

Brookline School Board
Wednesday, May 25, 2022
Captain Samuel Douglass Academy
6:00 PM

All Times are estimates and subject to change without notice

- 6:00 Call to Order
- 6:00 Agenda adjustments
- Correspondence/Resignations/Nominations
 - Approval of Minutes – April, 2022
- 6:15 **PUBLIC HEARING**
- **Special Education Expendable Trust Fund** – this Public Hearing is being held in accordance with RSA 198:20-c to expend funds from the Special Education Expendable Trust Fund
- 6:30 **PUBLIC HEARING**
- **Special Meeting – Bond Hearing Notice** – the purpose of this public hearing is to vote to cure the procedurally defective bond hearing notice related to the \$1,500,000 bond for an elevator and security improvements project at the Richard Maghakian Memorial School
- 6:45 Public Input
- 7:00 Principal's Report
- 7:10 **Discussion**
- Revenue and Expense Reports
 - Curriculum Update
- 7:25 **Deliberations**
- To see what action the Board will take regarding the approval of the general assurances for grant submissions to the DOE
 - To see what action the Board will take on the questions proposed by the Business Administrator in the Special Education Expendable Trust Fund memo
 - To see what action the Board will take regarding District's policy ACE – Procedural Safeguards: Non-Discrimination on the Basis of Handicap/Disability
 - To see what action the Board will take regarding District's policy IGE – Parental Objections to Specific Course Material
 - To see what action the Board will take regarding District's policy KEC – Policy on Reconsideration of Instructional Material
- 7:45 Motion to adjourn

**NOTICE OF PUBLIC HEARING
TO THE CITIZENS OF BROOKLINE, NH**

**Public Hearing
Wednesday, May 25, 2022
Captain Samuel Douglass Academy
6:15 PM**

A Public Hearing will be held at 6:15 PM, Wednesday, May 25, 2022 at the Captain Samuel Douglass Academy. This Public Hearing is being held in accordance with RSA 198:20-c to expend funds from the Special Education Expendable Trust Fund.

Ken Haag, Chair
Brookline School Board



Business Office Memo

To: Andrew Corey

From: Kelly Seeley

Date: 5/18/2022

Re: Recommendation for Usage of the Special Education Trust

Background Recap:

It has been anticipated from the beginning of the year that the District would need to use some amount of funds from the Special Education Trust to help cover the significant unexpected special education costs for FY22.

The first estimate was as high as \$200,000, however, one of the benefits of unfilled positions and open positions filled at lower salaries is to reduce the amount that will be needed from the Trust. The March estimate was \$125,000.

Current Status:

Below is a breakdown of the unexpected special ed costs:

Extended School Year (ESY): \$39,305

Contracted Services: \$275,363

Transportation: \$46,415

Total: \$361,083

Most of this cost continues to be covered by unfilled positions, open positions hired at lower salaries and by regular education and special education account lines that are in a frozen status.

Recommendation:

I now recommend that we use UP TO \$40,000 from the Special Education Trust and here is why:

As we get closer to the end of the year and costs are finalized, we have been able to reduce or close many encumbrances. We also received an unexpected \$30,000 in ARP (American Rescue Plan) grant money that we are using to offset special ed transportation costs. The May expense balance is still a conservative estimate but much tighter now that we have only a month and a half left in the fiscal year. The revenue estimate should remain relatively stable through June. Lastly, the projected balance of (\$48,217) offset by the \$40,000 from the Special Ed Trust would leave a balance of (\$8,217) (if everything remains the same). This balance can be offset to zero or higher by adjusting the Retained Fund Balance figure of \$140,161. This number represents the maximum amount the Board can approve. Last year the Board approved \$129K.

Please discuss with the Board and let me know the following three things:

1. What is the UP TO amount that the Board would like to use from the special education trust?
2. Is there a target amount that the Board would like to return to the taxpayers?
3. Does the Board want the Retained Fund Balance to remain at the maximum amount of \$140,161 (prior to any adjustments needed to zero out the deficit)?

NOTICE OF PUBLIC HEARING
BROOKLINE SCHOOL DISTRICT
TO THE CITIZENS OF BROOKLINE, NH

A public hearing will be held at 6:30 p.m. on May 25, 2022 at Captain Samuel Douglass Academy at which the School Board shall explain the reasons for holding the Special School District Meeting called by the following warrant:

**BROOKLINE SCHOOL DISTRICT
SPECIAL SCHOOL DISTRICT MEETING WARRANT
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the Brookline School District qualified to vote in District affairs:

You are hereby notified to meet at Captain Samuel Douglass Academy, 24 Townsend Hill Road in the Town of Brookline, New Hampshire at 6:30 p.m. on June 9, 2022 to act upon the following article:

Article 1: Special Warrant Article

Shall the District vote to cure the procedurally defective bond hearing notice related to the \$1,500,000 bond for an elevator and security improvements project at the Richard Maghakian Memorial School that was approved at the March 8, 2022 Voting Session?
(3/5 majority vote required)

This Special School District Meeting is called pursuant to RSA 40:16.

Given our hands this May 11, 2022.
A majority of the Brookline School Board

May 9, 2022

To: Brookline School Board
From: Superintendent, Andrew Corey
Re: Bond procedural defect

In executing the bond we were notified by bond counsel, Greg Im that he had identified a procedural defect with the bond hearing. To correct this procedural defect we will need to hold a special district meeting (proposed calendar below).

The special district meeting will ask the voters to ratify the January 12, 2022 bond hearing that was not properly noticed in the newspaper. The special meeting is conducted like a traditional town meeting format. The vote is **NOT** by official ballot (SB2). The vote is like an open town meeting and can be a show of hands or by secret ballot (slip of paper with yes or no). However the vote is done, there must be a tally of results to show approval by a 3/5 majority.

