

Hollis School Board
Wednesday, January 5, 2022
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, - HESSA contract negotiations update
- 6:20 Agenda adjustments
Correspondence/Resignations/Nominations
Approval of Minutes – December, 2021
- 6:20 Public Input
- 6:35 Principal's report – Assessment Data Presentation – Assistant Superintendent Bergskaug, Principal Fowler, Principal Izbicki, Dr. Diaz Hollis Curriculum and Instruction Administer, Lisa Stone HUES teacher, Susan Giles HPS teacher
- 7:15 Discussion
- Fiscal year 2023 Draft Hollis budget – Board Review
 - Revenue and Expense report FY 2022
 - Potential Bond warrant article to reduce Capital Improvement items
 - Review of Budget calendar dates – informational
 - HESSA contract negotiations update
- 8:00 **Deliberations**
- To see what action the Board will take regarding ratification of the tentative agreement between the Hollis Educational Support Staff Association and the Hollis School Board
 - To see what action the Board will take regarding policy DAF Administration of Federal Grant Funds, Third Reading and adopt
 - To see what action the Board will take regarding EEAEA: Mandatory Drug and Alcohol Testing, Second Reading
 - To see what action the Board will take regarding policy IMBA: Distance Education, First Reading

Deliberations continued

- To see what action the Board will take regarding policy AC: Non-Discrimination, First reading
- To see what action the Board will take regarding policy ACE: Procedural Safeguards, Non-Discrimination on the Basis of Handicap/Disability, First reading
- To see what action the Board will take regarding policy EF: Food Service Management, First Reading

8:20 Non-public under RSA 91-A: 3II (a) Compensation and/or (c) reputation,
8:30 Motion to adjourn

Hollis School District
Administrative Report
January 2022

Calendar, Events, Programs:

- HPS/HUES - December 24th - January 1st - Holiday Vacation
- HPS - January 10th - January 14th Math Week!
- HPS/HUES - January 14h - Early Release Day
- HPS/HUES - January 17 - No School
- HUES - January 31st - NAEP testing - Grade 4

Building & Grounds:

- HUES:
 - Fencing along the field area is now complete.
 - Over winter vacation we will be cleaning and painting and taking care of any outstanding work orders.
- HPS:
 - New desks and chairs that have been delivered are being put together to replace old furniture throughout the building.
 - Over winter break we will be working on getting caught up with building maintenance; addressing school dudes, additional cleaning, etc.

Social Emotional Corner:

- HUES:
 - In some classes - students received names of classmates and wrote them a small positive note and then we exchanged them
 - In other classes - students were challenged to write positive messages on sticky notes and post them along the walls in the building.
 - Some classes are using take it / need it boards. Students write positive phrases like "You've got this!" and "You are amazing" and stick these on a take it/need it poster in the classroom. When you need a lift - you can walk over to the poster and take a positive message.
 - In some classes they read different picture books that display empathy and are challenged to choose empathy when they are with others.
 - In some classes they have worked on mindfulness by watching videos, practiced thinking about gratitude and worked on meditations.
 - Classes have continued working on a positive/growth mindset through practice with their words and actions.
 -
- HPS:
 - Students in grade 3 are discussing the power of an 8,9,10 feeling and how it can be difficult to calm down strong feelings. Students learned how we all get signals in our bodies that warn us we need to DO something.
 - Students are discussing things we can control vs. what we can't control. In guidance they are applying this activity to feeling anxious and how to focus on what they can control.
 - Students in 2nd grade continue to focus on problem solving strategies, reviewing bid deals vs. little deals, and read about the "what ifs" type of worries.
 - Students in 1st grade are designing their own "toolbox" of strategies to help deal with worries.
 - Students in kindergarten were introduced to positive thinking and positive self talk.
 - We continue to provide avenues to support students as needs arise. Teams continue to meet regularly and discuss the needs of students and then develop ideas for students based on need. Examples of these avenues include; helping to open the learning commons in the morning (building independence and ownership), chess mentors (building leadership and mentor skills), small group time with a specialist - music, environmental science, art, etc. (allows students to express themselves through different avenues).

Staffing & Students:

- HPS - Our December All School Town Meeting was hosted by Ms. Delisle's 2nd grade class, at the end of the meeting all staff were surprised with a video of thanks from all our students at HPS!
- HPS - Students will be celebrating math week upon the return from vacation. Students will solve daily math puzzles as a class to see what tool Poly the Polar Bear is using!
- HPS - Students and staff participated in a whole school sing along, which includes readings, poems, and other fun activities, prior to vacation.
- HUES - December 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.
- HUES - students have participated in Code Week during their classes with Mrs. Boudreau
- HPS/HUES - Back in October our school supported Officer Bergeron and his Beards for Bucks campaign to raise money for the Child Advocacy Center of Hillsborough County. He raised over \$2300 and just found out that he was the top fundraiser for the county! We are thrilled to help him help others in the community.

Enrollment Snapshot for November 2021:

HPS		HUES	
Grade	Enrollment	Grade	Enrollment
Intensive Needs	3	4	96
PreK 3	8 (+2)	5	91 (+1)
PreK 4	7 (+1)	6	104
K	82 (+4)		
1	79 (+1)		
2	80 (+1)		
3	92		
Total Hollis School District Enrollment: 641			

Hollis School District
Monthly Enrollment Breakout
January 2022

Grade	Class size Per District Policy	Number of classes	NESDEC Projections 20/21 SY	Number of students (12/23/21)	Change from last report	Actual class Enrollments
Pre – K 3 year olds		1	18	8	+2	6
Pre – K 4 year olds		1		7	+1	6
Prek Intensive Needs		1		3	0	3
<i>Drop in Speech Services Only</i>				NA	0	0
Kindergarten	18	5	100	82	+4	16, 16, 16, 17, 17
Grade 1	18	5	75	79	+1	15, 16, 16, 16, 16
Grade 2	20	5	99	80*	+1	15, 16, 16*, 16, 17
Grade 3	20	5	88	92	0	18, 18, 18, 18, 20
HPS Totals		23 classes	380	351	+9	
Grade 4	23	5	91	96	0	19, 19, 19, 19, 20
Grade 5	23	5	102	91	+1	17, 18, 18, 19, 19
Grade 6	23	5	101	104	0	20, 21, 21, 21, 21
HUES Totals		15 classes	294	291	+1	
HSD Totals		38 classes	674	641	+10	

*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

Hollis School District Assessment Data Presentation

Introductions

Candi Fowler - HUES Principal

Paula Izbicki - HPS Principal

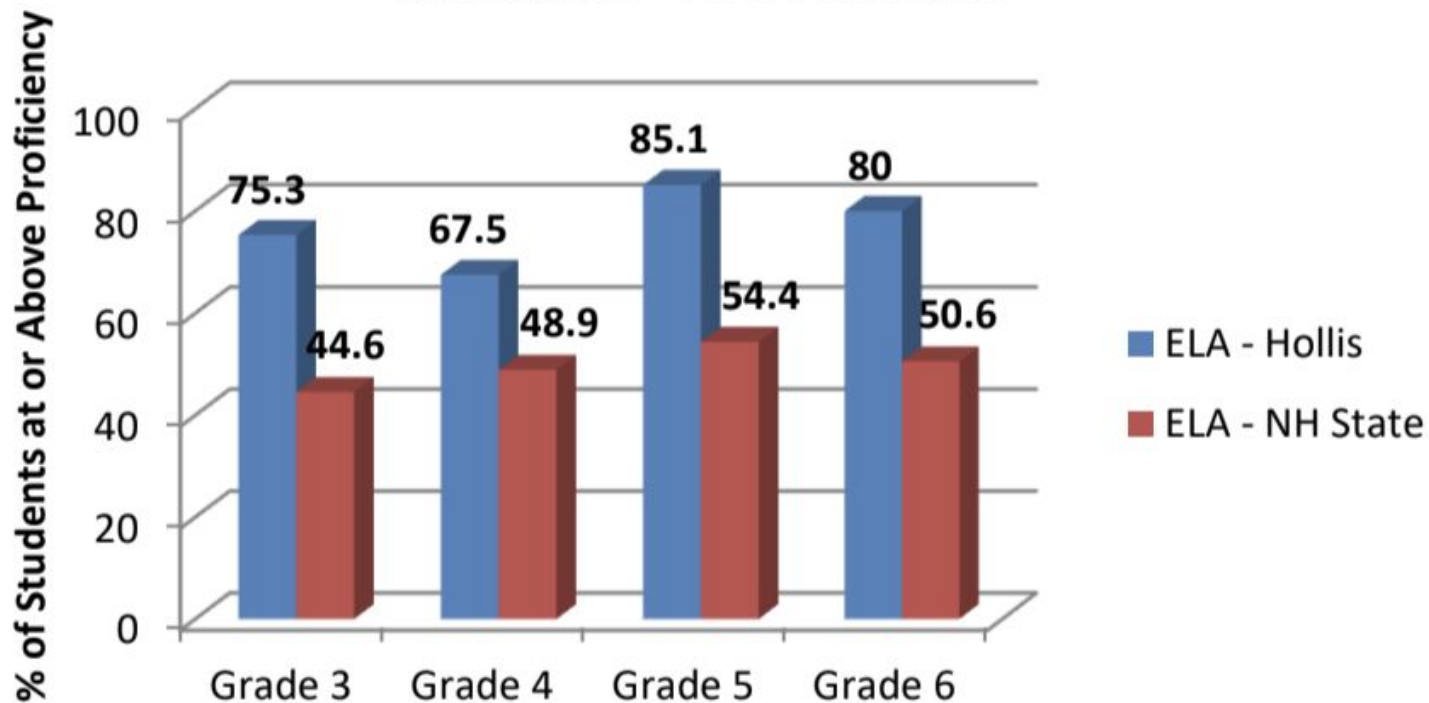
Abby Diaz - Curriculum Administrator

Nicolasa Moreau - 4th Grade Classroom Teacher

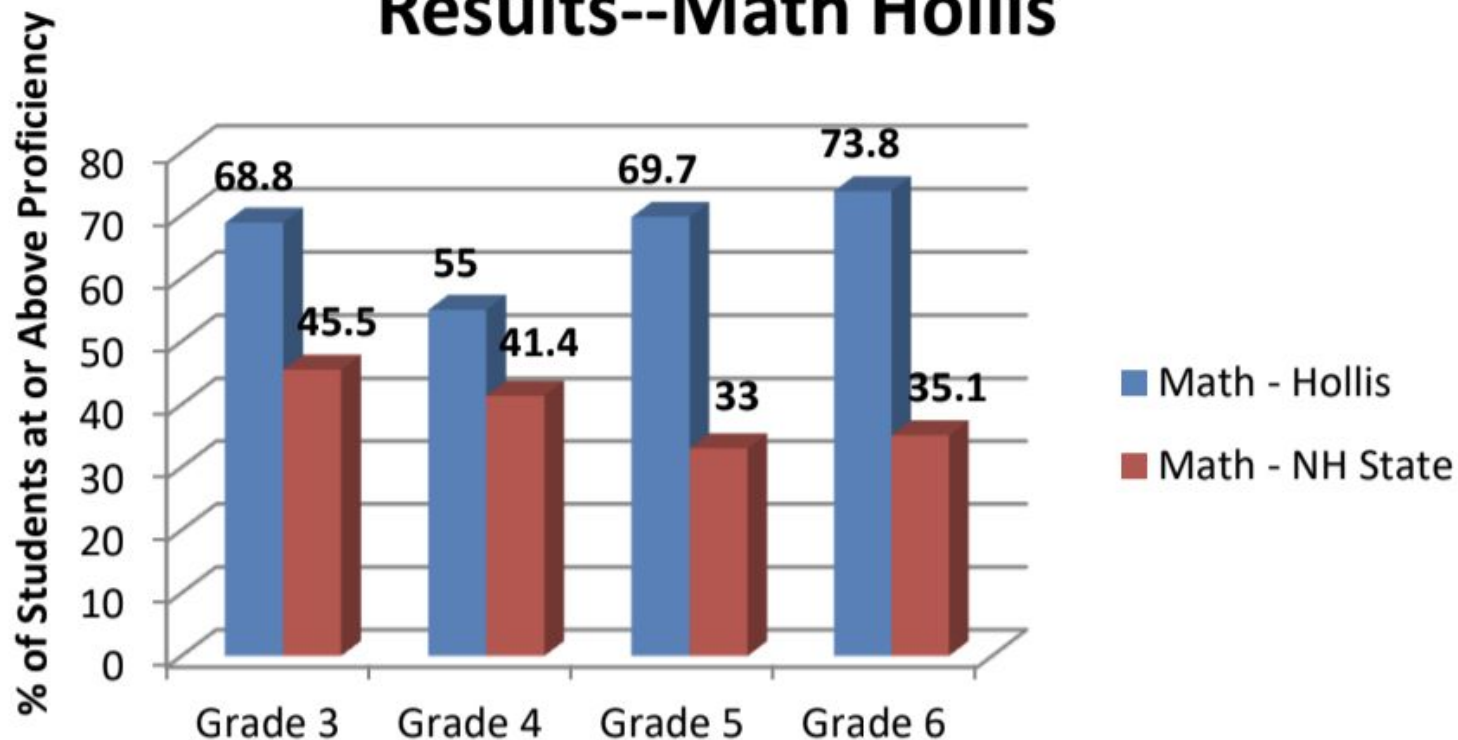
Jared McMullen - 5th Grade Classroom Teacher

