

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.

**PLAINTIFFS' AMENDED¹ OBJECTION TO DEFENDANT'S MOTION TO EXCLUDE
SUPPLEMENTAL DISCLOSURES**

Plaintiffs, by and through the undersigned counsel, respectfully object to the Defendant's motion to exclude certain of Plaintiffs' exhibits identified on Plaintiffs' September 3, 2024 exhibit list and to exclude any testimony as to the substance of these exhibits ("**Motion**"). In support of this objection, the Plaintiffs state as follows:

I. Introduction

1. The State has argued for months that trial should be delayed from the September 30, 2024 date set by this Court when it lifted the stay of this case nearly six months ago. Rather than prepare for trial, the State has chosen to avoid requests for exchanges of exhibits, attempt to

¹ Plaintiffs submit this Amended Objection to correct two editorial errors in Plaintiffs' Objection to Defendant's Motion to Exclude Supplemental Disclosures, which Plaintiffs discovered after filing.

exclude Plaintiffs' evidence, and attempt to delay the start date of trial. The present motion is a pretext for the State's goal of indefinite delay of these proceedings.

2. Throughout this litigation, the State has persistently filed motions to stay or reconsider previous rulings, despite there being no new evidence or legal basis to support such requests. These motions have served no purpose other than to delay the proceedings and burden the Court with redundant and meritless filings. All were filed absent a meet and confer with Plaintiffs. Such conduct is a clear attempt to frustrate the judicial process and avoid timely resolution of the case.

3. Defendant has also filed motions to exclude expert and fact witnesses whose testimonies are essential to Plaintiffs' case. Notably, the State's recent motions as to these witnesses are nearly identical to those previously rejected along with the State's motion for summary judgment. The redundancy of these filings highlights their strategic purpose: to delay proceedings and obstruct the Plaintiffs' ability to present their case effectively.

4. Tellingly, after the State's filing of the Motion, Plaintiffs reached out to the State multiple times including that night to discuss objections to the proposed exhibits and clarify their willingness to withdraw certain exhibits if objections were not resolved via meet and confer. This would give the State the relief it sought without the need for motion practice. The State refused, demonstrating their true intent: to once again delay the trial.

5. Plaintiffs respectfully request that the Court deny the Motion in its entirety. Or, in the alternative, reserve its ruling on the exclusion of certain exhibits until trial, when the Court can determine if the excluded evidence is ultimately relied upon at trial and, if it is, is indeed prejudicial based on the content of the evidence and witness testimony.

II. Plaintiffs' Exhibit Lists

6. On September 3, 2024, Plaintiffs filed their Exhibit List with the Court “designat[ing] the documents identified . . . as the exhibits that Plaintiffs may use at the trial.” Pl.’s Ex. List (“Original Exhibit List”), at 1.

7. Prior to filing the list, Plaintiffs had reached out to the State for over a week to set a date to exchange exhibits and discuss any objections. The State refused. Most of the proposed exhibits on Plaintiffs list were marked as “State Education and Tax Data” pending production or stipulation from the State. *Id.* at 6-21.²

8. At the pretrial conference, the State asked Plaintiffs to provide a proposed stipulation and an annotated version of their exhibit list with links for the exhibits that Plaintiffs wanted to admit into evidence by stipulation. Counsel for the State told Plaintiffs’ counsel that they would review the annotated exhibit list, and the stipulation and raise any issues promptly.

9. The next day, Plaintiffs sent the State a color-coded, annotated version of Plaintiffs’ exhibit list (the “Annotated Exhibit List”), including in every feasible instance, a link to the exact document the Plaintiffs propose to include in the stipulation. *See* Ex. A at 2-3 (e-mail dated Sept. 5, 2024, from A. Tsier to R. Miller, S. Garland, and A. Galdieri). On that list, Plaintiffs indicated that 40 exhibits would come from Plaintiffs’ production.³ A copy of the Annotated Exhibit List is attached as Exhibit C.

² Plaintiffs noted on the Original Exhibit List that these exhibits were subject to trial subpoenas served on the State on July 30, 2024. *See* Pl.’s Notice of Trial Subpoena and Subpoena Duces Tecum. The State has yet to comply with these subpoenas.

³ That number shrunk further by the time Plaintiffs filed a revised exhibit list on September 23, 2024, after Plaintiffs identified and withdrew duplicates from their list.

10. The cells marked “Plaintiffs’ Production” from the Annotated Exhibit List make clear how readily identifiable these documents were.

