



## **Pelham School Board Meeting Agenda**

**January 03, 2024**

**Meeting - 6:30 PM**

**PES Library**

### **AGENDA**

#### **I. PUBLIC SESSION**

##### **A. Opening**

1. Call to Order
2. Pledge of Allegiance
3. Public Input/Comment - The Board encourages public participation. Our approach is based on Policy BEDH which includes these guidelines:
  - a) Please stay within the allotted three minutes per person;
  - b) Please give your name, address, and the group, if any, that is represented;
  - c) We welcome comments on our school operations and programs. In public session, however, the Board will not hear personal complaints of school personnel nor complaints against any person connected with the school system;
  - d) We appreciate that speakers will conduct themselves in a civil manner.
4. Opening Remarks : Superintendent and Student Representative

##### **B. Presentations (if necessary)**

##### **C. Main Topics**

1. Default Budget Calculation 2024-25
  - a) Explanation: The Board will be able to review the default budget calculation. Although the Budget Committee changed the bottom line budget for the warrant, this did not affect the default calculations. Business Administrator Mahoney will review the calculation and confirm the Board approval.
  - b) Materials
    - (1) FY25 Default Budget Calculation
2. March 2024 Warrant Approval and Recommendation
  - a) Explanation: Superintendent McGee and Business Administrator Mahoney will provide an updated warrant. It is based on the bottom line budget figure approved by the budget committee and allocated by function area as recommended by the Board at the last meeting. The warrant also includes the tentative collective bargaining agreement with

the teachers. The Board will take a position on the updated articles and determine whether to include its vote tallies.

(1) Materials:

- (a) 2024 DRAFT Warrant
- (b) Draft Allocations by Functional Group
- (c) Draft reconsideration memo
- (d) Summary of Proposed PEA Contract and cost model

3. Deliberative Session Preparation

- a) Explanation: Superintendent McGee is preparing the presentation for the Deliberative Session on February 7. He is seeking input from the Board including his primary contact on the Board for creating the presentation.
- b) Materials:
  - (1) PSD 2024 Annual Meetings & Election Calendar

4. 2023 Pelham School District Financial Audit

- a) Explanation: Business Administrator Mahoney will review the 2023 financial audit and answer questions.
- b) Materials
  - (1) Auditor Letter
  - (2) PSD Annual Financial Report

5. Disposal of Pelham Memorial School Modulares

- a) Explanation: Superintendent McGee is seeking support from the Board to pursue donating one or both of the District's two modulares to the Town of Pelham prior to the end of our fiscal year, June 30, 2024.
- b) Materials:
  - (1) Memorandum

6. School Calendar 2024-2025

- a) Explanation: Superintendent McGee will share a DRAFT calendar for the 2024-25 School Year. This is an opportunity for input from the Board. The Superintendent intends to bring it back on January 17 for a decision from the Board.
- b) Materials:
  - (1) DRAFT 2024-25 School Calendar

7. Preschool Tuition

- a) Explanation: Superintendent McGee is asking the Board to consider increasing the tuition rate for the preschool program for the 2024-25 school year.
- b) Materials:
  - (1) Memo

8. Policy Review

- a) Explanation: The Policy Committee is presenting the following policy changes for consideration.

b) Materials:

(1) First Reading - None

(2) Second Reading

(a) EBCC - False Alarms, Bomb, Active Shooter and Other Such Threats

(b) GBCC - Background Investigation and Criminal History Records Check

(c) JCA - Change of Class or School Assignment, Best Interests and Manifest Hardship

**D. Board Member Reports**

**E. Housekeeping**

1. Adoption of Minutes

a) 2023.12.20 Draft School Board Minutes

2. Vendor and Payroll Manifest

a) 464 \$578,379.22

b) PAY464P \$ 25,136.02

c) BFPMS56 \$396,109.84

d) AP010324 \$878,021.34

3. Correspondence and Information

a) NHDE School Facility Approval -PHS

4. Enrollment Report

a) January 1, 2024 Enrollment report

5. Staffing Updates

a) Leaves

b) Resignations

c) Retirements

d) Nominations

**F. Future Agenda Planning**

**G. Future Meetings**

January 3, 2024	School Board Meeting	6:30PM
January 17, 2024	School Board Meeting	6:30PM

**H. Non Public Session 91-A:3 (II)**

Rules for a non public session 91-A:3 (II)\*

II. Only the following matters shall be considered or acted upon in nonpublic session:

(a) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted.

(b) The hiring of any person as a public employee.

(c) Matters which, if discussed in public, would likely adversely affect 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.

- (d) Consideration of the acquisition, sale, or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.
- (e) Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed by or against the public body or any subdivision thereof, or by or against any member thereof because of his or her membership in such public body, until the claim or litigation has been fully adjudicated or otherwise settled. Any application filed for tax abatement, pursuant to law, with any body or board shall not constitute a threatened or filed litigation against any public body for the purposes of this subparagraph.
- (f) [Repealed.]
- (g) Consideration of security-related issues bearing on the immediate safety of security personnel or inmates at the county or state correctional facilities by county correctional superintendents or the commissioner of the department of corrections, or their designees.
- (h) Consideration of applications by the business finance authority under RSA 162-A:7-10 and 162-A:13, where consideration of an application in public session would cause harm to the applicant or would inhibit full discussion of the application.
- (i) Consideration of matters relating to the preparation for and the carrying out of emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life.
- (j) Consideration of confidential, commercial, or financial information that is exempt from public disclosure under RSA 91-A:5, IV in an adjudicative proceeding pursuant to RSA 541 or RSA 541-A.
- (k) Consideration by a school board of entering into a student or pupil tuition contract authorized by RSA 194 or RSA 195-A, which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general public or the school district that is considering a contract, including any meeting between the school boards, or committees thereof, involved in the negotiations. A contract negotiated by a school board shall be made public prior to its consideration for approval by a school district, together with minutes of all meetings held in nonpublic session, any proposals or records related to the contract, and any proposal or records involving a school district that did not become a party to the contract, shall be made public. Approval of a contract by a school district shall occur only at a meeting open to the public at which, or after which, the public has had an opportunity to participate.
- (l) Consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.
- (m) Consideration of whether to disclose minutes of a nonpublic session due to a change in circumstances under paragraph III. However, any vote on whether to disclose minutes shall take place in public session.

**Pelham School District**  
**2024 - 2025 Default Budget Calculation**  
**11/1/2023**

	<u>Reductions</u>	<u>Additions</u>	<u>Change</u>
<b>2023 MS-22 Appropriation</b>	<b>\$ 41,067,269</b>		
<b>Deductions:</b>			
Fund Transfers - Food Service Fund	\$ (1,206,027)	\$ 1,176,756	\$ (29,271)
Fund Transfers - Grants Fund	\$ (705,865)	\$ 705,865	\$ -
Fund Transfers - Other Special Rev Fund	\$ (52,000)	\$ 52,000	\$ -
<b>Operating Budget (2024 Gross &amp; 2025 Net)</b>	<b>\$ 39,103,377</b>	<b>\$ 5,685,381</b>	<b>\$ (29,271)</b>
<u>Existing Level of Services</u>			
Total Salaries (110-130)	\$ (16,880,180)	\$ 16,756,805	\$ (123,375)
Total Benefits (211:260)	\$ (9,448,167)	\$ 9,371,076	\$ (77,091)
SPED Professional Services (1210, 1280/330, 332)	\$ (193,950)	\$ 347,765	\$ 153,815
SPED Tuition (1210,1280/561,564,569)	\$ (1,662,669)	\$ 2,209,772	\$ 547,103
Voc Tuition (1300, 561)	\$ (115,213)	\$ 115,213	\$ -
Psychological Professional Services (2140/330)	\$ (203,000)	\$ 107,500	\$ (95,500)
Speech & Language Profess. Services. (2150/330)	\$ (91,739)	\$ 167,939	\$ 76,200
PT Professional Services (2162/330)	\$ (66,000)	\$ 49,000	\$ (17,000)
OT Professional Services (2163/330)	\$ -	\$ 2,457	\$ 2,457
SPED Transportation (2722/519)	\$ (644,250)	\$ 843,874	\$ 199,624
Debt Service (5100, 5120/ 830,910)	\$ (3,906,308)	\$ 3,778,270	\$ (128,038)
PMS Modular Lease (4500/441)	\$ (44,838)	\$ -	\$ (44,838)
SAU Energy Performance Lease (4600/441)	\$ (133,768)	\$ 133,768	\$ -
<u>One-Time Expenditures</u>			
PHS Library Shelving (2222/733)	\$ (14,939)	\$ -	\$ (14,939)
PMS AED Equipment (2134/734)	\$ (2,500)	\$ -	\$ (2,500)
SAU HR Unified Talent Implementation (2830/446)	\$ (5,575)	\$ -	\$ (5,575)
SAU HR Fingerprinting Livescan (2830/280)	\$ (4,900)	\$ -	\$ (4,900)
<u>Legal/Regulatory Requirement Adjustments</u>			
none	\$ -	\$ -	\$ -
<b>NET 2023-2024 OPERATING BUDGET</b>	<b>\$ 5,685,381</b>		
<b>2025 DEFAULT GENERAL FUND OPERATING BUDGET</b>		<b>\$ 39,568,820</b>	<b>\$ 465,443</b>
<b>2025 DEFAULT FOOD SERVICE BUDGET</b>		<b>\$ 1,176,756</b>	<b>\$ (29,271)</b>
<b>2025 DEFAULT GRANTS FUND BUDGET</b>		<b>\$ 705,865</b>	<b>\$ -</b>
<b>2025 DEFAULT SPECIAL OTHER BUDGET</b>		<b>\$ 52,000</b>	<b>\$ -</b>
<b>TOTAL PSD 2025 DEFAULT BUDGET</b>		<b>\$ 41,503,442</b>	<b>\$ 436,173</b>

**2024 PELHAM SCHOOL DISTRICT WARRANT**  
**STATE OF NEW HAMPSHIRE**  
**1-3-2024**

To the inhabitants of the School District of the Town of Pelham in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

**FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)**

You are hereby notified that the first session of the annual meeting of the School District of the Town of Pelham will be held at Sherburne Hall, 6 Village Green, in said Pelham on Wednesday, February 7, 2024, at 7:00 P.M. for explanation, discussion, and debate of warrant articles number 1 through number 2. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

**SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)**

You are hereby notified that the second session of the annual meeting of the School District of the Town of Pelham will be held at Pelham High School gymnasium, 85 Marsh Road, in said Pelham on Tuesday, March 12, 2024, at 7:00 A.M. for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 A.M. and will not close earlier than 8:00 P.M.

**ARTICLE A**

To elect by ballot the following School District Officers:

- School Board Member 3-Year Term
- School Board Member 3-Year Term
- School District Moderator 3-Year Term

## **ARTICLE 1 – OPERATING BUDGET**

Shall the Pelham School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session of the annual school district meeting, for the purposes set forth herein, totaling Forty Million, Nine Hundred Sixty-Five Thousand, Six Hundred Ninety-Three Dollars (\$40,965,693)? Should this article be defeated, the default budget shall be Forty-One Million, Five Hundred Three Thousand, Four Hundred Forty-Two Dollars (\$41,503,442), which is the same as last year, with certain adjustments required by previous action of the Pelham School District or by law; or the Pelham School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (Majority vote required)

\_\_\_\_\_ by the School Board  
*Recommended by the Budget Committee (to include actual vote)*

## **ARTICLE 2 – PELHAM EDUCATION ASSOCIATION COLLECTIVE BARGAINING AGREEMENT**

Shall the Pelham School District vote to approve the cost items included in the collective bargaining agreement reached between the Pelham School District and the Pelham Education Association (PEA) that calls for the following increases in salaries and benefits over the amount paid in the prior fiscal year at current staffing levels:

<u>Year</u>	<u>Estimated Increase</u>
2024-2025	\$ 931,677
2025-2026	\$ 635,257
2026-2027	\$ 689,791

and further to raise and appropriate the sum of Nine Hundred Thirty-One Thousand, Six Hundred Seventy-Seven Dollars (\$ 931,677) for the 2024-2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement that would be paid at current staffing levels? (Majority vote required)

\_\_\_\_\_ by the School Board  
\_\_\_\_\_ by the Budget Committee

**GIVEN UNDER OUR HANDS AT SAID PELHAM THIS \_\_\_\_\_ DAY OF JANUARY 2024.**

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Troy Bressette, Chair

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G. David Wilkerson, Vice Chair

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Thomas Gellar

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Darlene Greenwood

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John Russell

**Pelham School Board**



**FY2025 PROPOSED BUDGET - PROPOSED ALLOCATION OF BUD COMM CUT**

School Board Recommended:	\$	41,768,453
Budget Committee Recommended:	\$	40,965,693
Difference for Report (MS-27):	<b>\$</b>	<b>(802,760.00)</b>

Allocation Percentage is 14% of the non-excluded general fund budget.

<b><u>Instruction:</u></b>	<b><u>Budget Reduction</u></b>	<b><u>Total by Group</u></b>
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1100-1199	Regular Programs	(81,380)	
1200-1299	Special Programs	(127)	
1300-1399	Vocational Programs	(16,267)	
1400-1499	Other Programs	(29,556)	
1500-1599	Non-Public Programs	(2,155)	(129,485)

**Support Services:**

2000-2199	Student Support Services	(11,282)	
2200-2299	Instuctional Staff Services	(69,838)	(81,120)

**General Administration:**

2310-2319	Other School Board	(10,705)	(10,705)
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**Executive Administration:**

2320-2399	All Other Administration	(8,475)	
2400-2499	School Administration Services	(27,006)	
2500-2599	Business	(14,026)	
2600-2699	Plan Operations and Maintenance	(231,078)	
2700-2799	Student Transportation	(214,214)	
2800-2999	Support Service, Central and Other	(78,180)	(572,979)

**Facilities Acquisition and Construction:**

4200	Site Improvement	(8,471)	(8,471)
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**Total:**

<b>\$</b>	<b>(802,760)</b>	<b>\$</b>	<b>(802,760)</b>
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**Note: Functions and Items excluded from this Cut Allocation Calculation are listed below:**

1100:2840 All Salaries and Benefits	2332 Special Services Admin
1210 Special Education Programs	2722 Transportation(Special)
1280 Extended School Year	4300 Architectural & Engr Services
2140 Psychological Services	4500 Building Acquisition
2150 Speech Services	4600 Building Improvement
2162 PT Services	5110 Debt Services - Principal
2163 OT Services	5120 Debt Services - Interest

**PELHAM SCHOOL DISTRICT  
SCHOOL BOARD MEETING DATE 2024.01.03**

**AGENDA ITEM: Budget Reconsideration Request –FY2025**

**ACTION**   X   **PRESENTATION**            **INFORMATION**           

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**BACKGROUND:**

On November 16, 2023, the Budget Committee voted to reduce the School Board's recommended budget of \$41,768,453 down to \$40,965,693, a reduction of \$802,760. The stated proposal by a member of the committee was to reduce the budget down to the approved school district budget for FY2024, and this was supported by the committee, resulting in the above total reduction.

The approved budget for FY2024 includes the passing of both the operating budget warrant article of \$40,965,693 and the PESPA warrant article of \$101,576 for a total of \$41,067,269. The Budget Committee's voted amount of \$40,965,693 only included part of the approved budget and is \$101,576 below the FY2024 approved budget.

We believe that this discrepancy should be shared with the budget committee along with a request to reconsider the amount voted on November 16.

Should the budget committee decide to adjust their budget figure up to include the approved PESPA CBA budget figures, it would result in an overall reduction of \$701,184 from the School Board's recommended budget for FY2025. If this reconsideration request is supported by the Board, we will also provide the budget committee with a proportional allocation for their use in preparing the MS-27 Proposed Budget Report for the community posting.

**FISCAL IMPLICATIONS:** Modification of Proposed Budget for FY2025 for Article 1.

**RECOMMENDATION:**

I make a motion to support the FY2025 Budget Committee Reconsideration communication as presented.

Presented by: Deb Mahoney/Chip McGee

**Eric "Chip" McGee, Ed.D.**  
*Superintendent*



**Sarah Marandos, Ed.D.**  
*Assistant Superintendent*

**Deb Mahoney**  
*Business Administrator*

**Toni Barkdoll**  
*Director of Human Resources*

**Keith Lord**  
*Director of Technology*

*59A Marsh Road  
Pelham, NH 03076*

*T: (603)-635-1145  
F: (603)-635-1283*

**Kimberly Noyes**  
*Director of Student Services*

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To: Pelham School Board  
From: Negotiations Team  
Toni Barkdoll, Tom Gellar, Darlene Greenwood, Deb Mahoney, Sarah Marandos, and Chip McGee  
Re: Summary of Proposed Contract between the PEA and the PSB  
Date: December 20, 2023

During the current PEA contract, the District has had difficulty recruiting and retaining talent. The negotiations team reviewed retention rates, exit interviews, and surveys to identify the root cause(s). Retention data showed an 82% retention rate in the last three years. In the PEA, 117 people have left in the last four years, almost 30 per year. Reasons for leaving included higher pay, improved working conditions and stronger total compensation package in neighboring districts.

The negotiations team reviewed total compensation packages from comparable districts to include a market analysis, benefit offerings, working conditions, and professional opportunities within the workplace. Upon analysis it was clear to retain talent the district would need to increase pay, provide comparable benefit offerings and provide a workplace culture that makes every team member Pelham Proud.

Through vigorous negotiations, including mediation, both parties have reached a tentative agreement that will help us retain more of our professional staff. It is integral to meeting our District goals of being a great place to work and having a strong culture of belonging.

### **Key Takeaways**

- The new 3- year contract will be put before the citizens of Pelham on March 12, 2024.
- The contract eliminates two expensive health insurance plans and introduces a cost-effective insurance plan that is competitive to other districts.
- The District reduces how much it pays for the standard health insurance plan.
- Teacher salaries are more competitive.
  - Currently our teachers earn, on average, \$4,423 less than they could in a neighboring district. This gap reaches as high as \$14,477.
  - With the new contract, our teachers will, on average, close the gap to within \$2,629 of our neighboring districts by 2026-27. The highest gap will be closed to \$7,263.
- Starting salaries for new teachers in Pelham will increase from \$42,871 today to \$44,371 in 2026-27.
- The total cost per year of the negotiated three year contract is approximately:
  - FY25 - \$931,677
  - FY26 - \$635,257
  - FY27 - \$689,791

### Key Details: Salary and Health Insurance

- **Salary Schedule:** Teachers will continue to advance one step each contract year. In addition, they will receive the market adjustments outlined below. Larger adjustments were made in parts of the salary schedule with the largest gap.

	2024-25		2025-26		2026-27	
Step	Bach	Masters	Bach	Masters	Bach	Masters
1	500	500	500	500	500	500
2 - 5	1,300	2,650	800	1000	800	1000
6*	0	0	0	0	0	0
7 - 8	1,300	2,650	800	1000	800	1000
9 - 13	2,650	4,000	1,300	1,800	1,300	1,800
14 +	4,000	6,500	1,800	3,450	1,800	3,450

\* Step 6 increase is zero because a teacher moving from year 5 to 6 currently gets the largest increase in pay of over \$6,000.

- **Health Insurance**
  - The Access Blue 20 (AB20) insurance plan will still be offered and become the standard plan. Currently, the District pays for 91% of the annual premium for AB20. In the new contract, the District will pay for 85% in 24-25, 84% in 25-26, and 83% in 26-27.
  - The most expensive plan, Blue Choice (BC2T), and the Access Blue 15 (AB15), will no longer be offered.
  - Access Blue Site of Service (ABSOS) will replace BC2T and AB15. ABSOS is offered throughout New Hampshire schools and continues to provide teachers with quality medical care at an affordable cost.

### Other Changes

- Improved professional development:
  - Six versus five early release days to provide additional professional development.
  - Additional commitment to provide training for new initiatives.
  - Increased flexibility for nurses and guidance counselors for workshop and parent conferences.
- An improved professional approach for teachers:
  - Adjustment of the teachers' calendar to "student days plus 6".
  - Paying teachers who cover classes right away vs. after 180-minutes of coverage.
  - Increasing the standard hourly rate for additional work by \$1 each year of the contract, from \$35 per hour to \$38 per hour.
  - Agreement to post extra-curricular positions not filled by members.
  - Increased protection of teachers' duty free lunch, PLCs, and planning time.
  - Commitment to consult teachers regarding assignment changes.
- Improved employee health and safety
  - Removing incentive for teachers to come to school sick by eliminating "perfect attendance" bonus.
  - Increased dental coverage.
  - Addition of a Flexible Spending Account and Dependent Care Account option.
  - Providing a parental leave benefit for birth parents, adoptive parents, and foster parents.
- Alignment with current practices
  - Adjustment of Extracurricular Stipends to reflect current offerings.

# PEA CBA COST ANALYSIS (DEC. 8, 2023)

Year 1 (FY25): Schedule adjusted, POS Health elim, cost share to 85% AB20 Year 2 (FY26): Schedule adjusted, Health cost share to 84%. Year 3 (FY27): Schedule adjusted, Health cost share to 83%.

SALARIES:	FY24 BASE	FY25 PROPOSED			FY26 PROPOSED			FY27 PROPOSED		
		SALARIES	\$ CHANGE	% CHANGE	SALARIES	\$ CHANGE	% CHANGE	SALARIES	\$ CHANGE	% CHANGE
Base Salaries	9,267,514	9,976,851	709,337	7.65%	10,487,545	510,694	5.12%	11,040,308	552,763	5.27%
Stipend Positions	259,342	255,790	(3,552)	-1.37%	255,790	0	0.00%	255,790	0	0.00%
Standard Rt Pay	107,195	110,258	3,063	2.86%	113,321	3,063	2.78%	116,384	3,063	2.70%
Overnight Chaperone	6,000	12,000	6,000	100.00%	12,000	0	0.00%	12,000	0	0.00%
Leaves	37,699	106,798	69,099	183.29%	112,214	5,416	5.07%	118,132	5,918	5.27%
Parental	0	38,692	38,692	100.00%	40,029	1,337	3.46%	41,472	1,443	3.60%
Other Pays (Gr.Chg/Sev)	88,364	122,087	33,723	38.16%	122,087	0	0.00%	122,087	0	0.00%
Class Coverage	0	5,686	5,686	100%	5,974	288	0.00%	6,290	316	0%
<b>TOTAL SALARIES:</b>	9,766,114	10,628,162	862,048		11,148,960	520,798		11,712,463	563,503	
BENEFITS:										
		BENEFITS	\$ CHANGE	% CHANGE	BENEFITS	\$ CHANGE	% CHANGE	BENEFITS	\$ CHANGE	% CHANGE
FICA (.0765)	747,108	813,054	65,947	8.83%	852,895	39,841	4.90%	896,003	43,108	5.05%
NHRS (.1964)	1,918,065	2,087,371	169,306	8.83%	2,189,656	102,285	4.90%	2,300,328	110,672	5.05%
WORK COMP (.0041)	40,041	43,575	3,534	8.83%	45,711	2,135	4.90%	48,021	2,310	5.05%
<b>TOTAL BENEFITS:</b>	2,705,214	2,944,001	238,787		3,088,262	144,261		3,244,352	156,090	
Other Items:		OTHER			OTHER			OTHER		
			\$ CHANGE	% CHANGE		\$ CHANGE	% CHANGE		\$ CHANGE	% CHANGE
HEALTH CARE CHANGE	2,804,996	2,622,344	(182,652)	-6.51%	2,592,542	(29,802)	-1.14%	2,562,740	(29,802)	-1.15%
FLEX SPENDING PLAN	0	2,443	2,443	100.00%	2,443	0	0.00%	2,443	0	0.00%
DENTAL	144,510	155,320	10,810	7.48%	155,320	0	0.00%	155,320	0	0.00%
MILEAGE REIMBURSE	0	241	241	100.00%	241	0	0.00%	241	0	0.00%
<b>NET COST OF PROPOSAL</b>	\$ 15,276,324	\$ 16,197,191	\$ 931,677	6.10%	\$ 16,829,764	\$635,257	3.92%	\$ 17,519,555	\$ 689,791	4.10%

**PELHAM SCHOOL DISTRICT CALENDAR  
2024 ANNUAL MEETING & ELECTION  
OFFICIAL BALLOT DISTRICT (SB2)  
1<sup>st</sup> Deliberative Session - Wednesday, February 7, 2024**

<b>Date</b>	<b>Action</b>	<b>Reference</b>
Friday, January 5, 2024	<b>Deadline for Citizen Petition Bond Articles</b> in excess of \$100,000.	RSA 40:13, II-a (b)
Tuesday, January 9, 2024	<b>Deadline to Post Notice of Budget Hearing and Post and Publish Notice of Bond Hearing.</b> Note: At least 7 days prior notice of bond hearing must be published in the newspaper.	RSA 40:13, II-a (a), RSA 33:8-a
Tuesday, January 9, 2024	<b>Deadline for other Citizens Petition Articles.</b>	RSA 40:13, II-a (b), RSA 197:6
Tuesday, January 9, 2024	<b>Deadline to finalize CBAs.</b>	RSA 32:5-a
Tuesday, January 16, 2024	<b>Supervisor of Checklist Posts Checklist.</b> (Must contain notice of correction session).	RSA 671:15, RSA 669:5, RSA 654:26 and 27
Tuesday, January 16, 2024	<b>Deadline for Public Hearing on School Board or Budget Committee's proposed budget, and for Default Budget Presentation.</b>	RSA 40:13, II-a (c) and 40:13, XI(a)
Tuesday, January 16, 2024	<b>Deadline for School Board Bond Hearing.</b> If possible hearing should be within 15-60 day window required by RSA 33:8-a. (On or after January 12 and on or before January 16, 2024). Also <u>publish</u> notice at least 7 days prior to hearing and <u>post</u> notice on or before January 9, 2024. <u>If bond hearing is early, publish notice early.</u>	RSA 40:13, II-a(c) and RSA 33:8-a
Tuesday, January 23, 2024	<b>Supervisor of Checklist Correction Session.</b> (7 days prior notice must be published in newspaper or be posted in two (2) places, one of which shall be the District website, if one exists. RSA 654:27).	RSA 671:15, RSA 669:5, and RSA 654:27
Wednesday, January 24, 2024	<b>First Day of Filing Period for Candidates.</b>	RSA 671:19, RSA 669:19
Thursday, January 25, 2024	<b>Deadline for Budget Committee to deliver final budget</b> to School Board.	RSA 40:13, II-a(c)
Monday, January 29, 2024	<b>Post Warrant(s) and Budget for Session I and II</b> (Deliberative and Election Warrants).	RSA 40:13, II-a(d)
Friday, February 2, 2024	<b>Last Day of Filing Period For Candidates.</b>	RSA 671:19, RSA 669:19
<b>Wednesday February 7, 2024</b>	<b>Deliberative Session (Session I)</b>	<b>RSA 40:13, III, IV</b>
Tuesday, February 13, 2024	<b>Supervisors of Checklist re-post Checklist.</b> Must Contain Notice of all Correction Sessions.	RSA 671:15, RSA 669:5 and RSAs 654:26 and 27
Between February 28 and March 6, 2024	<b>Supervisor of Checklist Checklist Correction Session.</b> (7 days prior notice must be published in newspaper or be posted in two (2) places, one of which shall be the District website, if one exists. RSA 654:27).	RSA 671:15, RSA 669:5
Tuesday, March 5, 2024	<b>Deadline for Annual Report</b> with final budget and ballot questions.	RSA 40:13, II and RSA 32:5, VII-a
<b>Tuesday, March 12, 2024</b>	<b>District Voting (Session II) Budget/Bond Voting and Election Absentee Ballots Collected. Residents May Register at the Polls.</b>	<b>RSA 40:13, VIII</b>
Monday, April 1, 2024	<b>Deadline for reports to DRA of meeting results.</b>	RSA 21-J:34



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*

Michael J. Campo, CPA, MACCY

\* Also licensed in Maine

\*\* Also licensed in Vermont

December 8, 2023

To the Members of the School Board  
Pelham School District  
59A Marsh Road  
Pelham, NH 03076

Dear Members of the School Board:

We have audited the financial statements of the Pelham School District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 6, 2023. Professional standards require that we advise you of the following matters relating to our audit.

***Our Responsibility in Relation to the Financial Statement Audit***

As communicated in our engagement letter dated March 30, 2023, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

***Planned Scope and Timing of the Audit***

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated March 30, 2023.

***Compliance With All Ethics Requirements Regarding Independence***

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

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

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*

193 North Main Street, Concord, New Hampshire, 03301 • 603-225-6996  
[www.plodzik.com](http://www.plodzik.com)



### ***Significant Risks Identified***

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

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

### ***Qualitative Aspects of the Entity's Significant Accounting Practices***

#### ***Significant Accounting Policies***

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

#### ***Significant Accounting Estimates***

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

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

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

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

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

### ***Financial Statement Disclosures***

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

### ***Significant Unusual Transactions***

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





### ***Significant Difficulties Encountered During the Audit***

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

### ***Uncorrected and Corrected Misstatements***

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. A list of these adjustments for the general, food service, grants, and capital project funds is attached to this letter. Management has corrected all identified misstatements.

### ***Disagreements With Management***

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

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

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

### ***Representations Requested From Management***

We have requested certain written representations from management, which are included in the representation letter dated December 6, 2023.

### ***Management's Consultations With Other Accountants***

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

### ***Key Audit Matters***

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

### ***Other Significant Matters, Findings, or Issues***

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

### ***Scholarship Account in Student Activity Fund***

We noted the Pelham High School Student Activity Fund has a sub-account for scholarships which has a running balance that carries over from year to year. If the balance in this account consists of true scholarships, it should be remitted to the Town of Pelham Trustees of Trust Funds for proper management. A student activity account is not an appropriate location to hold and administer scholarships. We recommend the School investigate the source of these funds, and any that are determined to be a true scholarship should be turned over to the Trustees of Trust Fund as custodians.



#### **Student Activity Disbursement Form**

During testing of the Pelham High School Principal's Account, we identified one disbursement that did not have a disbursement form completed. Disbursement forms are an important part of the disbursement control process and help provide documentation of proper approval as well as ensuring the disbursement is allocated to the proper sub-account. We recommend disbursement forms be completed for all payments from the student activity account.

