

Hollis School Board
Wednesday, November 3, 2021
Hollis Upper Elementary School
6:00 PM

All Times are estimates and subject to change without notice

- 6:00 Call to Order
- 6:05 Non-public under RSA 91-A: 3II (a) Compensation and/or (c) reputation
- 6:20 Agenda adjustments
Correspondence/Resignations/Nominations
Approval of Minutes – October, 2021
- 6:25 Public Input
- 6:40 Principal's report
- 6:50 Discussion
- Fiscal Year 2023 – Draft SAU Budget
 - Fiscal year 2023 Draft Hollis budget – Board input
 - Budget calendar – annual meeting date(s)
 - 4 Lund Lane property update (lease committee – renovations – **potential bond**)
- 7:30 **Deliberations**
- To see what action the Board will take regarding policy IGE Parental Objections to Specific Course Material, 3rd reading and adopt
 - To see what action the Board will take regarding policy DAF Administration of Federal Grant Funds, 1st Reading
 - To see what action the Board will take regarding the salary increase proposed for the recording secretary
 - To see what action the Board will take regarding the proposed annual meeting dates calendar
- 8:00 Motion to adjourn
- 8:05 Non-meeting – Contract Negotiations Discussion

October 20, 2021

RE: Masks

To: SAU School Board

From: Andrew Corey, Superintendent

Dear Members of the Hollis School Board,

Over the last several weeks I have been closely monitoring cases of COVID across the SAU. Most recently we have seen an uptick in both communities while experiencing an increase in cases at Hollis Brookline High School. Our two towns have reported the following numbers over the last several weeks (source WMUR data):

September 8	Brookline 8 active,	Hollis 17 active	Total 25
September 9	Brookline 10 active,	Hollis 15 active	Total 25
September 13	Brookline 13 active	Hollis 14 active	Total 27
September 14	Brookline 10 active	Hollis 18 active	Total 28
September 15	Brookline 10 active,	Hollis 17 active	Total 27
September 16	Brookline 11 active,	Hollis 15 active	Total 26
September 20	Brookline 13 active,	Hollis 14 active	Total 27
September 21	Brookline 7 active,	Hollis 12 active	Total 19
September 22	Brookline 7 active,	Hollis 6 active	Total 13
September 23	Brookline 7 active,	Hollis 5 active	Total 12
September 24	Brookline 8 active,	Hollis 7 active	Total 15
September 27	Brookline 9 active,	Hollis 9 active	Total 18
September 28	Brookline 9 active,	Hollis 9 active	Total 18
September 29	Brookline 11 active,	Hollis 7 active	Total 18
September 30	Brookline 14 active,	Hollis 10 active	Total 24
October 1	Brookline 12 active,	Hollis 12 active	Total 24
October 4	Brookline 13 active,	Hollis 14 active	Total 27
October 5	Brookline 13 active,	Hollis 14 active	Total 27
October 12	Brookline 12 active,	Hollis 12 active	Total 24
October 13	Brookline 12 active,	Hollis 5 active	Total 17
October 14	Brookline 11 active,	Hollis 1-4 active	Total 11+ (2 for total))
October 18	Brookline 12 active,	Hollis 6 active	Total 18
October 19	Brookline 17 active,	Hollis 11 active	Total 28
October 20	Brookline 17 active,	Hollis 12 active	Total 29
	Average 11 cases	Average 10.9	Average 21.29
October 21	Brookline 16 active	Hollis 14 active	Total 30
October 22	Brookline 16 active	Hollis 16 active	Total 32
October 25	Brookline 18 active	Hollis 16 active	Total 34
October 26	Brookline 18 active	Hollis 16 active	Total 34

October 27	Brookline 18 active	Hollis 16 active	Total 34
October 28	Brookline 18 active	Hollis 16 active	Total 34

Vaccination rates

- Brookline: 60.50% with at least 1 dose; 54.20% fully vaccinated
- Hollis: 71.80% with at least 1 dose; 65.40% fully vaccinated

I recommend we continue wearing masks indoors. While the positive covid cases are rising in our town, and our county remains in substantial transmission, our schools have been able to keep positive cases among students to a minimum, thanks in part to masking. It appears that children age 5-11 may be eligible to begin to be vaccinated in the next few weeks. As we are so close to being able to get these children more protection, now is not the time to change our mitigation strategies. Once families have had the opportunity to be vaccinated we will begin a process of reducing mask wearing and ultimately recommending we move to a mask optional policy for the Hollis Schools.

Hollis School District
 Administrative Report
 November 2021

Calendar, Events, Programs:

- HPS/HUES - Nov 5th - Picture Retake Day and Preschool Picture Day
- HPS/HUES - Nov 9th - Veterans Day Assembly at HUES, HPS 3rd Graders holding flags
- HPS/HUES - Nov 11th - Veterans Day - No School
- HPS/HUES - Nov 12th - Professional Development Day for Staff
- HPS/HUES - Nov 23rd - Early Release - PLC collaboration time
- HPS/HUES - Nov 24/25/26 - No School for students and staff

Building & Grounds:

- HUES:
 - Basketball backboards are installed and we are waiting to see about paving patches. We want to thank Brewer Landscaping LLC for coming over and lending a hand and donating their time to our schools.
- HPS:
 - We received our initial JLMC report for safety after the inspection and we are addressing the feedback.
 - We continue to be down a custodian and want to thank Lance and Ben for coming to HPS and helping to cover hours needed.

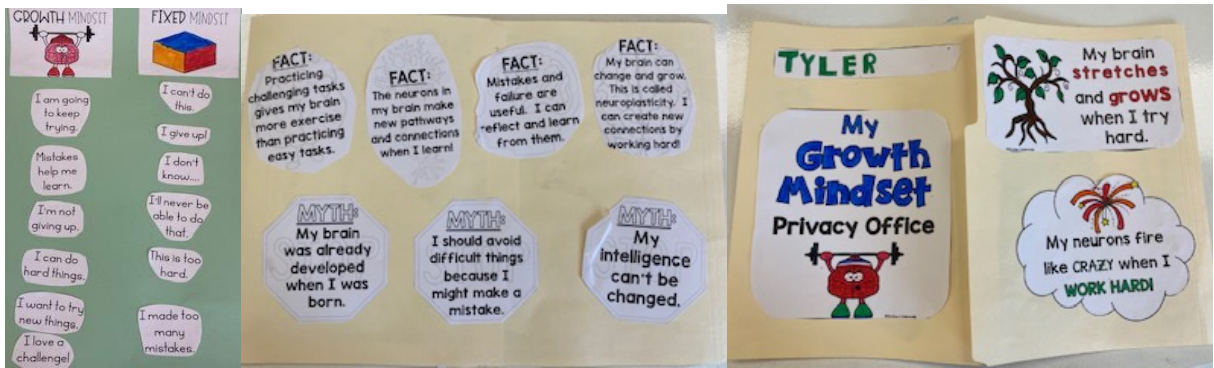
Social Emotional Corner:

- HUES:
 - In grade 4: We have discussed at length about growth mindset vs fixed mindset. We use this language frequently when we are feeling frustrated with certain situations. The kids were partnered up and created a poster with growth mindset vs fixed mindset and had to discuss why each one was placed there. We also have discussion cards where we will start our day with a situation, and discuss if the person in the situation is using a growth mindset or fixed mindset.
 - In one class Grade 6 they are focused on taking the Happiness challenge to help learners focus on creating healthy habits. Here's a video link of them talking about the first few days: <https://drive.google.com/file/d/1SWWDrzTgvhTXkG7CfDNHkDms8O316RHm/view?usp=sharing>

It's your turn to take the two-week challenge you read about in "C'mon, Get Happy!" Below the line for each date, use the circle to draw a face, color it, or write a word to express how you're feeling. Track how many of the habits you complete each day. Then answer the questions to reflect on your feelings.