Although in practical effect, this is a second bite at the apple for voters who opposed the Article, the discussion at the Special Meeting should not be about the merits of the bond project. Rather, the discussion is whether the District is willing to disregard the procedural irregularity of the bond hearing notice. Discussion in favor of ratifying the bond hearing would include:

- That the hearing for the capital lease was properly noticed
- The bond was a contingency if the lease was not approved
- There was discussion about the bond at the public hearing

EVENT	DATE	
Board signs Warrant for Special Meeting	May 11	
Posting of Warrant	By May 18	14 clear days prior to Special Meeting
Notice of Public Hearing	By May 18	7 days prior to public hearing
Public Hearing	May 25	Not less than 7 days prior to Special Meeting
Special Meeting	June 9	

Brookline School Administrator's Report

May 25, 2022

Brookline Enrollment for School Year 21-22

	PreK-3	PreK4	K	1	2	3	4	5	6
Enrollment Total	7	9	80	82	80	80	88	82	83
Ed 306.12 Class Size			25	25	25	30	30	30	30
Divisor according to Policy IIB			17	17	20	20	23	23	23
Sections according to Policy IIB	12	12	4.76 sections	4.82 sections	4 sections	4 sections	3.83 sections	3.57 sections	3.61 sections
Teacher/Class Size according to Policy IIB			5 = 16.2	5 = 16.4	4 = 20	4 = 20	5=17.6	4 = 20.5	4 = 20.75
NESDEC	8	8	97	75	77	75	95	83	83

Calendar, Events, Programs

Brookline School District Total Enrollment - 591 students

RMMS - 338

CSDA - 253



Landmarks of Brookline

Guidance w/ KE and 1D



Upcoming Events:

May 27 - Early Release

May 27 - Gr. 3 Mystic Aquarium

May 31 - Gr. 4 Historical Society

June 1-8 Gr. 4-5 aimsweb Testing

June 1 - Gr. 4-6 Orch./Chorus Concert

June 2 - Gr. 4-6 Band Concert

June 3 - Silver Knights Game

June 8 - Grade 6 Hampshire Hills

June 10 - RMMS Field Day

June 13 - CSDA Field Day

June 14 - Grade 6 MS Visit

June 16 - Grade 6 Graduation

June 17 - Students Last Day of School

June 20 - Teachers Last Day of School

Brookline Staffing Needs:

RMMS -

2 MTSS Paraeducators,

3 Paraeducators

2 Custodians

CSDA Staffing Needs:

1 MTSS Paradeducator

1 Paraeducator

Brookline School District

FY22

as of 05/16/2022

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 2,751,929	\$ 1,872,596	\$ 708,854	\$ 170,478
Special Education	\$ 1,661,818	\$ 1,455,297	\$ 490,630	\$ (284,109)
Student Support Services	\$ 626,895	\$ 428,640	\$ 146,238	\$ 52,016
Instructional Staff Support	\$ 238,049	\$ 121,851	\$ 66,555	\$ 49,644
School Board/SAU Assessment	\$ 435,421	\$ 361,861	\$ 39,334	\$ 34,226
School Administration	\$ 499,174	\$ 421,789	\$ 64,464	\$ 12,920
Facilities	\$ 654,866	\$ 526,826	\$ 103,633	\$ 24,407
Transportation	\$ 610,199	\$ 494,614	\$ 133,450	\$ (17,865)
Benefits	\$ 2,556,562	\$ 1,826,001	\$ 672,785	\$ 57,776
Architect Design	\$ -	\$ 4,600	\$ -	\$ (4,600)
Debt Service	\$ 37,100	\$ 37,100	\$ -	\$ -
Transfers	\$ 455,000	\$ -	\$ 455,000	\$ -
TOTAL	\$ 10,527,012	\$ 7,551,175	\$ 2,880,943	\$ 94,894
Plus FY21 Expense Carryover	\$ 70,788	\$ 14,401	\$ 55,885	\$ 501
TOTAL FY21 + FY22	\$ 10,597,801	\$ 7,565,576	\$ 2,936,828	\$ 95,396

Revenue				
Description	Budget	YTD Revenue	Expected	In Excess of Budget
Local Property Tax	\$ 6,388,823	\$ 6,388,823		\$ -
Adequacy Aid Grant/Tax	\$ 2,797,900	\$ 2,189,843	\$ 608,057	\$ -
State				
Special Education Aid	\$ 122,546	\$ 151,105	\$ -	\$ 28,559
Full-Day Kindergarten Aid (Retro)	\$ 131,662	\$ 131,662	\$ -	\$ -
Food Service	\$ 2,100	\$ 7,364	\$ -	\$ 5,264
Federal				
Grants	\$ 190,000	\$ 169,086	\$ 20,914	\$ 0
Food Service	\$ 38,500	\$ 316,033	\$ 35,000	\$ 312,533
Medicaid	\$ 21,500	\$ 8,383	\$ 3,000	\$ (10,117)
Local				
Tuition	\$ 13,000	\$ 18,604	\$ 5,280	\$ 10,884
Impact Fees	\$ 33,000	\$ 20,980	\$ -	\$ (12,020)
Other	\$ 6,000	\$ 85,743	\$ -	\$ 79,743
Food Service Sales	\$ 124,400	\$ 3,177	\$ 500	\$ (120,723)
FY21 Expense Carryover	\$ 70,788	\$ 14,401	\$ 55,885	\$ (501)
Less: Contingency Fund	\$ 40,000		\$ 40,000	\$ -
Less: Facilities Maint. Fund	\$ 75,000		\$ 75,000	\$ -
Less: Special Education Fund	\$ 25,000		\$ 25,000	\$ -
Fund Balance to Reduce Taxes	\$ 647,101		\$ 647,101	\$ -
Retained Fund Balance	\$ (129,519)		\$ (129,519)	\$ -
TOTAL REVENUE	\$ 10,597,801	\$ 9,505,204	\$ 1,386,218	\$ 293,622

Total Expense Balance \$ 95,396

Total Revenue Balance \$ 293,622

To Food Service Unreserved Fund Balance \$ (197,074)

Unreserved Fund Balance \$ 191,944

Anticipated Reductions to Unreserved Fund Balance

Anticipated Needs for FY23

Maint. Trust \$ 75,000

Spec Ed Trust \$ 25,000

Contingency \$ -

Retained Fund Balance \$ 140,161 Max

Total Reductions \$ 240,161

Projected Fund Balance \$ (48,217)

Explanation of budget balances on current expense report

5/16/2022

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 170,478	Hiring savings and unfilled positions
1200	Special Education	\$ (284,109)	Unexpected special ed costs
2100	Student Support Services	\$ 52,016	Primarily hiring savings
2200	Instructional Staff Support	\$ 49,644	FTE reduction savings
2300	School Board/SAU Assessment	\$ 34,226	Legal services hire than expected
2400	School Administration	\$ 12,920	Various small savings
2600	Facilities	\$ 24,407	Unfilled positions
2700	Transportation	\$ (17,865)	Unexpected Spec Ed Costs
2900	Benefits	\$ 57,776	Savings with hiring, unfilled positions and plan choices
4300	Architect design	\$ (4,600)	RMMS Bathroom Design
5100	Debt Service	\$ -	
5200	Transfers	\$ -	
		\$ 94,894	