#### **Other Matters**

##### **Implementation of New GASB Pronouncements**

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

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

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

##### **Restriction of Use**

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

Respectfully,



PLODZIK & SANDERSON  
Professional Association  
Concord, New Hampshire

*Attachment:*

*Adjusting Journal Entries for Governance Letter*



Client: **1115 - Pelham School District**  
Engagement: **2023 - Pelham School District**  
Period Ending: **6/30/2023**  
Trial Balance: **001.0000 - Government Fund Trial Balance**  
Workpaper: **910.0031 - Adjusting Journal Entries for Governance Letter**  
Fund Level: **Multiple**  
Index: **10, 21, 22, 11, 25, GOV\DBT, GOV\CAP, GOV\PRM, GOV\NMF**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
400.0020				
AUDIT ONLY - Rounding entry to tie out beginning fund balance.				
10-00-7770-00-000	UNASSIGNED FUND BALANCE		1.00	
10-00-3999-00-000	Rounding Revenue			1.00
<b>Total</b>			<b>1.00</b>	<b>1.00</b>
<b>Adjusting Journal Entries JE # 2</b>				
510.9000				
To record transfer from the general fund to the food service fund to reduce the loss on the year				
10-00-5221-00-930	FUND TRANSFERS		38,471.00	
21-00-1340-00-000	DUE FROM GENERAL FUND		38,471.00	
10-00-4000-00-000	INTERFUND PAYABLES			38,471.00
21-00-4568-00-000	TRANSFER FROM GF			38,471.00
<b>Total</b>			<b>76,942.00</b>	<b>76,942.00</b>
<b>Adjusting Journal Entries JE # 3</b>				
540.0020				
To record prior year adjustment for accounts payable that was not recorded.				
30-00-7750-00-000	RESTRICTED FUND BALANCE		933,602.00	
30-12-4300-00-330	PROFESSIONAL SERVICES			36,777.00
30-12-4500-00-450	CONSTRUCTION SERVICES			896,825.00
<b>Total</b>			<b>933,602.00</b>	<b>933,602.00</b>
<b>Adjusting Journal Entries JE # 4</b>				
530.1310				
Audit Only, To record the current year activity in the expendable trust funds				
11-00-1250-00-000	Intergovernmental Receivable		8,237.00	
11-00-4050-00-000	Fees		1,681.00	
11-00-4600-00-000	Capital Outlay		25,000.00	
11-00-3500-00-000	Miscellaneous Revenue			34,918.00
<b>Total</b>			<b>34,918.00</b>	<b>34,918.00</b>
<b>Adjusting Journal Entries JE # 6</b>				
540.2100				
To record payables and additional retainage in the capital project fund.				
30-12-4200-00-450	CONSTRUCTION SERVICES		133,815.00	
30-12-4200-00-450	CONSTRUCTION SERVICES		68,908.00	
30-12-4300-00-330	PROFESSIONAL SERVICES		12,345.00	
30-12-4300-00-330	PROFESSIONAL SERVICES		863.00	
30-12-4600-00-450	CONSTRUCTION SERVICES		620,171.00	
30-12-4600-00-450	CONSTRUCTION SERVICES		14,868.00	
30-00-2200-00-000	Accounts Payable			767,194.00
30-00-2203-00-000	Retainage Payable			83,776.00
<b>Total</b>			<b>850,970.00</b>	<b>850,970.00</b>
<b>Adjusting Journal Entries JE # 7</b>				
300.1110				
To reconcile pooled cash due to the interfunds between the general fund and the grants fund				
10-00-1010-00-000	CASH IN BANK		194,709.00	
10-00-1310-00-001	INTERFUND RECEIVABLES			194,709.00
<b>Total</b>			<b>194,709.00</b>	<b>194,709.00</b>
<b>Total Adjusting Journal Entries</b>			<b>2,091,142.00</b>	<b>2,091,142.00</b>
<b>Total All Journal Entries</b>			<b>2,091,142.00</b>	<b>2,091,142.00</b>

**PELHAM SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**PELHAM SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**TABLE OF CONTENTS**

	<u>PAGES</u>
<b>INDEPENDENT AUDITOR'S REPORT .....</b>	1 - 3
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS .....</b>	4 - 18
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>Government-wide Financial Statements</b>	
A Statement of Net Position .....	19
B Statement of Activities .....	20
<b>Fund Financial Statements</b>	
<i>Governmental Funds</i>	
C-1 Balance Sheet .....	21
C-2 Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	22
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances.....	23
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities .....	24
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund .....	25
<i>Fiduciary Fund</i>	
E-1 Statement of Fiduciary Net Position .....	26
E-2 Statement of Changes in Fiduciary Net Position .....	27
<b>NOTES TO THE BASIC FINANCIAL STATEMENTS .....</b>	28 - 47
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
F Schedule of the School District's Proportionate Share of Net Pension Liability.....	48
G Schedule of School District Contributions - Pensions .....	49
<b>NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY .....</b>	50
H Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability .....	51
I Schedule of School District Contributions – Other Postemployment Benefits.....	52
J Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios...	53
<b>NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY.....</b>	54
<b>COMBINING AND INDIVIDUAL FUND SCHEDULES</b>	
<b>Governmental Funds</b>	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	55
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) .....	56
3 Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) .....	57
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet .....	58
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	59
<i>Student Activity Funds</i>	
6 Combining Balance Sheet .....	60
7 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance .....	61

**PELHAM SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**TABLE OF CONTENTS**

**PAGES**

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

	<b>REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS .....</b>	<b>62</b>
	<b>REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.....</b>	<b>63 - 64</b>
I	Schedule of Findings and Questioned Costs.....	65
II	Schedule of Expenditures of Federal Awards.....	66
	<b>NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....</b>	<b>67</b>



# PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

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

## ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Pelham School District  
Pelham, New Hampshire

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

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

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

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter – Change in Accounting Principle***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from

***Pelham School District  
Independent Auditor's Report***

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

***Required Supplementary Information***

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

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

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

***Supplementary Information***

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

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



***Pelham School District  
Independent Auditor's Report***

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2023 on our consideration of the Pelham School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Pelham School District's internal control over financial reporting and compliance.

December 6, 2023  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

# **PELHAM SCHOOL DISTRICT**

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

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit (SAU) #28, as management of the Pelham School District (the District), offer readers of the District's annual financial statements this narrative discussion and analysis of the financial activities of the District for the fiscal year which ended June 30, 2023. The District has prepared this discussion and analysis to encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

### **FINANCIAL HIGHLIGHTS**

- The District's total revenues were \$37,736,995; total expenses from governmental activities were \$35,302,613; resulting in an increase of \$2,434,382 in net position over the prior year's ending net position.
- The District's total net position for the year ending June 30, 2023, was \$4,034,652. Net position increased by \$2,434,382 between July 1, 2022 and June 30, 2023. Capital assets, net of debt, were \$23,384,773, an increase of \$2,523,349 from July 1, 2022 to June 30, 2023 as a result of the Pelham Memorial School project that is in progress.
- During the year, the District's General Fund Non-GAAP budgetary expenditures and transfers out of \$35,469,446 were \$2,527,307 less than the final adjusted budget and the General Fund Non-GAAP budgetary revenues of \$34,892,630 were \$203,888 higher than the final adjusted budget. Revenues consist of charges for services; operating grants and contributions; and general revenues (which consist of local and state property tax assessments, state and federal grants and contributions not restricted to purpose).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$2,667,472, or 7.6% of total General Fund expenditures, a decrease of 2.8% from the prior year.
- During the year, the District received \$1,496,055 in federal grants, a decrease of \$483,490, or 24.4%, less than the prior year, primarily due to reduced federal funding of school meals.

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

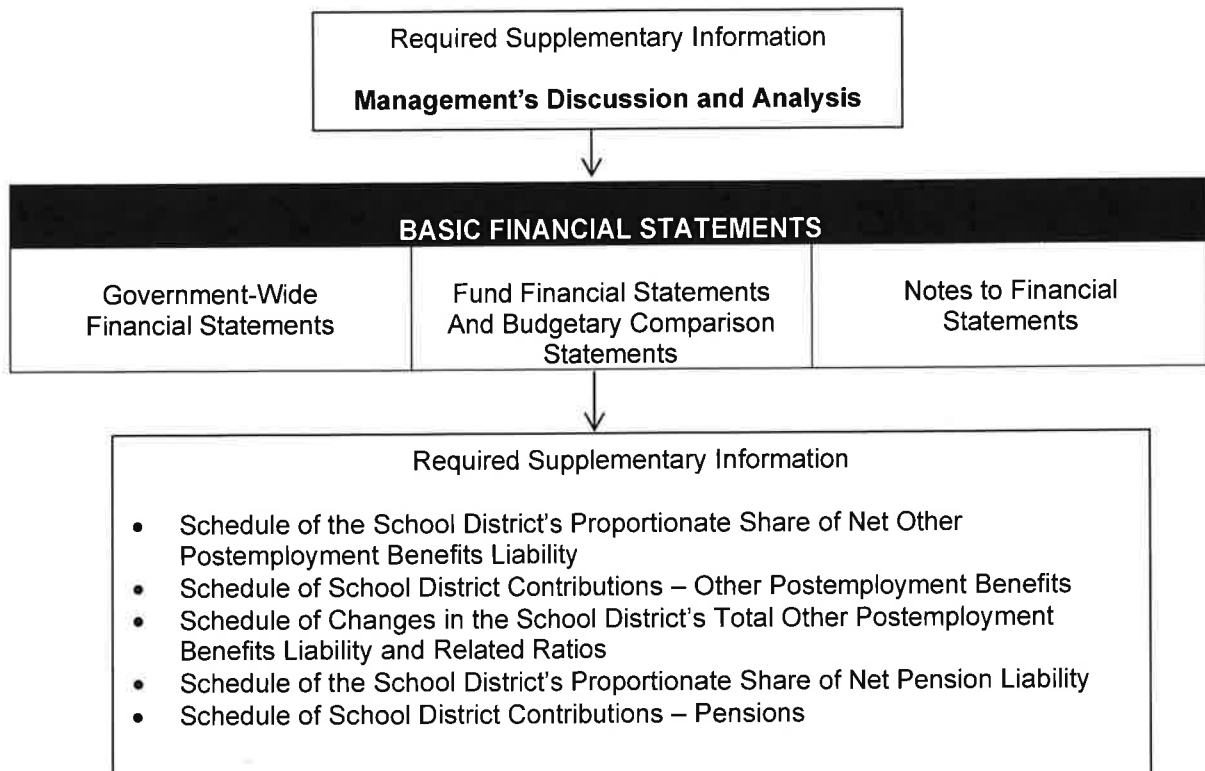
## OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial information. Our annual financial report consists of four elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information which includes this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental fund statements tell how the District's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.



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

The following exhibit summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

	<b><u>Governmental Activities</u></b>	<b><u>Governmental Funds</u></b>	<b><u>Fiduciary Funds</u></b>
<b>SCOPE</b>	Entire District government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary	Instances in which the District is the trustee or agent for someone else's resources
<b>REQUIRED FINANCIAL STATEMENTS</b>	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position
<b>ACCOUNTING BASIS</b>	Accrual	Modified Accrual	Accrual
<b>MEASUREMENT FOCUS</b>	Economic Resources	Current Financial Resources	Economic Resources
<b>TYPE OF INFORMATION ASSETS AND LIABILITIES</b>	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets or long-term liabilities included	All assets and liabilities, both short-term and long-term
<b>TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

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

**Government-wide Financial Statements**

The Government-wide Financial Statements show functions of the District that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General Fund, Food Service Fund, Grants Fund, and Student Activity Fund. Intergovernmental revenues include local, state, and federal monies. The governmental activities of the District include instruction, support services, operation and maintenance of plant, student transportation, and operation of non-instructional services. Taxes and intergovernmental revenues also support capital assets and related debt.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund definitions are part of a state-mandated uniform accounting system and chart of accounts for all New Hampshire School Districts. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The General Fund, Food Service Fund, Grants Fund, Capital Project Fund, and Student Activity Fund are reported as Governmental Funds. Two of the funds' expenditures are compared to the budget in the Budgetary Comparison Statements. All Food Service revenues are expended on program operations and the Grants Fund revenues are spent mainly on instruction. Fiduciary Funds are established to account for monies belonging to private purpose trust funds held for the benefit of others and are shown on separate schedules.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve, over time, as a useful indicator of a government's financial position. The largest portion of the District's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and machinery and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a District asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.

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

**Net Position for the period ending June 30, 2023**

Total net position at year-end was \$4,034,652, an increase of \$2,434,382 or 152% above the prior year.

<b>Net Position</b>	<b>2023</b>	<b>2022</b>	<b>\$ Change 2022-2023</b>	<b>% Change 2022-2023</b>
<b>Assets</b>				
Current Assets	16,487,921	30,688,824	(14,200,903)	-46.3%
Non-current Assets	60,870,924	45,649,279	15,221,645	33.34%
<b>Total Assets</b>	<b>77,358,845</b>	<b>76,338,103</b>	<b>1,020,742</b>	<b>1.34%</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amounts related to pensions	6,214,431	6,442,080	(227,649)	-3.53%
<b>Liabilities</b>				
Other Liabilities	4,279,252	2,994,379	1,284,873	42.91%
Long Term Liabilities	74,472,463	72,016,831	2,455,632	3.41%
<b>Total Liabilities</b>	<b>78,751,715</b>	<b>75,011,210</b>	<b>3,740,505</b>	<b>4.99%</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred amounts related to pensions	786,909	6,168,703	(5,381,794)	-87.24%
Investment in Capital Assets (net of debt)	23,384,773	20,861,424	2,523,349	12.10%
Restricted Net Position	8,232,810	215,807	8,017,003	3714.89%
Unrestricted Net Position	(27,582,931)	(19,476,961)	(8,105,970)	-41.62%
<b>Total Net Position</b>	<b>4,034,652</b>	<b>1,600,270</b>	<b>2,434,382</b>	<b>152.12%</b>

**Change in Net Position**

The District's total revenues were \$37,736,995; total expenses from governmental activities were \$35,302,613; resulting in an increase of \$2,434,382 in net position over the prior year's ending net position. More than \$2,000,000 of this change is a result of investments in capital assets (net of debt), including the Pelham Memorial project that is still in progress.

This year, 92.16% of the District's revenues came from the local tax assessment and the State of New Hampshire, an increase of 0.87% from last year. The State of New Hampshire's sources include the locally raised State property tax, federal aid received through the State, and the various State aid programs.

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

The following Statement of Activities provides a more detailed breakdown of revenues and expenses.

Statement of Activities	June 30, 2023	% of Total	June 30, 2022	% of Total	\$ Change	% Change
<b>Revenues:</b>						
Program revenues:						
Charges for services	635,912	1.7%	203,901	0.6%	432,011	211.87%
Operating grants	2,215,804	5.9%	2,400,141	7.0%	(184,337)	-7.68%
General revenues:						
School district assessment	27,242,227	72.2%	23,666,078	68.9%	3,576,149	15.11%
Unrestricted grants	7,045,253	18.7%	7,481,348	21.8%	(436,095)	-5.83%
Miscellaneous	597,799	1.6%	617,826	1.8%	(20,027)	-3.24%
<b>Total revenues</b>	<b>\$37,736,995</b>	<b>100%</b>	<b>\$34,369,294</b>	<b>100%</b>	<b>3,367,701</b>	<b>9.80%</b>
<b>Program Expenses:</b>						
Instruction	19,721,498	55.9%	18,274,620	55.8%	1,446,878	7.92%
Support services:						
Student	3,074,369	8.7%	2,941,065	9.0%	133,304	4.53%
Instructional staff	1,084,946	3.1%	948,148	2.9%	136,798	14.43%
General administration	87,165	0.2%	76,786	0.2%	10,379	13.52%
Executive administration	756,196	2.1%	684,266	2.1%	71,930	10.51%
School administration	1,970,696	5.6%	1,627,881	5.0%	342,815	21.06%
Business	472,431	1.3%	425,729	1.3%	46,702	10.97%
Operation and maintenance of plant	2,812,766	8.0%	2,527,814	7.7%	284,952	11.27%
Student transportation	1,941,859	5.5%	1,748,389	5.3%	193,470	11.07%
Other	1,099,848	3.1%	1,130,616	3.5%	(30,768)	-2.72%
Non-instructional services	1,031,046	2.9%	899,208	2.7%	131,838	14.66%
Interest on long-term debt	1,249,793	3.5%	1,452,873	4.4%	(203,080)	-13.98%
<b>Total governmental activities</b>	<b>\$35,302,613</b>	<b>100%</b>	<b>\$32,737,395</b>	<b>100%</b>	<b>\$2,565,218</b>	<b>7.84%</b>
<b>Change in net position</b>	<b>2,434,382</b>		<b>1,631,899</b>		<b>\$ 802,483</b>	<b>49.17%</b>
<b>Net Position, Beginning</b>	<b>1,600,270</b>		<b>(31,629)</b>		<b>\$ 1,631,899</b>	<b>5159.50%</b>
<b>Net Position, Ending</b>	<b>\$ 4,034,652</b>		<b>\$ 1,600,270</b>		<b>\$ 2,434,382</b>	<b>152.12%</b>

## Expenses

Expenses are reported on an accrual accounting basis. Amounts over or under the prior year expense amounts in the primary areas of instruction and instructional and staff support are as follows:

- Instruction expenses were 55.9% of total expenses for the fiscal year ended June 30, 2023, and expenses increased by 7.92% from the prior year.
- Instructional staff support service expenses were 3.1% of total expenses for the fiscal year ended June 30, 2023, and expenses increased by 14.43% from the prior year.

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

### Revenues

School district assessment was 72.19% of total revenues for the fiscal year ended June 30, 2023, an increase of 3.33% from the prior year.

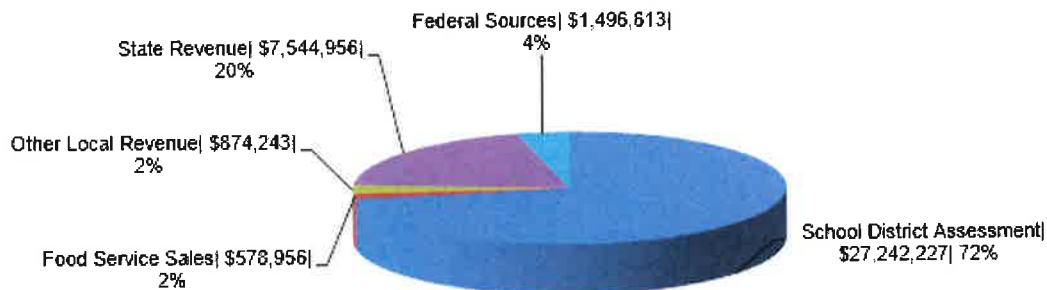
State of New Hampshire source intergovernmental revenues were 19.99% of total revenues for the fiscal year ended June 30, 2023, a decrease of 2.50% from the prior year.

Federal revenues were 3.97% of total revenues for the fiscal year ended June 30, 2023, a decrease of 1.79% from the prior year.

### Summary of Revenues

The biggest share, \$34,787,183 (92.18%), of the revenue total was derived from local appropriations and intergovernmental sources (State of NH). The state property tax is included as part of intergovernmental revenue even though it is raised locally. This revenue statement includes all revenues from local, state and federal sources.

### School District Total Revenues 2022-2023



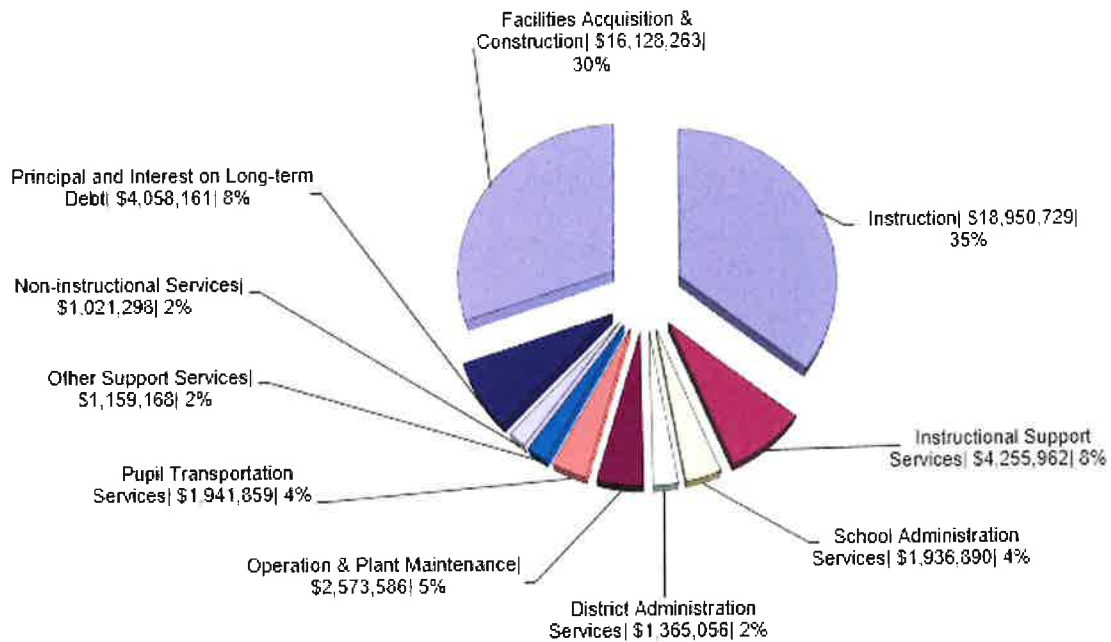
### Summary of Expenditures

The Pelham School District used its budgetary resources as depicted in the following chart. 65.39% of all expenses were on instruction and instructional support. Federal revenues were expended mostly on special needs instruction and support, facilities acquisition and construction, teacher professional development, and the district's school lunch program. This expense statement includes expenses paid from local, state and federal appropriations.



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

**School District Total Expenditures 2022-2023**



Highlighted changes in total expenditures include:

- An increase in Instruction spending of \$1,068,392 or 5.97% over the prior year.
- An increase in Instructional and Staff Support Services of \$95,114 or 2.29% over the prior year.
- An increase in District Administration of \$113,574 or 9.08% over the prior year.
- An increase in School Administration services of \$268,037 or 16.06% over the prior year.
- An increase in Pupil Transportation services of \$193,470 or 11.07% over the prior year.
- An increase in Facilities Acquisition & Construction spending of \$6,751,408 or 72% over the prior year, due to the PMS construction project and PES HVAC Phase I project.
- An increase in Principal and Interest on Long-term Debt of \$1,859,254 or 84.55% over the prior year, due to the memorial school and high school capital bond payment schedules.

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

### Governmental Activities

The following exhibit presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment, which is derived by local and statewide property taxes and general state aid).

TOTAL AND NET COST OF SERVICES					
Total Cost of Services					
	2023		2022		Variance
<b>Functions / Programs</b>					
Instruction	\$19,721,498	55.9%	\$18,274,620	55.8%	\$1,446,878
Support services	13,300,276	37.7%	12,110,694	37.0%	\$1,189,582
Non Instructional Services	1,031,046	2.9%	899,208	2.7%	\$131,838
Facilities acquisition	0	0.0%	0	0.0%	\$0
<b>Unallocated</b>					
Interest	1,249,793	3.5%	1,452,873	4.4%	(\$203,080)
	<b>\$ 35,302,613</b>	<b>100.0%</b>	<b>\$ 32,737,395</b>	<b>100.0%</b>	<b>\$ 2,565,218</b>
Net Cost of Services					
	2023		2022		Variance
<b>Functions / Programs</b>					
Instruction	\$18,437,456	56.8%	\$17,290,498	57.4%	\$1,146,958
Support services	13,020,944	40.1%	11,940,127	39.6%	\$1,080,817
Non Instructional Services	141,109	0.4%	(147,432)	-0.5%	\$288,541
Facilities acquisition	(398,405)	-1.2%	(402,713)	-1.3%	\$4,308
<b>Unallocated</b>					
Interest	1,249,793	3.9%	1,452,873	4.8%	(\$203,080)
	<b>\$ 32,450,897</b>	<b>100%</b>	<b>\$ 30,133,353</b>	<b>100%</b>	<b>\$ 2,317,544</b>

The total cost of all governmental activities in 2023 was \$35,302,613; the total net cost was \$32,450,897. The primary financing for these activities of the District was as follows:

#### Property taxes

- The amount that was paid by taxpayers through property taxes was \$29,934,879, an increase of 9.7% over last year. This amount consists of \$27,242,227 paid in the form of local property taxes and \$2,692,652 paid in the form of property taxes under the State of New Hampshire state-wide education tax system raised locally for the annual school district assessment.
- An additional amount of \$4,172,735, an increase of 8.2% over last year, was received from the State of New Hampshire under the "adequacy grant" provisions of the State's educational funding system, which in addition to other State funding sources includes statewide property taxes collected from other local governments. Other state funding includes \$38,415 (an increase of 17.7% over last year) that was received for special education services provided at charter schools. An additional \$162,261 was received as a one-time reimbursement of 7.5% of NH Retirement System district contributions made in FY2022 as a result of HR1221.

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

Charges for Services

- Total food service revenues of \$889,937 consisted of food service sales and local miscellaneous revenues in the amount of \$578,956 and federal and state food nutrition program operating contributions (free and reduced lunch reimbursements and commodities) of \$310,981.
- Under the implementation of GASB Statement No. 84, student activity funds are now reported as special revenue funds and generated \$269,480 in revenue.

Operating Grants and Contributions

- Federal grants were received in the grants fund in the amount of \$1,496,055.

**INDIVIDUAL FUND ANALYSIS**

**General Fund**

The General Fund is what most people think of as “the budget”, since it is the focal point of the Annual Deliberative Session and largely supported by locally raised taxes. The local appropriation and the state property tax are raised locally and make up 85.79% of general fund revenues. Together, the revenues raised locally and the state adequacy grant comprises 97.75% of the District's General Fund Budgetary Revenues. Also depicted below are expenditures and percentages by grade level and district wide including all facilities acquisition and construction expenditures, including inter-fund transfers.

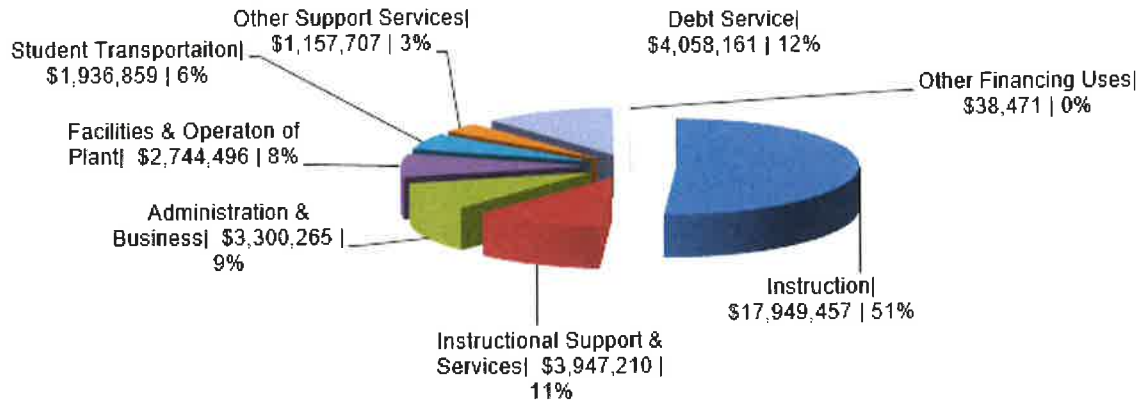
**General Fund Budgetary Revenues 2022 - 2023**



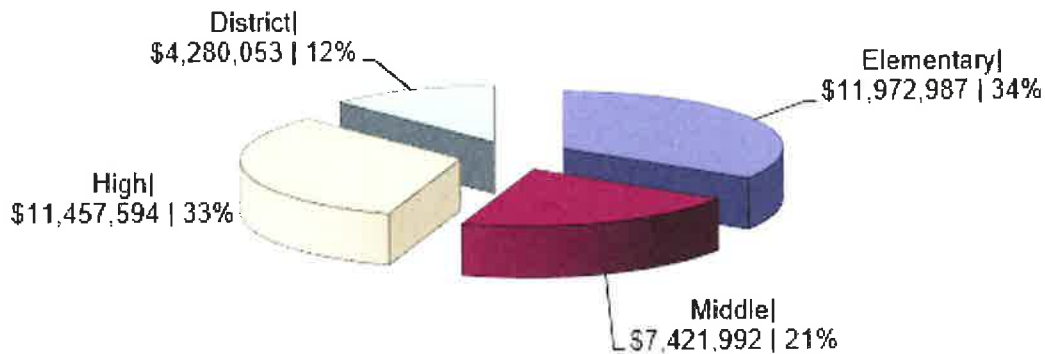
In 2023, instruction made up 51.09% of all general fund expenditures, a decrease of 2.62% from the prior year expenditures, while all other support services including transportation, operation of plant, and administration make up 36.73% of all General Fund expenditures, a decrease of 2.68% from the prior year. The remaining 12.18% includes facility acquisition & construction, debt service, and fund transfers, an increase of 5.30% from the prior year. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

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

**General Fund Budgetary Expenditures by Functions  
2022- 2023**



**General Fund Budgetary Expenditures by Grade Level  
2022 - 2023**

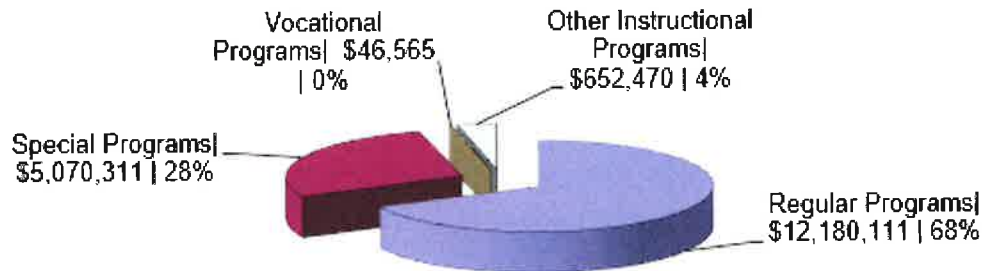


Note that all Grade 6 through Grade 8 expenditures are now reported as middle school expenditures through June 30, 2023, as approved by and in accordance with the NH Department of Education guidelines.

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

The following chart examines how the direct instructional expenditures were allocated to the various programs.