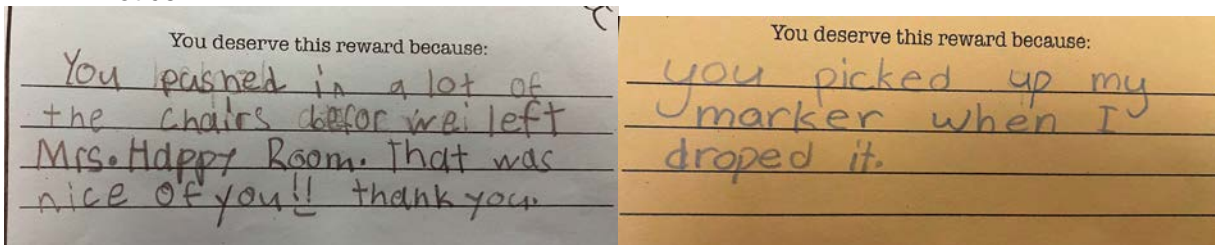
Date	Made My Bed	Listed Three Things I'm Grateful For	Gave Someone a Compliment	Got 10 Minutes of Physical Activity	Did Something I Love
	<input type="checkbox"/>	• _____ • _____ • _____	Person: _____ Compliment: _____	Activity: _____ Time Spent: _____	Activity: _____
	<input type="checkbox"/>	• _____ • _____ • _____	Person: _____ Compliment: _____	Activity: _____ Time Spent: _____	Activity: _____

- In Grade 4 - We have focused on reading aloud books such as: "I Am Love". We talked about being compassionate towards our friends and family and to presume positive intentions.
- In a grade 5 classroom: we focused on our growth mindset. I took quotes throughout the last few classes that have come up and we brainstormed how to take a negative thought into a positive thought process. It even led our classroom to take the approach that We are greater than Me. This is our class motto.
- Some Grade 4 classes are focused on daily Morning Meetings - focus on classroom culture and peer relationships. Along with Reading stories that help students to focus on building an SEL trait (for example: *A Little Spot of Anxiety: A Story about Calming Your Worries*)
- Some classes have created a privacy office folder to be used during testing and will be used when they feel they need reminders.



● **HPS:**

- We are collaborating as a staff to think of creative and productive ways to keep our staff energized as we enter a busy time of year. Our staff wellness is important and we want to ensure that staff know they are appreciated and important to our community and students.
- In all grades Mrs. Lencsak spoke about Red Ribbon Week and had students participate in creating positive choices, learning about the consequences of smoking and had everyone participate in Red Ribbon Day!
- Students in Mrs. Naber's 2nd grade class hosted the 2nd Virtual All School Town Meeting. Students take pride in their school and themselves when presenting to their peers.
- RTI meetings were held this past week with the RTI Leadership Team and Classroom Teachers to ensure that any students we are concerned about - academically and socially and emotionally - have a plan to ensure their success.
- Officer Kush has been visiting all classes, this month's theme focused on Halloween Safety, he continues to build a positive rapport with all students.
- Students and staff continue to write royal respects, all are read over the loudspeaker each day and papers are given to those who receive them to take home. Here are some things they notice:



- Ms. Walsh continues to work with all students to ensure positive mindsets, growth, and healthy decision making. At the start of each class all students take a minute to do a 5 minute gratitude journal.
- Classroom teachers continue with Morning Meetings to start the day, as well as Choose Love lessons.
- **HPS/HUES:** Staff at HPS and HUES participated in a wellness challenge hosted by the SAU wellness committee - the challenge was to document how many different wellness activities you participated in and then names were put into a raffle. It was a fun way to encourage healthy habits!
- **HPS/HUES:** Staff are completing parent conferences. This time of year these conferences create a team approach to the wellness of our students.

Staffing & Students:

- HUES/HPS - All students participated in Hat Day, raising over \$1,900 for the Child Advocacy Center. This was a huge success thanks to our community!
- HPS - Our second All School Town Meeting was hosted by Mrs. Naber's 2nd grade class and the focus was on thanking our Veterans, reminders for Trick-or-Treating Safety, and Red Ribbon Week.
- HPS - We continue to work hard to think outside of the box to fill our paraprofessional needs. As of October 30th we will have 6 openings and are looking at creative ways to help support our hard working staff.

- HPS - The Hollis Fire Department came into Kindergarten and 1st grade classes to share information about Fire Prevention! THANK YOU!
- HUES - we will be doing our annual check for connections activity with staff this month. Staff participate in an activity that analyzes the interactions and connections we have with all 300 of our students to ensure that we ARE connecting with each and every student. This important task will help us focus on whom we need to make stronger bonds with and ensure that every student knows they matter to us as individuals.
- HUES - We have set up our inside sensory hallway to help students get needed movement while also being developmentally appropriate. One thing the older students love to do is run and jump and try to touch the ceilings. This year we've added a jump challenge to our course.



Enrollment Snapshot for November 2021:

HPS		HUES	
Grade	Enrollment	Grade	Enrollment
Intensive Needs	3	4	95
PreK 3	6	5	89
PreK 4	6	6	104
K	77		
1	78		
2	78		
3	92		
Total Hollis School District Enrollment: 628			

Hollis School District
 Monthly Enrollment Breakout
 November 2021

Grade	Class size Per District Policy	Number of classes	NESDEC Projections 20/21 SY	Number of students (10/24/21)	Change from last report	Actual class Enrollments
Pre – K 3 year olds		1	18	6	0	6
Pre – K 4 year olds		1		6	0	6
Prek Intensive Needs		1		3	0	3
<i>Drop in Speech Services Only</i>				NA	0	0
Kindergarten	18	5	100	77	0	14, 14, 16, 16, 17
Grade 1	18	5	75	78	+1	14, 15, 16, 16, 17
Grade 2	20	5	99	78	+1	15, 15, 15, 16, 17
Grade 3	20	5	88	92	0	18, 18, 18, 18, 20
HPS Totals		23 classes	380	340	+2	
Grade 4	23	5	91	95	0	19, 19, 19, 19, 19
Grade 5	23	5	102	89	-1	16, 17, 18, 19, 19
Grade 6	23	5	101	104	+2	20, 21, 21, 21, 21
HUES Totals		15 classes	294	288	+1	
HSD Totals		38 classes	674	628	+3	

Enrollment History:

School Year	HPS September Starting Enrollment Numbers	HUES September Starting Enrollment Numbers
2021	344	287
2020	336	283
2019	344	299
2018	344	327
2017	344	323
2016	337	319
2015	345	295
2014	352	291
2013	358	292
2012	340	294
2011	340	297

SAU 41 Budget Subcommittee

❖ SAU:

- ❖ Andy Corey, Superintendent
- ❖ Gina Bergskaug, Assistant Superintendent
- ❖ Kelly Seeley, Business Administrator
- ❖ Linda Sherwood, Senior Assistant Business Administrator

❖ BROOKLINE:

- ❖ Karen Jew, Brookline School Board
- ❖ Brian Rater, Brookline Finance Committee

❖ HOLLIS:

- ❖ Carryl Roy, Hollis School Board
- ❖ Michael Harris, Hollis Budget Committee

❖ COOP:

- ❖ Krista Whalen, Coop School Board
- ❖ Darlene Mann, Coop Budget Committee

SAU #41 PROPOSED COMMUNICATIONS SPECIALIST

The Communications Specialist is needed to manage the influx of legal requirements related to both district-wide communications and citizens' requests for information. This will assist the SAU in providing a more transparent environment which our citizens are requesting.