General explanation of what is included in each account category

Function	Description	Includes
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	Accounting line that reflects voted warrant articles covered by fund balance + grant and food service expense



Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

April 4, 2022

TO: Superintendents

FROM: Lindsey Labonville, Administrator
Bureau of Federal Compliance

SUBJECT: General Assurances FY 2023

The New Hampshire Department of Education (NHDOE) has developed the attached "General Assurances, Requirements and Definitions for Participation in Federal Programs" document that must be signed by all agencies and organizations that receive federal funds through the NHDOE. The federally funded programs which flow money through the NHDOE require each applicant to file certain assurances. Some of these assurances apply to all programs and are therefore, considered "general assurances."

The submission of general assurances is required in part by:

- Federal regulation 34 CFR §76.301 of the Education Department General Administrative Regulations (EDGAR), which requires a general application for subgrantees/subrecipients for participation in federal programs funded by the U.S. Department of Education that meets the requirements of Section 442 of the General Education Provisions Act (GEPA).
- Applicable federal statutes.
- Applicable regulations of other federal agencies.

The NHDOE has consolidated the general assurances into one document which also now includes requirements and definitions in an effort to provide more guidance relative to implementation of the underlying assurances. NHDOE requests an annual submission for all of your Local Education Agencies (LEA's). This will simplify the collection of assurances and facilitate the requirement that the NHDOE Commissioner

of Education certify to the Secretary of Education the status of all LEAs. In New Hampshire both School Districts and School Administrative Units (SAUs) are considered LEA's. Individual program policy establishes which of these two entities may apply for federal funds. As such, both the Superintendent and the local School Board Chairperson are required to sign the certifications of the attached document.

I am requesting that you and the local School Board complete the certifications at the end of the enclosed general assurance document; initial each page in the spaces provided and return it in full to the attention of the Bureau of Federal Compliance. That office will notify the directors of all NHDOE programs approving federal funds to LEA's when they have received your assurances. The directors of the various federal programs are not to request additional copies from you, but to accept the Bureau of Federal Compliance list as the basis for determining compliance with these requirements as one item in their approval of proposals for funding. Other program specific assurances will still be requested from the LEA's by individual NHDOE programs.

Compliance with these general assurances will be subject to review by NHDOE staff during on-site federal compliance monitoring. Annual audits by CPA's in accordance with the Single Audit Act may also include compliance checks.

On the Certification page, please include the name and number of the SAU office and the name of the School District which will be applying for funds, both certifying parties are asked to execute the document, and return to the NHDOE Bureau of Federal Compliance office no later than **June 30, 2022**.

If you should have any questions regarding these general assurances, please contact Lindsey Labonville, Administrator of the Bureau of Federal Compliance at Lindsey.L.Labonville@doe.nh.gov or at 603-271-3837.

New Hampshire Department of Education

FY2023

GENERAL ASSURANCES, REQUIREMENTS AND DEFINITIONS FOR PARTICIPATION IN FEDERAL PROGRAMS

Subrecipients of any Federal grant funds provided through the New Hampshire Department of Education (NHDOE) must submit a signed copy of this document to the NHDOE Bureau of Federal Compliance prior to any formula grant application being deemed to be “substantially approvable” or any discretionary grant receiving “final approval”. Once a formula grant is deemed to be in substantially approvable form, the subrecipient may begin to obligate funds which will be reimbursed upon final approval of the application by the NHDOE (34 CFR 708).

Any funds obligated by the subrecipient prior to the application being in substantially approvable form will not be reimbursable even upon final approval of the application by the NHDOE.

While there have been no significant changes notable in the last year, this FY2023 general assurances document contains a few minor differences from the FY2022 general assurances document. You are encouraged to do a side-by-side comparison of the two documents so that you thoroughly understand the requirements and deadlines to which you are agreeing.

Following your review and acceptance of these General Assurances, Requirements and Definitions for Participation in Federal Programs please sign the certification statement on the appropriate page and then initial each of the remaining pages where indicated.

Please note that the practice of the School Board authorizing the Superintendent to sign on behalf of the School Board Chair is not acceptable to the NHDOE in this case and will be considered non-responsive.

Once the document is fully executed, you may either email or mail a copy of the entire document to:

**New Hampshire Department of Education
Bureau of Federal Compliance
25 Hall Street
Concord, NH 03301
federalcompliance@doe.nh.gov**

Should you have any questions please contact Lindsey Labonville at 603-271-3837, or Jessica Lescarbeau at 603-271-3808.

General Assurances, Requirements and Definitions for Participation in Federal Programs

A. General Assurances

Assurance is hereby given by the subrecipient that, to the extent applicable:

- 1) The subrecipient has the legal authority to apply for the federal assistance, and the institutional, managerial, and financial capability (including funds sufficient to pay non-federal share of project costs, as applicable) to ensure proper planning, management, and completion of the project described in all applications submitted.
- 2) The subrecipient will give the awarding agency, the NHDOE, the Comptroller General of the United States and, if appropriate, other State Agencies, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
- 3) The subrecipient will not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. The subrecipient will record the Federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure non-discrimination during the useful life of the project.
- 4) The subrecipient will comply with the requirements of the assistance awarding agency (2 CFR 200.1 Definitions ‘*Federal Awarding Agency*’) with regard to the drafting, review and approval of construction plans and specifications.
- 5) The subrecipient will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.
- 6) The subrecipient will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- 7) The subrecipient will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- 8) The subrecipient will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to:
 - (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin;
 - (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex;
 - (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps;
 - (d) The Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age;

- (e) The Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse;
 - (f) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
 - (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records;
 - (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing;
 - (i) Any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and,
 - (j) The requirements of any other nondiscrimination statute(s) which may apply to the application.
- 9) The subrecipient will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchases.
 - 10) The subrecipient will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds. The subrecipient further assures that no federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
 - 11) The subrecipient will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported in whole or in part with federal funds.
 - 12) The subrecipient will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported in whole or in part with federal funds.
 - 13) The subrecipient will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
 - 14) The subrecipient will comply with all applicable requirements of all other federal laws, executive orders, regulations, and policies governing all program(s).
 - 15) The subrecipient will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and 2 CFR 200.501, Subpart F, "Audit Requirements," as applicable.
 - 16) The recipient will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a subrecipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.
 - 17) The control of funds provided to a subrecipient that is a Local Education Agency under each program,

and title to property acquired with those funds, will be in a public agency, and a public agency will administer those funds and property.

