

STATE OF NEW HAMPSHIRE
Superior Court
Rockingham, ss.
Case No. 215-2022-CV-00167

Clerk's Notice of Decision
Document Sent to Parties
on 10/16/2024

Steven Rand, et al

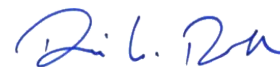
Plaintiffs,

v.

The State of New Hampshire,

Defendant.

This was addressed at trial.
To the extent it was not, any
remaining es will be
addressed in the final order
in this case.



Honorable David W. Ruoff

October 15, 2024

PLAINTIFFS' MOTION FOR EQUITABLE RELIEF

Now come the Plaintiffs, by and through counsel, and state the following:

I. INTRODUCTION

1. The State does not want to go to trial in this case. That is clear from the recent avalanche of motions that Plaintiffs have been forced to respond to and the Court is forced to read. The State's tactics to delay the trial have now escalated to the point that Plaintiffs must seek the Court's help.

2. As the Court is aware, Plaintiffs have sought the State's cooperation to stipulate to the admission of certain public data, including – most importantly – district DOE-25s for months. Several weeks ago, the parties finally reached an agreement to admit certain documents as full exhibits (including the DOE-25s).

3. Then, at 11:00 pm on Wednesday, September 25, 2024, near the eve of trial, the State reneged on its agreement.¹ The State did so after Plaintiffs no longer had time to file motions seeking a pre-trial hearing on the admissibility of these documents, depose and call relevant witnesses, and modify their trial strategy based on the outcome of the Court's ruling.

4. Enough is enough. Agreeing to stipulate to the full admission of critical evidence then reneging on that agreement days before trial is not normal litigation conduct. This behavior is sanctionable and it has to stop now.

5. Plaintiffs respectfully request that the Court hold that the documents subject to stipulation are admissible, subject to a ruling on relevance. Additionally, Plaintiffs request fees for the time they have been forced to spend dealing with this issue.

II. BACKGROUND

6. Since the inception of this case Plaintiffs have asked the State to stipulate to the admission of certain publicly available data, including the DOE-25 forms through which the districts must submit their expenditures to the State, "under the pains and penalties of perjury." *See* RSA 198:4-d. A sample cover sheet of a DOE-25 form is attached as Exhibit A. The superintendent, the school board chairperson, and all school board members must certify that the contents of the DOE-25 were prepared in accordance with the States's accounting manual and certify, under "the pains and penalties of perjury" that all the information contained in the DOE-25 is "true, accurate, and complete" in accordance with state law.

¹ While the State did call Plaintiffs earlier during the day to note a later email would be coming, Plaintiffs did not understand the full extent of this repudiation as is further explained below.

A. The Parties Negotiate a Stipulation and Reach Agreement To Admit Plaintiffs' Public Data Exhibits

7. After the Court lifted the stay, Plaintiffs once again raised the issue of a stipulation with the State, asking the State to stipulate to the admission of public data. The Plaintiffs specified that this data mainly included the DOE-25s and DRA tax data. The State said that it could not agree to a stipulation in the abstract without seeing the specific documents in question. For example, on July 25, 2024, the State wrote to Plaintiffs:

In terms of DOE and DRA documents, we aren't opposed to a stipulation of the kind you're proposing. *But we can't agree to stipulate to the admission of documents in the abstract without seeing the documents in question and running them by folks at DOE and DRA. If you can even just give us links to the specific documents you have in mind, we can promptly get back to you on whether there's any problem with just admitting them by stipulation*

(emphasis added). A copy of the State's July 25, 2024 email is attached as Exhibit B.

8. To resolve this, Plaintiffs served subpoenas detailing all the documents they sought to admit. Prior to serving the subpoenas, Plaintiffs emailed the State to provide notice that the subpoenas were coming, that the documents requested by the subpoena are the documents Plaintiffs are seeking stipulations to, and that a stipulation would resolve the subpoenas. Plaintiffs felt compelled to serve the subpoenas to reserve their rights given the State's consistent dance around the idea of a stipulation.

9. At the pretrial conference held on September 4, 2024, Plaintiffs told the Court that if the parties could not reach agreement on a stipulation to admit the DOE-25s and certain other public documents into evidence of data, Plaintiffs would seek a hearing on whether this data is admissible (including under Rule 807's residual hearsay exception).

10. Immediately after the hearing, the State asked Plaintiffs to send an annotated version of Plaintiffs' exhibit list, highlighting the documents that Plaintiffs sought to admit, and

providing links to each document.² The State also asked Plaintiffs to send a draft of the proposed stipulation.

11. Plaintiffs complied. Plaintiffs sent Defendant a draft stipulation the next day, enclosing a color-coded exhibit list, highlighting all of the documents that Plaintiffs sought to include in the stipulation (“Public Data Exhibits”). *See* Exhibit C at 1 (Email from A. Tsier dated September 5, 2024, attaching stipulation and draft exhibit list).³ The stipulation stated:

This stipulation applies to all exhibits that are highlighted in the enclosed exhibit list. Exhibits that are not highlighted are not intended to be subject to the stipulation. Once the parties have finalized their agreements and updated their exhibit numbers we can update this paragraph to refer to specific exhibit ranges. Exhibits highlighted in GREEN on the enclosed list represent data that is collected/generated by districts and reported to the State; Exhibits highlighted in YELLOW represent explanatory reports published by the State; Exhibits highlighted in BLUE represent data generated and published by the State.

Ex. C. (emphasis added).

12. Counsel for the State responded that they were awaiting feedback from the DRA and DOE and would come back as soon as possible. *See* Exhibit D at 2 (Email from S. Garland dated September 5, 2024).

13. On September 11, 2024, Plaintiffs wrote to the State again, asking for a time to confer about the proposed stipulation and exhibits. Plaintiffs also attached a revised version of the annotated exhibit list. Plaintiffs also told the State that Plaintiffs would seek to admit into evidence any documents that the State will not stipulate to under Rule 807’s residual hearsay exception. Plaintiffs noted that absent a full agreement they intended to file a motion seeking a hearing on

² Plaintiffs previously provided the State with links to the documents that they sought to admit in the form of an attachment to the trial subpoenas. Prior to the pretrial hearing the State had not explained to the Plaintiffs that in the State’s view those links were not specific enough.

³ Ex. C contains, collectively, the Sept. 5 email as well as the full stipulation and exhibit list as attached.

September 18, 2024. *See* Exhibit D at 1 (Email from A. Tsier dated September 11, 2024, attaching updated exhibit list).

14. On September 13, 2024, the State responded, attaching, “a redline of the trial evidence stipulation that the State would be willing to agree to.” *See* Exhibit E at 1 (Email from R. Miller, attaching redline stipulation). The State made significant revisions to the proposed stipulation, but none of the changes challenged either (1) the identity of the exhibits Plaintiffs sought to stipulate to or (2) the fact that they would be admitted as full exhibits. The State also noted that they would like to include certain additional documents of their own. A screenshot of the State’s markup is included below. It makes clear that the State agreed to fully admit the exhibits which were highlighted on Plaintiffs’ annotated exhibit list:⁴

⁴ The State has now taken the position that it was only agreeing to the language of the stipulation and not to the admission of particular exhibits. That position is not credible given that the State, for months, had said that it could not agree to a stipulation in the abstract, and that it needed to run specific exhibits by the DRA and DOE before agreeing to a stipulation. Moreover, the stipulation made clear that the parties left exhibit numbers blank solely because they understood they would have to update the numbering. The language of the draft was unambiguous that the stipulation applied to all the documents highlighted on Plaintiffs’ exhibit list. Lastly, this excuse is entirely contrived with regards to the DOE-25s as the State abundantly knew these documents were the crux of the stipulation and that any objections regarding the DOE-25s beyond relevance would have prompted Plaintiffs to file for a preliminary evidentiary hearing (as stated at the pre-trial conference).

STIPULATION

→ Now come the parties and hereby agree and stipulate as follows.

Plaintiffs' exhibits [•] through [•] and Defendants' exhibits [•] through [•] are admissible as full exhibits. ~~No Party~~ ~~The state does not~~ objects to the admission of these exhibits as full exhibits that may be used by ~~any Party~~ ~~the Plaintiffs~~ for any purpose.

Nothing in this stipulation as to admissibility shall operate as a concession that any Party's interpretation of any particular exhibit is complete or accurate, or that the Court should

NTD: This stipulation applies to all exhibits that are highlighted in the enclosed exhibit list. Exhibits that are not highlighted are not intended to be subject to the stipulation. Once the parties have finalized their agreements and updated their exhibit numbers we can update this paragraph to refer to specific exhibit ranges. Exhibits highlighted in GREEN on the enclosed list represent data that is collected/generated by districts and reported to the State; Exhibits highlighted in YELLOW represent explanatory reports published by the State; Exhibits highlighted in BLUE represent data generated and published by the State.

~~accord any specific weight or relevance to any particular exhibit. The State reserves the right to argue that the Court should accord little weight to the following exhibits: [•] through [•].~~

15. On September 16, Plaintiffs wrote to the State, accepting most of the State's revisions, removing notes to draft and footnotes, and proposing a few minor changes. *See* Exhibit F at 1 (Email from A. Tsier, dated September 16, 2024). Plaintiffs asked to see the exhibits that the State sought to stipulate to, explained their minor changes, and wrote, "Let us know if these changes are acceptable. Once we have the language finalized we can insert updated exhibit numbers and get the stipulation on file." *Id.*

16. The State wrote back proposing additional revisions to the language of the stipulation. *See* Ex. G at 2 (Email from R. Miller dated September 16, 2024, attaching further revisions to the stipulation).

17. Plaintiffs responded, accepting the State's changes. *See id.* at 1 (Email from A. Tsier dated September 16, 2024, accepting the State's stipulation language). Plaintiffs wrote: "these changes are fine. We'll update this with exhibit numbers on our end. When can we see the exhibits that you would like us to stipulate to?" *Id.* The State wrote back that it needed more time to renumber its exhibits. *See id.* (Email from R. Miller dated September 16, 2024).

18. Plaintiffs responded that the State did not need to update the numbering for the parties to agree to the substance of the exhibits. *See id.* (Email from A. Tsier dated September 16, 2024) ("[C]an't you just highlight the exhibits on the list you filed and give us the links or a zip to them so that we can see as a matter of substance what you want us to agree to admit? *We gave you our exhibit list with the old numbering so that you can confirm you agree to the substance of the exhibits and that was fine.*") (emphasis added).

19. The State did not respond to Plaintiffs' email or contradict Plaintiffs' understanding, based on the negotiations laid out above, that the parties were in full agreement that the Public Data Exhibits which were highlighted on Plaintiffs' annotated exhibit list would be admitted in full. The only remaining issue was the inclusion of additional exhibits at the State's behest.

B. Three Days Before Trial the State Reneges on the Parties' Agreement

20. In reliance on the parties' agreement to admit Plaintiffs' Public Data Exhibits (including the DOE-25s) as full exhibits, Plaintiffs did not file a motion on September 18, 2024.

Rather, Plaintiffs proceeded to prepare for trial based on the understanding that they had a stipulation as to Plaintiffs' exhibits and only had to finalize the agreement as to which of Defendant's exhibits would be subject to the stipulation.

21. Then, on September 25, 2024, three business days before trial, the State asked to modify the parties' agreement because of a concern that the stipulation did not adequately preserve the State's relevance objection. Plaintiffs believe this was reasonable and in the spirit of the stipulation as the stipulation contemplated weight and relevance objections. The State simply indicated a preference to preserve their objection on the record at trial. In the interest of cooperation, Plaintiffs agreed that the parties could identify those documents that were subject to the State's relevance objection, and that Plaintiffs would move those into evidence separately, so that the State could make its relevance objection and obtain a formal ruling, to preserve the issue for appeal. On the call, the State previewed three buckets of documents: documents that the State would stipulate to admit in their entirety, documents that the state would like to formally preserve a relevance objection on at trial, and documents the State would seek further information before ascribing the document to a category or objection. The State did not indicate that they intended to object to the DOE-25s (or any documents) in their entirety.

22. Later that evening, the State wrote to counsel and, in addition to identifying the documents that would be subject to a relevance objection, identified a group of documents that the State would not stipulate to admit at all, including the DOE-25s ("Disputed Exhibits"). *See* Exhibit H at 6-7 (Email from S. Garland, dated September 26, 2024).

23. Plaintiffs wrote back that they did not accept the State's renegeing on the parties' agreement, and that they would have to take this dispute to the judge. *Id* at 2-5.

24. In response, despite repeatedly refusing to agree to any stipulation “in the abstract” the State wrote, “[w]e do not agree that we’ve reneged on a stipulation that the DOE-25s (or any other documents) would come in as full exhibits. *We agreed to the language of the stipulation, but not what documents would be subject to it.*” *Id.* at 1 (emphasis added). Given that the DOE-25s were the core of the stipulation and the documents Plaintiffs indicated they would need a pre-trial hearing on at the September conference, the State cannot seriously contend that this was not an intended tactic.

III. ARGUMENT

A. **The Court Should Hold that Plaintiffs’ Public Data Exhibits, Including the Disputed Exhibits, are Fully Admitted**

25. The Court has discretion to issue sanctions for discovery abuse. N.H. Super. Ct. R. 21(d)(1). “Discovery abuse includes, but is not limited to . . . failing to confer with an opposing party or attorney in a good faith effort to resolve informally a dispute concerning discovery.” N.H. Super. Ct. R. 21(d)(1)(F).

26. The negotiations described above which led to the State agreeing to the Stipulation demonstrate that the State did confer with Plaintiffs to informally resolve the dispute. But the State acted with sanctionable bad faith, to Plaintiffs’ detriment.

27. Plaintiffs relied on the State’s representations that it would stipulate to the Public Data Exhibits as admissible. After months of waiting for the State to respond to the subpoena, Plaintiffs were finally able to proceed with trial preparation with the State’s concerns over the Public Data Exhibits resolved.

28. Plaintiffs’ reliance on the State’s representations was reasonable. Plaintiffs have been trying to negotiate exhibits with the State since August. After the pre-trial conference, the

State was active in the negotiations over the Stipulation and both sides made reasonable accommodations to the other side's position. And regardless of the stipulation, the State was required to engage with Plaintiffs to lodge any objections to exhibits. At no point did they do so outside of the stipulation. At no point did they lodge an objection regarding the DOE-25s. Under these circumstances, Plaintiffs had no reason not to rely on the State's representations that it would stipulate to the admissibility of all the Public Data Exhibits, including the Disputed Exhibits.

29. After allowing Plaintiffs to rely on their representations for two crucial weeks in the immediate lead-up to trial, the State informed Plaintiffs of their intention to not honor the Stipulation on September 26, 2024, less than two business days from the beginning of trial.

30. As a result of the State's tactics, Plaintiffs no longer have time to move the Court for an evidentiary hearing or prepare thorough briefing on the admissibility of the Disputed Exhibits. The Disputed Exhibits, including the DOE-25s, inform the testimony of multiple witnesses the Plaintiffs intend to call, and Plaintiffs' counsel have had no reason to prepare to dispute individual evidentiary objections to documents which, for the last several weeks, they understood to be subject to stipulated admission.

31. The State's agreement and subsequent breach deprived Plaintiffs of their opportunity to dispose of evidentiary issues before trial. If the State had been acting in good faith, it would have informed Plaintiffs of its continued reservations early enough to convene an evidentiary hearing before trial. Instead, the State waited until there was insufficient time for such a hearing before revealing that its agreement to the Stipulation had not been genuine. *See supra* ¶ 23. This course of action demonstrates bad faith on the part of the State. Notably, this is not the first example of the State's efforts to frustrate Plaintiffs' case this week as the State filed multiple

motions *after agreeing* to meet and confer with the plaintiffs *but before* the meet and confer actually occurred.

32. Accordingly, the Court should admit the Public Data Exhibits subject to the State's opportunity to object on relevance grounds.

B. In the Alternative the Court Should Treat the Public Data Exhibits As Provisionally Admitted and Schedule an Evidentiary Hearing at the End of Trial to Address any Outstanding Admissibility Issue

33. At this point there is no time to hold a pretrial hearing on the admissibility of the Public Data Exhibits. Accordingly, if the Court does not admit the exhibits in full and rule that the State is precluded from arguing they are inadmissible, Plaintiffs request that the Court (i) treat the Public Data Exhibits, including the Disputed Exhibits, as provisionally admitted for the purpose of proceeding with witness testimony in a smooth and timely fashion, (ii) set a deadline for the parties' to submit briefing on the issue of whether the disputed data exhibits are admissible and fall into hearsay exceptions under New Hampshire law, and (iii) if the Court cannot determine the admissibility of the Disputed Exhibits as a matter of law, schedule an evidentiary hearing at the Court's earliest convenience to allow for the submission of evidence on the issue of admissibility.

34. As briefly set forth below, the Disputed Exhibits clearly fall into several hearsay exceptions under N.H. law and should be admitted.

35. For example, the DOE-25s are records of a regularly conducted activity and are therefore admissible under N.H. R. Evid. 803(6). They are also admissible as public records under Rule 803(8), and as documents subject to N.H. R. Evid. 807 (the residual hearsay exception).

1. The Public Data Exhibits Are Records of a Regularly Conducted Activity under N.H. R. Evid. 803(6)

36. To fall into N.H. R. Evid. 803(6), documents must meet five criteria: (1) the record must be made at or near the time by “someone with knowledge,” (2) the record was kept in the regular course of business, (3) making the practice was a regular activity of that activity, (4) the above conditions can be shown by the testimony of the document’s custodian or a certification that complies with Rule 902(11) or (12), and (5) neither the source of information nor the method or circumstances of preparation indicate a lack of trustworthiness. The DOE-25s meet all of these criteria.

37. First, the DOE-25s are submitted by superintendents or school district business managers on an annual basis, as required by Appendix J of the New Hampshire Financial Accounting Handbook for Local Education Agencies, available at: <https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/nh-financial-accounting-handbook-for-local-education-agencies.pdf>. Superintendents and business managers fall under the category of “someone with knowledge” as they are intimately involved in each district’s finances.

38. Second, the DOE-25s are kept in the course of regularly conducted activity of both the school district and the State. This data has to be provided by the district on an annual basis, and each district must maintain information regarding its finances regularly.

39. Third, collecting this financial data is regular practice of the school districts. For the reasons as explained in ¶ 45, *infra*, these districts keep this data in regular practice.