The Communications Specialist would manage tasks such as:

- Coordinate crisis communications for the District
- Support leadership in responses to inquiries, complaints, and requests received from citizens, news media, and school district personnel
- Coordinate information distribution between the school community and the community at large
- Assist, create, and maintain the District website and social media platforms while providing guidance and insight for the same at the building level
- Write communication policies and procedures for handling sensitive information
- Develop, implement, and evaluate a comprehensive communication plan
- Organize, assimilate, and disseminate facts about schools to the public through media
- Solicit feedback through formal and informal means
- Other duties as assigned

SAU #41 FY23 Budget Proposal

Draft #4c - SAU Governing Board 10/14/2021

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance	
Superintendent												
1	10.2320.111.f	Salary	\$149,331	\$154,550	\$159,187	\$162,689	\$167,570	\$4,881	3.0%	\$167,570		
2	10.2320.243	Conferences	\$125	\$214	\$0	\$250	\$250	\$0	0.0%	\$250		
3	10.2320.531.f	Telephone, Contract	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%	\$1,500		
4	10.2320.580.f	Travel, Contract	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%	\$3,000		
5	10.2320.583	Travel -Conferences	\$386	\$494	\$0	\$600	\$600	\$0	0.0%	\$600		
6	10.2320.584	Travel-Out of District	\$1,268	\$448	\$0	\$1,000	\$1,000	\$0	0.0%	\$1,000		
7	10.2320.810.f	Dues	\$5,796	\$5,919	\$6,054	\$6,350	\$6,450	\$100	1.6%	\$6,450		
8	TOTAL SUPERINTENDENT		\$161,406	\$166,125	\$169,741	\$175,389	\$180,370	\$4,981	2.8%	\$180,370		
Asst Superintendent of Curriculum												
9	10.2210.115.f	Salary	\$116,000	\$122,212	\$125,878	\$131,000	\$134,930	\$3,930	3.0%	\$134,930		
10	10.2210.243	Conferences	\$742	\$219	\$51	\$500	\$500	\$0	0.0%	\$500		
11	10.2210.531.f	Telephone-Contract	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800		
12	10.2210.580.f	Travel -Contract	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800		
13	10.2210.583.f	Travel -Conferences	\$2,248	\$117	\$0	\$500	\$500	\$0	0.0%	\$500		
14	10.2210.584.f	Travel- Out of District	\$220	\$133	\$0	\$250	\$250	\$0	0.0%	\$250		
15	10.2210.810.f	Dues	\$2,608	\$2,859	\$2,776	\$2,950	\$3,000	\$50	1.7%	\$3,000		
16	TOTAL ASST. SUPERINTENDENT		\$125,417	\$129,140	\$132,306	\$138,800	\$142,780	\$3,980	2.9%	\$142,780		
Governing Board												
17	10.2312.310.f	School Board Secretary Stipend	\$920	\$645	\$545	\$920	\$920	\$0	0.0%	\$920		
18	10.2313.110.f	District Treasurer Stipend	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600		
19	TOTAL GOV. BOARD		\$1,520	\$1,245	\$1,145	\$1,520	\$1,520	\$0	0.0%	\$1,520		
20	new Communications Specialist											
21							\$45,000	\$45,000	-		\$0 *	
22	TOTAL		\$0	\$0	\$0	\$0	\$45,000	\$45,000	-		\$0	

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
25	Student Services										
26	10.2329.111.1	Salary, Director of Student Services	\$108,405	\$114,338	\$133,298	\$108,000	\$111,240	\$3,240	3.0%	\$111,240	
27	10.2329.111	Salary, Transition Coordinator	\$0	\$54,202	\$0	\$0	\$0	\$0	-	\$0	
28	10.2329.112	Salary, Asst. Director of Student Services	\$74,885	\$50,700	\$80,700	\$83,121	\$82,750	-\$371	-0.4%	\$82,750	
29	10.2329.115.1	Salary, Student Services Admin Asst.	\$44,948	\$46,747	\$48,023	\$47,959	\$49,407	\$1,448	3.0%	\$49,407	
30	10.2329.240.1	Course Reimbursement	\$130	\$6,515	\$0	\$0	\$0	\$0	-	\$0	
31	10.2329.243.1	Conferences	\$775	\$846	\$0	\$1,000	\$525	-\$475	-47.5%	\$525	
32	10.2329.531.1	Telephone-Contract	\$1,800	\$2,500	\$2,400	\$2,400	\$2,400	\$0	0.0%	\$2,400	
33	10.2329.580.1	Travel- In District- contract	\$900	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800	
34	10.2329.582	Travel- ADSS Out of District	\$1,816	\$348	\$211	\$500	\$500	\$0	0.0%	\$500	
35	10.2329.583.1	Travel- Conferences	\$457	\$88	\$0	\$500	\$250	-\$250	-50.0%	\$250	
36	10.2329.584	Travel- DSS- Out of District	\$1,154	\$796	\$0	\$2,000	\$1,000	-\$1,000	-50.0%	\$1,000	
37	10.2329.585	Travel- Professional Development	\$519	\$0	\$0	\$500	\$500	\$0	0.0%	\$500	
38	10.2329.810.1	Dues	\$1,510	\$1,710	\$250	\$1,800	\$1,900	\$100	5.6%	\$1,900	
39	TOTAL STUDENT SERVICES		\$237,299	\$280,590	\$266,682	\$249,580	\$252,273	\$2,692	1.1%	\$252,273	
40	Director of Technology										
41	10.2840.112.1	Salary	\$80,445	\$83,019	\$85,510	\$89,460	\$97,144	\$7,684	8.6%	\$97,144	
42	10.2840.243	Conferences	\$0	\$0	\$0	\$0	\$1,000	\$1,000	-	\$0 *	
43	10.2840.531.1	Telephone-Contract	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	
44		Travel- Contract					\$600	\$600	-	\$0 *	
45	10.2840.580.1	Travel	\$24	\$0	\$0	\$500	\$500	\$0	0.0%	\$500	
46	10.2840.583	Travel- Conferences	\$89	\$0	\$0	\$250	\$1,000	\$750	300.0%	\$250 *	
47		Dues					\$340	\$340	-	*	
48	TOTAL DIRECTOR OF TECHNOLOGY		\$81,157	\$83,619	\$86,110	\$90,810	\$101,184	\$10,034	11.0%	\$98,494	

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance	
49	Technology											
50	10.2840.340.1	Contracted Scvs-Tyler Technologies	\$500	\$0	\$0	\$0	\$0	\$0	-	\$0		
51	10.2840.434	Computer Repairs	\$402	\$0	\$0	\$0	\$400	\$400	-	\$0 *		
52	10.2840.614.1	Technology Supplies	\$40	\$0	\$78	\$300	\$300	\$0	0.0%	\$300		
53	10.2840.650.1	Support Contracts/Hosted Services	\$0	\$1,837	\$0	\$0	\$0	\$0	-	\$0		
54	10.2840.658.1	Site Licenses	\$0	\$551	\$0	\$550	\$550	\$0	0.0%	\$550		
55	10.2840.734.1	Additional Equipment	\$817	\$0	\$713	\$0	\$750	\$750	-	\$0 *		
56	10.2840.738.1	Replacement Computers	\$689	\$1,213	\$511	\$1,900	\$4,475	\$2,575	135.5%	\$1,900 *		
57	TOTAL TECHNOLOGY		\$2,448	\$3,600	\$1,302	\$2,750	\$6,475	\$3,725	135.5%	\$2,750		
58	Business Office											
59	10.2510.111.1	Salary, Business Administrator	\$105,378	\$111,250	\$114,588	\$118,026	\$121,567	\$3,541	3.0%	\$121,567		
60	10.2510.112.1	Salary, Asst. Business Administrators	\$110,472	\$137,589	\$130,000	\$143,150	\$147,445	\$4,295	3.0%	\$147,445		
61	discontinued	Contract End Stipend	\$1,110	\$0	\$0	\$0	\$0	\$0	-	\$0		
62	10.2510.115.1	Salary, Business Office Staff	\$187,342	\$217,575	\$221,528	\$232,425	\$231,719	-\$706	-0.3%	\$231,719		
63	10.2510.240.1	Course Reimbursement	\$550	\$0	\$25	\$250	\$500	\$250	100.0%	\$250 *		
64	10.2510.243.1	Conferences	\$80	\$0	\$0	\$250	\$250	\$0	0.0%	\$250		
65	10.2510.301.1	Professional Services- Training	\$0	\$0	\$1,595	\$1,100	\$1,800	\$700	63.6%	\$1,100 *		
66	10.2510.330.1	Audit	\$4,600	\$4,600	\$4,600	\$4,750	\$4,750	\$0	0.0%	\$4,750		
67	10.2510.331.1	Other Professional Services	\$145	\$0	\$48	\$0	\$0	\$0	-	\$0		
68	10.2510.335	Temp Agency	\$30,310	\$0	\$0	\$0	\$0	\$0	-	\$0		
69	10.2510.531.1	Telephone-BA-Contract	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600		
70	10.2510.580.1	Travel-BA-Contract	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600		
71	10.2510.583.1	Travel- Conferences	\$0	\$0	\$0	\$200	\$200	\$0	0.0%	\$200		
72	10.2510.584	Travel- ABA/Bus Office	\$916	\$523	\$63	\$1,200	\$1,200	\$0	0.0%	\$1,200		
73	10.2580.110	Covid Related Payroll	\$0	\$0	\$1,662	\$0	\$0	\$0	-	\$0		
74	10.2510.810.1	Dues-BA	\$1,795	\$1,876	\$2,005	\$2,000	\$2,500	\$500	25.0%	\$2,500		
75	TOTAL BUSINESS OFFICE		\$443,898	\$474,615	\$477,314	\$504,551	\$513,131	\$8,580	1.7%	\$512,181		