Susan Giles - Math Interventionist

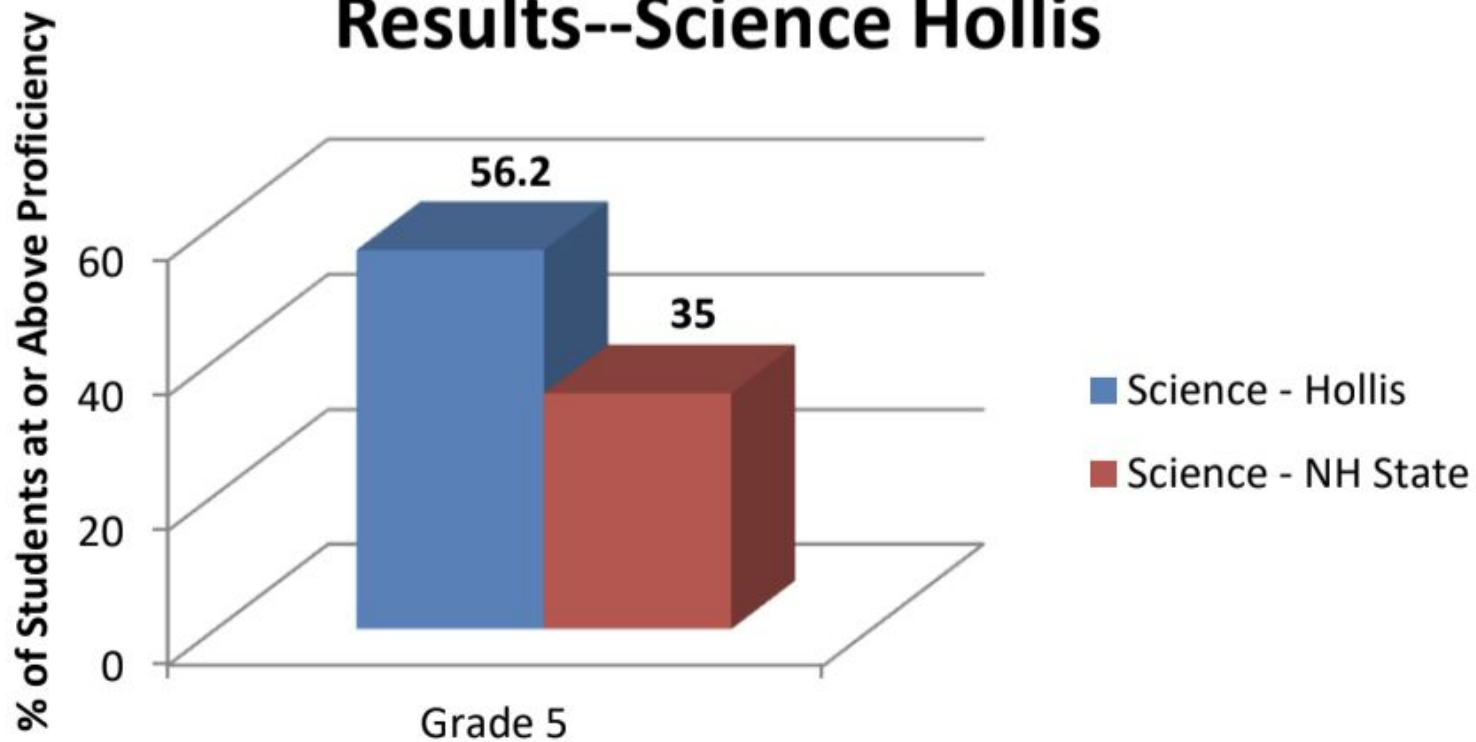
2021 NH Statewide Assessment Results--ELA Hollis



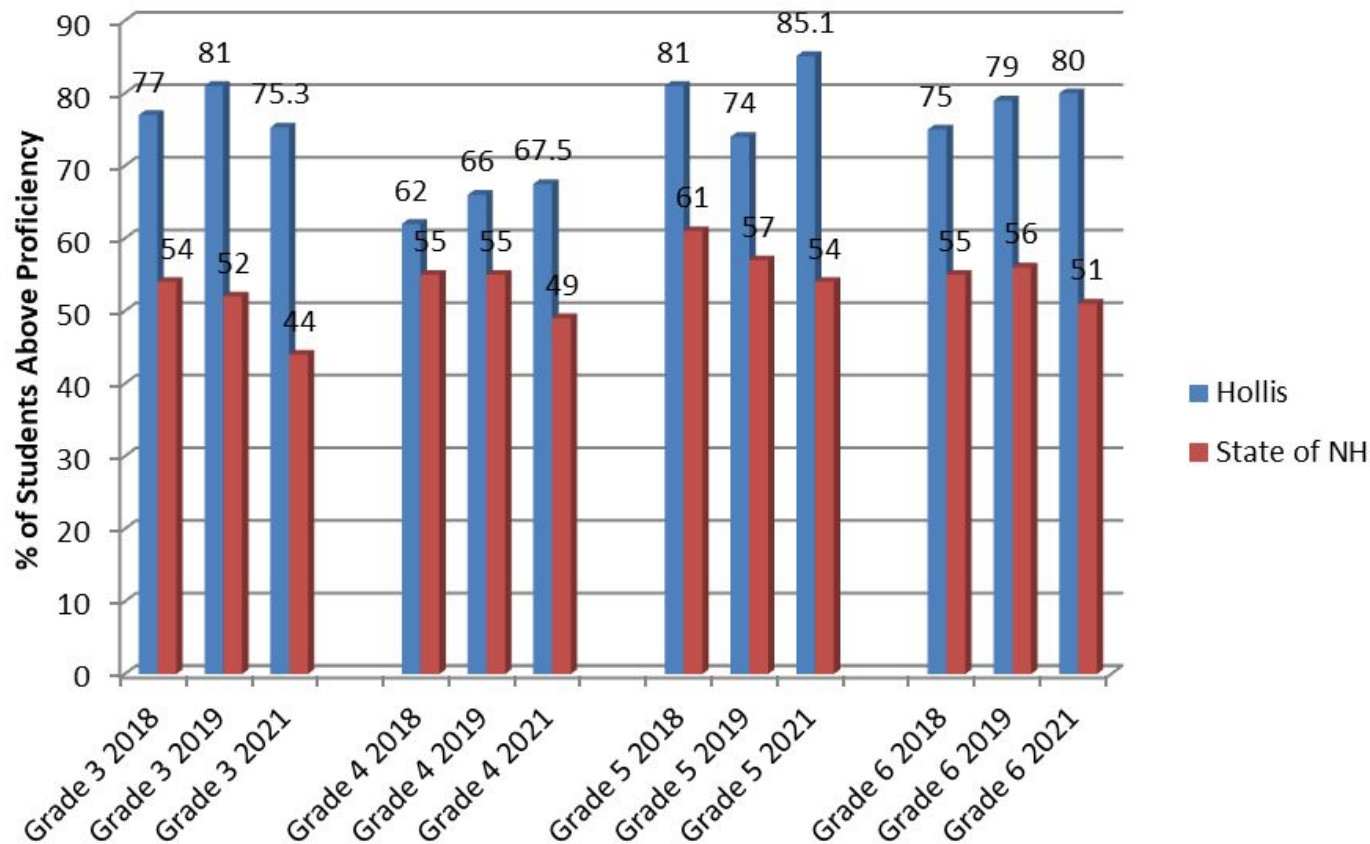
2021 NH Statewide Assessment Results--Math Hollis



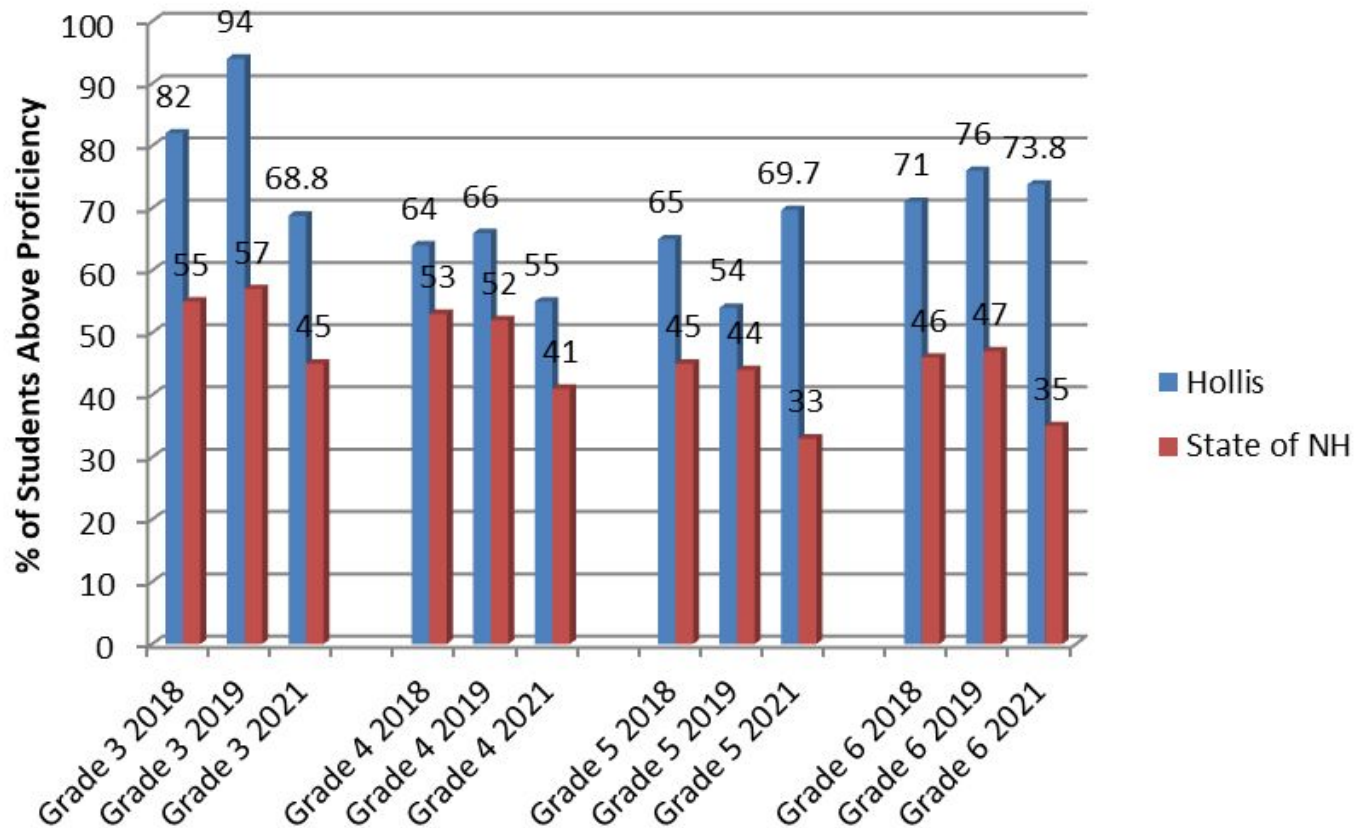
2021 NH Statewide Assessment Results--Science Hollis