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
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		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
EE-1		Resume, Kevin Clougherty	Plaintiffs’ Production
I-1		Expert Report of Corinne Cascadden	Plaintiffs’ Production
I-1		Ex. A to Expert Report, Resume of Corinne Cascadden	Plaintiffs’ Production
I-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
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 Regional School District 2017-18 School Counseling Report	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

11. Between September 4 and September 13, Plaintiffs repeatedly emailed the State asking to meet and confer about the Exhibits so that the parties could work out any exhibit issues, finalize the stipulation, and exchange exhibits. *See* Exs. A. and B (e-mail dated Sept. 11, 2024, from A. Tsier to R. Miller, S. Garland, and A. Galdieri). The State did not agree to any of those requests for a meeting. On Friday, September 13, however, the State agreed to the stipulation in principle, provided Plaintiffs’ accepted some changes to the language of the stipulation. The State did not raise any issues or any questions about Plaintiffs’ exhibits or respond to any of Plaintiffs’

outstanding requests to meet about the exhibits or set a time for the parties to exchange them. *See* Ex. A at 2.

12. With the State refusing to engage on an exhibit exchange, after the weekend, Plaintiffs finalized bates-stamping the 28 exhibits on their list that they had not yet produced and shared them with the State on Tuesday, September 17, 2024. *See* Ex. D (Sept. 17, 2024 e-mail from K. King to R. Miller, S. Garland, and A. Galdieri). After providing these exhibits, Plaintiffs' counsel told the State: "You should now have access to all of Plaintiffs' exhibits. We anticipate receiving the same from the State at your next opportunity." *Id.* To date, Plaintiffs have still not received the State's exhibits.

13. Of the 27 documents⁴ produced:

- One was a spreadsheet with Dr. Freeman's adequacy analysis that Plaintiffs provided to the State in advance of Dr. Freeman's deposition, but because it had not been bates-stamped, Plaintiffs now provided a bates-stamped copy for ease of reference in the record (1 page).
- Ten documents (37 pages) were Plaintiffs' tax bills, which Plaintiffs intended to attach to Plaintiffs' affidavits, as proof that Plaintiffs own property in New Hampshire. Plaintiffs sent drafts of the affidavits to the State on September 10, referring to the tax bills, and asking if the State had any questions. *See* Ex. E (e-mail from A. Tsier to R. Miller, S. Garland, and A. Galdieri). The State did not.⁵
- The remaining sixteen documents, all of which were identified clearly on the Original and Annotated Exhibit Lists, were documents that Plaintiffs had received in the preceding weeks from their witnesses during preparation for trial. They include:

⁴ To clarify, these are 27 documents representing 28 exhibits.

⁵ These affidavits are being provided in lieu of trial testimony, per an agreement between the parties, in order to ease the burden of trial on all involved. The underlying tax bills are the only documents that could have been produced in discovery, as they were the only ones in Plaintiffs' possession, custody, or control, at that time.

- The resume of Ms. Annette Blake, counselor at Belmont middle school, and 4 documents describing, on a general level, school counseling in her district.
- The resume of Dr. Jennifer Dolloff's and a list of districts she worked in (the latter is a Rule 1006 exhibit).
- Three documents Dr. Cascadden retrieved to refresh her recollection of the detail of her district's budget, as several years have passed.
- Three Collective Bargaining Agreements that Dr. Freeman retrieved to confirm his recollection of certain salaries.
- Three documents describing the Pittsfield district academic program, staff salaries, and how certain Pittsfield salaries compared to other districts in the State. Dr. Freeman recently retrieved these documents and shared them with Plaintiffs. He did so in order to confirm his memory and to refresh his recollection in advance of trial with respect specific names of teachers and class sizes,⁶ given the length of time that has passed.

14. With the exception of the 10 tax documents above, none of the documents were in Plaintiffs' custody or control and could not have been produced by the discovery deadline. Plaintiffs added these documents to their exhibit list as soon as they learned their witnesses had reviewed these documents.

15. In the September 17 e-mail, the Plaintiffs represented that "a few documents in this production are recently received supplemental disclosures for our expert, John Freeman." *Id.* These exhibits were readily identifiable on the Annotated Exhibit List: **Exs. C-1, D-1, E-1, G-1 to G-11**. Notably, these exhibits did not alter Dr. Freeman's opinions or analysis as the State

⁶ See Deposition of John Freeman (July 13, 2023): 29:4-10, 166:22-167:4, 166:22-167:4, 160:6-15, 111:10-17, 172:1-4.a.

suggests. They were documents Dr. Freeman used to refresh his recollection regarding the Pittsfield school district, nearly all of which is data that is publicly available or information already present in the documents produced prior to his deposition.

