

Hollis School Board  
Wednesday, December 1, 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, (L) meeting with legal counsel
- 6:20 Presentation by Attorney O'Shaughnessy regarding the complaint investigation
- 6:45 Agenda adjustments  
Correspondence/Resignations/Nominations  
Approval of Minutes – November, 2021
- 6:55 Public Input
- 7:10 Principal's report
- 7:20 Discussion
- Fiscal Year 2023 – Draft SAU Budget
  - Fiscal year 2023 Draft Hollis budget – Board Review
  - 4 Lund Lane property update (lease committee – renovations – potential warrant article)
- 7:45 **Deliberations**
- To see what action the Board will take regarding the memo submitted by the Business Administrator regarding the renovation of the SAU bathroom
  - To see what action the Board will take regarding policy DAF Administration of Federal Grant Funds, 2nd Reading
  - To see what action the Board will take regarding EEAEA: Mandatory Drug and Alcohol Testing, 1st Reading
- 8:00 Motion to adjourn
- 8:05 Non-meeting – Contract Negotiations Discussion

Hollis School District  
Administrative Report  
December 2021

**Calendar, Events, Programs:**

- HUES - November 29th - December 3rd - Scholastic Book Fair Week
- HPS/HUES - December 3rd - Trimester One Closes
- HPS/HUES - December 17th - Report Cards viewable for Parents
- HPS/HUES - December 23rd - Early Release
- HPS/HUES - December 24th - January 1st - Holiday Vacation

**Building & Grounds:**

- HUES:
  - Fencing along the playground structure area is complete. Fencing along the field area will be complete by Thanksgiving break.
  - We continue to be down a custodian and continue to look for candidates.
  - As we complete emergency drills we are checking safety measures in the building
  - We continue to receive feedback on building inspections from the SAU JLMC and will address recommended next steps
- HPS:
  - We continue to be down a custodian and continue to look for candidates.
  - As we complete emergency drills we are checking safety measures in the building
  - We continue to receive feedback on building inspections from the SAU JLMC and will address recommended next steps

**Social Emotional Corner:**

- HUES:
  - Officer Kush was away at PD for DARE. When he returns after break he will continue lessons in all classes.
  - Classes have a Student Spotlight where a student is randomly picked and their picture displayed on a poster. Throughout the day, classmates decorate and write positive words and notes for this student. At the end of the day, they get to take the poster home and keep it.
  - HUES students helped to clean up the environment and plant fall bulbs - it was great to see them caring and building community through this project. Teachers display positive growth mindset messages throughout the building and some teachers have created privacy folders with their students filled with positive messages and encouraging thoughts.



- HPS:
  - Officer Kush was away at PD for DARE. When he returns next week he will continue lessons in all classes.
  - NEW to HPS, students will begin learning about chess, and not in ways you may think! Although the game will be played, students are learning about chess “characters,” “decision making,” and “solutions.” As students become more familiar with the games we hope to introduce student chess MENTORS. Lessons begin on Monday, November 29th!
  -

**Staffing & Students:**

- HPS/HUES - Students created thank you cards for Laura Landerman - Garber to share overseas with those who are serving our country.
- HPS - Our third All School Town Meeting was hosted by Mrs. O'Brien's 3rd grade class.
- HPS - We have filled 2 vacant paraprofessional positions and are hoping to fill more as we interview possible candidates.
- HUES - November WING awards for student recognition saw many new students earning their academic, behavior, and social skills wings.
- HUES - Golden Trash can awards are earned by classes who have the neatest/cleanest rooms at the end of the day. This fun award comes with extra recess and recognition for taking care of the building.

#### **Enrollment Snapshot for November 2021:**

<b>HPS</b>		<b>HUES</b>	
<b>Grade</b>	<b>Enrollment</b>	<b>Grade</b>	<b>Enrollment</b>
Intensive Needs	3	4	96 (+1)
PreK 3	6	5	90 (+1)
PreK 4	6	6	104
K	78 (+1)		
1	78		
2	79 (+1)		
3	92		
<b>Total Hollis School District Enrollment: 632</b>			

Hollis School District  
Monthly Enrollment Breakout  
December 2021

Grade	Class size Per District Policy	Number of classes	NESDEC Projections 20/21 SY	Number of students (11/24/21)	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	78	+1	14, 15, 16, 16, 17
Grade 1	18	5	75	78	0	14, 15, 16, 16, 17
Grade 2	20	5	99	79*	+1	15, 15, 16*, 16, 17
Grade 3	20	5	88	92	0	18, 18, 18, 18, 20
<b>HPS Totals</b>		<b>23 classes</b>	<b>380</b>	<b>342</b>	<b>+2</b>	
Grade 4	23	5	91	96	+1	19, 19, 19, 19, 20
Grade 5	23	5	102	90	+1	17, 17, 18, 19, 19
Grade 6	23	5	101	104	0	20, 21, 21, 21, 21
<b>HUES Totals</b>		<b>15 classes</b>	<b>294</b>	<b>290</b>	<b>+2</b>	
<b>HSD Totals</b>		<b>38 classes</b>	<b>674</b>	<b>632</b>	<b>+4</b>	

\*homeschool student accessing activities

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 FY23 Budget Proposal

## Draft #4d - SAU Budget Sub-Committee Recommended Budget

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
	<b>Superintendent</b>										
1	10.2320.111.l	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.l	Telephone, Contract	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%	\$1,500	
4	10.2320.580.l	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.l	Dues	\$5,796	\$5,919	\$6,054	\$6,350	\$6,450	\$100	1.6%	\$6,450	
8	<b>TOTAL SUPERINTENDENT</b>		<b>\$161,406</b>	<b>\$166,125</b>	<b>\$169,741</b>	<b>\$175,389</b>	<b>\$180,370</b>	<b>\$4,981</b>	<b>2.8%</b>	<b>\$180,370</b>	
9	<b>Asst Superintendent of Curriculum</b>										
10	10.2210.115.l	Salary	\$116,000	\$122,212	\$125,878	\$131,000	\$134,930	\$3,930	3.0%	\$134,930	
11	10.2210.243	Conferences	\$742	\$219	\$51	\$500	\$500	\$0	0.0%	\$500	
12	10.2210.531.l	Telephone-Contract	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800	
13	10.2210.580.l	Travel -Contract	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.0%	\$1,800	
14	10.2210.583.	Travel -Conferences	\$2,248	\$117	\$0	\$500	\$500	\$0	0.0%	\$500	
15	10.2210.584.	Travel- Out of District	\$220	\$133	\$0	\$250	\$250	\$0	0.0%	\$250	
16	10.2210.810.l	Dues	\$2,608	\$2,859	\$2,776	\$2,950	\$3,000	\$50	1.7%	\$3,000	
17	<b>TOTAL ASST. SUPERINTENDENT</b>		<b>\$125,417</b>	<b>\$129,140</b>	<b>\$132,306</b>	<b>\$138,800</b>	<b>\$142,780</b>	<b>\$3,980</b>	<b>2.9%</b>	<b>\$142,780</b>	
18	<b>Governing Board</b>										
19	10.2312.310.l	School Board Secretary Stipend	\$920	\$645	\$545	\$920	\$920	\$0	0.0%	\$920	
20	10.2313.110.l	District Treasurer Stipend	\$600	\$600	\$600	\$600	\$600	\$0	0.0%	\$600	
21	<b>TOTAL GOV. BOARD</b>		<b>\$1,520</b>	<b>\$1,245</b>	<b>\$1,145</b>	<b>\$1,520</b>	<b>\$1,520</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,520</b>	
22											
23	<b>new</b>	<b>Communications Specialist</b>					<b>\$45,000</b>	\$45,000	-	\$0 *	
24	<b>TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>-</b>	<b>\$0</b>	

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

<i>line</i>	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	<b>FY23 Proposed Budget</b>	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
49	<b>Technology</b>										
50	10.2840.340.i	Contracted Scvs-Tyler Technologies	\$500	\$0	\$0	\$0	<b>\$0</b>	\$0	-	\$0	
51	10.2840.434	Computer Repairs	\$402	\$0	\$0	\$0	<b>\$400</b>	\$400	-	\$0 *	
52	10.2840.614.i	Technology Supplies	\$40	\$0	\$78	\$300	<b>\$300</b>	\$0	0.0%	\$300	
53	10.2840.650.i	Support Contracts/Hosted Services	\$0	\$1,837	\$0	\$0	<b>\$0</b>	\$0	-	\$0	
54	10.2840.658.i	Site Licenses	\$0	\$551	\$0	\$550	<b>\$550</b>	\$0	0.0%	\$550	
55	10.2840.734.i	Additional Equipment	\$817	\$0	\$713	\$0	<b>\$750</b>	\$750	-	\$0 *	
56	10.2840.738.i	Replacement Computers	\$689	\$1,213	\$511	\$1,900	<b>\$4,475</b>	\$2,575	135.5%	\$1,900 *	
57	<b>TOTAL TECHNOLOGY</b>		<b>\$2,448</b>	<b>\$3,600</b>	<b>\$1,302</b>	<b>\$2,750</b>	<b>\$6,475</b>	<b>\$3,725</b>	135.5%	<b>\$2,750</b>	
58	<b>Business Office</b>										
59	10.2510.111.i	Salary, Business Administrator	\$105,378	\$111,250	\$114,588	\$118,026	<b>\$121,567</b>	\$3,541	3.0%	\$121,567	
60	10.2510.112.i	Salary, Asst. Business Administrators	\$110,472	\$137,589	\$130,000	\$143,150	<b>\$147,445</b>	\$4,295	3.0%	\$147,445	
61	discontinued	Contract End Stipend	\$1,110	\$0	\$0	\$0	<b>\$0</b>	\$0	-	\$0	
62	10.2510.115.i	Salary, Business Office Staff	\$187,342	\$217,575	\$221,528	\$232,425	<b>\$231,719</b>	-\$706	-0.3%	\$231,719	
63	10.2510.240.i	Course Reimbursement	\$550	\$0	\$25	\$250	<b>\$500</b>	\$250	100.0%	\$250 *	
64	10.2510.243.i	Conferences	\$80	\$0	\$0	\$250	<b>\$250</b>	\$0	0.0%	\$250	
65	10.2510.301.i	Professional Services- Training	\$0	\$0	\$1,595	\$1,100	<b>\$1,800</b>	\$700	63.6%	\$1,100 *	
66	10.2510.330.i	Audit	\$4,600	\$4,600	\$4,600	\$4,750	<b>\$4,750</b>	\$0	0.0%	\$4,750	
67	10.2510.331.i	Other Professional Services	\$145	\$0	\$48	\$0	<b>\$0</b>	\$0	-	\$0	
68	10.2510.335	Temp Agency	\$30,310	\$0	\$0	\$0	<b>\$0</b>	\$0	-	\$0	
69	10.2510.531.i	Telephone-BA-Contract	\$600	\$600	\$600	\$600	<b>\$600</b>	\$0	0.0%	\$600	
70	10.2510.580.i	Travel-BA-Contract	\$600	\$600	\$600	\$600	<b>\$600</b>	\$0	0.0%	\$600	
71	10.2510.583.i	Travel- Conferences	\$0	\$0	\$0	\$200	<b>\$200</b>	\$0	0.0%	\$200	
72	10.2510.584	Travel- ABA/Bus Office	\$916	\$523	\$63	\$1,200	<b>\$1,200</b>	\$0	0.0%	\$1,200	
73	10.2580.110	Covid Related Payroll		\$0	\$1,662	\$0	<b>\$0</b>	\$0	-	\$0	
74	10.2510.810.i	Dues-BA	\$1,795	\$1,876	\$2,005	\$2,000	<b>\$2,500</b>	\$500	25.0%	\$2,500	
75	<b>TOTAL BUSINESS OFFICE</b>		<b>\$443,898</b>	<b>\$474,615</b>	<b>\$477,314</b>	<b>\$504,551</b>	<b>\$513,131</b>	<b>\$8,580</b>	1.7%	<b>\$512,181</b>	

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



<i>line</i>	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	<b>FY23 Proposed Budget</b>	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
101	<b>General</b>										
102	10.2320.116.i	Salary, Administrative Asst	\$26,286	\$33,730	\$34,364	\$34,628	<b>\$32,299</b>	-\$2,329	-6.7%	\$32,299	
103	2320.117	Office Substitutes	\$0	\$0	\$85	\$0	<b>\$0</b>	\$0	-	\$0	
104	10.2320.244	Summer Leadership Planning Session	\$557	\$1,810	\$1,399	\$1,200	<b>\$1,500</b>	\$300	25.0%	\$1,200 *	
105	10.2320.330.i	Legal Services	\$2,002	\$3,044	\$855	\$3,000	<b>\$3,000</b>	\$0	0.0%	\$3,000	
106	10.2320.331.i	Contracted Services	\$544	\$639	\$479	\$750	<b>\$700</b>	-\$50	-6.7%	\$700	
107	10.2320.340	Print management	\$1,391	\$1,573	\$1,848	\$1,700	<b>\$2,000</b>	\$300	17.6%	\$2,000	
108	10.2320.442.i	Copier Service/ Leases	\$4,081	\$3,981	\$3,932	\$4,500	<b>\$4,500</b>	\$0	0.0%	\$4,500	
109	10.2320.532.i	Internet-eRate Funded	\$0	\$0	-\$238	\$0	<b>\$0</b>	\$0	-	\$0	
110	10.2320.533.i	Telephone	\$5,820	\$6,602	\$6,662	\$6,400	<b>\$6,900</b>	\$500	7.8%	\$6,900	
111	10.2320.534.i	Postage	\$4,576	\$4,236	\$3,855	\$5,000	<b>\$5,000</b>	\$0	0.0%	\$5,000	
112	10.2320.540.i	Advertising	\$892	\$328	\$3,719	\$1,000	<b>\$1,000</b>	\$0	0.0%	\$1,000	
113	10.2320.550.i	Printing supplies	\$19	\$100	\$758	\$150	<b>\$800</b>	\$650	433.3%	\$800	
114	10.2320.581.i	Travel, Clerical Staff	\$67	\$112	\$61	\$150	<b>\$150</b>	\$0	0.0%	\$150	
115	10.2320.590.i	Office Hospitality	\$532	\$378	\$195	\$700	<b>\$500</b>	-\$200	-28.6%	\$500	
116	10.2320.614.i	Expendable Supplies	\$5,080	\$5,003	\$6,096	\$5,500	<b>\$6,500</b>	\$1,000	18.2%	\$5,500 *	
117	10.2320.616.i	Annual Start of Year Assembly	\$1,701	\$2,135	\$1,179	\$2,200	<b>\$2,200</b>	\$0	0.0%	\$2,200	
118	10.2320.617.i	New Hire Orientation	\$763	\$0	\$918	\$1,200	<b>\$1,500</b>	\$300	25.0%	\$1,200 *	
119	10.2320.730	Office Equipment Repair/Replacement	\$625	\$1,951	\$1,996	\$2,000	<b>\$2,000</b>	\$0	0.0%	\$2,000	
120	10.2320.733	Office Equipment	\$299	\$1,334	\$2,166	\$1,500	<b>\$1,500</b>	\$0	0.0%	\$1,500	
121	10.2900.242.i	NHSAA Admin Membership	\$1,950	\$1,995	\$1,995	\$2,250	<b>\$2,250</b>	\$0	0.0%	\$2,250	
122	<b>TOTAL GENERAL</b>		<b>\$57,186</b>	<b>\$68,950</b>	<b>\$72,322</b>	<b>\$73,828</b>	<b>\$74,299</b>	<b>\$471</b>	<b>0.6%</b>	<b>\$72,699</b>	