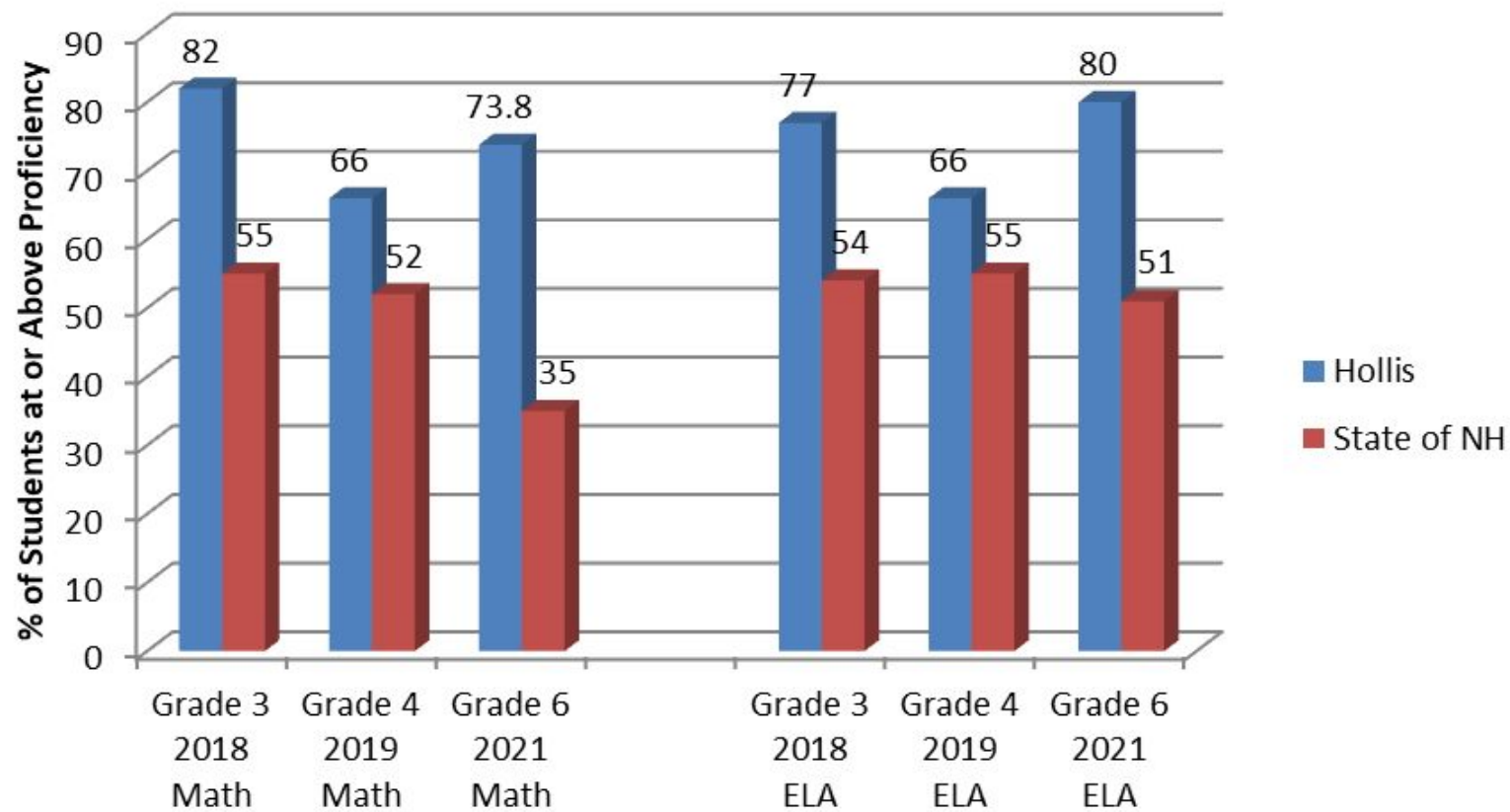
NH SAS: ELA Over Time in Hollis



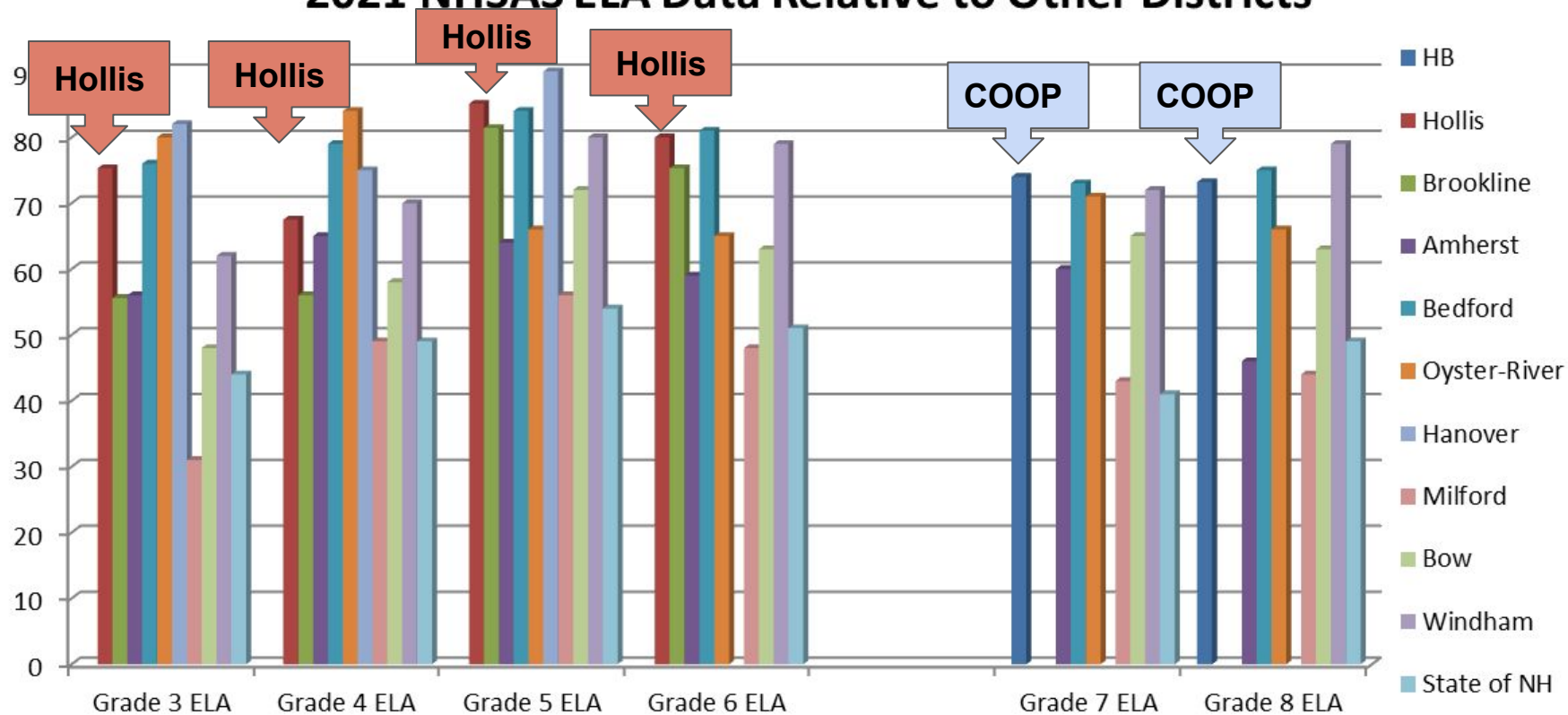
NH SAS: Mathematics Over Time in Hollis



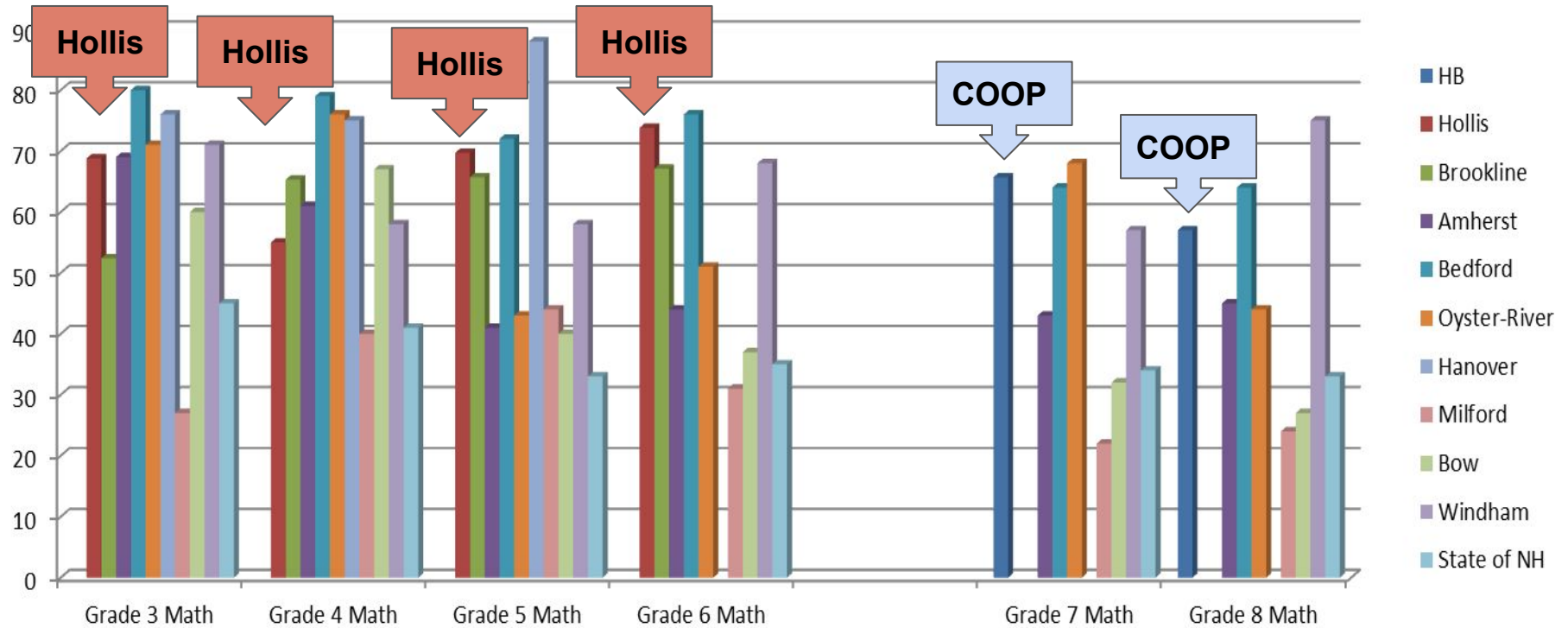
Class of 2027 Cohort Data Hollis



2021 NHSAS ELA Data Relative to Other Districts

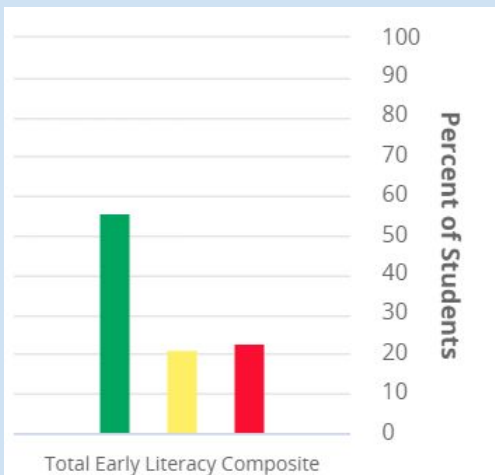


2021 NHSAS Math Data Relative to Other Districts



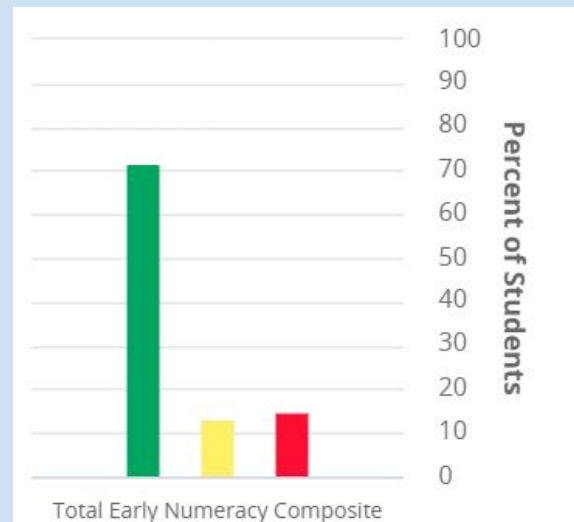
Kindergarten

EARLY LITERACY



Total Early Literacy Composite		
# of Students	% of Students	Risk
42	56%	Low
16	21.3%	Moderate
17	22.7%	High

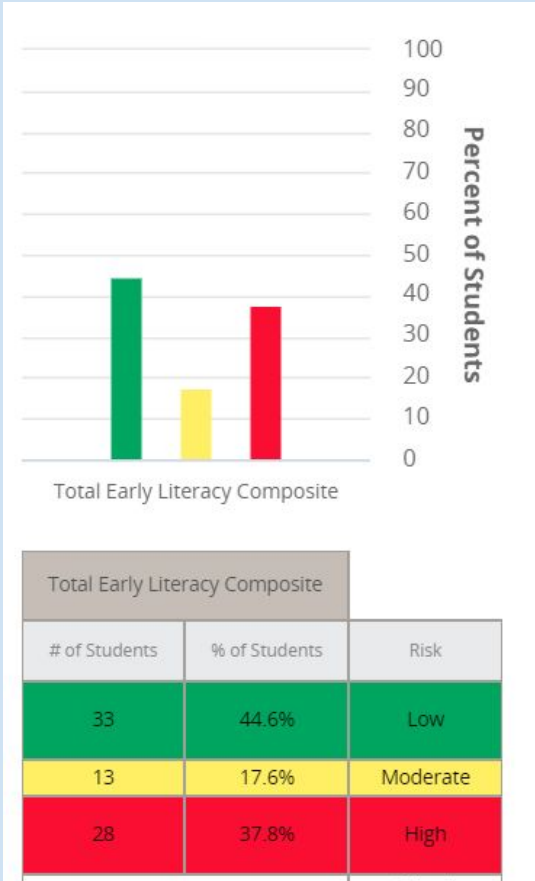
EARLY NUMERACY



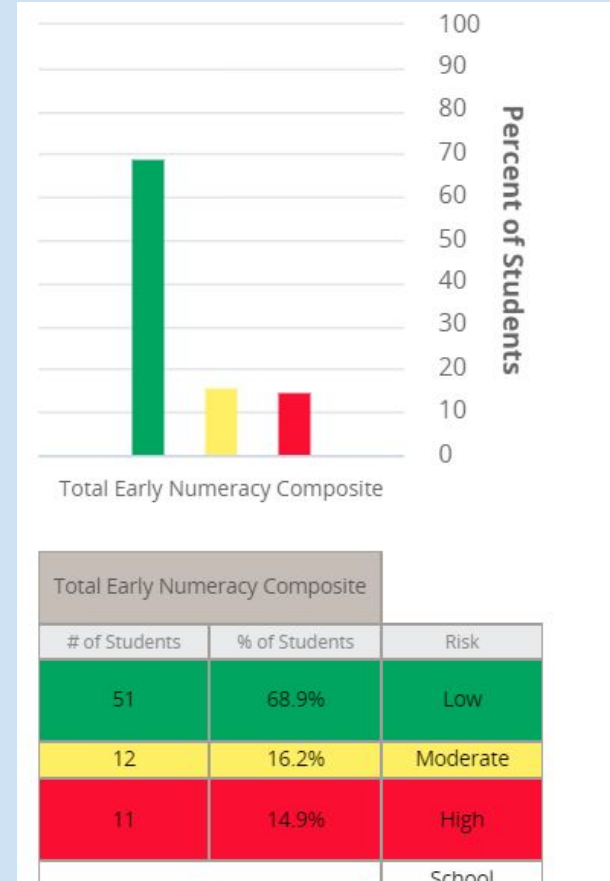
Total Early Numeracy Composite		
# of Students	% of Students	Risk
54	72%	Low
10	13.3%	Moderate
11	14.7%	High

1st Grade

EARLY LITERACY

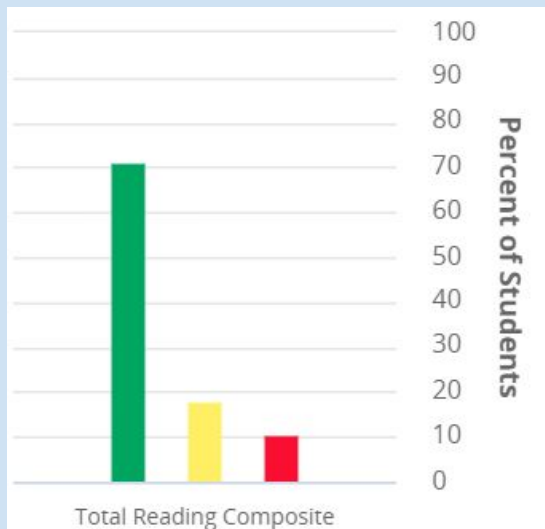


EARLY NUMERACY



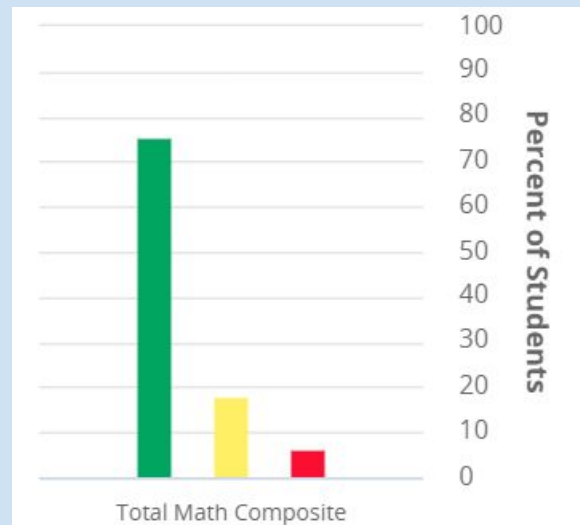
2nd Grade

READING



Total Reading Composite		
# of Students	% of Students	Risk
55	71.4%	Low
14	18.2%	Moderate
8	10.4%	High

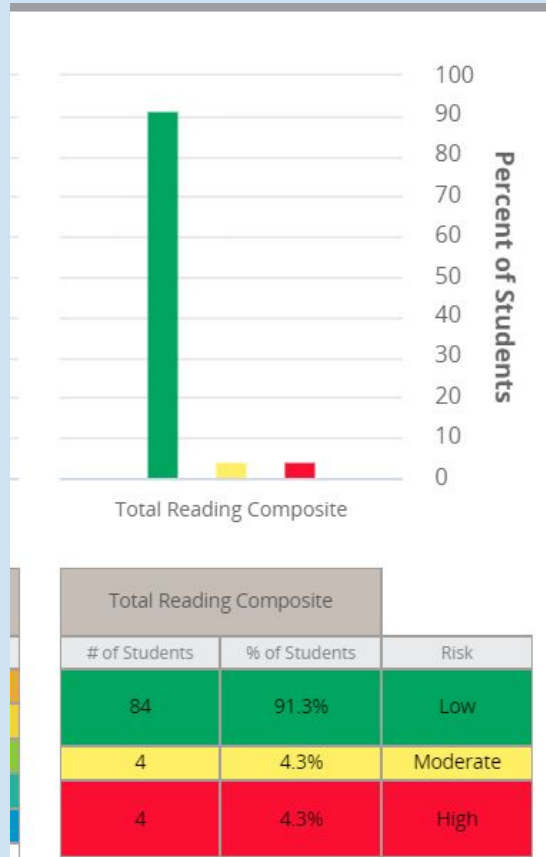
MATH



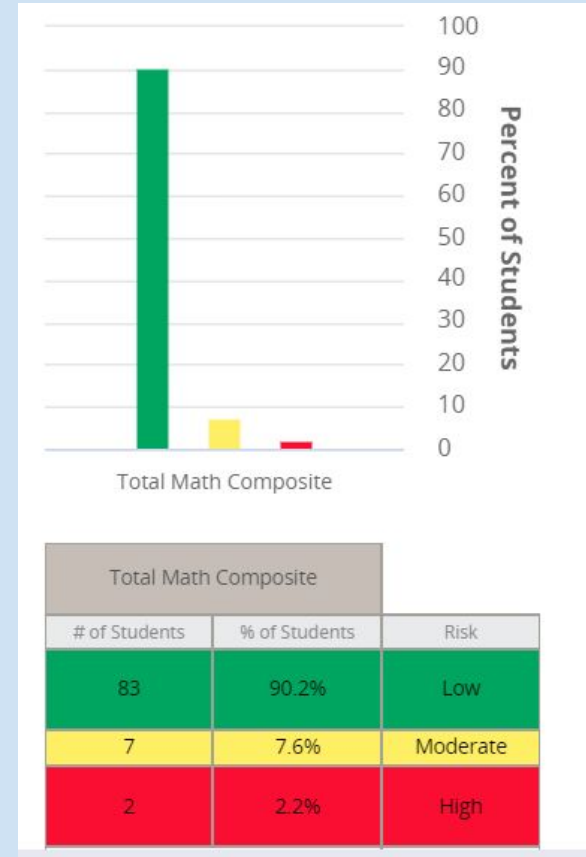
Total Math Composite		
# of Students	% of Students	Risk
58	75.3%	Low
14	18.2%	Moderate
5	6.5%	High