16. With the exception of these exhibits, every other exhibit relating to Dr. Freeman, identifiable by the “Plaintiffs’ Production” tag and based on the extensive document descriptions, had previously been produced (either as a native or previously marked with a bates number).

17. In sum, the documents at issue in this motion are 27 documents (one of which is the bates-stamped version of the Pittsfield adequacy study (i.e., a reproduction))—all of which Plaintiffs clearly identified on their exhibit list filed on September 3, 2024, and which were clearly separated out on the annotated list that Plaintiffs provided to the State as a courtesy on September 5.

18. Now, the State represents to the Court that Plaintiffs’ September 17 production “contained *nearly 300 documents* (RAND00000394 – RAND00000673) that Plaintiffs have never identified to the State as documents they intend to use at trial, *never previously disclosed* or produced to the State, *or even suggested that any such documents would be forthcoming* until dumping the documents on the State less than two weeks before trial.” State’s Motion to Exclude, (Sept. 23, 2024) (“Mot.”) ¶ 16 (emphasis added).⁷ The State has provided no explanation as to why it has been sitting on these issues since September 5 and did not raise any of these questions before now.

⁷ Plaintiffs believe the State meant 300 pages of documents. Plaintiffs’ production contained only 27 documents.

19. As noted above, the Plaintiffs' September 17, 2024 production contained only 27 documents, not 300. *See supra* ¶ 16.

20. At no point between September 5 and September 23, did the State accept Plaintiffs' repeated proposals to meet and confer regarding exhibit exchange and objections.

21. On Friday, September 20, 2024 the Plaintiffs once again reached out to the State to set a meet and confer to resolve outstanding issues including issues regarding the exhibits. The State responded on Monday, September 23, 2024 acknowledging a meet and confer would be beneficial but stating they were unavailable to meet and confer until tomorrow at 3pm. Plaintiffs accepted. Unbeknownst to the Plaintiffs, the State was unable to meet and confer regarding exhibits on Monday because the State was busy preparing its two motions to ambush Plaintiffs, while Plaintiffs were anticipating to discuss the objections at the scheduled meet and confer. Had the State waited until the meet and confer to file its objections, as it is required to do by local rule, Plaintiffs would have provided the State with the above information.

22. After the filing of the State's motions, Plaintiffs reached out to the State immediately and asked that they withdraw the motion until tomorrow's meet and confer as Plaintiffs were willing to discuss the objections and wanted the opportunity to withdraw objectionable exhibits as opposed to filing motion practice in front of the Court. The fact that the State refused to engage in a discussion that would ultimately give them the relief they allegedly seek is telling of their true intentions.

III. Plaintiffs' Production Was Prompt

23. Plaintiffs' timely production of their trial exhibits complies with applicable discovery rules.

24. “[A] party must without awaiting a discovery request, provide to the other parties . . . a copy of all documents, electronically stored information, and tangible thing that *the disclosing party has in his or her possession, custody or control* and may use to support his or her claims or defenses.” N.H. Super. Ct. R. 22(a)(2). This production must be supplemented “promptly upon becoming aware of the supplemental information.” N.H. Super. Ct. R. 22(c).

25. Most of these exhibits provided to the State on September 17 were not in the Plaintiffs’ custody or control, with the exception of the Plaintiffs’ tax bills.⁸ Once Plaintiffs became aware of the existence of the other documents, they promptly turned them over the State.

26. The State improperly conflates possession of materials by the Plaintiffs’ witnesses with possession of materials by the Plaintiffs themselves. Indeed, most of the documents which the Plaintiffs produced on September 17, 2024 were provided to Plaintiffs in the course of preparation for trial. *See supra* ¶ 16. Since these documents were not in the custody or control of the Plaintiffs themselves, the Plaintiffs could not possibly have disclosed them to the State, and in any event was not obligated to do so. *See* N.H. Super. Ct. R. 26(a)(2).