<i>line</i>	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	<b>FY23 Proposed Budget</b>	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
123	<b>Benefits</b>										
124	10.2900.200.i	Support Staff Salary Increases-CPI	\$0	\$0	\$0	\$5,108	<b>\$7,621</b>	\$2,513	49.2%	\$5,108 *	
125		Board approved salary adjustments	\$0	\$0	\$0	\$16,000	<b>\$16,000</b>	\$0	0.0%	\$16,000	
126		FY22 Hiring Savings				\$1,704	<b>\$0</b>	-\$1,704	-100.0%	\$0 *	
127	10.2900.118	Year End Merit Pool	\$11,000	\$20,000	\$21,179	\$15,000	<b>\$15,000</b>	\$0	0.0%	\$15,000	
128	10.2900.119;	Admin Vacation Benefit	\$15,407	\$20,472	\$20,209	\$25,790	<b>\$21,794</b>	-\$3,996	-15.5%	\$21,794	
129	10.2900.211.i	Health Insurance	\$118,131	\$150,113	\$147,305	\$175,277	<b>\$223,541</b>	\$48,264	27.5%	\$202,610 *	
130	10.2900.212.i	Dental Insurance	\$12,847	\$14,346	\$14,646	\$16,390	<b>\$15,710</b>	-\$680	-4.1%	\$14,772 *	
131	10.2900.213.i	Life, LTD, and ADD insurance	\$6,591	\$7,011	\$7,560	\$8,000	<b>\$8,600</b>	\$600	7.5%	\$8,600	
132	10.2900.215.i	Flex Benefit Spending	-\$383	-\$202	\$27	\$0	<b>\$0</b>	\$0	-	\$0	
133	10.2900.216.i	403b Employer Contribution	\$5,000	\$11,000	\$10,949	\$11,000	<b>\$11,000</b>	\$0	0.0%	\$11,000	
134	10.2900.220.i	FICA/Medicare	\$76,034	\$86,510	\$91,873	\$99,612	<b>\$103,645</b>	\$4,033	4.0%	\$100,203 *	
135	10.2900.231.i	NH Retirement	\$113,419	\$131,004	\$141,856	\$191,821	<b>\$207,593</b>	\$15,772	8.2%	\$201,266 *	
136	10.2900.250.i	Unemployment Compensation	\$555	\$829	\$829	\$850	<b>\$900</b>	\$50	5.9%	\$900	
137	10.2900.260.i	Workers' Compensation	\$3,163	\$3,069	\$2,660	\$3,400	<b>\$3,400</b>	\$0	0.0%	\$3,400	
138	10.2900.330.i	Contracted Services-GASB 75	\$15,000	\$15,000	\$2,500	\$6,500	<b>\$6,500</b>	\$0	0.0%	\$6,500	
139	10.2900.610	ADA-Accomodations	\$0	\$0		\$0	<b>\$0</b>	\$0	-	\$0	
140		<b>TOTAL BENEFITS</b>	<b>\$376,764</b>	<b>\$459,153</b>	<b>\$461,592</b>	<b>\$576,451</b>	<b>\$641,304</b>	<b>\$64,853</b>	<b>11.3%</b>	<b>\$607,153</b>	
141											

						FY23	\$ Change				
line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	Proposed Budget	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%
151											
152		SUMMARY	FY22	FY23							
153		Total Expenses	\$ 1,957,257	\$ 2,107,176							
154		Less Revenue	\$ 4,000	\$ 4,000							
155		Less Use of Fund Balance	\$ -	\$ -							
156		Total Budget (on warrant article)	\$ 1,953,257	\$ 2,103,176	7.7%						
157											
158		Comparison to Adjusted	FY23	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.							
159		Total Expenses	\$ 2,107,176								
160		Adjusted	\$ 2,018,210								
161		Difference	\$ 88,966								

						FY23 Proposed Budget	\$ Change FY23 less FY22	% change over FY22	FY23 Adjusted	adj variance
line	Account	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget				
162										
163		<b>FUND BALANCE PROJECTION</b>	<b>FY22</b>	<b>FY23</b>						
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%						

# SAU #41 ***PROPOSED*** Compliance and Communications Specialist

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**Position:** Compliance and Communications Specialist

**Contract Period:** 12 Month position

**Reports to:** Assistant Superintendent for Curriculum, Assessment and Instruction

**Supervises:** N/A

**Position Goal:** To provide communication and compliance assistance to the Superintendent and Assistant Superintendent of Schools, conveying information regarding school district functions and procedures; while supporting the work of various school boards.

**Qualifications:** High School Diploma, Associates Degree, Bachelor's Degree in communication or related field preferred.

Compliance/Communication/Clerical and computer experience preferred.

Applicants will be subject to all required hiring procedures for SAU 41.

**Licensure/Certification Requirements:** None

**Evaluation:** Performance of position responsibilities will be evaluated annually in accordance with the approved administrative procedure for staff evaluation.

**Other Considerations and Requirements:**

- Demonstrates aptitude for successful fulfillment of assigned tasks
- Experience with policy work, municipal procedures, and State legislation
- Such alternatives to the above qualifications as the Superintendent and Assistant Superintendent may find appropriate and acceptable

**General Duties, at the discretion of the SAU, may include:**

**1. Facilitates/Manages office communication and compliance**

- a. to manage the influx of legal requirements related to both district-wide communications and citizens' requests for information
- b. Assist with the completion of all annual Department of Education (State and Federal) required surveys (ex: homeschool count, teacher attainment/salary, Board membership, civil rights data collection, etc.)
- c. Coordinate crisis communications for the District
- d. Support leadership in responses to inquiries, complaints, and requests received from citizens, news media, and school district personnel
- e. Coordinate information distribution between the school community and the community at large
- f. Assist, create, and maintain the District website and social media platforms while providing guidance and insight for the same at the building level
- g. Assist with the writing of compliance and communication policies and procedures for handling sensitive information
- h. Develop, implement, and evaluate a comprehensive communication plan
- i. Organize, assimilate, and disseminate facts about schools to the public through media
- j. Solicit feedback through formal and informal means

- k. Assist with the school board process in include posting of agendas, meeting notices, public hearings notices timely including any electronic postings and compile agenda and supporting documents for all Board meetings in a professional and accurate manner
- l. Process/prepare confidential reports, statistical information, memoranda and letters
- m. Research, prepare and maintain materials related to special projects
- n. Attend to many tasks simultaneously, and/or sequence
- o. Maintain an appropriate level of confidentiality regarding records of the District.
- p. Maintain up-to-date website information for SAU Districts including meeting and event calendar, posting of meetings and relevant information.
- q. Is a member of the SAU Joint Loss Committee.
- r. Work with the Assistant Superintendent to communicate and execute general assurances related to all State and Federal grants.
- s. Assist with the regular review of the SAU 41 Districts policy and procedure manual.
- t. Meet regularly with the Director of Technology to assist with compliance requirements (ex: e-rate funding)
- u. Assists in maintaining documents, files and records for the purpose of providing up-to-date reference and audit trail for compliance.
- v. Assists with the coordination the information and documents for the Annual Town Reports.
- w. Prepares copies and distributes notices, memoranda or other correspondence for the purpose of informing school employees regarding activities, events or other work- related matters.
- x. All other duties as assigned by the Assistant Superintendent

## **2. Maintain the highest standards of professionalism**

- a. Demonstrate positive work habits by showing initiative, cooperation, dependability, efficiency and productivity
- b. Follow the guidelines of confidentiality as established by the SAU
- c. Attend and participate in relevant training sessions, meetings and professional growth activities as requested/required.
- d. Perform in a professional manner when interacting with students, parents, faculty, administration and co-workers.

## **3. Knowledge, Skills and Abilities**

- a. Outstanding written and oral communication skills.
- b. Ability to describe a problem and work orally or in writing to supervise as required.
- c. Ability to establish and maintain cooperative working relationships
- d. Ability to carry out instructions furnished in written or oral form
- e. Ability to understand, apply and use personal computers and software applications (E.g. Word, excel, PowerPoint, the Internet, electronic mail)
- f. Ability to problem solve job-related issues
- g. Ability to process paperwork accurately according to standardized procedures
- h. Ability to maintain confidentiality of information regarding students, employees and others.

## FY23 Budget - HSD - Round 3.0

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.1100.111.00.0	New Hire Orientation Wages	\$156.78	\$765.35	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
10.1100.112.00.0	Teacher Lane Changes	\$0.01	\$0.00	\$50,225.00	\$50,225.00	\$50,225.00	\$0.00	0.0%
10.1100.112.01.0	Salaries Classroom Teachers	\$1,911,160.41	\$1,819,440.23	\$2,120,971.00	\$2,083,062.00	\$2,046,923.00	-\$74,048.00	-3.5%
10.1100.112.02.0	Salaries Classroom Teachers	\$1,524,891.00	\$1,443,768.68	\$1,582,296.00	\$1,586,186.10	\$1,576,186.10	-\$6,109.90	-0.4%
10.1100.114.01.0	Salaries-Regular Ed Paras	\$53,170.69	\$61,019.24	\$69,324.20	\$83,641.80	\$83,052.80	\$13,728.60	19.8%
10.1100.114.02.0	Salaries-Regular Ed Paras	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.1100.117.01.0	Salaries, Instructional Assts	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.1100.117.02.0	Salaries, Instructional Assts	\$25,270.36	\$13,278.29	\$41,002.96	\$55,195.96	\$47,657.16	\$6,654.20	16.2%
10.1100.127.01.0	HPS RTI Summer Program	\$7,274.94	\$0.00	\$5,740.00	\$5,740.00	\$5,740.00	\$0.00	0.0%
10.1100.128.01.0	Salaries Substitutes	\$21,795.05	\$28,074.50	\$35,600.00	\$35,600.00	\$35,600.00	\$0.00	0.0%
10.1100.128.02.0	Salaries Substitutes	\$12,645.57	\$24,943.10	\$36,300.00	\$36,300.00	\$36,300.00	\$0.00	0.0%
10.1100.320.01.0	Homebound Instruction	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.1100.320.02.0	Homebound Instruction	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
10.1100.430.01.0	Repair Equipment-School	\$0.00	\$249.99	\$160.00	\$160.00	\$160.00	\$0.00	0.0%
10.1100.430.02.0	Repair Equipment-School	\$529.00	\$71.19	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.1100.614.01.0	Expendable Supplies, Bid Items	\$9,304.22	\$10,572.04	\$15,610.00	\$21,060.00	\$15,610.00	\$0.00	0.0%
10.1100.614.02.0	Expendable Supplies, Bid Items	\$10,933.55	\$7,701.44	\$16,500.00	\$16,300.00	\$16,300.00	-\$200.00	-1.2%
10.1100.615.02.0	Teaching Materials, Lep	-\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.648.00.0	Access Fees	\$1,501.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.650.00.0	Intervention Software	\$0.00	\$950.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.650.01.0	Instruction Specific Software/Subs	\$0.00	\$18,548.25	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1100.650.01.0	Instruction Specific Software/Subs	\$15,253.20	\$6,794.00	\$22,890.00	\$24,140.00	\$24,140.00	\$1,250.00	5.5%
10.1100.650.02.0	Instruction Specific Software/Subs	\$5,870.00	\$0.00	\$9,475.00	\$10,880.00	\$10,880.00	\$1,405.00	14.8%
10.1100.733.01.0	Additional Equipment-School	\$1,555.41	\$1,465.46	\$1,375.00	\$1,375.00	\$1,375.00	\$0.00	0.0%
10.1100.733.02.0	Additional Equipment-School	\$30.15	\$0.00	\$2,100.00	\$500.00	\$500.00	-\$1,600.00	-76.2%
10.1100.737.01.0	Replacement Equipment-School	\$305.57	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	0.0%
10.1100.737.02.0	Replacement Equipment-School	\$5,821.21	\$2,924.84	\$2,550.00	\$3,855.00	\$3,000.00	\$450.00	17.6%
10.1100.738.02.0	Replacement Equipment, Technol	\$683.65	\$698.81	\$700.00	\$700.00	\$700.00	\$0.00	0.0%
10.1102.614.01.0	Expendable Supplies, Art	\$3,441.73	\$1,061.27	\$3,967.00	\$4,866.00	\$4,366.00	\$399.00	10.1%
10.1102.614.02.0	Expendable Supplies, Art	\$4,571.56	\$4,336.66	\$4,600.00	\$4,600.00	\$4,600.00	\$0.00	0.0%
10.1105.612.01.0	Workbooks, Language Arts	\$4,918.31	\$4,203.46	\$9,725.00	\$8,475.00	\$8,475.00	-\$1,250.00	-12.9%
10.1105.612.02.0	Workbooks, Language Arts	\$2,625.60	\$1,848.31	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	0.0%
10.1105.614.01.0	Language Arts Expend Supplies	\$2,769.87	\$2,745.24	\$2,975.00	\$2,900.00	\$2,900.00	-\$75.00	-2.5%
10.1105.614.02.0	Language Arts Expend Supplies	\$959.51	\$1,134.37	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.0%
10.1105.615.01.0	Teaching Materials, Language Arts	\$8,066.47	\$7,318.61	\$13,015.00	\$13,440.00	\$13,440.00	\$425.00	3.3%
10.1105.615.02.0	Teaching Materials, Language Arts	\$2,889.24	\$334.85	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	0.0%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.1106.614.02.0	Foreign Language - Supplies	\$423.33	\$418.64	\$450.00	\$600.00	\$600.00	\$150.00	33.3%
10.1106.615.02.0	Foreign Lang-Teach Materials	\$246.11	\$249.71	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
10.1108.615.01.0	Teaching Materials, Physcial Educa	\$679.70	\$952.20	\$849.00	\$589.00	\$589.00	-\$(\$260.00)	-30.6%
10.1108.615.02.0	Teaching Materials, Physical Educa	\$659.16	\$1,533.99	\$650.00	\$720.00	\$720.00	\$70.00	10.8%
10.1111.612.01.0	Workbooks, Math	\$437.92	\$451.54	\$920.00	\$670.00	\$670.00	-\$(\$250.00)	-27.2%
10.1111.612.02.0	Workbooks, Math	\$771.64	\$0.00	\$700.00	\$800.00	\$800.00	\$100.00	14.3%
10.1111.615.01.0	Teaching Materials, Math	\$2,657.38	\$2,694.35	\$2,700.00	\$2,900.00	\$2,900.00	\$200.00	7.4%
10.1111.615.02.0	Teaching Materials, Math	\$169.80	\$405.48	\$1,500.00	\$1,800.00	\$1,800.00	\$300.00	20.0%
10.1111.641.01.0	Textbooks, Math	\$2,000.00	\$5,590.40	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00	0.0%
10.1111.641.02.0	Textbooks, Math	\$15,000.00	\$16,950.37	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.0%
10.1112.615.01.0	Teaching Materials, Music	\$2,116.42	\$1,794.56	\$1,849.00	\$1,550.00	\$1,550.00	-\$(\$299.00)	-16.2%
10.1112.615.02.0	Teaching Materials, Music	\$811.17	\$964.45	\$1,000.00	\$1,300.00	\$1,300.00	\$300.00	30.0%
10.1113.112.02.0	Salaries, Science Supervisor	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1113.320.02.0	Environmental Sciences Contract	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.0%
10.1113.614.01.0	Expendable Supplies, Science	\$1,967.50	\$1,715.18	\$2,640.00	\$2,645.00	\$2,645.00	\$5.00	0.2%
10.1113.614.02.0	Expendable Supplies, Science	\$352.73	\$766.57	\$900.00	\$800.00	\$800.00	-\$(\$100.00)	-11.1%
10.1113.615.01.0	Teaching Materials, Science	\$241.55	\$0.00	\$392.57	\$400.00	\$400.00	\$7.43	1.9%
10.1113.615.02.0	Teaching Materials, Science	\$255.47	\$1,153.26	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
10.1113.739.01.0	Additional Equipment, Science	\$749.75	\$496.06	\$400.00	\$400.00	\$400.00	\$0.00	0.0%
10.1113.739.02.0	Additional Equipment, Science	\$833.00	\$131.93	\$900.00	\$0.00	\$500.00	-\$(\$400.00)	-44.4%
10.1113.811.02.0	PLTW Participation Fee	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1115.615.00.0	Social Studies-Curriculum Upgrade	\$0.00	\$0.00	\$6,770.00	\$7,000.00	\$7,000.00	\$230.00	3.4%
10.1115.615.01.0	Teaching Mats, Social Studies	\$2,122.22	\$0.00	\$2,183.00	\$2,183.00	\$2,183.00	\$0.00	0.0%
10.1115.615.02.0	Teaching Mats, Social Studies	\$2,184.79	\$3,697.14	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	0.0%
10.1120.112.01.0	Stipend - Advisors	\$2,600.00	\$2,600.00	\$2,600.00	\$1,800.00	\$2,600.00	\$0.00	0.0%
10.1120.112.02.0	Salaries Tch Advisors	\$0.00	\$0.00	\$1,100.00	\$1,600.00	\$1,600.00	\$500.00	45.5%
10.1120.800.01.0	Academic Competition	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	-\$(\$300.00)	-100.0%
10.1120.800.02.0	Academic Competition	\$292.50	\$295.00	\$355.00	\$400.00	\$400.00	\$45.00	12.7%
10.1169.615.02.0	Teaching Materials, Computer	\$135.07	\$0.00	\$200.00	\$300.00	\$300.00	\$100.00	50.0%
10.1180.110.00.0	New Personnel-Covid-19	\$0.00	\$105,888.36	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1190.110.01.0	Salaries-504-RTI-Reg Ed-Prof	\$52,175.12	\$59,396.57	\$59,396.57	\$60,600.00	\$57,394.01	-\$(\$2,002.56)	-3.4%
10.1190.110.02.0	Salaries-504-RTI-Reg Ed-Prof	\$13,515.04	\$53,618.86	\$53,618.86	\$49,106.58	\$52,816.60	-\$(\$802.26)	-1.5%
10.1190.111.01.0	Salaries-504-RTI-Reg Ed-AHP	\$23,968.67	\$32,575.50	\$32,575.50	\$32,575.50	\$33,389.84	\$814.34	2.5%
10.1190.111.02.0	Salaries-504-RTI-Reg Ed-AHP	\$3,350.57	\$4,613.56	\$4,613.56	\$4,613.56	\$4,613.56	\$0.00	0.0%
10.1190.114.01.0	Salaries-504-RTI-Reg Ed-Paras	\$20,236.80	\$13,787.20	\$13,787.20	\$13,787.20	\$13,787.20	\$0.00	0.0%
10.1190.114.02.0	Salaries-504-RTI-Reg Ed-Paras	\$0.00	\$12,473.88	\$12,473.88	\$12,473.88	\$12,473.88	\$0.00	0.0%
		<b>\$3,800,047.47</b>	<b>\$3,799,462.94</b>	<b>\$4,321,379.30</b>	<b>\$4,319,269.58</b>	<b>\$4,260,816.15</b>	<b>-\$(\$60,563.15)</b>	<b>-1.4%</b>



Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.1200.100.01.0	FY New Positions	\$0.00	\$0.00	\$0.00	\$86,133.00	\$86,133.00	\$86,133.00	#DIV/0!
10.1200.100.02.0	FY New Positions	\$0.00	\$0.00	\$0.00	\$43,073.00	\$43,073.00	\$43,073.00	#DIV/0!
10.1200.111.01.0	Wages: Personal Care	\$13,128.29	\$20,533.14	\$26,000.00	\$39,500.00	\$39,500.00	\$13,500.00	51.9%
10.1200.111.02.0	Wages: Personal Care	\$2,770.73	\$5,366.74	\$14,000.00	\$12,500.00	\$12,500.00	-\$(\$1,500.00)	-10.7%
10.1200.113.01.0	Meeting Attendance	\$2,011.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.114.01.0	Salaries, Special Ed Paras	\$300,167.65	\$249,729.24	\$307,042.62	\$289,607.78	\$278,224.56	-\$(\$28,818.06)	-9.4%
10.1200.114.02.0	Salaries, Special Ed Paras	\$239,885.46	\$246,450.79	\$258,642.26	\$269,530.92	\$243,939.32	-\$(\$14,702.94)	-5.7%
10.1200.115.01.0	Salary, Primary Special Needs	\$128,129.43	\$122,316.15	\$127,082.53	\$120,384.17	\$122,965.17	-\$(\$4,117.36)	-3.2%
10.1200.116.01.0	Salaries, Spec Ed Teachers	\$38,792.00	\$55,335.62	\$60,356.92	\$60,356.92	\$60,356.92	\$0.00	0.0%
10.1200.116.02.0	Salaries, Spec Ed Teachers	\$128,851.01	\$135,777.89	\$155,395.81	\$169,653.00	\$135,722.40	-\$(\$19,673.41)	-12.7%
10.1200.118.01.0	Salary, Student Services Secretary	\$0.00	\$0.00	\$0.00	\$10,103.73	\$11,186.91	\$11,186.91	#DIV/0!
10.1200.118.02.0	Salary, Student Services Secretary	\$0.00	\$0.00	\$0.00	\$10,103.73	\$11,186.91	\$11,186.91	#DIV/0!
10.1200.119.01.0	Salaries, Reading Teacher	\$83,461.00	\$61,999.31	\$46,084.00	\$46,084.00	\$51,606.00	\$5,522.00	12.0%
10.1200.119.02.0	Salaries, Reading Teacher	\$0.00	\$18,602.40	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.121.00.0	SPED Building Coordinator Salary	\$47,818.87	\$44,046.24	\$33,701.60	\$42,254.00	\$42,254.00	\$8,552.40	25.4%
10.1200.122.01.0	Wages: Extra Curricular: Professional	\$4,594.38	\$585.43	\$0.00	\$500.00	\$500.00	\$500.00	#DIV/0!
10.1200.122.02.0	Wages: Extra Curricular: Professional	\$5,366.28	\$679.47	\$5,500.00	\$7,000.00	\$7,000.00	\$1,500.00	27.3%
10.1200.123.01.0	Wages: Extra Curricular: Support	\$131.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.123.02.0	Wages: Extra Curricular: Support	\$0.00	\$0.00	\$3,500.00	\$2,000.00	\$2,000.00	-\$(\$1,500.00)	-42.9%
10.1200.124.00.0	Wages: Training (All) - Student Services	\$3,529.06	\$8,279.98	\$8,260.00	\$8,460.00	\$8,460.00	\$200.00	2.4%
10.1200.125.00.0	Wages: Meetings (All) - Student Services	\$0.00	\$2,213.61	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.1200.131.00.0	Wages, Special Work Projects	\$5,101.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.242.00.0	Special Ed Professional Development	\$1,431.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.330.00.0	Legal Services, SPED	\$1,425.00	\$22,114.64	\$2,500.00	\$7,500.00	\$7,500.00	\$5,000.00	200.0%
10.1200.331.01.0	Contracted Services	\$7,333.27	\$2,495.00	\$5,124.87	\$25,490.00	\$25,490.00	\$20,365.13	397.4%
10.1200.331.02.0	Contracted Services	\$9,640.09	\$424.00	\$5,424.25	\$5,100.00	\$5,100.00	-\$(\$324.25)	-6.0%
10.1200.370.01.0	Testing Materials	\$0.00	\$0.00	\$25.00	\$30.00	\$30.00	\$5.00	20.0%
10.1200.370.02.0	Testing Materials	\$0.00	\$250.30	\$254.00	\$434.00	\$434.00	\$180.00	70.9%
10.1200.560.02.0	Tuition	\$26,280.00	\$69,989.27	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.580.01.0	Travel	\$222.16	\$2.15	\$1,325.00	\$1,335.00	\$1,335.00	\$10.00	0.8%
10.1200.580.02.0	Travel	\$11.13	\$2.16	\$1,375.00	\$1,385.00	\$1,385.00	\$10.00	0.7%
10.1200.612.01.0	Workbooks, Special Ed	\$0.00	\$179.30	\$850.00	\$1,150.00	\$1,150.00	\$300.00	35.3%
10.1200.612.02.0	Workbooks, Special Ed	\$1,231.29	\$316.76	\$950.00	\$1,150.00	\$1,150.00	\$200.00	21.1%
10.1200.613.01.0	Expendable Supplies, SPED HPS	\$1,374.78	\$643.86	\$1,135.00	\$2,590.00	\$2,590.00	\$1,455.00	128.2%
10.1200.613.02.0	Expendable Supplies, SPED HUES	\$319.42	\$151.70	\$1,510.00	\$2,950.00	\$2,950.00	\$1,440.00	95.4%
10.1200.614.01.0	Testing Materials-Resource Room	\$314.75	\$0.00	\$99.88	\$464.00	\$464.00	\$364.12	364.6%
10.1200.614.02.0	Testing Materials-Resource Room	\$90.00	\$0.00	\$0.00	\$202.00	\$202.00	\$202.00	#DIV/0!
10.1200.616.01.0	Teaching Mat, S/n	\$287.13	\$1,195.80	\$2,443.42	\$5,215.00	\$5,215.00	\$2,771.58	113.4%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.1200.616.02.0	Teaching Mat, S/n	\$422.01	\$1,081.44	\$1,347.95	\$2,942.00	\$2,942.00	\$1,594.05	118.3%
10.1200.617.01.0	Teaching Mat, L/d	\$401.60	\$375.31	\$2,834.80	\$1,066.00	\$1,066.00	-\$1,768.80	-62.4%
10.1200.617.02.0	Teaching Mat, L/d	\$0.00	\$482.90	\$0.00	\$889.00	\$889.00	\$889.00	#DIV/0!
10.1200.650.01.0	Instruction Specific Software/Subs	\$5,739.88	\$1,741.93	\$10,184.80	\$9,506.00	\$9,506.00	-\$678.80	-6.7%
10.1200.650.02.0	Instruction Specific Software/Subs	\$13,250.00	\$957.33	\$10,910.00	\$9,031.00	\$9,031.00	-\$1,879.00	-17.2%
10.1200.730.01.0	Additional Equipment	\$1,909.88	\$0.00	\$10,200.00	\$9,212.00	\$9,212.00	-\$988.00	-9.7%
10.1200.730.02.0	Additional Equipment	\$0.00	\$314.83	\$1,200.00	\$1,500.00	\$1,500.00	\$300.00	25.0%
10.1200.732.01.0	Equipment/Maintenance Plans	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	0.0%
10.1200.732.02.0	Equipment/Maintenance Plans	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	0.0%
10.1200.733.01.0	New Student Equipment-Assistive	\$171.36	\$242.08	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1200.810.01.0	Dues	\$440.00	\$427.50	\$625.00	\$625.00	\$625.00	\$0.00	0.0%
10.1200.810.02.0	Dues	\$440.00	\$427.50	\$625.00	\$625.00	\$625.00	\$0.00	0.0%
10.1201.115.01.0	ESY - Wages	\$34,996.83	\$32,641.84	\$40,813.22	\$45,500.00	\$45,500.00	\$4,686.78	11.5%
10.1201.115.02.0	ESY - Wages	\$497.60	\$10,172.42	\$17,200.00	\$16,700.00	\$16,700.00	-\$500.00	-2.9%
10.1201.330.01.0	ESY - Contracted Services	\$10,563.52	\$10,453.86	\$17,200.00	\$28,045.00	\$28,045.00	\$10,845.00	63.1%
10.1201.330.02.0	ESY - Contracted Services	\$8,433.65	\$15,698.03	\$13,700.00	\$18,555.00	\$18,555.00	\$4,855.00	35.4%
10.1201.614.01.0	ESY - Supplies	\$0.00	\$0.00	\$175.00	\$175.00	\$175.00	\$0.00	0.0%
10.1201.614.02.0	ESY - Supplies	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
10.1202.112.01.0	Self-Contained K-3 - Salaries	\$0.00	\$63,208.98	\$69,402.00	\$69,402.00	\$69,402.00	\$0.00	0.0%
10.1203.114.00.0	Multi-District Wages-Para	\$0.00	\$1,677.48	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.1225.734.01.0	New Student Equipment-Instructional	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.0%
10.1225.738.01.0	Replacement Student Equipment-Instructional	\$0.00	\$0.00	\$2,525.00	\$2,525.00	\$2,525.00	\$0.00	0.0%
10.1225.738.02.0	Replacement Student Equipment-Instructional	\$0.00	\$0.00	\$2,525.00	\$2,525.00	\$2,525.00	\$0.00	0.0%
10.1260.110.00.0	Salaries, ESOL	\$43,055.04	\$44,608.38	\$52,921.04	\$54,508.67	\$51,832.80	-\$1,088.24	-2.1%
10.1260.580.00.0	Travel, Esl	\$23.26	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.0%
10.1260.615.01.0	Esl Teaching Materials	\$102.09	\$160.78	\$350.00	\$350.00	\$350.00	\$0.00	0.0%
10.1260.615.02.0	Esl Teaching Materials	\$0.00	\$0.00	\$350.00	\$350.00	\$350.00	\$0.00	0.0%
10.1290.114.01.0	Salaries, Preschool Paraeducators	\$19,317.50	\$19,895.54	\$19,323.00	\$19,323.00	\$13,246.47	-\$6,076.53	-31.4%
10.1290.115.01.0	Salaries, Preschool Teacher	\$62,880.00	\$50,012.63	\$57,605.00	\$57,605.00	\$50,176.00	-\$7,429.00	-12.9%
10.1290.613.01.0	Testing Materials-PreK	\$539.40	\$425.14	\$750.00	\$750.00	\$750.00	\$0.00	0.0%
10.1290.614.01.0	Expendable Supplies-Preschool	\$1,432.70	\$371.81	\$860.00	\$3,215.00	\$3,215.00	\$2,355.00	273.8%
10.1291.114.01.0	Salaries, PK Intensive Paraeducators	\$35,901.72	\$37,339.70	\$41,005.80	\$47,526.60	\$47,526.60	\$6,520.80	15.9%
10.1291.115.01.0	Salaries, PK Intensive Teachers	\$62,880.00	\$65,865.00	\$69,402.00	\$69,402.00	\$78,127.00	\$8,725.00	12.6%
		<b>\$1,357,097.58</b>	<b>\$1,428,263.36</b>	<b>\$1,517,666.77</b>	<b>\$1,749,142.52</b>	<b>\$1,681,050.06</b>	<b>\$163,383.29</b>	<b>10.8%</b>