3rd Grade

READING

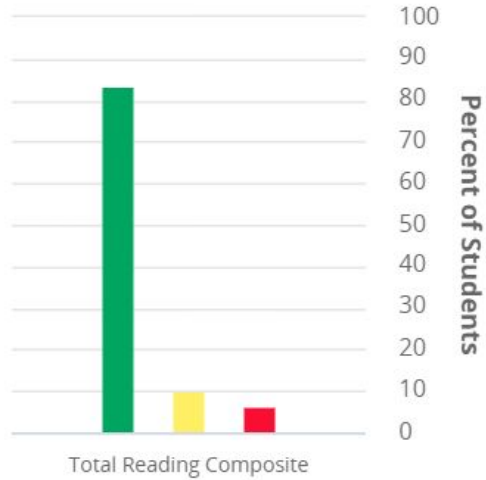


MATH



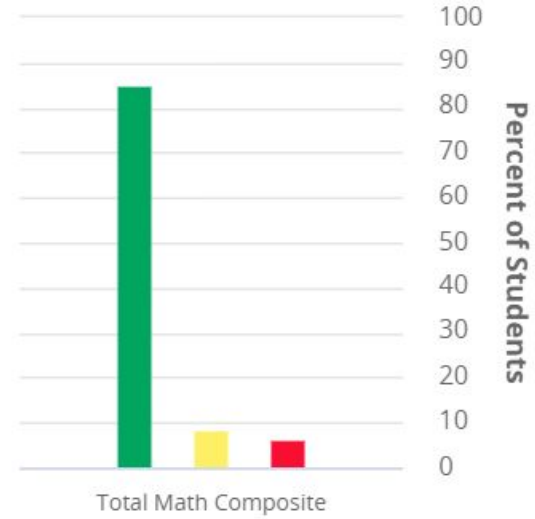
4th Grade

READING



Total Reading Composite		
# of Students	% of Students	Risk
76	83.5%	Low
9	9.9%	Moderate
6	6.6%	High

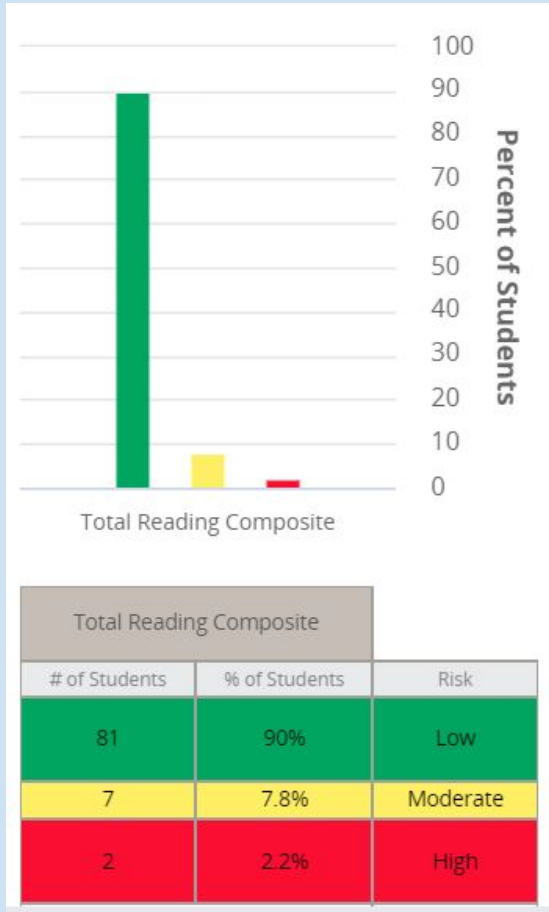
MATH



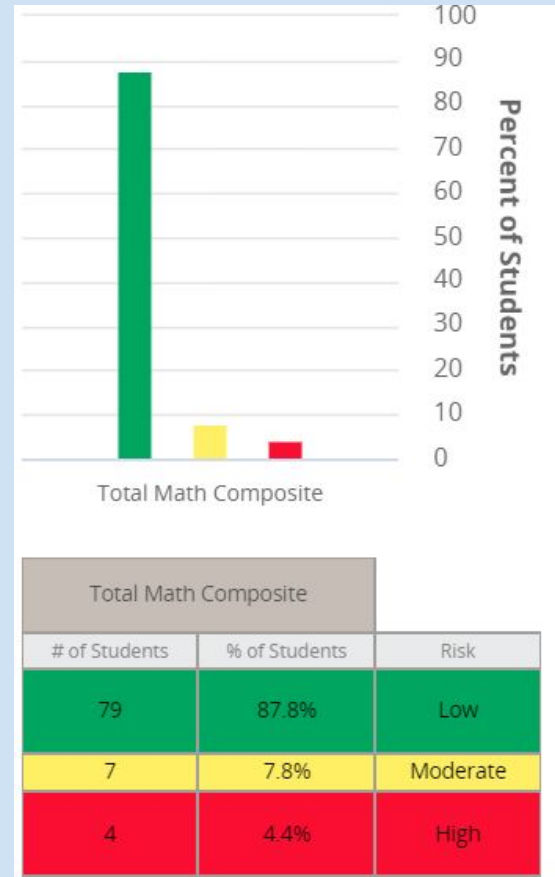
Total Math Composite		
# of Students	% of Students	Risk
80	85.1%	Low
8	8.5%	Moderate
6	6.4%	High

5th Grade

READING

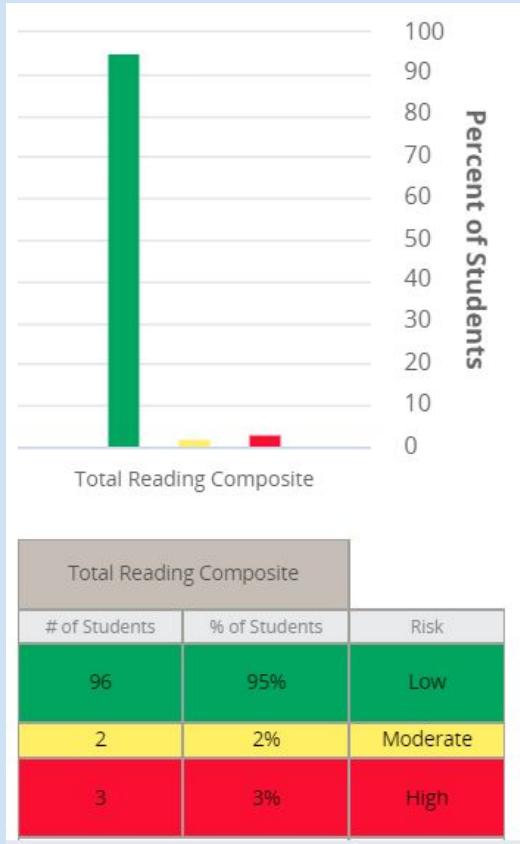


MATH

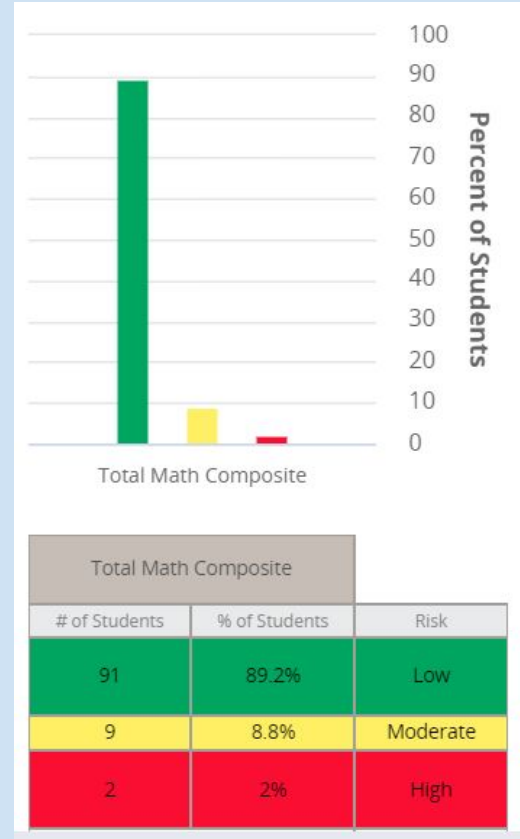


6th Grade

READING



MATH



Professional Development / Collaboration Times

Perspectives from

Teachers & Specialists

June 2021 end of year PD days

August 30, 31, Sept 1 PD days

Nov 12, PD Day

Nov 23 early release day

Dec 23 PD day

How does data inform our decisions?

Our goal as educators is to be knowledgeable and compassionate with every student in our care.

- Benchmark Assessments - 3 times a year
- RTI teams examine the data and group students based on
- need:
 - Groups include but are not limited to; academic groups, friendship groups, articulation groups, and groups that teach and reinforce coping skills, etc.
 - Conversations focused on; social, emotional, and academic growth.
 - Groups are flexible
 - Groups are progress monitored

Thank you!

Questions/Comments

FY23 Budget - HSD - Round 4.0

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ 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	\$2,046,923.00	\$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	\$1,576,186.10	\$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	\$81,052.80	\$81,052.80	\$11,728.60	16.9%
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	\$47,657.16	\$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	\$15,000.00	\$15,000.00	-\$610.00	-3.9%
10.1100.614.02.0	Expendable Supplies, Bid Items	\$10,933.55	\$7,701.44	\$16,500.00	\$16,000.00	\$16,000.00	-\$500.00	-3.0%
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	\$3,000.00	\$3,000.00	\$450.00	17.6%
10.1100.738.02.0	Replacement Equipment, Technol	\$683.65	\$698.81	\$700.00	\$0.00	\$0.00	-\$700.00	-100.0%
10.1102.614.01.0	Expendable Supplies, Art	\$3,441.73	\$1,061.27	\$3,967.00	\$4,366.00	\$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 3.1	FY23 Round 4.0	\$ 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	\$1,500.00	\$1,500.00	\$0.00	0.0%
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	\$500.00	\$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	\$6,770.00	\$6,770.00	\$0.00	0.0%
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	\$2,600.00	\$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	\$57,394.01	\$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	\$52,816.60	\$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	\$33,389.84	\$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%
		\$3,800,047.47	\$3,799,462.94	\$4,321,379.30	\$4,256,676.15	\$4,256,676.15	-\$(\$64,703.15)	-1.5%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ 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	\$296,938.89	\$278,224.56	\$278,224.56	-\$(\$18,714.33)	-6.3%
10.1200.114.02.0	Salaries, Special Ed Paras	\$239,885.46	\$246,450.79	\$248,538.53	\$243,939.32	\$243,939.32	-\$(\$4,599.21)	-1.9%
10.1200.115.01.0	Salary, Primary Special Needs	\$128,129.43	\$122,316.15	\$127,082.53	\$122,965.17	\$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	\$135,722.40	\$135,722.40	-\$(\$19,673.41)	-12.7%
10.1200.118.01.0	Salary, Student Services Secretary	\$0.00	\$0.00	\$10,103.73	\$11,186.91	\$11,186.91	\$1,083.18	10.7%
10.1200.118.02.0	Salary, Student Services Secretary	\$0.00	\$0.00	\$10,103.73	\$11,186.91	\$11,186.91	\$1,083.18	10.7%
10.1200.119.01.0	Salaries, Reading Teacher	\$83,461.00	\$61,999.31	\$46,084.00	\$51,606.00	\$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 3.1	FY23 Round 4.0	\$ 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-Instruction	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.0%
10.1225.738.01.0	Rplcment Student Equipment-Inst	\$0.00	\$0.00	\$2,525.00	\$2,525.00	\$2,525.00	\$0.00	0.0%
10.1225.738.02.0	Rplcment Student Equipment-Inst	\$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	\$51,832.80	\$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	\$13,246.47	\$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	\$50,176.00	\$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 Paraeducato	\$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	\$78,127.00	\$78,127.00	\$8,725.00	12.6%
		\$1,357,097.58	\$1,428,263.36	\$1,517,666.77	\$1,681,050.06	\$1,681,050.06	\$163,383.29	10.8%

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 3.1	FY23 Round 4.0	\$ 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	\$20,530.50	\$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	\$1,500.00	\$1,500.00	-\$500.00	-25.0%
10.2134.614.02.0	Expendable Supplies, Health	\$2,616.83	\$1,754.17	\$4,000.00	\$3,400.00	\$3,400.00	-\$600.00	-15.0%
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	\$59,218.00	\$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 3.1	FY23 Round 4.0	\$ 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	\$43,252.36	\$43,252.36	-\$3,054.70	-6.6%
		\$840,338.41	\$847,841.96	\$929,677.43	\$963,651.66	\$963,651.66	\$33,974.23	3.7%

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	\$4,200.00	\$4,200.00	-\$250.00	-5.6%
10.2210.242.02.0	Staff Development	\$341.33	\$613.00	\$3,450.00	\$3,200.00	\$3,200.00	-\$250.00	-7.2%
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	\$1,500.00	\$1,500.00	\$500.00	50.0%
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 3.1	FY23 Round 4.0	\$ 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	\$1,400.00	\$1,400.00	\$0.00	0.0%
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	\$17,500.00	\$17,500.00	-\$(\$7,838.00)	-30.9%
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	\$34,973.00	\$34,973.00	\$18,408.00	111.1%
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%
		\$400,149.44	\$468,434.93	\$490,964.17	\$479,003.83	\$479,003.83	-\$(\$11,960.34)	-2.4%

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 3.1	FY23 Round 4.0	\$ 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	\$29,000.00	\$29,000.00	\$14,850.00	104.9%
10.2320.310.00.0	SAU Assessment	\$534,270.96	\$553,385.04	\$594,122.00	\$625,021.00	\$625,021.00	\$30,899.00	5.2%
		\$571,570.30	\$600,210.87	\$745,072.00	\$776,521.00	\$776,521.00	\$31,449.00	4.2%