- 18) Personnel funded from federal grants and their subcontractors will adhere to the prohibition from text messaging while driving an organization-owned vehicle, or while driving their own privately owned vehicle during official Grant business, or from using organization-supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership On Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the US Department of Education).
- 19) The subrecipient assures that it will adhere to the Pro-Children Act of 2001, which states that no person shall permit smoking within any indoor facility owned or leased or contracted and utilized for the provision of routine or regular kindergarten, elementary, or secondary education or library services to children (P.L. 107-110, section 4303[a]). In addition, no person shall permit smoking within any indoor facility (or portion of such a facility) owned or leased or contracted and utilized for the provision of regular or routine health care or day care or early childhood development (Head Start) services (P.L. 107-110, Section 4303[b][1]). Any failure to comply with a prohibition in this Act shall be considered to be a violation of this Act and any person subject to such prohibition who commits such violation may be liable to the United States for a civil penalty, as determined by the Secretary of Education (P.L. 107-110, section 4303[e][1]).
- 20) The subrecipient will comply with the Stevens Amendment.
- 21) The subrecipient will submit such reports to the NHDOE and to U.S. governmental agencies as may reasonably be required to enable the NHDOE and U.S. governmental agencies to perform their duties. The subrecipient will maintain such fiscal and programmatic records, including those required under 20 U.S.C. 1234f, and will provide access to those records, as necessary, for those Departments/agencies to perform their duties.
- 22) The subrecipient will assure that expenditures reported are proper and in accordance with the terms and conditions of any project/grant funding, the official who is authorized to legally bind the agency/organization agrees to the following certification for all fiscal reports and/or vouchers requesting payment [2CFR 200.415(a)].

"By signing this General Assurances, Requirements and Definitions for Participation in Federal Programs document, I certify to the best of my knowledge and belief that the reports submitted are true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purpose and objectives set forth in the terms and conditions of the Project Award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise."

- 23) If an LEA, the subrecipient will provide reasonable opportunities for systematic consultation with and participation of teachers, parents, and other interested agencies, organizations, and individuals, including education-related community groups and non-profit organizations, in the planning for and operation of each program.
- 24) If an LEA, the subrecipient shall assure that any application, evaluation, periodic program plan, or report relating to each program will be made readily available to parents and other members of the general public upon request.
- 25) If an LEA, the subrecipient has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program, significant information from educational

research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects. Such procedures shall ensure compliance with applicable federal laws and requirements.

- 26) The subrecipient will comply with the requirements of the Gun-Free Schools Act of 1994.
- 27) The subrecipient will submit a fully executed and accurate Single-Audit Certification form to the NHDOE not later than December 31, 2022. The worksheet will be provided to each subrecipient by the NHDOE.
- 28) The subrecipient shall comply with the restrictions of New Hampshire RSA 15:5.
- 29) The subrecipient will comply with the requirements in 2 CFR Part 180, Government-wide Debarment and Suspension (Non-procurement).
- 30) The subrecipient certifies that it will maintain a drug-free workplace and will comply with the requirements of the Drug-Free Workplace Act of 1988 and 34 CFR 84.200.
- 31) The recipient will adhere to the requirements of Title 20 USC 7197 relative to the Transfer of Disciplinary Records.
- 32) Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
- 33) Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction sub-agreements.
- 34) Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- 35) Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
- 36) Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- 37) Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of

historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

- 38) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award (2 CFR 200.322).

B. Explanation of Grants Management Requirements

The following section elaborate on certain requirements included in legislation or regulations referred to in the "General Assurances" section. This section also explains the broad requirements that apply to federal program funds.

1. Financial Management Systems

Financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

Specifically, the financial management system must be able to:

- a) Identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and federal award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and name of the pass-through entity, if any.
- b) Provide accurate, current, and complete disclosure of the financial results of each federal award or program.
- c) Produce records that identify adequately the source and application of funds for federally funded activities.
- d) Maintain effective control over, and accountability for, all funds, property, and other assets. The subrecipient must adequately safeguard all assets and assure that they are used solely for authorized purposes.
- e) Generate comparisons of expenditures with budget amounts for each federal award.

2. Written Policies and Procedures

The subrecipient must have written policies and procedures for:

Policy/Procedure Name	In Accordance With	Policy	Procedure
Drug-Free Workplace Policy	34 CFR 84.200 and the Drug-Free Workplace Act of 1988		N/A
Procurement Policy/Procedure	2 CFR 200.317-327		
Conflict of Interest/Standard of Conduct Policy	2 CFR 318(c)(1)		N/A
Inventory Management Policy/Procedure	2 CFR 200.313(d)		
District Travel Policy	2 CFR 200.475(b)		N/A

Policy/Procedure Name	In Accordance With	Policy	Procedure
Subrecipient Monitoring Policy/Procedure (if applicable)	2 CFR 200.332(d)		
Time and Effort Policy/Procedure	2 CFR 200.431		
Records Retention Policy/Procedure	2 CFR 200.334		
Prohibiting the Aiding and Abetting of Sexual Abuse Policy	ESEA 8546		N/A
Allowable Cost Determination Policy	2 CFR 200.302(b)(7)		N/A
Gun Free School Act	Gun Free School Act of 1994		N/A
Cash Management	2 CFR 200.302(b)(6) and 200.305		

3. Internal Controls

The subrecipient must:

- a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with the guidance outlined in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- b) Comply with federal statutes, regulations, and the terms and conditions of the federal awards.
- c) Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.
- d) Take reasonable measures to safeguard and protect personally identifiable information and other information the federal awarding agency or pass-through entity designates as sensitive or the subrecipient considers sensitive consistent with applicable federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.
- e) Maintain all accounts, records, and other supporting documentation pertaining to all costs incurred and revenues or other applicable credits acquired under each approved project in accordance with 2 CFR 200.334.