10.2100.323.00.0	School Resource Officer	\$21,374.32	\$21,955.15	\$31,800.00	\$32,800.00	\$32,800.00	\$1,000.00	3.1%
10.2120.112.01.0	Salary, Guidance Counselor	\$85,704.57	\$87,804.57	\$90,120.15	\$90,120.15	\$90,120.15	\$0.00	0.0%
10.2120.112.02.0	Salary, Guidance Counselor	\$75,093.13	\$54,275.40	\$79,498.10	\$79,498.10	\$79,498.10	\$0.00	0.0%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.2120.320.01.0	Testing & Scoring	\$2,315.50	-\$481.50	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2120.320.02.0	Testing & Scoring	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.2120.615.01.0	Teaching Materials, Guidance	\$690.57	\$597.77	\$600.00	\$725.00	\$725.00	\$125.00	20.8%
10.2120.615.02.0	Teaching Materials, Guidance	\$0.00	\$433.60	\$550.00	\$650.00	\$650.00	\$100.00	18.2%
10.2130.810.01.0	Health Office Dues	\$150.00	\$150.00	\$160.00	\$160.00	\$160.00	\$0.00	0.0%
10.2130.810.02.0	Health Office Dues	\$150.00	\$150.00	\$150.00	\$165.00	\$165.00	\$15.00	10.0%
10.2134.112.01.0	Salary, Nurse	\$66,004.54	\$68,212.48	\$69,933.00	\$69,149.00	\$69,149.00	-\$784.00	-1.1%
10.2134.112.02.0	Salary, Nurse	\$64,049.32	\$68,147.29	\$69,352.30	\$67,608.70	\$67,608.70	-\$1,743.60	-2.5%
10.2134.128.00.0	Nurse Sub-SAU Directed	\$0.00	\$18,961.80	\$19,677.00	\$20,267.31	\$20,530.50	\$853.50	4.3%
10.2134.612.01.0	Field Trip Health Supplies	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	#DIV/0!
10.2134.612.02.0	Field Trip Health Supplies	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	\$600.00	#DIV/0!
10.2134.614.01.0	Expendable Supplies, Health	\$1,166.85	\$1,259.75	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
10.2134.614.02.0	Expendable Supplies, Health	\$2,616.83	\$1,754.17	\$4,000.00	\$6,000.00	\$4,000.00	\$0.00	0.0%
10.2134.615.01.0	Health Teaching Materials	\$8.95	\$109.94	\$200.00	\$200.00	\$200.00	\$0.00	0.0%
10.2134.615.02.0	Health Teaching Materials	\$106.05	\$104.05	\$150.00	\$150.00	\$150.00	\$0.00	0.0%
10.2134.730.01.0	Health Equipment	\$598.99	\$1,647.24	\$550.00	\$550.00	\$550.00	\$0.00	0.0%
10.2134.730.02.0	Health Equipment	\$344.50	\$2,004.50	\$390.00	\$610.00	\$610.00	\$220.00	56.4%
10.2139.330.01.0	Aba Therapy	\$0.00	\$8,086.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2139.330.02.0	ABA Therapy	\$0.00	\$8,918.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2139.331.01.0	Feeding Consultation Services	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2142.330.01.0	Evaluations	\$4,384.27	\$4,407.50	\$4,500.00	\$8,000.00	\$8,000.00	\$3,500.00	77.8%
10.2142.330.02.0	Evaluations	\$2,858.80	\$4,857.57	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.0%
10.2143.110.01.0	Salaries, School Psychologist	\$76,775.45	\$76,373.62	\$78,984.90	\$78,984.90	\$78,984.90	\$0.00	0.0%
10.2143.110.02.0	Salaries, School Psychologist	\$51,377.96	\$52,798.68	\$56,083.68	\$56,083.68	\$59,218.00	\$3,134.32	5.6%
10.2143.613.01.0	Testing Materials - Psychologist	\$68.00	\$144.00	\$2,000.00	\$2,205.00	\$2,205.00	\$205.00	10.3%
10.2143.613.02.0	Testing Materials - Psychologist	\$770.95	\$550.30	\$3,762.00	\$2,635.00	\$2,635.00	-\$1,127.00	-30.0%
10.2143.615.01.0	Teaching Materials - Psychologist	\$0.00	\$0.00	\$1,132.74	\$196.00	\$196.00	-\$936.74	-82.7%
10.2143.615.02.0	Teaching Materials - Psychologist	\$309.61	\$86.98	\$217.95	\$200.00	\$200.00	-\$17.95	-8.2%
10.2152.111.01.0	Salaries, Speech Path	\$123,550.33	\$130,293.09	\$135,355.50	\$152,514.55	\$152,514.55	\$17,159.05	12.7%
10.2152.111.02.0	Salaries, Speech Path	\$75,717.43	\$76,826.44	\$79,269.44	\$81,366.72	\$81,366.72	\$2,097.28	2.6%
10.2152.613.01.0	Testing Materials - Speech	\$78.00	\$0.00	\$78.20	\$175.00	\$175.00	\$96.80	123.8%
10.2152.613.02.0	Testing Materials-Speech	\$0.00	\$225.50	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
10.2152.615.01.0	Teaching Mat, Speech	\$109.95	\$54.81	\$1,338.00	\$227.00	\$227.00	-\$1,111.00	-83.0%
10.2152.615.02.0	Teaching Mat, Speech	\$109.95	\$60.76	\$51.36	\$100.00	\$100.00	\$48.64	94.7%
10.2153.330.01.0	Teacher of the Deaf	\$407.82	\$1,286.40	\$8,430.00	\$8,465.00	\$8,465.00	\$35.00	0.4%
10.2153.330.02.0	Teacher of the Deaf	\$0.00	\$0.00	\$0.00	\$3,805.00	\$3,805.00	\$3,805.00	#DIV/0!
10.2159.330.01.0	Vision Serv/consult	\$16,570.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	#DIV/0!
10.2159.330.02.0	Vision Serv/consult	\$0.00	\$14,508.41	\$36,863.87	\$42,250.00	\$42,250.00	\$5,386.13	14.6%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.2159.390.01.0	Contracted Speech Services	\$46,646.13	\$4,324.33	\$1,285.59	\$0.00	\$0.00	-\$1,285.59	-100.0%
10.2159.390.02.0	Contracted Speech Services	\$5,860.00	\$0.00	\$0.00	\$2,720.00	\$2,720.00	\$2,720.00	#DIV/0!
10.2162.330.01.0	Physical Therapy	\$8,507.00	\$14,280.00	\$16,896.00	\$17,166.00	\$17,166.00	\$270.00	1.6%
10.2162.330.02.0	Physical Therapy	\$0.00	\$0.00	\$2,496.00	\$2,575.00	\$2,575.00	\$79.00	3.2%
10.2163.111.01.0	Salary, Occupational Therapy	\$22,431.41	\$36,287.50	\$37,376.00	\$38,310.34	\$38,310.34	\$934.34	2.5%
10.2163.111.02.0	Salary, Occupational Therapy	\$21,138.30	\$36,287.50	\$37,376.00	\$38,310.34	\$38,310.34	\$934.34	2.5%
10.2163.613.01.0	Testing Supplies - OT	\$0.00	\$165.00	\$0.00	\$556.00	\$556.00	\$556.00	#DIV/0!
10.2163.615.02.0	Teaching Materials - Reading Spec	\$304.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2163.618.01.0	Teaching Mats Ot	\$846.88	\$1,143.65	\$378.46	\$1,216.00	\$1,216.00	\$837.54	221.3%
10.2163.618.02.0	Teaching Mats Ot	\$481.75	\$0.00	\$2,139.13	\$962.00	\$962.00	-\$1,177.13	-55.0%
10.2180.300.00.0	Medicaid Billing	\$1,270.34	\$4,211.18	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
10.2190.320.01.0	Police Services	\$320.00	\$0.00	\$325.00	\$325.00	\$325.00	\$0.00	0.0%
10.2190.320.02.0	Police Services	\$50.00	\$0.00	\$150.00	\$150.00	\$150.00	\$0.00	0.0%
10.2192.111.00.0	Salaries, BCBA	\$59,019.16	\$44,578.53	\$46,307.06	\$47,696.27	\$43,252.36	-\$3,054.70	-6.6%
		<b>\$840,338.41</b>	<b>\$847,841.96</b>	<b>\$929,677.43</b>	<b>\$967,798.06</b>	<b>\$964,751.66</b>	<b>\$35,074.23</b>	<b>3.8%</b>

10.2210.114.00.0	Professional Stipend-CBA 7.4.4	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2210.114.01.0	Professional Stipend-Principal	\$11,400.00	\$9,600.00	\$13,575.00	\$13,000.00	\$13,000.00	-\$575.00	-4.2%
10.2210.114.02.0	Professional Stipend-Principal	\$6,332.00	\$6,090.00	\$10,000.00	\$8,800.00	\$8,800.00	-\$1,200.00	-12.0%
10.2210.115.00.0	New Hire Orient Comm Stipend	\$1,000.00	\$950.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2210.115.01.0	Curriculum Coordination	\$3,475.00	\$2,550.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.0%
10.2210.115.02.0	Curriculum Coordination	\$1,800.00	\$300.00	\$2,100.00	\$1,200.00	\$1,200.00	-\$900.00	-42.9%
10.2210.117.01.0	Mentor Stipends	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	#DIV/0!
10.2210.117.02.0	Mentor Stipends	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	#DIV/0!
10.2210.240.01.0	Course Reimbursement - Hessa	\$2,201.66	\$1,769.16	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.2210.240.02.0	Course Reimbursement - Hessa	\$1,053.00	\$363.61	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.0%
10.2210.241.01.0	Course Reimbursement - Teacher	\$19,492.19	\$16,742.08	\$29,000.00	\$29,000.00	\$29,000.00	\$0.00	0.0%
10.2210.241.02.0	Course Reimb - Teacher	\$5,460.99	\$7,123.75	\$29,000.00	\$29,000.00	\$29,000.00	\$0.00	0.0%
10.2210.242.01.0	Staff Development	\$150.00	\$153.16	\$4,450.00	\$4,450.00	\$4,450.00	\$0.00	0.0%
10.2210.242.02.0	Staff Development	\$341.33	\$613.00	\$3,450.00	\$3,450.00	\$3,450.00	\$0.00	0.0%
10.2210.244.01.0	Staff Reimburse-AHP	\$2,356.52	\$744.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2210.244.02.0	Staff Reimburse-AHP	\$215.00	\$1,709.25	\$1,000.00	\$1,800.00	\$1,800.00	\$800.00	80.0%
10.2210.245.00.0	SAU Wide PD Activities	\$2,717.96	\$469.52	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.0%
10.2210.245.01.0	Prof Develop - Admin/Non-Union	\$196.74	\$643.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.2210.245.02.0	Prof Develop - Admin/Non-Union	\$1,401.87	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.2210.580.01.0	Conferences	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
10.2210.612.00.0	New Hire Orientation Supplies	\$584.74	\$632.90	\$800.00	\$800.00	\$800.00	\$0.00	0.0%
10.2210.648.01.0	Professional Books	\$345.00	\$0.00	\$600.00	\$600.00	\$600.00	\$0.00	0.0%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.2210.648.02.0	Professional Books	\$468.06	\$397.23	\$400.00	\$400.00	\$400.00	\$0.00	0.0%
10.2212.321.00.0	Annual Asbestos Training	\$160.00	\$225.00	\$160.00	\$160.00	\$160.00	\$0.00	0.0%
10.2222.112.01.0	Salary, Librarian	\$81,820.00	\$83,920.00	\$86,120.00	\$86,120.00	\$86,120.00	\$0.00	0.0%
10.2222.112.02.0	Salary, Librarian	\$83,461.00	\$85,561.00	\$87,761.00	\$87,761.00	\$87,761.00	\$0.00	0.0%
10.2222.113.01.0	Salaries, PT Aide	\$20,866.74	\$0.00	\$26,220.17	\$26,220.17	\$26,220.17	\$0.00	0.0%
10.2222.431.01.0	Repair Equipment-Library	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	0.0%
10.2222.614.01.0	Expendable Supplies-Library	\$806.87	\$463.48	\$860.00	\$860.00	\$860.00	\$0.00	0.0%
10.2222.614.02.0	Expendable Supplies-Library	\$710.70	\$801.86	\$700.00	\$800.00	\$800.00	\$100.00	14.3%
10.2222.615.01.0	Teaching Materials, Library	\$1,419.12	\$1,420.70	\$1,525.00	\$1,525.00	\$1,525.00	\$0.00	0.0%
10.2222.615.02.0	Teaching Materials, Library	\$928.97	\$875.06	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2222.641.01.0	Books and Media	\$3,763.57	\$3,816.97	\$4,265.00	\$4,165.00	\$4,165.00	-\$(\$100.00)	-2.3%
10.2222.641.02.0	Books and Media	\$3,730.90	\$3,827.25	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	0.0%
10.2222.642.01.0	Publications-Library	\$208.99	\$208.99	\$220.00	\$220.00	\$220.00	\$0.00	0.0%
10.2222.642.02.0	Publications-Library	\$369.42	\$319.46	\$450.00	\$300.00	\$300.00	-\$(\$150.00)	-33.3%
10.2222.730.01.0	Additional Equipment-Library	\$997.14	\$1,051.92	\$3,000.00	\$2,300.00	\$2,300.00	-\$(\$700.00)	-23.3%
10.2222.730.02.0	Additional Equipment-Library	\$369.80	\$0.00	\$500.00	\$0.00	\$0.00	-\$(\$500.00)	-100.0%
10.2222.737.01.0	Replacement Equipment-Library	\$699.00	\$1,420.86	\$1,400.00	\$1,700.00	\$1,700.00	\$300.00	21.4%
10.2222.737.02.0	Replacement Equipment-Library	\$303.68	\$873.57	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.2225.112.01	Salary, IT Specialist	\$28,852.50	\$29,718.00	\$30,610.00	\$31,374.83	\$31,374.83	\$764.83	2.5%
10.2225.112.02	Salary, IT Specialist	\$27,835.29	\$29,718.00	\$30,610.00	\$31,374.83	\$31,374.83	\$764.83	2.5%
10.2225.116.00	Salary, Network Mgr/Database	\$22,858.15	\$24,940.00	\$25,338.00	\$26,098.14	\$22,500.00	-\$(\$2,838.00)	-11.2%
10.2225.434.01.0	Computer Repairs	\$79.80	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2225.434.02.0	Computer Repairs	\$0.00	\$32.65	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2225.614.01.0	Techonology Supplies	\$124.88	\$1,928.76	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2225.614.02.0	Techonology Supplies	\$275.15	\$850.96	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2225.615.01.0	Instruction Specific IT Supplies/Rep	\$1,473.13	\$378.65	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.0%
10.2225.615.02.0	Instruction Specific IT Supplies/Rep	\$0.00	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00	\$0.00	0.0%
10.2225.733.01.0	Cameras-Safety	\$0.00	\$19,197.20	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2225.733.02.0	Cameras-Safety	\$0.00	-\$(\$4,620.32)	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2225.734.01.0	Additional Computer Equipment	\$500.83	\$16,967.93	\$19,100.00	\$0.00	\$0.00	-\$(\$19,100.00)	-100.0%
10.2225.734.02.0	Additional Computer Equipment	\$65.82	\$19,355.87	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2225.738.01.0	Replacement Computer Equipmen	\$24,084.73	\$37,130.05	\$16,565.00	\$35,870.00	\$35,870.00	\$19,305.00	116.5%
10.2225.738.02.0	Replacement Computer Equipmen	\$29,391.20	\$57,200.40	\$29,435.00	\$26,100.00	\$26,100.00	-\$(\$3,335.00)	-11.3%
		<b>\$400,149.44</b>	<b>\$468,434.93</b>	<b>\$490,964.17</b>	<b>\$489,598.97</b>	<b>\$486,000.83</b>	<b>-\$(\$4,963.34)</b>	<b>-1.0%</b>

10.2310.110.00.0	Salaries, School Board	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	0.0%
10.2310.302.00.0	Annual Meeting Expenses	\$1,789.35	\$2,323.97	\$3,200.00	\$3,200.00	\$3,200.00	\$0.00	0.0%
10.2310.540.00.0	Advertising	\$1,242.92	\$1,621.52	\$1,000.00	\$1,700.00	\$1,700.00	\$700.00	70.0%



Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.2310.614.00.0	School Board Expenses	\$4,938.83	\$5,360.84	\$5,600.00	\$5,600.00	\$5,600.00	\$0.00	0.0%
10.2310.840.00.0	Contingency	\$0.00	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00	\$0.00	0.0%
10.2312.301.00.0	Secretary, School Board	\$1,395.00	\$2,275.00	\$1,900.00	\$2,400.00	\$2,400.00	\$500.00	26.3%
10.2313.110.00.0	Salary, Treasurer	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2316.301.00.0	Negotiations	\$2,467.00	\$199.50	\$18,000.00	\$2,500.00	\$2,500.00	-\$15,500.00	-86.1%
10.2317.301.00.0	Audit	\$9,000.00	\$9,000.00	\$9,500.00	\$9,500.00	\$9,500.00	\$0.00	0.0%
10.2318.301.00.0	Legal Service	\$13,866.24	\$23,445.00	\$14,150.00	\$23,000.00	\$29,000.00	\$14,850.00	104.9%
10.2320.310.00.0	SAU Assessment	\$534,270.96	\$553,385.04	\$594,122.00	\$639,275.27	\$625,021.00	\$30,899.00	5.2%
		<b>\$571,570.30</b>	<b>\$600,210.87</b>	<b>\$745,072.00</b>	<b>\$784,775.27</b>	<b>\$776,521.00</b>	<b>\$31,449.00</b>	<b>4.2%</b>