**General Fund Budgetary Expenditures for Instruction  
2022 - 2023**



**SUMMARY OF FEDERAL SUPPORT OF THE DISTRICT**

During fiscal year 2023, the Pelham School District applied for and received the following significant federal grants:

- Special Education, Individuals with Disabilities Education Improvement Act (IDEA) revenues for the current period were \$426,639 (up from \$398,596). This grant funded special needs services and supplies for students throughout the District.
- Title I, Student Achievement and School Accountability Programs revenues for the current period were \$158,936 (up from \$46,076). This grant funded: supplemental instruction for math and reading intervention and professional development in math and reading intervention.
- Title II, Improving Teacher Quality State Grants was awarded for the current period in the amount of \$60,481 (down from \$75,075). These grants funded: personalized professional development, reimbursement of coursework to gain teaching certification, and mentoring.
- U. S. Department of Agriculture National School Lunch Program revenues for the current period were \$276,573 and for the National Breakfast Program for the current period were \$25,201, for a total of \$301,774 (down from \$903,044). These revenues were used to offset the expenses of the school lunch program.
- Title IV(A), Student Support and Academic Enrichment Grant was awarded for the current period for \$20,697 (down from \$48,346). This grant funded: academic supports for SEL, Science, Technology, Engineering, Art and Math (STEAM) and Math, and for the effective use of technology. These funds are issued by the Department of Education, Bureau of Integrated Programs.
- ESSER II-CRRSA and III-ARPA was awarded for the current period for \$519,433 (up from \$499,872). These grants funded: Phase I of PES HVAC project including the 2<sup>nd</sup> floor classrooms and Cafeteria spaces, as well as academic supports and materials for Reading, Math, and for the effective use of technology.

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

### CAPITAL RESERVE ACCOUNTS

The District currently has three expendable and two capital reserve funds-CRF (established by voters at an annual school district meeting as trust funds in accordance with statutory requirements) that are classified as a "Committed" fund balance in the general fund for the basic financial statements. Each fund incurred fees, earned interest and fair market value changes during this period. There was a withdrawal of \$25,000 from the ADA Modification, School District ETF.

Capital Reserve Funds and Expendible Trust Funds	Period Ending June 30, 2023	
	Change	Ending Balance
Special Education CRF	\$ 3,899	\$ 221,514
Building and Grounds Renovation & Improvement CRF	\$ 1,426	\$ 81,038
ADA Modif Fund School District ETF	\$ (23,892)	\$ 8,222
Robinson Tennis Courts ETF	\$ 399	\$ 5,085
School Building Maintenance ETF	\$ 26,405	\$ 336,735
	<u>\$ 8,237</u>	<u>\$ 652,594</u>

Total of all funds increased from \$644,357 on June 30, 2022 to \$652,594 as of June 30, 2023, inclusive of all funding, fees, changes in fair market value and interest earned. In accordance with statutory requirements, these funds are held in custody by the Trustees of Trust Funds of the Town of Pelham and are only released for the restricted specific purposes of the individual funds.

### COMMENTS ON GENERAL FUND BUDGET COMPARISONS

The beginning General Fund fund balance was \$3,683,048. General Fund revenues, consisting largely of local taxes and state aid, were \$34,892,630. General Fund expenditures were \$35,132,626. The ending fund balance for the District was \$3,443,052 of which \$2,667,472 is an unassigned fund balance, a decrease of \$640,538 from the prior year's unassigned fund balance. The unassigned fund balance is used to lower the amount of money raised by property taxes.

- General Fund actual revenues were greater than the final budgeted revenues by \$203,888, a reduction of \$66,920 from the prior year.
- General Fund expenditures were less than the final adjusted budgeted spending by \$2,565,778. The major components of this budget underspend include:
  - Special Services' budget was underspent by approximately \$1,679,652. \$1,105,375 underspent in salaries (\$544,092 for IA/tutor positions, \$561,355 for all others), \$383,508 underspent in benefits, \$404,477 underspent in tuition (\$255,000 in residential), and \$30,598 underspent in transportation. Special Education professional services were overspent by \$326,508, due to contracted service contracts.
  - Salaries were underspent by approximately \$526,677 (excluding special services). This was primarily due to turnover and difficulty recruiting and retaining staff, including \$216,512 regular education teachers and \$57,467



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

IA/tutor positions, \$60,878 in building services, \$29,615 in co-curricular, \$21,495 in nurse services, and \$21,386 in technology services. Substitutes were overspent by approximately \$15,400.

- All benefits (excluding special services) were underspent by \$250,237. Medical was underspent by \$114,500, Dental was underspent by \$11,553. NH retirement was underspent by \$59,970, social security was underspent by approximately \$63,927, and unemployment was underspent by \$6,282. Worker's compensation was overspent by \$5,654.
- Transportation (excluding special services) was underspent by \$213,913.
- Utilities was underspent by \$95,799, and Gasoline was underspent by \$15,711.

### COMMENTS ON FOOD SERVICE FUND

The results for the Food Service Fund, reported as a non-major fund in this fiscal year, reflects expenses of \$1,021,298 including an investment of \$92,890 in the Pelham Memorial Project (kitchen), with revenues of \$889,937. Post-audit results show a year-end restricted fund balance of \$122,917, a reduction of \$92,890.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

On June 30, 2023, the District reported capital assets of \$60,870,924 (net of accumulated depreciation), which consist of a broad range of capital assets, including land, buildings & improvements, and machinery and equipment.

There were building improvements as well as other adjustments for retired/replaced capital assets. Capital asset additions in 2023 included: Work in progress for Year 2 of the PMS Renovation/Addition capital project. Phase I of the PES HVAC project (2<sup>nd</sup> floor Classrooms and Cafeteria completed fall 2022), Chariot scrubber for PMS, PES Camera system upgrade, and Technology equipment including Student Chromebook sets, PES teacher laptops, PMS Promethean Boards (30) and PES Promethean Boards (16).

Governmental Activities			Increase	% Increase
	2023	2022	(Decrease)	(% Decrease)
Land & Improvements	\$ 699,000	\$ 699,000	\$ -	0.00%
CIP	24,299,388	9,167,513	\$15,131,875	100.00%
Land Improvements	2,197,452	2,197,452	\$ -	0.00%
Buildings & Improvements	41,887,854	41,026,759	\$ 861,095	2.10%
Machinery, Equipment & Vehicles	2,383,073	2,088,693	\$ 294,380	14.09%
<b>Total Historical Cost</b>	<b>71,466,767</b>	<b>55,179,417</b>	<b>16,287,350</b>	<b>29.52%</b>
Total Accumulated Depreciation	(10,595,843)	(9,530,138)	(1,065,705)	11.18%
<b>NET CAPITAL ASSETS</b>	<b>60,870,924</b>	<b>45,649,279</b>	<b>15,221,645</b>	<b>33.34%</b>

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

### Long-Term Liabilities

On June 30, 2023, the District had \$43,926,368 in general obligation bonds and bond premiums. In addition, \$1,344,293 in notes payable (leases), \$701,640 in compensated absences payable long term liabilities, \$4,039,695 in net other post-employment benefits liability, and, \$24,460,467 in net pension liability were also reported as long term liabilities as can be seen below:

Governmental Activities			Increase	% Increase
	2023	2022	(Decrease)	(% Decrease)
Bonds Payable -Direct Placements	\$ 38,540,000	\$ 40,982,975	(2,442,975)	-5.96%
Bond Premiums	5,386,368	5,705,089	(318,721)	-5.59%
Notes Payable -Direct Borrowings	1,344,293	1,405,744	(61,451)	-4.37%
Compensated Absences	701,640	728,128	(26,488)	-3.64%
Other Post Employment Benefits Payable	4,039,695	4,223,606	(183,911)	-4.35%
Net Pension Liability	24,460,467	18,971,289	5,489,178	28.93%
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>74,472,463</b>	<b>72,016,831</b>	<b>2,455,632</b>	<b>3.41%</b>

### FUTURE BUDGETARY IMPLICATIONS

In New Hampshire, the public school fiscal year is July 1 to June 30; other programs, i.e., some federal budgets, operate on a different fiscal calendar, but are reflected in the District overall budget as they impact the District.

The beginning General Fund unassigned fund balance for the 2023-2024 fiscal year is \$2,667,472.

The significant activities or events that may have an impact on future district finances include:

1. The Pelham School Board and Pelham Education Association (PEA) collective bargaining agreement is currently in negotiations for a new contract to begin in the fall of 2024. The financial impacts are not known at this time.
2. The Pelham School District has partnered with Kearsarge Energy to design, install, own and operate rooftop solar arrays on school district school buildings. Through a multi-year power purchase agreement and rooftop lease, the District will achieve savings in electricity supply costs over the period of agreement. Following all required approvals, we anticipate installation during the 2024-2025 fiscal year, and related savings to begin shortly afterward.
3. Pelham Elementary School is a 128,000 square foot Prek – Grade 5 building. It was originally built in 2001 and some building equipment and building systems will need to be replaced over time.

Questions regarding this report should be directed to Dr. Chip McGee, Superintendent of Schools, or to Ms. Deborah Mahoney, Business Administrator, at (603-635-1145), or by mail at:

Pelham School District, SAU #28  
59A Marsh Road  
Pelham, NH 03076



## ***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**PELHAM SCHOOL DISTRICT**  
*Statement of Net Position*  
*June 30, 2023*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 15,578,306
Accounts receivable	43
Intergovernmental receivables	812,622
Prepaid items	96,950
Capital assets, not being depreciated	24,998,388
Capital assets, net of accumulated depreciation	35,872,536
Total assets	<u>77,358,845</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	5,561,227
Amounts related to other postemployment benefits	653,204
Total deferred outflows of resources	<u>6,214,431</u>
<b>LIABILITIES</b>	
Accounts payable	1,463,983
Accrued interest payable	581,007
Retainage payable	2,234,262
Noncurrent obligations:	
Due within one year	2,957,609
Due in more than one year	71,514,854
Total liabilities	<u>78,751,715</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - grants received in advance	189,184
Amounts related to pensions	181,962
Amounts related to other postemployment benefits	415,763
Total deferred inflows of resources	<u>786,909</u>
<b>NET POSITION</b>	
Net investment in capital assets	23,384,773
Restricted	8,232,810
Unrestricted	(27,582,931)
Total net position	<u>\$ 4,034,652</u>

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

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

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change in
	Expenses	Services	Contributions	Net Position
Governmental activities:				
Instruction	\$ 19,721,498	\$ 57,251	\$ 1,226,791	\$ (18,437,456)
Support services:				
Student	3,074,369	-	-	(3,074,369)
Instructional staff	1,084,946	-	260,363	(824,583)
General administration	87,165	-	-	(87,165)
Executive administration	756,196	-	-	(756,196)
School administration	1,970,696	-	-	(1,970,696)
Business	472,431	-	-	(472,431)
Operation and maintenance of plant	2,812,766	-	12,508	(2,800,258)
Student transportation	1,941,859	-	5,000	(1,936,859)
Other	1,099,848	-	1,461	(1,098,387)
Noninstructional services	1,031,046	578,661	311,276	(141,109)
Interest on long-term debt	1,249,793	-	-	(1,249,793)
Facilities acquisition and construction	-	-	398,405	398,405
Total governmental activities	<u>\$ 35,302,613</u>	<u>\$ 635,912</u>	<u>\$ 2,215,804</u>	<u>(32,450,897)</u>
General revenues:				
School district assessment				27,242,227
Grants and contributions not restricted to specific programs				7,045,253
Interest				716
Miscellaneous				597,083
Total general revenues				<u>34,885,279</u>
Change in net position				2,434,382
Net position, beginning				1,600,270
Net position, ending				<u>\$ 4,034,652</u>

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

**EXHIBIT C-1**  
**PELHAM SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2023**

	General	Capital Project	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,941,134	\$ 11,111,349	\$ 525,823	\$ 15,578,306
Accounts receivable	43	-	-	43
Intergovernmental receivables	654,345	-	158,277	812,622
Interfund receivables	120,880	-	38,471	159,351
Prepaid items	96,950	-	-	96,950
Total assets	<u>\$ 4,813,352</u>	<u>\$ 11,111,349</u>	<u>\$ 722,571</u>	<u>\$ 16,647,272</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 677,922	\$ 767,194	\$ 18,867	\$ 1,463,983
Interfund payable	38,471	-	120,880	159,351
Retainage payable	-	2,234,262	-	2,234,262
Total liabilities	<u>716,393</u>	<u>3,001,456</u>	<u>139,747</u>	<u>3,857,596</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - grants received in advance	-	-	189,184	189,184
<b>FUND BALANCES</b>				
Nonspendable	96,950	-	-	96,950
Restricted	-	8,109,893	122,917	8,232,810
Committed	652,594	-	-	652,594
Assigned	679,943	-	270,723	950,666
Unassigned	2,667,472	-	-	2,667,472
Total fund balances	<u>4,096,959</u>	<u>8,109,893</u>	<u>393,640</u>	<u>12,600,492</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,813,352</u>	<u>\$ 11,111,349</u>	<u>\$ 722,571</u>	<u>\$ 16,647,272</u>

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

**EXHIBIT C-2**  
**PELHAM SCHOOL DISTRICT**  
**Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position**  
**June 30, 2023**

Total fund balances of governmental funds (Exhibit C-1)		\$12,600,492
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 71,466,767	
Less accumulated depreciation	<u>(10,595,843)</u>	
		60,870,924
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 5,561,227	
Deferred inflows of resources related to pensions	(181,962)	
Deferred outflows of resources related to OPEB	653,204	
Deferred inflows of resources related to OPEB	<u>(415,763)</u>	
		5,616,706
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (159,351)	
Payables	<u>159,351</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(581,007)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond/Notes	\$ 39,884,293	
Unamortized bond premium	5,386,368	
Compensated absences	701,640	
Net pension liability	24,460,467	
Other postemployment benefits	<u>4,039,695</u>	
		(74,472,463)
Net position of governmental activities (Exhibit A)		<u>\$ 4,034,652</u>

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

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

	General	Capital Project	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
School district assessment	\$27,242,227	\$ -	\$ -	\$27,242,227
Other local	183,694	303,739	965,766	1,453,199
State	7,535,749	-	9,207	7,544,956
Federal	558	-	1,496,055	1,496,613
Total revenues	<u>34,962,228</u>	<u>303,739</u>	<u>2,471,028</u>	<u>37,736,995</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	18,073,153	-	877,576	18,950,729
Support services:				
Student	3,054,091	-	-	3,054,091
Instructional staff	939,799	-	262,072	1,201,871
General administration	87,165	-	-	87,165
Executive administration	809,672	-	-	809,672
School administration	1,936,890	-	-	1,936,890
Business	468,219	-	-	468,219
Operation and maintenance of plant	2,561,078	-	12,508	2,573,586
Student transportation	1,936,859	-	5,000	1,941,859
Other	1,157,707	-	1,461	1,159,168
Noninstructional services	-	-	1,021,298	1,021,298
Debt service:				
Principal	2,442,975	-	-	2,442,975
Interest	1,615,186	-	-	1,615,186
Facilities acquisition and construction	208,418	15,521,440	398,405	16,128,263
Total expenditures	<u>35,291,212</u>	<u>15,521,440</u>	<u>2,578,320</u>	<u>53,390,972</u>
Deficiency of revenues under expenditures	<u>(328,984)</u>	<u>(15,217,701)</u>	<u>(107,292)</u>	<u>(15,653,977)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	38,471	38,471
Transfers out	(38,471)	-	-	(38,471)
Inception of note	136,380	-	-	136,380
Total other financing sources (uses)	<u>97,909</u>	<u>-</u>	<u>38,471</u>	<u>136,380</u>
Net change in fund balances	(231,075)	(15,217,701)	(68,821)	(15,517,597)
Fund balances, beginning	4,328,034	23,327,594	462,461	28,118,089
Fund balances, ending	<u>\$ 4,096,959</u>	<u>\$ 8,109,893</u>	<u>\$ 393,640</u>	<u>\$12,600,492</u>

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

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

Net change in fund balances of total governmental funds (Exhibit C-3)		\$(15,517,597)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 16,294,275	
Depreciation expense	<u>(1,072,630)</u>	
		15,221,645
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (38,471)	
Transfers out	<u>38,471</u>	
		-
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Issuance of note	\$ (136,380)	
Principal repayment of bonds	2,442,975	
Principal repayment of notes	197,831	
Amortization of bond premium	<u>318,721</u>	
		2,823,147
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 46,672	
Decrease in compensated absences payable	26,488	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(254,279)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>88,306</u>	
		(92,813)
Change in net position of governmental activities (Exhibit B)		<u><u>\$ 2,434,382</u></u>

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

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

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
School district assessment	\$ 27,242,227	\$ 27,242,227	\$ 27,242,227	\$ -
Other local	60,400	60,400	114,096	53,696
State	7,381,115	7,381,115	7,535,749	154,634
Federal	5,000	5,000	558	(4,442)
Total revenues	<u>34,688,742</u>	<u>34,688,742</u>	<u>34,892,630</u>	<u>203,888</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	19,899,702	19,893,340	17,935,009	1,958,331
Support services:				
Student	3,507,064	3,358,399	3,031,099	327,300
Instructional staff	1,045,436	1,050,423	959,241	91,182
General administration	94,215	94,215	85,484	8,731
Executive administration	959,497	959,497	812,918	146,579
School administration	1,755,746	1,902,672	1,940,192	(37,520)
Business	463,253	463,253	467,327	(4,074)
Operation and maintenance of plant	2,639,642	2,639,642	2,805,153	(165,511)
Student transportation	2,172,510	2,180,510	1,936,112	244,398
Other	1,222,918	1,218,032	1,226,111	(8,079)
Debt service:				
Principal	2,442,975	2,442,975	2,442,975	-
Interest	1,615,186	1,615,186	1,615,186	-
Facilities acquisition and construction	178,609	178,609	174,168	4,441
Total expenditures	<u>37,996,753</u>	<u>37,996,753</u>	<u>35,430,975</u>	<u>2,565,778</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,308,011)</u>	<u>(3,308,011)</u>	<u>(538,345)</u>	<u>2,769,666</u>
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	(38,471)	(38,471)
Net change in fund balance	<u>\$ (3,308,011)</u>	<u>\$ (3,308,011)</u>	<u>(576,816)</u>	<u>\$ 2,731,195</u>
Increase in nonspendable fund balance			(63,722)	
Unassigned fund balance, beginning			3,308,010	
Unassigned fund balance, ending			<u>\$ 2,667,472</u>	

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



**EXHIBIT E-1**  
**PELHAM SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**June 30, 2023**

	Private Purpose Trust
<b>ASSETS</b>	
Intergovernmental receivable	\$ 1,575
<b>NET POSITION</b>	
Held in trust for specific purposes	\$ 1,575

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

**EXHIBIT E-2**  
**PELHAM SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended June 30, 2023**

	Private Purpose Trust
<b>ADDITIONS</b>	
Investment earnings	\$ 20
Change in fair market value	146
Total additions	<u>166</u>
<b>DEDUCTIONS</b>	
Scholarship paid	1,000
Administrative expenses	8
Total deductions	<u>1,008</u>
Change in net position	(842)
Net position, beginning	<u>2,417</u>
Net position, ending	<u><u>\$ 1,575</u></u>

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

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

	<b><u>NOTE</u></b>
<b>Summary of Significant Accounting Policies .....</b>	<b>1</b>
Reporting Entity .....	1-A
Government-wide and Fund Financial Statements .....	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	1-C
Cash and Cash Equivalents.....	1-D
Receivables.....	1-E
Prepaid Items.....	1-F
Capital Assets .....	1-G
Interfund Activities.....	1-H
Accounts Payable .....	1-I
Deferred Outflows/Inflows of Resources .....	1-J
Long-term Obligations .....	1-K
Compensated Absences .....	1-L
Defined Benefit Pension Plan .....	1-M
Postemployment Benefits Other Than Pensions (OPEB) .....	1-N
Net Position/Fund Balances.....	1-O
Use of Estimates .....	1-P
Material Change in Classification.....	1-Q
<b>Stewardship, Compliance, and Accountability .....</b>	<b>2</b>
Budgetary Information.....	2-A
Budgetary Reconciliation to GAAP Basis .....	2-B
Accounting Change .....	2-C

***DETAILED NOTES ON ALL FUNDS***

<b>Cash and Cash Equivalents .....</b>	<b>3</b>
<b>Receivables .....</b>	<b>4</b>
<b>Capital Assets.....</b>	<b>5</b>
<b>Interfund Balances and Transfers .....</b>	<b>6</b>
<b>Deferred Outflows/Inflows of Resources .....</b>	<b>7</b>
<b>Long-term Liabilities .....</b>	<b>8</b>
<b>Defined Benefit Pension Plan .....</b>	<b>9</b>
<b>Postemployment Benefits Other Than Pensions (OPEB) .....</b>	<b>10</b>
New Hampshire Retirement System (NHRS).....	10-A
Retiree Health Benefit Program.....	10-B
<b>Commitments.....</b>	<b>11</b>
<b>Encumbrances .....</b>	<b>12</b>
<b>Governmental Activities and Fiduciary Fund Net Position .....</b>	<b>13</b>
<b>Governmental Fund Balances .....</b>	<b>14</b>
<b>Risk Management.....</b>	<b>15</b>
<b>Contingent Liabilities.....</b>	<b>16</b>
<b>Subsequent Events.....</b>	<b>17</b>

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1-A Reporting Entity**

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

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

**1-B Government-wide and Fund Financial Statements**

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

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

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

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

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

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

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

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

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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

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

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

The School District reports the following major governmental funds:

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

**Capital Project Fund** – the capital project fund accounts for the activity pertaining to the construction/renovation of the Pelham Memorial School.

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

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

**1-D Cash and Cash Equivalents**

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

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

**1-E Receivables**

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

**1-F Prepaid Items**

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

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**1-G Capital Assets**

Capital assets are reported in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$10,000 for all capital asset classes except infrastructure assets, which have a capitalization threshold of \$100,000 per item, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

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

<b>Capital Asset Class:</b>	<b>Years</b>
Land improvements	30
Buildings and building improvements	20 - 50
Machinery and equipment	5 - 15

**1-H Interfund Activities**

Interfund activities are reported as follows:

**Interfund Receivables and Payables** – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

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

**1-I Accounts Payable**

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

**1-J Deferred Outflows/Inflows of Resources**

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

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

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

***1-K Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transactions:

**Direct Borrowings** – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

**Direct Placements** – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

***1-L Compensated Absences***

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

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

***1-M Defined Benefit Pension Plan***

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

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

***1-N Postemployment Benefits Other Than Pensions (OPEB)***

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

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

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

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

***1-O Net Position/Fund Balances***

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

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes, or other debt attributable to the acquisition, construction, or improvement of those assets.

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

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

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

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

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

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

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

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

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

***1-P Use of Estimates***

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

***1-Q Material Change in Classification***

The accompanying financial statements reflect a change in classification from the prior year. Specifically, the grants fund which accounts for local and federal grant activity did not qualify as a major fund for the current fiscal year. As such it was reclassified to the nonmajor governmental funds.



**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**2-A Budgetary Information**

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

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2023, \$3,308,011 of the beginning general fund unassigned fund balance was applied for this purpose.

**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for the major general fund. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D (budgetary basis)	\$ 34,892,630
Adjustments:	
Basis difference:	
Inception of note	136,380
Refunding bonds issued	
GASB Statement No. 54:	
Investment earnings related to the blended expendable trust funds	34,918
Other local revenue of the blended athletic funds	34,680
Per Exhibit C-3 (GAAP Basis)	<u>\$ 35,098,608</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 35,469,446
Adjustments:	
Basis difference:	
Encumbrances, beginning	341,810
Encumbrances, ending	(678,630)
Inception of note	136,380
Payments to refunded bond escrow agent	
GASB Statement No. 54:	
Expenditures of the blended athletic funds	33,996
Expenditures of the blended expendable trust funds	26,681
Per Exhibit C-3 (GAAP basis)	<u>\$ 35,329,683</u>

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**2-C Accounting Change**

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

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$15,578,306 and the bank balances totaled \$15,853,231.

**NOTE 4 – RECEIVABLES**

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

**NOTE 5 – CAPITAL ASSETS**

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

	Balance, beginning	Additions	Retirements	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 699,000	\$ -	\$ -	\$ 699,000
Construction in progress	9,167,513	15,625,341	(493,466)	24,299,388
Total capital assets not being depreciated	<u>9,866,513</u>	<u>15,625,341</u>	<u>(493,466)</u>	<u>24,998,388</u>
Being depreciated:				
Land improvements	2,197,452	-	-	2,197,452
Buildings and building improvements	41,026,759	861,095	-	41,887,854
Machinery and equipment	2,088,693	301,305	(6,925)	2,383,073
Total capital assets being depreciated	<u>45,312,904</u>	<u>1,162,400</u>	<u>(6,925)</u>	<u>46,468,379</u>
Total capital assets	<u>55,179,417</u>	<u>16,787,741</u>	<u>(500,391)</u>	<u>71,466,767</u>

*(Continued)*

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

*Capital assets continued:*

	Balance, beginning	Additions	Retirements	Balance, ending
Less accumulated depreciation:				
Land improvements	(751,290)	(63,223)	-	(814,513)
Buildings and building improvements	(7,605,370)	(747,431)	-	(8,352,801)
Machinery and equipment	(1,173,478)	(261,976)	6,925	(1,428,529)
Total accumulated depreciation	(9,530,138)	(1,072,630)	6,925	(10,595,843)
Net book value, capital assets being depreciated	35,782,766	89,770	-	35,872,536
Net book value, all capital assets	<u>\$ 45,649,279</u>	<u>\$ 15,715,111</u>	<u>\$ (493,466)</u>	<u>\$ 60,870,924</u>

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

Instruction	\$ 943,976
Support services:	
Operation and maintenance of plant	100,719
Other support	18,021
Noninstructional services	9,914
Total depreciation expense	<u>\$ 1,072,630</u>

**NOTE 6 – INTERFUND BALANCES AND TRANSFERS**

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

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 120,880
Nonmajor	General	38,471
		<u>\$ 159,351</u>

The interfund transfer in the amount of \$38,741 from the general fund to the nonmajor food service fund was made to cover an operating deficit.

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

**NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2023 consist of amounts related to pension totaling \$5,561,227 and amounts related to OPEB totaling \$653,204. For further discussion on these amounts, see Notes 9 and 10, respectively.

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

	Governmental Activities	Governmental Funds Nonmajor
State and local grants and donations collected in advance of eligible expenditures being made	\$ 189,184	\$ 189,184
Amounts related to pensions, see Note 9	181,962	-
Amounts related to OPEB, see Note 10	415,763	-
Total deferred inflows of resources	<u>\$ 786,909</u>	<u>\$ 189,184</u>

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 8 – LONG-TERM LIABILITIES**

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

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year	Due In More Than One Year
Bonds payable - Direct placements	\$ 40,982,975	\$ -	\$ (2,442,975)	\$ 38,540,000	\$ 2,415,000	\$ 36,125,000
Notes payable - Direct borrowings	1,405,744	136,380	(197,831)	1,344,293	181,838	1,162,455
Premiums	5,705,089	-	(318,721)	5,386,368	318,721	5,067,647
Total bonds/notes payable	48,093,808	136,380	(2,959,527)	45,270,661	2,915,559	42,355,102
Compensated absences	728,128	64,188	(90,676)	701,640	42,050	659,590
Pension related liability	18,971,289	5,489,178	-	24,460,467	-	24,460,467
Net other postemployment benefits	4,223,606	-	(183,911)	4,039,695	-	4,039,695
Total long-term liabilities	\$ 72,016,831	\$ 5,689,746	\$ (3,234,114)	\$ 74,472,463	\$ 2,957,609	\$ 71,514,854

Long-term bonds/notes are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2023
Bonds payable - Direct placements					
High School renovations/construction	\$ 20,745,000	2015	2035	3.20%	\$ 12,425,000
Pelham Memorial School renovations/construction	\$ 31,980,000	2022	2042	1.74%	26,115,000
					<u>\$ 38,540,000</u>
Notes payable - Direct borrowings					
Energy efficiency improvements	\$ 1,353,482	2021	2033	2.73%	\$ 1,157,125
Modular classroom	\$ 245,000	2019	2025	3.71%	84,921
Chromebooks	\$ 89,700	2022	2025	5.15%	58,679
Copy equipment	\$ 46,680	2023	2028	0.00%	43,568
Total direct borrowings					<u>\$ 1,344,293</u>

The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2023, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placement			Notes - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 2,415,000	\$ 1,491,308	\$ 3,906,308	\$ 181,838	\$ 37,728	\$ 219,566
2025	2,410,000	1,368,270	3,778,270	187,646	31,920	219,566
2026	2,410,000	1,255,710	3,665,710	117,199	25,904	143,103
2027	2,410,000	1,153,500	3,563,500	120,141	22,963	143,104
2028	2,410,000	1,046,115	3,456,115	120,050	19,941	139,991
2029-2033	12,050,000	3,542,175	15,592,175	617,419	51,417	668,836
2034-2038	8,945,000	1,201,008	10,146,008	-	-	-
2039-2042	5,490,000	230,370	5,720,370	-	-	-
Totals	<u>\$ 38,540,000</u>	<u>\$ 11,288,456</u>	<u>\$ 49,828,456</u>	<u>\$ 1,344,293</u>	<u>\$ 189,873</u>	<u>\$ 1,534,166</u>

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

**Arbitrage** – The tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the School District performed calculations of excess investment earnings on various bonds and financings and at June 30, 2023 does not expect to incur a liability.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 9 – DEFINED BENEFIT PENSION PLAN**

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

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

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

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of January 1, 2012	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2023, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2023 was \$2,531,843, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2023, the School District reported a liability of \$24,460,467 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The School District's proportion of the net pension liability was based on a projection of the School District's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2022, the School District's proportion was 0.43%, which was the same as its proportion measured as of June 30, 2021.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

For the year ended June 30, 2023, the School District recognized pension expense of \$2,786,122. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 342,183	\$ 88,062
Net difference between projected and actual investment earnings on pension plan investments	927,020	-
Changes in assumptions	1,301,102	-
Differences between expected and actual experience	459,079	93,900
Contributions subsequent to the measurement date	2,531,843	-
Total	<u>\$ 5,561,227</u>	<u>\$ 181,962</u>

The \$2,531,843 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 1,045,745
2024	957,890
2025	(418,175)
2026	1,261,962
2027	-
Thereafter	-
Totals	<u>\$ 2,847,422</u>

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

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

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

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

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

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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

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

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

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

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$32,819,779	\$ 24,460,467	\$17,510,472

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

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**10-A New Hampshire Retirement System (NHRS)**

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

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

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

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

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

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

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

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2023, the School District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2023 was \$182,452, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2023, the School District reported a liability of \$1,596,705 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The School District's proportion of the net OPEB liability was based on a projection of the School District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2022, the School District's proportion was 0.42%, which was the same as its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the School District recognized OPEB expense of \$65,991. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 4,364	\$ -
Contributions subsequent to the measurement date	182,452	-
Total	<u>\$ 186,816</u>	<u>\$ -</u>

The \$182,452 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 725
2024	188
2025	(1,717)
2026	5,168
2027	-
Thereafter	-
Totals	<u>\$4,364</u>



**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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

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

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

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

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

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

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

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

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 1,733,495	\$ 1,596,705	\$ 1,477,571

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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

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

**10-B Retiree Health Benefit Program**

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

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

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

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

**Employees Covered by Benefit Terms** – At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	102
Active employees	284
Total participants covered by OPEB plan	<u>386</u>

**Total OPEB Liability** – The School District's total OPEB liability of \$2,442,990 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022 projected to June 30, 2023, reflecting actual premiums and contributions. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

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

Discount Rate	4.13%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.50%
Decrement	0.50%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2029
Salary Increases	2.75%

The discount rate was based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of June 30, 2023.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

Mortality rates were based on the following:

- General (administrative and support staff) participants: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021,
- Teacher participants: SOA Pub-2010 Teacher Headcount Weighted Mortality Table fully generational using Scale MP-2021, and
- Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021.