4. Allowable Costs

In accounting for and expending project/grant funds, the subrecipient may only charge expenditures to the project award if they are;

- a) in payment of obligations incurred during the approved project period;
- b) in conformance with the approved project;
- c) in compliance with all applicable statutes and regulatory provisions;
- d) costs that are allocable to a particular cost objective;
- e) spent only for reasonable and necessary costs of the program; and
- f) not used for general expenses required to carry out other responsibilities of the subrecipient.

5. Audits

This part is applicable for all non-federal entities as defined in 2 CFR 200, Subpart F.

- a) In the event that the subrecipient expends \$750,000 or more in federal awards in its fiscal year, the subrecipient must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F. In determining the federal awards expended in its fiscal year, the subrecipient shall consider all sources of federal awards, including federal resources received from the NHDOE. The determination of amounts of federal awards expended should be in accordance with the guidelines established by 2 CFR 200, Subpart F.
- b) In connection with the audit requirements, the subrecipient shall also fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508.
- c) If the subrecipient expends less than \$750,000 in federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, is not required. In the event that the subrecipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from subrecipient resources obtained from non-federal entities).

The subrecipient assures it will implement the following audit responsibilities;

- a) Procure or otherwise arrange for the audit required by this part in accordance with auditor selection regulations (2 CFR 200.509), and ensure it is properly performed and submitted no later than nine months after the close of the fiscal year in accordance with report submission regulations (2 CFR 200.512).
- b) Provide the auditor access to personnel, accounts, books, records, supporting documentation, and other information as needed so that the auditor may perform the audit required by this part.
- c) Prepare appropriate financial statements, including the schedule of expenditures of federal awards in accordance with financial statements regulations (2 CFR 200.510).
- d) Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with audit findings follow-up regulations (2 CFR 200.511(b-c)).
- e) Upon request by the NHDOE Bureau of Federal Compliance (BFC), promptly submit a corrective action plan using the NHDOE template provided by the BFC for audit findings related to NHDOE funded programs.
- f) For repeat findings not resolved or only partially resolved, the subrecipient must provide an explanation for findings not resolved or only partially resolved to the BFC for findings related to all NHDOE funded programs. The BFC will review the subrecipient's submission and issue an appropriate Management Decision in accordance with 2 CFR 200.521.

6. Reports to be Submitted

Audits/Management Decisions

Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F shall be submitted, by or on behalf of the recipient directly to the following:

- a) The Federal Audit Clearinghouse (FAC) in 2 CFR 200, Subpart F requires the auditee to electronically submit the data collection form described in 200.512(b) and the reporting package described in 200.512(c) to FAC at: [https://harvester.census.gov/facides/\(S\(mqamohbpjf0hmyh1r45p1po1\)\)/account/login.aspx](https://harvester.census.gov/facides/(S(mqamohbpjf0hmyh1r45p1po1))/account/login.aspx)

Copies of other reports or management decision letter(s) shall be submitted by or on behalf of the subrecipient directly to:

- a) **New Hampshire Department of Education
Bureau of Federal Compliance**

25 Hall Street
Concord, NH 03301

Or via email to: federalcompliance@doe.nh.gov

- b) In response to requests by a federal agency, auditees must submit a copy of any management letters issued by the auditor, 2 CFR 200.512(e).

Any other reports, management decision letters, or other information required to be submitted to the NHDOE pursuant to this agreement shall be submitted in a timely manner.

Single Audit Certification

A fully executed and accurate Single-Audit Certification form shall be submitted to the NHDOE no later than **December 31, 2022**. A copy of the form will be provided to each subrecipient by the NHDOE.

7. Debarment, Suspension, and Other Responsibility Matters

As required by Executive Orders (E.O.) 12549 and 12689, Debarment and Suspension, and implemented at 2 CFR Part 180, for prospective participants in primary covered transactions, as defined in 2 CFR 180.120, 180.125 and 180.200, no contract shall be made to parties identified on the General Services Administration's *Excluded Parties List System* as excluded from Federal Procurement or Non-procurement Programs in accordance with E.O.s 12549 and 12689, "Debarment and Suspension." This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contractors with awards that exceed the small purchase threshold shall provide the required certification regarding their exclusion status and that of their principal employees.

The federal government imposes this requirement in order to protect the public interest, and to ensure that only responsible organizations and individuals do business with the government and receive and spend government grant funds. Failure to adhere to these requirements may have serious consequences – for example, disallowance of cost, termination of project, or debarment.

To assure that this requirement is met, there are four options for obtaining satisfaction that subrecipients and contractors are not suspended, debarred, or disqualified. They are:

The subrecipient certifies that it and its principals:

- a) Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from covered transactions by any federal Department or agency.
- b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; commission of embezzlement; theft, forgery, bribery, falsification, or destruction of records; making false statements; or receiving stolen property.
- c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in this certification.
- d) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

Where the subrecipient is unable to certify to any of the statements in this certification, they shall attach an explanation to this document.

8. Drug-Free Workplace (Grantees Other Than Individual)

As required by the Drug-Free Workplace Act of 1988 and implemented in 34 CFR 84.200 the subrecipient certifies that it will continue to provide a drug-free workplace by:

- a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance (34 CFR 84.610) is prohibited in the subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
- b) Establishing, as required by 34 CFR 84.215, an ongoing drug-free awareness program to inform employees about:
 - The dangers of drug abuse in the workplace.
 - The recipient's policy of maintaining a drug-free workplace.
 - Any available drug counseling, rehabilitation, and employee assistance programs.
 - The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
- c) Requiring that each employee engaged in the performance of the project is given a copy of this statement.
- d) Notifying the employee in the statement that, as a condition of employment under the project, the employee will:
 - Abide by the terms of the statement.
 - Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.
- e) Notifying the agency in writing within 5 calendar days after receiving notice of an employee's conviction of a violation of a criminal drug statute in the workplace, as required by 34 CFR 84.205(c)(2), from an employee or otherwise receiving actual notice of employee's conviction. Employers of convicted employees must provide notice, including position title to:

Director, Grants and Contracts Service
U.S. Department of Education
400 Maryland Avenue, S.W. [Room 3124, GSA – Regional Office Building No. 3]
Washington, D.C. 20202-4571

(Notice shall include the identification number[s] of each affected grant).