10.2400.110.01.0	Salaries, Administrators	\$102,679.99	\$106,220.00	\$107,872.00	\$111,108.16	\$111,108.16	\$3,236.16	3.0%
10.2400.110.02.0	Salaries, Administrators	\$114,356.00	\$118,957.00	\$119,686.00	\$122,069.42	\$122,069.42	\$2,383.42	2.0%
10.2400.111.01.0	Salaries, Asst. Principal	\$0.00	\$42,955.72	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2400.111.02.0	Salaries, Asst. Principal	\$0.00	\$42,955.72	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2400.112.01.0	Salary - CIA Admin	\$43,733.00	\$0.00	\$45,643.00	\$45,320.00	\$45,320.00	-\$323.00	-0.7%
10.2400.112.02.0	Salary - CIA Admin	\$43,733.00	\$0.00	\$45,643.00	\$45,320.00	\$45,320.00	-\$323.00	-0.7%
10.2400.115.01.0	Salaries, Secretaries	\$92,578.24	\$86,969.82	\$97,550.93	\$86,505.84	\$89,505.84	-\$8,045.09	-8.2%
10.2400.115.02.0	Salaries, Secretaries	\$90,922.41	\$91,384.33	\$93,219.50	\$93,228.80	\$95,228.80	\$2,009.30	2.2%
10.2400.118.00.0	USDA Wellness Coordinators	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2400.130.02.0	Secretary OT	\$530.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2400.300.00.0	Prof. Services-Strategic Planning	\$4,800.00	\$1,249.89	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	0.0%
10.2400.332.00.0	Consulting Services	\$0.00	\$726.25	\$4,650.00	\$4,650.00	\$4,650.00	\$0.00	0.0%
10.2400.340.01.0	Print Management	\$1,125.04	\$2,386.47	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	0.0%
10.2400.340.02.0	Print Management	\$1,570.27	\$3,206.64	\$3,300.00	\$3,300.00	\$3,300.00	\$0.00	0.0%
10.2400.442.01.0	Copier Lease	\$4,474.00	\$4,474.00	\$7,474.00	\$7,349.00	\$7,349.00	-\$125.00	-1.7%
10.2400.442.02.0	Copier Lease	\$3,260.54	\$3,260.54	\$3,500.00	\$0.00	\$3,500.00	\$0.00	0.0%
10.2400.443.01.0	Copier Overages	\$29.23	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	0.0%
10.2400.443.02.0	Copier Overages	\$1,218.70	\$0.00	\$1,800.00	\$400.00	\$400.00	-\$1,400.00	-77.8%
10.2400.490.01.0	Service Agreements	\$7,787.56	\$7,429.86	\$6,753.00	\$7,869.00	\$7,869.00	\$1,116.00	16.5%
10.2400.490.02.0	Service Agreements	\$6,760.84	\$5,296.34	\$7,250.00	\$6,239.00	\$6,239.00	-\$1,011.00	-13.9%
10.2400.530.01.0	Phone-Contract-Admin	\$1,200.00	\$1,260.00	\$1,260.00	\$1,200.00	\$1,200.00	-\$60.00	-4.8%
10.2400.530.02.0	Phone-Contract-Admin	\$1,100.00	\$1,140.00	\$1,140.00	\$1,080.00	\$1,080.00	-\$60.00	-5.3%
10.2400.531.01.0	Telephone	\$16,020.18	\$4,840.07	\$9,150.00	\$5,400.00	\$5,400.00	-\$3,750.00	-41.0%
10.2400.531.02.0	Telephone	\$1,762.08	\$7,528.61	\$5,550.00	\$7,400.00	\$7,400.00	\$1,850.00	33.3%
10.2400.532.00.0	Network Services	\$9,630.00	\$10,551.28	\$10,000.00	\$11,000.00	\$11,000.00	\$1,000.00	10.0%
10.2400.534.01.0	Postage	\$723.70	\$694.30	\$825.00	\$825.00	\$825.00	\$0.00	0.0%
10.2400.534.02.0	Postage	\$657.75	\$71.00	\$700.00	\$700.00	\$700.00	\$0.00	0.0%
10.2400.550.01.0	Printing Of Forms	\$209.00	\$185.00	\$450.00	\$450.00	\$450.00	\$0.00	0.0%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.2400.550.02.0	Printing Of Forms	\$209.00	\$685.00	\$450.00	\$500.00	\$500.00	\$50.00	11.1%
10.2400.581.01.0	Travel-Contract-Admin	\$1,230.00	\$1,260.00	\$1,260.00	\$1,200.00	\$1,200.00	-\$60.00	-4.8%
10.2400.581.02.0	Travel-Contract-Admin	\$1,120.00	\$1,140.00	\$1,140.00	\$1,080.00	\$1,080.00	-\$60.00	-5.3%
10.2400.610.01.0	Hospitality	\$181.62	\$628.39	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2400.610.02.0	Hospitality	\$318.29	\$732.85	\$1,000.00	\$1,300.00	\$1,300.00	\$300.00	30.0%
10.2400.614.01.0	Expendable Supplies-Office	\$150.29	\$494.57	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.2400.614.02.0	Expendable Supplies-Office	\$156.74	\$0.00	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.2400.650.00.0	Support Contracts/Hosted Services	\$60,221.12	\$70,046.71	\$91,585.00	\$96,585.00	\$97,078.00	\$5,493.00	6.0%
10.2400.653.00.0	Consulting Services	\$0.00	\$171.88	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2400.658.00.0	Site Licensing	\$6,414.89	\$7,272.62	\$6,871.62	\$7,500.00	\$8,000.00	\$1,128.38	16.4%
10.2400.733.01.0	Additional Equipment-Office	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.0%
10.2400.733.02.0	Additional Equipment-Office	\$0.00	\$0.00	\$500.00	\$700.00	\$700.00	\$200.00	40.0%
10.2400.810.00.0	Dues-SAU-Wide	\$0.00	\$113.33	\$60.00	\$114.00	\$114.00	\$54.00	90.0%
10.2400.810.01.0	Dues	\$841.66	\$795.00	\$920.00	\$920.00	\$920.00	\$0.00	0.0%
10.2400.810.02.0	Dues	\$46.67	\$795.00	\$920.00	\$920.00	\$920.00	\$0.00	0.0%
10.2400.899.01.0	New Items-Proposed	\$0.00	\$0.00	\$0.00	\$48,882.00	\$48,882.00	\$48,882.00	#DIV/0!
10.2400.899.02.0	New Items-Proposed	\$0.00	\$0.00	\$0.00	\$132,197.00	\$132,197.00	\$132,197.00	#DIV/0!
10.2515.892.00.0	Food Service Bad Debt Expense	-\$218.96	-\$84.17	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		<b>\$621,533.74</b>	<b>\$627,794.02</b>	<b>\$691,173.05</b>	<b>\$866,362.22</b>	<b>\$875,855.22</b>	<b>\$184,682.17</b>	<b>26.7%</b>

10.2600.115.00.0	SAU Bldg Property Manager	\$3,653.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.116.01.0	Salaries, Maintenance	\$147,699.30	\$163,330.41	\$153,224.32	\$158,511.76	\$158,520.96	\$5,296.64	3.5%
10.2600.116.02.0	Salaries, Maintenance	\$158,790.81	\$137,430.90	\$174,282.06	\$170,669.69	\$155,678.67	-\$18,603.39	-10.7%
10.2600.119.00.0	Facilities Specialist	\$0.00	\$0.00	\$19,558.00	\$21,000.00	\$13,250.91	-\$6,307.09	-32.2%
10.2600.119.01.0	Summer Custodian	\$1,501.40	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
10.2600.130.01.0	Maintenance OT	\$3,361.26	\$3,533.50	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.0%
10.2600.130.02.0	Maintenance OT	\$8,673.26	\$7,785.08	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.0%
10.2600.331.02.0	Contracted Service	\$2,720.00	\$1,232.50	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.391.01.0	Inspections	\$5,030.80	\$5,898.17	\$2,950.00	\$6,050.00	\$6,050.00	\$3,100.00	105.1%
10.2600.391.02.0	Inspections	\$2,660.00	\$4,980.17	\$3,050.00	\$3,050.00	\$5,050.00	\$2,000.00	65.6%
10.2600.402.01.0	Pest Control	\$1,279.90	\$1,555.00	\$1,350.00	\$1,200.00	\$800.00	-\$550.00	-40.7%
10.2600.402.02.0	Pest Control	\$1,723.00	\$1,536.00	\$1,800.00	\$1,800.00	\$800.00	-\$1,000.00	-55.6%
10.2600.411.00.0	Water System Repairs & Service (R	\$25,045.23	\$13,148.13	\$18,100.00	\$18,100.00	\$18,100.00	\$0.00	0.0%
10.2600.411.01.0	Water System Repairs & Service	\$0.00	\$4,251.00	\$0.00	\$200.00	\$200.00	\$200.00	#DIV/0!
10.2600.411.02.0	Water System Repairs & Service	\$39.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.413.00.0	Water Testing	\$1,847.50	\$3,392.50	\$2,250.00	\$3,400.00	\$3,400.00	\$1,150.00	51.1%
10.2600.414.01.0	SB247 Water Testing	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	-\$1,200.00	-100.0%
10.2600.414.02.0	SB247 Water Testing	\$0.00	\$0.00	\$1,700.00	\$0.00	\$0.00	-\$1,700.00	-100.0%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.2600.421.01.0	Trash Removal/recycling	\$6,110.35	\$8,174.54	\$6,800.00	\$8,500.00	\$8,500.00	\$1,700.00	25.0%
10.2600.421.02.0	Trash Removal/recycling	\$9,493.54	\$10,325.55	\$9,500.00	\$10,500.00	\$10,500.00	\$1,000.00	10.5%
10.2600.422.01.0	Snow Plowing	\$23,380.00	\$25,882.50	\$29,000.00	\$29,000.00	\$29,000.00	\$0.00	0.0%
10.2600.422.02.0	Snow Plowing	\$28,340.00	\$33,282.50	\$37,500.00	\$37,500.00	\$37,500.00	\$0.00	0.0%
10.2600.424.00.0	Contracted Grounds/Mowing-SAU	\$5,559.78	\$4,434.00	\$5,600.00	\$5,600.00	\$6,460.00	\$860.00	15.4%
10.2600.424.01.0	Contracted Grounds/Mowing	\$6,179.92	\$6,480.00	\$7,750.00	\$7,750.00	\$8,925.00	\$1,175.00	15.2%
10.2600.424.02.0	Contracted Grounds/Mowing	\$7,569.78	\$6,599.00	\$8,100.00	\$8,100.00	\$9,310.00	\$1,210.00	14.9%
10.2600.425.02.0	Athletic Field	\$887.00	\$0.00	\$1,200.00	\$1,700.00	\$1,300.00	\$100.00	8.3%
10.2600.426.02.0	Clock Maint	\$407.52	-\$297.28	\$400.00	\$6,070.00	\$900.00	\$500.00	125.0%
10.2600.427.01.0	Playground Maintenance	\$3,587.63	\$3,770.00	\$5,600.00	\$8,100.00	\$5,600.00	\$0.00	0.0%
10.2600.430.01.0	Grounds Maintenance	\$200.00	\$1,500.00	\$2,500.00	\$3,000.00	\$2,500.00	\$0.00	0.0%
10.2600.430.02.0	Grounds Maintenance	\$3,388.05	\$3,037.75	\$4,700.00	\$2,600.00	\$3,500.00	-\$1,200.00	-25.5%
10.2600.431.01.0	Heating/vent Services	\$10,906.69	\$16,084.04	\$12,700.00	\$9,200.00	\$11,500.00	-\$1,200.00	-9.4%
10.2600.431.02.0	Heating/vent Services	\$6,086.41	\$9,224.76	\$15,000.00	\$8,000.00	\$12,000.00	-\$3,000.00	-20.0%
10.2600.432.01.0	Fire/vandal Alarm Services	\$6,537.70	\$2,104.78	\$2,500.00	\$2,500.00	\$4,500.00	\$2,000.00	80.0%
10.2600.432.02.0	Fire/vandal Alarm Svcs	\$5,686.86	\$4,424.97	\$6,600.00	\$6,600.00	\$6,600.00	\$0.00	0.0%
10.2600.433.01.0	Plumbing Maintenance	\$1,541.57	\$3,091.61	\$3,800.00	\$3,800.00	\$3,800.00	\$0.00	0.0%
10.2600.433.02.0	Plumbing Maintenance	\$1,155.21	\$972.23	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
10.2600.434.01.0	Electrical Maintenance	\$2,384.39	\$1,850.15	\$5,500.00	\$5,500.00	\$3,000.00	-\$2,500.00	-45.5%
10.2600.434.02.0	Electrical Maintenance	\$2,149.97	\$860.00	\$2,500.00	\$2,400.00	\$2,400.00	-\$100.00	-4.0%
10.2600.436.01.0	Septic Systems Services	\$240.00	\$0.00	\$8,500.00	\$8,500.00	\$2,000.00	-\$6,500.00	-76.5%
10.2600.436.02.0	Septic Systems Services	\$915.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
10.2600.437.01.0	Painting	\$1,383.70	\$0.00	\$2,500.00	\$3,500.00	\$2,500.00	\$0.00	0.0%
10.2600.437.02.0	Painting	\$1,847.32	\$193.09	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0.0%
10.2600.438.00.0	General Maintenance SAU	\$0.00	\$5,465.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.0%
10.2600.438.01.0	Building Repairs	\$10,809.49	\$6,080.84	\$8,500.00	\$8,500.00	\$8,500.00	\$0.00	0.0%
10.2600.438.02.0	Building Repairs	\$2,605.91	\$3,533.92	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.0%
10.2600.439.01.0	General Maintenance	\$6,424.49	\$5,458.46	\$10,000.00	\$12,000.00	\$10,000.00	\$0.00	0.0%
10.2600.439.02.0	General Maintenance	\$12,644.65	\$4,844.93	\$11,000.00	\$12,000.00	\$11,000.00	\$0.00	0.0%
10.2600.490.01.0	Service Contracts	\$6,901.00	\$4,513.18	\$7,400.00	\$14,700.00	\$17,200.00	\$9,800.00	132.4%
10.2600.490.02.0	Service Contracts	\$12,366.43	\$6,404.15	\$10,800.00	\$17,800.00	\$17,800.00	\$7,000.00	64.8%
10.2600.491.01.0	Insurance Claim Expense	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.491.02.0	Insurance Claim Expense	-\$12,402.20	\$1,175.64	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.520.00.0	Insurance Liability	\$62,254.87	\$67,097.00	\$70,720.00	\$78,428.00	\$78,428.00	\$7,708.00	10.9%
10.2600.580.00.0	Travel-Contract-FacSpec	\$590.80	\$0.00	\$300.00	\$0.00	\$0.00	-\$300.00	-100.0%
10.2600.580.02.0	Mileage-Facilities	\$410.88	\$309.38	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.2600.614.00.0	Expendable Supplies	\$399.85	\$154.92	\$500.00	\$500.00	\$500.00	\$0.00	0.0%
10.2600.614.01.0	Expendable Supplies	\$12,286.69	\$11,971.21	\$12,435.00	\$16,620.00	\$13,000.00	\$565.00	4.5%



Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.2600.614.02.00	Expendable Supplies	\$11,357.58	\$13,200.21	\$13,500.00	\$19,000.00	\$15,000.00	\$1,500.00	11.1%
10.2600.619.00.00	Covid-19 Response Supplies	\$10,357.59	\$14,246.01	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.622.01.00	Utility Svcs Electric	\$31,173.80	\$29,968.47	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	0.0%
10.2600.622.02.00	Utility Svcs Electric	\$51,098.86	\$51,718.80	\$63,200.00	\$63,200.00	\$55,000.00	-\$8,200.00	-13.0%
10.2600.623.01.00	Heating - Propane	\$0.00	\$0.00	\$34,500.00	\$34,500.00	\$34,500.00	\$0.00	0.0%
10.2600.623.02.00	Heating - Propane	\$38,461.94	\$32,252.14	\$42,200.00	\$42,200.00	\$36,000.00	-\$6,200.00	-14.7%
10.2600.624.01.00	Heating - Oil	\$31,082.89	\$18,795.84	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2600.733.01.00	Additional Equipment-Maintenanc	\$0.00	\$992.85	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%
10.2600.733.02.00	Additional Equipment-Maintenanc	\$1,738.55	\$424.75	\$1,900.00	\$1,000.00	\$1,000.00	-\$900.00	-47.4%
10.2600.737.01.00	Replacement Equipment-Maintenanc	\$2,151.34	\$3,967.11	\$4,500.00	\$5,000.00	\$4,500.00	\$0.00	0.0%
10.2600.737.02.00	Replacement Equipment-Maintenanc	\$912.36	\$361.00	\$2,500.00	\$3,000.00	\$2,500.00	\$0.00	0.0%
10.2600.893.00.00	FY Bldg/Maint Upgrades-HPS	\$24,906.27	\$4,262.81	\$53,000.00	\$0.00	\$0.00	-\$53,000.00	-100.0%
10.2600.894.00.00	FY Bldg/Maint Upgrades-HUES	-\$4,500.00	\$5,608.12	\$19,700.00	\$0.00	\$0.00	-\$19,700.00	-100.0%
		<b>\$813,998.71</b>	<b>\$783,874.29</b>	<b>\$993,169.38</b>	<b>\$959,649.45</b>	<b>\$907,873.54</b>	<b>-\$85,295.84</b>	<b>-8.6%</b>

10.2700.510.01.00	Reg Ed-Transportation-Contract-V	\$151,266.24	\$156,209.20	\$160,144.82	\$166,551.00	\$166,551.00	\$6,406.18	4.0%
10.2700.510.02.00	Reg Ed-Transportation-Contract-V	\$151,266.24	\$156,209.20	\$160,144.82	\$166,551.00	\$166,551.00	\$6,406.18	4.0%
10.2700.511.01.00	Reg Ed-Field Trips-Vendor	-\$261.50	\$0.00	\$800.00	\$2,800.00	\$2,800.00	\$2,000.00	250.0%
10.2700.511.02.00	Reg Ed-Field Trips-Vendor	-\$1,261.60	\$580.00	\$2,000.00	\$3,000.00	\$3,000.00	\$1,000.00	50.0%
10.2700.626.01.00	Reg Ed-Gasoline/Diesel Fuel-Vend	\$10,603.91	\$8,840.81	\$22,000.00	\$14,000.00	\$14,000.00	-\$8,000.00	-36.4%
10.2700.626.02.00	Reg Ed-Gasoline/Diesel Fuel-Vend	\$10,603.87	\$8,840.81	\$22,000.00	\$14,000.00	\$14,000.00	-\$8,000.00	-36.4%
10.2722.500.01.00	Spec Ed-Transportation-ESY-Vend	\$996.50	\$307.86	\$6,000.00	\$7,000.00	\$7,000.00	\$1,000.00	16.7%
10.2722.500.02.00	Spec Ed-Transportation-ESY-Vend	\$536.00	\$0.00	\$4,000.00	\$5,000.00	\$5,000.00	\$1,000.00	25.0%
10.2722.510.01.00	Spec Ed-Transportation-In District-	\$58,875.25	\$44,192.20	\$66,800.00	\$73,500.00	\$73,500.00	\$6,700.00	10.0%
10.2722.510.02.00	Spec Ed-Transportation-In District-	\$34,921.28	\$722.20	\$43,000.00	\$45,150.00	\$45,150.00	\$2,150.00	5.0%
10.2722.511.02.00	Spec Ed-Transportation-Out of Dis	\$2,550.00	\$62,145.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2722.626.01.00	Spec Ed Gasoline/Diesel Fuel-Vend	\$292.78	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.0%
10.2722.626.02.00	Spec Ed Gasoline/Diesel Fuel-Vend	\$292.78	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	0.0%
		<b>\$420,681.75</b>	<b>\$438,047.28</b>	<b>\$487,489.64</b>	<b>\$498,152.00</b>	<b>\$498,152.00</b>	<b>\$10,662.36</b>	<b>2.2%</b>

10.2900.133.00.00	Longevity Bonus-Teacher	\$15,900.00	\$10,950.00	\$10,950.00	\$11,200.00	\$11,200.00	\$250.00	2.3%
10.2900.134.00.00	Health Insurance Opt Outs	\$35,500.00	\$33,250.00	\$34,000.00	\$35,000.00	\$35,000.00	\$1,000.00	2.9%
10.2900.136.00.00	Longevity Bonus-Support	\$5,500.00	\$1,000.00	\$1,000.00	\$500.00	\$500.00	-\$500.00	-50.0%
10.2900.138.00.00	Retirement Benefit	\$28,150.63	\$39,144.50	\$40,694.00	\$103,196.00	\$125,636.25	\$84,942.25	208.7%
10.2900.211.00.00	Health Insurance	\$1,026,842.32	\$1,104,572.30	\$1,180,049.03	\$1,234,771.12	\$1,197,766.21	\$17,717.18	1.5%
10.2900.212.00.00	Dental Insurance	\$66,759.25	\$53,182.22	\$75,303.17	\$65,672.85	\$70,495.86	-\$4,807.31	-6.4%
10.2900.213.00.00	Life, Ltd, & Ad&d	\$38,685.27	\$39,911.77	\$40,619.00	\$41,703.61	\$41,703.61	\$1,084.61	2.7%
10.2900.215.00.00	Flex Benefit Spending	-\$599.36	\$83.98	\$0.00	\$150.00	\$150.00	\$150.00	#DIV/0!