27. The State acknowledges the possibility that the Plaintiffs may have received documents recently from its witnesses. Mot. ¶ 25. The State brushes this possibility aside by stating that “it is no excuse.” *Id.* But the State cites to no case law or court rule to support its

⁸ As to the ten tax bills, Plaintiffs submit that there’s no prejudice because they are simply being used to support Plaintiffs’ testimony that they own property in New Hampshire. Plaintiffs further submit that given the stipulation the parties have reached to permit these witnesses to testify by affidavit and general cooperation from the State regarding the affidavits since the filing of this motion, the State would not object to their inclusion.

position. The rule is clear: only materials in the Plaintiffs' custody or control must be disclosed. N.H. Super. Ct. R. 22(a)(2). The State's unsupported conclusory assertions do not rebut this.

28. The State's motion should be denied because the Plaintiffs have promptly complied with their obligation to supplement their automatic disclosures.

IV. The State Was Not Prejudiced by the Plaintiffs' Disclosures

29. The State's requested relief is inappropriate. The State is asking not only to exclude the exhibits themselves from evidence, but to preclude witnesses from testifying to their subject matter. There is no basis to in any way limit the subject matter of a witness' testimony simply because they've reviewed for refresh and recollection under N.H. R. Evid. 612. Under that rule, such documents do not have to be provided until the date of the hearing [or prior to]. *Id.*

30. Moreover, there's no basis to exclude these 27 documents—much less their substance.

31. The exhibits the Plaintiffs recently disclosed supporting the testimony of its fact witnesses are in line with previously disclosed information about the testimony those witnesses would provide. None of these documents requires the State to investigate new legal theories or engage in new fact-finding. None alter the opinions or conclusions that these witnesses are prepared to testify to.

32. The State has failed to articulate why the production of a handful of documents that include resumes, class lists, budget data, tax bills, collective bargaining agreements, etc. substantively prejudice their case. The State's argument that they would have issued more discovery is contrived – the State has not issued any discovery (other than a handful of depositions) in two years.

33. The State argues that the Plaintiffs committed a discovery violation by submitting materials supporting the testimony of its expert witness, Dr. John Freeman. *See* Mot. ¶¶ 22-23 (citing *J & M Lumber & Const. Co. v. Smyjunas*, 161 N.H. 714, 723 (2011)).

34. The State’s own case citation illustrates why it is not entitled to exclusion of the documents at issue in this motion. In *J&M Lumber*, the New Hampshire Supreme Court affirmed the decision of a trial court which *denied* a motion to exclude similar to the one at bar. 161 N.H. at 723. Its reasoning was simple: the defendant had failed to demonstrate that the supposed discovery violation had caused him any prejudice. *Id.* The defendant claimed that he “had no notice of the underlying opinions or substance of the expert testimony” prior to trial. *Id.*; *compare* Mot. ¶ 29 (“Plaintiffs’ failure deprives the State from meaningful access to the information with enough time to review and analyze the information, probe the information for its relevance to the claims and defenses at issue, conduct discovery of the information, and prepare for trial.”).

35. The facts of the present case are even more damaging to the State than they were for the defendant in *J&M Lumber*. In *J&M Lumber*, the defendant was apparently provided with nothing more than a description of the substance of the expert’s testimony. *Id.* (noting that defendant “understood” that the witness “was going to review financial records”). In this case, the State has been provided with detailed disclosure concerning Dr. Freeman, including his background, the materials he has relied upon, and the fine details of his opinions. The State has deposed him and presented its own opposing expert witnesses. The State has filed multiple motions regarding Dr. Freeman’s opinions and Plaintiffs have articulated the substance of his opinions in each objection. The State cannot plausibly claim that the disclosure of a handful of

new documents, concerning subject matter well within the previously disclosed bounds of Dr. Freeman’s testimony, prejudices its case so deeply that the documents must be excluded.⁹

36. The State argues that it is prejudiced because the Plaintiffs have “failed to identify which of these documents they intend to use to support [Dr.] Freeman’s testimony.” Mot. ¶ 14. The State has known since 2022 that Dr. Freeman served as the Superintendent of Schools in Pittsfield. The handful of documents which support Dr. Freeman’s testimony were all identified with titles which explicitly reference Pittsfield.

37. Further, to the extent the State claims prejudice, this is the result of their failure to engage a meaningful conversation with regards to exhibits. The State did not contact the Plaintiffs with any concerns about the September 5 disclosures, despite being encouraged to do so. *See Ex. A (“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.*”)* (emphasis added).

38. Plaintiffs’ counsel received no response from the State when it offered to “go over this together”. The State took no action until September 23, 2024, when it filed the instant motion after already agreeing to a meet and confer with Plaintiffs. *Id.*

⁹ Notably, these documents include information that is produced in his report. For example, Dr. Freeman’s report and annotated budget delineated the process he used to reduce the budget and a list of positions cut. The mere fact that certain documents add names to the specific positions and indicate the particular class sizes each teacher taught cannot be considered prejudicial.