40. Fourth, the Public Data Exhibits should be considered self-authenticating under N.H. Evid. R. 902(11) wherein a document is self-authenticating if “the original or a copy of a

domestic record . . . meets the requirements of Rule 803(6)(A)-(C), as shown by a certification of the custodian or another qualified person that complies with a statute or a rule prescribed by the Supreme Court.” *See* discussion of R. 803, *supra* ¶¶ 35-39.⁵

41. Finally, there is nothing to indicate a lack of trustworthiness. To the contrary, the State concedes that it uses the data from the DOE-25s to “calculate data that is published on the Department [of Education]’s website regarding per-pupil expenditures and to determine the per-pupil expenditure threshold for catastrophic aid.” *See* Ex. H at 1 (S. Garland Email). Additionally, this data is submitted “under the pains and penalties of perjury.” RSA 198:4-d.

2. The Public Data Exhibits Fall Under the N.H. R. Evid. 803(8) Hearsay Exception for Public Records.

42. The Disputed Exhibits clearly fall into New Hampshire’s hearsay exception for public records, N.H. Evid. Rule 803(8). Per Rule 803(8), evidence is a record or statement of public office and is not excluded as hearsay if (A) the record sets out (i) the office’s activities; (ii) a matter observed while under a legal duty to report, but not including, in a criminal case, a matter observed by law-enforcement personnel; or (iii) in a civil case or against the government in a criminal case, factual findings from a legally authorized investigation; and (B) neither the source of information nor other circumstances indicate a lack of trustworthiness. N.H. Evid. Rule 803(8).

43. The disputed exhibits meet all the criteria necessary under to Rule 803(8) to be excepted from the rule against hearsay. The DOE-25s set out one of the key office activities of school districts: recording each district’s expenditures and financial activities for the fiscal year. While this alone is enough to satisfy part (A) of the criteria, part (A) can also be satisfied because

⁵ In any case, Plaintiffs do not believe that the State disputes the authenticity of the DOE-25s that the State produced to Plaintiffs.

the financial data contained in DOE-25 reports are observed while district personnel are under a legal duty to collect such data.

44. Neither the DOE-25s themselves nor any external information indicate that the information in the reports is untrustworthy. Several school district personnel must certify that the contents of the DOE-25s were prepared in accordance with the States' accounting manual. They must further affirm that all the information contained in the DOE-25s is "true, accurate, and complete" in accordance with state law. Moreover, by contesting the trustworthiness of the DOE-25s, the State is making the implausible argument that the data of a state governmental subdivision cannot be relied upon by the State itself.

3. The DOE-25s Are Admissible Given the Inherent Guarantees of Trustworthiness.

45. The crux of the dispute between the parties is the DOE-25s. However, these documents are also admissible under the residual hearsay exception. N.H. R. Evid. 807. Rule 807 provides that a hearsay statement is not excluded by the rule against hearsay even if the statement is not specifically covered by a hearsay exception in Rule 803 or 804 so long as the following criteria are met: (1) the statement has equivalent circumstantial guarantees of trustworthiness; (2) it is offered as evidence of a material fact; (3) it is more probative on the point for which it is offered than any other evidence that the proponent can obtain through reasonable efforts; and (4) admitting it will best serve the purposes of these rules and the interests of justice. N.H. R. Evid. 807(a).⁶

46. There can be no dispute that the DOE-25s are trustworthy as:

⁶ Plaintiffs have provided the State with multiple notices that they intend to admit these documents under Rule 807 (among other rules) as required by Rule 807(b).

- The DOE-25s are mandated by the State of New Hampshire in the district's ordinary course of business;
- The DOE-25s are certified by multiple district personnel who affirm under the pains and penalties of perjury the statement's accuracy;
- District financial statements are audited by third-party independent auditors;
- The State uses the DOE-25s to calculate data that is published on the Department's website regarding per pupil expenditures; and
- The State uses the per pupil expenditures to determine threshold for special education aid ("catastrophic aid");⁷

47. In essence, the DOE-25s are sufficiently trustworthy for the State to make public representations regarding the State of New Hampshire education and financing (including their experts' assertions regarding outcomes and money spent in New Hampshire) and determining entitlement to additional special education funding, but they are not sufficiently trustworthy to challenge the State's decision-making.

48. Notably, the State has provided *no evidence* that the DOE-25s are unreliable. The State has not even articulated why it believes the fact that they are submitted under the pains and penalties of perjury is insufficient. If the State believes that the district officials that have signed the DOE-25s under perjury did not accurately represent their data, they should say so.

⁷ The State has repeatedly asserted should be credited as adequacy funding, along with all other State funding. How the State seeks to claim credit for funding based on evidence it believes is not trustworthy is alarming.

49. The DOE-25 exhibits meet all the further requirements necessary to be admitted under Rule 807. The DOE-25s are evidence of material fact, as data on the annual expenditures of school districts in New Hampshire is critical to Plaintiffs' argument that the State is not appropriating sufficient funding to provide all public-school students the opportunity to receive an adequate education. School districts undertake diligent recordkeeping to observe and record this data, and thus it is more probative on the point of proving the true expenditures of each school district than any other evidence Plaintiffs can reasonably obtain three days before trial. The interests of justice will be served by allowing for the admission of the DOE-25s because this data is critical to Plaintiff's argument, and it would be unfair to exclude such data just as trial is set to commence. Finally, the State is certainly on notice regarding Plaintiff's intent to offer the DOE-25s as evidence, as they initially stipulated to the evidence's inclusion and only just reneged on this stipulation.

50. While the State may argue that the DOE-25s are *irrelevant* (which they are not), they have provided no evidence that these documents are not sufficiently trustworthy to overcome admission. As Plaintiffs have met that threshold showing, the State's failure to provide any evidence to the contrary is sufficient to admit these documents.

51. At this time, and given the State's late notice of their objections, Plaintiffs have not had sufficient time to fully brief this issue, including how it applies to the other Public Data Exhibits.

IV. PRAYER FOR RELIEF

WHEREFORE, Plaintiffs respectfully request that this Court grant the following relief:

1) The Court should make a determination of admissibility as to the Public Data Exhibits, including the Disputed Exhibits.

2) If the Court is not able to make an immediate determination as to the admissibility of the documents based on this motion for equitable relief, the Court should reserve ruling on the admissibility of these documents until after trial and provide Plaintiffs with sufficient time to prepare for an evidentiary hearing on this issue.⁸

3) Given the repeated discovery violations and refusals to meet and confer prior to filing this motion, the Court should award plaintiffs their attorneys' fees for the time and effort spent on the negotiation of the stipulation and the preparation of this motion.

⁸ Plaintiffs understand that the State and Plaintiffs are in agreement that there is no dispute as to the particular DOE-25 exhibits being the true and correct copies of the DOE-25 that are submitted to and maintained by the State. Accordingly, the only issue is whether these documents are (1) relevant and (2) objectionable on hearsay grounds. The parties have agreed to raise the relevance issue at the beginning of trial to permit a formal objection from the State. However, the parties cannot agree on how to proceed as to the second point. Plaintiffs submit that given the State's behavior, equitable relief is warranted.

Dated: September 27, 2024
Concord, New Hampshire

Respectfully submitted,

Counsel for Plaintiffs

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CERTIFICATE OF SERVICE

I hereby certify that a copy of this document has been served on counsel for Defendant, State of New Hampshire, on this 27th day of September, 2024, by way of the Court's electronic filing and service system.

/s/ John E. Tobin, Jr.

John E. Tobin, Jr., NH Bar No. 2556

EXHIBIT A

For Office Use Only

Dist.	Loc.
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Form DOE-25

School Administrative Unit # _____

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION

Annual Financial Report

for the Year Ending June 30, 2024

for the _____ School District

Due to the State Department of Education not later than September 1, 2024

This document has been prepared in accordance with the
New Hampshire Financial Accounting Handbook For Local Education Agencies

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete." Per RSA 198:4-d

School Board Chairperson

Date

Superintendent of Schools

School Board

Date

School Board

EXHIBIT B

From: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>
Sent: Thursday, July 25, 2024 5:12 PM
To: Mike Jaoude
Cc: John-Mark Turner; Galdieri, Anthony; Natalie J. Laflamme; John Tobin; Andru Volinsky; Wendy Lecker; Tsier, Alice; Abbygale S. Martinen; Miller, Rory
Subject: [EXT] RE: Rand brief

Hi Mike,

With respect to the timing of the brief, if you're unable to assent to the full 15 days, we'd ask for assent to an extension to August 9. This would move your deadline off of the first day of trial, and you have our representation that we're going to agree to any modification of your deadline you need to accommodate the trial schedule. Under the current briefing schedule, our reply brief (and John-Mark's) would be due during the first week of trial anyway, so it seems inevitable that briefing at the Supreme Court is going to have to accommodate trial in some way.

In terms of DOE and DRA documents, we aren't opposed to a stipulation of the kind you're proposing. But we can't agree to stipulate to the admission of documents in the abstract without seeing the documents in question and running them by folks at DOE and DRA. If you can even just give us links to the specific documents you have in mind, we can promptly get back to you on whether there's any problem with just admitting them by stipulation.

With respect to the ConVal witnesses, we continue to have concerns with the notion that any ConVal witness could be subject to open-ended direct and cross even if we reach a stipulation as to their trial testimony from ConVal can come into this case. But we remain open to trying to find a way to short-circuit a redux of the ConVal trial. To that end, would it be helpful if we provided you copies of the transcripts of the ConVal witnesses trial testimony? I can envision a world where we could identify which witnesses we're talking about and reach agreement as to limits on the scope of any additional testimony. But this doesn't seem possible in the abstract, so maybe using the transcripts would help.

I'm going to be out of the office tomorrow, but Rory and Anthony should be here to follow up as needed.

Thanks,
Sam

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samuel.rv.garland@doj.nh.gov

From: Mike Jaoude <majaoude13@gmail.com>

Sent: Thursday, July 25, 2024 10:22 AM

To: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>

Cc: John-Mark Turner <jturner@sheehan.com>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; Natalie J. Laflamme <natalie@laflammelaw.com>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; Wendy Lecker <wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>; Abbygale S. Martinen <amartinen@sheehan.com>

Subject: Re: Rand brief

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Sam,

We have some concerns with the proposed timeline as it'll put our brief due on the first day of trial. Given that we still don't have agreement on the state data and conval witness testimony, we can't put ourselves in a situation to do all this work right before trial on top of the SWEPT appeal.

I'm struggling to understand why we are still having issues regarding stipulating to admission and accuracy of state reports, many of which are published on NH DOE or NH DRA web sites.

This is what's published on the NH DOE site. The linked pages on this page include similar statements, too. The **red is our highlighting**.

Please let me know that you agree to the admission of all official reports of the NH DRA and NH DOE and we'll be happy to tell you which reports we'll use. As a caveat, we may need an extra year or two of a report we already possess. This will allow us to focus our trial preparation and then give you the time you need.

Give me a call directly if you want to discuss, I'm available between 12-1 and 2-4.

Bureau of Education Statistics

The Bureau provides support for the identification, collection, management, and analysis of student level and aggregated educational data to ensure that information **is accurate**, accessible, and supports department and stakeholder goals. The Bureau supports program areas within the Department of Education, outside researchers, and the New Hampshire Legislature by providing data analytics to facilitate research, decision making, and improve educational outcomes.

- [Data Reports](#)
- [Data Collection](#)

- [Data Governance](#)
- [Education Research and Studies](#)

On Wed, Jul 24, 2024 at 9:50 PM Garland, Samuel <Samuel.RV.Garland@doj.nh.gov> wrote:

Hi Mike,

Our brief in Rand is due next week. We're hoping for a small amount of additional time to get it finalized. Ideally, it'd be great to have an extra 15 days. If you're not comfortable with that, we'd ask to have until at least August 9. Of course, we'll happily agree to any corresponding extension for your side should you need it when the time comes.

Let me know if you want to discuss.

Thanks,
Sam

From: Mike Jaoude <majaoude13@gmail.com>
Sent: Monday, July 1, 2024 11:23 AM
To: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>
Cc: John-Mark Turner <jturner@sheehan.com>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; Natalie J. Laflamme <natalie@laflammelaw.com>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; Wendy Lecker <wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>; Abbygale S. Martinen <amartinen@sheehan.com>
Subject: Re: Rand

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Yes, that's fine as well.

On Mon, Jul 1, 2024, 11:15 AM Garland, Samuel <Samuel.RV.Garland@doj.nh.gov> wrote:

Hi Mike,

I just want to confirm that your assent applies to the State as well.

Hope you're doing well.

Sam

From: John-Mark Turner <jturner@sheehan.com>

Sent: Monday, July 1, 2024 10:23 AM

To: Mike Jaoude <majaoude13@gmail.com>

Cc: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; Natalie J. Laflamme <natalie@laflammelaw.com>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; Wendy Lecker <wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Abbygale S. Martinen <amartinen@sheehan.com>

Subject: Re: Rand

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Many thanks!

John-Mark Turner



Sheehan Phinney Bass & Green PA

1000 Elm Street, 17th Floor

Manchester, NH 03101

T 603.627.8143

jturner@sheehan.com

From: Mike Jaoude <majaoude13@gmail.com>

Sent: Monday, July 1, 2024 10:20 AM

To: John-Mark Turner <jturner@sheehan.com>

Cc: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; Natalie J. Laflamme <natalie@laflammelaw.com>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; Wendy Lecker <wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Abbygale S. Martinen <amartinen@sheehan.com>

Subject: Re: Rand

That's fine, John-Mark. Thanks for reaching out.

On Mon, Jul 1, 2024, 10:17 AM John-Mark Turner <jturner@sheehan.com> wrote:

Hello,

We would like to file a Rule 21(6-A) 15 day automatic extension of the briefing schedule. Could we have your assent? I am happy to reciprocate for your brief. Thank you in advance,

John-Mark

John-Mark Turner



Sheehan Phinney Bass & Green PA

1000 Elm Street, 17th Floor

Manchester, NH 03101

T 603.627.8143

jturner@sheehan.com

www.sheehan.com

From: Mike Jaoude <majaoude13@gmail.com>
Sent: Tuesday, March 19, 2024 1:51 PM
To: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Natalie J. Laflamme <natalie@laflammelaw.com>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; John-Mark Turner <jturner@sheehan.com>; Wendy Lecker <wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>
Subject: Re: Rand v. State - State's Response to Coalition's Motion to Stay

Thanks. Yes our assent is separate from the request to see the filing, figured there was a misunderstanding!

The language change is fine for us.

On Tue, Mar 19, 2024, 1:49 PM Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov> wrote:

The conventional copy is presently in the mail. It is therefore doubtful that anyone has seen it at this point, but since the intent is not to withhold assent on the basis of our response, I have attached it to this email, and once we finalize the motion for leave, it will go out by e-service as well once we file the motion and the response.

I also know that I likely don't have everyone's email addresses on this email string, so if you could share the document with those who may want to see it today, but are not registered electronically, that would be useful.

Anthony

From: Mike Jaoude <majaoude13@gmail.com>
Sent: Tuesday, March 19, 2024 1:35 PM
To: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Natalie J. Laflamme <natalie@laflammelaw.com>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; John-Mark Turner <jturner@sheehan.com>; Wendy Lecker

<wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>

Subject: Re: Rand v. State - State's Response to Coalition's Motion to Stay

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Anthony,

I'm confused and am not trying to be dense. You intended to file yesterday, right? So the motion is finished and has been shared with non e-filing parties? We are not basing our assent on the motion itself, but we would like to see what has been served and would have been filed last night, as a courtesy. It seems unfair some have access to the filing and not others.

I don't think making us wait longer is prejudicial to anyone.

Just wondering if maybe there's some confusion on our request.

On Tue, Mar 19, 2024, 1:10 PM Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov> wrote:

We are just asking for assent to our motion to file the response today. Its not clear to us that we even need to do that under Rule 21, which sets a ten-day deadline for objections, but are doing it in an abundance of caution. We are not asking you to assent to anything in our response in support of the motion to stay, and if you have concerns about appearing to assent to the content of that response, I'm happy to make it clear in the motion that your assent does not extend to the content of the response. We are not, however, inclined to share our response as part of our request to the motion for leave to electronically file it today.

Anthony

From: Natalie J. Laflamme <natalie@laflammelaw.com>

Sent: Tuesday, March 19, 2024 12:55 PM

To: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>

Cc: John Tobin <jtobinjr@comcast.net>; Mike Jaoude <majaoude13@gmail.com>; andruvolinsky@gmail.com; John-Mark Turner <jturner@sheehan.com>; Wendy Lecker <wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>

Subject: Re: Rand v. State - State's Response to Coalition's Motion to Stay

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Could you also provide a copy of the response itself?

On Mar 19, 2024, at 12:53 PM, Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov> wrote:

Attached is the draft motion for your review. Thank you for your consideration.

Anthony

From: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Sent: Tuesday, March 19, 2024 12:44 PM
To: 'Natalie J. Laflamme' <natalie@laflammelaw.com>
Cc: John Tobin <jtobinjr@comcast.net>; Mike Jaoude <majaoude13@gmail.com>; andruvolinsky@gmail.com; John-Mark Turner <jturner@sheehan.com>; Wendy Lecker <wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>
Subject: RE: Rand v. State - State's Response to Coalition's Motion to Stay

Yes. I am just finishing putting it together. I will sent you a draft to look at momentarily.

From: Natalie J. Laflamme <natalie@laflammelaw.com>
Sent: Tuesday, March 19, 2024 12:44 PM
To: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: John Tobin <jtobinjr@comcast.net>; Mike Jaoude <majaoude13@gmail.com>; andruvolinsky@gmail.com; John-Mark Turner <jturner@sheehan.com>; Wendy Lecker <wlecker@edlawcenter.org>; Tsier, Alice <alice.tsier@whitecase.com>
Subject: Re: Rand v. State - State's Response to Coalition's Motion to Stay

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Anthony- could you send us a copy to review quickly before we give you our assent?

On Mar 19, 2024, at 12:33 PM, Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov> wrote:

All,

We intended to file a response to the Coalition's motion to stay yesterday. Due to an administrative oversight, the filing did not make it through the electronic filing system, but conventional filings went out to those who are not in the efile system yet.

Would the plaintiffs and intervenor assent to a motion for leave for us to electronically file our submission that was due yesterday today?

I apologize for the inconvenience, and thank you in advance for your consideration.