**Changes in the Total OPEB Liability**

	June 30,	
	2022	2023
Total OPEB liability, beginning of year	\$ 2,810,345	\$ 2,540,600
Changes for the year:		
Service cost	145,123	119,775
Interest	62,241	104,063
Assumption changes and difference between actual and expected experience	(249,051)	(87,008)
Benefit payments	(228,058)	(234,440)
Total OPEB liability, end of year	<u>\$ 2,540,600</u>	<u>\$ 2,442,990</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2022 actuarial valuation was prepared using a discount rate of 4.13%. If the discount rate were 1% lower than what was used, the OPEB liability would increase to \$2,624,558, or by 7.4%. If the discount rate were 1% higher than what was used, the OPEB liability would decrease to \$2,270,421, or by 7.1%.

	Discount Rate		
	1% Decrease	Baseline 4.13%	1% Increase
Total OPEB Liability	<u>\$ 2,624,558</u>	<u>\$ 2,442,990</u>	<u>\$ 2,270,421</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2022 actuarial valuation was prepared using an initial trend rate of 7.00%. If the trend rate were 1% lower than what was used, the OPEB liability would decrease to \$2,181,669, or by 10.7%. If the trend rate were 1% higher than what was used, the OPEB liability would increase to \$2,756,087, or by 12.8%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.00%	1% Increase
Total OPEB Liability	<u>\$ 2,181,669</u>	<u>\$ 2,442,990</u>	<u>\$ 2,756,087</u>

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2023, the School District recognized OPEB expense of \$262,595. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 149,091	\$ 309,830
Differences between expected and actual experience	317,297	105,933
Total	<u>\$ 466,388</u>	<u>\$ 415,763</u>

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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

Fiscal Year Ending June 30,	
2024	\$ 38,757
2025	38,757
2026	38,759
2027	4,710
2028	5,532
Thereafter	(75,890)
Totals	<u>\$ 50,625</u>

**NOTE 11 – COMMITMENTS**

The School District entered into several construction contracts for construction and renovation at the Pelham Memorial School. As of June 30, 2023, the School District had outstanding construction contracts totaling \$6,326,091 that will be financed from bond proceeds.

Construction commitments and other significant commitments are as follows:

	Construction Commitments	Total Costs as of June 30, 2023	Balance to Complete
Pelham Memorial School construction/renovations:			
Project design and engineering	\$ 1,580,572	\$ 1,407,740	\$ 172,832
Construction	28,495,878	22,342,619	6,153,259
Total	<u>\$ 30,076,450</u>	<u>\$ 23,750,359</u>	<u>\$ 6,326,091</u>

**NOTE 12 - ENCUMBRANCES**

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

Current:

Instruction:

Regular programs	\$ 64,999
Special programs	49,701
Vocational programs	37,910
Other programs	9,439
Total instruction	<u>162,049</u>

Support services:

Student	24,158
Instructional staff	20,410
Executive administration	6,315
School administration	5,102
Business	1,758
Operation and maintenance of plant	377,649
Student transportation	756
Other	80,433
Total support services	<u>516,581</u>

Total encumbrances

\$ 678,630

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 13 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUND NET POSITION**

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

	Governmental Activities	Fiduciary Fund
Net investment in capital assets:		
Net book value of all capital assets	\$ 60,870,924	\$ -
Less:		
General obligation bonds/notes payable	(39,884,293)	-
Unamortized bond premiums	(5,386,368)	-
Amount of debt related to unspent proceeds	7,784,510	-
Total net investment in capital assets	<u>23,384,773</u>	<u>-</u>
Restricted net position:		
Food service	122,917	-
Capital project	8,109,893	-
Private purpose trust	-	1,575
Total restricted net position	<u>8,232,810</u>	<u>1,575</u>
Unrestricted	<u>(27,582,931)</u>	<u>-</u>
Total net position	<u>\$ 4,034,652</u>	<u>\$ 1,575</u>

**NOTE 14 – GOVERNMENTAL FUND BALANCES**

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

	General Fund	Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>				
Prepaid items	\$ 96,950	\$ -	\$ -	\$ 96,950
<b>Restricted:</b>				
Capital project	-	8,109,893	-	8,109,893
Food service	-	-	122,917	122,917
Total restricted fund balance	<u>-</u>	<u>8,109,893</u>	<u>122,917</u>	<u>8,232,810</u>
<b>Committed:</b>				
Expendable trust	652,594	-	-	652,594
<b>Assigned:</b>				
Encumbrances	678,630	-	-	678,630
Student activities - district related	1,313	-	-	1,313
Student activities - student related	-	-	270,723	270,723
Total assigned fund balance	<u>679,943</u>	<u>-</u>	<u>270,723</u>	<u>950,666</u>
<b>Unassigned</b>	<u>2,667,472</u>	<u>-</u>	<u>-</u>	<u>2,667,472</u>
Total governmental fund balances	<u>\$ 4,096,959</u>	<u>\$ 8,109,893</u>	<u>\$ 393,640</u>	<u>\$ 12,600,492</u>

**NOTE 15 – RISK MANAGEMENT**

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

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2022 to June 30, 2023 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the School District's property schedule on file with Primex<sup>3</sup>. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022-23, the School District paid \$98,495 and \$64,608, respectively, to Primex<sup>3</sup> for Workers' Compensation and Property/Liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

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

**NOTE 16 – CONTINGENT LIABILITIES**

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

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

**NOTE 17 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through December 6, 2023, the date the June 30, 2023 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT F**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
School District's:										
Proportion of the net pension liability	0.36%	0.37%	0.38%	0.38%	0.39%	0.42%	0.41%	0.42%	0.43%	0.43%
Proportionate share of the net pension liability	\$ 15,579,212	\$ 14,061,131	\$ 14,937,721	\$ 20,115,897	\$ 18,956,263	\$ 19,986,959	\$ 19,836,752	\$ 27,132,032	\$ 18,971,289	\$ 24,460,467
Covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712
Proportionate share of the net pension liability as a percentage of its covered payroll	154.61%	134.96%	138.93%	185.92%	161.80%	166.87%	159.33%	217.93%	146.45%	183.52%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%



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

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 900,098	\$ 1,215,306	\$ 1,265,024	\$ 1,354,575	\$ 1,412,060	\$ 1,754,369	\$ 1,794,100	\$ 1,884,444	\$ 2,469,081	\$ 2,531,843
Contributions in relation to the contractually required contributions	(900,098)	(1,215,306)	(1,265,024)	(1,354,575)	(1,412,060)	(1,754,369)	(1,794,100)	(1,884,444)	(2,469,081)	(2,531,843)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,076,276	\$ 10,418,741	\$ 10,751,805	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712	\$ 13,667,349
Contributions as a percentage of covered payroll	8.93%	11.66%	11.77%	12.52%	12.05%	14.65%	14.41%	14.55%	18.52%	18.52%

**PELHAM SCHOOL DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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

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

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

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

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the School District's pension plan at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years.

**EXHIBIT H**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
School District's proportion of the net OPEB liability	0.48%	0.49%	0.38%	0.38%	0.42%	0.42%	0.42%
School District's proportionate share of the net OPEB liability (asset)	\$ 2,319,087	\$ 2,246,337	\$ 1,747,895	\$ 1,665,188	\$ 1,826,872	\$ 1,683,006	\$ 1,596,705
School District's covered payroll	\$10,819,430	\$ 11,716,086	\$11,977,651	\$12,449,823	\$12,449,823	\$12,953,948	\$13,328,712
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	21.43%	19.17%	14.59%	13.38%	14.67%	12.99%	11.98%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%

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

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 278,355	\$ 291,187	\$ 168,866	\$ 173,336	\$ 193,732	\$ 177,925	\$ 182,452
Contributions in relation to the contractually required contribution	(278,355)	(291,187)	(168,866)	(173,336)	(193,732)	(177,925)	(182,452)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 10,819,430	\$ 11,716,086	\$ 11,977,651	\$ 12,449,823	\$ 12,953,948	\$ 13,328,712	\$ 13,667,349
Contributions as a percentage of covered payroll	2.57%	2.49%	1.41%	1.39%	1.50%	1.33%	1.33%

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

**EXHIBIT J**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

	June 30,					
	2018	2019	2020	2021	2022	2023
OPEB liability, beginning of year	\$ 1,948,233	\$ 2,304,157	\$ 2,361,868	\$ 2,769,194	\$ 2,810,345	\$ 2,540,600
Changes for the year:						
Service cost	120,793	117,868	126,853	132,213	145,123	119,775
Interest	71,538	90,976	85,360	73,991	62,241	104,063
Assumption changes and difference between actual and expected experience	306,353	(7,928)	309,703	76,112	(249,051)	(87,008)
Benefit payments	(142,760)	(143,835)	(114,590)	(241,165)	(228,058)	(234,440)
OPEB liability, end of year	<u>\$ 2,304,157</u>	<u>\$ 2,361,238</u>	<u>\$ 2,769,194</u>	<u>\$ 2,810,345</u>	<u>\$ 2,540,600</u>	<u>\$ 2,442,990</u>
Covered payroll	<u>\$ 12,171,447</u>	<u>\$ 13,930,110</u>	<u>\$ 13,245,037</u>	<u>\$ 13,536,275</u>	<u>\$ 17,198,072</u>	<u>\$ 17,405,951</u>
Total OPEB liability as a percentage of covered pay roll	18.93%	16.95%	20.91%	20.76%	14.77%	14.04%

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

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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

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

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

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

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

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

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

***Changes in Assumptions*** – The discount rate increased from 4.09% to 4.13%.

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

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

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

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 27,242,227	\$ 27,242,227	\$ -
Other local sources:			
Tuition	45,000	57,251	12,251
Investment earnings	400	716	316
Miscellaneous	15,000	56,129	41,129
Total from other local sources	60,400	114,096	53,696
State sources:			
Adequacy aid (grant)	4,172,735	4,172,735	-
Adequacy aid (tax)	2,692,652	2,692,652	-
Kindergarten aid	-	179,866	179,866
Catastrophic aid	161,708	265,308	103,600
Vocational aid	10,000	22,891	12,891
Other state aid	344,020	202,297	(141,723)
Total from state sources	7,381,115	7,535,749	154,634
Federal sources:			
Medicaid	5,000	558	(4,442)
Total revenues	34,688,742	\$ 34,892,630	\$ 203,888
Use of fund balance to reduce school district assessment	3,308,011		
Total revenues and use of fund balance	\$ 37,996,753		

See Independent Auditor's Report.



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

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 105,434	\$ 12,494,432	\$ 12,180,111	\$ 64,999	\$ 354,756
Special programs	62,203	6,537,937	5,070,311	49,701	1,480,128
Vocational programs	8,860	110,000	46,565	37,910	34,385
Other programs	-	735,840	652,470	9,439	73,931
Non-public programs	-	15,131	-	-	15,131
Total instruction	<u>176,497</u>	<u>19,893,340</u>	<u>17,949,457</u>	<u>162,049</u>	<u>1,958,331</u>
Support services:					
Student	470	3,358,399	3,007,411	24,158	327,300
Instructional staff	968	1,050,423	939,799	20,410	91,182
General administration	-	94,215	85,484	-	8,731
Executive administration	3,069	959,497	809,672	6,315	146,579
School administration	1,800	1,902,672	1,936,890	5,102	(37,520)
Business	2,650	463,253	468,219	1,758	(4,074)
Operation and maintenance of plant	133,574	2,639,642	2,561,078	377,649	(165,511)
Student transportation	1,503	2,180,510	1,936,859	756	244,398
Other	12,029	1,218,032	1,157,707	80,433	(8,079)
Total support services	<u>156,063</u>	<u>13,866,643</u>	<u>12,903,119</u>	<u>516,581</u>	<u>603,006</u>
Debt service:					
Principal of long-term debt	-	2,442,975	2,442,975	-	-
Interest on long-term debt	-	1,615,186	1,615,186	-	-
Total debt service	<u>-</u>	<u>4,058,161</u>	<u>4,058,161</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction	<u>9,250</u>	<u>178,609</u>	<u>183,418</u>	<u>-</u>	<u>4,441</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>-</u>	<u>38,471</u>	<u>-</u>	<u>(38,471)</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 341,810</u>	<u>\$ 37,996,753</u>	<u>\$ 35,132,626</u>	<u>\$ 678,630</u>	<u>\$ 2,527,307</u>

See Independent Auditor's Report.

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

Unassigned fund balance, beginning		\$ 3,308,010
Changes:		
Unassigned fund balance used to reduce school district assessment		(3,308,011)
2022-2023 Budget summary:		
Revenue surplus (Schedule 1)	\$ 203,888	
Unexpended balance of appropriations (Schedule 2)	<u>2,527,307</u>	
2022-2023 Budget surplus		2,731,195
Increase in nonspendable fund balance		<u>(63,722)</u>
Unassigned fund balance, ending		<u>\$ 2,667,472</u>

See Independent Auditor's Report.

**SCHEDULE 4**  
**PELHAM SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2023**

	Special Revenue Funds			Total
	Grants	Food Service	Student Activity	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 140,729	\$ 114,371	\$ 270,723	\$ 525,823
Intergovernmental receivable	120,880	37,397	-	158,277
Interfund receivable	-	38,471	-	38,471
Total assets	<u>\$ 261,609</u>	<u>\$ 190,239</u>	<u>\$ 270,723</u>	<u>\$ 722,571</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 18,867	\$ -	\$ 18,867
Interfund payable	120,880	-	-	120,880
Total liabilities	<u>120,880</u>	<u>18,867</u>	<u>-</u>	<u>139,747</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - grants received in advance	<u>140,729</u>	<u>48,455</u>	<u>-</u>	<u>189,184</u>
<b>FUND BALANCES</b>				
Restricted	-	122,917	-	122,917
Assigned	-	-	270,723	270,723
Total fund balances	<u>-</u>	<u>122,917</u>	<u>270,723</u>	<u>393,640</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 261,609</u>	<u>\$ 190,239</u>	<u>\$ 270,723</u>	<u>\$ 722,571</u>

See Independent Auditor's Report.

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

	Special Revenue Funds			Total
	Grants	Food	Student Activity	
<b>REVENUES</b>				
Other local	\$ 117,330	\$ 578,956	\$ 269,480	\$ 965,766
State	-	9,207	-	9,207
Federal	1,194,281	301,774	-	1,496,055
Total revenues	<u>1,311,611</u>	<u>889,937</u>	<u>269,480</u>	<u>2,471,028</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	633,874	-	243,702	877,576
Support services:				
Instructional staff	260,363	-	1,709	262,072
Operation and maintenance of plant	12,508	-	-	12,508
Student transportation	5,000	-	-	5,000
Other	1,461	-	-	1,461
Noninstructional services	-	1,021,298	-	1,021,298
Facilities acquisition and construction	398,405	-	-	398,405
Total expenditures	<u>1,311,611</u>	<u>1,021,298</u>	<u>245,411</u>	<u>2,578,320</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(131,361)</u>	<u>24,069</u>	<u>(107,292)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	38,471	-	38,471
Net change in fund balances	-	(92,890)	24,069	(68,821)
Fund balances, beginning	-	215,807	246,654	462,461
Fund balances, ending	<u>\$ -</u>	<u>\$ 122,917</u>	<u>\$ 270,723</u>	<u>\$ 393,640</u>

See Independent Auditor's Report.

**SCHEDULE 6**  
**PELHAM SCHOOL DISTRICT**  
*Student Activity Funds*  
**Combining Balance Sheet**  
**June 30, 2023**

	Student Activity Funds				Total
	High School	High School Principal	Memorial School	Elementary School	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 219,432	\$ 3,202	\$ 17,248	\$ 30,841	\$ 270,723
<b>FUND BALANCES</b>					
Assigned	\$ 219,432	\$ 3,202	\$ 17,248	\$ 30,841	\$ 270,723

See Independent Auditor's Report.

**SCHEDULE 7**  
**PELHAM SCHOOL DISTRICT**  
**Student Activity Funds**  
*Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances*  
*For the Fiscal Year Ended June 30, 2023*

	Student Activity Funds				
	High School	High School Principal	Memorial School	Elementary School	Total
<b>REVENUES</b>					
Other local	\$ 163,139	\$ 420	\$ 81,472	\$ 24,449	\$ 269,480
<b>EXPENDITURES</b>					
Current:					
Instruction	139,486	-	80,758	23,458	243,702
Support services:					
Instructional staff	-	1,709	-	-	1,709
Total expenditures	139,486	1,709	80,758	23,458	245,411
Net change in fund balances	23,653	(1,289)	714	991	24,069
Fund balances, beginning	195,779	4,491	16,534	29,850	246,654
Fund balances, ending	\$ 219,432	\$ 3,202	\$ 17,248	\$ 30,841	\$ 270,723

See Independent Auditor's Report.



## PLODZIK & SANDERSON

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

#### **Independent Auditor's Report**

To the Members of the School Board  
Pelham School District  
Pelham, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pelham School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Pelham School District's basic financial statements, and have issued our report thereon dated December 6, 2023.

#### ***Report on Internal Control Over Financial Reporting***

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

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

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

#### ***Report on Compliance and Other Matters***

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

#### ***Purpose of This Report***

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

December 6, 2023  
Concord, New Hampshire

  
PLODZIK & SANDERSON  
Professional Association



## **PLODZIK & SANDERSON**

*Professional Association/Certified Public Accountants*

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

#### **Independent Auditor's Report**

To the Members of the School Board  
Pelham School District  
Pelham, New Hampshire

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

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

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

##### ***Basis for Opinion on Each Major Federal Program***

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

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

##### ***Responsibilities of Management for Compliance***

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

##### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Pelham School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions,



***Pelham School District***

***Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance***

misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Pelham School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

***Report on Internal Control Over Compliance***

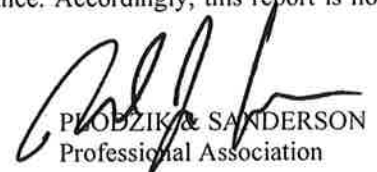
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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

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

December 6, 2023  
Concord, New Hampshire

  
PROEZIK & SANDERSON  
Professional Association

## **SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**SCHEDULE II**  
**PELHAM SCHOOL DISTRICT**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended June 30, 2023*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through the State of New Hampshire Department of Education				
CHILD NUTRITION CLUSTER				
School Breakfast Program	10.553	N/A	\$ -	\$ 25,201
National School Lunch Program	10.555	N/A	-	276,573
CLUSTER TOTAL			-	301,774
U.S. DEPARTMENT OF EDUCATION				
Passed Through the State of New Hampshire Department of Education				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds				
School Security	21.027	20230766	-	3,975
School Security	21.027	20230770	-	1,120
PROGRAM TOTAL			-	5,095
Title I Grants to Local Educational Agencies:				
Title I Part A	84.010	20220294	-	29,187
Title I Part A	84.010	20230421	-	129,749
PROGRAM TOTAL			-	158,936
SPECIAL EDUCATION CLUSTER				
Special Education Grants to States:				
IDEA	84.027	20211158	-	54,894
IDEA	84.027	20220261	-	20,009
IDEA	84.027	20230181	-	311,455
COVID-19 - ARP - IDEA	84.027X	20220423	-	30,608
Special Education Preschool Grants:				
Preschool	84.173	20220261	-	6,968
Preschool	84.173	20230181	-	278
COVID-19 - ARP - Preschool	84.173X	20220423	-	2,427
CLUSTER TOTAL			-	426,639
English Language Acquisition State Grants:				
Title III	84.365	20211310	-	820
PROGRAM TOTAL			-	820
Supporting Effective Instruction State Grants:				
Title II Part A	84.367	20211107	-	10,135
Title II Part A	84.367	20220849	-	43,467
Title II Part A	84.367	20230794	-	6,879
PROGRAM TOTAL			-	60,481
Student Support and Academic Enrichment Program:				
Title IV A	84.424	20211136	-	20,697
PROGRAM TOTAL			-	20,697
COVID-19 - Education Stabilization Fund:				
ESSER I	84.425D	20204911	-	380
ESSER II	84.425D	20211428	-	76,040
ESSER III	84.425U	20220370	-	443,013
			-	519,433
Passed Through the Goffstown School District, New Hampshire				
English Language Acquisition State Grants:				
Title III	84.365	20220727	-	1,363
Title III	84.365	20230682	-	817
PROGRAM TOTAL			-	2,180
Total Expenditures of Federal Awards			\$ -	\$ 1,496,055

The accompanying notes are an integral part of this schedule.

**PELHAM SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

***Note 1. Basis of Presentation***

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

***Note 2. Summary of Significant Accounting Policies***

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

***Note 3. Indirect Cost Rate***

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

***Note 4. Food Donation***

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2023, the value of food donations received was \$101,594.

**Eric "Chip" McGee, Ed.D.**  
*Superintendent*



**Sarah Marandos, Ed.D.**  
*Assistant Superintendent*

**Deb Mahoney**  
*Business Administrator*

**Toni Barkdoll**  
*Director of Human Resources*

**Keith Lord**  
*Director of Technology*

*59A Marsh Road  
Pelham, NH 03076*

*T: (603)-635-1145  
F: (603)-635-1283*

**Kimberly Noyes**  
*Director of Student Services*

To: Pelham School Board  
From: Chip McGee  
Re: Disposal of the modulars at Pelham Memorial School  
Date: 1.3.24  
Cc: Deb Mahoney  
Sarah Marandos

I am seeking support from the Board to pursue donating one or both of the District's two modulars to the Town of Pelham prior to the end of our fiscal year, June 30, 2024.

As part of the renovation to Pelham Memorial School, the District will no longer have need for either modular located on the school's property near Marsh Road. They are currently being used as classrooms during the renovation. Both modulars are owned by the District, with the final payment on the newer building included in the FY25 budget. The Board's current plan is to demolish both structures and restore the field on which it is located. This plan is part of the ongoing building project.

The Town of Pelham has expressed interest in relocating at least one of these buildings for their use. We see this as a potential positive collaboration with the town.

This approach would resolve a matter regarding disposal of buildings. If the Board moves forward to demolish and/or donate the modulars prior to June 30, 2024, the structures will not become "an unused facility," subject to RSA 194:61. This law requires that New Hampshire charter schools be offered a right of first refusal to purchase unused facilities owned by school districts. The District will be able to demolish and/or transfer ownership of one or both modulars to the town before the end of the fiscal year without triggering any obligations under RSA 194:61.

The Board must determine the value of items for disposal in order to determine disposition by sale, donation, auction, transfer or appropriate waste disposal according to Pelham School Board Policy DN Equipment and Supplies Sales. The policy goes on to note that the sale of real estate will be by the vote of the electorate of the school district at an annual or special district meeting, and the revenue derived therefore will be returned to the general fund to defray costs of current expenses. Since this would be a donation, and since the building is a net liability with the cost of the demolition included in the cost of the bond, the Board can allow the District to proceed with the demolition and/or donation and can proceed without a vote of the electorate.

**Motion:** I move to affirm that the Board's current plan is to demolish both modulars and restore the field on which it is located and support the Superintendent's plan to pursue donating one or both of the modulars to the Town of Pelham prior to the end of our fiscal year, June 30, 2024.

# PELHAM SCHOOL DISTRICT

## DRAFT 2024-25 School Calendar

### July

Su	M	T	W	Th	F	Sa
	1	2	3	4 H	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### August

Su	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

School Days: 3

### September

Su	M	T	W	Th	F	Sa
1	2 H	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25 ER	26	27	28
29	30					

School Days: 20

### October

Su	M	T	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14 H	15	16	17	18	19
20	21	22	23 ER	24	25	26
27	28	29	30	31		

School Days: 22

### November

Su	M	T	W	Th	F	Sa
					1	2
3	4	5 W	6	7	8	9
10	11 H	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27 W	28	29	30

School Days: 16

### December

Su	M	T	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11 ER	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

School Days: 15

### January

Su	M	T	W	Th	F	Sa
			1 H	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20 H	21	22	23	24	25
26	27	28	29	30	31	

School Days: 21

### February

Su	M	T	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	11 ER	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

School Days: 15

### March

Su	M	T	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11 W	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

School Days: 20

### April

Su	M	T	W	Th	F	Sa
		1	2 ER	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

School Days: 19

### May

Su	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14 ER	15	16	17
18	19	20	21	22	23	24
25	26 H	27	28	29	30	31

School Days: 19

### June

Su	M	T	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	25	24	25	26	27	28
29	30					

School Days: 10

### Special Days

July 4	Independence Day (Offices Closed)
Aug 14-15 W	Workshop - New Teachers Only
Aug 21,22,26 W	Workshop (3 of 6) includes all IAs
Aug 27	First Day of School for Students
Aug 30 & Sept 2	Labor Day Weekend (No School)
Sept 10	State Primary
Sept 25 ER*	Early Release - PD District (1 of 5)
Oct 14	Columbus Day (No School)
Oct 23 ER*	Early Release - PD Collaborative (2 of 5)
Nov ?	First Day of Second Quarter (PHS)
Nov 5 W*	General Election Voting / Workshop (4 of 6)
Nov 11	Veterans Day (No School)
Nov 27 W	Workshop - for Parent Conferences (5 of 6)
Nov 28-29	Thanksgiving Holiday (No School)
Dec 11 ER*	Early Release - PD District (additional)
Dec ?	First Day of Second Trimester (PES and PMS)

\* Dates selected to align with Area Career Technical Education Programs.

### Total School Days 180

Dec 23-Jan 1	Holiday Vacation (No School)
Jan 20	Martin Luther King Jr. Day (No School)
Jan ?	First Day of Second Semester (PHS)
Feb 11 ER*	Early Release - PD Collaborative (3 of 5)
Feb 17	Presidents Day
Feb 24-28	Winter Vacation (No School)
March 11 W	Workshop - Town Election (6 of 6)
March ?	First Day of Third Trimester (PES and PMS)
Apr ?	First Day of Fourth Quarter (PHS)
April 2 ER*	Early Release - PD Collaborative (4 of 5)
Apr 28 - May 2	Spring Vacation (No School)
May 14 ER*	Early Release - PD District (5 of 5)
May 26	Memorial Day (No School)
June 13	180th Day of School for Students
June 16 - 20	Additional Days of School (if needed)
June 19	Juneteenth National Independence Day

**Eric "Chip" McGee, Ed.D.**  
*Superintendent*



**Sarah Marandos, Ed.D.**  
*Assistant Superintendent*

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**Kimberly Noyes**  
*Director of Student Services*

---

To: Pelham School Board  
From: Chip McGee  
Re: Preschool Tuition  
Date: 1.3.24  
Cc: Deb Mahoney  
Sarah Marandos  
Jessica VanVranken

We are asking the Board to consider increasing the tuition rate for our preschool program.

Pelham's preschool is a part of our District's special education program. We enroll additional students as typical peers. Families of these typical peers pay tuition to help defray the cost of the program. Registration for Preschool begins mid-January for the 2024-25 school year. The Board would need to decide on any change by January 17, 2024.

Students are enrolled on a first-come first-served basis upon receipt of a completed pre-registration packet. The 3 year old program is Mondays, Wednesdays, and Fridays 9:00AM-11:30AM and the 4 year old program is Monday- Friday 12:40-3:20PM.

Tuition is payable to The Pelham School District from September to June. The current rates are \$130/month for 3-yr olds and \$150/month for 4-yr olds. These rates were last increased in 2019. Regionally, Pelham is on par with other districts who provide a similar service.

We recommend an increase of \$20 to \$150/month for 3-year olds and of \$30 to \$180 per month for 4-year olds.

# PELHAM SCHOOL DISTRICT POLICY

## EBCC – FALSE ALARMS, BOMB, ACTIVE SHOOTER, AND OTHER SUCH THREATS

*Category: Recommended*  
*Related Policies : EBB*

*(NHSBA revision notes: EBCC, which formerly only addressed bomb threats, was re-titled and substantially revised to include additional threats as well as false alarms. The impetus for the revision was the 2023 passage of HB244, amending RSA 644:3 to include false reports about active shooters or presence of explosive devices, along with the previous prohibition to threats/false reports about fire, explosions, presence of biological or chemical substances, or occurrence of “other catastrophe or emergency”).*

The Board recognizes that false alarms, and bomb, active shooter, or other such violent threats are a significant concern to the schools. Whether the threat is real or a hoax, it a bomb threat represents a likely substantial disruption to the educational mission of the school, as well as a potential danger to the safety and welfare of students, staff, and school property.

No person shall make or communicate, by any means, a threat ~~that a bomb has been or will be placed on school premises~~: stating the current or future presence of: a fire, an explosion, an active shooter, an explosive device, a biological or chemical substance, or other catastrophic emergency on school premises. This prohibition extends to activating any alarm on school property intended to warn of the presence of one or more such threats or conditions when the person activating the alarm knows the threat or condition is not present, or there is no reasonable basis presence of such threat or condition. Making such threats or false alarms will be deemed a violation of the applicable code of conduct, with potential disciplinary action, and will be referred to law enforcement for potential criminal prosecution.

Any such false bomb threat will be regarded as a serious matter and will be treated accordingly.

Through the schools' Emergency Response Plans, the Superintendent will ensure procedures are in place in the event a bomb threat is made.

---

### **District Policy History:**

*Adopted: June 07, 2006*

*Revised: April 21, 2021*

### **Legal References:**

*RSA 158:9, Possession of Explosives*

*RSA 644-a, False Fire Alarms*

*RSA 644:3, False Public Alarms*



# PELHAM SCHOOL DISTRICT POLICY

## GBCD – BACKGROUND INVESTIGATION AND CRIMINAL HISTORY RECORDS CHECK

*Category: Priority*

**Related Policies: EEAE, EEAEA, EHB, GADA, GBCE, GDF & IJOC**

*(NHSBA revision notes: Passage of SB39 reversed the 2020 legislation making the state responsible for criminal history records checks for transportation monitors. Passage of SB136 prohibits employment or appointment as volunteers of educators whose credentials have been revoked or are under current suspension. The other change is a revision of language allowing the Superintendent to share information about a criminal record for misdemeanor hires and district policy concerning hiring of persons whose criminal history records check reveals charges, whether convicted or not, for non-section V offenses, and possible charges of Section V offenses that were later pled down or dismissed.*

To help ensure the safety of District students, it is the policy of the School Board that before any person is employed by the School District, or is otherwise placed into a position involving frequent close contact with, or supervision of students, that the administration conduct proper investigation into such person's background, including, without limitation, a criminal history records check under RSA 189:13-a - 189:13-c.