39. On September 24, 2024, at the meet and confer, Plaintiffs for the third time invited the State to share its concerns about specific documents and to potentially negotiate a withdrawal of certain documents giving the State the relief it seeks. Counsel for the State declined.¹⁰

40. In the instant motion, the State asserts that the Plaintiffs have failed to explain or clarify various matters. *See, e.g.*, Mot. ¶ 5 (“Plaintiffs have not provided any meaningful explanation . . .”); ¶ 15 (“Plaintiffs have not explained, despite the State’s requests . . .”). The Plaintiff cannot possibly provide explanations to the State if the State does not respond to e-mails and will not schedule meetings.

41. The Plaintiffs have done all that the law requires to put the State on notice of the case they will present at trial, and they have reached out to the State with efforts to go even farther. The State cannot use its own failure to cooperate in this core function of the adversarial process to punish the Plaintiffs.

V. Conclusion

42. This Court should deny the State’s motion because the disclosures have not caused the State any prejudice. The fact that the State refuses to engage in a conversation that would permit Plaintiffs to alleviate any so-called prejudice is telling. They are not concerned about the documents, but they are attempting to avoid a trial.

¹⁰ Furthermore, the State has taken two recent depositions in which the substance of these documents was at issue. With regard to Ms. Blake, the Belmont and Shaker documents cover uncontroversial facts about school counseling at Shaker, which were all covered topics during Ms. Blake’s deposition. The State has not indicated they had additional questions they needed to ask or sought that they haven’t already asked about. The State deposed Dr. Dolloff for an additional 2 hours on Friday, September 20 (two days after Plaintiffs provided the documents on September 17). The State could have asked questions at Dr. Dolloff’s deposition. It is not clear how the State is prejudiced here.

43. To the extent the Court is inclined to rule on the State's motion, Plaintiffs suggest that any evidentiary issues be handled at trial to determine whether the identified documents are ultimately relied upon and, in context of witness testimony, are indeed prejudicial.

44. For the foregoing reasons, the Court should deny the State's motion to exclude the documents the Plaintiffs produced on September 17, 2024.

Dated: September 26, 2024
Concord, New Hampshire

Respectfully submitted,

Counsel for Plaintiffs

/s/ John E. Tobin Jr.

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* *admitted pro hac vice*

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 26th 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

From: Tsier, Alice
Sent: Wednesday, September 25, 2024 1:01 PM
To: King, Kim
Subject: FW: Rand v. State | Stipulation and Exhibit List

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

From: Tsier, Alice
Sent: Monday, September 16, 2024 5:55 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

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?

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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: 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

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

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

From: Tsier, Alice
Sent: Wednesday, September 25, 2024 12:59 PM
To: King, Kim
Subject: FW: 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

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

From: Tsier, Alice
Sent: Wednesday, September 11, 2024 2:53 PM
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: 'John Tobin' <jtobinjr@comcast.net>; 'Andru Volinsky' <andruvolinsky@gmail.com>; King, Kim <kim.king@whitecase.com>; 'Mike Jaoude' <majaoude13@gmail.com>
Subject: RE: Re: Final RE: Draft Subpoenas (NH Education Funding)

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
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

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
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

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
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

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)

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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 C

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/lplatform/Report/Report?path=%2FBDMQ%2FiPlatform%20Reports%2FEnrollment%20Data%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"	<i>Id.</i> (toggle by year)
L-3		Report titled "2020 - 2021 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>Id.</i> (toggle by year)