Anthony J. Galdieri

Solicitor General

N.H. Dept. of Justice

1 Granite Place South

Concord, NH 03301

603-271-1214

STATEMENT OF CONFIDENTIALITY

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<4429511.docx>

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This email has been scanned for viruses and malware, and automatically archived by Mimecast.

EXHIBIT C

From: Tsier, Alice
Sent: Thursday, September 5, 2024 11:17 AM
To: Garland, Samuel; Miller, Rory; Galdieri, Anthony
Cc: Jaoude, Michael; King, Kim; Andru Volinsky; John Tobin
Subject: Rand v. State | Stipulation and Exhibit List
Attachments: Trial Evidence Stipulation.docx; NH Exhibit List (Annotated) (9-4-2024) (version to State).xlsx

Hi all,

As we discussed yesterday, please find attached a proposed draft stipulation for admitting certain of plaintiffs' exhibits. I also attach an excel version of our exhibit list. For ease of reference you will see that we have annotated the attached excel with links to the exhibits that we want to stipulate to, and that we've highlighted different buckets of exhibits in different colors. The color-coding is explained in the attached stipulation.

Note that we intend to remove exhibits EEE-11 – EEE-93, and HHH-1 – HHH-33 from the list and therefore they are not highlighted at all.

Please take a look today and let us know if you would like to discuss this later today or tomorrow. As I mentioned yesterday, all of us are still in town today, and most of us are going to be in town tomorrow and we would be happy to come to your offices so that we can sit together and go over the stipulation and the individual exhibits. We really think that if we can sit in a room for a few hours and go over this together we can knock through a majority of the issues and reach agreement.

Best,

Alice

Alice Tsier | Pro Bono Counsel

Pronouns: She/Her

T +1 212 819 2643 **M** +1 646 398 4808 **E** alice.tsier@whitecase.com

White & Case LLP | 1221 Avenue of the Americas | New York, NY 10020-1095

STATE OF NEW HAMPSHIRE
Superior Court
Rockingham, ss.
Case No. 215-2022-CV-00167

Steven Rand et al.,

Plaintiffs,

v.

The State of New Hampshire,

Defendant.

STIPULATION

Now come the parties and hereby agree and stipulate as follows.

Plaintiffs' exhibits [•] through [•]¹ are admissible as full exhibits. The state does not object to the admission of these exhibits as full exhibits that may be used by the Plaintiffs for any purpose. The State reserves the right to argue that the Court should accord little weight to the following exhibits: [•] through [•].²

Further, the parties stipulate as follows:

¹ NTD: This stipulation applies to all exhibits that are highlighted in the enclosed exhibit list. Exhibits that are not highlighted are not intended to be subject to the stipulation. Once the parties have finalized their agreements and updated their exhibit numbers we can update this paragraph to refer to specific exhibit ranges. Exhibits highlighted in **GREEN** on the enclosed list represent data that is collected/generated by districts and reported to the State; Exhibits highlighted in **YELLOW** represent explanatory reports published by the State; Exhibits highlighted in **BLUE** represent data generated and published by the State

² NTD: This language applies to exhibits that are highlighted in green in the enclosed exhibit list. Because exhibits highlighted in yellow and blue represent the State's own statements and data, the State would have no basis to argue that it lacks weight.

1. The State of New Hampshire Department of Education maintains a web site with a public web page with the following address that informs the public that:

“Data Collection

The Department has a significant number of efforts in place to identify, collect, manage, and analyze aggregated educational data to ensure that information is accurate, accessible, and supports department and stakeholder goals.”

<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/data-collection> (last viewed 9-5-24).

2. The State of New Hampshire Department of Education maintains a public web site with a web page with the following address that informs the public:

“Data Governance

Data governance is both an organizational process and a structure. It establishes responsibility for data, organizing program area staff to collaboratively and continuously improve data quality and use. It does this through the systematic creation and enforcement of policies, roles, responsibilities, and procedures.

<https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/data-governance> (last viewed 9-5-24).

3. The preceding web page provides a link to the Department of Education’s four-page data governance policy that outlines the Department’s approach to carefully managing the data that come into the possession of the Department. The policy is posted here:

<https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/governance-policy.pdf> (last viewed 9-5-24).

4. The State of New Hampshire Department of Education maintains a web site with a public web page with the following address that informs the public:

“Bureau of Education Statistics

The Bureau provides support for the identification, collection, management, and analysis of student level and aggregated educational data to ensure that

information is accurate, accessible, and supports department and stakeholder goals. The Bureau supports program areas within the Department of Education, outside researchers, and the New Hampshire Legislature by providing data analytics to facilitate research, decision making, and improve educational outcomes. [Data Reports](https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics) <https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics> (last viewed 9-5-24).

5. The linked page marked “Data Reports” contains many of the aggregated reports that have been listed as exhibits subject to this stipulation. Reports contained in other exhibits are contained in other data files maintained by the Department of Revenue Administration or the Department of Education.

6. Under RSA 186-C:18 the State relies on average per pupil costs, as reported by the New Hampshire Department of Education on its web site, to determine the amounts of Special Education Aid (formerly Catastrophic Aid) distributed each year. (“III. (a) The state board of education through the commissioner, department of education, shall distribute aid available under this paragraph as entitlement to such school districts as have a special education pupil for whose costs they are responsible, for whom the costs of special education in the fiscal year exceed 3 1/2 times the estimated *state average expenditure per pupil* for the school year preceding the year of distribution....”). (Emphasis added.)

7. The State collects district spending data reported through the completion of DOE 25 forms by school boards and disability-related information from school districts each year and submits this data and information to the U.S. Department of Education. *See*, [State Performance Plan, Annual Performance Report and Indicators | Department of Education \(nh.gov\)](#). The State audits all state and federal special education monies allocated to any public or private agency by the State, under Section Ed 1125.04 - Financial Audits. The U.S. Department of Education analyzes and considers the information and data to determine the amounts of funding to which the

state of New Hampshire is entitled under the I.D.E.A. I.D.E.A. grants to the state of New Hampshire and its school districts amount to hundreds of millions of dollars each year.

8. New Hampshire school districts, through their school boards, must report to the Department of Revenue Administration and the Department of Education appropriations approved by the voters of the districts on forms created by the Department of Revenue Administration. The Department of Revenue Administration then computes tax rates based in part on the reports of appropriations. RSA 198:4-a.

9. School districts and cities must submit detailed reports of school financial budgets to the Department of Education on forms created by the Department of Education with the aid of an accounting manual³ jointly promulgated by the Department of Education and the Department of Revenue Administration and the submissions must be made “under the pains and penalties of perjury.” RSA 198:4-d.

10. Further, when school district financial data is subjected to public audit, school districts are required to submit those audits to the New Hampshire Department of Education. *Id.*

11. The Commissioner of the Department of Revenue Administration is responsible for apportioning public taxes based on the equalized valuations of towns, cities and unincorporated places. RSA 76:1. In particular, the Commissioner is responsible for determining the portion of the Education Tax that each community must raise based on its equalized valuation and must issue a warrant setting the tax rate for that community. RSA 76:8.

Respectfully submitted,

State Signature

³ See Exhibit VV-1. The State has represented that the most recent version of the Accounting Manual was published in 1999 with an update in 2001.

Plaintiffs Signature

DATE

Tr. Ex. #	Full or ID	Description	Source
A-1		Expert Report of Dr. John Freeman (<i>Rand v. State</i> , No. 215-2002-CV-00167), dated November 30, 2022	Plaintiffs' Production
A-2		Ex. A to Expert Report, Resume of John Freeman	Plaintiffs' Production
A-3		Ex. B to Expert Report, article titled "'Adequate' Pittsfield Schools" by John Freeman, dated February 14, 2019	Plaintiffs' Production
B-1		Excel file, "Pittsfield Adequate Schools budget.xls" by John Freeman ("Pittsfield Budget Report"), containing the results from the Pittsfield Adequacy Study	Plaintiffs' Production
B-2		Document titled "Approved 2022-23 Budget" containing the approved budget of Pittsfield for 2022-2023	Plaintiffs' Production
B-3		Document titled "Approved School Board Budget - All Accounts" containing, e.g., the revised and proposed budget of Pittsfield for 2021-2022	Plaintiffs' Production
B-4		Document titled "Pittsfield School District, Pittsfield Budget Report 16-17" containing, e.g., the budget of Pittsfield for 2015-2016 and proposed budget for 2016-2017	Plaintiffs' Production
B-5		Document titled "Pittsfield School District, Pittsfield Budget Report 17-18" containing, e.g., the budget of Pittsfield for 2016-2017 and proposed budget for 2017-2018	Plaintiffs' Production
B-6		Document titled "Pittsfield School District, Pittsfield Budget Report 18-19" containing, e.g., the budget of Pittsfield for 2017-2018 and proposed budget for 2018-2019 (Report # 26938)	Plaintiffs' Production
B-7		Document titled "Pittsfield School District, Pittsfield Budget Report 18-19" containing, e.g., the budget of Pittsfield for 2018-2019 (Report # 27890)	Plaintiffs' Production
B-8		Document titled "Pittsfield School District, Pittsfield Proposed Budget Report 19-20" containing, e.g., the budget of Pittsfield for 2018-2019 and proposed budget for 2019-2020	Plaintiffs' Production
C-1		Document titled "Program of Studies 2019-2020" from Pittsfield School District, describing the programs of study and requirements at Pittsfield Middle High School	Plaintiffs' Production
D-1		Document titled "Pittsfield School District" containing sources for adequacy budget, including, e.g., stipend faculty, stipend coaching faculty, SPED, enrollment, and other data in 2018-2019	Plaintiffs' Production
E-1		Document containing information on teacher compensation and background in Prospect Mountain, Shaker Regional, Governor Wentworth Regional, Pittsfield, Northwood, Gildford, Pembroke, and Northfield school districts	Plaintiffs' Production
F-1		Pittsfield Annual Report, 2022-2023	https://www.sau51.org/sau/wp-content/uploads/2024/03/2022-2023-Annual-Report.pdf
F-2		Pittsfield Annual Report, 2021-2022	sau51.org/sau/wp-content/uploads/2023/03/2021-2022-Annual-Report.pdf
F-3		Pittsfield Annual Report, 2020-2021	sau51.org/sau/wp-content/uploads/2021/03/2022-Annual-Report.pdf
F-4		Pittsfield Annual Report, 2019-2020	sau51.org/sau/wp-content/uploads/2021/03/2021-Annual-Report.pdf
F-5		Pittsfield Annual Report, 2018-2019	https://www.sau51.org/sau/wp-content/uploads/2023/01/2018-2019-Annual-Report.pdf
F-6		Pittsfield Annual Report, 2017-2018	https://www.sau51.org/sau/wp-content/uploads/2023/01/2017-2018-Annual-Report.pdf
F-7		Pittsfield Annual Report, 2016-2017	https://www.sau51.org/sau/wp-content/uploads/2023/01/2016-2017-Annual-Report.pdf
G-1		2024 Pittsfield Collective Bargaining Agreement	Plaintiffs' Production
G-2		2023 Pittsfield Collective Bargaining Agreement	Plaintiffs' Production
G-3		2022 Pittsfield Collective Bargaining Agreement	Plaintiffs' Production
G-4		2021 Pittsfield Collective Bargaining Agreement	Plaintiffs' Production
G-5		2020 Pittsfield Collective Bargaining Agreement	Plaintiffs' Production
G-6		2019 Pittsfield Collective Bargaining Agreement	Plaintiffs' Production
G-7		2018 Pittsfield Collective Bargaining Agreement	Plaintiffs' Production
H-1		Statewide Report Card, 2016-2017	https://my.doe.nh.gov/profiles/profile.aspx?d=&year=2017&tab=
H-2		Statewide Report Card, 2015-2016	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=&year=2016&tab=
H-3		Statewide Report Card, 2014-2015	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=&year=2015&tab=
H-4		Statewide Report Card, 2013-2014	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=&year=2014&tab=
H-5		Statewide Report Card, 2012-2013	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=&year=2013&tab=
I-1		Pittsfield Report Card, 2016-2017	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=439&year=2017&tab=
I-2		Pittsfield Report Card, 2015-2016	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=439&year=2016&tab=
I-3		Pittsfield Report Card, 2014-2015	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=439&year=2015&tab=
I-4		Pittsfield Report Card, 2013-2014	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=439&year=2014&tab=
I-5		Pittsfield Report Card, 2012-2013	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=439&year=2013&tab=
J-1		Report titled "2023 - 2024 Teacher Average Salary in Public School Districts" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal23-24.pdf
J-2		Report titled "2022 - 2023 Teacher Average Salary in Public School Districts" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal22-23.pdf
J-3		Report titled "Teacher Average Salary in Public School Districts For School Year 2021 - 2022" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal21-22f.pdf
J-4		Report titled "Teacher Average Salary in Public School Districts For School Year 2020 - 2021" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal20-21.pdf
J-5		Report titled "Teacher Average Salary in Public School Districts For School Year 2019 - 2020" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal19-20.pdf
K-1		2024 NHDoe Input-Based Accountability System (IBAS) Report, prepared by the New Hampshire DOE Bureau of Assessment and Accountability (March 27, 2024)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/ibas-legislature-report.pdf
K-2		Joint Legislative Oversight Committee on Costing an Adequate Education, Final Report and Findings of the Joint Legislative Oversight Committee Pursuant to 2007 Laws Chapter 270 (February 1, 2008)	https://www.gencourt.state.nh.us/statstudcomm/reports/892.pdf

L-1	Report titled "2022 - 2023 Average Daily Membership (ADM) Based Upon Attendance and Residence"	https://my.doe.nh.gov/iplatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20ata%2FEnrollment%20Reports%2FADM%20In%20Attendance%20and%20Residence&name=ADM%20In%20Attendance%20and%20Residence&categoryName=Enrollment%20Reports&categoryId=9
L-2	Report titled "2021 - 2022 Average Daily Membership (ADM) Based Upon Attendance and Residence"	id. (toggle by year)
L-3	Report titled "2020 - 2021 Average Daily Membership (ADM) Based Upon Attendance and Residence"	id. (toggle by year)
L-4	Report titled "2019 - 2020 Average Daily Membership (ADM) Based Upon Attendance and Residence"	id. (toggle by year)
L-5	Report titled "2018 - 2019 Average Daily Membership (ADM) Based Upon Attendance and Residence"	id. (toggle by year)
L-6	Report titled "2023 - 2024 District Fall Enrollments as of October 1, 2023"	https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20ata%2FEnrollment%20Reports%2FDistrict%20Fall%20Enrollments&name=District%20Fall%20Enrollment&categoryName=Enrollment%20Reports&categoryId=9
L-7	Report titled "2022 - 2023 District Fall Enrollments as of October 1, 2022"	id. (toggle by year)
L-8	Report titled "2021 - 2022 District Fall Enrollments as of October 1, 2021"	id. (toggle by year)
L-9	Report titled "2020 - 2021 District Fall Enrollments as of October 1, 2020"	id. (toggle by year)
L-10	Report titled "2019 - 2020 District Fall Enrollments as of October 1, 2019"	id. (toggle by year)
M-1	Document titled "FY 2025 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy2025-adequacy-grants-explained-september-2024.pdf
M-2	Document titled "FY 2024 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy2024-adequacy-grants-explained-september-1-2023.pdf
M-3	Document titled "FY 2023 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-grants-explained-fy23.pdf
M-4	Document titled "FY 2022 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy2022-explained.pdf
M-5	Document titled "FY 2021 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fy2021_explained.pdf
M-6	Document titled "FY 2020 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fy2020_explained.pdf
N-1	Resume of Jennifer Dolloff, EdD	Plaintiffs' Production
O-1	List of Districts in which Dr. Dolloff has worked as an employee or consultant	Plaintiffs' Production
P-1	NH DOE Flow Chart of Special Education Process	Public
Q-1	IEP Report Forms	Public
R-1	Standard IEP Policies	Public
S-1	NH Special Education Statutes and ED 1100 Series Regulations	Public; e.g., https://www.gencourt.state.nh.us/rules/state_agencies/ed1100.html
T-1	NH DOE Accounting Manual	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/nh-financial-accounting-handbook-for-local-education-agencies.pdf
U-1	NH DOE Explanation of Special Education Rights Document	Public
V-1	Oct. 1 Daily Membership Report, 2017-2018	https://my.doe.nh.gov/iplatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20ata%2FEnrollment%20Reports%2FADM%20In%20Attendance%20and%20Residence&name=ADM%20In%20Attendance%20and%20Residence&categoryName=Enrollment%20Reports&categoryId=9 (run report by year)
V-2	Oct. 1 Daily Membership Report, 2018-2019	id.
V-3	Oct. 1 Daily Membership Report, 2019-2020	id.
V-4	Oct. 1 Daily Membership Report, 2020-2021	id.
V-5	Oct. 1 Daily Membership Report, 2021-2022	id.
V-6	Oct. 1 Daily Membership Report, 2022 - 2023	id.
W-1	NH State Special Education Performance Plans	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/performance-plans
X-1	NH DOE Map of School Administrative Units (SAUs)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sau-map.pdf
Y-1	School District Report Card, Goffstown 2016-2017	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=199&year=2017&tab=
Y-2	School District Report Card, Goffstown 2015-2016	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=199&year=2016&tab=
Y-3	School District Report Card, Goffstown 2014-2015	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=199&year=2015&tab=
Y-4	School District Report Card, Goffstown 2013-2014	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=199&year=2014&tab=
Y-5	School District Report Card, Goffstown 2012-2013	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=199&year=2013&tab=
Y-6	School District Report Card, New Boston 2016-2017	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=377&year=2017&tab=
Y-7	School District Report Card, New Boston 2015-2016	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=377&year=2016&tab=
Y-8	School District Report Card, New Boston 2014-2015	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=377&year=2015&tab=
Y-9	School District Report Card, New Boston 2013-2014	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=377&year=2014&tab=
Y-10	School District Report Card, New Boston 2012-2013	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=377&year=2013&tab=
Z-1	School District Report Card for Manchester 2016-2017	https://my.doe.nh.gov/profiles/profile.aspx?oid=&s=&d=335&year=2017&tab=
AA-1	Southeastern Regional Educational Service Center (SERESC) "Who We Are" webpage, available at: https://www.seresc.net/about-us/who-we-are/	https://www.seresc.net/about-us/who-we-are/
BB-1	CedarCrest Study 2007	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/cedarcrest_0607.pdf