### A. Definitions

As used in this policy:

1. "Applicant" shall mean and include an applicant for employment or any person seeking to serve in any position falling within the term "Covered Person" as defined below, who is selected by the District for further consideration for such position.
2. "Background investigation" means an investigation into the past employment and other background of an Applicant with the intent of determining whether:
  - a. The applicant/covered person is qualified for the position for which he/she has applied, will/would be assigned, or will/would perform, and
  - b. The applicant has been found guilty of any criminal activity or conduct that would make him/her ineligible or unsuitable for employment or service in the district.
3. "Conditional offer of employment" means an offer of employment extended to a selected Applicant subject to a successful completed criminal history record check (defined below) which is satisfactory to the district.
4. "Contractor" means a private business or agency or an employee or employees of the contractor which contracts with a SAU, school district, or charter school to provide services including but not limited to:
  - a. cafeteria workers,
  - b. school bus drivers,
  - c. custodial personnel,
  - d. any other direct service or services to students of the district or charter school.
5. "Covered Person" shall mean every employee, stipended position (e.g., coach, trainer, drama coach, etc.), candidate, designated volunteer (whether direct or through a volunteer

# PELHAM SCHOOL DISTRICT POLICY

## GBCD – BACKGROUND INVESTIGATION AND CRIMINAL HISTORY RECORDS CHECK

*Category: Priority*

organization), or any other service where the contractor or employees of the contractor provide services directly to students of the District, or any applicant/person seeking to serve in any of those positions. NOTE: Only those volunteers who meet the definition of "Designated Volunteer" below are considered "Covered Employees". See Board policy IJOC for additional provisions relating to all volunteers. All Covered Persons are required to undergo training as provided in Board policy GBCE.

6. "Criminal History Records Check" or "CHRC" means a criminal history records inquiry under RSA 189:13-a - 13-c, conducted by the New Hampshire State Police through its records and through the Federal Bureau of Investigation.
7. "Designated Volunteer" is any volunteer who:
  - a. Comes in direct contact with students on a predictable basis (e.g., library volunteer, overnight field trip chaperone);
  - b. Meets regularly with students (e.g., community mentor, volunteer assistant coach);
  - c. Meets with students on a one-on-one basis without the presence of a teacher or other such professional staff member; or
  - d. Any other volunteer so designated by the School Board or Superintendent.

The administrative supervisor for the applicable activity or program (e.g., building principal, athletic director), shall have the responsibility of determining whether a volunteer position is a "Designated Volunteer", subject to any additional rules or procedures established by the Superintendent.

8. "Educator Candidate" means a student at an institution of higher education in New Hampshire who has been selected to participate in a K-12 educator preparation program (RSA 189:13-c, I(b)). This definition includes both Educator Candidates who are placed as student teachers in the district, and those who might be in the District for a different purpose (e.g., Methods, etc.).
9. "Section V Offense(s)" are those criminal offenses listed in RSA 189:13-a, V, as that list may be amended by the Legislature from time to time. The current of offenses may be accessed at <http://www.gencourt.state.nh.us/rsa/html/XV/189/189-13-a.htm> "Non-Section V Offenses" are all other crimes offenses, whether felonies or misdemeanors.
10. "Designee" shall mean, a person designated by the Superintendent to receive and inspect results of the Criminal History Records Check. Under RSA 189:13-a, II, the Designee for purposes of CHRC may only be an assistant superintendent, head of human resources, the personnel director, the business administrator or the finance director.

### **B. Background Investigation**

#### **1. General Requirements**

The Superintendent, or his/her designee, will ~~conduct~~ **require** a background investigation of

# PELHAM SCHOOL DISTRICT POLICY

## GBCD – BACKGROUND INVESTIGATION AND CRIMINAL HISTORY RECORDS CHECK

*Category: Priority*

any applicant/covered person as defined in this policy, including but not limited to reviewing the most recent NHED List of Revoked & Suspended Credentials. This investigation shall be completed prior to making a final offer of employment, approving the contract with an individual contracting directly with the District, or approving the assignment of an employee of a contractor, a student teacher, a designated volunteer to work or serve within the District. For covered persons who are employed by a third-party contractor or assigned as a designated volunteer by a volunteer agency, the Superintendent or designee may waive the background investigation and instead rely on suitable assurances from the contracting company or agency regarding a background investigation. The requirement for a criminal history records check under paragraph D, below, however, may not be waived.

The Superintendent shall develop a background investigation protocol for use in completing a background investigation and shall keep a written record of all background investigations which have been done.

As part of the application process, each applicant for a position shall be asked whether he/she has ever been convicted of any crime and whether there are any criminal charges pending against him/her at the time of application. The applicant will also be directed to report any criminal charges brought against him or her after the application is submitted and until either hired or notified that he or she will not be hired. Failure to report will be treated in the same manner as falsification of information under the section on Falsification, below.

General record of completion of a background investigation (but not copies of the results of a CHRC) shall be retained pursuant to the District's Record Retention Schedule EHB-R.

### 2. Prohibition against hiring/appointment of individuals with revoked or suspended credentials.

The District will not hire any individual whose education license, certification or other credential ("credential") issued by the Department of Education is currently revoked or suspended, unless: (1) the individual's prospective employment would begin after the reinstatement of that individual's credential; or, (2) the individual retains an active endorsement in one or more areas in which the individual remains eligible for employment, even though the endorsement in another area is under revocation or suspension.

No person whose credential issued by the Department of Education has been revoked or is under current suspension, may be appointed as, or serve as, a volunteer for any district service or activity, designated or otherwise.

In the instance of a person with no current endorsement, the suspension or revocation would preclude hiring or appointing that person to any position within the district. This means, for example, that a former science teacher whose credentials are revoked may not be appointed as a volunteer soccer coach.

# PELHAM SCHOOL DISTRICT POLICY

## GBCD – BACKGROUND INVESTIGATION AND CRIMINAL HISTORY RECORDS CHECK

*Category: Priority*

Notwithstanding the prohibitions and limitations imposed by this paragraph, educators whose credentials have been revoked or are currently suspended, retain all the rights afforded members of the public to enter onto school grounds and attend school events in accordance with applicable laws and School Board policies. Similarly, such individuals who are parents or guardians of district students shall maintain all the rights afforded all parents and guardians under law and School Board policies – but may not serve in volunteer positions.

### C. ~~Falsification~~ False Information

The falsification or omission of any information on a job application or in a job interview, including, but not limited to, information concerning criminal convictions by a court or pending criminal charges, shall be grounds for disqualification from consideration for employment, withdrawal of any offer of employment, or immediate discharge from employment.

### D. Criminal History Records Check

1. **General:** Each applicant/covered person must submit to a criminal history records check through the State of New Hampshire in full compliance with RSA 189:13-a. No applicant/covered person shall be employed, extend a conditional offer of employment (as described below), or begin service in the District, until the Superintendent, or his/her designee, has initiated the criminal history records check.

The applicant shall provide the District with a criminal history records release form as provided by the New Hampshire State Police along with a full set of fingerprints taken according to that statute. Refusal to provide the required criminal history records release form (with fingerprints) and any other required releases to authorize the criminal history records check will result in immediate disqualification of the applicant/covered person and will not be considered for the position.

#### 2. Special Provisions

- a. **Educator Candidate.** Educator Candidates who are placed in the District as a student teacher shall undergo a criminal history records check prior to beginning in the District. For Educator Candidates in the District under a status other than student teacher (e.g, observation, Methods Course or Practicum student), the Superintendent or Designee will determine whether to require a criminal history records check using the same parameters included in the Designated Volunteer definition, above.
- b. **Bus Drivers and Bus Monitors.** Pursuant to RSA 189:13-a, VI and RSA 189:13-b, criminal history records checks for bus drivers and bus monitors shall be processed through the New Hampshire Department of Education NHDOE. Although NHDOE will conduct the CHRC, the Superintendent or designee shall require a Background Investigation in accordance with Section B - Falsification.
- c. **Substitute Teachers and Other Non-“Applicant” Educational Staff.** Pursuant to RSA 189:13-a, IX(a), substitute teachers and other staff who do not meet the

# PELHAM SCHOOL DISTRICT POLICY

## GBCD – BACKGROUND INVESTIGATION AND CRIMINAL HISTORY RECORDS CHECK

*Category: Priority*

definition of “applicant” above, may initiate a criminal history records check with the Superintendent as described above. The State Police, however, shall issue its report directly to the potential substitute teacher/staff person. The report shall be valid for 30 days from the date of issuance and constitutes satisfactory proof of compliance with RSA 189:13-a.

3. **Results of Criminal History Records Check.** The results of the criminal history records check shall be delivered to the Superintendent or designee who shall be responsible for maintaining their confidentiality. The Superintendent or Designee shall destroy all results and reports of any CHRC within sixty (60) days of receiving said information.
4. **Section V Offenses.** If the results of the record check disclose that the applicant/covered person has either been convicted or is charged pending disposition of a violation or attempted violation of a Section V offense, that person shall not receive an offer or final offer of employment. Additionally, the Superintendent (not the Superintendent's Designee), shall notify NHDOE through its Investigator or the Chief of the Governance Unit or as otherwise directed by NHDOE.
5. **Non-Section V Offenses, Past Charges of Section V Offenses, or Reports of Post-Employment/Service Section V Offenses.** In addition to disqualification based upon conviction or pending charges for a Section V Offense, the Superintendent may deny a final offer of employment or serve/work in the schools for convictions or charges of other misdemeanors or felonies, provided the basis for disqualifying the candidate is job-related for the position in question and is consistent with business necessity and the best interests of the students and the District. Such determination will be made by the Superintendent in accordance with the established protocol and on a case-by-case basis. For non-Section V Offenses, which the applicant discloses, or which come to light during the background check, the presumption of innocence shall apply; however, the Superintendent shall consider all reliable information in assessing the applicant's suitability. The Superintendent shall assess whether, in light of the totality of the circumstances, the pending charges or convictions raise reasonable cause to doubt the applicant/covered person's suitability for the position.

If the Superintendent chooses to nominate, appoint or assign an Applicant who has a history of conviction or pending charges of a Non-Section V Offense, or of past concluded charges of Section V Offenses that did not result in a conviction, then the final hiring decision or appointment of another Covered Person must be approved by the School Board. Pursuant to regulations of the United States Dept. of Justice, and RSA 189:13-a, the Superintendent may NOT share with the Board information directly gleaned from the CHRC regarding specific criminal charges, arrests, convictions etc., but may share the fact that s/he is nominating a person whose background investigation revealed information requiring the Superintendent to apply the criteria established by the Board.

6. **Fees for Criminal History Records Check.** Any applicant for whom the Board requires a

# **PELHAM SCHOOL DISTRICT POLICY**

## **GBCD – BACKGROUND INVESTIGATION AND CRIMINAL HISTORY RECORDS CHECK**

*Category: Priority*

Criminal Records check or, in the instance of third party contractors, the applicant's employer, shall pay all fees and costs associated with the fingerprinting process and/or the submission or processing of the requests for the Criminal Records Check, unless otherwise determined by the Board. The District will pay fees for "designated volunteers."

- 7. Additional Criminal Records Checks.** The Superintendent may require a criminal history records check of any covered person at any time to the extent permitted by law. In the case that the covered person is the Superintendent, the Board may require a criminal history records check at any time to the extent permitted by law.

### **E. Conditional Employment**

Persons who have been selected for employment may be hired on a conditional basis, subject to the successful completion of the background investigation and criminal history records check and a determination that there are no disqualifying pending charges or convictions.

Any person who is offered conditional employment, by way of individual contract or other type of letter of employment, will have clearly stated in such contract or letter of employment that his/her contract and continuation of employment is entirely conditioned upon the completion of a criminal history records check that is satisfactory to the District.

### **F. Final Offer of Employment**

An applicant may only be extended a final offer of employment or final approval to work/serve within the District's schools upon the satisfactory completion of criminal history records check and background investigation.

No person with a conditional offer of employment shall be extended a final offer of employment if such person has charges pending or has been convicted of any crime listed in RSA 189:13-a, V.; or where such person has been convicted of the same conduct in another state, territory, or possession of the United States; or where such person has been convicted of the same conduct in a foreign country.

In addition to the felonies listed in RSA 189:13-a, V, a person may be denied a final offer of employment if he/she has charges pending or has been convicted of any crime, either a misdemeanor or felony. Such determination will be made by the Superintendent, on a case-by-case basis.

Additionally, a person may be denied a final offer of employment if the Superintendent becomes aware of other conduct that he/she determines would render the person unsuitable to perform the responsibilities of the position involved. Such determinations shall be made on a case-by-case basis.

### **G. Administrative Protocols/Procedures**

The Superintendent is responsible for establishing all necessary internal procedures related to background investigations, which protocols may vary depending on the nature of the position(s)

# PELHAM SCHOOL DISTRICT POLICY

## GBCD – BACKGROUND INVESTIGATION AND CRIMINAL HISTORY RECORDS CHECK

*Category: Priority*

(e.g., verification of academic records and achievements for certified professionals, credit checks for personnel with fiscal responsibilities). The written protocols may include additional disqualifying misdemeanor or felony convictions or charges in addition to the Section V Offenses.

### **H. Contractor and Vendor Provisions**

The Superintendent shall take such steps as are necessary to assure third party agreements which involve covered personnel to include a provision for such personnel to complete CHRCs and Background Investigations as required under this policy.

### **I. Training of Superintendent/Designee**

The Superintendent or any Designee shall complete such training relative to the reading and interpretation of criminal records as required by NHED.

### **J. Reports of Criminal Offenses Post-Hire or Commencement of Service**

When the District receives a notification of a covered person being charged with or convicted of a Section V Offense or other crime which is evidence of the individual's unsuitability to continue in their role, the Superintendent shall take immediate appropriate action to remove the individual from contact with students. Employees shall be placed on paid administrative leave, if not subject to and immediately discharged. The Superintendent will then take appropriate employment or other action, consistent with law and any applicable employment contract or collective bargaining agreement to address the individual's ongoing relationship with the District. If the person charged/convicted of a Section V Offense is a credential holder as defined in the New Hampshire Code of Conduct for Educators, the Superintendent shall make a report to the Department of Education pursuant to section 510.05 of the Code. *(Section moved from above in section 5)*

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### **District Policy History:**

*Adopted: January 4, 2016*

*Revised: May 5, 2021*

*Revised: December 2, 2021*

*Revised: October 19, 2022*

### **Legal Reference:**

*RSA 189:13-a, School Employee and Designated School Volunteer Criminal History Records Check*

*RSA 189:13-b, School Bus Driver and Transportation Monitor Criminal History Records Check  
Code of Conduct for New Hampshire Educators*

*RSA 189:13-c, Credentialing Applicant and Candidate Criminal History Records Check*



# PELHAM SCHOOL DISTRICT POLICY

## JCA – CHANGE OF SCHOOL ASSIGNMENT BEST INTEREST AND MANIFEST EDUCATIONAL HARDSHIP

*Category: Priority*

*Related Policies: JFAA, JFAB, JG*

*(NHSBA revision notes, Sept. 2023, revisions include clarification of the board's authority to approve Superintendent's assignment of students to approved private schools (see 2023 passage of SB77), as well as other revisions: (1) clarifying standards for consideration of requests for assignment to private schools, and annual review of both best interest and manifest hardship assignments, (2) adding language to section and footnote regarding transportation obligations in manifest hardship cases, and (3) minor format/grammar changes;)*

### A. **Best Interest Re-Assignment – Determination by Superintendent**

Consistent with RSA 193:3, I, and subject to the provisions below, the Superintendent is authorized to reassign a student residing in the District to another public school, within the District, to another public school or public academy in another district, or approved private school.

Authorization granted to the Superintendent to make reassignments under this policy applies only after application is made by the parent/guardian of the student or with the parent/guardian's consent, and upon a finding by the Superintendent that reassignment is in the student's best interests, after taking into consideration the student's academic, physical, personal, or social needs.

This policy, however, does not limit the Superintendent's discretion to make other in-District assignments consistent with applicable Board policies and administrative rules.

#### 1. **Procedure**

- a. In order to initiate consideration of a reassignment based upon the child's best interests, the parent/guardian shall submit to the Superintendent a written request stating why and/or how the child's best interests warrant reassignment. In order to facilitate a determination, such application may also include any additional information described in 4 below. The written request should be mailed or delivered to the SAU office or emailed to the Superintendent at the email address provided on the District's website.
- b. Upon such request, the Superintendent shall schedule a meeting (the "reassignment meeting") with the parent/guardian, to be held within 10 days of receiving the request.
- c. Prior to or at the reassignment meeting, the parent/guardian shall make a specific request that the student be reassigned to another public school, public academy, or approved private school within the District, or to a public school, public academy, or approved private school in another district.



# **PELHAM SCHOOL DISTRICT POLICY**

## **JCA – CHANGE OF SCHOOL ASSIGNMENT BEST INTEREST AND MANIFEST EDUCATIONAL HARDSHIP**

*Category: Priority*

*Related Policies: JFAA, JFAB, JG*

- d. At the reassignment meeting, the parent/guardian may present documents, witnesses, or other relevant evidence supporting the parent's belief that reassignment is in the best interest of the student.
- e. The Superintendent may present such information as he or she deems appropriate.
- f. In determining whether reassignment is in the student's best interest the Superintendent shall consider the student's academic, physical, personal, or social needs.

### **2. Finding Reassignment Is or Is Not in Best Interest**

- a. Within five school days of the reassignment meeting, the Superintendent shall deliver to the parent/guardian a written determination as to whether or not reassignment is in the child's best interest. Delivery of the written determination should be done in a manner to produce evidence of the delivery (e.g., courier, email, fax).
- b. If the Superintendent finds it is in the best of the interest of the student to change the student's school or assignment, the Superintendent shall initiate:
  - i. A change of assignment within the student's current assigned school;
  - ii. The student's transfer to another public school, public academy, or approved private school within the district of residence; or
  - iii. The student's transfer to a public school, public academy, or approved private school in another district.
- c. If the Superintendent does not find that it is in the best interest of the student to change the student's school or assignment, the parent/guardian may request a hearing before the School Board to determine if the student is experiencing a manifest educational hardship as provided in Section B of this policy.

### **3. Tuition Determination**

If a student is to be reassigned to another school district or approved school as a result of a best interest determination, the Superintendent shall work with the Superintendent or administrator of the receiving school district/approved school to establish a tuition rate for such student. Pursuant to RSA 193:3, I(g), if the Superintendent has made a finding that it is in the best interest of the student to be reassigned, then the School Board shall approve the tuition payment consistent with the Board's ordinary manifest approval procedures.

If the student is reassigned to an approved private school as a result of a best interest determination, that school may charge tuition to the parent/guardian or may enter into an agreement for payment of tuition with the school district in which the student resides.

# PELHAM SCHOOL DISTRICT POLICY

## JCA – CHANGE OF SCHOOL ASSIGNMENT BEST INTEREST AND MANIFEST EDUCATIONAL HARDSHIP

*Category: Priority*

*Related Policies: JFAA, JFAB, JG*

The Superintendent shall consult with counsel regarding tuition obligations in such an instance.

The Superintendent shall assure that the reassignment approval is placed on the agenda for the next regularly scheduled Board meeting.

### 4. Transportation

Transportation for a student reassigned to a school in another district under this Section A (best interest) shall be the responsibility of the parent/guardian.

### 5. Tuition for Students Reassigned by Other Districts Pursuant to RSA 193:3, I

It is the general policy of the Board that the tuition amount to be charged to another district for any student reassigned by that district to a school within this District under the best interest standard of 193:3, I, shall be the lesser of the tuition charged for non-residential students under Board policy JFAB or as computed under the formula set out in RSA 193:4. The Superintendent, however, is authorized to reduce the tuition amount below those thresholds or for other good cause shown (e.g., reciprocal assignments between the two districts).

### 6. Other In-District Assignments

Nothing in this policy is intended to limit authority otherwise extended to the Superintendent to make assignments or reassignments according to the policies, regulations, and ordinary practices of the District.

### 7. Review/Appeal of Decision. The decision of the Superintendent shall be final and any appeal shall be limited to the process set forth in Section B, below.

### 8. Annual Review of Decision. A reassignment on the basis of best interest of the student shall be limited to no longer than the end of the ensuing school year, and shall be subject to review by the Superintendent prior to any subsequent school year to determine that the reassignment remains in the best interest of the student, with the understanding that the Superintendent may, at his/her discretion waive the review when he/she deems such to be appropriate.

## B. Manifest Educational Hardship – Determination by School Board and Appeal to State Board

If, after following the procedure outlined in Section A of this policy, the Superintendent did not find that it was in the best interest of the student to reassign the student as requested by the student's parent/guardian, then the parent/guardian may request a hearing before the School Board to determine if the student is experiencing a manifest educational hardship.

# **PELHAM SCHOOL DISTRICT POLICY**

## **JCA – CHANGE OF SCHOOL ASSIGNMENT BEST INTEREST AND MANIFEST EDUCATIONAL HARDSHIP**

*Category: Priority*

*Related Policies: JFAA, JFAB, JG*

### **1. “Manifest Educational Hardship” Defined**

As provided in RSA 193:3, II (a), "manifest educational hardship" means that a student has a documented hardship in his or her current educational placement; and that such hardship has a detrimental or negative impact on the student's academic achievement or growth, physical safety, or social and emotional well-being. Such hardship must be so severe, pervasive, or persistent that it interferes with or limits the ability of the student to receive an education.

### **2. Procedure for Determination of Manifest Educational Hardship**

- a. Within thirty (30) days after receipt of the Superintendent's written determination described that reassignment is not in a student's best interest as described in paragraph A.2.C, above, the parent/guardian requesting a manifest educational hardship hearing shall submit a written application to the Superintendent detailing the specific reasons why they believe that the current assignment constitutes a manifest educational hardship.
- b. The Superintendent shall duly notify the School Board that the parent/guardian has requested a manifest educational hardship hearing, upon which the School Board shall schedule a hearing to be held no more than 15 days after the request has been received by the Superintendent. The Board shall provide at least two full days notice of the hearing. The Board will conduct the hearing in a non-public session, unless the parent/guardian requests the hearing be held in public session, subject to RSA 91-A:3, II(c).
- c. Prior to or at such hearing, the parent/guardian shall provide to the Superintendent a specific request in writing that the student attend another public school, public academy, or approved private school in the District, or attend a public school, public academy, or approved private school in another school district. The Superintendent shall provide the request to the School Board at the hearing. Although not required, the parent/guardian may include this request as part of the original hearing request.
- d. At such hearing, the parent/guardian may present documents, witnesses, or other relevant evidence supporting their belief that the student is experiencing a manifest educational hardship. The Superintendent may present such information as he or she may deem appropriate to assist the School Board in reaching its decision. The parties (or their appointed designee) shall have the right to examine all evidence and witnesses. The formal rules of evidence shall not apply. The Superintendent will assure the means for the Board to establish an adequate record of the hearing.
- e. The parent/guardian shall have the burden of establishing the presence of a manifest educational hardship by clear and convincing evidence, which means that the

# PELHAM SCHOOL DISTRICT POLICY

## JCA – CHANGE OF SCHOOL ASSIGNMENT BEST INTEREST AND MANIFEST EDUCATIONAL HARDSHIP

*Category: Priority*

*Related Policies: JFAA, JFAB, JG*

evidence is highly and substantially more likely to be true than untrue, and the Board must be convinced that the contention is highly probable.

- f. The Board will render its decision in writing within seven (7) days after the hearing and will forward its written decision to the parent/guardian via means producing proof of delivery (e.g., courier, email, etc.). The decision will conform to the requirements of NH Dept. of Education Rule Ed 320(c)-(e).

### 3. Finding of Manifest Educational Hardship

If the School Board finds that the student has a manifest educational hardship, the School Board shall grant the parent's or guardian's request to reassign the student another public school, public academy, or approved private school in the District, or to a public school, public academy, or approved private school in another district.

### 4. Finding that Manifest Educational Hardship Was Not Established – Appeal to the New Hampshire State Board of Education

If the School Board finds that the parent/guardian has not met their burden of proof, the parent/guardian may appeal the local Board decision to the New Hampshire State Board of Education (“SBOE”), within thirty (30) days of receipt of the Board’s written decision in accordance with NH Dept. of Ed. Rule Ed. 204.01(g). If a parent/guardian believes that denial of a reassignment under this policy upon the child’s disability, the parent/guardian may appeal to the SBOE or file a complaint with the N.H. Human Rights Commission under RSA 354-A:28.

### 5. Tuition for Students Reassigned Upon Finding of Manifest Educational Hardship

If, after a finding of a manifest educational hardship - by either the School Board or the State Board - a student of the District is assigned to attend school in another district, or a student from another district is assigned to a school in this District, the district in which the student resides shall pay tuition to the district to which the child is reassigned.

Such tuition shall be computed according to RSA 193:4. The school board of the district in which the student resides shall approve the tuition payment consistent with its ordinary manifest approval process.

### 6. Transportation

Transportation for a student reassigned to schools in another district under this section B (manifest educational hardship) shall be the responsibility of the District unless otherwise ordered by the SBOE.

### 7. Annual Review of Manifest Hardship Determination. A reassignment on the basis of manifest educational hardship shall be limited to no longer than the end of the ensuing school year and shall be subject to review by the School Board prior to any subsequent

# PELHAM SCHOOL DISTRICT POLICY

## JCA – CHANGE OF SCHOOL ASSIGNMENT BEST INTEREST AND MANIFEST EDUCATIONAL HARDSHIP

*Category: Priority*

*Related Policies: JFAA, JFAB, JG*

school year to determine that the manifest educational hardship still exists, with the understanding that the Board may, at its discretion, waive the review when it deems such to be appropriate.

### C. Admission Requirements

Students reassigned under this Policy must meet the admission requirements of the school to which the student is to be reassigned.

### D. Statutory Reassignment Limit

The total reassignments or transfer made under this policy in any one school year will not exceed one (1) percent of the average daily membership in residence of a school district, or five (5) percent of the average daily membership in residence of any single school, whichever is greater, unless the School Board votes to exceed this limit.

### E. Count of Reassigned Pupils, Tuition Payment and Rate, and Transportation

Pupils reassigned under this policy will be counted in the average daily membership in residence of a given pupil's resident school district. Said pupil's resident district will forward any tuition payment due to the District to which the pupil was assigned.

### F. Notice to the Department of Education

The Superintendent of the pupil's resident SAU will notify the Department of Education within thirty (30) days of any reassignment made under this policy.

### G. Special Education Placements

A placement made relative to a student's special education needs and services shall not be deemed a change of school assignment for purposes of this section.

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### **District Policy History:**

*Adopted: November 22, 2006*

*Revised: December 15, 2021*

### **Legal References:**

RSA 193:3, III - Change of School Assignment

RSA 193:14-a - Change of School Assignment; Duties of State Board of Education

**Pelham School Board Meeting  
December 20, 2023  
Pelham Elementary School  
6:30 pm**

**In Attendance:**

**School Board Members:** Troy Bressette, Chair; David Wilkerson, Vice-Chair; Thomas Gellar; Darlene Greenwood; and John Russell

**Superintendent:** Chip McGee

**Assistant Superintendent:** Sarah Marandos

**Business Administrator:** Deb Mahoney

**Absent:** Mya Belanger

**Also in Attendance:** None

**I. Public Session:**

**A. Call to Order:**

Chair Troy Bressette called the meeting to order at 6:34 pm and requested that everyone stand for the Pledge of Allegiance.

**II. Public Input @ 6:36 pm**

**A. None**

Public Input closed at 6:37 pm.

**III. Opening Remarks:**

**A. Superintendent:**

Dr. McGee mentioned that so much is happening in the District, which is excellent. Dr. McGee noted that he had to bring the Evergreen newspaper to assist him with providing the update on the School District. Dr. McGee turned the opening remarks over to Assistant Superintendent Sarah Marandos. Dr. Marandos provided an update on PMS. She commented that they had their Winter Band Concert last night with Ms. Elisa Saunders, which was fantastic.

Dr. McGee commented that he wanted to highlight a couple of things. The first is that the District has its second four-peat; the football team has won four championships. The District also has a senior who has been on the Music Educators of New Hampshire Association Allstate Orchestra for four years. The student's name is Lucas Garci. The District also has Sarah Carpenter, a junior, who was also selected this year. Dr. McGee noted that getting selected takes an enormous amount of work.

Dr. McGee said that Keith Lewis, Grade 8 Science Teacher, was selected by the VFW for Teacher of the Year. Dr. McGee mentioned that he was excited that the Python players are doing two more shows this year. They are going to do a production of "Little Women," and they are doing the musical "Wizard of Oz." He noted that anyone interested could find the information in the Evergreen and on the Pelham Athletics website. The winter sports are in full swing.

**IV. Presentations:**

**A. None**

**V. Main Issues / Policy Updates:**

**A. Pelham Education Association Tentative Agreement**

Dr. McGee said that he would walk the Board through what they have. He noted that their first meeting was in June with the PEA Negotiations. Dr. McGee, Dr. Marandos, Ms. Mahoney, Ms. Greenwood, Mr. Gellar, and Ms. Barkdoll were

the team negotiating on behalf of the School Board. They have been meeting with the team from the PEA, and it was vigorous negotiation.

Dr. McGee commented that it was hard at times but always with the best interest in mind. He acknowledged that the teams did not always see eye to eye, and in the end, they had to go to mediation to come to terms.

The Board's direction going into the negotiation was to consider recruiting and retention issues. Dr. McGee stated that he thought he figured out a way to convey how hard it has been in the District over the last four years; among the PEA, He noted that in the previous four years, they had 117 Teachers who had quit, retired, or were hired by other Districts. He pointed out that the level of turnover costs the District talent, which means it needs to reinvest when new people are hired.

Dr. McGee said they focused on their total compensation package compared to their peers in the region, particularly those where they know they are losing staff.

Dr. McGee mentioned that he would walk through the critical parts of the agreement, and if anyone on the Negotiating Team wants to chime in, please do. He commented that from his perspective, this allows the District to meet the goal of having Pelham be a great place to work and retain professional staff.

Dr. McGee said, first off, it is a three-year tentative agreement. The second part is that the agreement is essentially a trade of salary relative to health insurance. Dr. McGee pointed out that there is a significant change in what the teachers would pay for their health insurance.