- f) Taking one of the following actions, as stated in 34 CFR 84.225(b), within 30 calendar days of receiving the required notice with respect to any employee who is convicted of a violation of a criminal drug statute in the workplace.
 - Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973, as amended.
 - Requiring such employee to participate satisfactorily in drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- g) Making a good-faith effort to maintain a drug-free workplace through implementation of the requirements stated above.

9. General Education Provisions Act (GEPA) Requirements - Section 427 (Federal Requirement) Equity for Students, Teachers, and Other Program Beneficiaries

The purpose of Section 427 of GEPA is to ensure equal access to education and to promote educational excellence by ensuring equal opportunities to participate for all eligible students, teachers, and other program beneficiaries in proposed projects, and to promote the ability of such students, teachers, and beneficiaries to meet high standards. Further, when designing their projects, grant applicants must address the special needs and equity concerns that might affect the ability of students, teachers, and other program beneficiaries to participate fully in the proposed project.

Program staff within the NHDOE must ensure that information required by Section 427 of GEPA is included in each application that the Department funds. *(There may be a few cases, such as research grants, in which Section 427 may not be applicable because the projects do not have individual project beneficiaries. Contact the Government Printing Office staff should you believe a situation of this kind exists).*

The statute highlights **six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, and age**. Based on local circumstances, the applicant can determine whether these or other barriers may prevent participants from access and participation in the federally assisted project, and how the applicant would overcome these barriers.

These descriptions may be provided in a single narrative or, if appropriate, may be described in connection with other related topics in the application. Subrecipients should be asked to state in the table of contents where this requirement is met.

NHDOE program staff members are responsible for screening each application to ensure that the requirements of this section are met before making an award. If this condition is not met, after the application has been selected for funding the program staff should contact the subrecipient to find out why this information is missing. Documentation must be in the project file indicating that this review was completed before the award was made. If an oversight occurred, the program staff may give the applicant another opportunity to satisfy this requirement, but must receive the missing information before making the award, 34 CFR 75.231.

All applicants for new awards must satisfy this provision to receive funding. Those seeking *continuation* awards do not need to submit information beyond the descriptions included in their original applications.

10. Gun Possession (Local Education Agencies (LEAs) only)

As required by Title XIV, Part F, and Section 14601 (Gun-Free Schools Act of 1994) of the Improving America's Schools Act:

The LEA assures that it shall comply with the provisions of RSA 193:13 III.

RSA 193:13, III. Any pupil who brings or possesses a firearm as defined in section 921 of Title 18 of the United States Code in a safe school zone as defined in RSA 193-D:1 without written authorization from the Superintendent or designee shall be expelled from school by the local school board for a period of not less than 12 months.

The LEA assures that it has adopted a policy, which allows the Superintendent or Chief Administrative officer to modify the expulsion requirement on a case by case basis. RSA 193:13, IV.

The LEA assures that it shall report to the NHDOE in July of each year, a description of the circumstances surrounding any expulsions imposed under RSA 193:13, III and IV including, but not limited to:

- a) The name of the school concerned;
- b) The grade of the student disciplined;
- c) The type of firearm involved;
- d) Whether or not the expulsion was modified, and
- e) If the student was identified as Educationally Disabled.

The LEA assures that it has in effect a policy requiring referral to the criminal justice or juvenile delinquency system of any student who brings a firearm or weapon to school.

Ed 317.03 Standard for Expulsion by Local School Board.

- a) A school board which expels a pupil under RSA 193:13, II or III, shall state in writing its reasons, including the act leading to expulsion, and shall provide a procedure for review as allowed under RSA 193:13, II.
- b) School boards shall make certain that the pupil has received notice of the requirements of RSA 193-D and RSA 193:13 through announced, posted, or printed school rules.
- c) If a student is subject to expulsion and a firearm is involved, the Superintendent shall contact local law enforcement officials whenever there is any doubt concerning:
 - 1) Whether a firearm is legally licensed under RSA 159; or
 - 2) Whether the firearm is lawfully possessed, as opposed to unlawfully possessed, under the legal definitions of RSA 159.
- d) If a pupil brings or possesses a firearm in a safe school zone without written authorization from the Superintendent, the following shall apply:
 - 1) The Superintendent shall suspend the pupil for a period not to exceed 10 days, pending a hearing by the local board; and
 - 2) The school board shall hold a hearing within 10 days to determine whether the student was in violation of RSA 193:13, III and therefore is subject to expulsion.

11. Lobbying

As required by Section 1352, Title 31, of the U.S. Code, and implemented in 34 CFR Part 82, for persons entering into a grant or cooperative agreement over \$100,000, as defined in 34 CFR 82.105 and 82.110, the applicant certifies that:

- a) No federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
- b) If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with federal grants or cooperative agreements, the subrecipient shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c) The subrecipient shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, contracts under grants,

and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

New Hampshire RSA 15:5 - **Prohibited Activities.**

- I. Except as provided in paragraph II, no recipient of a grant or appropriation of state funds may use the state funds to lobby or attempt to influence legislation, participate in political activity, or contribute funds to any entity engaged in these activities.
- II. Any recipient of a grant or appropriation of state funds that wishes to engage in any of the activities prohibited in paragraph I, or contribute funds to any entity engaged in these activities, shall segregate the state funds in such a manner that such funds are physically and financially separate from any non-state funds that may be used for any of these purposes. Mere bookkeeping separation of the state funds from other moneys shall not be sufficient.

12. Subrecipient Monitoring

In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F, subrecipient monitoring procedures may include, but not be limited to, on-site or remote visits by NHDOE staff, limited scope audits, and/or other procedures. By signing this document, the subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the NHDOE. In the event the NHDOE determines that a limited scope audit of the project recipient is appropriate, the subrecipient agrees to comply with any additional instructions provided by NHDOE staff to the subrecipient regarding such audit.

13. More Restrictive Conditions

Subrecipients found to be in noncompliance with program and/or fund source requirements or determined to be “high risk” shall be subject to the imposition of more restrictive conditions as determined by the NHDOE.

14. Obligations by Subrecipients

Obligations will be considered to have been incurred by subrecipients on the basis of documentary evidence of binding commitments for the acquisition of goods or property or for the performance of work, except that funds for personal services, for services performed by public utilities, for travel, and for the rental of facilities shall be considered to have been obligated at the time such services were rendered, such travel was performed, and/or when facilities are used (see 34 CFR 76.707).