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance	
76	Facilities Director											
77	10.2620.112	Salary			\$61,569	\$76,070	\$78,352	\$2,282	3.0%	\$78,352		
78	10.2620.240	Course Reimbursement				\$800	\$800	\$0	0.0%	\$800		
79	10.2620.531	Telephone-contract			\$500	\$1,200	\$1,200	\$0	0.0%	\$1,200		
80	10.2620.580	Travel- Contract			\$500	\$1,200	\$1,200	\$0	0.0%	\$1,200		
81	TOTAL FACILITIES DIRECTOR		\$0	\$0	\$62,569	\$79,270	\$81,552	\$2,282	2.9%	\$81,552		
82	Maintenance											
83	10.2620.117.1	PT Custodian	\$4,642	\$889	\$0	\$0	\$0	\$0	-	\$0		
84	10.2620.118.1	Maintenance Work	\$1,500	\$1,500	\$250	\$0	\$0	\$0	-	\$0		
85	10.2620.330	Custodial Services	\$0	\$6,255	\$7,645	\$8,500	\$9,000	\$500	5.9%	\$9,000		
86	10.2620.391	Inspections	\$700	\$587	\$393	\$800	\$800	\$0	0.0%	\$800		
87	10.2620.411.1	Septic	\$600	\$600	\$640	\$700	\$700	\$0	0.0%	\$700		
88	10.2620.412.1	Furnace	\$0	\$0	\$0	\$500	\$500	\$0	0.0%	\$500		
89	10.2620.422.1	Snow Removal	\$4,161	\$7,985	\$9,755	\$8,500	\$10,000	\$1,500	17.6%	\$10,000		
90	10.2620.424.1	Mowing/ Landscaping	\$0	\$0	\$0	\$1,500	\$1,000	-\$500	-33.3%	\$1,000		
91	10.2620.430.1	General Maintenance	\$2,385	\$1,832	\$1,638	\$2,650	\$3,000	\$350	13.2%	\$2,650 *		
92	10.2620.441.1	Rent	\$18,970	\$23,970	\$23,970	\$23,970	\$23,970	\$0	0.0%	\$23,970		
93	10.2620.442	Eagle Leasing portable unit	\$0	\$0	\$9,432	\$3,588	\$3,720	\$132	3.7%	\$3,720		
94	10.2620.490	Maintenance Service Contracts	\$1,018	\$998	\$876	\$1,100	\$1,100	\$0	0.0%	\$1,100		
95	10.2620.520	Property Liability Insurance	\$2,970	\$2,761	\$2,972	\$3,000	\$3,000	\$0	0.0%	\$3,000		
96	10.2620.600	Custodial Supplies	\$0	\$0	\$76	\$0	\$500	\$500	-	\$0 *		
97	10.2620.619	Supplies- Response to Covid	\$0	\$0	\$988	\$0	\$0	\$0	-	\$0		
98	10.2620.622.1	Utilities	\$5,792	\$5,869	\$6,302	\$6,500	\$7,000	\$500	7.7%	\$7,000		
99	10.2620.624.1	Heating Oil	\$2,153	\$2,548	\$1,582	\$3,000	\$3,000	\$0	0.0%	\$3,000		
100	TOTAL MAINTENANCE		\$44,891	\$55,794	\$66,520	\$64,308	\$67,290	\$2,982	4.6%	\$66,440		

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23	\$ Change		FY23 Adjusted	adj variance
							Proposed Budget	FY23 less FY22	% change over FY22		
101	General										
102	10.2320.116.1	Salary, Administrative Asst	\$26,286	\$33,730	\$34,364	\$34,628	\$32,299	-\$2,329	-6.7%	\$32,299	
103	2320.117	Office Substitutes	\$0	\$0	\$85	\$0	\$0	\$0	-	\$0	
104	10.2320.244	Summer Leadership Planning Session	\$557	\$1,810	\$1,399	\$1,200	\$1,500	\$300	25.0%	\$1,200 *	
105	10.2320.330.1	Legal Services	\$2,002	\$3,044	\$855	\$3,000	\$3,000	\$0	0.0%	\$3,000	
106	10.2320.331.1	Contracted Services	\$544	\$639	\$479	\$750	\$700	-\$50	-6.7%	\$700	
107	10.2320.340	Print management	\$1,391	\$1,573	\$1,848	\$1,700	\$2,000	\$300	17.6%	\$2,000	
108	10.2320.442.1	Copier Service/ Leases	\$4,081	\$3,981	\$3,932	\$4,500	\$4,500	\$0	0.0%	\$4,500	
109	10.2320.532.1	Internet-eRate Funded	\$0	\$0	-\$238	\$0	\$0	\$0	-	\$0	
110	10.2320.533.1	Telephone	\$5,820	\$6,602	\$6,662	\$6,400	\$6,900	\$500	7.8%	\$6,900	
111	10.2320.534.1	Postage	\$4,576	\$4,236	\$3,855	\$5,000	\$5,000	\$0	0.0%	\$5,000	
112	10.2320.540.1	Advertising	\$892	\$328	\$3,719	\$1,000	\$1,000	\$0	0.0%	\$1,000	
113	10.2320.550.1	Printing supplies	\$19	\$100	\$758	\$150	\$800	\$650	433.3%	\$800	
114	10.2320.581.1	Travel, Clerical Staff	\$67	\$112	\$61	\$150	\$150	\$0	0.0%	\$150	
115	10.2320.590.1	Office Hospitality	\$532	\$378	\$195	\$700	\$500	-\$200	-28.6%	\$500	
116	10.2320.614.1	Expendable Supplies	\$5,080	\$5,003	\$6,096	\$5,500	\$6,500	\$1,000	18.2%	\$5,500 *	
117	10.2320.616.1	Annual Start of Year Assembly	\$1,701	\$2,135	\$1,179	\$2,200	\$2,200	\$0	0.0%	\$2,200	
118	10.2320.617.1	New Hire Orientation	\$763	\$0	\$918	\$1,200	\$1,500	\$300	25.0%	\$1,200 *	
119	10.2320.730	Office Equipment Repair/Replacement	\$625	\$1,951	\$1,996	\$2,000	\$2,000	\$0	0.0%	\$2,000	
120	10.2320.733	Office Equipment	\$299	\$1,334	\$2,166	\$1,500	\$1,500	\$0	0.0%	\$1,500	
121	10.2900.242.1	NHSAA Admin Membership	\$1,950	\$1,995	\$1,995	\$2,250	\$2,250	\$0	0.0%	\$2,250	
122		TOTAL GENERAL	\$57,186	\$68,950	\$72,322	\$73,828	\$74,299	\$471	0.6%	\$72,699	