The two expensive plans that the District has for health insurance are going away. The District is introducing a cost-effective plan, and Dr. McGee referred to it as Access Blue Site of Service. He noted that it is a deductible plan and one that encourages members to go to specific sites that are less expensive for service.

Teachers will be paying a more significant percentage towards their annual premium. It had been 91% for the standard plan with the current contract. If this new contract is agreed to, the percentage will go to 85% in year one, then 84% in year two, and in the third year, 83%. The move is from 91% to 83% provided by the District, and teachers contribute the balance.

In exchange for that, the salary increases. Dr. McGee credited Ms. Barkdoll for doing an analysis of the region. The District looked at where they are behind and noted that the further up the scale they go, regarding more experienced teachers, the further behind they are relative to their peers in the region. He added that the further they go out towards Master's Degrees and beyond, the further behind they are.

Dr. McGee commented that the last contract negotiations focused on the earlier part of the contract. He added that they are in a much better place there but are still significantly behind in the higher salary scale.

The District took the average teacher in Pelham and compared it to the average teacher in our region. The average teacher in Pelham could make, if they went to another District in the area, \$4,422 more. Dr. McGee noted that the number goes as high as \$14,400 as you go up the salary schedule with more experience. Under this new contract, targeting money into the salary schedule, the gap goes from \$4,400 to \$2,600. The most significant gap of \$14,400 goes to \$7,200.

Dr. McGee said that another way of looking at it is what they pay their starting salaries right now. Today, they pay a starting, teacher fresh out of college \$42,871. By the end of this contract, they will have increased that amount to \$44,371. He believed that would help them continue to attract new people, fresh out of college, but continue to have that improve.

Dr. McGee stated that the total cost items on the warrant or anything changed in the contract that will cost taxpayers money will be in the budget. The first year, the fiscal year 2025, will be \$931,677. That is where the most significant

insurance change is as well. Therefore, that is where the most considerable salary change would occur. So that is where the percentage goes from 91% to 85%. The following year, it will be \$635,257; the third year, it will be \$689,791.

Dr. McGee commented that they will change some language regarding teaching and treating teachers as professionals; the first is that they will improve their Professional Development. There will be a sixth early release day to match the region. He noted that regionally, most Districts have six early release days. There is a commitment on the contract for training for new initiatives; it is now a written commitment. There is increased flexibility for nurses and Guidance Counselors.

Dr. McGee said that they have improved their professional approach to teachers. This has to do with how they handle the school calendar, teachers covering other teachers' classes, increasing the standard hourly rate they pay teachers when they do extra work, protecting teacher's prep time and talking to teachers about changes in assignments, and consulting with them prior to the change.

Dr. McGee mentioned that they also made some improvements regarding conflicts with health and safety. He noted that coming out of COVID, this was a meaningful set of changes. They have eliminated the perfect attendance bonus. Previously, it incentivized people to come to work sick, but that has been removed.

Dr. McGee stated that they have also increased dental coverage. The District has added a Flexible Spending Account and Dependent Care Account options so that people can save their own tax-free money to pay for those services. This was done primarily with the deductible plan; it will be essential.

Dr. McGee pointed out that they have added a Parental Leave Benefit, and this is for birth parents. It is also for adoptive parents and foster parents. They have also updated the stipends. There are some new clubs and changes in sports, and they have made all those adjustments.

Ms. Greenwood agreed that it was a vigorous process. Much respect went back and forth between the Administrative and the Teacher's Team. She acknowledged that they did accomplish quite a bit and that keeping teachers was their highest priority. They cannot lose 30 teachers every year. It is not something that goes well for the children and Town.

Mr. Gellar agreed that vigorous was a good word. He thought it was important to remember that this is to provide a higher quality education for the students in their community. Mr. Gellar commented that the wage gap is from the region's average, not the top District. They were talking about increasing their employees' salaries and getting the salaries closer to the average of the other Districts.

Mr. Gellar noted that this is part of a bigger plan to try to recruit and retain teachers. This is the financial part, a huge lift, but they want to make Pelham a welcome workplace. Mr. Gellar stressed that this is a massive concession by the PEA to increase their portion of the insurance.

Mr. Bressette thanked Mr. Gellar, Ms. Greenwood, and the rest of the Negotiation Team for their commitment to fulfilling the goals they set out to accomplish with this contract.

Mr. Bressette commented, regarding the insurance, that they went from a 91% District contribution for this particular premium down to 85%, 84%, then 83%. This occurs during the three progressive years of the contract. He asked how the 85%, 84%, and 83% compare to the region. Is it comparable? Is it higher or lower? Dr. McGee stated that it is comparable; the District does not stand out as higher or lower.

Mr. Wilkerson mentioned that he appreciated the work done to negotiate a new contract by Ms. Greenwood, Mr. Gellar, and the Administration. Mr. Wilkerson added that he was very grateful.

Mr. Russell commented that there is a significant cost when there is a turnover of 30 teachers yearly. He noted that the cost to the District is more than financial, and he thought it hurts the students they are responsible for and where they



are as a District. Mr. Russell thanked Mr. Gellar, Mr. Greenwood, and the Negotiating Team.

Mr. Gellar made a motion to support the Pelham Education Association (PEA) tentative agreement reached between the School Board and the Association. Mr. Wilkerson seconded the motion. The motion passed (5-0-0).

Dr. McGee mentioned that the PEA met last Tuesday. The PEA had to decide on the agreement, and their membership voted overwhelmingly to approve this agreement, which means that both sides have now approved it. Dr. McGee commented that Ms. Mahoney will prepare the numbers for the warrant article. The warrant article will be presented at the January 3, 2024 School Board meeting. The District will also be ready for the Budget Committee to see the article.

#### **B. FY2025 Budget Reconsideration**

Dr. McGee said he would walk through the memo, which has a few recommendations. He noted that he is looking for directions from the Board on this topic.

This is an unusual year for their reconsideration process.

Typically, at this meeting, they would provide the Board with the specific budget items that the Budget Committee did not support from the School Board's recommended budget. In addition, they would provide the Board with items that were not known or changed since the Board proposed budget was recommended (on October 4, 2023). They would ask the Board for directions for Budget Committee consideration. Based on the Board's feedback, they will prepare a warrant for the Board's recommendation decision at the January 3 meeting. They would then forward that warrant and a memo regarding any School Board proposed reconsideration items to the Budget Committee before the Budget Committee public budget hearing on January 11.

This year, the Budget Committee did not provide any specific budget items to be reduced. Instead, they reduced the budget by \$802,760. This has two important implications for the Board.

First, the School Board's budget presented to the Budget Committee funded the necessary personnel required to operate next year and the essential cost items related to Special Education services as required by law. As a result, the Budget Committee's action makes no change to the default budget.

Second, as required, the Budget Committee did not approve their version of the budget by function area. Instead, they reduced the whole budget by approximately 2%. This creates a dilemma for the School Board; there are no specific cuts for the Board to review. As best as they can tell, the Budget Committee intended to allow the School Board to determine where those reductions would need to come from. That is not the role of the School Board. In addition, the School Board that would make those decisions will not be in place until after the elections in March 2024. Any proposed reductions made by the current Board would be advisory only.

Due to this complex situation, they are making the following recommendations.

- a. Have the Business Administrator prepare the warrant article and MS-27 Form, assuming the cuts will be distributed proportionally across all function areas. The MS-27 Form is the report that reflects the budgetary figures broken out by function group that is posted along with the warrant for public information.
- b. Have the Superintendent reach out to the chair of the Budget Committee to clarify whether these cuts are to be distributed across all function areas proportionally or whether the Budget Committee intends to reconvene to identify the specific cuts and provide that information to the School Board before the next School Board meeting on January 3.

Dr. McGee stated that the District did not have a list of items in the budget that the Budget Committee did not support. Instead, the Budget Committee's action was different. The Budget Committee made a bottom-line reduction of \$802,760. The Budget Committee did not itemize the items, line items, or function areas.

214 The Administration put their heads together, and there were two conclusions or two essential items that came out of  
215 it. The first was that the budget that the Board presented to the Budget Committee contained the necessary personnel  
216 for the District to operate next year. It also contained the required cost items. Dr. McGee stressed that the budget  
217 included costs related to Special Education services, which are required by law.

218  
219 Dr. McGee stated that in the Budget Committee's action, they are the ones who decided on the number for their  
220 budget; their action has no impact on the Default Budget. The Default Budget, as presented, currently stands in the  
221 warrant and has not changed.

222  
223 The second thing is that the Budget Committee has a responsibility to identify by function area where the reductions  
224 are, and there is a dilemma that the Board must resolve. Dr. McGee noted that the intention of the Budget Committee  
225 was an across-the-board reduction. The dilemma is that it is not the School Board's place to decide what the Budget  
226 Committee's reductions are and where they belong.

227  
228 Dr. McGee pointed out that the District works for the current School Board, but after the March 2024 election, they  
229 could work for a different Board. The new Board will be making the decisions regarding the cost items. He added that  
230 it is a bottom-line budget anyway. The School Board and Administration decide how the budget is allocated within  
231 that bottom line.

232  
233 Dr. McGee mentioned that he had two recommendations, and they will discuss them this evening. The first is to have  
234 the Business Administrator prepare the warrant article with the new figure, which the Budget Committee determined.  
235 There is a form that goes with the MS-27, working on the assumption that the cuts will be distributed proportionally  
236 across all the function areas. Dr. McGee pointed out that this must be posted next to the warrant article for public  
237 information.

238  
239 The second thing Dr. McGee recommended was that he reach out to the Budget Committee and ask, "Are these cuts to  
240 be distributed proportionally? Or will the Budget Committee reconvene before their hearing on January 11, 2024, to  
241 identify those specific cuts and the specific places? And "Are they going to get that information back to the School  
242 Board before their next meeting on January 3, 2024?" Dr. McGee stressed that it is a super tight deadline.

243  
244 Dr. McGee apologized for the complexity of the information. Chairman Bressette told Dr McGee not to apologize for  
245 the complexity, which was forced on them by a Committee that failed to do its duty.

246  
247 Mr. Bressette stated that he was hesitant to be less tactful than Dr. McGee. He added that the cut was arbitrary and a  
248 failure. He pointed out that the decision by the Budget Committee sets a dangerous precedent, and the School Board  
249 needs to act appropriately. He added that Dr. McGee's recommendations were more than reasonable. Mr. Bressette  
250 mentioned that giving voters a choice to take the Default or the Default Budget is unprecedented on the Town budget.

251  
252 Mr. Wilkerson asked what the date was for reconsideration. Dr. McGee said the School Board reconsideration is  
253 January 3, 2024, and the Budget Committee reconsideration is January 11, 2024. The Budget Committee would be  
254 unable to inform the School Board of the outcome unless they reconvene before January 3, 2024.

255  
256 Mr. Gellar commented that the important thing is providing a quality level of education and protecting the core  
257 priorities of education. He could not see how they could say they would take a 2% reduction in all areas when not all  
258 are equal. He pointed out how the District could not take a 2% reduction in Special Education, the bond, or the  
259 facilities. The services provided are in the contract, and those things will stay in that position. The discretionary areas  
260 are the only areas where they can make cuts.

261  
262 Mr. Gellar mentioned that the budget is anticipating what will happen. Based on certain averages, they anticipate that  
263 the District might be doing better. He believed that the School Board should develop a budget that would reflect the  
264 cuts and protect the core educational services they provide. They would have to make hard decisions on some of the  
265 extracurricular and non-essential services they provide.

Mr. Gellar stated that he knows that these things can change in March. He felt that the Board should be providing the Budget Committee with their thoughts and what it means to make such a reduction. The Board should let the Budget Committee decide if they wish to reconvene and direct them into certain functionality areas or accept the numbers that the School Board provided them.

Mr. Gellar noted that they have a budget amount that they must abide. Things could change during reconsideration or deliberation, but the Budget Committee is providing these numbers and must support protecting core educational services. Mr. Russell said that he was in complete agreement with Mr. Gellar.

Dr. McGee commented that he provided the two options. He mentioned that they have a curriculum plan that extends to all areas and does it in five-year chunks. Anything that the Board postpones now, either postpones things for this year or they do two years in one year. This would create a situation with a double increase in one year.

Dr. McGee said the Board must meet its debt obligations, and he was concerned about setting off a worry about positions. He pointed out that there was a suggestion that \$800,000 would have no impact. Dr. McGee added that he can direct that they cut \$800,000, if necessary. They will cut \$800,000 from materials and services because they must ensure they can fulfill their budget for the entire year.

Dr. McGee mentioned they have a laptop replacement program for teachers, and PHS is up this coming year. He noted that some of the laptops are at least four years old. Some are five years old, and some are six. They considered pushing the laptop replacement program out a year. They also have a tech plan with the same problem as the curriculum. Dr. McGee pointed out that the teacher laptop replacement would save approximately \$60,000 out of the \$802,760 cut by the Budget Committee. He would have to cut the laptops at least 12 more times to compensate for that significant reduction.

Dr. McGee commented that the day after the Budget Committee made the bottom-line reduction, the Administration started having difficult internal conversations. His concern is that the current School Board will make a plan, and the next School Board will tell them to do something different. He provided the Board with an example. Last year, at their own doing, they recommended the reduction of a teaching position at PMS. It was the right thing to do because of current enrollments. The District had to provide that information to the Association because it was a reduction in force. They had to identify the person, and the District lost that person, a colleague, and a third teacher, who was concerned that she was next.

The Budget Committee's job is to tell the District where to make the reduction. The District would then be able to respond with the consequence of cutting in that area.

Ms. Mahoney said they must post the MS-27 form following the public hearing. She added that it is a Budget Committee document. The document reflects the School Board's budget and anything that has changed. It also includes the Budget Committee's budget and anything that they changed.

Mr. Wilkerson asked how the Budget Committee could provide this information if they have not even provided what needs to be cut. Ms. Mahoney acknowledged that she has been developing these reports for years. This year is unique because the form does not have budget lines that make it easy to fill out.

Mr. Wilkerson asked if it was the Budget Committee's responsibility to submit the form. Dr. McGee stated that Ms. Mahoney had taken on the technical responsibility of completing the form with accurate numbers.

Mr. Wilkerson pointed out that this is the Budget Committee's report. However, they have not provided Ms. Mahoney with the means to deliver the information they need in the report. The data required for the Budget Committee's report lacks substantive content. Therefore, Ms. Mahoney is unable to provide the guidance that they need. It is the Budget Committee's report, and it is incumbent on them to provide that data.

Dr. McGee said that instead of not completing the MS-27 form, he recommended that the Board take that reduction across the board and tell the Budget Committee, "This is the best we could understand so that the community can see a properly completed MS-27 form that includes the \$802,760 in reductions."

Mr. Gellar stated that what he feels is important is that people should understand when these things happen. They cannot just deduct 2% in every area. He noted that what is going to happen is that something is going to maintain at 100%, and other things are going to go down by 4% or 5%.

Mr. Bressette commented that Dr. McGee had mentioned the difficult internal conversations that he had had. Mr. Bressette asked Dr. McGee if he could synthesize those discussions and develop a proposal for the Board to consider on January 3, 2024, that puts real numbers to specific categories.

Dr. McGee provided Mr. Bressette with reasons why it could not be done with the limited time left and his Leadership Team getting ready to take their vacation. Dr. McGee pointed out that the Board would likely want to see options to provide some flexibility. Dr. McGee added that the School Board could provide a list of reductions. This is the Budget Committee warrant and their MS-27 form. The Budget Committee could ignore every bit of the School Board's recommendations and say 2% across the Board.

Mr. Russell commented that the school board should be deciding on a district regarding where to cut for the \$802,760. Dr. McGee stated that the School Board, after the March 2024 election, has that right and responsibility,

Dr. McGee mentioned that what would typically happen is that on January 3, Ms. Mahoney would hear from the Budget Committee. Dr. McGee and Ms. Mahoney would inform the Board that the Budget Committee recommended they make reductions in certain areas. Ms. Mahoney could then get the School Board a new article with the Budget Committee's number. The School Board would vote on January 3 on whether to support the Budget Committee's budget.

Dr. McGee said this is very unusual, and he asked the Board not to make it messier.

Ms. Mahoney commented that there is a function area for the principal and an interest in the bond. These are two areas where a 2% across-the-board reduction would not apply. She mentioned that a functional area is 1100, which is Regular Education.

Dr. McGee stressed that he needed the School Board to consider Special Education and the District's legal obligations. He noted that the Board presented the Special Education budget they must provide to meet their legal obligations for next year.

The Board discussed other possible options.

Mr. Wilkerson commented that the Default Budget is a fallback option when a proposed budget fails. He noted that this reduction falls beneath that threshold, which makes it impossible to calculate.

Mr. Gellar stated that he wanted to convey that 2% as an overall reduction is not equally applied everywhere and would affect certain services more than others. Mr. Gellar noted that given the time constraints, he thought it was essential to identify the untouchable areas and how much they would impact the rest. If the affected areas are significant, it should be presented to the Budget Committee.

The Board discussed the second option regarding Dr. McGee reaching out to the Budget Committee and informing them of the dilemma. Mr. Bressette commented that he appreciated Dr. McGee's offer to make that outreach.

Ms. Greenwood asked what would happen now on January 11 for reconsideration. Ms. Mahoney said that on January 3, she would prepare the article. They will also prepare some information about where those general functional areas could be. The School Board would then have a vote as to whether they support the warrant article or not.

Ms. Mahoney mentioned that if the Board would like Dr. McGee and Ms. Mahoney to present something to the Budget Committee on January 3, they would make that presentation on behalf of the Board. Dr. McGee noted that they could inform the Committee that they have nothing for reconsideration, and this is the position that the School Board has taken on the budget warrant article that the Budget Committee has provided.

Mr. Bressette noted that the Board is not discussing other items that might influence the budget. Dr. McGee said that they have done their internal review and do not have any items similar to that to provide the Board.

### **C. Program of Studies**

Dr. Marandos said she was here tonight to present the studies for 2024-2025 on behalf of Principal Dawn Mead and Assistant Principal Adam Barriere.

After making substantial revisions to the PHS Program of Studies last year, they are proposing minimal changes this year.

- a. Last July, an amendment was made to calculate honor roll and high honors by GPA. This is reflected on page 10.
- b. Under each potential pathway, beginning on page 15, they updated the US Department of Labor's career projections with the most current available numbers from 2022.
- c. All changes to course offerings beginning on page 44 in the document align with the proposed changes outlined at the November 1 School Board meeting.

Changes approved November 1:

- a. Two new courses this year: Musical Theater 101 and AP Government and Politics.
- b. It was reinstating the courses that remained in the Program of Studies but were not offered in 2023-2024 while sun setting Principles of Management.
- c. Combining the current Short Stories course with the World Literature course will create an entire new semester course called Exploring Modern Literature.
- d. They are eliminating Computer Apps II non-running start and College Credit Government and Politics.
- e. Other proposed changes are prerequisite and description changes.

Mr. Wilkerson exited the meeting at 7:36 pm.

Mr. Bressette thanked Dr. Marandos for the presentation and added that he was glad to see the change concerning Honor Roll calculations being incorporated there.

As presented, Mr. Gellar made a motion to approve the changes to the PHS program of studies. Ms. Greenwood seconded the motion. The motion passed (4-0-0).

### **D. Curriculum Review**

Dr. Marandos mentioned that last year, they brought forward their updated 6 through 12 documents; Mr. Bressette and Ms. Larson served on that subcommittee. After the February vacation, the District is ready to bring forward its PES curriculum. The curriculum has gone through their grade level teams and is almost complete in their K12 Vertical Teams.

Dr. Marandos commented that they seek volunteers interested in participating in four meetings. The subcommittee would review the four core areas.

Mr. Bressette stated that they are looking for a team of two. He mentioned how informative and educational he found the process to be. Mr. Bressette added that he received a lot out of it.

Ms. Greenwood and Mr. Russell volunteered.

**E. Pelham Memorial School Project Update**

Dr. McGee commented that teachers and students are headed to the newly renovated second floor after the break. He said they are deep into the move preparations and are now packing rooms. It has the air of the end of the school year, getting packed up, and the beginning of the school year, prepping. The floors have been polished upstairs. They can move the clunky things. Dr. McGee said that January 2 would be a moving day for all staff at PMS.

Dr. McGee mentioned that the Board would see a change in the phasing plan at the next meeting. The change is because, after the break, they will get right after gutting and demoing the 1st floor.

Dr. McGee stated that there was much rain on Monday. And there is a lot of water in many places. One of those places is on the drive around PMS; He reassured the community that the landscaping, including drainage, is incomplete. It is not a design flaw that that water collected there. It is because they are at this phase, and the construction company agreed immediately to ensure they get the water cleared out of there as quickly as possible. They also decided to check with the civil engineers regarding any concerns about the design. They will be installing a water retention area.

They are still on track with the overall timeline.

**F. Policy Review:**

The Board reviewed the policies listed below.

**a. First Reading:**

- i. EBCC – False Alarms, Bombs, Active Shooter, and Other Such Threats  
Mr. Gellar suggested removing the word ‘false’ in the second to last sentence. “Any such ‘false’ threats.”

- ii. GBCD – Background Investigation and Criminal History Records Check

- iii. JCA – Change of Class or School Assignment, Best Interests, and Manifest Hardship  
Mr. Gellar asked if Dr. McGee had a time of year when this would occur. Dr. McGee said around May.

**d. Second Reading:**

- i. None

**VI. Board Member Reports:**

- A. Ms. Greenwood commented that the Master Plan was completed.

**VII. Housekeeping:**

**A. Adoption of Minutes**

- a. December 6, 2023 – Draft Public Minutes
- b. December 6, 2023 – Draft Non-Public Minutes

Mr. Gellar motioned to approve the December 6, 2023, Public School Board Minutes. Ms. Greenwood seconded the motion. The motion passed (3-0-1). (Mr. Bressette abstained)

Mr. Gellar motioned to approve the December 6, 2023, Non-Public School Board Minutes. Ms. Greenwood seconded the motion. The motion passed (3-0-1). (Mr. Bressette abstained)

**B. Vendor and Payroll Manifests**

- a. 463 \$604,178.14
- b. AP122023 \$1,165,357.98
- c. BFPMS55 \$ 21,219.14
- d. PAY463P \$161,727.14

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Mr. Gellar made a motion to approve the Vendor and Payroll Manifest as presented. Ms. Greenwood seconded the motion. The motion passed (4-0-0).

**C. Correspondence & Information**

- a. None

**D. Enrollment Report**

- a. None

**E. Staffing Updates**

**a. Leaves**

- i. None

**b. Resignations:**

- i. None

**c. Retirements:**

- i. None

**d. Nominations:**

- i. None

**VIII. Future Agenda Planning:**

- A. No Future Agenda Planning

**IX. Future Meetings:**

- A. 01/03/2024 – 6:30 pm School Board Meeting @ PES Library
- B. 01/17/2024 – 6:30 pm School Board Meeting @ PES Library

**X. Adjournment:**

Mr. Gellar made a motion to adjourn the School Board Meeting at 7:51 pm. Ms. Greenwood seconded the motion. The motion passed (4-0-0).

Respectfully Submitted,  
Matthew Sullivan  
School Board Recording Secretary

# PELHAM SCHOOL DISTRICT PAYROLL VOUCHER

Voucher No: 464

Voucher Date: 1/4/2024

Prepared By: Meghan Deschenes

Generated Date: 1/3/2024

PELHAM SCHOOL DISTRICT is hereby authorized to draw warrants against PELHAM SCHOOL DISTRICT funds for the sum of \$578,379.22 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2022 to June 30, 2023 (period cannot overlap fiscal year end).

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

ERIC MCGEE SUPERINTENDENT OF SCHOOLS

TROY BRESSETTE SCHOOL BOARD CHAIR

THOMAS GELLAR SCHOOL BOARD

DARLENE GREENWOOD SCHOOL BOARD

JOHN RUSSELL SCHOOL BOARD

G. DAVID WILKERSON SCHOOL BOARD VICE CHAIR

PELHAM SCHOOL DISTRICT

Arlanna Garcia, TREASURER

	AMOUNT
DIRECT DEPOSIT	\$425,676.58
CHECKS	\$11,563.68
MANUAL	\$0.00
VOID	\$0.00
FEDERAL TAXES	\$137,646.22
MASS TAXES	\$3,492.74
<b>TOTAL:</b>	<b>\$578,379.22</b>



SUNGARD K-12 EDUCATION  
DATE: 01/02/2024  
TIME: 15:01:37

PELHAM SCHOOL DISTRICT - SAU 28  
CHECK REGISTER  
PAY RUN 464 FY24-01/04/2024

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MODULE NUM: PAYCHK33  
PAY PERIOD END 12/28/2023  
CHECK DATE 01/04/2024

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507531	2117	MEDLOCK, OWEN	.00	507.92
507532	2178	ROCHE, MAKENZIE S	.00	101.58
507533	2160	SULLIVAN, DAMIAN	.00	203.17
507534	1864	SULLIVAN, MATTHEW J	.00	113.59
507535	2165	BOWLAN, KYLE	.00	548.85
507536	1385	GAMBLE, TRACY A	.00	1,954.82
507537	1322	HUNT, KIM R	.00	507.92
507538	1973	MACKAY, ROBERT C	.00	1,262.78
507539	2088	O'CONNOR, TIMOTHY	.00	568.35
507540	1397	GLOOR, SCOTT R	.00	1,539.89
507541	545	LOCKE, CASEY	.00	1,601.44
507542	1591	NESKEY, STEPHEN J	.00	1,145.82
507543	481	ROGERS, LAURA	.00	999.63
V175113	2094	ANDREWS, ANN MARIE	124.67	.00
V175114	2024	BOOTH, KRYSTAL	253.96	.00
V175115	30	BOURQUE, DEBORAH M	609.51	.00
V175116	1853	FOX, ALISA M	203.17	.00
V175117	1291	GARCIA, ARLANNA	230.87	.00
V175118	1779	HALL, KEVIN R	1,519.89	.00
V175119	2029	IVANYI, REKA E	406.34	.00
V175120	1965	KELLEY, KIM M	2,353.56	.00
V175121	1834	KLEINER, ANDREA	1,147.84	.00
V175122	2114	LASKY, MELISSA S	406.34	.00
V175123	2120	LAVACCHIA, EMILY K	86.58	.00
V175124	1164	MAGHAKIAN, STACY L	3,104.41	.00
V175125	960	OBEN-GUVEN, TACISER	101.58	.00
V175126	2162	PEDDLE, CAILYN G	203.17	.00
V175127	2174	PEDI, ASHLEY M	101.58	.00
V175128	474	PROVENCHER, MIRIAM B	203.17	.00
V175129	2100	ROBITO, MADISON	152.38	.00
V175130	641	SAWICKI, MARGARET M	138.52	.00
V175131	1599	TAYLOR-WIGGINS, ELIZABETH J	96.08	.00
V175132	2118	THOMPSON, SARAH ANNE	203.17	.00
V175133	2168	TRIOMPO, MEGHAN E	203.17	.00
V175134	1941	WILLIAMS, CAROLE	203.17	.00
V175135	379	ANDREWS, CHERYL A	1,759.65	.00
V175136	2065	BAHILL, TIONNA L	1,734.96	.00
V175137	1762	BAKER, JEAN K	.00	.00
V175138	1690	BASINAS, KELLY A	204.53	.00
V175139	1969	BELANGER, ZACHARY S	1,545.07	.00
V175140	2038	BETTENCOURT, ALICIA	402.97	.00
V175141	512	BIANCHI, SUSAN J	1,433.51	.00
V175142	1899	BLAIR, LAURA J	384.42	.00
V175143	720	BODENRADER, JENNIFER T	1,668.33	.00
V175144	2039	BOUTIN, MELISSA A	856.85	.00
V175145	2149	BRIDGE, NICOLE T	1,965.35	.00
V175146	2036	BROWN, JOSEPH W	1,099.86	.00
V175147	2067	BROWN, KIANA L	1,242.03	.00
V175148	1984	BUSHEY, HANNAH M	1,379.48	.00
V175149	977	BYRNE, ELIZABETH REINHARDT	1,211.37	.00
V175150	2078	CALLAHAN, COLLEEN M	1,408.77	.00
V175151	2135	CAMIRAND, ALEXANDRA B	1,279.42	.00
V175152	2086	CAMPBELL, ELLEN	216.93	.00
V175153	2007	COGAN, KIRSTEN N	1,673.77	.00
V175154	2068	COLEMAN, YVONNE S	1,517.80	.00

SUNGARD K-12 EDUCATION  
DATE: 01/02/2024  
TIME: 15:01:37

PELHAM SCHOOL DISTRICT - SAU 28  
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PAY RUN 464 FY24-01/04/2024

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V175158	1882	DAY, STEFANI A	1,420.40	.00
V175159	2017	DELANGIE, CULLEN	1,245.21	.00
V175160	2040	DEMERS, DESIREE B	620.20	.00
V175161	1798	DESMARAIS, ASHLEY R	731.87	.00
V175162	1406	DESMARAIS, DEBRA C	198.16	.00
V175163	1732	DESMARAIS, NICOLE E	635.95	.00
V175164	1388	DONOVAN, JENNIFER J	658.67	.00
V175165	1057	DROUIN, KRISTEN ROSE	1,678.79	.00
V175166	593	DUTIL, CARRIE ELIZABETH	1,496.53	.00
V175167	2062	FALLON, MACKENZIE	569.39	.00
V175168	763	GALLAGHER, KIERA M	1,664.11	.00
V175169	2014	GEDRICH, ASHLEY C	1,225.76	.00
V175170	314	GETTY, DEBRA J	890.76	.00
V175171	2143	GILLIS, VENNESSA	472.33	.00
V175172	1479	GLUCK, JESSICA D	264.45	.00
V175173	1446	GOLDSACK, SARAH C	1,856.12	.00
V175174	2002	GOULET, KYLA M	351.63	.00
V175175	1985	GRANT, CHELSEY	1,206.53	.00
V175176	1972	HAMILTON, ALICIA A	734.45	.00
V175177	1546	HANSEN, SHANNON M	604.79	.00
V175178	145	HANSEN, VICTORIA L	1,457.27	.00
V175179	1269	HARRIS, JOSEPH K	1,630.12	.00
V175180	590	HASKINS, NANCY E	912.62	.00
V175181	2063	HEBERT, SHANNON	2,121.95	.00
V175182	893	HENDERSON, WENDY	996.94	.00
V175183	1052	HICKEY, JANET	705.43	.00
V175184	1722	HIGGINS, ELAINA M	1,790.20	.00
V175185	1106	HUSSEY, TRACY A	1,491.16	.00
V175186	1889	INFANTE, STEPHANIE R	1,678.16	.00
V175187	1776	JACK, MORGAINA R	1,204.65	.00
V175188	1271	KALINOWSKI, EILEEN M	758.50	.00
V175189	543	KEARNEY, KIM	1,804.39	.00
V175190	288	KIRANE, KIMBERLY A	1,757.17	.00
V175191	926	KOBRENSKI, KRISTIN P	510.16	.00
V175192	57	KOSIK, TANYA A	245.63	.00
V175193	2009	KOWAL, SAMUEL A	1,204.23	.00
V175194	447	KUBIT, LINDA C	935.89	.00
V175195	256	LABONTE, KELLY L	2,620.82	.00
V175196	2051	LACASSE, SHAWNA M	1,622.61	.00
V175197	1594	LEE, ALYSSA F	1,915.35	.00
V175198	2154	LEE, STEPHANIE A	1,708.27	.00
V175199	1786	LIAKOS, DAVID A	357.23	.00
V175200	2155	LIBBY, AMIE R	2,046.29	.00
V175201	251	LOMBARDO, KATHLEEN M	1,710.96	.00
V175202	319	LONGDEN, JODI L	1,813.48	.00
V175203	1340	LYNDE, DIANNE C	530.87	.00
V175204	2128	MACDONALD, TARA N	2,507.79	.00
V175205	1748	MADEIROS, ELAINE M	1,348.61	.00
V175206	542	MAGUIRE, KATE E	1,801.40	.00
V175207	2053	MAHONEY-BARNETT, MIRANDA R	1,347.95	.00
V175208	457	MANSFIELD, PAMELA M	883.02	.00
V175209	2144	MARCOTTE, CONSTANCE	884.46	.00
V175210	117	MASIELLO, KELLY A	2,110.45	.00