CC-1	NH DOE webpage covering Pittsfield (District) Profile, including Revenue and Expenditures, 2019	https://dashboard.nh.gov/t/DOE/views/Report/Profile?Search for School or District Name (Master)=Pittsfield (District)&School or District=1&Entity ID of District Selected=439&SelectYear=2019&tabs=no&embed=y&toolbar=no	
DD-1	NH DOE webpage covering Pittsfield (District) Finance, including Revenue and Expenditures, 2019	https://dashboard.nh.gov/t/DOE/views/Report/Finance?Search for School or District Name (Master)=Pittsfield (District)&School or District=1&Entity ID of District Selected=439&SelectYear=2019&tabs=no&embed=y&toolbar=no	
EE-1	Resume, Kevin Clougherty		Plaintiffs' Production
FF-1	Definition of Equalization Function from NH DRA website	https://www.revenue.nh.gov/about-dra/municipal-and-property-division/property-bureau/equalization#:~:text=Equalization%20is%20a%20process%20carried,fairly%20and%20equitably%20among%20taxpayers	
GG-1	NH DRA Charts of Equalized Tax Rates		Public
HH-1	NH Tax Statutes and DRA regulations		Public
II-1	Expert Report of Corinne Cascadden		Plaintiffs' Production
II-1	Ex. A to Expert Report, Resume of Corinne Cascadden		Plaintiffs' Production
II-3	Ex. B to Expert Report, Corinne Cascadden Letter to Members of the Commission to Study School Funding (Nov. 25, 2020)		Plaintiffs' Production
JJ-1	Document titled "FY20 Budget Development.pdf" from Jan. 14, 2019, containing the schedule for FY 2019/2020 budget development and certain highlights, changes, and summaries		Plaintiffs' Production
KK-1	Document titled "Capital Improvement Plan 2019-24.xlsx," containing Berlin's Capital Improvement Plan for 2019-2024		Plaintiffs' Production
LL-1	Spreadsheet describing District Public School Adequacy Aid, Cost of an Opportunity for an Adequate Education FY 2025 (Sept. 1, 2024)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy-25-muni-summary-9.1.24.pdf	
LL-2	Spreadsheet describing District Public School Adequacy Aid, Cost of an Opportunity for an Adequate Education FY 2024 (Apr. 1, 2024)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy-24-muni-summary-4.1.24_0.pdf	
LL-3	Spreadsheet describing District Public School Adequacy Aid, Cost of an Opportunity for an Adequate Education FY 2023 (Apr. 1, 2023)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy23-muni-estimate-summary-final.pdf	
LL-4	Spreadsheet describing District Public School Adequacy Aid, Cost of an Opportunity for an Adequate Education FY 2022 (Rev. Apr. 1, 2022)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy-22-muni-summary.pdf	
LL-5	Spreadsheet describing District Public School Adequacy Aid, Cost of an Opportunity for an Adequate Education FY 2021 (Rev. Apr. 1, 2021)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/ad_ed_aid_fy2021.pdf	
MM-1	Resume of Annette Blake		Plaintiffs' Production
NN-1	Document titled "BMS RTI - Multi Tier System of Supports - FINAL.pdf" describing the intervention system at Belmont Middle School		Plaintiffs' Production
OO-1	Document titled "Shaker Regional School Counseling Report for AT.pptx," from June 12, 2018, containing the Shaker Regional School District 2017-18 School Counseling Report		Plaintiffs' Production
PP-1	Master Schedule for Belmont Middle School		Plaintiffs' Production
QQ-1	Belmont Middle School School Counseling Department Master Calendar 2023-2024		Plaintiffs' Production
RR-1	Exemplar Property Tax Bills - Steven Rand		Plaintiffs' Production
RR-2	Exemplar Property Tax Bills - Randvest, Inc.		Plaintiffs' Production
RR-3	Exemplar Property Tax Bills - Dr. Robert Gabrielli and the Gabrielli Family Ltd. Partnership		Plaintiffs' Production
RR-4	Exemplar Property Tax Bills - Jessica Wheeler Russell and Adam Russell		Plaintiffs' Production
RR-5	Exemplar Property Tax Bills - James Lewis		Plaintiffs' Production
RR-6	Exemplar Property Tax Bills - John Lunn		Plaintiffs' Production
State Education and Tax Data (The exhibits in the following subsection are documents that Plaintiffs requested in their Trial Subpoenas, served on the State on July 30, 2024. The State has not, to date, produced the requested documents. Accordingly, at this time, Plaintiffs are unable to mark these exhibits with additional specificity. As soon as the State produces these documents, Plaintiffs will update their exhibit list in accordance with the State's production).			
State Consolidated DOE-25 Reports			
SS-1	Excel file, State Consolidated FY23 DOE-25 as of 12-29-23.xlsx		
SS-2	Excel file, State Consolidated FY22 DOE-25 as of <Date>.xlsx		
SS-3	Excel file, State Consolidated FY21 DOE-25 as of <Date>.xlsx		
SS-4	Excel file, State Consolidated FY20 DOE-25 as of <Date>.xlsx		
SS-5	Excel file, State Consolidated FY19 DOE-25 as of <Date>.xlsx		
DOE-25 Annual Financial Reports by District			
TT-1	All district DOE-25 Annual Financial Reports for FY23		
TT-2	All district DOE-25 Annual Financial Reports for FY22		
TT-3	All district DOE-25 Annual Financial Reports for FY21		
TT-4	All district DOE-25 Annual Financial Reports for FY20		
TT-5	All district DOE-25 Annual Financial Reports for FY19		

MS-22 Annual Reports by District			
			Examples available here : (1) https://www.pelhamsd.org/Downloads/MS-22-for-2019-2020.pdf (Pelham 2019); (2) https://www.pelhamsd.org/Downloads/2024%20MS-22%20PSD%20Report%20of%20Appropriations%20as%20Adopted.pdf (Pelham 2024)
UU-1		All district "MS-22" annual Reports of Appropriations as Voted for FY24, identified in State's Response No. 2 to Defendant's Objections and Responses to Plaintiffs' First Set of Interrogatories (March 20, 2023)	
UU-2		All district "MS-22" annual Reports of Appropriations as Voted for FY23, identified in State's Response No. 2 to Defendant's Objections and Responses to Plaintiffs' First Set of Interrogatories (March 20, 2023)	
UU-3		All district "MS-22" annual Reports of Appropriations as Voted for FY22, identified in State's Response No. 2 to Defendant's Objections and Responses to Plaintiffs' First Set of Interrogatories (March 20, 2023)	
UU-4		All district "MS-22" annual Reports of Appropriations as Voted for FY21, identified in State's Response No. 2 to Defendant's Objections and Responses to Plaintiffs' First Set of Interrogatories (March 20, 2023)	
UU-5		All district "MS-22" annual Reports of Appropriations as Voted for FY20, identified in State's Response No. 2 to Defendant's Objections and Responses to Plaintiffs' First Set of Interrogatories (March 20, 2023)	
New Hampshire Financial Accounting Handbook for Local Education Agencies			
VV-1		The State-issued accounting handbook identified by the State as "New Hampshire Financial Accounting Handbook for Local Education Agencies" in State's Response No. 13 to Defendant's Objections and Responses to Plaintiffs' First Set of Interrogatories (March 20, 2023)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/nh-financial-accounting-handbook-for-local-education-agencies.pdf
Reports, Cost Per Pupil by District			
WW-1		The report titled "Cost Per Pupil by District" (inclusive of each district), 2022-2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cpp-fy2023.pdf
WW-2		The report titled "Cost Per Pupil by District" (inclusive of each district), 2021-2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cpp-fy2022.pdf
WW-3		The report titled "Cost Per Pupil by District" (inclusive of each district), 2020-2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cpp-fy2021.pdf
WW-4		The report titled "Cost Per Pupil by District" (inclusive of each district), 2019-2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/costperpupil2019-20web.pdf
WW-5		The report titled "Cost Per Pupil by District" (inclusive of each district), 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/cost-pupil-district18-19.pdf
WW-6		The report titled "Cost Per Pupil by District" (inclusive of each district), 2017-2018	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/cost_per_pupil_by_district17_18.pdf
WW-7		The report titled "Cost Per Pupil by District" (inclusive of each district), 2016-2017	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/cost_pup16_17.pdf
Reports, Estimated Expenditures of School Districts			
XX-1		The report titled "Estimated Expenditures of School Districts" 2022-2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/est-expend-2022-23.pdf
XX-2		The report titled "Estimated Expenditures of School Districts" 2021-2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/est-expend-2021-22.pdf
XX-3		The report titled "Estimated Expenditures of School Districts" 2020-2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/est-expend-2020-21.pdf
XX-4		The report titled "Estimated Expenditures of School Districts" 2019-2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/est_exp19-20.pdf
XX-5		The report titled "Estimated Expenditures of School Districts" 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/est_exp18-19.pdf
Reports, Equalized Valuation Per Pupil			
YY-1		The report titled "Equalized Valuation Per Pupil" 2022-2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/eqprt22.pdf
YY-2		The report titled "Equalized Valuation Per Pupil" 2021-2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/eqprt21.pdf
YY-3		The report titled "Equalized Valuation Per Pupil" 2020-2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/EVPP-FY-2021-PDF_0.pdf
YY-4		The report titled "Equalized Valuation Per Pupil" 2019-2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/equal-pupil19-20.pdf
YY-5		The report titled "Equalized Valuation Per Pupil" 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/equal-pupil18-19.pdf
YY-6		The report titled "Equalized Valuation Per Pupil" 2017-2018	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/equal_pupil17-18.pdf
YY-7		The report titled "Equalized Valuation Per Pupil" 2016-2017	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/equal_pupil16_17.pdf

YY-8		The report titled "Equalized Valuation Per Pupil" 2015-2016	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/equal_pupil15_16.pdf
YY-9		The report titled "Equalized Valuation Per Pupil" 2014-2015	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/equal_pupil14_15.pdf
Reports, State Average Cost Per Pupil and Total Expenditures			
ZZ-1		The report titled "State Average Cost Per Pupil and Total Expenditures" for 2022-2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/state-avg-cpp-fy2023.pdf
ZZ-2		The report titled "State Average Cost Per Pupil and Total Expenditures" for 2021-2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/state-avg-cpp-fy2022.pdf
ZZ-3		The report titled "State Average Cost Per Pupil and Total Expenditures" for 2020-2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/state-avg-cpp-fy2021.pdf
ZZ-4		The report titled "State Average Cost Per Pupil and Total Expenditures" for 2019-2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/stateavgcostperpupil2019-20web.pdf
ZZ-5		The report titled "State Average Cost Per Pupil and Total Expenditures" for 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/cost-state-average18-19.pdf
Reports, State Summary Revenue and Expenditures of School Districts			
AAA-1		The report titled "State Summary Revenue and Expenditures of School Districts" for 2022-2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/summary-of-rev-exp-fy2023.pdf
AAA-2		The report titled "State Summary Revenue and Expenditures of School Districts" for 2021-2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/summary-of-rev-exp-fy2022.pdf
AAA-3		The report titled "State Summary Revenue and Expenditures of School Districts" for 2020-2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/summary-of-rev-exp-fy2021.pdf
AAA-4		The report titled "State Summary Revenue and Expenditures of School Districts" for 2019-2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/summaryreexp-2019-2020web.pdf
AAA-5		The report titled "State Summary Revenue and Expenditures of School Districts" for 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/state-summary18-19.pdf
Reports, Valuations, Property Tax Assessments and School Tax Rates of School Districts			
BBB-1		The report titled "Valuations, Property Tax Assessments and School Tax Rates of School Districts" for 2022-2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/values-2022.pdf
BBB-2		The report titled "Valuations, Property Tax Assessments and School Tax Rates of School Districts" for 2021-2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/values-2021.pdf
BBB-3		The report titled "Valuations, Property Tax Assessments and School Tax Rates of School Districts" for 2020-2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/values-2020-revised_0.pdf
BBB-4		The report titled "Valuations, Property Tax Assessments and School Tax Rates of School Districts" for 2019-2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/equalized-values-2019.pdf
BBB-5		The report titled "Valuations, Property Tax Assessments and School Tax Rates of School Districts" for 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/values2018.pdf
Rate Setting Memoranda, Special Education			
CCC-1		Rate Setting Memorandum for Special Education Placements, 2023	As an example, see https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-rate-setting-memorandum.pdf
CCC-2		Rate Setting Memorandum for Special Education Placements, 2022	As an example, see https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-rate-setting-memorandum.pdf
CCC-3		Rate Setting Memorandum for Special Education Placements, 2021, titled "Bureau of Student Support FY'21 Memo #23"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-rate-setting-memorandum.pdf
CCC-4		Rate Setting Memorandum for Special Education Placements, 2020	As an example, see https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-rate-setting-memorandum.pdf
CCC-5		Rate Setting Memorandum for Special Education Placements for 2019	As an example, see https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-rate-setting-memorandum.pdf
Documents relating to Court Ordered Placement (formerly Chapter 402)			
DDD-1		Document titled "Data Calendar" (providing deadlines and timelines for all indicators, fiscal due dates, NHSEIS, public reporting and other important dates)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/data-calendar-7-18-23.pdf
DDD-2		Report titled "2022-2023 Assessment Participants with Disabilities with or without Accommodations"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-2023-swd-assessment-accommodations.xlsx
DDD-3		Report titled "2021-2022 Assessment Participants with Disabilities with or without Accommodations"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2021-2022-swd-assessment-accommodations.xlsx
DDD-4		Report titled "2020-2021 Assessment Participants with Disabilities with or without Accommodations"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2020-2021-swd-assessment-accommodations.xlsx
DDD-5		Report titled "Summary of the Special Education Child Count from 2000-2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/summary-student-census-by-disability-2023.pdf
DDD-6		Report titled "Student Count Trends 2000-2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/student-count-trends-2023.pdf
DDD-7		Report titled "Statewide Child Count by Disability" for October 2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/statewide-census-10-1-2023.pdf
DDD-8		Report titled "Statewide Child Count by Disability" for October 2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/statewide-census-10-1-2022.pdf

DDD-9	Report titled "Statewide Child Count by Disability" for October 2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/statewide-census-10-1-2021.pdf
DDD-10	Report titled "Statewide Child Count by Disability" for October 2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/statewide-census-10-1-2020-hk.pdf
DDD-11	Report titled "Statewide Child Count by Disability" for October 2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/child-count-october-1-2019.pdf
DDD-12	Website Cover Page on Court Ordered Placements (formerly Chapter 402), available at: https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/court-ordered-placements (last accessed September 3, 2024)	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/court-ordered-placements
DDD-13	Court Order Placement Procedures Manual, June 2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cop-manual-updated-06-23-2021.pdf
DDD-14	Court Order Placement Procedures Manual, 2024 (if available)	
DDD-15	Court Order Placement Procedures Manual, 2022 (if available)	
DDD-16	Court Order Placement Procedures Manual, 2021 (if available)	
DDD-17	Court Order Placement Procedures Manual, 2020 (if available)	
DDD-18	Court Order Placement Procedures Manual, 2019 (if available)	
Special Education Memoranda		
EEE-1	Report titled "FY 24 Special Education School Year 2022-2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-24-estimated-costs-special-education-aid-fy-22-23-10-3-2023-no-students.pdf
EEE-2	Report titled "FY 23 Special Education Aid School Year 2021-2022"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-estimated-sy-21-22-sped-aid-9-27-22-no-students.pdf
EEE-3	Report, FY 2022 Special Education Aid (if available)	
EEE-4	Report titled "FY 2021 Special Education Aid"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-21-sped-aid-final.pdf
EEE-5	Report titled "FY 2020 Special Education Aid"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-14-fy20-special-education-aid.pdf
EEE-6	Report titled "FY2019 Special Education Aid Estimates"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_14_attachment_estimated_special_education_aid_report.pdf
EEE-7	Report, FY 2018 Special Education Aid (if available)	
EEE-8	Report, FY 2017 Special Education Aid (if available)	
EEE-9	Report, FY 2016 Special Education Aid (if available)	
EEE-10	Report, FY 2015 Special Education Aid (if available)	
EEE-11	Memorandum titled "FY'24 Special Education Aid Estimated Report School Year 2022-2023 including 21-22 year olds"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-24-memo-12-sped-aid-estimate.pdf
EEE-12	Memorandum titled "FY'23 Special Education Aid Estimated Report"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy23-memo-14-sped-aid-estimate.pdf
EEE-13	Memorandum, FY'22 Special Education Aid Estimated Report (if available)	
EEE-14	Memorandum titled "FY'21 Special Education Aid Report for School Year 2019-2020"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy21-memo-20-sped-aid.pdf
EEE-15	Memorandum titled "FY'20 Special Education Aid Estimated Report (formally known as Catastrophic Aid)"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-14-sped-aid-estimate-fy20.pdf
EEE-16	Memorandum titled "FY'19 Special Education Aid Estimated Report (formally known as Catastrophic Aid)"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_14_special_education_aid_estimated_report.pdf
EEE-17	Memorandum, FY'18 Special Education Aid Estimated Report (if available)	
EEE-18	Memorandum, FY'17 Special Education Aid Estimated Report (if available)	
EEE-19	Memorandum, FY'16 Special Education Aid Estimated Report (if available)	
EEE-20	Memorandum, FY'15 Special Education Aid Estimated Report (if available)	
EEE-21	Memorandum titled "Special Education Aid Cost - School Year 2019-2020" regarding eligibility for reimbursement for special education aid	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-32-sped-aid-cost-2019-2020.pdf
EEE-22	Memorandum titled "Special Education Aid Cost - School Year 2023-2024" regarding eligibility for reimbursement for special education aid (if available)	
EEE-23	Memorandum titled "Special Education Aid Cost - School Year 2022-2023" regarding eligibility for reimbursement for special education aid (if available)	
EEE-24	Memorandum titled "Special Education Aid Cost - School Year 2021-2022" regarding eligibility for reimbursement for special education aid (if available)	
EEE-25	Memorandum titled "Special Education Aid Cost - School Year 2020-2021" regarding eligibility for reimbursement for special education aid	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy21-memo-25-sped-aid-cost-2020-2021.pdf
EEE-26	Memorandum titled "Special Education Aid Cost - School Year 2019-2020" regarding eligibility for reimbursement for special education aid (if available)	
EEE-27	Memorandum titled "Special Education Aid Cost - School Year 2018-2019" regarding eligibility for reimbursement for special education aid	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_25%20_special_education_aid_cost.pdf
EEE-28	Memorandum titled "Special Education Aid Cost - School Year 2017-2018" regarding eligibility for reimbursement for special education aid (if available)	