L-4		Report titled "2019 - 2020 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>Id.</i> (toggle by year)
L-5		Report titled "2018 - 2019 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>Id.</i> (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"	<i>Id.</i> (toggle by year)
L-8		Report titled "2021 - 2022 District Fall Enrollments as of October 1, 2021"	<i>Id.</i> (toggle by year)
L-9		Report titled "2020 - 2021 District Fall Enrollments as of October 1, 2020"	<i>Id.</i> (toggle by year)
L-10		Report titled "2019 - 2020 District Fall Enrollments as of October 1, 2019"	<i>Id.</i> (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	<i>Id.</i>
V-3		Oct. 1 Daily Membership Report, 2019-2020	<i>Id.</i>
V-4		Oct. 1 Daily Membership Report, 2020-2021	<i>Id.</i>
V-5		Oct. 1 Daily Membership Report, 2021-2022	<i>Id.</i>
V-6		Oct. 1 Daily Membership Report, 2022 - 2023	<i>Id.</i>
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/iReport/Profile?Search for School or District Name (Master)=Pittsfield (District)&School or District=1&Entity ID of District Selected=439&Select Year=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/iReport/Finance?Search for School or District Name (Master)=Pittsfield (District)&School or District=1&Entity ID of District Selected=439&Select Year=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/summaryrevengep-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/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/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/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/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/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/files/inline-documents/FY21-IDEA-allocations-final.pdf
EEE-82		2020-2021 Preschool Allocations	https://www.education.nh.gov/sites/g/files/ehbemt326/files/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. (toggle by year)</i>
PPP-3		Report titled "2020 - 2021 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>Id. (toggle by year)</i>
PPP-4		Report titled "2019 - 2020 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>Id. (toggle by year)</i>
PPP-5		Report titled "2018 - 2019 Average Daily Membership (ADM) Based Upon Attendance and Residence"	<i>Id. (toggle by year)</i>
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. (toggle by year)</i>
QQQ-3		Report titled "2021 - 2022 District Fall Enrollments as of October 1, 2021"	<i>Id. (toggle by year)</i>
QQQ-4		Report titled "2020 - 2021 District Fall Enrollments as of October 1, 2020"	<i>Id. (toggle by year)</i>
QQQ-5		Report titled "2019 - 2020 District Fall Enrollments as of October 1, 2019"	<i>Id. (toggle by year)</i>
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)	report included but link not available on NDHOE website
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-start20-21.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
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
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.
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: King, Kim
Sent: Wednesday, September 25, 2024 7:57 PM
To: Mitrofanis, Zoe
Subject: FW: Rand Production 003-005

Kim King | Associate
T +1 212 819 8344 M +1 917 348 4976 E kim.king@whitecase.com
White & Case LLP | 1221 Avenue of the Americas | New York, NY 10020-1095

From: King, Kim
Sent: Tuesday, September 17, 2024 9:08 PM
To: 'Rory.S.Miller@doj.nh.gov' <Rory.S.Miller@doj.nh.gov>; 'Samuel.RV.Garland@doj.nh.gov' <Samuel.RV.Garland@doj.nh.gov>; 'Anthony.J.Galdieri@doj.nh.gov' <Anthony.J.Galdieri@doj.nh.gov>
Cc: Tsier, Alice <alice.tsier@whitecase.com>; Michael-Anthony Jaoude <mjaoude@hselaw.com>; 'Andru Volinsky' <andruvolinsky@gmail.com>
Subject: Rand Production 003-005

Dear all:

We have previously provided Plaintiffs' publicly available exhibits via weblinks; we are providing here those additional exhibits that are not publicly available (excluding documents that were previously provided to the State).

Please refer to the following share site link to access the production:
<https://amsfs.whitecase.com/ngdox/workspaces/08460289-2636-4b8a-a191-53712c3408ba/c7e3fc45-4292-41ae-825f-1fdce8f67cd3>

Note a few documents in this production are recently received supplemental disclosures for our expert, John Freeman.

You should now have access to all of Plaintiffs' exhibits. We anticipate receiving the same from the State at your next opportunity.

Best regards,
Kim

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EXHIBIT E

From: King, Kim
Sent: Wednesday, September 25, 2024 10:04 PM
To: Mitrofanis, Zoe
Subject: FW: Rand v. State | Plaintiff Affidavits
Attachments: Rand Affidavit.pdf; Lunn Affidavit.pdf; Lewis Affidavit.pdf; Russell Affidavit.pdf; Gabrielli Affidavit.pdf

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From: Tsier, Alice <alice.tsier@whitecase.com>
Sent: Tuesday, September 10, 2024 5:06 PM
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: Mike Jaoude <majaoude13@gmail.com>; Andru Volinsky <andruvolinsky@gmail.com>; Natalie Laflamme <natalie.laflamme@gmail.com>; John Tobin <jtobinjr@comcast.net>; King, Kim <kim.king@whitecase.com>
Subject: Rand v. State | Plaintiff Affidavits

Hi all,

As discussed at the hearing, we are sharing drafts of the plaintiff affidavits. We believe nothing in the affidavits is disputed and think they would obviate the need for testimony or cross examination from the plaintiffs.

Please let us know if you have any questions or comments this week. We are available to discuss if it would be helpful.

Many thanks,

Alice

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