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	\$89,505.84	\$89,505.84	-\$8,045.09	-8.2%
10.2400.115.02.0	Salaries, Secretaries	\$90,922.41	\$91,384.33	\$93,219.50	\$95,228.80	\$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	\$0.00	-\$3,500.00	-100.0%
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 3.1	FY23 Round 4.0	\$ 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	\$1,000.00	\$1,000.00	\$0.00	0.0%
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	\$97,078.00	\$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	\$8,000.00	\$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	\$500.00	\$500.00	\$0.00	0.0%
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	\$131,197.00	\$131,197.00	\$131,197.00	#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!
		\$621,533.74	\$627,794.02	\$691,173.05	\$870,855.22	\$870,855.22	\$179,682.17	26.0%

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	\$158,520.96	\$158,520.96	\$5,296.64	3.5%
10.2600.116.02.0	Salaries, Maintenance	\$158,790.81	\$137,430.90	\$174,282.06	\$155,678.67	\$155,678.67	-\$18,603.39	-10.7%
10.2600.119.00.0	Facilities Specialist	\$0.00	\$0.00	\$19,558.00	\$13,250.91	\$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	\$5,050.00	\$5,050.00	\$2,000.00	65.6%
10.2600.402.01.0	Pest Control	\$1,279.90	\$1,555.00	\$1,350.00	\$800.00	\$800.00	-\$550.00	-40.7%
10.2600.402.02.0	Pest Control	\$1,723.00	\$1,536.00	\$1,800.00	\$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	\$17,500.00	\$17,500.00	-\$600.00	-3.3%
10.2600.411.01.0	Water System Repairs & Service	\$0.00	\$4,251.00	\$0.00	\$0.00	\$0.00	\$0.00	#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 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.2600.421.01.0	Trash Removal/recycling	\$6,110.35	\$8,174.54	\$6,800.00	\$9,000.00	\$9,000.00	\$2,200.00	32.4%
10.2600.421.02.0	Trash Removal/recycling	\$9,493.54	\$10,325.55	\$9,500.00	\$11,000.00	\$11,000.00	\$1,500.00	15.8%
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	\$5,600.00	\$0.00	0.0%
10.2600.424.01.0	Contracted Grounds/Mowing	\$6,179.92	\$6,480.00	\$7,750.00	\$8,600.00	\$8,600.00	\$850.00	11.0%
10.2600.424.02.0	Contracted Grounds/Mowing	\$7,569.78	\$6,599.00	\$8,100.00	\$9,000.00	\$9,000.00	\$900.00	11.1%
10.2600.425.02.0	Athletic Field	\$887.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0.0%
10.2600.426.02.0	Clock Maint	\$407.52	-\$297.28	\$400.00	\$500.00	\$500.00	\$100.00	25.0%
10.2600.427.01.0	Playground Maintenance	\$3,587.63	\$3,770.00	\$5,600.00	\$5,600.00	\$5,600.00	\$0.00	0.0%
10.2600.430.01.0	Grounds Maintenance	\$200.00	\$1,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%
10.2600.430.02.0	Grounds Maintenance	\$3,388.05	\$3,037.75	\$4,700.00	\$3,500.00	\$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	\$11,500.00	\$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	\$12,000.00	\$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	\$2,500.00	\$0.00	0.0%
10.2600.432.02.0	Fire/vandal Alarm Svcs	\$5,686.86	\$4,424.97	\$6,600.00	\$6,000.00	\$6,000.00	-\$600.00	-9.1%
10.2600.433.01.0	Plumbing Maintenance	\$1,541.57	\$3,091.61	\$3,800.00	\$3,600.00	\$3,600.00	-\$200.00	-5.3%
10.2600.433.02.0	Plumbing Maintenance	\$1,155.21	\$972.23	\$1,500.00	\$1,200.00	\$1,200.00	-\$300.00	-20.0%
10.2600.434.01.0	Electrical Maintenance	\$2,384.39	\$1,850.15	\$5,500.00	\$3,000.00	\$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	\$2,000.00	\$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	\$1,800.00	\$1,800.00	-\$700.00	-28.0%
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	\$10,000.00	\$10,000.00	\$0.00	0.0%
10.2600.439.02.0	General Maintenance	\$12,644.65	\$4,844.93	\$11,000.00	\$11,000.00	\$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	\$14,700.00	\$7,300.00	98.6%
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	\$300.00	\$300.00	\$0.00	0.0%
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	\$12,800.00	\$12,800.00	\$365.00	2.9%

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
10.2600.614.02.00	Expendable Supplies	\$11,357.58	\$13,200.21	\$13,500.00	\$13,600.00	\$13,600.00	\$100.00	0.7%
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	\$55,000.00	\$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	\$36,000.00	\$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	\$4,500.00	\$4,500.00	\$0.00	0.0%
10.2600.737.02.00	Replacement Equipment-Maintenanc	\$912.36	\$361.00	\$2,500.00	\$2,500.00	\$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%
		\$813,998.71	\$783,874.29	\$993,169.38	\$898,478.54	\$898,478.54	-\$94,690.84	-9.5%

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%
		\$420,681.75	\$438,047.28	\$487,489.64	\$498,152.00	\$498,152.00	\$10,662.36	2.2%

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	\$125,636.25	\$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	\$1,194,257.16	\$1,194,257.16	\$14,208.13	1.2%
10.2900.212.00.00	Dental Insurance	\$66,759.25	\$53,182.22	\$75,303.17	\$70,333.31	\$70,333.31	-\$4,969.86	-6.6%
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 3.1	FY23 Round 4.0	\$ 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	\$592,110.75	\$592,110.75	\$8,356.54	1.4%
10.2900.231.00.0	Employee Retirement	\$70,252.30	\$70,644.73	\$74,311.49	\$81,451.24	\$81,451.24	\$7,139.75	9.6%
10.2900.232.00.0	Teacher Retirement	\$955,273.67	\$958,264.82	\$1,219,768.26	\$1,312,606.37	\$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!
		\$2,805,309.42	\$2,879,260.02	\$3,297,731.16	\$3,502,490.69	\$3,502,490.69	\$204,759.53	6.2%

10.4300.330.00.0	Architecture & Engineering Service	\$0.00	\$17,325.00	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
10.4600.300.00.0	Site Development	\$0.00	\$12,364.25	\$0.00	\$1.00	\$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	\$1.00	\$1.00	\$1.00	#DIV/0!
10.4600.898.00.0	HSMART Related Building Improve	\$0.00	\$3,802.75	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
10.4601.330.00.0	Site Improvements-SAU Barn-Desi	\$31,753.00	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
		\$80,041.00	\$39,528.50	\$0.00	\$5.00	\$5.00	\$5.00	#DIV/0!

10.5110.910.00.0	Bond Principal	\$260,715.62	\$576,887.74	\$586,243.95	\$593,868.50	\$593,868.50	\$7,624.55	1.3%
	Potential Bond					\$62,500.00		
10.5120.910.00.0	Bond Interest	\$63,671.87	\$72,806.53	\$99,957.32	\$86,674.57	\$86,674.57	-(\$13,282.75)	-13.3%
		\$324,387.49	\$649,694.27	\$686,201.27	\$680,543.07	\$743,043.07	\$56,841.80	8.3%

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%
	HESSA CBA					\$85,512.00		
	HEA CBA					\$173,000.00		
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%
		\$562,208.71	\$670,560.00	\$578,970.00	\$608,970.00	\$867,482.00	\$288,512.00	49.8%

\$12,597,364.02	\$13,232,972.44	\$14,739,494.17	\$15,216,397.22	\$15,537,409.22	\$797,915.05	5.4%
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	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0		
Operating Budget	\$13,881,402.17	\$14,297,406.22	\$14,297,406.22	\$416,004.05	3.0%
HEA			\$173,000.00	Estimated	
HESSA			\$85,512.00		
Potential \$2.5M Bond			\$62,500.00	Estimated*	

Account	Description	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Round 3.1	FY23 Round 4.0	\$ Diff	% Diff
	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		
	SAU Barn			\$0.00	\$0.00	\$0.00		
	SAU Budget			\$594,122.00	\$625,021.00	\$625,021.00		
				\$14,739,494.17	\$15,216,397.22	\$15,537,409.22	\$797,915.05	5.4%

Preliminary Guidance \$14,297,772.00 Operating Budget

Diff **-\$365.78**

* Conservative estimate provided by the bond bank; first year cost is the same for 15 yr bond or 10 yr bond

HSD FY23 Budget Detail for New Items-Round 3.1

As of: 9/30/21

As of: 10/28/21

As of: 12/5/21

As of: 12/27/21

Round 1.3 Personnel	
Cost	Descrip
<u>HPS</u>	
\$1,550	Spec Ed Secretary- 4 to 5 days/wk
Shared Positions-HSD % - Family	
\$2,184	SAU Directed F/S S
\$9,400	SAU Directed Clsrn
\$13,134	
<u>HUES</u>	
\$4,500	Vertical Acad. Team
\$1,550	Spec Ed Secretary- 4 to 5 days/wk
\$19,496	Music Teacher - .6
Shared Positions-HSD % - Family	
\$2,184	SAU Directed F/S S
\$9,400	SAU Directed Clsrn
\$37,130	
\$50,264	Total

Round 2.0 Personnel	
Cost	Descrip
<u>HPS</u>	
\$1,550	Spec Ed Secretary- 4 to 5 days/wk
Shared Positions-HSD % - Family	
\$2,184	SAU Directed F/S S
\$9,400	SAU Directed Clsrn
\$13,134	
<u>HUES</u>	
\$0	Vertical Acad. Team
\$1,550	Spec Ed Secretary- 4 to 5 days/wk
\$19,496	Music Teacher - .6
Shared Positions-HSD % - Family	
\$2,184	SAU Directed F/S S
\$9,400	SAU Directed Clsrn
\$32,630	
\$45,764	Total

Round 3.1 Personnel	
Cost	Descrip
<u>HPS</u>	
\$1,550	Spec Ed Secretary-Add'l Days 4 to 5 days/wk
Shared Positions-HSD % - Family H&D	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrn Sub (.152)
\$13,134	
<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
Shared Positions-HSD % - Family H&D	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrn Sub (.152)
\$32,630	
\$45,764	Total

Round 4.0 Personnel	
Cost	Descrip
<u>HPS</u>	
\$1,550	Spec Ed Secretary-Add'l Days 4 to 5 days/wk
Shared Positions-HSD % - Family H&D	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrn Sub (.152)
\$13,134	
<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
Shared Positions-HSD % - Family H&D	
\$2,184	SAU Directed F/S Sub (.152)
\$9,400	SAU Directed Clsrn Sub (.152)
\$32,630	
\$45,764	Total

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

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

Round 3.1 Spec Ed Personnel	
Cost	Descrip
<u>HPS</u>	
\$64,590	Para Positions (3)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
\$86,133	
<u>HUES</u>	
\$21,530	Para Positions (1)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
\$43,073	
\$129,206	Total

Round 4.0 Spec Ed Personnel	
Cost	Descrip
<u>HPS</u>	
\$64,590	Para Positions (3)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
\$86,133	
<u>HUES</u>	
\$21,530	Para Positions (1)
\$21,543	ESOL Teacher-Shared w/Coop 23% - Sal + Benefits
\$43,073	
\$129,206	Total

**Round 1.3
Academics**

**Round 2.0
Academics**

**Round 3.1
Academics**

**Round 4.0
Academics**

Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
HPS		HPS		HPS		HPS	
\$1,400	Sketch Pads	\$1,400	Sketch Pads	\$1,400	Sketch Pads	\$1,400	Sketch Pads
\$750	Vocabulary A-Z On	\$750	Vocabulary A-Z On	\$750	Vocabulary A-Z Online	\$750	Vocabulary A-Z Online
\$2,000	Keyboard	\$2,000	Keyboard	\$2,000	Keyboard	\$2,000	Keyboard
\$500	Small Keyboards	\$500	Small Keyboards	\$500	Small Keyboards	\$500	Small Keyboards
\$400	Music Play	\$400	Music Play	\$400	Music Play	\$400	Music Play
\$400	White Board w/Mu	\$400	White Board w/Mu	\$400	White Board w/Music Staff	\$400	White Board w/Music Staff
\$300	Snow Shoes	\$300	Snow Shoes	\$300	Snow Shoes	\$300	Snow Shoes
\$375	Animal Adaptation	\$375	Animal Adaptation	\$375	Animal Adaptations/Seed/Compa	\$375	Animal Adaptations/Seed/Compass
\$6,125		\$6,125		\$6,125		\$6,125	
HUES		HUES		HUES		HUES	
\$2,320	IXL Licenses - Add'l	\$2,320	IXL Licenses - Add'l	\$2,320	IXL Licenses - Add'l Subjects	\$2,320	IXL Licenses - Add'l Subjects
\$1,250	Words Their Way L	\$1,250	Words Their Way L	\$1,250	Words Their Way Licenses	\$1,250	Words Their Way Licenses
\$2,250	Summer Academy	\$2,250	Summer Academy	\$2,250	Summer Academy Gr 4-6	\$2,250	Summer Academy Gr 4-6
\$500	Promotion Ceremo	\$500	Promotion Ceremo	\$500	Promotion Ceremony-Sound	\$500	Promotion Ceremony-Sound
\$1,000	Soccer Goal Nets (\$1,000	Soccer Goal Nets (\$1,000	Soccer Goal Nets (2)	\$1,000	Soccer Goal Nets (2)
\$400	Rocket Launchers	\$400	Rocket Launchers	\$400	Rocket Launchers (5)	\$400	Rocket Launchers (5)
\$1,500	Microscopes	\$1,500	Microscopes	\$1,500	Microscopes	\$1,500	Microscopes
\$300	Scholastic Math Su	\$300	Scholastic Math Su	\$300	Scholastic Math Subscription	\$300	Scholastic Math Subscription
\$600	Math Manipulative	\$600	Math Manipulative	\$600	Math Manipulatives (200/gr)	\$600	Math Manipulatives (200/gr)
\$750	Map Curriculum M	\$750	Map Curriculum M	\$750	Map Curriculum Materials	\$750	Map Curriculum Materials
\$2,500	WING Awards/Pos	\$2,500	WING Awards/Pos	\$1,500	WING Awards/Posters	\$1,500	WING Awards/Posters
\$13,370		\$13,370		\$12,370		\$12,370	
\$19,495	Total	\$19,495	Total	\$18,495	Total	\$18,495	Total

Round 1.3 New Computer Equip		Round 2.0 New Computer Equip		Round 3.1 New Computer Equip		Round 4.0 New Computer Equip	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
HPS		HPS		HPS		HPS	
\$0		\$0		\$0		\$0	
HUES		HUES		HUES		HUES	
\$0		\$0		\$0		\$0	
\$0	Total	\$0	Total	\$0	Total	\$0	Total

Round 1.3 plcmt Computer Equip		Round 2.0 plcmt Computer Equip		Round 3.1 plcmt Computer Equip-Curren		Round 4.0 plcmt Computer Equip-Curren	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip

HPS	\$7,500 Staff Laptops - 10 @ \$750	HPS	\$7,500 Staff Laptops - 10 @ \$750	HPS	\$7,500 Staff Laptops - 10 @ \$750	HPS	\$7,500 Staff Laptops - 10 @ \$750
	\$4,250 Projectors - 10 @ \$425		\$3,400 Projectors - 8 @ \$425		\$3,400 Projectors - 8 @ \$425		\$3,400 Projectors - 8 @ \$425
	\$2,990 iPads - Library/STEAM 10 @ \$299		\$2,990 iPads - Library/STEAM 10 @ \$299		\$2,093 iPads - Library/STEAM 7 @ \$299		\$2,093 iPads - Library/STEAM 7 @ \$299
	\$5,980 iPads - EOL 20 @ \$299		\$5,980 iPads - EOL 20 @ \$299		\$5,980 iPads - EOL 20 @ \$299		\$5,980 iPads - EOL 20 @ \$299
	\$4,000 Clssrm Sound System (2)		\$4,000 Clssrm Sound System (2)		\$4,000 Clssrm Sound System (2)		\$4,000 Clssrm Sound System (2)
	\$12,000 Access Point EOL Rplcmnts 30 @ \$400		\$12,000 Access Point EOL Rplcmnts 30 @ \$400		\$12,000 Access Point EOL Rplcmnts 30 @ \$400		\$12,000 Access Point EOL Rplcmnts 30 @ \$400
	\$36,720		\$35,870		\$34,973		\$34,973
HUES	\$7,500 Staff Laptops - 10 @ \$750	HUES	\$7,500 Staff Laptops - 10 @ \$750	HUES	\$7,500 Staff Laptops - 10 @ \$750	HUES	\$7,500 Staff Laptops - 10 @ \$750
	\$4,250 Projectors - 10 @ \$425		\$3,400 Projectors - 8 @ \$425		\$3,400 Projectors - 8 @ \$425		\$3,400 Projectors - 8 @ \$425
	\$5,000 Copier-CN162		\$5,000 Copier-CN162		\$5,000 Copier-CN162		\$5,000 Copier-CN162
	\$4,000 Clssrm Sound System (2)		\$4,000 Clssrm Sound System (2)		\$4,000 Clssrm Sound System (2)		\$4,000 Clssrm Sound System (2)
	\$6,200 Smartboard Replacement		\$6,200 Smartboard Replacement		\$6,200 Smartboard Replacement		\$6,200 Smartboard Replacement
	\$26,950		\$26,100		\$26,100		\$26,100
	\$63,670 Total		\$61,970 Total		\$61,073 Total		\$61,073 Total

Round 1.3 Shared Services/Software		Round 2.0 Shared Services/Software		Round 3.1 Shared Services/Software		Round 4.0 Hosted Software	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
HPS		HPS		HPS		HPS	
\$1,410	Filtering Software Go Guardian	\$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	\$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	\$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	\$4,250	IV Cloud Hosting Shift for Increased Cybersecurity
\$413	Frontline Maximization-Phase IV	\$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	\$1,125	IT Consultation Service Increase
	\$13,573		\$13,573		\$13,573		\$13,573
HUES		HUES		HUES		HUES	
\$1,410	Filtering Software Go Guardian	\$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	\$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	\$1,000	Storage Container-IT Equip Obsolete equip for annual pickup
\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting	\$4,250	IV Cloud Hosting

	Shift for Increased Cybersecurity		Shift for Increased Cybersecurity		Shift for Increased Cybersecurity		Shift for Increased Cybersecurity
\$413	Frontline Maximiza	\$413	Frontline Maximiza	\$413	Frontline Maximization-Phase IV	\$413	Frontline Maximization-Phase IV
\$1,125	IT Consultation Ser	\$1,125	IT Consultation Ser	\$1,125	IT Consultation Service Increase	\$1,125	IT Consultation Service Increase
\$13,573		\$13,573		\$13,573		\$13,573	
\$27,145	Total	\$27,145	Total	\$27,145	Total	\$27,145	Total
Round 1.3		Round 2.0		Round 3.1		Round 4.0	
Safety Issues		Safety Issues		Safety Issues		Safety Issues	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
HPS		HPS		HPS		HPS	
\$4,000	Bollards-FY23 budg	\$4,000	Bollards-FY23 budg	\$4,000	Bollards-FY23 budget all schools	\$4,000	Bollards-FY23 budget all schools
\$10,000	Burglar Alarms	\$0	Burglar Alarms	\$0	Burglar Alarms	\$0	Burglar Alarms
\$14,000		\$4,000		\$4,000		\$4,000	
HUES		HUES		HUES		HUES	
\$4,000	Bollards-FY23 budg	\$4,000	Bollards-FY23 budg	\$4,000	Bollards-FY23 budget all schools	\$4,000	Bollards-FY23 budget all schools
\$10,000	Burglar Alarms	\$0	Burglar Alarms	\$0	Burglar Alarms	\$0	Burglar Alarms
\$14,000		\$4,000		\$4,000		\$4,000	
\$28,000	Total	\$8,000	Total	\$8,000	Total	\$8,000	Total

Round 1.3		Round 2.0		Round 3.1		Round 4.0	
Building Needs		Building Needs		Building Needs		Building Needs	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
HPS		HPS		HPS		HPS	
\$4,550	Vision Screener-Re	\$4,550	Vision Screener-Re	\$4,550	Vision Screener-Replacement	\$4,550	Vision Screener-Replacement
\$2,000	Door Hardware-Ph	\$2,000	Door Hardware-Ph	\$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)	\$2,000	Window Shades (2)
\$3,500	No Touch Batteries	\$3,500	No Touch Batteries	\$3,500	No Touch Batteries-Annual	\$3,500	No Touch Batteries-Annual
\$12,050		\$12,050		\$12,050		\$12,050	
HUES		HUES		HUES		HUES	
\$7,325	Skylight Shades (8)	\$7,325	Skylight Shades (8)	\$7,325	Skylight Shades (8) Solar Pwr	\$7,325	Skylight Shades (8) Solar Pwr
\$1,000	Bookcase Rplcmnt	\$1,000	Bookcase Rplcmnt	\$1,000	Bookcase Rplcmnts-Library	\$1,000	Bookcase Rplcmnts-Library
\$1,350	White Board Paint	\$1,350	White Board Paint	\$1,350	White Board Paint (27 rooms)	\$1,350	White Board Paint (27 rooms)
\$450	Kiln Motor-Replace	\$450	Kiln Motor-Replace	\$450	Kiln Motor-Replacement	\$450	Kiln Motor-Replacement
\$2,000	Carpet Extractor	\$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	\$3,000	Gym Floor Refinish
\$2,000	Diesel Pump Maint	\$2,000	Diesel Pump Maint	\$2,000	Diesel Pump Maint.	\$2,000	Diesel Pump Maint.
\$3,000	Annual Bleacher In	\$3,000	Annual Bleacher In	\$3,000	Annual Bleacher Inspection	\$3,000	Annual Bleacher Inspection
\$3,500	No Touch Batteries	\$3,500	No Touch Batteries	\$3,500	No Touch Batteries-Annual	\$3,500	No Touch Batteries-Annual
\$9,000	Water Bottle Filling	\$9,000	Water Bottle Filling	\$9,000	Water Bottle Filling Stations (3)	\$9,000	Water Bottle Filling Stations (3)
\$5,000	Classroom Furnitu	\$5,000	Classroom Furnitu	\$5,000	Classroom Furniture-Phase II	\$5,000	Classroom Furniture-Phase II
\$14,000	Cafeteria Tables (2	\$14,000	Cafeteria Tables (2	\$14,000	Cafeteria Tables (2 sets)	\$14,000	Cafeteria Tables (2 sets)

Table & Bench Rplcmnts		Table & Bench Rplcmnts		Table & Bench Rplcmnts		Table & Bench Rplcmnts	
Playground Upgrades		Playground Upgrades		Playground Upgrades		Playground Upgrades	
\$10,000	Swingset Set + Inst	\$10,000	Swingset Set + Inst	\$10,000	Swingset Set + Installation	\$10,000	Swingset Set + Installation
\$2,400	Annual Mulch	\$2,400	Annual Mulch	\$2,400	Annual Mulch	\$2,400	Annual Mulch
\$1,600	Benches	\$1,600	Benches	\$1,600	Benches	\$1,600	Benches
\$3,000	Picnic Tables	\$3,000	Picnic Tables	\$3,000	Picnic Tables	\$3,000	Picnic Tables
\$12,000	Pavillion	\$0	Pavillion	\$0	Pavillion	\$0	Pavillion
\$80,625		\$68,625		\$68,625		\$68,625	
\$92,675	Total	\$80,675	Total	\$80,675	Total	\$80,675	Total
\$410,454	Grand Total	\$372,254	Grand Total	\$370,357	Grand Total	\$370,357	Grand Total

Round 1.3 Warrant Articles		Round 2.0 Warrant Articles		Round 3.1 Warrant Articles		Round 4.0 Warrant Articles		Round 4.1 Warrant Articles		
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip	
\$14,575,576	Operating Budget	\$14,543,552	Operating Budget	\$14,297,406	Operating Budget	\$14,297,406	Operating Budget	\$13,881,402	Operating Budget*	\$416,004 3.0%
	HESSA Contract		HESSA Contract		HESSA Contract	\$85,512	HESSA Contract	\$0	HESSA Contract*	
	HEA Contract		HEA Contract		HEA Contract	\$173,000	HEA Contract-Estimated			
						\$62,500	Potential Bond			
\$639,275	SAU Assessment-P	\$639,275	SAU Assessment-P	\$625,021	SAU Assessment	\$625,021	SAU Assessment	\$594,122	SAU Assessment	
\$95,000	Contingency	\$95,000	Contingency	\$95,000	Contingency	\$95,000	Contingency	\$95,000	Contingency	
\$23,970	SAU Maintenance	\$23,970	SAU Maintenance	\$23,970	SAU Maintenance Trust	\$23,970	SAU Maintenance Trust	\$23,970	SAU Maintenance Trust	
\$150,000	HSD Maintenance	\$150,000	HSD Maintenance	\$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	\$25,000	Special Ed Trust	
\$35,000	SAU Barn Bond	\$35,000	SAU Barn Bond	\$0	SAU Barn Bond	\$0	SAU Barn Bond	\$0	SAU Barn Bond	
\$15,543,822	Warrant Total	\$15,511,798	Warrant Total	\$15,216,397	Warrant Total	\$15,537,409	Warrant Total	\$14,739,494	Warrant Total	\$797,915 5.4%
				\$14,297,772 Final Guidance -\$366 Diff		\$14,297,772 Final Guidance -\$366 Diff		*HESSA CBA included in operating budget		
				\$0 Final Guidance						

Round 1.3		Round 2.0		Round 3.1		Round 4.0	
Maint. Expendable Trust		Maint. Expendable Trust		Maint. Expendable Trust		Maint. Expendable Trust	
Cost	Descrip	Cost	Descrip	Cost	Descrip	Cost	Descrip
\$122,530	Opening Balance	\$122,530	Opening Balance	\$122,530	Opening Balance	\$122,530	Opening Balance
\$150,000	FY23 Warrant	\$150,000	FY23 Warrant	\$150,000	FY23 Warrant	\$150,000	FY23 Warrant
HPS		HPS		HPS		HPS	
\$10,000	Ceilings-Phase I	\$5,000	Ceilings-Phase I	\$5,000	Ceilings-Phase I	\$5,000	Ceilings-Phase I
\$40,000	Clsrm Flooring-Fin	\$33,455	Clsrm Flooring-Fin	\$33,455	Clsrm Flooring-Finish 3rd Gr	\$33,455	Clsrm Flooring-Finish 3rd Gr
\$60,000	HPS Bathroom Reno	\$50,000	HPS Bathroom Reno	\$78,000	HPS Bathroom Reno-Phase I	\$78,000	HPS Bathroom Reno-Phase I
\$12,000	Library/Clsrm Door	\$12,000	Library/Clsrm Door	\$0	Library/Clsrm Door	\$0	Library/Clsrm Door
\$14,000	Asbestos Windows	\$14,000	Asbestos Windows	\$14,000	Asbestos Windows 1	\$14,000	Asbestos Windows 1

\$32,000	Asbestos Windows	\$0	Asbestos Windows	\$0	Asbestos Windows 2	\$0	Asbestos Windows 2
HUES		HUES		HUES		HUES	
\$20,000	Sprinkler Tank Repair	\$20,000	Sprinkler Tank Repair	\$20,000	Sprinkler Tank Repair	\$20,000	Sprinkler Tank Repair
Flooring-Phase I		Flooring-Phase I		Flooring-Phase I		Flooring-Phase I	
\$38,500	Classrooms (3)	\$26,500	Classrooms (2)	\$26,500	Classrooms (2)	\$26,500	Classrooms (2)
\$10,500	Nurse/Records	\$0	Nurse/Records	\$0	Nurse/Records	\$0	Nurse/Records
\$15,000	Cafeteria	\$15,000	Cafeteria	\$15,000	Cafeteria	\$15,000	Cafeteria
\$8,200	Hallways	\$8,200	Hallways	\$8,200	Hallways	\$8,200	Hallways
\$21,000	Kitchen	\$0	Kitchen	\$0	Kitchen	\$0	Kitchen
-\$8,670	Ending Balance Estimate	\$88,375	Ending Balance Estimate	\$72,375	Ending Balance Estimate	\$72,375	Ending Balance Estimate

\$0	2225.734.01	\$0	2225.734.01	\$0	2225.734.01	\$0	2225.734.01
\$0	2225.734.02	\$0	2225.734.02	\$0	2225.734.02	\$0	2225.734.02
\$36,720	2225.738.01	\$35,870	2225.738.01	\$34,973	2225.738.01	\$34,973	2225.738.01
\$26,950	2225.738.02	\$26,100	2225.738.02	\$26,100	2225.738.02	\$26,100	2225.738.02
\$86,133	1200.118.01	\$86,133	1200.118.01	\$86,133	1200.100.01	\$86,133	1200.118.01
\$43,073	1200.118.02	\$43,073	1200.118.02	\$43,073	1200.100.02	\$43,073	1200.118.02
\$58,882	2400.899.01	\$48,882	2400.899.01	\$48,882	2400.899.01	\$48,882	2400.899.01
\$158,697	2400.899.02	\$132,197	2400.899.02	\$131,197	2400.899.02	\$131,197	2400.899.02
\$410,454	Total New Items	\$372,254	Total New Items	\$370,357	Total New Items	\$370,357	Total New Items
		-\$38,200	Diff btw Round 1 and Round 2				