15. Personnel Costs – Time Distribution

Charges to federal projects for personnel costs, whether treated as direct or indirect costs, are allowable to the extent that they satisfy the specific requirements of 2 CFR 200.430, and will be based on payrolls documented in accordance with generally accepted practices of the subrecipient and approved by a responsible official(s) of the subrecipient.

When employees work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by personnel activity reports (PARs), which are periodic certifications (at least semi-annually) that the employees worked solely on that program for the period covered by the certification. These certifications must be signed by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.

When employees work on multiple activities or cost objectives (e.g., more than one federal project, a federal

project and a non-federal project, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity), the distribution of their salaries or wages will be supported by personnel activity reports or equivalent documents that meet the following standards:

- a) Reflect an after-the-fact distribution of the actual activity of each employee
- b) Account for the total activity for which each employee is compensated
- c) Prepared at least monthly and must coincide with one or more pay period
- d) Signed and dated by the employee

16. Protected Prayer in Public Elementary and Secondary Schools

As required in Section 9524 of the Elementary and Secondary Education Act (ESEA) of 1965, as amended by the No Child Left Behind Act of 2001, LEAs must certify annually that they have no policy that prevents or otherwise denies participation in constitutionally protected prayer in public elementary and secondary schools.

17. Purchasing/Procurement

The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and 2 CFR 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

1. Informal procurement methods
 - a. Micro-purchases
 - b. Small purchases
2. Formal procurement methods
 - a. Sealed bids
 - b. Proposals
3. Noncompetitive procurement

18. Retention and Access to Records

Requirements related to retention and access to project/grant records, are determined by federal rules and regulations. Federal regulation 2 CFR 200.334, addresses the retention requirements for records that applies to all financial and programmatic records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal or Project award. If any litigation, claim, or audit is started before the expiration date of the retention period, the records must be maintained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

Access to records of the subrecipient and the expiration of the right of access is found at 2 CFR 200.337 (a) and (c), which states:

- a) Records of non-Federal entities. The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives [including but not limited to the NHDOE] must have the right of access to any documents, papers, or other records of non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.
- d) Expiration of right of access. The rights of access in this section are not limited to the required retention period but last as long as the records are retained.

19. The Stevens Amendment

All federally funded projects must comply with the Stevens Amendment of the Department of Defense Appropriation Act, found in Section 8136, which provides:

When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be funded by non-governmental sources.

20. Transfer of Disciplinary Records

Title 20 USC 7197 requires that the State have a procedure to assure that a student's disciplinary records, with respect to suspensions and expulsions, are transferred by the project recipient to any public or private elementary or secondary school where the student is required or chooses to enroll. In New Hampshire, that assurance is statutory and found at RSA 193-D:8.

The relevant portions of the federal and state law appear below.

- a) **Disciplinary Records** - In accordance with the Family Educational Rights and Privacy Act of 1974 (20 U.S.C. 1232g), not later than 2 years after the date of enactment of this part, each State receiving Federal funds under this Act shall provide an assurance to the Secretary that the State has a procedure in place to facilitate the transfer of disciplinary records, with respect to a suspension or expulsion, by local educational agencies to any private or public elementary school or secondary school for any student who is enrolled or seeks, intends, or is instructed to enroll, on a full- or part-time basis, in the school.
- b) **193-D:8 Transfer Records; Notice** – All elementary and secondary educational institutions, including academies, private schools, and public schools, shall upon request of the parent, pupil, or former pupil, furnish a complete school record for the pupil transferring into a new school system. Such record shall include, but not be limited to, records relating to any incidents involving suspension or expulsion, or delinquent or criminal acts, or any incident reports in which the pupil was charged with any act of theft, destruction, or violence in a safe school zone.

C. Definitions (2 CFR 200.1)

- 1) **Audit finding** - *Audit finding* means deficiencies which the auditor is required by 2 CFR 200.516 (a) to report in the schedule of findings and questioned costs.
- 2) **Management decision** - *Management decision* means the Federal awarding agency's or pass-through entity's written determination, provided to the auditee, of the adequacy of the auditee's proposed corrective actions to address the findings, based on its evaluation of the audit findings and proposed corrective actions.
- 3) **Pass-through entity** - *Pass-through entity (PTE)* means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.
- 4) **Period of performance** - *Period of performance* means the total estimate time interval between the start of an initial Federal award and the planned end date, which may include one or more

funded portions, or budget periods. Identification of the Period of Performance in the Federal award per 2 CFR 200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.

- 5) **Subaward** - *Subaward* means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.
- 6) **Subrecipient** - *Subrecipient* mean an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

CERTIFICATION

Instructions: The Superintendent, or other Qualifying Administrator, if the School District or School Administrative Unit (SAU) does not have a Superintendent, (*See* RSA 194-C:5, II) **must** consult with the School Board for the School District/SAU by informing said School Board about the District's/SAU's participation in Federal Programs and the terms and conditions of the General Assurances, Requirements and Definitions for Participation in Federal Programs. The Superintendent or other Qualifying Administrator and the Chair of the School Board **must** sign this certification page (and initial the remaining pages) as described below and return it to the NHDOE. **No payment for project/grant awards will be made by the NHDOE without a fully executed copy of this General Assurances, Requirements and Definitions for Participation in Federal Programs on file.** For further information, contact the NHDOE Bureau of Federal Compliance.

Superintendent or other Qualifying Administrator Certification:

We the undersigned acknowledge that [a] person is guilty of a violation of R.S.A. § 641:3 if [h]e or she makes a written or electronic false statement which he or she does not believe to be true, on or pursuant to a form bearing a notification authorized by law to the effect that false statements made therein are punishable; or (b) With a purpose to deceive a public servant in the performance of his or her official function, he or she: (1) Makes any written or electronic false statement which he or she does not believe to be true; or (2) Knowingly creates a false impression in a written application for any pecuniary or other benefit by omitting information necessary to prevent statements therein from being misleading; or (3) Submits or invites reliance on any writing which he or she knows to be lacking in authenticity; or (4) Submits or invites reliance on any sample, specimen, map, boundary mark, or other object which he or she knows to be false.

Accordingly, I, the undersigned official legally authorized to bind the named School District/SAU hereby apply for participation in federally funded education programs on behalf of the School District/SAU named below. I certify, to the best of my knowledge, that the below School District/SAU will adhere to and comply with these General Assurances, Requirements and Definitions for Participation in Federal Programs (pages 1 through 17 inclusive). I further certify, as is evidenced by the Minutes of the School Board Meeting held on _____, _____, that I have informed the members of the School Board of the federal funds the District/SAU will be receiving and of these General Assurances, Requirements and Definitions for the Participation in Federal Programs for the District's/SAU's participation in said programs.