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
10.2900.218.00.0	403(b) Match	\$3,000.00	\$2,880.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.0%
10.2900.220.00.0	FICA	\$526,411.25	\$531,674.76	\$583,754.21	\$601,873.10	\$592,493.25	\$8,739.04	1.5%
10.2900.231.00.0	Employee Retirement	\$70,252.30	\$70,644.73	\$74,311.49	\$80,503.20	\$82,154.24	\$7,842.75	10.6%
10.2900.232.00.0	Teacher Retirement	\$955,273.67	\$958,264.82	\$1,219,768.26	\$1,340,424.52	\$1,312,606.37	\$92,838.11	7.6%
10.2900.250.00.0	Unemployment Compensation	\$1,774.00	\$1,390.38	\$1,774.00	\$2,034.00	\$2,034.00	\$260.00	14.7%
10.2900.260.00.0	Workmans Compensation	\$31,806.24	\$32,095.38	\$32,508.00	\$32,508.00	\$32,508.00	\$0.00	0.0%
10.2900.292.00.0	Shoe Allowance	\$0.00	\$215.18	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.2900.610.00.0	ADA Accomodations	\$53.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
		<b>\$2,805,309.42</b>	<b>\$2,879,260.02</b>	<b>\$3,297,731.16</b>	<b>\$3,552,536.40</b>	<b>\$3,507,247.79</b>	<b>\$209,516.63</b>	<b>6.4%</b>

10.4300.330.00.0	Architecture & Engineering Service	\$0.00	\$17,325.00	\$0.00	\$0.00	\$1.00	\$1.00	#DIV/0!
10.4600.300.00.0	Site Development	\$0.00	\$12,364.25	\$0.00	\$0.00	\$1.00	\$1.00	#DIV/0!
10.4600.331.00.0	Energy Project-Consult/Design/Eng	\$35,388.00	\$96.50	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
10.4600.720.00.0	Site Improvements	\$12,900.00	\$5,940.00	\$0.00	\$0.00	\$1.00	\$1.00	#DIV/0!
10.4600.898.00.0	HSMART Related Building Improve	\$0.00	\$3,802.75	\$0.00	\$0.00	\$1.00	\$1.00	#DIV/0!
10.4601.330.00.0	Site Improvements-SAU Barn-Desi	\$31,753.00	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	#DIV/0!
		<b>\$80,041.00</b>	<b>\$39,528.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5.00</b>	<b>\$5.00</b>	<b>#DIV/0!</b>

10.5110.910.00.0	Bond Principal	\$260,715.62	\$576,887.74	\$586,243.95	\$628,868.50	\$638,868.50	\$52,624.55	9.0%
10.5120.910.00.0	Bond Interest	\$63,671.87	\$72,806.53	\$99,957.32	\$86,674.57	\$86,674.57	-( <b>\$13,282.75</b> )	-13.3%
		<b>\$324,387.49</b>	<b>\$649,694.27</b>	<b>\$686,201.27</b>	<b>\$715,543.07</b>	<b>\$725,543.07</b>	<b>\$39,341.80</b>	<b>5.7%</b>

10.5221.930.00.0	Transfer To Food Service Fund	\$180,404.00	\$251,494.00	\$220,000.00	\$220,000.00	\$220,000.00	\$0.00	0.0%
10.5222.930.00.0	Transfer To Spec. Revenue Fund	\$212,834.71	\$250,096.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	0.0%
10.5252.930.00.0	Transfer To Expendable Trust	\$168,970.00	\$168,970.00	\$168,970.00	\$198,970.00	\$198,970.00	\$30,000.00	17.8%
		<b>\$562,208.71</b>	<b>\$670,560.00</b>	<b>\$578,970.00</b>	<b>\$608,970.00</b>	<b>\$608,970.00</b>	<b>\$30,000.00</b>	<b>5.2%</b>

<b>\$12,597,364.02</b>	<b>\$13,232,972.44</b>	<b>\$14,739,494.17</b>	<b>\$15,511,797.54</b>	<b>\$15,292,786.32</b>	<b>\$553,292.15</b>	<b>3.8%</b>
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	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0		
Operating Budget	\$13,881,402.17	\$14,543,552.27	\$14,328,795.32	<b>\$447,393.15</b>	<b>3.2%</b>
HEA					
HESSA					
Contingency	\$95,000.00	\$95,000.00	\$95,000.00		
SAU Trust	\$23,970.00	\$23,970.00	\$23,970.00		
Maint Trust	\$120,000.00	\$150,000.00	\$150,000.00		
Special Ed Trust	\$25,000.00	\$25,000.00	\$25,000.00		

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 2.0	FY23 Round 3.0	\$ Diff	% Diff
	SAU Barn			\$0.00	\$35,000.00	\$45,000.00		
	SAU Budget			\$594,122.00	\$639,275.27	\$625,021.00		
				\$14,739,494.17	\$15,511,797.54	\$15,292,786.32	\$553,292.15	3.8%

Preliminary Guidance
Diff

\$14,333,153.00

-\$4,357.68

Operating Budget

# HSD FY23 Budget Detail for New Items-Round 3.0

As of: 9/30/21

As of: 10/28/21

As of: 11/22/21

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

Round 2.0 Personnel	
Cost	Descrip
<u>HPS</u>	
\$1,550	Spec Ed Secretary-Add'l Days 4 to 5 days/wk
<b>Shared Positions-HSD % - Family H&amp;D</b>	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrm Sub (.152)
<b>\$13,134</b>	
<u>HUES</u>	
\$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
<b>Shared Positions-HSD % - Family H&amp;D</b>	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrm Sub (.152)
<b>\$32,630</b>	
<b>\$45,764</b>	<b>Total</b>

Round 3.0 Personnel	
Cost	Descrip
<u>HPS</u>	
\$1,550	Spec Ed Secretary-Add'l Days 4 to 5 days/wk
<b>Shared Positions-HSD % - Family H&amp;D</b>	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrm Sub (.152)
<b>\$13,134</b>	
<u>HUES</u>	
\$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
<b>Shared Positions-HSD % - Family H&amp;D</b>	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrm Sub (.152)
<b>\$32,630</b>	
<b>\$45,764</b>	<b>Total</b>

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

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

Round 3.0 Spec Ed Personnel	
Cost	Descrip
<u>HPS</u>	
\$64,590	Para Positions (3)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
<b>\$86,133</b>	
<u>HUES</u>	
\$21,530	Para Positions (1)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
<b>\$43,073</b>	
<b>\$129,206</b>	<b>Total</b>

Round 1.3 Academics	
Cost	Descrip
<u>HPS</u>	
\$1,400	Sketch Pads
\$750	Vocabulary A-Z Online
\$2,000	Keyboard
\$500	Small Keyboards
\$400	Music Play
\$400	White Board w/Music Staff
\$300	Snow Shoes
\$375	Animal Adaptations
<b>\$6,125</b>	
<u>HUES</u>	
\$2,320	IXL Licenses - Add'l Subjects
\$1,250	Words Their Way Licenses
\$2,250	Summer Academy Gr 4-6
\$500	Promotion Ceremony-Sound
\$1,000	Soccer Goal Nets (2)
\$400	Rocket Launchers (5)
\$1,500	Microscopes
\$300	Scholastic Math Subscription
\$600	Math Manipulatives (200/gr)
\$750	Map Curriculum Materials
\$2,500	WING Awards/Posters
<b>\$13,370</b>	
<b>\$19,495</b>	<b>Total</b>

Round 2.0 Academics	
Cost	Descrip
<u>HPS</u>	
\$1,400	Sketch Pads
\$750	Vocabulary A-Z Online
\$2,000	Keyboard
\$500	Small Keyboards
\$400	Music Play
\$400	White Board w/Music Staff
\$300	Snow Shoes
\$375	Animal Adaptations/Seed/Compass
<b>\$6,125</b>	
<u>HUES</u>	
\$2,320	IXL Licenses - Add'l Subjects
\$1,250	Words Their Way Licenses
\$2,250	Summer Academy Gr 4-6
\$500	Promotion Ceremony-Sound
\$1,000	Soccer Goal Nets (2)
\$400	Rocket Launchers (5)
\$1,500	Microscopes
\$300	Scholastic Math Subscription
\$600	Math Manipulatives (200/gr)
\$750	Map Curriculum Materials
\$2,500	WING Awards/Posters
<b>\$13,370</b>	
<b>\$19,495</b>	<b>Total</b>

Round 3.0 Academics	
Cost	Descrip
<u>HPS</u>	
\$1,400	Sketch Pads
\$750	Vocabulary A-Z Online
\$2,000	Keyboard
\$500	Small Keyboards
\$400	Music Play
\$400	White Board w/Music Staff
\$300	Snow Shoes
\$375	Animal Adaptations/Seed/Compass
<b>\$6,125</b>	
<u>HUES</u>	
\$2,320	IXL Licenses - Add'l Subjects
\$1,250	Words Their Way Licenses
\$2,250	Summer Academy Gr 4-6
\$500	Promotion Ceremony-Sound
\$1,000	Soccer Goal Nets (2)
\$400	Rocket Launchers (5)
\$1,500	Microscopes
\$300	Scholastic Math Subscription
\$600	Math Manipulatives (200/gr)
\$750	Map Curriculum Materials
\$2,500	WING Awards/Posters
<b>\$13,370</b>	
<b>\$19,495</b>	<b>Total</b>

Round 1.3 New Computer Equip	
Cost	Descrip
<u>HPS</u>	
<b>\$0</b>	
<u>HUES</u>	
<b>\$0</b>	
<b>\$0</b>	<b>Total</b>

Round 2.0 New Computer Equip	
Cost	Descrip
<u>HPS</u>	
<b>\$0</b>	
<u>HUES</u>	
<b>\$0</b>	
<b>\$0</b>	<b>Total</b>

Round 3.0 New Computer Equip	
Cost	Descrip
<u>HPS</u>	
<b>\$0</b>	
<u>HUES</u>	
<b>\$0</b>	
<b>\$0</b>	<b>Total</b>

**Round 1.3**  
**Rplcmt Computer Equip**

Cost	Descrip
<b>HPS</b>	
\$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
<b>\$36,720</b>	

<b>HUES</b>	
\$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
<b>\$26,950</b>	

**\$63,670 Total**

**Round 2.0**  
**Rplcmt Computer Equip**

Cost	Descrip
<b>HPS</b>	
\$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
<b>\$35,870</b>	

<b>HUES</b>	
\$7,500	Staff Laptops - 10 @ \$750
\$3,400	Projectors - 8 @ \$425
\$5,000	Copier-CN162
\$4,000	Clssrm Sound System (2)
\$6,200	Smartboard Replacement
<b>\$26,100</b>	

**\$61,970 Total**

**Round 3.0**  
**Rplcmt Computer Equip-Current**

Cost	Descrip
<b>HPS</b>	
\$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
<b>\$35,870</b>	

<b>HUES</b>	
\$7,500	Staff Laptops - 10 @ \$750
\$3,400	Projectors - 8 @ \$425
\$5,000	Copier-CN162
\$4,000	Clssrm Sound System (2)
\$6,200	Smartboard Replacement
<b>\$26,100</b>	

**\$61,970 Total**

**Round 1.3**  
**Shared Services/Software**

Cost	Descrip
<b>HPS</b>	
\$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
<b>\$13,573</b>	

**HUES**

**Round 2.0**  
**Shared Services/Software**

Cost	Descrip
<b>HPS</b>	
\$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
<b>\$13,573</b>	

**HUES**

**Round 3.0**  
**Shared Services/Software**

Cost	Descrip
<b>HPS</b>	
\$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
<b>\$13,573</b>	

**HUES**

\$1,410	Filtering Software Go Guardian	\$1,410	Filtering Software Go Guardian	\$1,410	Filtering Software Go Guardian
\$5,375	Facilities Truck + Trailer SAU Controlled by Facility Dir	\$5,375	Facilities Truck + Trailer SAU Controlled by Facility Dir	\$5,375	Facilities Truck + Trailer SAU Controlled by Facility Dir
\$1,000	Storage Container-IT Equip Obsolete equip for annual pickup	\$1,000	Storage Container-IT Equip Obsolete equip for annual pickup	\$1,000	Storage Container-IT Equip Obsolete equip for annual pickup
\$4,250	IV Cloud Hosting Shift for Increased Cybersecurity	\$4,250	IV Cloud Hosting Shift for Increased Cybersecurity	\$4,250	IV Cloud Hosting Shift for Increased Cybersecurity
\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV
\$1,125	IT Consultation Service Increase	\$1,125	IT Consultation Service Increase	\$1,125	IT Consultation Service Increase
\$13,573		\$13,573		\$13,573	
\$27,145	Total	\$27,145	Total	\$27,145	Total
Round 1.3 Safety Issues		Round 2.0 Safety Issues		Round 3.0 Safety Issues	
Cost	Descrip	Cost	Descrip	Cost	Descrip
HPS		HPS		HPS	
\$4,000	Bollards-FY23 budget all schools	\$4,000	Bollards-FY23 budget all schools	\$4,000	Bollards-FY23 budget all schools
\$10,000	Burglar Alarms	\$0	Burglar Alarms	\$0	Burglar Alarms
\$14,000		\$4,000		\$4,000	
HUES		HUES		HUES	
\$4,000	Bollards-FY23 budget all schools	\$4,000	Bollards-FY23 budget all schools	\$4,000	Bollards-FY23 budget all schools
\$10,000	Burglar Alarms	\$0	Burglar Alarms	\$0	Burglar Alarms
\$14,000		\$4,000		\$4,000	
\$28,000	Total	\$8,000	Total	\$8,000	Total

Round 1.3 Building Needs		Round 2.0 Building Needs		Round 3.0 Building Needs	
Cost	Descrip	Cost	Descrip	Cost	Descrip
HPS		HPS		HPS	
\$4,550	Vision Screener-Replacement	\$4,550	Vision Screener-Replacement	\$4,550	Vision Screener-Replacement
\$2,000	Door Hardware-Phase I	\$2,000	Door Hardware-Phase I	\$2,000	Door Hardware-Phase I
\$2,000	Window Shades (2)	\$2,000	Window Shades (2)	\$2,000	Window Shades (2)
\$3,500	No Touch Batteries-Annual	\$3,500	No Touch Batteries-Annual	\$3,500	No Touch Batteries-Annual
\$12,050		\$12,050		\$12,050	
HUES		HUES		HUES	
\$7,325	Skylight Shades (8) Solar Pwr	\$7,325	Skylight Shades (8) Solar Pwr	\$7,325	Skylight Shades (8) Solar Pwr
\$1,000	Bookcase Rplcmnts-Library	\$1,000	Bookcase Rplcmnts-Library	\$1,000	Bookcase Rplcmnts-Library
\$1,350	White Board Paint (27 rooms)	\$1,350	White Board Paint (27 rooms)	\$1,350	White Board Paint (27 rooms)