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
123		Benefits									
124	10.2900.200.0	Support Staff Salary Increases-CPI	\$0	\$0	\$0	\$5,108	\$7,621	\$2,513	49.2%	\$5,108 *	
125		Board approved salary adjustments	\$0	\$0	\$0	\$16,000	\$16,000	\$0	0.0%	\$16,000	
126		FY22 Hiring Savings				\$1,704	\$0	-\$1,704	-100.0%	\$0 *	
127	10.2900.118	Year End Merit Pool	\$11,000	\$20,000	\$21,179	\$15,000	\$15,000	\$0	0.0%	\$15,000	
128	10.2900.119.0	Admin Vacation Benefit	\$15,407	\$20,472	\$20,209	\$25,790	\$21,794	-\$3,996	-15.5%	\$21,794	
129	10.2900.211.0	Health Insurance	\$118,131	\$150,113	\$147,305	\$175,277	\$223,541	\$48,264	27.5%	\$202,610 *	
130	10.2900.212.0	Dental Insurance	\$12,847	\$14,346	\$14,646	\$16,390	\$15,710	-\$680	-4.1%	\$14,772 *	
131	10.2900.213.0	Life, LTD, and ADD insurance	\$6,591	\$7,011	\$7,560	\$8,000	\$8,600	\$600	7.5%	\$8,600	
132	10.2900.215.0	Flex Benefit Spending	-\$383	-\$202	\$27	\$0	\$0	\$0	-	\$0	
133	10.2900.216.0	403b Employer Contribution	\$5,000	\$11,000	\$10,949	\$11,000	\$11,000	\$0	0.0%	\$11,000	
134	10.2900.220.0	FICA/Medicare	\$76,034	\$86,510	\$91,873	\$99,612	\$103,645	\$4,033	4.0%	\$100,203 *	
135	10.2900.231.0	NH Retirement	\$113,419	\$131,004	\$141,856	\$191,821	\$207,593	\$15,772	8.2%	\$201,266 *	
136	10.2900.250.0	Unemployment Compensation	\$555	\$829	\$829	\$850	\$900	\$50	5.9%	\$900	
137	10.2900.260.0	Workers' Compensation	\$3,163	\$3,069	\$2,660	\$3,400	\$3,400	\$0	0.0%	\$3,400	
138	10.2900.330.0	Contracted Services-GASB 75	\$15,000	\$15,000	\$2,500	\$6,500	\$6,500	\$0	0.0%	\$6,500	
139	10.2900.610	ADA-Accomodations	\$0	\$0		\$0	\$0	\$0	-	\$0	
140		TOTAL BENEFITS	\$376,764	\$459,153	\$461,592	\$576,451	\$641,304	\$64,853	11.3%	\$607,153	
141											

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
142	Total Expenses		\$1,531,987	\$1,722,832	\$1,797,603	\$1,957,257	\$2,107,176	\$149,579	7.6%	\$2,018,210	3.1%

3 OPTIONS		Budget	% Change
OPTION A			
*Remove Communications Specialist and Board Approved Salaries	\$	2,014,538	2.9%
**Add Back in Communications Specialist	\$	<u>76,638</u>	
OPTION B	\$	2,091,176	6.8%
*** Add Back in Board Approved Salaries	\$	<u>16,000</u>	
OPTION C	\$	2,107,176	7.6%

SUMMARY	FY22	FY23	
Total Expenses	\$ 1,957,257	\$ 2,107,176	
<i>Less Revenue</i>	\$ 4,000	\$ 4,000	
<i>Less Use of Fund Balance</i>	\$ -	\$ -	
Total Budget (on warrant article)	\$ 1,953,257	\$ 2,103,176	7.7%

Comparison to Adjusted	FY23
Total Expenses	\$ 2,107,176
Adjusted	\$ 2,018,210
Difference	\$ 88,966

The FY23 SAU Adjusted Budget is the FY22 approved budget plus any increases due to debt service, contracts or other obligations previously incurred or mandated, minus any one time expenditures in FY22.

line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
162											
163		FUND BALANCE PROJECTION				FY22	FY23				
164		Beginning Balance	\$	163,022	\$	163,022					
165		Anticipated Use	\$	-	\$	-					
166		Ending Balance	\$	163,022	\$	163,022					
167		As % of Budget (Target 7 to 10%)		8.3%		7.7%					

HSD FY23 Budget Detail for New Items-Round 2.0

As of: 9/30/20

As of: 10/28/20

Round 1.3 Personnel	
Cost	Descrip
HPS	
\$1,550	Spec Ed Secretary-Add'l Days 4 to 5 days/wk
Shared Positions-HSD % - Family H&D	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrm Sub (.152)
\$13,134	
HUES	
\$4,500	Vertical Acad. Team Stipends
\$1,550	Spec Ed Secretary-Add'l Days 4 to 5 days/wk
\$19,496	Music Teacher - .6 to .8
Shared Positions-HSD % - Family H&D	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrm Sub (.152)
\$37,130	
\$50,264	Total

Round 2.0 Personnel	
Cost	Descrip
HPS	
\$1,550	Spec Ed Secretary-Add'l Days 4 to 5 days/wk
Shared Positions-HSD % - Family H&D	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrm Sub (.152)
\$13,134	
HUES	
\$0	Vertical Acad. Team Stipends
\$1,550	Spec Ed Secretary-Add'l Days 4 to 5 days/wk
\$19,496	Music Teacher - .6 to .8
Shared Positions-HSD % - Family H&D	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrm Sub (.152)
\$32,630	
\$45,764	Total

Round 1.3 Spec Ed Personnel	
Cost	Descrip
HPS	
\$64,590	Para Positions (3)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
\$86,133	
HUES	
\$21,530	Para Positions (1)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
\$43,073	
\$129,206	Total

Round 2.0 Spec Ed Personnel	
Cost	Descrip
HPS	
\$64,590	Para Positions (3)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
\$86,133	
HUES	
\$21,530	Para Positions (1)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
\$43,073	
\$129,206	Total

Round 1.3 Academics	
Cost	Descrip
HPS	
\$1,400	Sketch Pads
\$750	Vocabulary A-Z Online
\$2,000	Keyboard
\$500	Small Keyboards
\$400	Music Play

Round 2.0 Academics	
Cost	Descrip
HPS	
\$1,400	Sketch Pads
\$750	Vocabulary A-Z Online
\$2,000	Keyboard
\$500	Small Keyboards
\$400	Music Play

\$400	White Board w/Music Staff	\$400	White Board w/Music Staff
\$300	Snow Shoes	\$300	Snow Shoes
\$375	Animal Adaptations/Seed/Compass	\$375	Animal Adaptations/Seed/Compass
\$6,125		\$6,125	
HUES		HUES	
\$2,320	IXL Licenses - Add'l Subjects	\$2,320	IXL Licenses - Add'l Subjects
\$1,250	Words Their Way Licenses	\$1,250	Words Their Way Licenses
\$2,250	Summer Academy Gr 4-6	\$2,250	Summer Academy Gr 4-6
\$500	Promotion Ceremony-Sound	\$500	Promotion Ceremony-Sound
\$1,000	Soccer Goal Nets (2)	\$1,000	Soccer Goal Nets (2)
\$400	Rocket Launchers (5)	\$400	Rocket Launchers (5)
\$1,500	Microscopes	\$1,500	Microscopes
\$300	Scholastic Math Subscription	\$300	Scholastic Math Subscription
\$600	Math Manipulatives (200/gr)	\$600	Math Manipulatives (200/gr)
\$750	Map Curriculum Materials	\$750	Map Curriculum Materials
\$2,500	WING Awards/Posters	\$2,500	WING Awards/Posters
\$13,370		\$13,370	
\$19,495	Total	\$19,495	Total