EEE-29		Memorandum titled "Special Education Aid Cost - School Year 2016-2017" regarding eligibility for reimbursement for special education aid (if available)	
EEE-30		Memorandum titled "Special Education Aid Cost - School Year 2015-2016" regarding eligibility for reimbursement for special education aid (if available)	
EEE-31		FY'22 Memo 37 IDEA 2022-2023 Allocation	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-22-memo-37-idea-2022-2023-allocation.pdf
EEE-32		FY'23 Permissive Use of Funds	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-permissive-use-of-funds.pdf
EEE-33		CIFR-LEA-MOE Calculator Tool Instructions	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cifr-lea-moe-calculator-tool-instructions-2022-23.pdf
EEE-34		Maintenance of Effort v 1.4	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-maintenance-of-effort-v-1-4.xlsx
EEE-35		MOE Quick Reference Guide	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/moe-quick-reference-guide-2022-23.pdf
EEE-36		Transitioning from v1.3 to v1.4 Extended	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/transitioning-from-v1-3-to-v1-4-extended-2022-23.pdf
EEE-37		FY'23 Excess Cost Calculator	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-1-excess-cost-calculator.xlsx
EEE-38		NH Financial Accounting Handbook for Local Education Agencies	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/nh-financial-accounting-handbook-for-local-education-agencies.pdf
EEE-39		First Final 2022-2023 Federal Program Assurances v2	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/first-final-2022-23-federal-program-assurances-v2.pdf
EEE-40		FY'23 Equitable Services Form	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-equitable-services-form.pdf
EEE-41		FY'23 Estimated IDEA Allocation	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-estimated-idea-allocation.pdf
EEE-42		FY'23 Estimated Preschool Allocation	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-estimated-preschool-allocation.pdf
EEE-43		FY'21 Memo 20 Special Education Aid Report	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy21-memo-20-sped-aid.pdf
EEE-44		FY 2021 Special Education Aid Report	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-21-sped-aid-final.pdf
EEE-45		FY'21 Memo 23 Rate Setting Submissions for FY'22	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-rate-setting-memorandum.pdf
EEE-46		2022 Rate Application Packet (Excel Format)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-rate-application-packet.xls
EEE-47		2022 Rate Application Packet (Generic PDF Format)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/2022-rate-application-packet.pdf
EEE-48		Rate Application Check Off List	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/check-off-list.pdf
EEE-49		FY'21 Memo 25 SPED Aid Cost 2020-2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy21-memo-25-sped-aid-cost-2020-2021.pdf
EEE-50		Special Education Aid Procedures Manual, March 2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/sped-aid-manual-march-2021.pdf
EEE-51		FY'21 Memo 28 SPED Aid Cap 2020-2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy21-memo-28-sped-aid-cap-20-21.pdf
EEE-52		FY'21 Memo 32 IDEA 2021-2022 Allocations	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-21-memo-32-idea-2021-2022-allocation.pdf
EEE-53		FY'22 Equitable Services Form	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy22-equitable-services-form.pdf
EEE-54		MOE Quick Reference Guide	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/quick-reference-guide-moe.pdf
EEE-55		Transitioning from v1.3 to v1.4 Extended	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/transitioning-from-v13-to-v14-extended.pdf
EEE-56		FY'22 Estimated IDEA Allocations	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy22-estimated-idea-allocations.pdf
EEE-57		FY'22 Estimated Preschool Allocations	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy22-estimated-preschool-allocations.pdf
EEE-58		CIFR-LEA-MOE Calculator Tool Instructions	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/instructions-cifr-lea-moe-calculator-tool.pdf
EEE-59		CIFR-LEA-MOE Calculator v1.4 Extended	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cifr-lea-moe-calculator-v14-extended.xlsx
EEE-60		Excess Cost Calculator Tool	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/excess-costs-calculator-tool.xlsx

EEE-61		Procedures for IDEA Part B and IDEA Preschool Special Education Allocations	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-8-allocations.pdf
EEE-62		FY 20 Special Education Aid Estimated Report (formerly known as Catastrophic Aid)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-14-sped-aid-estimate-fy20.pdf
EEE-63		FY 20 Special Education Aid Report	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-14-fy20-special-education-aid.pdf
EEE-64		Special Education Aid Report for School Year 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-20-2018-2019-special-education-aid-report.pdf
EEE-65		Special Education Aid Reimbursement Report	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-20-fy20-special-education-aid-final.pdf
EEE-66		Court Ordered Payments (Chapter 402) - School Year 2019-2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-23-chapter-402.pdf
EEE-67		Court Ordered Placement (Chapter 402) Procedure Manual	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-23-chapter-402-manual.pdf
EEE-68		FY 20 Memo #26 4/13/20 Special Education Aid	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-26-sped-aid-cap-20-21.pdf
EEE-69		Special Education Remote Learning Support Funds	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy20-memo-30-special-education-remote-learning-support-funds.pdf
EEE-70		With Attachment: Grant Breakdown by District	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy20-memo-30-special-education-remote-district.pdf
EEE-71		Special Education Aid Cost Memo 2019-2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-32-sped-aid-cost-2019-2020.pdf
EEE-72		Special Education Aid Manual	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/sped-aid-manual-01-17-2020.pdf
EEE-73		FY'21 IDEA/Preschool Required Documents	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fy20-memo-35-fy21-idea-preschool-grants.pdf
EEE-74		MOE Quick Reference Guide	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/MOE Quick Reference Guide.pdf
EEE-75		Transitioning MOE from Version 1.3 to Version 1.4	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/Transitioning-from-v1.3-to-v1.4-Extended.pdf
EEE-76		MOE Calculator Tool Instructions	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/CIFR-LEA-MOE-Calculator-Tool-Instructions.pdf
EEE-77		MOE Calculator	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cifr-lea-moe-calculator-v1-4-extended_0.xlsx
EEE-78		Excess Cost Calculator Tool	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/excess-cost-calculator-tool_0.xlsx
EEE-79		Parentally Placed Form	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy21-parentally-placed-form-revised.docx
EEE-80		2020-2021 IDEA/Preschool Allocations Memo	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/FY-20-Memo-36-IDEA-2020-2021-Allocation.pdf
EEE-81		2020-2021 IDEA Allocations	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/FY21-IDEA-allocations-final.pdf
EEE-82		2020-2021 Preschool Allocations	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/FY21-Preschool-allocations-final.pdf
EEE-83		FY 19 Memo #14 10/3/18 FY'19 Special Education Aid Estimated Report	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_14_special_education_aid_estimated_report.pdf
EEE-84		Estimated Special Education Aid Report	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_14_attachment_estimated_special_education_aid_report.pdf
EEE-85		FY 19 Special Education Aid Report for School Year 2017-2018	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_23_special_education_aid.pdf
EEE-86		Special Education Aid Reimbursement Report	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_23_special_education_aid_final_reports.pdf
EEE-87		Court Ordered Payment(s) (Chapter 402) - School Year 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020/fy20_memo23_chapter_402.pdf
EEE-88		Court Ordered Placement (Chapter 402) Manual	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020/fy20_memo23_chapter_402_manual.pdf
EEE-89		Special Education Aid Cost - School Year 2018-2019	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_25_special_education_aid_cost.pdf
EEE-90		Special Education Aid Manual	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/special_education_aid_manual_2019.pdf
EEE-91		Special Education Aid	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy19_memo_30_sped_aid_cap_18_19.pdf
EEE-92		Amendment to the term "Catastrophic Aid"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/fy18_memo_7_amendment_cat_aid.pdf

EEE-93		Catastrophic Aid (CAT AID) School Year 2016–2017 (July 1, 2016 to June 30, 2017)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fy17_memo_42_cat_aid_review_selection_0.pdf
Manuals, SPED			
FFF-1		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual, June 2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cop-manual-updated-06-23-2021.pdf
FFF-2		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual for 2024 (if available)	
FFF-3		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual for 2022 (if available)	
FFF-4		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual for 2021 (if available)	
FFF-5		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual for 2020 (if available)	
FFF-6		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual, "Applying for Court Order Payments" (Chapter 402), February 2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy20-memo-23-chapter-402-manual.pdf
FFF-7		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual, "Applying for Court Order Payments" (Chapter 402), for 2024 (if available)	
FFF-8		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual, "Applying for Court Order Payments" (Chapter 402), for 2023 (if available)	
FFF-9		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual, "Applying for Court Order Payments" (Chapter 402), for 2022 (if available)	
FFF-10		New Hampshire Department of Education Bureau of Student Support, Court Ordered Placement Procedures Manual, "Applying for Court Order Payments" (Chapter 402), for 2021 (if available)	
FFF-11		New Hampshire Department of Education Bureau of Student Support Special Education Aid Procedures Manual 'Applying for Special Education Aid', March 2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/sped-aid-manual-march-2021.pdf
FFF-12		New Hampshire Department of Education Bureau of Student Support Special Education Aid Procedures Manual 'Applying for Special Education Aid', January 2020	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/sped-aid-manual-01-17-2020_1.pdf
FFF-13		New Hampshire Department of Education Bureau of Student Support Special Education Aid Procedures Manual 'Applying for Special Education Aid' for 2022 (if available)	
FFF-14		New Hampshire Department of Education Bureau of Student Support Special Education Aid Procedures Manual 'Applying for Special Education Aid' for 2023 (if available)	
FFF-15		New Hampshire Department of Education Bureau of Student Support Special Education Aid Procedures Manual 'Applying for Special Education Aid' for 2024 (if available)	
Reports, Allocation for Special Education ADM			
GGG-1		Report titled "Allocation For Special Education ADM-R In Adequate Education Aid For FY2024"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy24.pdf
GGG-2		Report titled "Allocation For Special Education ADM-R In Adequate Education Aid For FY2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy23.pdf
GGG-3		Report titled "Allocation For Special Education ADM-R In Adequate Education Aid For FY2022"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy22.pdf
GGG-4		Report titled "Allocation For Special Education ADM-R In Adequate Education Aid For FY2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy21.pdf
GGG-5		Report titled "Allocation For Special Education ADM-R In Adequate Education Aid For FY2020"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy20.pdf
Documents, IDEA Federal Funds			
HHH-1		New Hampshire Department of Education Bureau of Special Education Support IDEA Non-Competitive Procurement Request Process and Form	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/idea-non-competitive-procurement-request-7-1-24.pdf
HHH-2		New Hampshire Department of Education Bureau of Special Education Support FY2025 IDEA Allocations Chart	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy25-idea-allocations-revised-6-28-2024.pdf
HHH-3		New Hampshire Department of Education Bureau of Special Education Support FY2025 Preschool Allocations	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy25-preschool-allocations-revised-6-28-2024.pdf
HHH-4		New Hampshire Department of Education Bureau of Special Education Support FY2025 Equitable Services Forms	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds
HHH-5		New Hampshire Department of Education Bureau of Special Education Support FY2025 Excess Cost Calculator Tool (Excel)	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds
HHH-6		New Hampshire Department of Education Bureau of Special Education Support FY2025 Memo re District General Assurances	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-25-district-general-assurances.pdf
HHH-7		New Hampshire Department of Education Bureau of Special Education Support 2024-2025 School Year Federal ESEA Program Assurances	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/24-25-federal-program-assurances-final-v3-for-posting.pdf
HHH-8		New Hampshire Department of Education Bureau of Special Education Support 2024-2025 School Year IDEA and Preschool Budget Summaries (Excel)	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds
HHH-9		New Hampshire Department of Education Bureau of Special Education Support Local Educational Agency Maintenance of Effort (MOE) Calculator v2.0, provided by the Center for IDEA Fiscal Reporting	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds

HHH-10	New Hampshire Department of Education Bureau of Special Education Support Memo re FY2023 IDEA (Part B, Section 611 and Preschool, Section 619, Special Education) Allocations, dated May 25, 2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-memo-33-idea-2023-2024-allocation.pdf
HHH-11	New Hampshire Department of Education Bureau of Special Education Support Instructions re Local Educational Agency Maintenance of Effort (MOE) Calculator 2.0, provided by the Center for IDEA Fiscal Reporting	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cifr-local-educational-agency-maintenance-of-effort-calculator-2-0-instructions.pdf
HHH-12	New Hampshire Department of Education Bureau of Special Education Support FY2024 Equitable Services Form	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds
HHH-13	New Hampshire Department of Education Bureau of Special Education Support FY2024 Excess Cost Calculator Tool (Excel)	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds
HHH-14	New Hampshire Department of Education Bureau of Special Education Support FY2024 IDEA Allocations Chart	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy24-idea-allocations.pdf
HHH-15	New Hampshire Department of Education Bureau of Special Education Support Instructions re FY2024 Request for Special Education Funds pursuant to IDEA	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy24-instructions-idea.pdf
HHH-16	New Hampshire Department of Education Bureau of Special Education Support FY2024 Reviewer Guide for Maintenance of Effort (MOE) calculator	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-24-moe-reviewer-organizer.pdf
HHH-17	New Hampshire Department of Education Bureau of Special Education Support FY2024 Preschool Allocations Chart	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy24-preschool-allocations.pdf
HHH-18	New Hampshire Department of Education Bureau of Special Education Support Local Educational Agency Maintenance of Effort (MOE) Calculator v2.0, provided by the Center for IDEA Fiscal Reporting	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds
HHH-19	New Hampshire Department of Education Bureau of Special Education Support Instructions from Center for IDEA Fiscal Reporting re LEA MOE Calculator 2.0	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/leamoe-calculator-at-a-glance-2-0.pdf
HHH-20	New Hampshire Department of Education Bureau of Special Education Support Reference Document re IDEA Permissive Use of Funds (FY2024)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/nh-permissive-use-of-funds.pdf
HHH-21	New Hampshire Department of Education Bureau of Special Education Support Links to Resources, including (a) Financial Accounting Handbook for LEA, (b) Grant Program Assurances document for 2023-2024 School Year, and (c) MOE Calculator 2.0 Demonstration	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/links.pdf
HHH-22	New Hampshire Department of Education Bureau of Special Education Support Memo re FY2022 IDEA (Part B, Section 611 and Preschool, Section 619, Special Education) Allocations, dated June 13, 2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-22-memo-37-idea-2022-2023-allocation.pdf
HHH-23	New Hampshire Department of Education Bureau of Special Education Support Reference Document re IDEA Permissive Use of Funds (FY2023)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-permissive-use-of-funds.pdf
HHH-24	New Hampshire Department of Education Bureau of Special Education Support Instructions from Center for IDEA Fiscal Reporting re LEA MOE Calculator 1.4	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/cifr-lea-moe-calculator-tool-instructions-2022-23.pdf
HHH-25	New Hampshire Department of Education Bureau of Special Education Support Local Educational Agency Maintenance of Effort (MOE) Calculator v1.4 Extended, provided by the Center for IDEA Fiscal Reporting	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds
HHH-26	New Hampshire Department of Education Bureau of Special Education Support Quick Reference Guide re IDEA Local Educational Agency Maintenance of Effort, provided by the Center for IDEA Fiscal Reporting	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/moe-quick-reference-guide-2022-23.pdf
HHH-27	New Hampshire Department of Education Bureau of Special Education Support Instructions from Center for IDEA Fiscal Reporting re transitioning from LEA MOE Calculator v1.3 to v1.4, extended	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/transitioning-from-v1-3-to-v1-4-extended-2022-23.pdf
HHH-28	New Hampshire Department of Education Bureau of Special Education Support FY2023 Excess Cost Calculator Tool (Excel)	https://www.education.nh.gov/who-we-are/division-of-learner-support/bureau-of-student-support/special-education/idea-federal-funds
HHH-29	New Hampshire Department of Education Bureau of Special Education Support NH Financial Accounting Handbook for Local Education Agencies (1999 Edition, revised 2001)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/nh-financial-accounting-handbook-for-local-education-agencies.pdf
HHH-30	New Hampshire Department of Education Bureau of Special Education Support 2022-2023 School Year Grant Program Assurances document	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/first-final-2022-23-federal-program-assurances-v2.pdf
HHH-31	New Hampshire Department of Education Bureau of Special Education Support FY2023 Equitable Services Form	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-equitable-services-form.pdf
HHH-32	New Hampshire Department of Education Bureau of Special Education Support FY2023 Preschool Allocations Chart	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-estimated-preschool-allocation.pdf
HHH-33	New Hampshire Department of Education Bureau of Special Education Support FY2023 IDEA Allocations Chart	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy23-idea-allocations-final.pdf
Other, Special Education		
III-1	The document(s) or report(s) completed for the most recent five years that compares and contrasts the legal requirements for the provision of special education services under federal and state law	N/A
Reports, Other State Aid Programs		
JJJ-1	Document titled "Building Aid Distribution 2009-2041"	https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/other-state-aid-programs
JJJ-2	Document titled "Building Aid Distribution 2008-2009"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/build_dist08_09.pdf
JJJ-3	Document titled "Building Aid Distribution 2007-2008"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/build_dist07_08.pdf
JJJ-4	Document titled "Building Aid Distribution 2006-2007"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/build_dist06_07.pdf
JJJ-5	Document titled "Allocation for Special Education ADM, FY 2024"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy24.pdf
JJJ-6	Document titled "Allocation for Special Education ADM, FY 2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy23.pdf