Hollis School District
FY22
as of 12/20/21

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 4,281,701	\$ 1,438,347	\$ 2,850,347	\$ (6,993)
Special Education	\$ 1,667,617	\$ 613,971	\$ 1,089,428	\$ (35,782)
Student Support Services	\$ 905,639	\$ 256,382	\$ 649,784	\$ (527)
Instructional Staff Support	\$ 400,158	\$ 164,024	\$ 241,136	\$ (5,003)
School Board/SAU Assessment	\$ 745,072	\$ 329,713	\$ 331,938	\$ 83,421
School Administration	\$ 695,647	\$ 326,379	\$ 355,478	\$ 13,789
Facilities	\$ 993,169	\$ 339,687	\$ 627,457	\$ 26,025
Transportation	\$ 487,590	\$ 149,939	\$ 313,695	\$ 23,955
Benefits	\$ 3,297,731	\$ 1,193,483	\$ 2,089,381	\$ 14,867
HSMART Related	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 686,201	\$ 361,814	\$ 324,387	\$ -
Transfers	\$ 578,970	\$ -	\$ 578,970	\$ -
TOTAL	\$ 14,739,494	\$ 5,173,739	\$ 9,452,001	\$ 113,754
Plus FY21 Expense Carryover	\$ 489,599	\$ 65,477	\$ 424,031	\$ 91
TOTAL FY20 + FY21	\$ 15,229,093	\$ 5,239,216	\$ 9,876,032	\$ 113,845

Revenue				
Description	Budget	YTD Revenue	Expected	In Excess of Budget
Local Property Tax	\$ 11,078,576	\$ 6,250,000	\$ 4,828,576	\$ -
Adequacy Aid Grant/Tax	\$ 2,366,029	\$ 486,740	\$ 1,879,289	\$ -
State				
Special Education Aid	\$ 5,000	\$ 1,995	\$ 3,005	\$ 0
Food Service	\$ 2,500	\$ 5,472	\$ (2,972)	\$ (0)
Federal				
Grants	\$ 190,000	\$ 1,938	\$ 188,062	\$ 0
Food Service	\$ 31,500	\$ 139,048	\$ 130,000	\$ 237,548
Medicaid		\$ 5,759	\$ 1,000	\$ 6,759
Local				
Tuition	\$ 28,000	\$ 5,520	\$ 22,480	\$ -
Food Service Sales	\$ 186,000	\$ 1,261	\$ 20,000	\$ (164,739)
Other	\$ 22,000	\$ 27,358	\$ 18,612	\$ 23,970
Less: Maint. Trust	\$ 120,000		\$ 120,000	\$ -
Less: SAU Building Trust	\$ 23,970		\$ 23,970	\$ -
Less: SPED Trust	\$ 25,000		\$ 25,000	\$ -
FY21 Carryover	\$ 489,599	\$ 65,477	\$ 424,031	\$ (91)
Fund Balance Adjustments	\$ 944,919		\$ 944,919	\$ -
Less Retained Fund Balance	\$ (284,000)		\$ (284,000)	\$ -
TOTAL REVENUE	\$ 15,229,093	\$ 6,990,568	\$ 8,341,972	\$ 103,447

Total Expense Balance \$ 113,845

Total Revenue Balance \$ 103,447

Unreserved Fund Balance \$ 217,292

Anticipated Reductions to Unreserved Fund Balance

Anticipated Needs for FY23	
Maint. Trust	\$ 120,000
SAU Building Trust	\$ 23,970
SPED Trust	\$ 25,000
Retained Fund Balance	
Total Reductions	\$ 168,970

Projected Fund Balance	\$ 48,322
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Explanation of budget balances on current expense report

12/20/2021

Function	Description	Current Balance	Notes
1100	Regular Education	\$ (6,993.22)	Summer program savings offset by reactions to staff shortages
1200	Special Education	\$ (35,782.09)	Contracted services and legal costs higher than expected
2100	Student Support Services	\$ (526.67)	
2200	Instructional Staff Support	\$ (5,002.66)	Unanticipated techology repairs
2300	School Board/SAU Assessment	\$ 83,421.48	Unanticipated legal fees
2400	School Administration	\$ 13,789.43	Hiring savings
2600	Facilities	\$ 26,024.94	Savings in Insurance Premiums and open positions
2700	Transportation	\$ 23,955.25	Spec. Ed Transportation less than expected
2900	Benefits	\$ 14,867.36	Savings in workers' comp and health insurance
4200	HSMART Related	\$ -	
5100	Debt Service	\$ -	
5200	Transfers	\$ -	
		\$ 113,754	

General explanation of what is included in each account category

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

POTENTIAL FY23 BOND		
As of 12/27/21		
Projects	School	Estimate
Flooring		
Hallways	HPS	\$40,000
Classrooms	HUES	\$40,000
Classrooms - Kindergarten	HPS	\$40,000
Roofing		
Library	HPS	\$50,000
Classroom - 1st	HPS	\$60,000
Metal	HUES	\$100,000
East Side	HUES	\$100,000
Air Source Heat Pumps		
Remaining 19	HPS	\$650,000
Library	HUES	\$15,000
Art Room	HUES	\$10,000
Guidance	HUES	\$10,000
Conference Room	HUES	\$10,000
Security		
Burglar	HPS	\$10,000
Burglar	HUES	\$10,000
Renovations		
Bathrooms	HPS	\$555,000
Kitchen	HPS	\$500,000
Cladding Gym Exterior	HPS	\$197,000
Interior Doors	HPS	\$128,000
Insulation	HUES	\$100,170
Windows	HUES	\$100,000
Studies		
Enrollment/Expansion	HPS/HUES	\$40,000
Water System-Rocky Pond	HPS/HUES	\$50,000
Miscellaneous		
Heating Controls-Wall Mounted	HPS	\$20,000
	Subtotal	\$2,835,170
	Contingency	\$283,517
	Total	\$3,118,687

*

* Still finalizing these estimates

FACILITY IMPROVEMENT PLAN

As of 12/27/21

Hollis Maintenance Trust (if HSD does a bond)

Projects	School	2023	2024	2025	2026	2027
Ceiling Tiles	HPS	\$5,000	\$10,000	\$10,000		
Classroom Flooring	HPS	\$33,455				
Hallway Floors	HUES	\$8,200				
Classroom Floors	HUES	\$26,500				
Cafeteria Floors	HUES	\$15,000				
Asbestos Removal	HPS	\$14,000				
Water Holding Tank Repair	HUES	\$20,000				
Bathroom Renovation-Phase I	HPS	\$78,000				
Parking Lot Sealing	HPS			\$20,000		
Parking Lot Sealing	HUES			\$20,000		
Roof Flashing	HPS		\$10,000			
Powerwashing	HUES		\$8,000			
Playground Equipment	HPS		\$10,000	\$10,000	\$10,000	
		\$200,155	\$38,000	\$60,000	\$10,000	\$0

Hollis Maintenance Trust

as of		7/1/2022	7/1/2023	7/1/2024	7/1/2025	7/1/2026
Beginning Balance		\$120,000	\$69,845	\$151,845	\$211,845	\$321,845
Additions		\$150,000	\$120,000	\$120,000	\$120,000	\$120,000
Balance		\$270,000	\$189,845	\$271,845	\$331,845	\$441,845
Expense		\$200,155	\$38,000	\$60,000	\$10,000	\$0
Balance		\$69,845	\$151,845	\$211,845	\$321,845	\$441,845

As of 12/27/21

Hollis Maintenance Trust (if HSD does not do a bond)

Projects	School	2023	2024	2025	2026	2027
Clssrm Flooring-3rd	HPS	\$33,455				
Clssrm Flooring-Kindergarten	HPS		\$10,000	\$10,000	\$10,000	\$10,000
Hallway Floors	HPS	\$8,200	\$10,000	\$10,000	\$10,000	\$10,000
Classroom Floors	HUES	\$26,500	\$10,000	\$10,000	\$10,000	\$10,000
Cafeteria Flooring	HUES	\$15,000				
Heating Controls-Wall Mount	HPS		\$20,000			
Air Source Heat Pumps	HPS		\$162,500	\$162,500	\$162,500	\$162,500
Heat Pump-Library	HUES		\$15,000			
Heat Pump-Art Rm	HUES		\$10,000			
Heat Pump-Guidance	HUES			\$10,000		
Heat Pump-Conf Rm	HUES			\$10,000		
Ceiling Tiles	HPS	\$5,000	\$10,000	\$10,000		
Security Alarms	HPS		\$10,000			
Security Alarms	HUES		\$10,000			

Parking Lot Sealing	HPS			\$20,000		
Parking Lot Sealing	HUES			\$20,000		
Cladding Gym Exterior	HPS			\$197,000		
Interior Doors	HPS		\$128,000			
Roof Flashing	HPS		\$10,000			
Powerwashing	HUES		\$8,000			
Asbestos Removal-Windows	HPS	\$14,000				
Water Holding Tank Repair	HUES	\$20,000				
Playground Equipment	HPS		\$10,000	\$10,000	\$10,000	
Restrooms-Phase I	HPS	\$78,000	\$203,000	\$110,000	\$164,000	
Water System Eval-RP	HUES			\$50,000		
Kitchen Renovation	HPS					\$500,000
Library Roof	HPS			\$50,000		
Classroom Wing Roof	HPS				\$60,000	
Metal Roof	HUES				\$100,000	
Complete Insulation	HUES				\$100,170	
East Side Roof	HUES					\$100,000
Windows	HUES					\$100,000
Enrollment Expansion Study	HPS		\$40,000			
		\$200,155	\$666,500	\$679,500	\$626,670	\$892,500

Hollis Maintenance Trust

as of		7/1/2022	7/1/2023	7/1/2024	7/1/2025	7/1/2026
Beginning Balance		\$120,000	\$69,845	-\$396,655	-\$876,155	-\$1,302,825
Additions		\$150,000	\$200,000	\$200,000	\$200,000	\$200,000
Balance		\$270,000	\$269,845	-\$196,655	-\$676,155	-\$1,102,825
Expense		\$200,155	\$666,500	\$679,500	\$626,670	\$892,500
Balance		\$69,845	-\$396,655	-\$876,155	-\$1,302,825	-\$1,995,325

2022 HOLLIS SCHOOL DISTRICT WARRANT
The State of New Hampshire

To the inhabitants of the Hollis School District in the Town of Hollis in the County of Hillsborough, State of New Hampshire qualified to vote in District Affairs.

You are hereby notified to meet at the Hollis Brookline High School Gym in the town of Hollis on Wednesday, March 9, 2022 at 6:30 pm to act on the following subjects and, further, to meet at the Lawrence Barn Community Center on Tuesday, March 8, 2022 between the hours of 7:00 am and 7:00 pm, for the purpose of choosing district officers elected by an official ballot and other action required to be inserted on said official ballot.

Article 1. To see if the School District will vote to approve the cost items included in the three-year collective bargaining agreement reached between the Hollis School Board and the Hollis Education Support Staff Association for the 2022-23 school year, which calls for the following increases in support staff salaries and benefits at the current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2022-23	\$85,512

and further to raise and appropriate the sum of \$85,512 for the fiscal year, such sum representing the negotiated increase over the 2021-22 salaries and fringe benefits. **The school board recommends the appropriation 0-0-0. . The budget committee recommends this appropriation 0-0-0.**

Article 2. To see if the School District will vote to approve the cost items included in the xxxx-year collective bargaining agreement reached between the Hollis School Board and the Hollis Education Association for the 2022-23 school year, which calls for the following increases in professional staff salaries and benefits at the current staffing levels:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
2022-23	\$XXX,XXX

and further to raise and appropriate the sum of \$XXX,XXX for the fiscal year, such sum representing the negotiated increase over the 2021-22 salaries and fringe benefits. **The school board recommends the appropriation 0-0-0. . The budget committee recommends this appropriation 0-0-0.**

Article 3. Shall the School District vote to raise and appropriate the sum of \$625,021 as the Hollis School District's portion of the SAU budget of \$2,103,176 for the forthcoming fiscal year? This year's adjusted budget of \$2,014,210 with \$598,582 assigned to the school budget of this school district will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit. **The school board recommends the appropriation 0-0-0. The budget committee recommends this appropriation 0-0-0.**

Article 4. To see if the School District will vote to raise and appropriate up to the sum of \$23,970 to be added to the previously established MAINTENANCE FUND FOR ADMINISTRATIVE AND ASSOCIATED STRUCTURES at 4 Lund Lane in Hollis, Map 56, Lot 2. This amount to come from the unassigned fund balance available for transfer on July 1 of this year. This amount represents rental proceeds and unexpended maintenance funds to be received from SAU 41. **The school board recommends the appropriation 0-0-0. The budget committee recommends this appropriation 0-0-0.**

Article 5. To see if the School District will vote to raise and appropriate up to the sum of \$150,000 to be added to the previously established SCHOOL BUILDINGS MAINTENANCE FUND from the Hollis School District's June 30, 2022 unassigned fund balance available for transfer on July 1, 2022. **The school board recommends the appropriation 0-0-0. The budget committee recommends this appropriation 0-0-0.**

Article 6. To see if the School District will vote to raise and appropriate up to the sum of \$25,000 to be added to the previously established Special Education Expendable Trust Fund. The sum to come from the Hollis School District's June 30, 2022 unassigned fund balance available for transfer on July 1, 2022. **The school board recommends the appropriation 0-0-0. The budget committee recommends this appropriation 0-0-0.**

Article 7. To see if the School District will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate a sum of \$95,000 to go into the fund. This sum to be raised by taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. **The school board recommends the appropriation 0-0-0. The budget committee recommends this appropriation 0-0-0.**

Article 8. To see if the School District will vote to raise and appropriate a sum of \$14,297,406 for the support of schools, for the payment of salaries for the school district officials and agents and for the payment of statutory obligations of the district.

This appropriation does not include appropriations voted in other warrant articles. **The school board recommends this appropriation 0-0-0. The budget committee recommends this appropriation 0-0-0.**

Article 9. To transact any other business which may legally come before said meeting. **The school board recommends this article 0-0-0.**

Given under our hands and seals at said Hollis, New Hampshire on this 8th day of February, 2022.

School Board:

If the school board chooses to do a bond, the first article would be for the bond and all others would shift one. The draft language for a bond would be:

Article 1. To see if the District will vote to raise and appropriate the sum of \$2,500,000 (gross budget) for renovations/improvements at Hollis Primary and Hollis Upper Elementary Schools related to kitchen and bathroom renovations, flooring and roofing projects, air source heat pump installations, interior doors, etc. per the complete list approved by the Hollis School Board and to authorize the issuance of \$2,500,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33); and to authorize the School Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to authorize the School Board to accept on behalf of the District any federal, state, or private funds that may become available for any part of the Project and to use such funds to reduce the amount of bonds or notes issued for the Project and/or offset future debt service costs; and to raise and appropriate the sum of **\$62,500** for the first year's principal and interest payment on the bonds or notes issued. The school board recommends this appropriation (0-0-0). The budget committee recommends this appropriation (0-0-0).

BROOKLINE, HOLLIS, & HOLLIS-BROOKLINE SCHOOL DISTRICTS (SAU 41)

10/20/2021

2022 ANNUAL MEETING DATES and DEADLINES-FINAL

USING RSA REGULATIONS

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

6:30 Start Times

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 (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

1st Reading: November 4, 2020

2nd Reading: December 2, 2020

3rd Reading: January 6, 2021

1st Reading: November 3, 2021

2nd Reading: December 1, 2021

3rd Reading & Adopt: January 5, 2022

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.