\$450	Kiln Motor-Replacement	\$450	Kiln Motor-Replacement	\$450	Kiln Motor-Replacement
\$2,000	Carpet Extractor	\$2,000	Carpet Extractor	\$2,000	Carpet Extractor
\$3,000	Gym Floor Refinish	\$3,000	Gym Floor Refinish	\$3,000	Gym Floor Refinish
\$2,000	Diesel Pump Maint.	\$2,000	Diesel Pump Maint.	\$2,000	Diesel Pump Maint.
\$3,000	Annual Bleacher Inspection	\$3,000	Annual Bleacher Inspection	\$3,000	Annual Bleacher Inspection
\$3,500	No Touch Batteries-Annual	\$3,500	No Touch Batteries-Annual	\$3,500	No Touch Batteries-Annual
\$9,000	Water Bottle Filling Stations (3)	\$9,000	Water Bottle Filling Stations (3)	\$9,000	Water Bottle Filling Stations (3)
\$5,000	Classroom Furniture-Phase II	\$5,000	Classroom Furniture-Phase II	\$5,000	Classroom Furniture-Phase II
\$14,000	Cafeteria Tables (2 sets)	\$14,000	Cafeteria Tables (2 sets)	\$14,000	Cafeteria Tables (2 sets)
	Table & Bench Rplcmnts		Table & Bench Rplcmnts		Table & Bench Rplcmnts
<b>Playground Upgrades</b>		<b>Playground Upgrades</b>		<b>Playground Upgrades</b>	
\$10,000	Swingset Set + Installation	\$10,000	Swingset Set + Installation	\$10,000	Swingset Set + Installation
\$2,400	Annual Mulch	\$2,400	Annual Mulch	\$2,400	Annual Mulch
\$1,600	Benches	\$1,600	Benches	\$1,600	Benches
\$3,000	Picnic Tables	\$3,000	Picnic Tables	\$3,000	Picnic Tables
\$12,000	Pavillion	\$0	Pavillion	\$0	Pavillion
\$80,625		\$68,625		\$68,625	
\$92,675	Total	\$80,675	Total	\$80,675	Total
\$410,454	Grand Total	\$372,254	Grand Total	\$372,254	Grand Total

Round 1.3 Warrant Articles		Round 2.0 Warrant Articles		Round 3.0 Warrant Articles		FY22 Round 4.1 Warrant Articles	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
\$14,575,576	Operating Budget	\$14,543,552	Operating Budget	\$14,328,795	Operating Budget	\$13,881,402	Operating Budget*
	HESSA Contract		HESSA Contract		HESSA Contract	\$0	HESSA Contract*
	HEA Contract		HEA Contract		HEA Contract		
\$639,275	SAU Assessment-Placeholder	\$639,275	SAU Assessment-Placeholder	\$625,021	SAU Assessment	\$594,122	SAU Assessment
\$95,000	Contingency	\$95,000	Contingency	\$95,000	Contingency	\$95,000	Contingency
\$23,970	SAU Maintenance Trust	\$23,970	SAU Maintenance Trust	\$23,970	SAU Maintenance Trust	\$23,970	SAU Maintenance Trust
\$150,000	HSD Maintenance Trust	\$150,000	HSD Maintenance Trust	\$150,000	HSD Maintenance Trust	\$120,000	HSD Maintenance Trust
\$25,000	Special Ed Trust	\$25,000	Special Ed Trust	\$25,000	Special Ed Trust	\$25,000	Special Ed Trust
\$35,000	SAU Barn Bond	\$35,000	SAU Barn Bond	\$45,000	SAU Barn Bond	\$0	SAU Barn Bond
\$15,543,822	Warrant Total	\$15,511,798	Warrant Total	\$15,292,786	Warrant Total	\$14,739,494	Warrant Total

	Guidance (Operating)	\$14,333,153	Final Guidance		*HESSA CBA included in operating budget
	Guidance Relief	-\$4,358	Diff		
	\$0	Final Guidance			
Round 1.3		Round 2.0		Round 3.0	



**Maint. Expendable Trust**

Cost	Descrip
\$122,530	Opening Balance
\$150,000	FY23 Warrant
<b>HPS</b>	
\$10,000	Ceilings-Phase I
\$40,000	Clssrm Flooring-Fin
\$60,000	HPS Bathroom Ren
\$12,000	Library/Clssrm Doc
\$14,000	Asbestos Windows
\$32,000	Asbestos Windows
<b>HUES</b>	
\$20,000	Sprinkler Tank Rep
<b>Flooring-Phase I</b>	
\$38,500	Classrooms (3)
\$10,500	Nurse/Records
\$15,000	Cafeteria
\$8,200	Hallways
\$21,000	Kitchen
<b>-\$8,670</b>	<b>Ending Balance Es</b>

**Maint. Expendable Trust**

Cost	Descrip
\$122,530	Opening Balance
\$150,000	FY23 Warrant
<b>HPS</b>	
\$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
\$0	Asbestos Windows 2
<b>HUES</b>	
\$20,000	Sprinkler Tank Repair
<b>Flooring-Phase I</b>	
\$26,500	Classrooms (2)
\$0	Nurse/Records
\$15,000	Cafeteria
\$8,200	Hallways
\$0	Kitchen
<b>\$88,375</b>	<b>Ending Balance Estimate</b>

**Maint. Expendable Trust**

Cost	Descrip
\$122,530	Opening Balance
\$150,000	FY23 Warrant
<b>HPS</b>	
\$5,000	Ceilings-Phase I
\$33,455	Clssrm Flooring-Finish 3rd Gr
\$78,000	HPS Bathroom Reno-Phase I
\$0	Library/Clssrm Door
\$14,000	Asbestos Windows 1
\$0	Asbestos Windows 2
<b>HUES</b>	
\$20,000	Sprinkler Tank Repair
<b>Flooring-Phase I</b>	
\$26,500	Classrooms (2)
\$0	Nurse/Records
\$15,000	Cafeteria
\$8,200	Hallways
\$0	Kitchen
<b>\$72,375</b>	<b>Ending Balance Estimate</b>

\$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
<b>\$410,454</b>	<b>Total New Items</b>

\$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
<b>\$372,254</b>	<b>Total New Items</b>
<b>-\$38,200</b>	<b>Diff btw Round 1 and Round 2</b>

\$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
<b>\$372,254</b>	<b>Total New Items</b>

October 27, 2021

Elizabeth A. Brown  
The Hollis Brookline Cooperative School Board  
4 Lund Lane  
Hollis, NH 03049

**Submitted Electronically**

Ref.: Broker Market Evaluation – For Lease  
4 Lund Lane, Hollis, NH

**CONFIDENTIAL AND PROPRIETARY**

Dear Elizabeth:

As requested, we have completed an abbreviated market lease rate analysis for the property at 4 Lund Lane in Hollis, NH. 4 Lund Lane is a 2-story wood-framed commercial office building, currently owned by The Hollis School District, and leased to The Hollis Brookline SAU-41 for use as administrative offices and records storage. We have reviewed the property in terms of providing an arms-length, fair market lease rate based on the current Southern New Hampshire office market, and specifically focused on the Hollis submarket. This is a broker market rate analysis, not a full appraisal. Our charge was to advise as to the market rental rate for this property. No real estate is liquid per se, whether for sale or lease, and while time is of the essence, values are always subject to constantly varying market conditions.

**PROPERTY DESCRIPTION**

4 Lund Lane consists of an 11.33± acre site as improved by a ±3,700 SF administrative office building and attached barn. (±3,700 effective SF per the Town 's card. The barn is approximately ±1,400 SF). It is located within the Residential / Agricultural (R/A) zone within close proximity to the center of Town. The building is in average condition. The building is

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divided into numerous offices on the first and second floors, with the attic space utilized primarily for file and record storage. There is approximately  $\pm 12,000$  SF of paved area used for drive lanes and staff and visitor parking ( $\pm 24$  vehicle spaces).

Demand for leased office space within the Southern New Hampshire market remained relatively flat between 2014 and 2018, excluding the Portsmouth and Bedford submarkets where positive absorption was incremental and steady. The Nashua submarket began to see improved occupancy levels in 2018 and 2019. Stating the obvious, the COVID-19 pandemic had a near immediate and significant negative impact on the occupancy and utilization of office space. The office workforce shift toward a hybrid work schedule had begun well before the pandemic. That trend, however, accelerated exponentially when the nation and world shut-down. The daily utilization of leased office space in the US plummeted to under 5% for several months in 2020. New Hampshire has in many ways been ahead of our neighboring states with respect to a return to the office, although not without some submarket exceptions.

The utilization of leased office space has increased steadily since May of 2021, although it is still measurably below pre-pandemic levels. While some pundits initially forecasted “the end” of office space, most analysts were more pragmatic and tempered their forecasts to 60% to 70% occupancy rates over the following twenty-four to thirty-six months. Current estimates, depending on the analyst and market, are a little more optimistic forecasting future occupancy rates somewhere between 75% to 80% of pre-pandemic levels. Some markets will fall short of reaching occupancy levels above 60%, while others will surpass 85%. Class A office buildings will generally recover faster than Class B or Class C buildings.

In Nashua and Bedford, the long-term effect of the pandemic on the office market has recently become more evident as tenants that did not effectively utilize their leased space in 2020 and 2021 have either contracted into a smaller footprint, allowed their leases to expire, or opted to sublease their space. The amount of sublease space coming online in Southern New Hampshire within the past six months is notable, although not yet substantial at this point. Interestingly, smaller office suites (1,000 to 2,500 SF) have generally performed well for a large number of

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reasons as entrepreneurs, professionals and start-up companies look for work space outside of their home office to distance themselves from barking dogs and frequent interruptions.

The Hollis office submarket is small with limited inventory. While there are a couple prominent office tenants such as Farm <https://www.farmpd.com>, Lighthouse Surgical <https://lighthousesurg.com>, and Lumbard & Keller <https://www.lumbard.com>, the majority of office buildings are multi-tenanted with small 300 SF to 2,000 SF suites with very few spaces currently available for lease.

#### **SUBJECT PROPERTY: 4 LUND LANE**

The subject property is currently leased to an administrative office tenant that is utilizing the space effectively, however, there is little to no space available to reasonably accommodate additional staff, and the attic storage space is inadequate for their requirement. It is important to note that the volume and weight of the files and records stored within the attic is of concern and alternative storage options should be explored with haste.

There were no as-built or existing conditions floor plans readily available for reference. The building, constructed circa 1900, was previously a traditional residential New England farmhouse, before being converted into a professional office building. The building does not appear to be ADA compliant with respect to the front visitor entrance, nor does the majority of the office space or restrooms.

When evaluating the market value of a property, quite often the valuation is based solely on past comparable sales or lease comps. From our perspective, including historical data is certainly relevant when establishing a current market value, however, additional perspective is often gained by also considering what other competitive properties are currently available to tenants in the market. Our evaluation of the lease value of 4 Lund Lane takes into consideration previous lease comps and current market options. We view prior lease or sales comps as being in the “*Rear-View*” and current market options as being in the “*Windshield*”. **Exhibit A**, attached, is a summary of the data from both a Rear-View and Windshield perspective.

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It is important to note that while sales comps are a matter of public records, lease comps are not. There are almost no Landlords (and very few tenants) that are amenable to sharing publicly or privately the actual terms and conditions of a lease. There are a few exceptions, such as with publicly traded companies, but even then it can require substantial exploration to locate lease details for a specific property. **Exhibit A** may not identify the specific numerical address for every lease comp in an effort to maintain a level of confidentiality.

## SUMMARY

**Exhibit A** contains lease data based on different lease structures, including “NNN”, “Gross” and “Modified Gross” leases. To fairly equalize the rates and compensate for the varying lease structures, we’ve estimated typical Class B/C office building operating expenses and made commercially reasonable adjustments to each of the Rear-View lease rates to achieve a comparable NNN base rental rate.

A reasonable market lease renewal rate for 4 Lund Lane is in the range of **\$7.00/SF to \$7.85/SF** NNN with the Tenant paying all operating expenses directly (or reimbursing the Landlord). *(This range differs slightly from the adjusted rate reflected within **Exhibit A** as the lease rate for 12 Silver Lake Road is notably higher than the other comps based on the quality of the asset and high level of tenant fit-up).* Operating expenses for an office building with a NNN lease structure would include but not be limited to utilities, real estate taxes, insurance, landscaping, snow removal, general repairs and maintenance, janitorial, trash removal, etc., but would exclude capital repairs or replacements (in accordance with GAAP).

If the current Tenant were to no longer lease this property, the Landlord should evaluate whether to release the property, repurpose it to accommodate another use by the district, or sell the property, whether subdivided or in its entirety. Releasing to a new Tenant could potentially require substantial improvements to the base building to address ADA code requirements and bring other building components or systems up to current code.

This scope of this market evaluation did not include a determination of highest and best use, however, a *preliminary* valuation is included. It is based on a residential sale value as that is

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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

**Market Valuation Analysis: Past & Current Comps**  
**4 Lund Lane**  
Hollis, NH

**Projected Lease Value (Office)**

Town	Address	SF	Term (+)	\$/SF	\$ Annual	\$ Monthly	Notes	Adjusted \$/SF to (NNN)
Rearview	Hollis	1,908	5	\$15.80	\$30,146.40	\$2,512.20	Rent includes CAM, utilities, but excludes janitorial. Annual increases Modified Gross Lease	\$6.95
	Hollis	2,963	1	\$12.00	\$35,556.00	\$2,963.00	Estimated rate. Modified Gross Lease	\$5.65
	Hollis	5,700	5	\$16.00	\$91,200.00	\$7,600.00	Tenant pays operating expenses, utilities and real estate taxes. Landlord responsible to major R&M NNN Lease	\$16.00
	Hollis	1,100	~	\$12.00	\$13,200.00	\$1,100.00	Excludes janitorial and utilities Modified Gross Lease	6.35
	Hollis	625	~	\$18.00	\$11,250.00	\$937.50	Includes all expenses Gross Lease	\$8.15
Lease Comps			Average:	\$14.76			Average must be adjusted to reflect delta between NNN, MG and Gross Lease Structures	\$8.62

Town	Address	SF	Ask Rate	\$ Annual	\$ Monthly	Notes	Adjusted \$/SF to (NNN)
Windshield	Hollis	1,700	\$16.00	\$27,200.00	\$2,266.67	Rent includes CAM, but excludes utilities and janitorial. Annual increases Modified Gross	\$9.65
	Hollis	3,000	\$16.00	\$48,000.00	\$4,000.00	Base Rent only. Tenant reimburses proportionate share of CAM, utilities, excludes janitorial. NNN Lease	\$16.00
On-Market Competition		Average:	#DIV/0!			Average must be adjusted to reflect delta between NNN, MG and Gross Lease Structures	\$12.83

Town	Address	SF	Acres	\$/SF	\$ Annual	\$ Monthly	Notes
Subject	4 Lund Lane	3,700	11.33	\$14.76	\$54,612	\$4,551	Rearview Value
				\$16.00	\$59,200	\$4,933	Windshield Value
				\$15.38	\$56,906	\$4,742	Blended RV/ WS Average Value
				\$8.62	\$31,894	\$2,658	Adjusted to reflect NNN Lease Structure (Rearview only)

Tax Card for 4 Lund Lane currently assesses this property at \$477,600

**Estimated Operating Expense Adjustments (Gross, Modified Gross, NNN)**

Expense	\$/SF (est.)	Note
CAM/RET	\$6.35	RE taxes, snow removal, landscaping, insurance, life safety, R&M
Utilities	\$2.50	Electricity (lights & plugs, AC), heating fuel
Janitorial	\$1.00	Tenant premises janitorial



**Market Valuation Analysis: Past & Current Comps**  
**4 Lund Lane**  
**Hollis, NH**

**Projected Sale Value (Office / Residential)**

Town	Address	SF	AC	Sale Price	\$ / SF	\$ / AC	Closing Date	Notes
Rearview	Hollis	2,284	0.30	\$532,247	\$233	\$1,774,157	6/30/21	
	180 Wheeler Road	5,016	3.84	\$1,155,000	\$230	\$300,781	8/24/21	
	Hollis	3,954	1.00	\$677,000	\$171	\$677,000	9/30/20	
	27 Broad Street	5,700	7.83	\$972,500	\$171	\$124,202	9/28/21	
	Hollis	2,392	0.20	\$375,000	\$157	\$1,875,000	10/15/21	
	1 Depot Road	4,179	0.91	\$615,000	\$147	\$675,824	1/4/21	
	Hollis	7,700	3.00	\$895,000	\$116	\$298,333	Expired	
	59 Rummels Bridge Road	7,800	3.00	\$830,000	\$106	\$276,667	6/29/21	
	Hollis							
	35 Ash Street							
Sale Comps		Average:	4,878	\$756,468	\$166	\$750,245		