JJJ-7		Document titled "Allocation for Special Education ADM, FY 2022"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy22.pdf
JJJ-8		Document titled "Allocation for Special Education ADM, FY 2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy21.pdf
JJJ-9		Document titled "Allocation for Special Education ADM, FY 2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/allocation-special-ed-fy20.pdf
JJJ-10		Document titled "Special Education Aid, 2023-2024"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-24-school-year-2022-2023-sped-aid-final.pdf
JJJ-11		Document titled "Special Education Aid, 2022-2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy-23-school-year-2022-2023-sped-aid-final-no-students.pdf
JJJ-12		Document titled "Special Education Aid, 2021-2022"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy22-school-year-20-21-sped-aid-final-without-students-report_0.pdf
JJJ-13		Document titled "Special Education Aid, 2020-2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/sped-aid-20-21.pdf
JJJ-14		Document titled "Special Education Aid, 2019-2020"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sped-aid19-20.pdf
JJJ-15		Document titled "Charter School Aid, 2023-2024"	
JJJ-16		Document titled "Charter School Aid, 2022-2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/charter-school-adequacy-for-web.pdf
JJJ-17		Document titled "Charter School Aid, 2021-2022"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/charter-school-aid-fy-22.pdf
JJJ-18		Document titled "Charter School Aid, 2020-2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/charter-school-aid-20-2021.pdf
JJJ-19		Document titled "Charter School Aid, 2019-2020"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/charter-school-aid-19-2020.pdf
JJJ-20		Document titled "Kindergarten Aid, 2018-2019"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/kindergarten-aid.pdf
JJJ-21		Document titled "Tuition and Transportation Aid, 2022-2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/t-t-report.pdf
JJJ-22		Document titled "Tuition and Transportation Aid, 2021-2022"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/tt23-payments-for-school-year-2021-2022.pdf
JJJ-23		Document titled "Tuition and Transportation Aid, 2020-2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/tuition-trans-20-21_0.pdf
JJJ-24		Document titled "Tuition and Transportation Aid, 2019-2020"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/tuition-trans-19-20.pdf
JJJ-25		Document titled "Tuition and Transportation Aid, 2018-2019"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/tuition-trans-18-19.pdf
JJJ-26		Document titled "Education Freedom Accounts, FY2024"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/efa-by-muni-as-of-04-01-2024.pdf
JJJ-27		Document titled "Education Freedom Accounts, FY2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/efa-by-muni-as-of-06-30-2023_2.pdf
JJJ-28		Document titled "Education Freedom Accounts, FY2022"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/efa-by-muni-as-of-06-30-2022_0.pdf
JJJ-29		Document titled "Phase Out Grants, FY2024"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/efa-phase-out-grant-fy-24.pdf
JJJ-30		Document titled "Phase Out Grants, FY2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/efa-phase-out-grant-fy23.pdf
JJJ-31		Document titled "Charter School Lease Aid, 2023-2024"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy24_lease_aid_awards.pdf
JJJ-32		Document titled "Charter School Lease Aid, 2022-2023"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy23_lease_aid_awards.pdf
Reports, Municipal Summary of Adequacy Aid			
KKK-1		The report "Municipal Summary of Adequacy Aid" for FY2025	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy-25-muni-summary-9.1.24.pdf
KKK-2		The report "Municipal Summary of Adequacy Aid" for FY2024	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy-24-muni-summary-4.1.24_0.pdf
KKK-3		The report "Municipal Summary of Adequacy Aid" for FY2023	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy23-muni-estimate-summary-final.pdf
KKK-4		The report "Municipal Summary of Adequacy Aid" for FY2022	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-fy-22-muni-summary.pdf
KKK-5		The report "Municipal Summary of Adequacy Aid" for FY2021	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/2020-04/ad_ed_aid_fy2021.pdf
Reports, How The Cost of an Opportunity for an Adequate Education is Determined			
LLL-1		Document titled "FY 2025 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy2025-adequacy-grants-explained-september-2024.pdf

LLL-2		Document titled "FY 2024 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy2024-adequacy-grants-explained-september-1-2023.pdf
LLL-3		Document titled "FY 2023 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/adequacy-grants-explained-fy23.pdf
LLL-4		Document titled "FY 2022 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/fy2022-explained.pdf
LLL-5		Document titled "FY 2021 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fy2021_explained.pdf
LLL-6		Document titled "FY 2020 Adequate Education Aid, How The Cost of an Opportunity for an Adequate Education is Determined" by NH DOE, Division of Education Analytics and Resources, Office of School Finance	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/fy2020_explained.pdf
Reports, Student Teacher Ratio by District			
MMM-1		Report titled "Student Teacher Ratio by District as of October 1, 2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/stud-ratio21-22.pdf
MMM-2		Report titled "Student Teacher Ratio by District as of October 1, 2020"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/stud-ratio20-21.pdf
MMM-3		Report titled "Student to Teacher Ratio in New Hampshire Public Schools as of October 1, 2019"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/stud_ratio19-20.pdf
MMM-4		Report titled "Student to Teacher Ratio in New Hampshire Public Schools as of October 1, 2018"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/stud_ratio18-19.pdf
MMM-5		Report titled "Student to Teacher Ratio in New Hampshire Public Schools" dated May 18, 2018	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/stud_ratio17-18.pdf
Reports, Average Class Size by District			
NNN-1		Report titled "Average Class Size by District in Public Elementary Schools as of October 1, 2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/average-district21-22.pdf
NNN-2		Report titled "Average Class Size by District in Public Elementary Schools as of October 1, 2020"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/average-district20-21.pdf
NNN-3		Report titled "Average Class Size by District in Public Elementary Schools as of October 1, 2019"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/average-district19-20.pdf
NNN-4		Report titled "Average Class Size by District in Public Elementary Schools as of October 1, 2018"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/ave_district18-19.pdf
NNN-5		Report titled "Average Class Size by District in Public Elementary Schools" for 2017	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/ave_district17-18.pdf
Reports, Average Class Size by School			
OOO-1		Report titled "Average Class Size by School in Public Elementary Schools as of October 1, 2021"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/ave-school21-22.pdf
OOO-2		Report titled "Average Class Size by School in Public Elementary Schools as of October 1, 2020"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/ave-school20-21.pdf
OOO-3		Report titled "Average Class Size by School in Public Elementary Schools as of October 1, 2019"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/ave_school19-20.pdf
OOO-4		Report titled "2018-2019 Average Class Size by School in Public Elementary Schools as of October 1, 2018"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/ave_school18-19.pdf
OOO-5		Report titled "2017-2018 Average Class Size by School in Public Elementary Schools"	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/ave_school17-18.pdf
Reports, Average Daily Membership (ADM) Based Upon Attendance and Residence			
PPP-1		Report titled "2022 - 2023 Average Daily Membership (ADM) Based Upon Attendance and Residence"	https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20ata%2FEnrollment%20Reports%2FADM%20in%20Attendance%20and%20Residence&name=ADM%20in%20Attendance%20and%20Residence&categoryName=Enrollment%20Reports&categoryId=9
PPP-2		Report titled "2021 - 2022 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>id.</i> (toggle by year)
PPP-3		Report titled "2020 - 2021 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>id.</i> (toggle by year)
PPP-4		Report titled "2019 - 2020 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>id.</i> (toggle by year)
PPP-5		Report titled "2018 - 2019 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>id.</i> (toggle by year)
Reports, District Fall Enrollments			
QQQ-1		Report titled "2023 - 2024 District Fall Enrollments as of October 1, 2023"	https://my.doe.nh.gov/iPlatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20ata%2FEnrollment%20Reports%2FDistrict%20Fall%20Enrollments&name=District%20Fall%20Enrollment&categoryName=Enrollment%20Reports&categoryId=9
QQQ-2		Report titled "2022 - 2023 District Fall Enrollments as of October 1, 2022"	<i>id.</i> (toggle by year)
QQQ-3		Report titled "2021 - 2022 District Fall Enrollments as of October 1, 2021"	<i>id.</i> (toggle by year)
QQQ-4		Report titled "2020 - 2021 District Fall Enrollments as of October 1, 2020"	<i>id.</i> (toggle by year)
QQQ-5		Report titled "2019 - 2020 District Fall Enrollments as of October 1, 2019"	<i>id.</i> (toggle by year)
Reports, Administration Salary			
RRR-1		Report titled "Administration Salary: 2024" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/admin-sal-23-24.pdf

RRR-2	Report titled "Administration Salary: 2023" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/admin-sal-22-23.pdf
RRR-3	Report titled "Administration Salary: 2022" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/admin-sal-21-22.pdf
RRR-4	Report titled "Administration Salary: 2020-2021" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/salaries20-21.pdf
RRR-5	Report titled "Administration Salary: 2019-2020" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/salaries19-20.pdf
Reports, Principal Salary		
SSS-1	Report titled "Principal Salary: 2024" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/principal-salaries23-24.pdf
SSS-2	Report titled "Principal Salary: 2023" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/principal-salaries22-23.pdf
SSS-3	Report titled "Principal Salary: 2022" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/principal-salaries21-22.pdf
SSS-4	Report titled "Principal Salary: 2021" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/principal-salaries20-21.pdf
SSS-5	Report titled "Principal Salary: 2020" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/principal-salaries19-20.pdf
Reports, Teacher Average Salary		
TTT-1	Report titled "2023 - 2024 Teacher Average Salary in Public School Districts" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal23-24.pdf
TTT-2	Report titled "2022 - 2023 Teacher Average Salary in Public School Districts" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal22-23.pdf
TTT-3	Report titled "Teacher Average Salary in Public School Districts For School Year 2021 - 2022" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal21-22f.pdf
TTT-4	Report titled "Teacher Average Salary in Public School Districts For School Year 2020 - 2021" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal20-21.pdf
TTT-5	Report titled "Teacher Average Salary in Public School Districts For School Year 2019 - 2020" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-sal19-20.pdf
Reports, Teacher Minimum Starting Salary		
UUU-1	Report titled "2023-2024 Teacher Minimum Starting Salary in Public School Districts" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-start-23-24.pdf
UUU-2	Report for 2022-2023 Teacher Minimum Starting Salary in Public School Districts (inclusive of all districts)	<i>report included but link not available on NDHOE website</i>
UUU-3	Report titled "Teacher Minimum Starting Salary in Public School Districts For School Year 2021 - 2022" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-start-21-22.pdf
UUU-4	Report titled "Teacher Minimum Starting Salary in Public School Districts For School Year 2020-2021" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/sonh/teach-start-20-21.pdf
UUU-5	Report titled "Minimum Starting Teacher Salary 2019-2020" (inclusive of all districts)	https://www.education.nh.gov/sites/g/files/ehbemt326/files/inline-documents/teach-start19-20.pdf
Website Cover Pages, Data and Research		
VVV-1	The website cover page published according to the heading "Data Collection" as available at: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/data-collection (last accessed July 30, 2024)	https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/data-collection
VVV-2	The website cover page published according to the heading "Data Governance" as available at: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/data-governance (last accessed July 30, 2024).	https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/data-governance
VVV-3	The website cover page published according to the heading "Education Research and Studies" as available at: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/education-research-and-studies (last accessed July 30, 2024)	https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/education-research-and-studies
NHDRA, Annual Comprehensive Financial Reports		
WWW-1	Report titled "State of New Hampshire Annual Comprehensive Financial Report" for FY 2023	https://www.das.nh.gov/accounting/FY%2023/FY_2023_Annual_Comprehensive_Financial_Report_ACFR.pdf
WWW-2	Report titled "State of New Hampshire Annual Comprehensive Financial Report" for FY 2022	https://www.das.nh.gov/accounting/FY%2022/FY_2022_Annual_Comprehensive_Financial_Report.pdf
WWW-3	Report titled "State of New Hampshire Annual Comprehensive Financial Report" for FY 2021	https://www.das.nh.gov/accounting/FY%2021/FY_2021_Annual_Comprehensive_Financial_Report.pdf
WWW-4	Report titled "State of New Hampshire Annual Comprehensive Financial Report" for FY 2020	https://www.das.nh.gov/accounting/FY%2020/FY_2020_Comprehensive_Annual_Financial_Report.pdf
WWW-5	Report titled "State of New Hampshire Annual Comprehensive Financial Report" for FY 2019	https://www.das.nh.gov/accounting/FY%2019/FY_2019_Comprehensive_Annual_Financial_Report.pdf
NHDRA, Tax Warrants		
XXX-1	New Hampshire Department of Revenue Education Tax Warrants for FY 2024 (if available)	Samples provided as exhibits A and B to the Affidavit of Bruce K. Kneuer in the matter <i>Steven Rand, et al v. The State of New Hampshire</i> , No. 215-2022-CV-00167 (Rockingham Superior Court)
XXX-2	New Hampshire Department of Revenue Education Tax Warrants for FY 2023	Samples provided as exhibits A and B to the Affidavit of Bruce K. Kneuer in the matter <i>Steven Rand, et al v. The State of New Hampshire</i> , No. 215-2022-CV-00167 (Rockingham Superior Court)

XXX-3	New Hampshire Department of Revenue Education Tax Warrants for FY 2022	Samples provided as exhibits A and B to the Affidavit of Bruce K. Kneuer in the matter <i>Steven Rand, et al v. The State of New Hampshire</i> , No. 215-2022-CV-00167 (Rockingham Superior Court)
XXX-4	New Hampshire Department of Revenue Education Tax Warrants for FY 2021	Samples provided as exhibits A and B to the Affidavit of Bruce K. Kneuer in the matter <i>Steven Rand, et al v. The State of New Hampshire</i> , No. 215-2022-CV-00167 (Rockingham Superior Court)
XXX-5	New Hampshire Department of Revenue Education Tax Warrants for FY 2020	Samples provided as exhibits A and B to the Affidavit of Bruce K. Kneuer in the matter <i>Steven Rand, et al v. The State of New Hampshire</i> , No. 215-2022-CV-00167 (Rockingham Superior Court)
XXX-6	New Hampshire Department of Revenue Education Tax Warrants for FY 2019	Samples provided as exhibits A and B to the Affidavit of Bruce K. Kneuer in the matter <i>Steven Rand, et al v. The State of New Hampshire</i> , No. 215-2022-CV-00167 (Rockingham Superior Court)
NHDOE Documents Identified by Defendants in Response to Plaintiffs' Interrogatories		
YYY-1	For the most recent five years available, the reports published under the subheading "Adequate Education Aid," identified by the State as: "Information collected by the New Hampshire Department of Education for public dissemination" in the State's Objections and Responses, No. 4, and as available at: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/data-reports	https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/data-reports
YYY-2	For the most recent five years available, the documents identified by the State as: "history of NHED's history of adequacy aid calculations dating back to FY2007" and "available at https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/state-adequate-education-aid " in the State's Objections and Responses to Plaintiffs' First Set of Interrogatories, No. 6	https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/state-adequate-education-aid
YYY-3	For the most recent five years available, the documents identified by the State as: "Information regarding funding distributed by the NHED" that "can be found here: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/state-adequate-education-aid " in the State's Objections and Responses to Plaintiffs' First Set of Interrogatories, No. 8.	https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/state-adequate-education-aid
NHDRA		
ZZZ-1	<i>Year 1 (as available)</i> . Documents sufficient to show all of the local and equalized tax rates for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-2	<i>Year 2 (as available)</i> . Documents sufficient to show all of the local and equalized tax rates for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-3	<i>Year 3 (as available)</i> . Documents sufficient to show all of the local and equalized tax rates for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-4	<i>Year 4 (as available)</i> . Documents sufficient to show all of the local and equalized tax rates for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-5	<i>Year 5 (as available)</i> . Documents sufficient to show all of the local and equalized tax rates for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-6	<i>Year 1 (as available)</i> . Documents sufficient to show the amount to be raised for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-7	<i>Year 2 (as available)</i> . Documents sufficient to show the amount to be raised for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-8	<i>Year 3 (as available)</i> . Documents sufficient to show the amount to be raised for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-9	<i>Year 4 (as available)</i> . Documents sufficient to show the amount to be raised for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	
ZZZ-10	<i>Year 5 (as available)</i> . Documents sufficient to show the amount to be raised for property taxes for all localities across the State of New Hampshire (applicable to local education, state education, municipal, and county taxes)	

EXHIBIT D

From: Tsier, Alice
Sent: Wednesday, September 11, 2024 2:53 PM
To: Garland, Samuel; Miller, Rory; Galdieri, Anthony
Cc: John Tobin; Andru Volinsky; King, Kim; Mike Jaoude
Subject: RE: Re: Final RE: Draft Subpoenas (NH Education Funding)
Attachments: Special Education Child Count Data.xlsx; NH Exhibit List (Annotated) (9-10-2024) (version to State).xlsx

Hi all,

First, I'm writing to follow up regarding our proposed exhibit stipulation and color-coded exhibit list detailing the specific exhibits to which we would like to stipulate. Could you kindly get back to us with a time to discuss our proposed stipulation and the documents we would like to stipulate to? Please suggest some times this week that would work for you – we don't think that we should delay any further making progress on the stipulation and the exhibits.

In advance of our discussion, I'm attaching an updated version of the color-coded exhibit list. A few notes on the attached list:

- Any and all revisions are reflected in **red text** for your ease of reference. If you have any questions about the revisions that affect the stipulation please let us know.
- We have included one additional item to the list of State data that we would like to use/stipulate to - Exhibit L-14 Special Education Child Count Trend Data (it contains DOE special education enrollment data for all districts, years 2014-2024) (attached for convenience). We would ask the DOE to stipulate to it. **Please let us know if you agree.** To the extent you disagree, we would ask that you please provide us with the relevant data, which we will add to the stipulation and exhibit list.

Second, please consider this our notice, under Rule 807(b) of the New Hampshire Rules of Evidence, that for any of the above documents that the State does not agree to stipulate to, we intend to seek their admission into evidence under Rule 807's residual hearsay exception. These are the documents that we color coded green, yellow or blue in the proposed stipulation that we provided to you on September 5, 2024. We intend to move the Court next **Wednesday September 18, 2024**, for a preliminary hearing to determine whether the State data that the State would not stipulate to, meets that exception.

Best,

Alice

Alice Tsier | Pro Bono Counsel
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White & Case LLP | 1221 Avenue of the Americas | New York, NY 10020-1095

From: Tsier, Alice
Sent: Monday, September 9, 2024 10:53 AM
To: 'Garland, Samuel' <Samuel.RV.Garland@doj.nh.gov>; 'Mike Jaoude' <majaoude13@gmail.com>; 'Miller, Rory' <Rory.S.Miller@doj.nh.gov>
Cc: 'Galdieri, Anthony' <Anthony.J.Galdieri@doj.nh.gov>; 'John Tobin' <jtobinjr@comcast.net>; 'Andru Volinsky' <andruvolinsky@gmail.com>; King, Kim <kim.king@whitecase.com>
Subject: RE: Re: Final RE: Draft Subpoenas (NH Education Funding)

Hi all,

Hope you had a great weekend. I wanted to follow up on my email below and see if you had time in the next few days for a virtual call to discuss the documents on the exhibit list and our stipulation about the same. If there are other pre-trial issues that we need to discuss we can chat about them then as well.

Thanks,

Alice

Alice Tsier | Pro Bono Counsel

Pronouns: She/Her

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From: Tsier, Alice

Sent: Thursday, September 5, 2024 7:25 PM

To: 'Garland, Samuel' <Samuel.RV.Garland@doj.nh.gov>; Mike Jaoude <majaoude13@gmail.com>; Miller, Rory <Rory.S.Miller@doj.nh.gov>

Cc: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; King, Kim <kim.king@whitecase.com>

Subject: RE: Re: Final RE: Draft Subpoenas (NH Education Funding)

Hi Sam,

Thank you for letting me know. Can we plan to set our call for early next week?