Round 1.3 New Computer Equip	
Cost	Descrip
HPS	
\$0	
HUES	
\$0	
\$0	Total

Round 2.0 New Computer Equip	
Cost	Descrip
HPS	
\$0	
HUES	
\$0	
\$0	Total

Round 1.3 Rplcmt Computer Equip	
Cost	Descrip
HPS	
\$7,500	Staff Laptops - 10 @ \$750
\$4,250	Projectors - 10 @ \$425
\$2,990	iPads - Library/STEAM 10 @ \$299
\$5,980	iPads - EOL 20 @ \$299
\$4,000	Clssrm Sound System (2)
\$12,000	Access Point EOL Rplcmnts 30 @ \$400
\$36,720	
HUES	
\$7,500	Staff Laptops - 10 @ \$750

Round 2.0 Rplcmt Computer Equip	
Cost	Descrip
HPS	
\$7,500	Staff Laptops - 10 @ \$750
\$3,400	Projectors - 8 @ \$425
\$2,990	iPads - Library/STEAM 10 @ \$299
\$5,980	iPads - EOL 20 @ \$299
\$4,000	Clssrm Sound System (2)
\$12,000	Access Point EOL Rplcmnts 30 @ \$400
\$35,870	
HUES	
\$7,500	Staff Laptops - 10 @ \$750

\$4,250	Projectors - 10 @ \$425
\$5,000	Copier-CN162
\$4,000	Clssrm Sound System (2)
\$6,200	Smartboard Replacement
\$26,950	
\$63,670	Total

\$3,400	Projectors - 8 @ \$425
\$5,000	Copier-CN162
\$4,000	Clssrm Sound System (2)
\$6,200	Smartboard Replacement
\$26,100	
\$61,970	Total

**Round 1.3
Shared Services/Software**

Cost	Descrip
HPS	
\$1,410	Filtering Software Go Guardian
\$5,375	Facilities Truck + Trailer SAU Controlled by Facility Dir
\$1,000	Storage Container-IT Equip Obsolete equip for annual pickup
\$4,250	IV Cloud Hosting Shift for Increased Cybersecurity
\$413	Frontline Maximization-Phase IV
\$1,125	IT Consultation Service Increase
\$13,573	

HUES	
\$1,410	Filtering Software Go Guardian
\$5,375	Facilities Truck + Trailer SAU Controlled by Facility Dir
\$1,000	Storage Container-IT Equip Obsolete equip for annual pickup
\$4,250	IV Cloud Hosting Shift for Increased Cybersecurity
\$413	Frontline Maximization-Phase IV
\$1,125	IT Consultation Service Increase
\$13,573	
\$27,145	Total

**Round 1.3
Safety Issues**

Cost	Descrip
HPS	
\$4,000	Bollards-FY23 budget all schools
\$10,000	Burglar Alarms
\$14,000	

HUES	
\$4,000	Bollards-FY23 budget all schools
\$10,000	Burglar Alarms
\$14,000	

**Round 2.0
Hosted Software**

Cost	Descrip
HPS	
\$1,410	Filtering Software Go Guardian
\$5,375	Facilities Truck + Trailer SAU Controlled by Facility Dir
\$1,000	Storage Container-IT Equip Obsolete equip for annual pickup
\$4,250	IV Cloud Hosting Shift for Increased Cybersecurity
\$413	Frontline Maximization-Phase IV
\$1,125	IT Consultation Service Increase
\$13,573	

HUES	
\$1,410	Filtering Software Go Guardian
\$5,375	Facilities Truck + Trailer SAU Controlled by Facility Dir
\$1,000	Storage Container-IT Equip Obsolete equip for annual pickup
\$4,250	IV Cloud Hosting Shift for Increased Cybersecurity
\$413	Frontline Maximization-Phase IV
\$1,125	IT Consultation Service Increase
\$13,573	
\$27,145	Total

**Round 2.0
Safety Issues**

Cost	Descrip
HPS	
\$4,000	Bollards-FY23 budget all schools
\$0	Burglar Alarms
\$4,000	

HUES	
\$4,000	Bollards-FY23 budget all schools
\$0	Burglar Alarms
\$4,000	

\$28,000	Total
Round 1.3 Building Needs	
Cost	Descrip
HPS	
\$4,550	Vision Screener-Replacement
\$2,000	Door Hardware-Phase I
\$2,000	Window Shades (2)
\$3,500	No Touch Batteries-Annual
\$12,050	
HUES	
\$7,325	Skylight Shades (8) Solar Pwr
\$1,000	Bookcase Rplcmnts-Library
\$1,350	White Board Paint (27 rooms)
\$450	Kiln Motor-Replacement
\$2,000	Carpet Extractor
\$3,000	Gym Floor Refinish
\$2,000	Diesel Pump Maint.
\$3,000	Annual Bleacher Inspection
\$3,500	No Touch Batteries-Annual
\$9,000	Water Bottle Filling Stations (3)
\$5,000	Classroom Furniture-Phase II
\$14,000	Cafeteria Tables (2 sets) Table & Bench Rplcmnts
Playground Upgrades	
\$10,000	Swingset Set + Installation
\$2,400	Annual Mulch
\$1,600	Benches
\$3,000	Picnic Tables
\$12,000	Pavillion
\$80,625	
\$92,675	Total

\$8,000	Total
Round 2.0 Building Needs	
Cost	Descrip
HPS	
\$4,550	Vision Screener-Replacement
\$2,000	Door Hardware-Phase I
\$2,000	Window Shades (2)
\$3,500	No Touch Batteries-Annual
\$12,050	
HUES	
\$7,325	Skylight Shades (8) Solar Pwr
\$1,000	Bookcase Rplcmnts-Library
\$1,350	White Board Paint (27 rooms)
\$450	Kiln Motor-Replacement
\$2,000	Carpet Extractor
\$3,000	Gym Floor Refinish
\$2,000	Diesel Pump Maint.
\$3,000	Annual Bleacher Inspection
\$3,500	No Touch Batteries-Annual
\$9,000	Water Bottle Filling Stations (3)
\$5,000	Classroom Furniture-Phase II
\$14,000	Cafeteria Tables (2 sets) Table & Bench Rplcmnts
Playground Upgrades	
\$10,000	Swingset Set + Installation
\$2,400	Annual Mulch
\$1,600	Benches
\$3,000	Picnic Tables
\$0	Pavillion
\$68,625	
\$80,675	Total

\$410,454 Grand Total

\$372,254 Grand Total

Round 1.3 Warrant Articles	
Cost	Descrip
\$14,575,576	Operating Budget
	HESSA Contract
	HEA Contract
\$639,275	SAU Assessment-Placeholder
\$95,000	Contingency
\$23,970	SAU Maintenance Trust
\$150,000	HSD Maintenance Trust
\$25,000	Special Ed Trust
\$35,000	SAU Barn Bond

Round 2.0 Warrant Articles	
Cost	Descrip
\$14,543,552	Operating Budget
	HESSA Contract
	HEA Contract
\$639,275	SAU Assessment-Placeholder
\$95,000	Contingency
\$23,970	SAU Maintenance Trust
\$150,000	HSD Maintenance Trust
\$25,000	Special Ed Trust
\$35,000	SAU Barn Bond

FY22 Round 4.1 Warrant Articles	
Cost	Descrip
\$13,881,402	Operating Budget*
\$0	HESSA Contract*
\$594,122	SAU Assessment
\$95,000	Contingency
\$23,970	SAU Maintenance Trust
\$120,000	HSD Maintenance Trust
\$25,000	Special Ed Trust
\$0	SAU Barn Bond