SUNGARD K-12 EDUCATION  
DATE: 01/02/2024  
TIME: 15:01:37

PELHAM SCHOOL DISTRICT - SAU 28  
CHECK REGISTER  
PAY RUN 464 FY24-01/04/2024

PAGE NUMBER: 3  
MODULE NUM: PAYCHK33  
PAY PERIOD END 12/28/2023  
CHECK DATE 01/04/2024

CHECK NO	EMPLOYEE NUMBER	-----EMPLOYEE-----	DEPOSIT AMOUNT	CHECK AMOUNT
V175211	563	MCCARTY, VALERIE	920.00	.00
V175212	1999	MCCURRY, LIZAH O	1,294.43	.00
V175213	1902	MCNIFF, SARA J	1,042.41	.00
V175214	2084	MENESES, NINA M	900.78	.00
V175215	2048	MERRILL, KRISTEN M	2,205.58	.00
V175216	1958	MILLSTONE, PATRICK C	578.38	.00
V175217	1044	MILNER, KRISTINE	2,158.75	.00
V175218	1800	MONDEJAR, MADISON V	1,461.87	.00
V175219	1815	MONTANILE, LAURA A	1,317.37	.00
V175220	63	MORAN, NANCY T	678.10	.00
V175221	1648	MULLEN, KATHLEEN A	595.57	.00
V175222	112	MURPHY, ELIZABETH J	1,944.79	.00
V175223	1981	NAVA, GUADALUPE	1,564.97	.00
V175224	828	NOTTEBART, MARY T	865.44	.00
V175225	1743	PACE, CAITLIN E	586.17	.00
V175226	1554	PALINGO, LINDA R	599.31	.00
V175227	1883	PARKHURST, TRACY J	1,553.99	.00
V175228	1894	PELLETIER, ASHLEY S	624.89	.00
V175229	985	PHILCRANTZ, BETH A	1,781.91	.00
V175230	1603	PILATO, DANIELLE L	663.96	.00
V175231	2130	PLANTE, ELISSA	1,492.13	.00
V175232	1896	PORTALLA, ANGELA J	1,197.35	.00
V175233	1813	PROUTY, SHANNON L	1,411.57	.00
V175234	118	ROBERSON, NICOLE M	1,820.50	.00
V175235	1582	ROCK, KATE LINDSAY	1,978.05	.00
V175236	2147	SAN ANTONIO, KAILEY	1,822.65	.00
V175237	1881	SAWYERS, MARIE K	1,664.45	.00
V175238	1826	SHIELDS, JANE A	476.62	.00
V175239	2076	SILVA, KASSIDY M	1,355.80	.00
V175240	2042	SORENSEN, KRISTENE E	676.42	.00
V175241	494	SPRACKLIN, LINDA J	625.84	.00
V175242	2172	ST JEAN, ASHLEY A	255.00	.00
V175243	1939	ST. AUBIN, BETHANY K	1,023.53	.00
V175244	2159	STEWART, MOLLY	672.69	.00
V175245	84	STRUTH, KERRY A	2,761.84	.00
V175246	1639	SULLIVAN, MEGHAN K	1,542.74	.00
V175247	1998	TALBOT, SHANNON C	1,502.21	.00
V175248	2103	TEED, KERRY A	636.20	.00
V175249	2031	TEMMALLO, TARYN C	1,943.93	.00
V175250	2043	TERRIO, REBECCA L	1,299.51	.00
V175251	1097	VAN AUKEN, BRUCE	1,212.04	.00
V175252	1030	VAN VRANKEN, JESSICA	2,976.60	.00
V175253	77	WEIGLER, ERIN E	1,862.10	.00
V175254	506	WEIGLER, LAURA J	396.11	.00
V175255	1621	WEIR, NICOLE S	1,707.27	.00
V175256	2164	WITTS, DAVID A	1,149.27	.00
V175257	2131	WONG-SIERRA, CHRYSTA	1,604.24	.00
V175258	306	ZIDEK, JILL E	2,128.02	.00
V175259	2167	ALARIE, VICTORIA	353.23	.00
V175260	1912	ARSENEAULT, JACOB M	1,039.66	.00
V175261	381	BABAIAN, THOMAS C	2,786.97	.00
V175262	1318	BARR, MEGAN T	612.24	.00
V175263	1806	BARRIERE, ADAM J	2,789.84	.00
V175264	1982	BOULTER, LAUREN J	1,781.91	.00
V175265	2136	BOWMAN, ALISON D	1,370.79	.00
V175266	2148	BRAMSON, IRWIN P	1,696.94	.00

SUNGARD K-12 EDUCATION  
DATE: 01/02/2024  
TIME: 15:01:37

PELHAM SCHOOL DISTRICT - SAU 28  
CHECK REGISTER  
PAY RUN 464 FY24-01/04/2024

PAGE NUMBER: 4  
MODULE NUM: PAYCHK33  
PAY PERIOD END 12/28/2023  
CHECK DATE 01/04/2024

CHECK NO	EMPLOYEE NUMBER	-----EMPLOYEE-----	DEPOSIT AMOUNT	CHECK AMOUNT
V175267	669	BRAY, CYNTHIA	967.12	.00
V175268	1651	BRUNELLE, CYNTHIA S	1,460.01	.00
V175269	395	BYRNE, KATHRENE M	1,792.01	.00
V175270	1186	CARMODY, KAITLIN M	2,733.00	.00
V175271	1303	CHARBONNEAU, STEPHEN	1,520.46	.00
V175272	1551	CHURCHILL, KAREN A	1,551.06	.00
V175273	1029	CLARK, RYAN	1,503.89	.00
V175274	2085	COLEMAN, DARRIN	1,295.18	.00
V175275	1589	CURTIN, CHRISTOPHER B	2,212.83	.00
V175276	2021	DAILEY, JOSEPH A	1,015.90	.00
V175277	1245	DAY, KRISTA	1,619.06	.00
V175278	1602	DECINTO, BRYAN C	787.45	.00
V175279	1628	DETELLIS, NORA L M	2,356.67	.00
V175280	1814	DEXTER, KIMBERLY R	1,716.86	.00
V175281	413	DORVAL, WENDY S	2,031.68	.00
V175282	1872	DOWDLE, BELINDA D	625.97	.00
V175283	2073	EMMETT, HOLLY L	1,630.96	.00
V175284	1783	ENGLISH, AMELIA R	592.14	.00
V175285	2081	ERELLI, ERICA N	1,314.90	.00
V175286	1901	FAZIOLI, PHILIP T	1,554.89	.00
V175287	2072	FITZPATRICK, LEO J	1,328.86	.00
V175288	1980	FOSKITT, TEGHAN	1,106.68	.00
V175289	2070	FOX, MICHELLE L	2,133.62	.00
V175290	2129	FRECHETTE, ERIN L	681.09	.00
V175291	2166	GARRETT, COLIN B	1,054.38	.00
V175292	2141	GAUTHIER, ALEXANDRIA	1,187.69	.00
V175293	153	GOUPIL, SHARON A	548.36	.00
V175294	1495	GRIFFIN, PAUL D	1,071.06	.00
V175295	1650	HANNON, BRANDON T	1,509.02	.00
V175296	1695	HENDERSON, ERIN P	1,691.66	.00
V175297	1856	HOGUE, LARA P	1,593.29	.00
V175298	585	HOLDEN, JANET	2,040.59	.00
V175299	1031	HURLEY, THOMAS	865.46	.00
V175300	2069	HUSBY, TRISTAN K	1,670.57	.00
V175301	941	JARVIS, DEBORAH L	1,716.63	.00
V175302	1869	JIANG-DEMETRION, DARLENE E	2,128.72	.00
V175303	1716	JONES, DANIEL F	1,398.26	.00
V175304	2071	KONDI, CATHERINE J	1,511.22	.00
V175305	449	KRESS, HEATHER LAGASSE	1,947.15	.00
V175306	446	KRESS, TODD W	2,764.58	.00
V175307	1678	KRUMLAUF, SHANNON	1,228.62	.00
V175308	1045	KUBIT, KIMBERLY	861.54	.00
V175309	1736	KUDALIS, TAYLOR J	1,257.82	.00
V175310	549	LALIBERTE, ALLISON	2,012.07	.00
V175311	2074	LARSON, SHANNON L	1,329.76	.00
V175312	1739	LEONDIRES, DEBORAH K	1,492.40	.00
V175313	2110	LEPPANEN, TESSA M	1,083.63	.00
V175314	2041	MACPHERSON, LAUREN E	1,503.56	.00
V175315	1724	MAKARA, JESSICA	1,432.11	.00
V175316	530	MARTIN, LORRIE A	1,046.08	.00
V175317	1634	MARTINS, KALEIGH F	2,007.50	.00
V175318	1731	MASSAHOS, LISA A	769.24	.00
V175319	1858	MCFARLAND, SYLVIE S	645.25	.00
V175320	1702	MEAD, DAWN M	3,392.11	.00
V175321	1461	MORGAN, RICKARD J	1,122.30	.00
V175322	2157	MORRIN, REBECCA	1,334.64	.00

SUNGARD K-12 EDUCATION  
DATE: 01/02/2024  
TIME: 15:01:37

PELHAM SCHOOL DISTRICT - SAU 28  
CHECK REGISTER  
PAY RUN 464 FY24-01/04/2024

PAGE NUMBER: 5  
MODULE NUM: PAYCHK33  
PAY PERIOD END 12/28/2023  
CHECK DATE 01/04/2024

CHECK NO	EMPLOYEE NUMBER	-----EMPLOYEE-----	DEPOSIT AMOUNT	CHECK AMOUNT
V175323	1905	NESKEY, KAREN R	961.82	.00
V175324	1877	NOLIN, AUDRA J	1,964.19	.00
V175325	523	NUGENT, JENNIFER M	1,785.13	.00
V175326	1450	PARENT, JESSICA L	1,507.21	.00
V175327	43	PERIGNY, GUY G	1,187.77	.00
V175328	2096	QUICK, LAURIE	585.71	.00
V175329	1624	ROBINSON, SHAWNI R	1,852.09	.00
V175330	1975	ROONEY, KRISTEN R	1,335.56	.00
V175331	1664	ROSSE, LEIGH ANN	1,670.57	.00
V175332	2083	SANCHIS, BERNARD	521.15	.00
V175333	1978	SANDS, BRIAN T	2,869.78	.00
V175334	567	SCANLON, IRENE	944.74	.00
V175335	568	SCANZANI, LOUISE	189.30	.00
V175336	2087	SCANZANI, WILLIAM	731.75	.00
V175337	2057	SEARLES, MARK E	1,619.92	.00
V175338	1583	SHUMWAY, RYAN MITCHELL	1,349.80	.00
V175339	2079	SIMBERG, AMY M	1,252.76	.00
V175340	2064	ST. PETER, GAIL A	314.92	.00
V175341	1733	TANDY, DIANE L	2,426.50	.00
V175342	309	TOBIN, JEFFREY	1,803.29	.00
V175343	55	TORRISI, DAVID P	1,494.91	.00
V175344	548	WAGNER, JEANNA	2,466.06	.00
V175345	1752	WATERS, PETER C	1,693.40	.00
V175346	508	WILKINS JR, RAYMOND T	1,711.50	.00
V175347	1946	YOUNG, LINDSEY D	1,571.13	.00
V175348	2037	ZILIFIAN, VAHRAM A	1,473.56	.00
V175349	1832	AYOTTE, KENNETH D	1,362.23	.00
V175350	157	BARRIOS, SARAH E	1,213.85	.00
V175351	1427	BEINEKE, HEIDI L	1,725.70	.00
V175352	1378	BELIVEAU, EILEEN M	2,042.60	.00
V175353	2000	BOSWELL, KATIE A	1,401.70	.00
V175354	534	BRANCO, AMY L	2,025.32	.00
V175355	1494	BREAULT, STEPHANIE L	468.74	.00
V175356	312	BRYANT, JAMIE R	1,940.05	.00
V175357	42	CARTEN, KARENA S	2,325.28	.00
V175358	399	CARTIER, KATHLEEN G	2,040.55	.00
V175359	27	CASAVANT, DIANE T	994.44	.00
V175360	1547	CHATEL, CATHY F	359.33	.00
V175361	163	COUTU, RANDY R	1,947.63	.00
V175362	1474	CURFMAN, CHARLES L	1,605.26	.00
V175363	1744	DELUCIA, MEGAN C	1,496.57	.00
V175364	2140	DESCHENEUX, KRISTIN A	2,377.62	.00
V175365	2093	DRISCOLL, BRIAN K	2,181.44	.00
V175366	2139	EMERY, KAREN	2,118.21	.00
V175367	248	ENO, SARA ANN	1,420.21	.00
V175368	215	ERNST, CATHLEEN A	1,029.95	.00
V175369	110	GERVAIS, KELLEY A	733.00	.00
V175370	148	GRIFFIN, ANGELA M	974.59	.00
V175371	2161	HALL, DERREK A	1,054.50	.00
V175372	2153	HUIZENGA, NOAH J	1,248.67	.00
V175373	1987	JAMES, JANELLE N	1,954.32	.00
V175374	45	JEAN, KELLY A	784.99	.00
V175375	1460	KAVARNOS, JAMES M	1,341.48	.00
V175376	1812	KELLY, EILEEN B	1,460.93	.00
V175377	445	KIVIKOSKI, JEAN M	886.85	.00
V175378	450	LAMONTAGNE, PATRICIA A	1,905.37	.00

SUNGARD K-12 EDUCATION  
DATE: 01/02/2024  
TIME: 15:01:37

PELHAM SCHOOL DISTRICT - SAU 28  
CHECK REGISTER  
PAY RUN 464 FY24-01/04/2024

PAGE NUMBER: 6  
MODULE NUM: PAYCHK33  
PAY PERIOD END 12/28/2023  
CHECK DATE 01/04/2024

CHECK NO	EMPLOYEE NUMBER	-----EMPLOYEE-----	DEPOSIT AMOUNT	CHECK AMOUNT
V175379	1402	LEE, TARYN G	1,723.67	.00
V175380	1879	LEMERISE, KELLY R	1,436.49	.00
V175381	1721	LEWIS, KEITH L	1,325.48	.00
V175382	2171	LONSWAY, AUDREY	101.58	.00
V175383	1237	LORENTZEN, CHRISTOPHER	1,282.59	.00
V175384	454	LOVETT, BARBARA ANN	2,492.49	.00
V175385	2156	MACKINNON, JENNA	1,196.93	.00
V175386	1225	MADDEN, DOROTHY	2,174.17	.00
V175387	2090	MARTIN, ALICIA M	386.48	.00
V175388	1729	MCCUNE, ERIN K	1,713.93	.00
V175389	1977	MEDLOCK, ZACHARY BRIAN	3,114.24	.00
V175390	1638	MILLER, ALLISON A	1,585.99	.00
V175391	2107	MONTMINY, HANNAH M	573.11	.00
V175392	1820	MORRISON, JOANNE M	1,922.38	.00
V175393	1773	MURPHY, RONALD P	757.14	.00
V175394	2060	NORTHROP, CHERYL	2,777.88	.00
V175395	1993	OROZCO UMANA, LESLIE G	1,885.38	.00
V175396	2054	PATTERSON, REBECCA M	1,665.35	.00
V175397	1831	PEREZ, ANDRES	1,350.54	.00
V175398	1426	PERRY, BEVERLY M	1,076.09	.00
V175399	1694	PRAETZ, DANIEL J	1,661.83	.00
V175400	1612	RALLS, KATIE E	1,231.28	.00
V175401	2158	RANCOURT, CHEYENNE M	2,073.46	.00
V175402	1957	RAYMOND, KELLEY A	818.21	.00
V175403	1228	SANDERS, ANN-MARIE	1,805.55	.00
V175404	1309	SAUNDERS, ELISA L	1,518.81	.00
V175405	2058	SECCARECCIO, MICHELLE L	1,374.13	.00
V175406	491	SHANTELER, JUDITH L	1,911.32	.00
V175407	1817	SMITH, ASHLEY S	1,944.49	.00
V175408	1788	STECK, JENNIFER M	1,295.94	.00
V175409	1203	STEVENS, LISA A	2,064.96	.00
V175410	133	TAYLOR, LAURA J	788.05	.00
V175411	91	TESSIER, KELLY A	1,677.46	.00
V175412	96	VANTI, LINDA R	1,021.10	.00
V175413	2169	ZECCHINI, ELICIA D	1,585.61	.00
V175414	2122	BARKDOLL, TONI M	3,022.91	.00
V175415	1960	DESCHENES, MEGHAN	705.81	.00
V175416	1294	DOUCETTE, JOYCE P	2,026.75	.00
V175417	1440	LAVACCHIA, CHRISTINE R	1,716.33	.00
V175418	2044	LORD, KEITH A	2,911.01	.00
V175419	1293	MAHONEY, DEBORAH A	2,730.50	.00
V175420	1609	MARANDOS, SARAH E	3,265.61	.00
V175421	1362	MAZZARIELLO, ERIN M	1,521.12	.00
V175422	1866	MCGEE, ERIC S	4,061.80	.00
V175423	2123	NOYES, KIMBERLY E	3,303.38	.00
V175424	1361	RODRIGUE, KRISTEN A	1,605.52	.00
V175425	1796	TETREAULT, CHRISTINA G	833.45	.00
V175426	2106	MUSTO, OLIVIA	152.38	.00
TOTAL		328 CHECKS ISSUED	425,676.58	11,563.68

*Debra Mahoney* 1-2-24

TAXPAYER NAME: PELHAM SCHOOL DISTRICT

TIN: xxxxx0676

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270440571524079
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PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for Informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx0676
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q1/2024
Payment Amount	\$137,646.22
Settlement Date	01/05/2024
Subcategories:	
1 Social Security	\$73,969.08
2 Medicare	\$17,299.34
3 Tax Withholding	\$46,377.80
Account Number	xxxxxxx6612
Account Type	CHECKING
Routing Number	011401533
Bank Name	CITIZENS BANK NA



Mass.gov



MassTaxConnect

[← Payment Options](#)

## Payment - Confirmation

- **Confirmation Number:** 1-806-790-176
- **Submitted Date and Time:** 1/3/2024 7:16:39 AM
- **Taxpayer Name:** PELHAM SCHOOL DISTRICT
- **Account ID:** WTH-10997662-002

Please review the submission information below for your payment made to the Department of Revenue.

You may want to print a copy for your records.

You have scheduled your payment to be debited from your bank account on 1/5/2024. You can delete your pending scheduled payment until 4:00pm on 1/4/2024.

- **Paid For:** PELHAM SCHOOL DISTRICT
- **Account ID:** WTH-10997662-002
- **Paid From:** CITIZENS BANK NA \*\*\*\*6612
- **Payment Amount:** \$3,492.74
- **Filing Period:** 31-Mar-2024
- **Payment Effective Date:** 1/5/2024
- **Payment Type:** Return Payment

Please note payments can take 2-3 business days from the *Payment Effective Date* to be debited from your bank account. It is your responsibility to review your bank statement to confirm the transaction was completed.

### View Your Submission

You can view details about your submission any time by logging into your MassTaxConnect account, selecting the **More...** tab, and clicking the **Search Submissions** link under the **Submissions** section. Submissions in a status of *Submitted* can be viewed and deleted by clicking the corresponding hyperlinks. Depending on the submission type, you may also have an *Edit* hyperlink which allows you to make changes to the submission.

### Contact Us

If you need further assistance, please contact the Department of Revenue at (617) 887-6367 or toll-free in Massachusetts at (800) 392-6089. Business hours are Monday through Friday, 9:00 a.m. to 4:00 p.m.

[OK](#)[Print Confirmation](#)

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## Frequently Asked Questions

### Video Tutorials

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### Web Browsers



PELHAM SCHOOL DISTRICT VOUCHER

Voucher No: PAY464P      Voucher Date: 1/4/2024      Prepared By: Joyce Doucette  
 Printed: 1/3/2024

PELHAM SCHOOL DISTRICT is hereby authorized to draw warrants against PELHAM SCHOOL DISTRICT funds for the sum of **\$25,136.02** on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (period cannot overlap fiscal year end).

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

ERIC MCGEE	SUPERINTENDENT OF SCHOOLS
TROY BRESSETTE	SCHOOL BOARD CHAIR
THOMAS GELLAR	SCHOOL BOARD
DARLENE GREENWOOD	SCHOOL BOARD
JOHN RUSSELL	SCHOOL BOARD
G. DAVID WILKERSON	SCHOOL BOARD VICE CHAIR
PELHAM SCHOOL DISTRICT	

ARLANNA GARCIA, TREASURER

FUND	DESCRIPTION	AMOUNT
10	GENERAL FUND/CHECKS	\$199.54
10	GENERAL FUND/EFT	\$24,936.48
TOTAL:		<u><u>\$25,136.02</u></u>

POWERSCHOOL LLC  
DATE: 01/03/2024  
TIME: 08:22:39

PELHAM SCHOOL DISTRICT - SAU 28  
CHECK REGISTER

PAGE NUMBER: 1  
VENCHK11  
ACCOUNTING PERIOD: 7/24

FUND - 10 - GENERAL FUND						
CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
58354	A1010	01/04/24	4745 NH DEPT OF HEALTH & HUMAN	L4810	DED:1050 GARNCHILD	199.54
TOTAL FUND						199.54
TOTAL REPORT						199.54

PAGE NUMBER: 1  
VENCHK11  
ACCOUNTING PERIOD: 7/24

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----		ACCT	-----DESCRIPTION-----	AMOUNT
V58355	A1010	01/04/24	3913	000388 - ASPIRE	L4730	DED:6018 ASPIRE	200.00
V58355	A1010	01/04/24	3913	000388 - ASPIRE	L4730	DED:6019 ASPIRE	233.81
V58355	A1010	01/04/24	3913	000388 - ASPIRE	L4730	DED:6218 ASPIRE	200.00
TOTAL VOUCHER							633.81
V58356	A1010	01/04/24	12	COREBRIDGE FINANCIAL	L4730	DED:6214 COREBRIDGE	200.00
V58357	A1010	01/04/24	7	EQUITABLE EQUI-VEST	L4730	DED:6000 AXA EQUI	2,880.00
V58357	A1010	01/04/24	7	EQUITABLE EQUI-VEST	L4730	DED:6001 AXA EQUI	601.49
V58357	A1010	01/04/24	7	EQUITABLE EQUI-VEST	L4730	DED:6200 AXA EQUI	400.00
TOTAL VOUCHER							3,881.49
V58358	A1010	01/04/24	8	FIDELITY-PLAN51251	L4730	DED:6002 FIDELITY	3,091.40
V58358	A1010	01/04/24	8	FIDELITY-PLAN51251	L4730	DED:6003 FIDELITY	4,118.59
V58358	A1010	01/04/24	8	FIDELITY-PLAN51251	L4730	DED:6202 FIDELITY	1,402.00
V58358	A1010	01/04/24	8	FIDELITY-PLAN51251	L4730	DED:6203 FIDELITY	378.52
TOTAL VOUCHER							8,990.51
V58359	A1010	01/04/24	6	HORACE MANN LIFE	L4730	DED:6006 HMANN	1,155.00
V58359	A1010	01/04/24	6	HORACE MANN LIFE	L4730	DED:6206 HMANN	150.00
TOTAL VOUCHER							1,305.00
V58360	A1010	01/04/24	863	PELHAM ED. SUPPORT PERSON	L4830	DED:7201 PESPA DUES	404.07
V58361	A1010	01/04/24	15	PELHAM EDUCATION ASSOCIAT	L4830	DED:7200 PEA DUES	9,201.60
V58362	A1010	01/04/24	4903	PENSERV PLAN SERVICES, IN	L4730	DED:6004 PENSERV	50.00
V58363	A1010	01/04/24	2764	SECURITY BENEFIT CORPORAT	L4730	DED:6012 SEC BENEFIT	150.00
V58363	A1010	01/04/24	2764	SECURITY BENEFIT CORPORAT	L4730	DED:6212 SEC BENEFIT	120.00
TOTAL VOUCHER							270.00
TOTAL FUND							24,936.48
TOTAL REPORT							24,936.48

**PELHAM SCHOOL DISTRICT VOUCHER**

Voucher No: BFPM556
 Voucher Date: 1/3/2024
 Prepared By: Joyce Doucette  
 Generated Date: 1/3/2024

PELHAM SCHOOL DISTRICT is hereby authorized to draw warrants against PELHAM SCHOOL DISTRICT funds for the sum of \$396,109.84 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (period cannot overlap fiscal year end).

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

\_\_\_\_\_

ERIC MCGEE	SUPERINTENDENT OF SCHOOLS
TROY BRESSETTE	SCHOOL BOARD CHAIR
THOMAS GELLAR	SCHOOL BOARD
DARLENE GREENWOOD	SCHOOL BOARD
JOHN RUSSELL	SCHOOL BOARD
G. DAVID WILKERSON	SCHOOL BOARD VICE CHAIR
PELHAM SCHOOL DISTRICT	

\_\_\_\_\_  
 ARLANNA GARCIA, TREASURER

FUND	DESCRIPTION	AMOUNT
30	BUILDING FUND	\$0.00
30	EFT -BUILDING FUND	\$396,109.84
	TOTAL:	\$396,109.84

POWERSCHOOL LLC  
 DATE: 01/03/2024  
 TIME: 10:58:11

PELHAM SCHOOL DISTRICT - SAU 28  
 CHECK AND VOUCHER REGISTER

PAGE NUMBER: 1  
 VENCHK11  
 ACCOUNTING PERIOD: 7/24

FUND - 10 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
V58364	L4020	01/03/24	3320 BONNETTE, PAGE & STONE	450	CONTRACT FOR PELHAM MEMOR	384,814.30
V58365	L4020	01/03/24	4106 BOSTON KILN SALES & SERVI	890	OPTION TO AUTOMATE DOWNR	165.00
V58365	L4020	01/03/24	4106 BOSTON KILN SALES & SERVI	890	SUPPLY, INSTALL, AND VERI	1,075.00
TOTAL VOUCHER						1,240.00
V58366	L4020	01/03/24	2810 TRIDENT BUILDING, LLC	330	AMENDMENT 1 - PMS IMPROVE	10,000.00
V58366	L4020	01/03/24	2810 TRIDENT BUILDING, LLC	330	AMENDMENT 1 - REIMBURSABL	55.54
TOTAL VOUCHER						10,055.54
TOTAL FUND						396,109.84
TOTAL REPORT						396,109.84

# PELHAM SCHOOL DISTRICT VOUCHER

**Voucher No: AP010324**

**Voucher Date: 1/3/2024**

Prepared By: *Joyce Doucette*

Generated Date: 1/3/2024

PELHAM SCHOOL DISTRICT is hereby authorized to draw warrants against PELHAM SCHOOL DISTRICT funds for the sum of **\$878,021.34** on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2023 to June 30, 2024 (period cannot overlap fiscal year end).