Ask Price	\$ / SF	\$ / AC	Sale / Ask %
\$995,000	\$436	\$3,316,667	-47%
\$875,000	\$174	\$227,865	32%
\$399,900	\$101	\$399,900	69%
\$549,900	\$96	\$70,230	77%
\$629,000	\$263	\$3,145,000	-40%
\$699,900	\$167	\$769,121	-12%
\$1,150,000	\$147	\$383,333	-28%
Average:			7%

Town	Address	SF	AC	Ask Price	\$ / SF	\$ / AC	Notes
Windsfield	Hollis	2,378	2.12	\$525,000	\$221	\$247,642	Listed 9/9/21
	108 Depot Road	4,380	2.03	\$899,900	\$205	\$443,300	Listed 8/12/21. Built in 2000 - location comp only
	222 Depot Road	4,264	2.13	\$699,900	\$164	\$328,592	Listed 10/18/21
On-Market Competition		Average:	3,674	\$708,267	\$197	\$339,845	

Town	Address	SF	Acres	\$/SF	\$/AC	Notes
Subject	4 Lund Lane	3,700	11.33	\$166.46	\$615.916	Rearview Value
				\$196.79	\$728.126	Windsfield Value
				\$181.63	\$672.021	Blended RV/ WS Average Value

Tax Card for 4 Lund Lane currently assesses this property at \$477,600

## 4 LUND LN

Location 4 LUND LN

Mblu 056/ 002/ / /

Acct# 1454

Owner HOLLIS SCHOOL DISTRICT SAU  
41

PBN

Assessment \$477,600

Appraisal \$477,600

PID 1262

Building Count 1

### Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2018	\$247,000	\$230,600	\$477,600
Assessment			
Valuation Year	Improvements	Land	Total
2018	\$247,000	\$230,600	\$477,600

### Owner of Record

Owner HOLLIS SCHOOL DISTRICT SAU 41  
Co-Owner  
Address PO BOX 1588  
HOLLIS, NH 03049-1588

Sale Price \$0  
Certificate  
Book & Page 5563/0750  
Sale Date 07/13/1994

### Ownership History

Ownership History				
Owner	Sale Price	Certificate	Book & Page	Sale Date
HOLLIS SCHOOL DISTRICT SAU 41	\$0		5563/0750	07/13/1994

### Building Information

#### Building 1 : Section 1

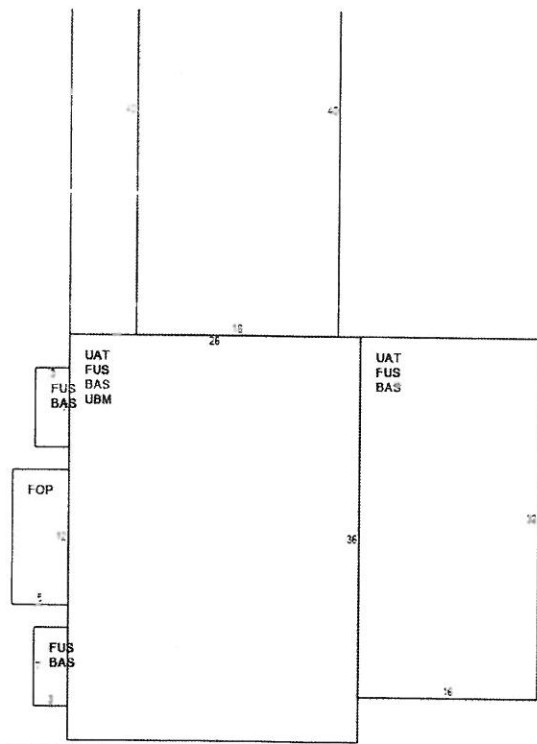
Year Built: 1900  
Living Area: 3,700  
Replacement Cost: \$389,172  
Building Percent Good: 53  
Replacement Cost  
Less Depreciation: \$206,300

#### Building Layout

Building Attributes	
Field	Description

FOP	UAT BAS
-----	------------

Style:	Office Bldg
Model	Comm/Ind
Grade	Average
Stories:	2
Occupancy	1.00
Exterior Wall 1	Vinyl Siding
Exterior Wall 2	
Roof Structure	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Interior Wall 1	Plastered
Interior Wall 2	Drywall/Sheet
Interior Floor 1	Carpet
Interior Floor 2	Inlaid Sht Gds
Heating Fuel	Oil
Heating Type	Hot Water
AC Type	None
Struct Class	
Bldg Use	PUB-SCHOOL MDL-94
Total Rooms	
Total Bedrms	00
Total Baths	0
1st Floor Use:	9033
Heat/AC	NONE
Frame Type	WOOD FRAME
Baths/Plumbing	AVERAGE
Ceiling/Wall	CEIL & WALLS
Rooms/Prtns	AVERAGE
Wall Height	8.00
% Conn Wall	



(ParcelSketch.ashx?pid=1262&bid=1262)

Building Sub-Areas (sq ft)			Legend
Code	Description	Gross Area	Living Area
BAS	First Floor	2,210	2,210
FUS	Upper Story, Finished	1,490	1,490
FOP	Porch, Open, Finished	300	0
UAT	Attic, Unfinished	2,168	0
UBM	Basement, Unfinished	936	0
		7,104	3,700

## Extra Features

Extra Features	Legend
No Data for Extra Features	

## Land

### Land Use

**Use Code** 9033  
**Description** PUB-SCHOOL MDL-94  
**Zone** RA  
**Neighborhood**  
**Alt Land Appr** No  
**Category**

### Land Line Valuation

**Size (Acres)** 11.33  
**Frontage**  
**Depth**  
**Assessed Value** \$230,600  
**Appraised Value** \$230,600

## Outbuildings

Outbuildings						Legend
Code	Description	Sub Code	Sub Description	Size	Assessed Value	Bldg #
PAV1	PAVING-ASPHALT			4000.00 S.F.	\$4,000	1
BRN4	1 STY LFT&BSMT			1440.00 S.F.	\$36,700	1

#### Valuation History

Appraisal			
Valuation Year	Improvements	Land	Total
2020	\$247,000	\$230,600	\$477,600
2019	\$247,000	\$230,600	\$477,600
2018	\$247,000	\$230,600	\$477,600

Assessment			
Valuation Year	Improvements	Land	Total
2020	\$247,000	\$230,600	\$477,600
2019	\$247,000	\$230,600	\$477,600
2018	\$247,000	\$230,600	\$477,600



## Business Office Memo

**To:** Andrew Corey  
**From:** Kelly Seeley  
**Date:** 11/23/2021  
**Re:** SAU Building Project – Bathtub to Hallway

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The Hollis School Board approved an expenditure of \$15,000, during their 6/2/21 meeting, to remove the bathtub in the SAU second floor bathroom and create a hallway to avoid having five people have to regularly walk through an employee's office to do their jobs.

The approval was based on a pre-pandemic estimate. Since then, labor and material costs have skyrocketed. In addition the plumbing estimate fell short based on the design of the space. Both of these things have caused the \$15,000 estimate to jump to nearly \$34,000.

Because of this, I am looking for direction from the school board as to how they'd like to proceed. Below is the view of how doing this project at the new cost would look financially but understanding what the future of this property is also a decision-making factor.

### **SAU Building Expendable Trust Status**

Current Balance: \$88,946  
Bathroom Project: \$34,000  
FY22 Ending Balance: \$54,946

FY23 Budget: \$23,970 (to be added to the trust in FY23)  
FY23 Ending Balance: \$78,916

Please discuss with the Board and let me know what direction they'd like us to take with this project.

## DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

**Category:** *Priority/Required by Law*

**Related Policies:** *DI, DID, DJ, DJC. DJE & DK*

**See also:** *ADB, EHB. JICI & JRA*

This Policy includes “sub-policies” relating to specific provisions of the Uniform Administrative Requirements for Federal Awards issued by the U.S. Office of Budget and Management. Those requirements, which are commonly known as Uniform Grant Guidance (“UGG”), are found in Title 2 of the Code of Federal Regulations (“CFR”) part 200. The sub-policies include:

- DAF-1 ALLOWABILITY
- DAF-2 CASH MANAGEMENT AND FUND CONTROL
- DAF-3 PROCUREMENT
- DAF-4 PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM
- DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES
- DAF-6 INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS
- DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS
- DAF-8 ACCOUNTABILITY AND CERTIFICATIONS
- DAF-9 TIME AND EFFORT REPORTING / OVERSIGHT
- DAF-10 GRANT BUDGET RECONCILIATION
- DAF-11 SUB-RECIPIENT MONITORING AND MANAGEMENT

***NOTICE:*** *Notwithstanding any other policy of the District, all funds awarded directly or indirectly through any Federal grant or subsidy programs shall be administered in accordance with this Policy, and any administrative procedures adopted implementing this Policy.*

The Board accepts federal funds, which are available; provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the New Hampshire Department of Education (NHDOE) or other applicable pass-through entity.

This policy establishes the minimum standards regarding internal controls and grant management to be used by the District in the administration of any funds received by the District through Federal grant programs as required by applicable NH and Federal laws or regulations, including, without limitation, the UGG.

The Board directs the Superintendent or their designee to develop, monitor, and enforce effective administrative procedures and other internal controls over federal awards as necessary in order to provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of federal and/or law and regulation and shall be based on best practices.

The Superintendent is directed to assure that all individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award and this policy.

To the extent not covered by this Policy, the administrative procedures and internal controls must provide for:

1. identification of all federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget.

#### **DAF-1 - ALLOWABILITY**

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

**A. Cost Principles:** Except whether otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

1. Be “necessary” and “reasonable” for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
  - a. To determine whether a cost is “reasonable”, consideration shall be given to:
    - i. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
    - ii. the restraints or requirements imposed by such factors as sound business practices, arm’s length bargaining, Federal, State, local, tribal and other laws and regulations;
    - iii. market prices for comparable goods or services for the geographic area;
    - iv. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
    - v. whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the “necessary” element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need and can prove it.
  - b. When determining whether a cost is “necessary”, consideration may be given to whether:
    - i. the cost is needed for the proper and efficient performance of the grant program;
    - ii. the cost is identified in the approved budget or application;
    - iii. there is an educational benefit associated with the cost;
    - iv. the cost aligns with identified needs based on results and findings from a needs assessment; and/or
    - v. the cost addresses program goals and objectives and is based on program data.
  - c. A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.

2. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.
3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
5. Be determined in accordance with generally accepted accounting principles.
6. Be representative of actual cost, net of all applicable credits or offsets.

The term “applicable credits” refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to/or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
8. Be adequately documented:
  - a. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
  - b. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

***B. Selected Items of Cost:*** The District shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

***C. Cost Compliance:*** The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

***D. Determining Whether A Cost is Direct or Indirect***

1. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc.).

2. “Indirect costs” are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.



These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all the following conditions are met:

- a. Administrative or clerical services are integral to a project or activity.
- b. Individuals involved can be specifically identified with the project or activity.
- c. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
- d. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by NHDOE or the pass-through entity (Federal funds subject to 2 C.F.R Part 200 pertaining to determining indirect cost allocation).

***E. Timely Obligation of Funds:*** Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

The following are examples of when funds are determined to be “obligated” under applicable regulation of the U.S. Department of Education:

When the obligation is for:

1. Acquisition of property – on the date which the District makes a binding written commitment to acquire the property.
2. Personal services by an employee of the District – when the services are performed.
3. Personal services by a contractor who is not an employee of the District – on the date which the District makes a binding written commitment to obtain the services.
4. Public utility services – when the District received the services.
5. Travel – when the travel is taken.
6. Rental of property – when the District uses the property.
7. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E – Cost Principles – on the first day of the project period.

***F. Period of Performance:*** All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

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 efficiency. 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](http://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.

**Legal References:**

*42 USC 1751 – 66 National School Lunch Act*

*2 C.F.R. Part 180*

*2 C.F.R. Part 200*

*200.0 - 200.99; 200.305; 200.313(d); 200.317-.326; 200.403-.406; 200.413(a)-(c); 200.430; 200.431; 200.458; 200.474(b)*

*200 Appendix II*

*7 CFR Part 210*

*210.16; 210.19; 210.21; 215.14a; 220.16*

1<sup>st</sup> Reading: November 4, 2020

2<sup>nd</sup> Reading: December 2, 2020

3<sup>rd</sup> Reading: January 6, 2021

1<sup>st</sup> Reading: November 3, 2021

2<sup>nd</sup> Reading: December 1, 2021



## MANDATORY DRUG AND ALCOHOL TESTING

The School Board believes that the safety of students while being transported to and from school or school activities is of utmost importance and is the primary responsibility of the driver of the vehicle.

This policy applies to two categories of drivers:

- a. school bus drivers (see RSA 189:13-b; 263:29 & 29-a);
- b. "contracted carriers": means a person providing motor vehicle transportation of students for compensation under continuing agreements with the District (see RSA 376:2).

Each driver, as well as others who perform safety-sensitive functions with commercial vehicles that transport students, must be mentally and physically alert at all times while on duty. To that end, the Board has established this policy related to the fitness for duty of transportation personnel.

The Superintendent/designee shall adopt and enact any procedures necessary or appropriate to assure compliance with applicable state and federal laws and regulations.

In compliance with the United States Department of Transportation (49 CFR Part 40), employees of the District performing a safety sensitive job or holding a CDL license will be required to submit to drug and alcohol tests in accordance with the Rules and Regulations promulgated by that department.

The term "CDL holder" means someone who is required as part of their job duties to hold a Commercial Driver's License. The term "safety-sensitive function" refers to all tasks associated with the operation and maintenance of commercial vehicles. A "commercial vehicle" is any vehicle capable of carrying 16 or more passengers including the driver.

The testing will be done by a qualified company selected by the District. The agency will review all mandatory drug testing including pre-employment, random, post accident, reasonable suspicion and return-to-duty. A laboratory certified by the Department of Health and Human Services will perform testing in compliance with the Department of Transportation regulations on the urine samples hand delivered to them.

Random alcohol testing will be conducted at an annual rate of 25% of safety sensitive positions and will be performed on National Highway Traffic Safety Administration (NHTSA) approved evidential breath testing devices.

Random drug testing of employees will be done at an annual rate of 50% of the safety sensitive positions. Employee numbers will be drawn from a general pool to which the District belongs with a number of other statewide employers. Arrangements will be made with the selected agency so that these employees will go directly for a urine test when their number is drawn. The test site facility will be informed of the names to be expected.

The employee will be required to submit to a reasonable suspicion drug and/or alcohol test if their supervisor suspects drug and/or alcohol use. Behaviors believed to be a result of drug and/or alcohol use must be observed directly by the supervisor.

A medical review officer (MRO) will review any employee test that is positive from the Center to determine if the test is confirmed positive. The MRO will refer all employees who have a confirmed positive test for drugs to a substance abuse professional (SAP). The breath alcohol technician (BAT) will refer any employee to a SAP whose breath test is 0.04 or above. Department of Transportation (DOT) regulations outline procedures dealing with employees who test 0.02 to .039. The employee must fulfill the SAP requirements and follow up testing in

order to continue in their safety sensitive position. The employee is responsible for these charges associated with SAP, drug/alcohol treatment and follow up testing.

Any employee who tests positive, meaning a concentration level of 0.02 or greater, will be subject to a second confirmation test. If the second test is also positive, the employee will be terminated from employment with the District.

The use, possession, sale or transfer of illegal drugs, on or off the job, will be cause for termination. Refusal to participate in a drug screen or alcohol testing, whether selected randomly or for cause, will result in immediate termination.

All files on drug and alcohol testing are maintained by the Center. This information is strictly confidential. The District will be advised immediately if an employee fails the drug or tests above 0.02 on breath alcohol measurement and by mail for all negative tests.

A copy of this policy will be provided annually with the transportation company, school bus drivers, and all contracted carriers.

~~I have received and understand the drug and alcohol testing policy of the District.~~

Employee Signature: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

CC: Personnel file

**Legal References:**

*49 C.F.R. § 40.1-40.13 (2001), Transportation Workplace Drug Testing Program*

*49 C.F.R. § 392.1-392.5 (1995), Driving Commercial Motor Vehicles*

*RSA [200](#):37, Medical Examination of School Bus Operators*

New policy: November 1999 (reviewed April 2004 / revised May 2006)

Reviewed and Revised: August 11, 2010

1st Reading: June 1, 2016 (Amended)

2nd Reading: July 18, 2016

3rd Reading: July 18, 2016 (Waived)

Adopted: July 18, 2016

1<sup>st</sup> Reading: December 1, 2021