Thanks,

Alice

Alice Tsier | Pro Bono Counsel

Pronouns: She/Her

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From: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>

Sent: Thursday, September 5, 2024 5:03 PM

To: Tsier, Alice <alice.tsier@whitecase.com>; Mike Jaoude <majaoude13@gmail.com>; Miller, Rory <Rory.S.Miller@doj.nh.gov>

Cc: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; King, Kim <kim.king@whitecase.com>

Subject: [EXT] RE: Re: Final RE: Draft Subpoenas (NH Education Funding)

Hi Alice,

Thanks for following up and for sending the draft stipulation along. We can't make tomorrow work, but we've shared the draft with folks at the DRA and NHed and will circulate feedback as soon as we can. We'll also circle up about a date and time for us to hop on a virtual call to discuss the documents.

Thanks again,

Sam

From: Tsier, Alice <alice.tsier@whitecase.com>

Sent: Wednesday, September 4, 2024 3:24 PM

To: Mike Jaoude <majaoude13@gmail.com>; Miller, Rory <Rory.S.Miller@doj.nh.gov>
Cc: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; John Tobin <jtobinjr@comcast.net>; Andru Volinsky <andruvolinsky@gmail.com>; King, Kim <kim.king@whitecase.com>
Subject: RE: Re: Final RE: Draft Subpoenas (NH Education Funding)

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Sam and Rory,

It was nice seeing you today. As discussed we will work on a draft stipulation to send over asap.

In the meantime, I wanted to reaffirm that we are available to meet in person tomorrow or Friday to go over the exhibit list and see if we can reach agreement on individual documents. Please let us know if you would be available.

If that does not work, please propose some dates next week that you could meet virtually to discuss exhibits. It would be great if we could resolve any outstanding issues next week.

Cheers,

Alice

From: Mike Jaoude <majaoude13@gmail.com>
Date: Friday, Aug 23, 2024 at 11:39 AM
To: Miller, Rory <Rory.S.Miller@doj.nh.gov>
Cc: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>, Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>, Tsier, Alice <alice.tsier@whitecase.com>
Subject: [EXT] Re: Final RE: Draft Subpoenas (NH Education Funding)

Rory:

The idea is to work cooperatively, but that requires communication. We haven't heard back on the Subpoenas other than the fact you accepted them (which I disagree is informal service, we would have executed and formally served if you did not accept) and we waited a few days after the deadline to reach out. While we are trying to work cooperatively, it needs to be both ways. When we need something, we reach out to you first. When you need something, you go immediately to file with the Court.

If you had reached out to us to clarify your question, we could have reiterated that nearly all of the documents on there would not require compiling or production if we could stipulate to their authenticity and admissibility, as we could simply print out the ones we intended to use and identify them on the exhibit list. The idea, as we discussed, was that either the documents would need to be produced by the State and then we would authenticate/lay the foundation for them at trial OR we would reach a stipulation.

The Subpoenas were intended to be either complied with or obviated (in large part if not in all part), by a stipulation. Sam had asked us to identify specific documents because, for some reason, the State is unwilling to stipulate to the data it publicly shares unless we identify the specific data. So instead of re-

creating the list, we served the Subpoenas with the understanding that we could stipulate to the admissibility of the documents OR they would need to be produced or authenticated.

As you know -- these documents do not need to be produced for them to be used at trial. Public data is public data and we can identify them on our list. The Subpoenas were proper trial subpoenas because they would require witnesses in your control to authenticate or lay the foundation. They are not a work around. Conducting discovery is different from what is going on here.

To the extent you need more time, we generally understand -- but unless we hear something we have no clue whether there is movement.

If you like, I'd be happy to jump on a brief call to discuss so you are not doing work that may be unnecessary.

Jaoude

On Fri, Aug 23, 2024 at 10:23 AM Miller, Rory <Rory.S.Miller@doj.nh.gov> wrote:

Mike:

We received (and accepted the informal service of the unsigned subpoenas) in the context of our discussions about plaintiffs providing us with a specific list of documents from discovery or available from the DOE/DRA websites that plaintiffs wanted to confirm the authenticity of.

That was, and could have been, a fairly straightforward task. However, as written, the subpoenas go well beyond that and seek to have us compile and produce hundreds of documents (the DOE-25s alone will near a thousand). When that is coupled with the attempt to use a trial subpoena duces tecum as an end-run effort to obtain what is, effectively, untimely pre-trial discovery by demanding production of documents months after the close of discovery and yet over a month before the first day of trial, and you can see the problem that your email presents.

If plaintiffs are, in fact, attempting to abuse trial subpoenas to conduct discovery long past the cutoff and on the eve of trial (as your email now suggests), we will move to quash these subpoenas to that extent.

If, however, plaintiffs are still working in the spirit of our prior discussions—the assumption that the State had been proceeding under until receiving your email—then we will continue to do so, and will continue to compile the documents and provide them to you in advance of the trial so that we can see what stipulations we can reach regarding authenticating the documents without requiring sponsoring

witnesses to appear and be called at trial (assuming, of course, they even could be at this late stage and without prior disclosure).

Our goal is to have these documents to you, if not entirely then at least nearly so, by the end of next week.

RSM

From: Mike Jaoude <majaoude13@gmail.com>

Sent: Thursday, August 22, 2024 10:17 AM

To: Garland, Samuel <samuel.rv.garland@doj.nh.gov>

Cc: Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; Miller, Rory <Rory.S.Miller@doj.nh.gov>; Tsier, Alice <alice.tsier@whitecase.com>

Subject: Re: Final RE: Draft Subpoenas (NH Education Funding)

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Sam,

The State hasn't provided documents relating to this Subpoena and we have not heard from you regarding a stipulation.

It's three days past the due date. Do we need to file a motion / move for fees?

On Fri, Aug 2, 2024, 10:52 AM Mike Jaoude <majaoude13@gmail.com> wrote:

Great, thanks!

On Fri, Aug 2, 2024, 10:27 AM Garland, Samuel <samuel.rv.garland@doj.nh.gov> wrote:

I can accept service of the subpoenas, Mike. No need to formally serve them.

Thank,
Sam

From: Mike Jaoude <majaoude13@gmail.com>

Sent: Friday, August 2, 2024 10:25 AM

To: Garland, Samuel <samuel.rv.garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>; Miller, Rory <Rory.S.Miller@doj.nh.gov>

Cc: Tsier, Alice <alice.tsier@whitecase.com>

Subject: Re: Final RE: Draft Subpoenas (NH Education Funding)

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Sam,

Can you please confirm by today whether you accept service or if we need to formally serve everyone?

On Tue, Jul 30, 2024 at 6:04 PM Mike Jaoude <majaoude13@gmail.com> wrote:

Sam and co.,

Please see the attached DOE/DRA Subpoenas. Please confirm that you accept service.

Best,

Mike

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EXHIBIT E

From: Miller, Rory <Rory.S.Miller@doj.nh.gov>
Sent: Friday, September 13, 2024 2:27 PM
To: Tsier, Alice; Garland, Samuel; Galdieri, Anthony
Cc: Jaoude, Michael; King, Kim; Andru Volinsky; John Tobin
Subject: [EXT] RE: Rand v. State | Stipulation and Exhibit List
Attachments: Trial Evidence Stipulation-NH Redline.docx

Alice:

Attached is a redline of the trial evidence stipulation that the State would be willing to agree to. One of the major changes is the deletion of discussion of and/or paraphrasing of statutes—the laws are what the laws are, and characterizations of them aren't really a question of "evidence" in our view.

RSM

From: Tsier, Alice <alice.tsier@whitecase.com>
Sent: Thursday, September 5, 2024 11:17 AM
To: Garland, Samuel <samuel.rv.garland@doj.nh.gov>; Miller, Rory <Rory.S.Miller@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Jaoude, Michael <michael.jaoude@whitecase.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky <andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>
Subject: Rand v. State | Stipulation and Exhibit List

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Hi all,

As we discussed yesterday, please find attached a proposed draft stipulation for admitting certain of plaintiffs' exhibits. I also attach an excel version of our exhibit list. For ease of reference you will see that we have annotated the attached excel with links to the exhibits that we want to stipulate to, and that we've highlighted different buckets of exhibits in different colors. The color-coding is explained in the attached stipulation.

Note that we intend to remove exhibits EEE-11 – EEE-93, and HHH-1 – HHH-33 from the list and therefore they are not highlighted at all.

Please take a look today and let us know if you would like to discuss this later today or tomorrow. As I mentioned yesterday, all of us are still in town today, and most of us are going to be in town tomorrow and we would be happy to come to your offices so that we can sit together and go over the stipulation and the individual exhibits. We really think that if we can sit in a room for a few hours and go over this together we can knock through a majority of the issues and reach agreement.

Best,

Alice

Alice Tsier | Pro Bono Counsel

Pronouns: She/Her

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EXHIBIT F

From: Tsier, Alice
Sent: Monday, September 16, 2024 1:45 PM
To: Miller, Rory; Garland, Samuel; Galdieri, Anthony
Cc: Jaoude, Michael; King, Kim; Andru Volinsky; John Tobin
Subject: RE: Rand v. State | Stipulation and Exhibit List
Attachments: Trial Evidence Stipulation.docx

Hi Rory,

Thank you for sending , I think we are very close to agreement. You will see we accepted close to all of your changes. There are two minor points outstanding (which you'll see reflected in our edits and comments):

1. We would like to see the exhibits that the State would like to stipulate to. Please send us a list, with links like we provided to you. We would appreciate it if you also categorized the exhibits as appropriate, and briefly explained the basis for admitting the different categories as we did.
2. We added clarifying language to reflect the fact that districts submit financial data to the state pursuant to a statutory duty to do so. While we are fine to remove the language of the specific statutes, and can agree to change "report" to "self-report" throughout the stipulation, those changes together imply that the district reporting in question is optional and not prescribed by statute.

Let us know if these changes are acceptable. Once we have the language finalized we can insert updated exhibit numbers and get the stipulation on file.

-Alice

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White & Case LLP | 1221 Avenue of the Americas | New York, NY 10020-1095

From: Miller, Rory <Rory.S.Miller@doj.nh.gov>
Sent: Friday, September 13, 2024 2:27 PM
To: Tsier, Alice <alice.tsier@whitecase.com>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Jaoude, Michael <michael.jaoude@whitecase.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky <andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>
Subject: [EXT] RE: Rand v. State | Stipulation and Exhibit List

Alice:

Attached is a redline of the trial evidence stipulation that the State would be willing to agree to. One of the major changes is the deletion of discussion of and/or paraphrasing of statutes—the laws are what the laws are, and characterizations of them aren't really a question of "evidence" in our view.

RSM

From: Tsier, Alice <alice.tsier@whitecase.com>
Sent: Thursday, September 5, 2024 11:17 AM
To: Garland, Samuel <samuel.rv.garland@doj.nh.gov>; Miller, Rory <Rory.S.Miller@doj.nh.gov>; Galdieri, Anthony

<Anthony.J.Galdieri@doj.nh.gov>

Cc: Jaoude, Michael <michael.jaoude@whitecase.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky <andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>

Subject: Rand v. State | Stipulation and Exhibit List

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Hi all,

As we discussed yesterday, please find attached a proposed draft stipulation for admitting certain of plaintiffs' exhibits. I also attach an excel version of our exhibit list. For ease of reference you will see that we have annotated the attached excel with links to the exhibits that we want to stipulate to, and that we've highlighted different buckets of exhibits in different colors. The color-coding is explained in the attached stipulation.

Note that we intend to remove exhibits EEE-11 – EEE-93, and HHH-1 – HHH-33 from the list and therefore they are not highlighted at all.

Please take a look today and let us know if you would like to discuss this later today or tomorrow. As I mentioned yesterday, all of us are still in town today, and most of us are going to be in town tomorrow and we would be happy to come to your offices so that we can sit together and go over the stipulation and the individual exhibits. We really think that if we can sit in a room for a few hours and go over this together we can knock through a majority of the issues and reach agreement.

Best,

Alice

Alice Tsier | Pro Bono Counsel

Pronouns: She/Her

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EXHIBIT G

From: Tsier, Alice
Sent: Monday, September 16, 2024 6:17 PM
To: Miller, Rory; Garland, Samuel; Galdieri, Anthony
Cc: Mike Jaoude; King, Kim; Andru Volinsky; John Tobin
Subject: RE: Rand v. State | Stipulation and Exhibit List

Sorry I'm not sure I understand – can't you just highlight the exhibits on the list you filed and give us the links or a zip to them so that we can see as a matter of substance what you want us to agree to admit? We gave you our exhibit list with the old numbering so that you can confirm you agree to the substance of the exhibits and that was fine.

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From: Miller, Rory <Rory.S.Miller@doj.nh.gov>
Sent: Monday, September 16, 2024 6:15 PM
To: Tsier, Alice <alice.tsier@whitecase.com>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Mike Jaoude <majaoude13@gmail.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky <andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>
Subject: [EXT] Re: Rand v. State | Stipulation and Exhibit List

That is the subject of further discussion since we need to discuss how to deal with the court clerk's view that all defense exhibits need to be lettered rather than numbered which will result in things like "Exhibit RRRERRRZZZY" without a change

From: Tsier, Alice <alice.tsier@whitecase.com>
Sent: Monday, September 16, 2024 5:55:28 PM
To: Miller, Rory <Rory.S.Miller@doj.nh.gov>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Mike Jaoude <majaoude13@gmail.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky <andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>
Subject: RE: Rand v. State | Stipulation and Exhibit List

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Hi Rory, these changes are fine. We'll update this with exhibit numbers on our end. When can we see the exhibits that you would like us to stipulate to?

Alice Tsier | Pro Bono Counsel
Pronouns: She/Her
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From: Miller, Rory <Rory.S.Miller@doj.nh.gov>
Sent: Monday, September 16, 2024 4:42 PM
To: Tsier, Alice <alice.tsier@whitecase.com>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Jaoude, Michael <michael.jaoude@whitecase.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky

<andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>

Subject: [EXT] RE: Rand v. State | Stipulation and Exhibit List

Alice:

Here are our further revisions. The attached was created by (1) “accepting all” changes from your redline and (2) making further track changes on top of it.

RSM

From: Tsier, Alice <alice.tsier@whitecase.com>

Sent: Monday, September 16, 2024 1:45 PM

To: Miller, Rory <Rory.S.Miller@doj.nh.gov>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>

Cc: Jaoude, Michael <michael.jaoude@whitecase.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky <andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>

Subject: RE: Rand v. State | Stipulation and Exhibit List

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Hi Rory,

Thank you for sending , I think we are very close to agreement. You will see we accepted close to all of your changes. There are two minor points outstanding (which you'll see reflected in our edits and comments):

1. We would like to see the exhibits that the State would like to stipulate to. Please send us a list, with links like we provided to you. We would appreciate it if you also categorized the exhibits as appropriate, and briefly explained the basis for admitting the different categories as we did.
2. We added clarifying language to reflect the fact that districts submit financial data to the state pursuant to a statutory duty to do so. While we are fine to remove the language of the specific statutes, and can agree to change “report” to “self-report” throughout the stipulation, those changes together imply that the district reporting in question is optional and not prescribed by statute.

Let us know if these changes are acceptable. Once we have the language finalized we can insert updated exhibit numbers and get the stipulation on file.

-Alice

Alice Tsier | Pro Bono Counsel

Pronouns: She/Her

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From: Miller, Rory <Rory.S.Miller@doj.nh.gov>

Sent: Friday, September 13, 2024 2:27 PM

To: Tsier, Alice <alice.tsier@whitecase.com>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>

Cc: Jaoude, Michael <michael.jaoude@whitecase.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky <andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>

Subject: [EXT] RE: Rand v. State | Stipulation and Exhibit List

Alice:

Attached is a redline of the trial evidence stipulation that the State would be willing to agree to. One of the major changes is the deletion of discussion of and/or paraphrasing of statutes—the laws are what the laws are, and characterizations of them aren’t really a question of “evidence” in our view.

RSM

From: Tsier, Alice <alice.tsier@whitecase.com>
Sent: Thursday, September 5, 2024 11:17 AM
To: Garland, Samuel <samuel.rv.garland@doj.nh.gov>; Miller, Rory <Rory.S.Miller@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Jaoude, Michael <michael.jaoude@whitecase.com>; King, Kim <kim.king@whitecase.com>; Andru Volinsky <andruvolinsky@gmail.com>; John Tobin <jtobinjr@comcast.net>
Subject: Rand v. State | Stipulation and Exhibit List

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Hi all,

As we discussed yesterday, please find attached a proposed draft stipulation for admitting certain of plaintiffs’ exhibits. I also attach an excel version of our exhibit list. For ease of reference you will see that we have annotated the attached excel with links to the exhibits that we want to stipulate to, and that we’ve highlighted different buckets of exhibits in different colors. The color-coding is explained in the attached stipulation.

Note that we intend to remove exhibits EEE-11 – EEE-93, and HHH-1 – HHH-33 from the list and therefore they are not highlighted at all.

Please take a look today and let us know if you would like to discuss this later today or tomorrow. As I mentioned yesterday, all of us are still in town today, and most of us are going to be in town tomorrow and we would be happy to come to your offices so that we can sit together and go over the stipulation and the individual exhibits. We really think that if we can sit in a room for a few hours and go over this together we can knock through a majority of the issues and reach agreement.

Best,

Alice

Alice Tsier | Pro Bono Counsel
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EXHIBIT H

From: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>
Sent: Thursday, September 26, 2024 4:36 PM
To: Jaoude, Michael-Anthony; Miller, Rory; King, Kim; Galdieri, Anthony
Cc: Tsier, Alice; Munich, John R.; Warr, Nicci (External); Buchheit, Zachary T.; Tomasky, Patricia L.
Subject: [EXT] RE: Rand v. State | Annotated Exhibit List

Mike,

Thanks for this follow up. I find the tone and content of your response a little surprising based on our productive conversations yesterday and this morning, but I think it may be the result of us talking past each other a little bit.

We do not agree that we've reneged on a stipulation that the DOE-25s (or any other documents) would come in as full exhibits. We agreed to the language of the stipulation, but not what documents would be subject to it. This is reflected in the screenshot you've sent below, where the exhibit numbers are not identified, and in every other version of that document the parties have exchanged.