SAU Number: _____ District or SAU Name: _____

Typed Name of Superintendent
or other Qualifying Administrator

Signature

Date

School Board Certification:

I, the undersigned official representing the School Board, acknowledge that the Superintendent, or other Qualifying Administrator, as identified above, has consulted with all members of the School Board, in furtherance of the School Board's obligations, including those enumerated in RSA 189:1-a, and pursuant to the School Board's oversight of federal funds the District will be receiving and of the General Assurances, Requirements and Definitions for Participation in Federal Programs in said programs.

Typed Name of School Board
Chair (on behalf of the School Board)

Signature

Date

Please email or mail a copy of the entire document to:

**New Hampshire Department of Education
Bureau of Federal Compliance
25 Hall Street
Concord, NH 03301
federalcompliance@doe.nh.gov**

Policy ACE - PROCEDURAL SAFEGUARDS: NON-DISCRIMINATION ON THE BASIS OF HANDICAP/DISABILITY

Category P

~~The District does not discriminate on the basis of disability in admission or access to, or treatment of or employment in, its programs and activities.~~

~~The District provides the following Notice of Procedural Safeguards to parents/guardians and handicapped persons, as required by 34 C.F.R. Sections 104.7, 104.8, 104.22(4)(f), and 104.36 of the Regulations implementing Section 504 of The Rehabilitation Act of 1973~~

Procedural Safeguards

~~As required by 34 C.F.R. Section 104.36, parents/guardians of a student who needs or is believed to need special instruction and related services have the right, with respect to any action regarding identification, evaluation, and placement to:~~

- ~~1. Notice of referral/identification, evaluation, and placement process, with appropriate consent form.~~
- ~~2. Examine all relevant records.~~
- ~~3. An impartial hearing, with respect to any actions regarding identification, evaluation, or placement of persons who need or are believed to need special education and related services; an opportunity for participation by the parent/guardian and representation of counsel as provided under the Individuals with Disabilities Education Act.~~
- ~~4. A review process.~~

~~The District provides a grievance procedure with appropriate due process rights. The Director of Student Services is the designated employee, charged with coordinating efforts to comply with Section 504. The parent/guardian of handicapped students or any handicapped person may use the grievance procedure established by the Board.~~

Grievance Procedure

~~Parents/guardians of a student with a disability have the right to notify the Director of Special Education with their complaint. Additionally, any disabled individual also has the right to notify the Director of Special Education with their complaint.~~

~~The designated employee will provide an initial response within ten (10) working days of receipt of the complaint. The parties will attempt to work out their differences informally in a prompt and equitable manner. A written record of the complaint resolution shall be made within ten (10) working days of completion. Both parties will receive a copy of the written record. Additionally, the Superintendent will keep a copy on file.~~

~~If the issue is not resolved after the informal resolution process, the complainant may: request a formal review of the complaint by the Superintendent. The Superintendent will notify the Board if he/she receives such a request. The Superintendent or designee shall provide a written response within ten (10) working days. If the issue is not satisfactorily resolved after the Superintendent review, the complainant may then request that the Board place this matter on its agenda.~~

~~If the Board schedules the matter for a hearing, the complainant may be represented by any person the complainant chooses. The complainant may present information through documents and other evidence and witnesses, and may examine witnesses presented by the School District.~~

~~A written record shall be made of the decision. Both parties will receive a copy of the written record. Additionally, the Superintendent will keep a copy on file.~~

The school district will ensure that all students with a handicap or disability are provided all necessary procedural safeguards as are required by law. Such procedural safeguards are found in pertinent federal and state laws and regulations. In addition, all staff, students, parents and other interested persons are directed to the New Hampshire Department of Education Procedural Safeguards Handbook.

Legal References:

34 C.F.R. Part 104, Nondiscrimination on the Basis of Handicap

Section 504 of The Rehabilitation Act of 1973

First Reading: January 25, 2011

Second Reading: February 22, 2011

Third Reading: April 6, 2011

Fourth Reading: November 22, 2011

Approval: November 22, 2011

First Reading: May 25, 2022

PARENTAL OBJECTIONS TO SPECIFIC COURSE MATERIAL

The Board recognizes that there may be specific topics and/or instructional materials that some parents/guardians may find objectionable.

Parents/guardians who do not want their child to participate in a particular topic or use specific instructional materials are allowed to have their child opt-out. If, after review of materials used and a conference with the Principal or designee, a parent/guardian requests that their child not participate in a given aspect of the unit of study, the parent/guardian must provide alternative independent work or topic that meets state standards. This notification and request shall be in writing utilizing the District "Parent Opt-Out Form to Specific Course Material." This form can be found on the SAU41 website under "Resources for Parents." The Principal or designee and the parent must mutually agree to the alternative independent work.

Any cost associated with the alternative independent work or topic shall be borne by the parent. Nothing in this policy shall be construed as giving parents/guardians the right to appeal to the school board. Parents who wish for particular instructional material be reviewed for appropriateness may submit a request for review in accordance with Board Policy [KEC](#).

Opt-out requests are valid only for the school year in which they are submitted.

The name of the parent or legal guardian and any specific reasons disclosed to school officials for the objection to the material shall not be public information.

Legal References:

RSA [186:11](#), IX-c, State Board of Education; Duties. New Sample Policy: January 2012

RSA 193:40, Prohibition on Teaching Discrimination

First Reading: May 25, 2022

POLICY ON RECONSIDERATION OF INSTRUCTIONAL MATERIALS

Persons not in agreement with the school on its selection of books or other instructional material and who wish a particular book or material to be reviewed must submit a request for reconsideration of instructional materials in writing to the Principal.

Once notified, the Principal will acknowledge receipt to the complainant and list anticipated steps to be taken. The Principal will then convene a Book Review Committee and schedule meetings necessary to review the complaint and to make a decision.

The final decision will be forwarded to the complainant and the Superintendent of Schools. If the complainant is dissatisfied, the next step is to submit the request to the Superintendent of Schools for action. If the complainant does not accept the Superintendent's decision, the complainant may request a review by the Hollis School Board, whose decision will be final.

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

1st Reading: May 25, 2022