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

ERIC MCGEE

SUPERINTENDENT OF SCHOOLS

---

TROY BRESSETTE

SCHOOL BOARD CHAIR

---

THOMAS GELLAR

SCHOOL BOARD

DARLENE GREENWOOD

SCHOOL BOARD

---

JOHN RUSSELL

SCHOOL BOARD

---

G. DAVID WILKERSON

SCHOOL BOARD VICE CHAIR

**PELHAM SCHOOL DISTRICT**

ARLANNA GARCIA, TREASURER

FUND	DESCRIPTION	AMOUNT
10	GENERAL FUND	\$221,605.36
21	FOOD SERVICE FUND	\$2,364.85
22	GRANTS FUND	\$558.00
25	OTHER SPECIAL FUND	\$0.00
10	EFT -GENERAL FUND	\$646,383.22
21	EFT -FOOD SERVICE FUND	\$6,037.41
22	EFT -GRANTS FUND	\$1,072.50
25	EFT -OTHER SPECIAL FUND	\$0.00
	<b>TOTAL:</b>	<b>\$878,021.34</b>

POWERSCHOOL LLC  
DATE: 01/03/2024  
TIME: 11:36:20

PELHAM SCHOOL DISTRICT - SAU 28  
CHECK REGISTER

PAGE NUMBER: 1  
VENCHK11  
ACCOUNTING PERIOD: 7/24

FUND - 10 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
58367	A1010	01/03/24	3823 ASCENTRIA COMMUNITY SERVI	330	TRANSLATOR - SINHALA FOR	272.00
58368	L4020	01/03/24	4223 BELLAVANCE BEVERAGE CO.	630	BEVERAGES FOR PES VENDING	87.00
58368	L4020	01/03/24	4223 BELLAVANCE BEVERAGE CO.	630	DECEMBER - FEBRUARY BEVER	777.40
58368	L4020	01/03/24	4223 BELLAVANCE BEVERAGE CO.	630	DECEMBER - FEBRUARY BEVER	418.50
TOTAL CHECK						1,282.90
58369	A1010	01/03/24	3022 BOB'S TEES	610	EMBROIDERY FOR MAINTENANC	11.88
58369	A1010	01/03/24	3022 BOB'S TEES	610	EMBROIDERY FOR MAINTENANC	11.88
58369	A1010	01/03/24	3022 BOB'S TEES	610	EMBROIDERY FOR MAINTENANC	12.24
58369	A1010	01/03/24	3022 BOB'S TEES	610	EMBROIDERY FOR SWEATSHIRT	59.40
58369	A1010	01/03/24	3022 BOB'S TEES	610	EMBROIDERY FOR SWEATSHIRT	59.40
58369	A1010	01/03/24	3022 BOB'S TEES	610	EMBROIDERY FOR SWEATSHIRT	61.20
58369	A1010	01/03/24	3022 BOB'S TEES	610	JERZEES POLO SHIRTS FOR C	388.50
58369	A1010	01/03/24	3022 BOB'S TEES	610	JERZEES POLO SHIRTS FOR C	388.50
58369	A1010	01/03/24	3022 BOB'S TEES	610	JERZEES POLO SHIRTS FOR C	388.50
58369	A1010	01/03/24	3022 BOB'S TEES	610	OVISIZED POLO SHIRTS FOR	2.97
58369	A1010	01/03/24	3022 BOB'S TEES	610	OVISIZED POLO SHIRTS FOR	2.97
58369	A1010	01/03/24	3022 BOB'S TEES	610	OVISIZED POLO SHIRTS FOR	3.06
TOTAL CHECK						1,390.50
58370	L4020	01/03/24	4702 BUREAU OF EDUCATION & RES	330	ONLINE WORKSHOP 1/5/24	558.00
58371	A1010	01/03/24	3858 CHELMSFORD HIGH SCHOOL AT	810	ENTRY FEE FOR PHS WRESTLI	350.00
58372	A1010	01/03/24	1944 NICOLE COVART	580	MILEAGE FOR SEPTEMBER-DEC	299.99
58372	A1010	01/03/24	1944 NICOLE COVART	580	MILEAGE FROM AUGUST THROU	224.67
TOTAL CHECK						524.66
58373	A1010	01/03/24	5600 HOLLIE FALZONE	330	OOD MENTOR FOR TONI BARKD	1,000.00
58374	L4020	01/03/24	1607 GILL'S PIZZA CO, LLC	630	DECEMBER - FEBRUARY PIZZA	375.00
58374	L4020	01/03/24	1607 GILL'S PIZZA CO, LLC	630	DECEMBER - FEBRUARY PIZZA	210.00
58374	L4020	01/03/24	1607 GILL'S PIZZA CO, LLC	630	DECEMBER - FEBRUARY PIZZA	337.50
TOTAL CHECK						922.50
58375	A1010	01/03/24	4486 MARK M GROSSMAN	335	PEA NEGOTIATION MEDIATION	1,127.00
58376	A1010	01/03/24	5098 HOMETOWN FORECAST SERVICE	330	OPERATIONAL FORECASTING 1	725.00
58377	L4020	01/03/24	5656 ROBERT HORNE	R1611	NUTRITION ACCOUNT REFUND	21.45
58378	A1010	01/03/24	5589 INTERIM HEALTHCARE	330	PK-1:1 NURSE - UP TO 20 H	520.00
58378	A1010	01/03/24	5589 INTERIM HEALTHCARE	330	PK-1:1 NURSE - UP TO 20 H	1,300.00
TOTAL CHECK						1,820.00
58379	A1010	01/03/24	723 BARBARA ANN LOVETT	580	MILEAGE REIMBURSEMENT CHA	82.92
58380	A1010	01/03/24	5647 MONKEY SPORTS, INC	610	CAP AMERICA, ROYAL W/ FLA	270.00
58380	A1010	01/03/24	5647 MONKEY SPORTS, INC	610	CAP AMERICA, VISOR, ROYAL	324.00
58380	A1010	01/03/24	5647 MONKEY SPORTS, INC	610	ESTIMATED SHIPPING/HANDLI	20.00
TOTAL CHECK						614.00
58381	A1010	01/03/24	288 NIXON COMPANY, INCORPORAT	610	1000 YARD BANNER UPGRADE,	42.00
58381	A1010	01/03/24	288 NIXON COMPANY, INCORPORAT	610	BANNER UPGRADES FOR FALL	150.00
58381	A1010	01/03/24	288 NIXON COMPANY, INCORPORAT	610	ESTIMATED SHIPPING/HANDLI	25.00

POWERSCHOOL LLC  
DATE: 01/03/2024  
TIME: 11:36:20

PELHAM SCHOOL DISTRICT - SAU 28  
CHECK REGISTER

PAGE NUMBER: 2  
VENCHK11  
ACCOUNTING PERIOD: 7/24

FUND - 10 - GENERAL FUND						
CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
TOTAL CHECK						217.00
58382	L4020	01/03/24	5091 NORTHEAST CUTLERY INC.	430	DECEMBER - FEBRUARY KNIFE	46.00
58382	L4020	01/03/24	5091 NORTHEAST CUTLERY INC.	430	DECEMBER - FEBRUARY ORDER	46.00
58382	L4020	01/03/24	5091 NORTHEAST CUTLERY INC.	430	DECEMBER - FEBRUARY KNIFE	46.00
TOTAL CHECK						138.00
58383	A1010	01/03/24	695 PENNICHUCK WATER WORKS, I	411	WATER USAGE PMS 10/31-12/	1,107.45
58384	A1010	01/03/24	4159 PORTLAND POTTERY SUPPLY	610	CLAY FOR POTTERY 50 TAN	1,021.50
58385	A1010	01/03/24	308 PRIMEX	250	UNEMPLOYMENT COMPENSATION	16,232.00
58386	A1010	01/03/24	196 REGIONAL SERVICES & EDUCA	564	COUNSELING CONSULT	240.00
58386	A1010	01/03/24	196 REGIONAL SERVICES & EDUCA	564	SPEECH SERVICES	466.99
TOTAL CHECK						706.99
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	IN-DISTRICT TRANSPORTATIO	16,639.29
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	MONITOR CM,PES AM/PM BASE	2,937.02
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	PK AM MIDDAY BASED 1.50HR	1,221.51
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	PK MONITOR PM MIDDAY BASE	472.07
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	PK PM MIDDAY BUS BASED 1.	2,255.83
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	4,480.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	4,200.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	4,200.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	1,260.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	3,500.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	3,640.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	CTE ROUTE - 2 ADDT BUSES	1,541.48
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	CTE ROUTE 2 BUSES	16,185.54
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	REGULAR BUS ROUTES - 15 X	101,013.60
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	4,480.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	4,480.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	4,620.00
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	OOD TRANSPORTATION -7 STU	4,331.25
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	ATHLETIC TRANSPORTATION -	1,648.60
58387	A1010	01/03/24	3240 STUDENT TRANSPORTATION OF	519	STEPSS PROGRAM SPECIAL TR	3,179.71
TOTAL CHECK						186,285.90
58388	A1010	01/03/24	4055 SUN LIFE FINANCIAL	L4850	1/2024 LIFE, ADD, LTD, ST	427.38
58388	A1010	01/03/24	4055 SUN LIFE FINANCIAL	L4870	1/2024 LIFE, ADD, LTD, ST	552.68
58388	A1010	01/03/24	4055 SUN LIFE FINANCIAL	L4860	1/2024 LIFE, ADD, LTD, ST	2,527.86
58388	A1010	01/03/24	4055 SUN LIFE FINANCIAL	L4780	1/2024 LIFE, ADD, LTD, ST	3,558.86
TOTAL CHECK						7,066.78
58389	A1010	01/03/24	557 THE HOME DEPOT PRO	610	PAPER TOWEL DISPENSER FOR	120.00
58389	A1010	01/03/24	557 THE HOME DEPOT PRO	610	PAPER TOWEL DISPENSER FOR	300.00
TOTAL CHECK						420.00
58390	A1010	01/03/24	3884 US BANK EQUIPMENT FINANCE	442	PHS - CANON - 500-0659425	391.66
58390	A1010	01/03/24	3884 US BANK EQUIPMENT FINANCE	442	PHS - CANON - 500-0659539	250.00
TOTAL CHECK						641.66
TOTAL FUND						224,528.21
TOTAL REPORT						224,528.21



PAGE NUMBER: 1  
VENCHK11  
ACCOUNTING PERIOD: 7/24

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
V58391			4967 AMAZON CAPITAL SERVICES,		VOID: MULTI STUB VOUCHER	
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	SUPPLIES FOR CHOIR/MUSIC	467.55
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	PENCILS EMPTY BOX	-11.28
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	640	35 FICTION BOOKS TO SUPPO	496.67
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	ELECTRIC STAPLER	54.99
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	3 FOOT USB A TO MINI B BL	8.14
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	ESTIMATED SHIPPING/HANDLI	1.16
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	ESTIMATED SHIPPING/HANDLI	2.84
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	SCREEN REPLACEMENT FOR VV	168.88
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	WIRELESS KEYBOARDS FOR PR	439.80
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	SUPPLIES FOR CHOIR/MUSIC	-12.99
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	738	SALT SPREADER FOR PES CUS	309.99
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	SUPPLIES FOR CHEFS CLASS	20.91
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	18/2 INCH PROTECTOR CORD	50.96
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	DOUBLE LINE INK STAMP	18.99
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	ME AND MY TOURETTE'S	11.16
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	TAKING TOURETTE'S TO SCHO	12.95
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	SUPPLIES FOR CHEFS CLASS	-20.91
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	WILTON BUILT IT YOURSELF	104.94
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	SUPPLIES FOR CHEFS CLASS	148.56
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	TIDE PODS FOR CUSTODIAL R	21.25
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	WEEWOODAY PEDOMETER STEP	39.99
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	SUPPLIES FOR 7TH GRADE SU	440.66
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	ELECTRIC STAPLER	-54.99
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	FOOD SUPPLIES FOR 8TH GRA	108.61
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	FEMININE HYGIENE DUAL DIS	403.99
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	SUPPLIES FOR CHOIR/MUSIC	17.95
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	640	28 NONFICTION BOOKS	552.95
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	(2) BRASS HOOKS FOR FLAGP	27.98
V58392	A1010	01/03/24	4967 AMAZON CAPITAL SERVICES,	610	8,5 X 11 ACRYLIC SIGN HOL	27.59
			TOTAL VOUCHER			3,859.29
V58393	A1010	01/03/24	3320 BONNETTE, PAGE & STONE	433	E0Y - FENCING - ORIGINALL	31,500.00
V58393	A1010	01/03/24	3320 BONNETTE, PAGE & STONE	433	E0Y - ASPHALT - 1 INCH LA	19,466.00
			TOTAL VOUCHER			50,966.00
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SPEECH LANGUAGE ASSISTANT	2,850.00
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SPEECH LANGUAGE ASSISTANT	2,850.00
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SPEECH THERAPY SERVICES P	4,331.25
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SPEECH THERAPY SERVICES P	4,488.75
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SPEECH THERAPY SERVICES P	3,753.75
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SPEECH THERAPY SERVICES P	3,911.25
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	BALANCE OF PO - SP ED TEA	4,000.00
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	BALANCE OF PO - SP ED TEA	4,000.00
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SCHOOL PSYCHOLOGIST PMS/P	5,200.00
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SCHOOL PSYCHOLOGIST PMS/P	5,070.00
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SCHOOL PSYCHOLOGIST PES	5,492.50
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	SCHOOL PSYCHOLOGIST PES	4,257.50
V58394	L4020	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	IDEA PROPORTIONAL SHARE O	357.50
V58394	L4020	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330	IDEA PROPORTIONAL SHARE O	487.50
V58394	A1010	01/03/24	1173 BOOTHBY THERAPY SERVICES,	330		

POWERSCHOOL LLC  
DATE: 01/03/2024  
TIME: 11:49:08

PELHAM SCHOOL DISTRICT - SAU 28  
VOUCHER REGISTER

PAGE NUMBER: 2  
VENCHK11  
ACCOUNTING PERIOD: 7/24

FUND - 10 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
V58395	A1010	01/03/24	1265 BOYDENS LANDSCAPING, LLC	433	CONTRACTED SNOW PLOW MAIN	11,180.00
V58396	A1010	01/03/24	544 CDW GOVERNMENT, INC.	610	PROMETHEAN BOARD STAND FO	484.00
V58396	A1010	01/03/24	544 CDW GOVERNMENT, INC.	738	LENOVO 13W YOGA - 13.3" R	1,720.32
V58396	A1010	01/03/24	544 CDW GOVERNMENT, INC.	446	GOOGLE WORKSPACE FOR EDUC	9,000.00
			TOTAL VOUCHER			11,204.32
V58397	A1010	01/03/24	331 CHRISTIAN PARTY RENTAL	890	CHAIR RENTAL FOR GRADUATI	2,510.00
V58398	A1010	01/03/24	3692 CLEAN-O-RAMA	610	#2 DELTA ULTRA GEN169 CLE	285.58
V58398	A1010	01/03/24	3692 CLEAN-O-RAMA	610	#2 DELTA ULTRA GEN169 CLE	571.16
			TOTAL VOUCHER			856.74
V58399	A1010	01/03/24	465 CONSOLIDATED COMMUNICATIO	531	BUSINESS PHONE/CENTRUX LI	616.26
V58400	A1010	01/03/24	360 CONTROL TECHNOLOGIES	433	DIAGNOSIS ON 11/8/2023 FO	395.00
V58401	A1010	01/03/24	3008 CONWAY OFFICE SOLUTIONS	433	PES - AM351 - XEROX - KBM	298.24
V58401	A1010	01/03/24	3008 CONWAY OFFICE SOLUTIONS	430	MONTHLY MANAGEMENT FEES F	1,023.95
V58401	A1010	01/03/24	3008 CONWAY OFFICE SOLUTIONS	430	QUARTERLY MAINTNENACE FE	407.10
			TOTAL VOUCHER			1,729.29
V58402	A1010	01/03/24	926 CRISIS PREVENTION INSTITU	810	CPI ANNUAL MEMBERSHIP REN	200.00
V58403	A1010	01/03/24	882 DELL MARKETING L.P.	610	LENOVO DOCKING STATION HD	84.17
V58404	A1010	01/03/24	4376 GAME ONE	610	CONVERGE POLOS FOR PHS CO	699.80
V58404	A1010	01/03/24	4376 GAME ONE	610	ESTIMATED SHIPPING/HANDLI	20.80
V58404	A1010	01/03/24	4376 GAME ONE	610	SHADOW TONAL POLOS FOR PH	335.88
			TOTAL VOUCHER			1,056.48
V58405	A1010	01/03/24	240 GRAINGER, INC.	610	UNIVERSAL SLIDE LATCH FOR	16.26
V58406	A1010	01/03/24	956 VICTORIA L HANSEN	580	MILEAGE REIMBURSEMENT HOM	268.82
V58407	A1010	01/03/24	463 HEALTH TRUST	212	INV #1490820-822; \$273931	517.03
V58407	A1010	01/03/24	463 HEALTH TRUST	211	INV #1490820-822; \$273931	9,993.35
V58407	A1010	01/03/24	463 HEALTH TRUST	L4750	INV #1490820-822; \$273931	21,326.68
V58407	A1010	01/03/24	463 HEALTH TRUST	L4740	INV #1490820-822; \$273931	359,123.47
			TOTAL VOUCHER			390,960.53
V58408	A1010	01/03/24	4337 HEAR SNH	330	TOD SERVICES - DISTRICT W	838.75
V58409	L4020	01/03/24	4835 HERSHEY CREAMERY COMPANY	630	DECEMBER - FEBRUARY ICECR	362.52
V58410	A1010	01/03/24	5208 HERTZ FURNITURE SYSTEM, L	737	ESTIMATED SHIPPING/HANDLI	225.00
V58410	A1010	01/03/24	5208 HERTZ FURNITURE SYSTEM, L	737	KANGAROO TASK CHAIR 16"-2	1,470.00
			TOTAL VOUCHER			1,695.00
V58411	A1010	01/03/24	5550 HOPEFUL JOURNEYS EDUCATIO	564	TUITION FOR OOD STUDENT R	13,691.60
V58412	L4020	01/03/24	4580 HP HOOD INC.	630	DECEMBER - FEBRUARY MILK	353.76
V58413	A1010	01/03/24	3744 JP PEST SERVICES INC.	433	MONTHLY PEST SERVICE FOR	287.00

POWERSCHOOL LLC  
DATE: 01/03/2024  
TIME: 11:49:08

PELHAM SCHOOL DISTRICT - SAU 28  
VOUCHER REGISTER

PAGE NUMBER: 3  
VENCHK11  
ACCOUNTING PERIOD: 7/24

FUND - 10 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	VENDOR	ACCT	DESCRIPTION	AMOUNT
V58414	A1010	01/03/24	1206 LAURENT'S AUTO SERVICE	433	HAZMAT	2.00
V58414	A1010	01/03/24	1206 LAURENT'S AUTO SERVICE	433	POWER FLUSH BRAKE SYSTEM	115.10
V58414	A1010	01/03/24	1206 LAURENT'S AUTO SERVICE	433	REMOVED, REPLACED AND RE-	213.00
V58414	A1010	01/03/24	1206 LAURENT'S AUTO SERVICE	433	SERVICE COOLING SYSTEM WI	134.00
V58414	A1010	01/03/24	1206 LAURENT'S AUTO SERVICE	433	SUPPLIES	7.65
V58414	A1010	01/03/24	1206 LAURENT'S AUTO SERVICE	433	TEST BATTERY, CHARGING SY	47.50
TOTAL VOUCHER						519.25
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	330	OG SERVICES FOR PMS STUDE	3,200.00
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	330	OG SERVICES FOR PMS STUDE	2,560.00
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	330	OG SERVICES FOR PMS STUDE	2,240.00
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	330	OG SERVICES FOR PMS STUDE	3,240.00
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	330	OG SERVICES FOR PMS STUDE	1,600.00
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	SERVICES SPARKS CHARTER S	213.60
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	SERVICES SPARKS CHARTER S	320.00
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	ACADEMIC INSTRUCTION CHAR	2,452.08
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	PLANNING & MEETING TIMES	881.11
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	TEACHER CONSULTATION	293.21
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	ACADEMIC INSTRUCTION CHAR	2,055.57
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	PLANNING & MEETING TIMES	738.63
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	TEACHER CONSULTATION	245.80
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	ACADEMIC INSTRUCTION CHAR	2,875.64
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	PLANNING & MEETING TIMES	1,033.30
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	TEACHER CONSULTATION	343.86
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	ACADEMIC INSTRUCTION CHAR	2,767.45
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	PLANNING & MEETING TIMES	994.43
V58415	A1010	01/03/24	4471 LITERACY LEARNING SOLUTIO	332	TEACHER CONSULTATION	330.92
TOTAL VOUCHER						28,385.60
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	BCBA CONSULT	449.52
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	INDIVIDUAL/CONSULT	504.00
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	OT INDIVIDUAL/CONSULT	596.25
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	PARA-PROFESSIONAL	2,792.00
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	SLP INDIVIDUAL/CONSULT	1,443.45
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	BCBA CONSULT	299.68
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	INDIVIDUAL/CONSULT	504.00
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	OT INDIVIDUAL/CONSULT	715.50
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	PARA-PROFESSIONAL	2,552.00
V58416	A1010	01/03/24	5634 MONARCH SCHOOL OF NEW ENG	564	SLP INDIVIDUAL/CONSULT	769.84
TOTAL VOUCHER						10,626.24
V58417	L4020	01/03/24	4638 NATIVE MAINE PRODUCE & SP	630	DECEMBER - FEBRUARY PRODU	382.85
V58417	L4020	01/03/24	4638 NATIVE MAINE PRODUCE & SP	630	DECEMBER - FEBRUARY PRODU	109.12
V58417	L4020	01/03/24	4638 NATIVE MAINE PRODUCE & SP	630	DECEMBER - FEBRUARY PRODU	179.32
TOTAL VOUCHER						671.29
V58418	A1010	01/03/24	3890 NEW ENGLAND COPY SPECIALI	433	PHS - COPIER USAGE - QUAR	134.98
V58418	A1010	01/03/24	3890 NEW ENGLAND COPY SPECIALI	433	PHS - COPIER USAGE - QUAR	7.16
TOTAL VOUCHER						142.14
V58419	A1010	01/03/24	1343 NHASP	810	FULL NHASP MEMBERSHIP FOR	250.00
V58420	A1010	01/03/24	336 PALMER GAS CO., INC.	623	PROPANE USAGE 2023-2024	1,526.94
V58421	L4020	01/03/24	4224 PERFORMANCE FOOD SERV NOR	630	DECEMBER - FEBRUARY ORDER	1,566.77
V58421	L4020	01/03/24	4224 PERFORMANCE FOOD SERV NOR	630	DECEMBER - FEBRUARY ORDER	1,271.62

POWERSCHOOL LLC  
DATE: 01/03/2024  
TIME: 11:49:08

PELHAM SCHOOL DISTRICT - SAU 28  
VOUCHER REGISTER

PAGE NUMBER: 4  
VENCHK11  
ACCOUNTING PERIOD: 7/24

FUND - 10 - GENERAL FUND

CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----	ACCT	-----DESCRIPTION-----	AMOUNT
V58421	L4020	01/03/24	4224 PERFORMANCE FOOD SERV NOR	630	DECEMBER - FEBRUARY ORDER	1,811.45
		TOTAL VOUCHER				4,649.84
V58422	A1010	01/03/24	222 POST OFFICE LOCKSMITH, IN	610	CLASSROOM KEY FOR PES	11.48
V58423	A1010	01/03/24	4104 POWERSCHOOL GROUP LLC	650	EFINANCE STUDENT ACTIVITI	542.01
V58423	A1010	01/03/24	4104 POWERSCHOOL GROUP LLC	650	EFINANCE STUDENT ACTIVITI	1,890.00
V58423	A1010	01/03/24	4104 POWERSCHOOL GROUP LLC	650	EFINANCE STUDENT ACTIVITI	480.00
		TOTAL VOUCHER				2,912.01
V58424	A1010	01/03/24	3785 PRESTWICK HOUSE	640	BOOK ORDER ENGLISH CLASSE	105.92
V58424	A1010	01/03/24	3785 PRESTWICK HOUSE	640	BOOK ORDER ENGLISH CLASSE	67.98
		TOTAL VOUCHER				173.90
V58425	A1010	01/03/24	3813 REACH THE TOP TUTORING	332	TUTOR SERVICES PMS STUDEN	1,140.00
V58425	A1010	01/03/24	3813 REACH THE TOP TUTORING	332	TUTOR SERVICES PMS STUDEN	600.00
V58425	A1010	01/03/24	3813 REACH THE TOP TUTORING	332	TUTOR SERVICES PMS STUDEN	240.00
		TOTAL VOUCHER				1,980.00
V58426	A1010	01/03/24	4794 Alysia Redard	330	PHYSICAL THERAPY SERVICES	2,766.62
V58427	A1010	01/03/24	5408 BRIAN T SANDS	275	MA 6 HOUR ON LINE COURSE	69.00
V58427	A1010	01/03/24	5408 BRIAN T SANDS	275	MA CONSTRUCTION SUPERVISO	120.00
		TOTAL VOUCHER				189.00
V58428	A1010	01/03/24	5017 SAVVAS LEARNING COMPANY	640	ESTIMATED SHIPPING/HANDLI	9.87
V58428	A1010	01/03/24	5017 SAVVAS LEARNING COMPANY	640	SCIENCE TEXTBOOKS - SEE A	2,128.50
V58428	A1010	01/03/24	5017 SAVVAS LEARNING COMPANY	640	ESTIMATED SHIPPING/HANDLI	3.25
V58428	A1010	01/03/24	5017 SAVVAS LEARNING COMPANY	640	SCIENCE TEXTBOOKS - SEE A	700.00
V58428	A1010	01/03/24	5017 SAVVAS LEARNING COMPANY	640	ESTIMATED SHIPPING/HANDLI	167.80
V58428	A1010	01/03/24	5017 SAVVAS LEARNING COMPANY	640	SCIENCE TEXTBOOKS - SEE A	36,187.50
		TOTAL VOUCHER				39,196.92
V58429	A1010	01/03/24	897 STANLEY ELEVATOR COMPANY,	433	BI-MONTHLY ELEVATOR CONTR	-184.00
V58429	A1010	01/03/24	897 STANLEY ELEVATOR COMPANY,	433	SEMI ANNUAL ELEVATOR CONT	2,352.00
V58429	A1010	01/03/24	897 STANLEY ELEVATOR COMPANY,	433	BI-MONTHLY ELEVATOR CONTR	184.00
		TOTAL VOUCHER				2,352.00
V58430	A1010	01/03/24	2768 TEACHING STRATEGIES, INC.	325	NEW HAMPSHIRE GOLD BUNDLE	598.00
V58431	A1010	01/03/24	4609 THE NEW ENGLAND CENTER FO	643	ACE ACCESS UP TO 10 STUDE	479.40
V58432	A1010	01/03/24	205 TOWN OF PELHAM	338	POLICE DETAIL FOR 5 PHS F	175.33
V58432	A1010	01/03/24	205 TOWN OF PELHAM	338	POLICE DETAIL FOR 5 PHS F	175.33
		TOTAL VOUCHER				350.66
V58433	A1010	01/03/24	5613 TUTORING & INSTRUCTIONAL	564	GROUP COUNSELING 30MIN X	30.13
V58433	A1010	01/03/24	5613 TUTORING & INSTRUCTIONAL	564	TUITION OOD STUDENT GS	5,787.45
		TOTAL VOUCHER				5,817.58
V58434	A1010	01/03/24	1691 WADLEIGH, STARR & PETERS,	335	SPECIAL EDUCATION LEGAL S	2,291.00
V58434	A1010	01/03/24	1691 WADLEIGH, STARR & PETERS,	335	SPECIAL EDUCATION LEGAL S	261.00
		TOTAL VOUCHER				2,552.00
V58435	A1010	01/03/24	475 WB MASON COMPANY, INC.	610	GLUE STICKS	6.47
V58435	A1010	01/03/24	475 WB MASON COMPANY, INC.	610	COPY PAPER	1,274.00

POWERSCHOOL LLC  
DATE: 01/03/2024  
TIME: 11:49:08

PELHAM SCHOOL DISTRICT - SAU 28  
VOUCHER REGISTER

PAGE NUMBER: 5  
VENCHK11  
ACCOUNTING PERIOD: 7/24

FUND - 10 - GENERAL FUND									
CHECK NUMBER	CASH ACCT	DATE ISSUED	-----VENDOR-----		ACCT	-----DESCRIPTION-----	AMOUNT		
TOTAL VOUCHER							1,280.47		
V58436	A1010	01/03/24	4691	WINDHAM ACADEMY PUBLIC CH	332	SERVICES FOR CHARTER STUD	45.00		
V58436	A1010	01/03/24	4691	WINDHAM ACADEMY PUBLIC CH	330	COUNSELING SERVICES UP TO	90.00		
V58436	A1010	01/03/24	4691	WINDHAM ACADEMY PUBLIC CH	332	SERVICES CHARTER STUDENT	420.00		
V58436	A1010	01/03/24	4691	WINDHAM ACADEMY PUBLIC CH	332	SERVICES CHARTER STUDENT	285.00		
TOTAL VOUCHER							840.00		
TOTAL FUND							653,493.13		
TOTAL REPORT							653,493.13		

**Frank Edelblut**  
Commissioner



**Christine M. Brennan**  
Deputy Commissioner

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
25 Hall Street  
Concord, NH 03301  
TEL. (603) 271-3495  
FAX (603) 271-1953

January 2, 2024

Principal Dawn Meade  
Pelham High School  
85 Marsh Rd.  
Pelham NH, 03076-3159

RE: School Facility Approval for Pelham High School

Dear Principal: Dawn Meade

The New Hampshire Department of Education (NHED) school approval process includes a content review and a facility review. This letter is to inform you that the facility review is complete, and the above referenced facility complies with the provisions of Ed 306, the minimum standards for public school approval. Please be advised that the department will not be completing the content review at this time.

Your facility inspection is not intended to be used as a guarantee or warranty, expressed or implied, regarding the future adequacy, performance, or condition of any inspected structure, item, or system. The inspection only serves to verify that your facility has satisfied minimum standards for public schools consistent with New Hampshire Administrative Rule Ed 306.

Starting September 1, 2024, NHED will be transitioning from the facility approval process in Ed 306 to the newly adopted Approval to Operate process identified in Ed 320. The new process will continue to evaluate school facilities on a 5-year cycle. More information on that new process will be shared with all school districts in the coming weeks.

Your dedication to operating a clean, healthy, and safe school facility is appreciated. Thank you for your commitment. If you have any questions, please do not hesitate to contact me at 603 731-2012.

Sincerely,  
*Marlon Austin*

Marlon Austin  
Administrator  
School Facility Inspection and Approval Program

cc: Eric McGee, Superintendent  
Brian Sands, Director of Facilities  
Troy Bressette, School Board Chair

TDD Access: Relay NH 711  
EQUAL OPPORTUNITY EMPLOYER- EQUAL EDUCATIONAL OPPORTUNITIES

# Monthly Enrollment

## Pelham School District

### As of January 01, 2024

Enrollment							
Grade Level	End of Year 22-23	9/1/23	10/2/23	11/1/23	12/1/23	1/1/24	Change from 12/1/23
Preschool	63	56	57	61	63	65	2
Kindergarten	97	122	123	123	123	124	1
1	128	104	104	105	105	105	0
2	108	132	132	131	133	134	1
3	107	108	107	107	108	108	0
4	120	106	107	107	107	107	0
5	124	123	122	122	121	121	0
6	118	114	114	113	113	114	1
7	107	116	115	116	116	116	0
8	129	109	110	109	110	110	0
9	142	120	120	120	120	120	0
10	145	139	139	139	139	139	0
11	147	146	145	145	145	145	0
12	137	152	152	152	151	151	0
<b>PES Total</b>	<b>747</b>	<b>751</b>	<b>752</b>	<b>756</b>	<b>760</b>	<b>764</b>	<b>4</b>
<b>PMS Total</b>	<b>354</b>	<b>339</b>	<b>339</b>	<b>338</b>	<b>339</b>	<b>340</b>	<b>1</b>
<b>PHS Total</b>	<b>571</b>	<b>557</b>	<b>556</b>	<b>556</b>	<b>555</b>	<b>555</b>	<b>0</b>
<b>PSD Total</b>	<b>1672</b>	<b>1,647</b>	<b>1,647</b>	<b>1,650</b>	<b>1,654</b>	<b>1,659</b>	<b>5</b>

New Students			
School	Grade	Date	Notes
PES	PK	12/4/2023	New Enrollment
PES	PK	12/18/2023	New Enrollment
PES	K	12/20/2023	Crossroads Christian School
PES	2	12/20/2023	Crossroads Christian School
PMS	6	12/11/2023	Transfer from Mascenic School District
Withdrawals			