This threshold issue aside, I don't think the dispute with respect to the DOE-25s is particularly broad. I can confirm:

- That we do not dispute their authenticity (i.e., that they are true and accurate copies of the DOE-25s submitted to the Department of Education); and
- That the Department of Education uses these DOE-25s to calculate data that is published on the Department's website regarding per-pupil expenditures and to determine the per-pupil expenditure threshold for catastrophic aid.

We also are fine with the DOE-25s being marked for ID, but don't agree that this means they have been "admitted." Rather, the ID would have to be stricken for them to be admitted into evidence. I think this may just be a semantic point, though, and not a substantive one.

What we do dispute is (1) whether the DOE-25s are relevant (which is the same argument we're making with respect to the documents in bucket 2, and I don't understand from your email or our conversations that you have a problem with us raising this objection and preserving it); and (2) whether the DOE-25s can be introduced for the truth of the numbers asserted in the documents.

Given the narrowness of this dispute, I don't know that we're in a meaningful disagreement as to how we should proceed. We agree that it makes sense to raise this issue to the court on Monday before the start of evidence, along with any motion for admission you want to raise with respect to the other documents. We can raise our legal objections, you can respond, and the judge can rule. If the judge thinks he needs to hear from a witness before ruling one way or another, Mark will be able to testify as to how the Department of Education receives and uses the DOE-25s when he is called.

I think this addresses the specific questions you've raised in your email, but please let me know if not.

Thanks,
Sam

From: Jaoude, Michael-Anthony <mjaoude@hselaw.com>
Sent: Thursday, September 26, 2024 1:38 PM

To: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Miller, Rory <Rory.S.Miller@doj.nh.gov>; King, Kim <kim.king@whitecase.com>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>

Cc: Tsier, Alice <alice.tsier@whitecase.com>; Munich, John R. <john.munich@stinson.com>; Warr, J. Nicci <nicci.warr@stinson.com>; Buchheit, Zachary T. <zachary.buchheit@stinson.com>; Tomasky, Patricia L. <patricia.tomasky@stinson.com>

Subject: RE: Rand v. State | Annotated Exhibit List

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Sam,

We've now had a chance to review the list of exhibit objections that you sent last night. It goes far beyond what we discussed and reneges on the core of our agreement. To be clear:

We told you and the Court that if we could not reach agreement on the stip to admission of data that we had been discussing for *years*, we would need a hearing on whether its admissible under Rule 807's residual hearsay exception. The parties understood that the DOE-25's were the crux of the dispute.

You asked us to send you a color-coded list of our documents we wanted to stip to and proposed language of the stip. We sent you a list of the exact documents we wanted to stipulate to and the language of the stipulation. The text of our stip said that it applied to *all* of the highlighted documents on the appended list.

We then told you that we would be moving for a hearing to resolve the admissibility of any documents you refused to stipulate to. We indicated that we would need agreement prior to September 18.

You sent us the stipulation that you were willing to agree to. You made significant markups to the language of the stip, but none of your changes challenged either (1) the identity of the exhibits we wanted to stipulate to OR (2) the fact that they would be admitted as full exhibits. Here is a screenshot of your markup from September 13:

STIPULATION

→ Now come the parties and hereby agree and stipulate as follows.

Plaintiffs' exhibits [•] through [•] ~~and Defendants' exhibits [•] through [•]~~ are admissible as full exhibits. ~~No Party~~ ~~The state does not~~ objects to the admission of these exhibits as full exhibits that may be used by ~~any Party~~ ~~the Plaintiffs~~ for any purpose.

~~Nothing in this stipulation as to admissibility shall operate as a concession that any Party's interpretation of any particular exhibit is complete or accurate, or that the Court should~~

NTD: This stipulation applies to all exhibits that are highlighted in the enclosed exhibit list. Exhibits that are not highlighted are not intended to be subject to the stipulation. Once the parties have finalized their agreements and updated their exhibit numbers we can update this paragraph to refer to specific exhibit ranges. Exhibits highlighted in GREEN on the enclosed list represent data that is collected/generated by districts and reported to the State; Exhibits highlighted in YELLOW represent explanatory reports published by the State; Exhibits highlighted in BLUE represent data generated and published by the State.

~~accord any specific weight or relevance to any particular exhibit. The State reserves the right to argue that the Court should accord little weight to the following exhibits: [•] through [•]~~

We accepted most of your language, and after a few additional revisions on your end, we wrote to you saying we had an agreement and that we would be updating exhibit number on our end, and that all that was left was for us to see the exhibits you were asking us to stip to.

At that point we had a deal that all of Plaintiffs exhibits that we had highlighted to you would be admitted as full exhibits, subject to the language of the stip that we had just negotiated. Based on that agreement, reached on the 16th, we did not move for an evidentiary hearing on the admissibility of Plaintiffs' exhibits.

Three days before trial, you came back to us asking to modify the agreement because you were concerned that the stipulation did not adequately preserve a relevance objection (differentiating between relevance and weight) and there was a potential concern that absent a ruling on relevance from Judge Ruoff there may be an issue trying to preserve that objection on the appeal.

We understand that concern and generally agree that a limited objection on certain exhibits based on relevance is still within the spirit of the stipulation (although we disagree that we did not have an agreement on *admissibility* of the documents subject to arguments of weight / relevance). In response, we indicated a willingness to proceed in a manner that would permit the State to address the relevance objection at trial.

However, now you are telling us, **three days before trial starts**, that you will not agree to documents in the "third bucket" – which include the DOE-25s the very exhibits this stipulation is seeking to address. Unlike the relevance objection, which was still in the spirit of the stipulation and the parties' understanding with regards to the State's

rights, you are now objecting fully to these Exhibits. You have done so after exhibit lists are filed and after our ability to ask for a pre-trial hearing on this issue. Had we known that you would be lodging more than a relevance objection on the DOE-25s, we would have included additional documents on the exhibit list pertinent to an evidentiary ruling on this issue and disclosed rebuttal witnesses. We would also have had the opportunity to file motions and address this at a pre-trial hearing so we could modify our trial strategy based on the outcome of the motions/hearing.

This is a breach of the stipulation. It contradicts your express agreement to admit these documents as full exhibits, and we do not accept it. While we are willing to modify the stipulation to permit the State to formally raise a relevance objection, we believe a full objection regarding the DOE-25s and other “bucket 3” documents this late is improper both by the principles of our agreement and also because your assertion that you cannot stipulate to this data is factually incorrect.

As discussed on our brief call, we believe there is a conflation between authenticity, foundation, hearsay, and relevance with regards to the treatment of the DOE-25s and many of the other “bucket 3 documents.” Based on our discussion, I believe you also agree there is a nuance. To be clear, there are multiple levels of foundation and relevance that you cannot deny the State is the proper party to stipulate to. For example, the State cannot seriously contend that it is unable to stipulate that these are the true and correct copies of the DOE-25s submitted to the State, that these are the copies of the DOE-25 used to compile the State’s consolidated data, and that the consolidated DOE-25s (among other documents and calculations based on the expenditures in them) are (1) the numbers used to calculate data that DOE publishes on its website regarding per pupil expenditures, (2) the numbers used to determine the per pupil expenditure threshold for catastrophic aid (which the State has claimed should be considered part of adequacy funding).

Based on our conversation, we understand you generally agree the State does not contest these facts. So a full repudiation of the agreement is unwarranted. We reserve our rights to hold you to the fact that we had an agreement as to the full admissibility of these documents on everything other than the limited relevance objection that you raised yesterday and that we were willing to accommodate. However, we believe that it would be worthwhile to narrow the scope of disagreement that we take to the Court. To that end, we propose the following:

To limit the issue to hearsay and relevance objections we need to do some combination of the following: (1) you confirm that you agree to admit the DOE-25s as ID (i.e., authentic as the submitted DOE-25s and the underlying data for the State’s documents / calculations) but not for the truth of the matter asserted (i.e., you can object that the substance of the DOE-25 as evidence of the districts’ actual expenditures and revenues; (2) you confirm what facts you are willing to stipulate to regarding the State’s uses of the DOE-25 and the foundational points that the State is the proper witness to authenticate (i.e., collection of data, uses of data, etc.); and/or (3) depending on what you agree to on point (2), we will need to raise the issue with witnesses to establish our basis for relevance and the residual hearsay exception (which may include Mark and/or Commissioner Edelblut or whatever custodian of records the State may need to designate to speak to these issues). As discussed, we are re-issuing our notice that we intend to move to admit these documents (among other grounds) pursuant to Rule 807(b). This will also require testimony from DOE witnesses as discussed.

We are also filing a motion to tee up this dispute for the Court later today. In the interest of making sure we can properly frame the dispute for the judge please confirm you agree that:

- That you agree to admit the DOE-25s as ID
- These are the true and correct copies of the DOE-25s submitted to the State,
- These are the copies of the DOE-25 used to compile the State’s consolidated data,
- That the consolidated DOE-25s (among other documents and calculations based on the expenditures in them) are (1) the numbers used to calculate data that DOE publishes on its website regarding per pupil

expenditures and (2) the numbers used to determine the per pupil expenditure threshold for catastrophic aid (which the State has claimed should be considered part of adequacy funding).

To the extent you disagree with any of those bullets, please provide us tonight with a response as to what you are willing to agree to so we can put it in our motion. That way we can have a targeted dispute in front of the Judge on the relevant legal issues.

We will have a separate follow-up with regards to individual documents you have requested more information for and for any documents we dispute which bucket is the appropriate bucket.

However, in the meantime, we note that you've flagged that your agreement to certain exhibits (such as 013-A through 013-F) is subject to your agreement to the document itself because the links are to online portals. We have confirmed with the Court Monitor that the State has had access to our individual exhibits since we uploaded them on Monday. In the court monitor's words this morning: "You moved your evidence to the bench trial bundle. The defense should be able to see everything ... Once something is in the "bench trial" bundle it is open for everyone to see." Please take a look at the exhibits we uploaded. We believe that will resolve most of your questions.

Best,

Mike

Michael-Anthony Jaoude, Senior Associate

Harter Secrest & Emery LLP

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From: Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>

Sent: Wednesday, September 25, 2024 11:09 PM

To: Miller, Rory <Rory.S.Miller@doj.nh.gov>; King, Kim <kim.king@whitecase.com>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>

Cc: Tsier, Alice <alice.tsier@whitecase.com>; Jaoude, Michael-Anthony <mjaoude@hselaw.com>; Munich, John R. <john.munich@stinson.com>; Warr, J. Nicci <nicci.warr@stinson.com>; Buchheit, Zachary T.

CAUTION: External email. Beware of links and attachments.

Mike,

As I previewed for you on the phone earlier, we have divided the documents that you've asked us to stipulate to into three different buckets.

The first bucket is documents that we agree can come in as full exhibits pursuant to the stipulation you negotiated with Rory.

The second bucket is documents that we can agree to stipulate to as to authenticity, but do not agree are relevant to the claims or defenses in this case. We do not believe that the stipulation sufficiently preserves that objection, or that it even could given that the New Hampshire Supreme Court disfavors standing objections. So we cannot stipulate to the admissibility of these documents. As I mentioned during our call, it may make sense for you to move to admit these documents at the start of trial, at which point we can raise our objections as to relevance, you can respond, and the judge can decide whether he wants to admit the documents over our objection, exclude the documents, or hold any ruling in abeyance pending live testimony. We appreciate that the court's rulings may determine whether you need to call any state witnesses other than Mark and who those witnesses may be.

The third bucket is documents that we cannot agree to stipulate to, at least without additional information. In the absence of an agreement on a stipulation as to these documents before trial, we will require that you seek to admit them, if at all, through live testimony.

The following documents are in the **first bucket**:

- Exhibit 011
- Exhibits 013-A through 013-F (subject to agreement over the document itself, as the links are to online portals that may not work with Caselines)
- Exhibits 014-A through 014-G (subject to agreement over the document itself, as the links are to online portals that may not work with Caselines)
- Exhibits 016-A through 016-H
- Exhibit 028
- Exhibits 044-A through 044-H
- Exhibit 055
- Exhibits 063-A through 063-G
- Exhibits 064-A through 064-J (but replace 064-F with final version to be produced by State)
- Exhibits 066-A through 066-G
- Exhibits 068-A through 068-D
- Exhibits 068-J through 068-N
- Exhibits 068-II through 068-MM
- Exhibits 070-A through 070-H
- Exhibits 071-A through 071-E
- Exhibits 072-A through 072-E
- Exhibits 073-A through 073-E
- Exhibits 079-A through 079-G

The following documents are in the **second bucket**:

- Exhibits 008-A through 008-E
- Exhibits 010-A through 010-G

- Exhibit 020-A
- Exhibits 027-A through 027-P
- Exhibits 038-A through 038-E
- Exhibits 052-A through 052-F
- Exhibits 056-A through 056-G
- Exhibits 057-A through 057-F
- Exhibits 058-A through 058-I
- Exhibits 059-A through 059-F
- Exhibits 060-A through 060-F
- Exhibits 061-A through 061-G
- Exhibits 062-A through 062-F
- Exhibits 065-A through 065-O
- Exhibits 068-P through 068-FF
- Exhibit 068-NN through 068-JJJ
- Exhibits 076-A through 076-G
- Exhibits 077-A through 077-G
- Exhibits 080-A through 080-C
- Exhibits 082-A through 082-G
- Exhibits 084-A through 084-J

The following documents are in the **third bucket**:

- Exhibits 009-A through 009-E: We can stipulate to the authenticity of these documents, but cannot stipulate to their admissibility without understanding their relevance or knowing who the sponsoring witness is.
- Exhibits 029-A through 031: We can stipulate to the authenticity of these documents, but cannot stipulate to their admissibility without understanding their relevance or knowing who the sponsoring witness is.
- Exhibits 034 and 034: We can stipulate to the authenticity of these documents, but cannot stipulate to their admissibility without understanding their relevance or knowing who the sponsoring witness is.
- Exhibits 053-A through 053-F: These are the district-specific DOE25s. We don't agree that a state witness will be able to lay a sufficient foundation as to these documents, given that they're generated by the school districts themselves. We also will need to preserve an objection as to their relevance.
- Exhibits 081-A through 081-F: These documents are not Department of Education or Department of Revenue Administration documents. They are hosted on the Department of Administrative Services website. It's also not clear to us why they're relevant. We can't stipulate to their admissibility without understanding their relevance or who the sponsoring witness would be.

Omitted from this list are the following exhibits:

- Exhibit 067-B: See Rory's email below.
- Exhibit 068-A: This link goes to a hub, not a specific document; if you could send us the specific document you intend to use, we'll review and get back to you.
- Exhibits 068-E through 068-I, 068-GG through 068-HH: These documents appear to be duplicative of the documents in Exhibit 066
- Exhibits 078-A through 078-G: These documents appear to be duplicative of the documents in Exhibit 10
- Exhibits 083-A through 083-C: These links go to webpages containing a number of different documents, and it's not clear which of these documents you intend to use. If you can send us specific documents, we'll review and get back to you.

I hope this is helpful. Please let me know if you'd like to discuss.

Sam

From: Miller, Rory <Rory.S.Miller@doj.nh.gov>
Sent: Wednesday, September 25, 2024 4:58 PM
To: King, Kim <kim.king@whitecase.com>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Tsier, Alice <alice.tsier@whitecase.com>; Michael-Anthony Jaoude <mjaoude@hselaw.com>; Munich, John R. <john.munich@stinson.com>; Warr, J. Nicci <nicci.warr@stinson.com>; Buchheit, Zachary T. <zachary.buchheit@stinson.com>; Tomasky, Patricia L. <patricia.tomasky@stinson.com>
Subject: RE: Rand v. State | Annotated Exhibit List

Thanks for this. We are in the process of stamping the additional requested materials and should have them late tonight or tomorrow. There are a couple of notes:

Exhibit 27 – We raised the problem with this exhibit as described during our the call. It is still unclear from this what you are specifically designating as the exhibit, what you need the state to produce, and what is not publicly available. It looks like it ***might*** just be the annual performance plans, but if it is something else that you’re looking to be given, let us know. If it is just the performance plans, those are all already on the website.

Exhibit 53-we do not believe that it is appropriate to consolidate all district-by-district DOE-25s per year into a single exhibit, but that’s just a numbering issue; we’re going to provide all the various DOE-25s.

Exhibit 54-Same issue about consolidating as Exhibit 53. Additionally, 2024 is not yet available. We are providing through 2023 as a result.

Exhibit 62-We have also included the 2024-2025 memorandum. Note that these are done by school year so your exhibit list identification by a single year is might create issues in making sure everyone is talking about the same document.

Exhibit 64 – Exhibit 64-F appears to be marked as a draft. We are producing the final version that should replace it (although we haven’t cross-compared the contents).

Exhibit 65- The only other manual apart from the website is a June 15, 2023 version that we are providing.

Exhibit 67 – we’re still running a version or two of the document we think you’re looking for to ground and ensuring that it is public/not privileged; it may be slightly later than the rest of the production.

Exhibit 68 – All documents on the “Other State Aid” programs website are the entirety of the materials that the state has, so there’s nothing further available.

Exhibit 77-the subpoenas duces tecum called for “the most recent five years available” all of which are on the website; these additional ones are outside that date range and we haven’t gone to gather them

From: King, Kim <kim.king@whitecase.com>
Sent: Tuesday, September 24, 2024 11:15 PM
To: Miller, Rory <Rory.S.Miller@doj.nh.gov>; Garland, Samuel <Samuel.RV.Garland@doj.nh.gov>; Galdieri, Anthony <Anthony.J.Galdieri@doj.nh.gov>
Cc: Tsier, Alice <alice.tsier@whitecase.com>; Michael-Anthony Jaoude <mjaoude@hselaw.com>
Subject: Rand v. State | Annotated Exhibit List

EXTERNAL: Do not open attachments or click on links unless you recognize and trust the sender.

Dear all:

As discussed at today’s meet and confer, please find attached an annotated excel version of our exhibit list, as amended on September 23, 2024.

You will see that we have annotated the attached excel with links to the exhibits that we want to stipulate to, and it is color-coded for this purpose in the manner of our previous annotated list.

- We included comparison columns for both the previous and corrected Plaintiffs' exhibit numbering.
- Additionally, as requested, we have broken down the Special Education Performance Plans (027) and are taking them under advisement. We reviewed our exhibit list and at this time are unaware of any further line items that would require breaking down into separate exhibits.
- Please note the separate tab titled "Filtered (produce)": here we have filtered for the subset of documents that we request the State produce. That would be any and all line items included in this tab that is in color.

Thank you for your review of the attached.

Best regards,
Kim

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