\$662,150 4.77%

\$15,543,822 Warrant Total

\$15,511,798 Warrant Total

\$14,739,494 Warrant Total

\$772,304 5.24%

Guidance (Operating)
 Guidance Relief
\$0 Final Guidance

*HESSA CBA included in operating budget

Round 1.3 Maint. Expendable Trust	
Cost	Descrip
\$122,530	Opening Balance
\$150,000	FY23 Warrant
HPS	
\$10,000	Ceilings-Phase I
\$40,000	Clssrm Flooring-Finish 3rd Gr
\$60,000	HPS Bathroom Reno-Phase I
\$12,000	Library/Clssrm Door
\$14,000	Asbestos Windows 1
\$32,000	Asbestos Windows 2
HUES	
\$20,000	Sprinkler Tank Repair
Flooring-Phase I	
\$38,500	Classrooms (3)
\$10,500	Nurse/Records
\$15,000	Cafeteria
\$8,200	Hallways
\$21,000	Kitchen
-\$8,670	Ending Balance Estimate

Round 2.0 Maint. Expendable Trust	
Cost	Descrip
\$122,530	Opening Balance
\$150,000	FY23 Warrant
HPS	
\$5,000	Ceilings-Phase I
\$33,455	Clssrm Flooring-Finish 3rd Gr
\$50,000	HPS Bathroom Reno-Phase I
\$12,000	Library/Clssrm Door
\$14,000	Asbestos Windows 1
	Asbestos Windows 2
HUES	
\$20,000	Sprinkler Tank Repair
Flooring-Phase I	
\$26,500	Classrooms (2)
\$0	Nurse/Records
\$15,000	Cafeteria
\$8,200	Hallways
\$0	Kitchen
\$88,375	Ending Balance Estimate

\$0	2225.734.01
\$0	2225.734.02
\$36,720	2225.738.01
\$26,950	2225.738.02
\$86,133	1200.118.01
\$43,073	1200.118.02
\$58,882	2400.899.01
\$158,697	2400.899.02
\$410,454	Total New Items

\$0	2225.734.01
\$0	2225.734.02
\$35,870	2225.738.01
\$26,100	2225.738.02
\$86,133	1200.118.01
\$43,073	1200.118.02
\$48,882	2400.899.01
\$132,197	2400.899.02
\$372,254	Total New Items
-\$38,200	Diff btw Round 1 and Round 2

BROOKLINE, HOLLIS, & HOLLIS-BROOKLINE SCHOOL DISTRICTS (SAU 41)
2022 ANNUAL MEETING DATES and DEADLINES-FINAL
USING RSA REGULATIONS

Action	RSA Parameters	Traditional					SB2		RSA Reference
		Coop- Day 1	Coop- Day 2	Snow Date	Hollis	Snow Date	Brookline	Snow Date	
Last day to <u>post notice</u> of budget hearing	SB2: "...the second Tuesday in January..."; Trad.: at least 7 days in advance of budget hearing	1/25/2022			1/31/2022		1/4/2022		SB2-40:13,II-a(a), 32:5,I; Trad.-32:, I
Last day for negotiated cost items to be finalized	SB2: "...the second Tuesday in January..."; Trad.: not later than 30 days before the date prescribed for the district meeting, or the 2nd Tues in March, whichever is earlier	2/12/2022			2/7/2022		1/11/2022		SB2-40:13, II-a (b), 273-A:1; Trad.-32:5- a; 197:6
Last day for petitioned warrant articles	SB2: "...the second Tuesday in January..."; Trad.: not later than 30 days before the date prescribed for the district meeting, or the 2nd Tues in March, whichever is earlier	2/14/2022			2/7/2022		1/11/2022		SB2-40:13, II-a (b), 39:3; Trad.-197:6
PUBLIC HEARING DATES	SB2: "...on or before the third Tuesday in January..."; Trad.: not later than 25 days before (district meeting) i.e. 25 days or EARLIER	2/2/2022	N/A	2/3/2022	2/8/2022	2/10/2022	1/12/2022	1/13/2022	SB2-40:13, II-a (c); Trad.-32:5, I
<i>FYI: Last day to hold at least one budget public hearing</i>	<i>not later than 25 days before [district meeting] i.e. 25 days or EARLIER</i>	<i>2/17/2022</i>			<i>2/11/2022</i>				SB2-40:13, II-a (c); Trad.-32:, I
FIRST SESSION-DELIBERATIVE	SB2: "...between the first and second Saturdays following the last Monday in January, inclusive of those Saturdays..."						2/7/2022	2/9/2022	SB2-40:13, III
Town Report Submission Deadline	Deadlines provided by Towns for them to meet timeline requirements	2/4/2022			2/4/2022		2/4/2022		Town Requirements
Last day for budget committee to deliver budget and warrant article recommendations to selectpersons for Posting	Trad.: at least 20 days before [district meeting]	2/22/2022			2/17/2022		1/27/2022		Trad.-32:16,IV
Last day to <u>post</u> warrant, budget and default budget	SB2: "...on or before the last Monday in January..."; Trad.: 14 days before day of meeting (not including meeting day or posting day)	2/28/2022			2/22/2022		1/31/2022		SB2-40:13, II-a (d), 39:5, 197:7; Trad.- 197:7
Annual report with budget (and ballot questions) made available to voters	SB2 and Trad.: at least 7 days prior to meeting	3/7/2022			3/1/2022		3/1/2022		SB2-40:13, II; Trad.- 32:5, VII(a)
SCHOOL DISTRICT MEETING DAY	Trad.: annually between March 1 and March 25	3/15/2022	3/16/2022	3/17/2022	3/9/2022	3/10/2022	N/A	N/A	Trad.-197:1
SECOND SESSION-BALLOT VOTING	SB2: "...the second Tuesday in March..."	3/8/2022			3/8/2022		3/8/2022		SB2-40:13, VII
Submit signed & completed forms to DRA	SB2 and Trad.: within 20 days of the close of the meeting	3/28/2022			3/28/2022		3/28/2022		21-J:34,II

likely to yield the highest value in the current market. It does not take into consideration the added value of the land. It is presumed that the fields behind 4 Lund would be retained by the district if the building were ever sold. Given the limited road frontage, subdivision of the entire parcel could potentially be restricted.

Upon review, please call or reply with any questions or to schedule a mutually convenient time to discuss any questions that arise.

Sincerely,

Deane William Navaroli
Principal
William & Reeves

Encl.: Town Assessment Card
Exhibit A

GENERAL DEFINITIONS

What is a NNN Lease?

A triple net lease (triple-net or NNN) is a lease agreement on a property whereby the tenant or lessee promises to pay all the expenses of the property, including real estate taxes, building insurance, and maintenance. These expenses are in addition to the cost of rent and utilities. In contrast, in standard commercial lease agreements, some or all of these payments are typically the responsibility of the landlord.

What Is a Modified Gross Lease?

A modified gross lease is a type of real estate rental agreement where the tenant pays base rent at the lease's inception, but it takes on a proportional share of some of the other costs associated with the property as well, such as property taxes, utilities, insurance, and maintenance.

Modified gross leases are typically used for commercial spaces such as office buildings, where there is more than one tenant. This type of lease typically falls between a gross lease, where the landlord pays for operating expenses, and a net lease, which passes on property expenses to the tenant

What Is a Gross Lease?

A gross lease is an agreement that requires the tenant to pay the property owner a flat rental fee in exchange for the exclusive use of the property. The fee includes all of the costs associated with property ownership, including taxes, insurance, and utilities. Gross leases can be modified to meet the needs of the tenants and are commonly used in the commercial property rental market

~~In the case of a State-administered grant, obligations under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later. In the case of a direct grant, obligations may begin when the grant is substantially approved, unless an agreement exists with NHDOE or the pass-through entity to reimburse for pre-approval expenses.~~

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

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

DAF-2 - CASH MANAGEMENT AND FUND CONTROL

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

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

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

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

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

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

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.
- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.

F. Advance payments will be maintained in interest bearing accounts unless the following apply:

1. The District receives less than \$120,000 in Federal awards per year.
2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
4. A foreign government or banking system prohibits or precludes interest bearing accounts.

G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (“PMS”) through an electronic medium using either Automated Clearing House (“ACH”) network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as “addenda records” by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds.

DAF-3 - PROCUREMENT

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

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

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

The District avoids situations that unnecessarily restrict competition and avoids acquisition of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate, are excluded from competing for such purchases. Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis shall be made to lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

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

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

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

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

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

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

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

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

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

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

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

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

1. Micro-purchases

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

2. Small Purchases (Simplified Acquisition)

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

3. Sealed Bids

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

- a. In order for sealed bidding to be feasible, the following conditions shall be present:
 - i. a complete, adequate, and realistic specification or purchase description is available;
 - ii. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
 - iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- b. When sealed bids are used, the following requirements apply:
 - i. Bids shall be solicited in accordance with the provisions of State law and DJE. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
 - ii. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
 - iii. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
 - iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
 - v. The Board reserves the right to reject any and all bids for sound documented reason.
 - vi. Bid protests shall be handled pursuant to the process set forth in [DAF-3.I](#).

4. Competitive Proposals

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

If this method is used, the following requirements apply:

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

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

procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

5. Noncompetitive Proposals

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

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

D. Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms: The District must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

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

E. Contract/Price Analysis: The District shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000 (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.323(a)). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

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

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

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

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiently. Therefore, the District sets a

ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls, and otherwise performs in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

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

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

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

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

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

Documentation that debarment/suspension was queried must be retained for each covered transaction as part of the documentation required under DAF-3, paragraph J. This documentation should include the date(s) queried and copy(ies) of the SAM result report/screen shot, or a copy of the or certification from the vendor. It should be attached to the payment backup and retained for future audit review.

H. Additional Requirements for Procurement Contracts Using Federal Funds:

1. Clause for Remedies Arising from Breach: For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).

2. Termination Clause: For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II(B)).

3. Anti-pollution clause: For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II(G)).

4. Anti-lobbying clause: For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (J).
5. Negotiation of profit: For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.323(b)).
6. "Domestic Preference" Requirement: The District must provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States, to the greatest extent practicable. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in [DAF-4.C](#) regarding food service procurement.
7. Huawei Ban: The District may not use Federal funds to procure, obtain, or enter into or renew a contract to procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their subsidiaries.

I. Bid Protest: The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

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

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

J. Maintenance of Procurement Records: The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and records regarding disbarment/suspension queries or actions. Such records shall be retained consistent with District Policy EHB.

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

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

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

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
2. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or
3. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
4. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
5. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
6. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

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

C. “Buy American” Requirement:

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

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

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

- a) The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
 - b) Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.
2. Steps to Comply with Buy American Requirements: In order to help assure that the District remains in compliance with the Buy American requirement, the Superintendent or their designee, shall
- a) Include a Buy American clause in all procurement documents (product specifications, bid solicitations, requests for proposals, purchase orders, etc.);
 - b) Monitor contractor performance;
 - c) Require suppliers to certify the origin of the product;
 - d) Examine product packaging for identification of the country of origin; and
 - e) Require suppliers to provide specific information about the percentage of U.S. content in food products upon request.

DAF-5 - CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

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

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

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

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

The Superintendent shall timely disclose in writing to NHDOE or other applicable pass-through-entity, all violations of federal criminal law involving fraud, bribery, or gratuities potentially affecting any federal award. The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

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

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

A. “Equipment” and “Pilferable Items” Defined: For purposes of this policy, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$5,000, or the capitalization level established by the District for financial statement purposes. “Pilferable items” are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing

calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.

B. Records: The Superintendent or their designee shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

C. Inventory: No less than once every two years, the Superintendent or their designee shall cause a physical inventory of all equipment and pilferable items must be taken and the results reconciled with the property records at least once every two years. Inventories shall be conducted consistent with Board Policy DID.

D. Control, Maintenance and Disposition: The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:

1. prevent loss, damage, or theft of the property; Any loss, damage, or theft must be investigated;
2. to maintain the property and keep it in good condition; and
3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

DAF-7 - TRAVEL REIMBURSEMENT – FEDERAL FUNDS

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

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

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

The validity of payments for travel costs for all district employees and school officials shall be determined by the Superintendent or their designee.

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

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

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

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

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

DAF-8 - ACCOUNTABILITY AND CERTIFICATIONS

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

DAF-9 - TIME-EFFORT REPORTING / OVERSIGHT

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

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

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

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

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

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

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

DAF-10 - GRANT BUDGET RECONCILIATION

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

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

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

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

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

DAF-11 - SUB-RECIPIENT MONITORING AND MANAGEMENT

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

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

A. Sub-award Contents and Communication.

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

1. Every sub-award will be clearly identified and include the following Federal award identification:
 - a) Subrecipient name
 - b) Subrecipient's unique ID number (DUNS)
 - c) Federal Award ID Number (FAIN)
 - d) Federal award date
 - e) Period of performance start and end date
 - f) Amount of federal funds obligated
 - g) Amount of federal funds obligated to the subrecipient

- h) Total amount of the Federal award
 - i) Total approved cost sharing or match required where applicable
 - j) Project description responsive to FFATA
 - k) Name of Federal awarding agency, pass through entity and contact information
 - l) CFDA number and name
 - m) Identification of the award is R&D
 - n) Indirect cost rate for the Federal award
2. Requirements imposed by the District including statutes, regulations, and the terms and conditions of the Federal award.
 3. Any additional requirements the District deems necessary for financial or performance reporting of subrecipients as necessary.
 4. An approved indirect cost rate negotiated between subrecipient and the Federal government or between the pass-through entity and subrecipient.
 5. Requirements that the District and its auditors have access to the subrecipient records and financial statements.
 6. Terms and conditions for closeout of the sub-award.

B. Subrecipient Monitoring Procedures.

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

Subrecipient monitoring procedures include:

1. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
2. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient's:
 - a) Prior experience with the same or similar sub-awards.
 - b) Results of previous audits and single audit (if applicable).
 - c) New personnel or new or substantially changed systems.
 - d) The extent and results of Federal awarding agency monitoring.
3. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
4. Monitor financial and programmatic progress and ability of the subrecipient to meet objectives of the sub-award. To facilitate this review, subrecipients are required to submit sufficient invoice detail and a progress report. The District project managers will encourage subrecipients to submit regular invoices.
5. Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.
6. In conducting regular oversight and monitoring, the District project managers will:
 - a) Verify invoices that include progress reports.
 - b) Review progress reports to ensure project is progressing appropriately and on schedule.
 - c) Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
 - d) Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.

- e) Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the subrecipient.
 - f) Review subrecipient match tasks for eligibility.
 - g) Initial the progress report and invoice confirming review and approval prior to payment.
 - h) Raise any concerns to the Superintendent or their designee.
7. The Superintendent or their designee, upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
8. Payments will be withheld from subrecipients for the following reasons:
- a) Insufficient detail to support the costs billed;
 - b) Unallowable costs;
 - c) Ineligible costs; and/or
 - d) Incomplete work or work not completed in accordance with required specifications.
9. Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements.

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

- a) Project proposal
- b) Project scope
- c) Progress reports
- d) Interim and final products
- e) Copies of other applicable project documents as required, such as copies of contracts or MOUs

D. Audit Requirements.

All subrecipients are required to annually submit their audit and Single Audit report to the District for review to ensure the subrecipient has complied with good accounting practices and federal regulations. If a deficiency is identified, the District will:

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

E. Methodology for Resolving Findings.

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

The District will only consider taking enforcement action against non-compliant subrecipients in accordance with 2 CFR 200.338 when noncompliance cannot be remedied. Enforcement may include taking any of the following actions as appropriate:

- a) Temporarily withhold cash payments pending correction of the deficiency
- b) Disallow all or part of the cost of the activity or action not in compliance.
- c) Wholly or partly suspend or terminate the sub-award.
- d) Initiate suspension or debarment proceedings.
- e) Withhold further Federal awards for the project or program.
- f) Take other remedies that may be legally available.