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

1st Reading: December 1, 2021

2nd Reading: January 5, 2022

Category: Recommended

The Board recognizes the need to incorporate a variety of educational opportunities as a means of enhancing and supporting their education. Distance education is defined as instruction provided primarily via video-based, internet/online-based, or other similar media that provides educational courses as a means to fulfill curriculum requirements.

When deemed necessary, the Board authorizes the Superintendent to establish remote learning in accordance with NH regulations and/or Emergency Authorizations. Remote learning is defined as instruction provided by District employees (i.e. classroom teachers, specialists, etc.) delivered remotely via a video-based, internet-based platform. The District will implement procedures consistent with NH regulations and/or Emergency Authorizations.

Legal References:

Ed 306.04(a)(12), Distance Education

Ed 306.22, Distance Education

1st Reading: January 5, 2022

NON-DISCRIMINATION, EQUAL OPPORTUNITY EMPLOYMENT and DISTRICT ANTI-DISCRIMINATION PLAN

Category: Priority/Required by Law

Related Policies: ACD, [ACE](#), GBAA, [JBAA](#), [JICK KED](#), [KEE](#)

See also: [EF](#), [EFAA](#), [IKG](#), [AC-E](#) & [AC-R](#)

NON-DISCRIMINATION

~~It is the policy of the Board that there will be no discrimination on the basis of age, gender, race, creed, color, religion, marital status, sexual orientation, gender identity, national or ethnic origin, economic status, or disability for employment in, participation in, admission/access to, or operation and administration of any educational program or activity in the School District.~~

~~The Superintendent or his/her designee will receive all inquiries, complaints, and other communications relative to this policy and the applicable laws and regulations concerned with non discrimination.~~

~~This policy of non discrimination is applicable to all persons employed or served by the District. Any complaints or alleged infractions of the policy, law or applicable regulations will be processed through the grievance procedure. This policy implements PL 94-142, Section 504 of The Rehabilitation Act of 1973, Title II of The American with Disabilities Act, Title VI or VII of The Civil Rights Act of 1964, Title IX of The Education Amendments of 1972, and the laws of New Hampshire pertaining to non discrimination.~~

A. Prohibition Against Discrimination of Students in Educational Programs and Activities.

Under New Hampshire law and Board policy, no person shall be excluded from, denied the benefits of, or subjected to discrimination in the District's public schools because of their age, sex, gender identity, sexual orientation, race, color, marital status, familial status, disability, religion or national origin. Discrimination, including harassment, against any student in the District's education programs, on the basis of any of the above classes, or a student's creed, is prohibited. Finally, there shall be no denial to any person of the benefits of educational programs or activities, on the basis of any of the above classes, or economic status.

Harassment of students other than on the basis of any of the classes or categories listed above is prohibited under Board policy [JICK](#) Pupil Safety and Violence Prevention.

B. Equal Opportunity of Employment and Prohibition Against Discrimination in Employment.

The School District is an Equal Opportunity Employer. The District ensures equal employment opportunities without regard to age, color, creed, disability, gender identity, marital status, national origin, pregnancy, race, religion, sex, or sexual orientation. The District will employ individuals who meet the physical and mental requirements, and who have the education, training, and experience established as necessary for the performance of the job as specified in the pertinent job description(s).

Discrimination against and harassment of school employees because of age, sex, race, creed, religion, color, marital status, familial status, physical or mental disability, genetic information, national origin, ancestry, sexual orientation, or gender identity are prohibited. Additionally, the District will not discriminate against any employee who is a victim of domestic violence, harassment, sexual assault, or stalking.

C. Policy Application.

This Policy is applicable to all persons employed or served by the District. It applies to all sites and activities the District supervises, controls, or where it has jurisdiction under the law, including where it (a) occurs on, or is delivered to, school property or a school-sponsored activity or event on or off school property; or (b) occurs off of school property or outside of a school-sponsored activity or event, if the conduct interferes with a student's educational opportunities or substantially disrupts the orderly operations of the school or school-sponsored activity or event, as set forth in Board policy JICK, Pupil Safety and Violence Prevention. Examples of sites and activities include all District buildings and grounds, school buses and other vehicles, field trips, and athletic competitions.

D. District Anti-Discrimination Plan.

No later than October 15, 2020, the Superintendent shall develop and provide to the Board for approval, a coordinated written District Anti-Discrimination Plan (the "Plan") to include guidelines, protocols and procedures intended to prevent, assess the presence of, intervene in, and respond to incidents of discrimination.

Among other things, the Plan should include provisions, and recommendations with respect to resources, policies, complaint procedures, student education programs, Plan dissemination and training appropriate to carrying out the Plan objectives stated in the preceding paragraph.

In developing the Plan, the Superintendent is encouraged to seek input from appropriate groups of the school and local community and coordinate with the District's Human Rights [Non-Discrimination] Officer and Title IX and 504 Coordinators.

No less than once every two years (off years from review of the District's Suicide Prevention Plan per Policy JLDDB), the Superintendent shall update the District Anti-Discrimination Plan, and present the same to the Board for review. Such Plan updates should be submitted to the Board in time for appropriate budget consideration.

E. Human Rights [or Non-Discrimination], Title IX, 504 and other Coordinators or Officers.

The Superintendent shall assure that District and or building personnel are assigned to the positions listed below. Each year, the Superintendent shall prepare and disseminate as an Appendix AC-E to this Policy an updated list of the person or persons acting in those positions, along with their District contact information, including telephone number, email, postal and physical addresses.

Human Rights Officer

Director of Student Services for Students;

Human Rights Officer

HR Administrator for Employees

Title IX Coordinator

Director of Student Services

The Appendix will also include current contact for relevant state and federal agencies including:

U.S. Department of Education, Office of Civil Rights

U.S. Department of Agriculture, Office of Civil Rights

N.H. Human Rights Commission

N.H. Department of Justice, Civil Rights Unit

N.H. Department of Education, Commissioner of Education

F. Complaint and Reporting Procedures.

Any person who believes that he or she has been discriminated against, harassed, or bullied in violation of this policy by any student, employee, or other person under the supervision and control of the school system, or any third person who knows or suspects conduct that may constitute discrimination, harassment, or bullying, should contact the District Human Rights Officer, or otherwise as provided in the policies referenced below under this same heading.

Any employee who has witnessed, or who has reliable information that another person may have been subjected to discrimination, harassment, or bullying in violation of this policy has a duty to report such conduct to his/her immediate supervisor, the District Human Rights Officer, or as provided in one of the policies or administrative procedures referenced below under this same heading. Additionally, employees who observe an incident of harassment or bullying are expected to intervene to stop the conduct in situations in which they have supervisory control over the perpetrator and it is safe to do so. If an employee knows of an incident involving discrimination, harassment, or bullying and the employee fails to report the conduct or take proper action or knowingly provides false information in regard to the incident, the employee will be subject to disciplinary action up to, and including, dismissal.

Investigations and resolution of any complaints shall be according to the policies listed below and related administrative procedures or regulations. Complaints or reports regarding matters not covered in one or the other of those policies should be made to the District Human Rights Officer.

1. Reports or complaints of sexual harassment or sexual violence by employees or third party contractors should be made under Board policy [GBAA](#);
2. Reports or complaints of sexual harassment or sexual violence by students should be made under Board policy [JBAA](#);
3. Reports or complaints of discrimination on the basis of disability should be made under Board policy [ACE](#), except for complaints regarding facilities accessibility by disabled non-students or employees, which should be made under Board policy [KED](#); and
4. Reports or complaints of bullying or other harassment of pupils should be made under Board policy [JICK](#).

G. Alternative Complaint Procedures and Legal Remedies.

At any time, whether or not an individual files a complaint or report under this Policy, an individual may file a complaint with the Office for Civil Rights ("OCR"), of the United States Department of Education, or with the New Hampshire Commissioner for Human Rights.

1. Office for Civil Rights, U.S. Department of Education, 5 Post Office Square, 8th Floor, Boston, MA 02109-3921; Telephone number: (617) 289-0111; Fax number: (617) 289-0150; Email: OCR.Boston@ed.gov

Note: Complaints to OCR must be filed in writing no later than 180 days after the alleged act(s) of discrimination. OCR may waive its 180 day time limit based on OCR policies and procedures.

2. New Hampshire Commission for Human Rights, 2 Industrial Park Drive, Concord, NH 03301; Telephone number: (603) 271-2767; Email: humanrights@nh.gov

Notwithstanding any other remedy, any person may contact the police or pursue a criminal prosecution under state or federal criminal law.

H. Retaliation Prohibited.

No reprisals or retaliation of any kind will be taken by the Board or by any District employee against the complainant or other individual on account of his or her filing a complaint or report or participating in an investigation of a complaint or report filed and decided pursuant to this policy, unless that person knew the complaint or report was false or knowingly provided false information.

I. Administrative Procedures and Regulations.

The Superintendent shall develop such other procedures and regulations as are necessary and appropriate to implement this Policy.

J. Notice of Compliance.

The Superintendent will provide notice of compliance with federal and state civil rights laws to all applicants for employment, employees, students, parents, and other interested persons, as appropriate.

Legal References:

RSA 354-A:6, Opportunity for Employment without Discrimination a Civil Right

RSA 354-A:7, Unlawful Discriminatory Practices

The Age Discrimination in Employment Act of 1967

Title II of The Americans with Disabilities Act of 1990

Title VII of The Civil Rights Act of 1964 (15 or more employees)?

Appendix: AC-R

Revised: September 2008

Revised: July 1998, February 2004, February 2005

1st reading: August 8, 2012

2nd reading: September 12, 2012

3rd reading: Waived

Approved: September 12, 2012

1st Reading: April 3, 2019 (as amended)

2nd Reading: May 1, 2019

3rd Reading: June 5, 2019

Adopted: June 5, 2019

1st Reading: January 5, 2022

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

Category: Priority/Required By Law

~~RIGHTS OF DISABLED/HANDICAPPED PERSONS~~

~~It is the policy of the District that no otherwise qualified person shall solely by reason of his/her handicap/disability, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity sponsored by this District.~~

~~As used in this policy and any implementing regulations, Handicapped persons means any person who (i) has a physical or mental impairment which substantially limits one or more major life activities, (ii) has a record of such an impairment, or (iii) is regarded as having such an impairment. (34 CFR) 104.3)~~

~~Notice of the District's policy on non-discriminating in employment and education practices shall be stated in the local School Board policy manual, posted throughout the District, and published in any district statement regarding the availability of employment positions or educational services.~~

~~EMPLOYMENT~~

~~No employee or candidate for employment shall be discriminated against in recruitment, employment, promotion, training, or transfer solely because of his/her disabling condition.~~

~~No candidate for employment shall be required to answer a question regarding a disabling condition that is not directly related to the essential function of the position for which she/he has applied. No such candidate shall be discriminated against on the basis of a disabling condition that is not directly related to the essential function of the position for which she/he has applied. The District may make pre-employment inquiries into a candidate's ability to perform job-related functions.~~

~~Reasonable modifications in scheduling and the allocation of duties, not directly affecting the instructional program, shall be made to accommodate employment conditions to the needs of disabled persons.~~

~~FACILITIES AND PROGRAMS~~

~~The educational program of the District shall be equally accessible to all students at each grade level. Barrier-free access to school facilities shall be provided to the extent that no disabled person is denied an opportunity to participate in a District program available to non-disabled persons.~~

~~A free appropriate public education shall be provided for each child determined to be in need of services. Such services or programs shall be provided in the least restrictive environment and in barrier-free facilities comparable to those provided for non-disabled students. To the maximum extent appropriate to the student's disability, a disabled student shall be placed in an educational setting with non-disabled or less severely disabled students.~~

~~No otherwise qualified student with disabilities will be denied participation in co-curricular, intramural, or scholastic activities or any of the services offered or recognitions rendered regularly to the students of this District.~~

~~The due process rights of disabled students and their parents will be safeguarded.~~

~~STUDENT PROCEDURAL SAFEGUARDS~~

~~The Director of Student Services or designee is the Section 504 Coordinator. The procedural rights are as follows:~~

~~PARENT'S RIGHTS UNDER SECTION 504/TITLE II—Hollis School District~~

Section 504 of the Rehabilitation Act of 1973/Title II of the Americans with Disabilities Act of 1990 provides rights for persons who, because of a disability, need or are believed to need special instruction or related services. You have the following rights:

1. The right to be informed of your rights in this document.
2. The right to be notified about the decisions regarding your child's identification, evaluation, and accommodations.
3. The right to have decisions regarding your child's evaluation and program/placement based upon a variety of information sources, and made by persons familiar with the student, the evaluation data, and the program/placement options. The right to have your child reevaluated periodically, to the extent necessary, including before any significant changes are made to your child's educational program.
4. The rights to have your child receive a free appropriate public education. This includes the right to be educated with students without disabilities to the maximum extent appropriate. It also includes the right to have the school district make appropriate accommodations, modifications, or provide related aids and services necessary to allow your child an equal opportunity to participate in school and school-related activities and to benefit from his or her educational program.
5. The right to review school records relating to your child. If in order to access the records, you need to obtain a copy of them, said copies will be made available at a reasonable cost, unless the fee will effectively deny you access to the records.
6. The right to request changes related to the educational program of your child as it is affected by his/her disability.
7. The right to request an impartial hearing to be conducted by a person who is not an employee of the district, related to the district decisions or actions regarding students under Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990 regarding identification, evaluation, and educational program/placement. You and the student may take part in the hearing and have your attorney represent you at your expense. Hearing requests must be made to the 504 Coordinator, 4 Lund Lane, Hollis, NH 03049. If your concern regards your child's eligibility under IDEA, your request for a hearing should be made to the NH Department of Education, 101 Pleasant Street, Concord, NH.
8. The right to file a local grievance through local grievance procedures regarding any alleged violation of Section 504 of the Rehabilitation Act/Title II of the Americans with Disabilities Act 1990. Grievance procedures can be found in the District's Policy KED.
9. The right to file a complaint at any time with the Office for Civil Rights, U.S. Department of Education, Eastern Division, 8th Floor, 5 Post Office Square, Boston, MA 02109-3921.

EMPLOYMENT PROCEDURAL SAFEGUARDS

The Director of Student Services/Designee is the Section 504 Compliance Officer. An employee with a complaint regarding discrimination shall follow the District's adopted grievance procedure (Policy KED) that provides for the prompt and equitable resolution of disputes.

Employees of this District may file a complaint without reprisal by the Board or any of its employees or agents. The grievant shall be notified of his/her rights to appeal at each step of this process.

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

Legal Reference:

34 C.F.R., Sections 104.7 , 104.8 , 104.22 (4) (f), and 104.36 of the Section 504 Regulations.

OCR Edits: June 21, 2012

1st Reading: December 12, 2012

2nd Reading: August 14, 2013

3rd Reading: waived

Adopted: August 14, 2013

1st Reading: January 5, 2022

EF - FOOD SERVICE MANAGEMENT

Category: Recommended

See also [JLCF](#)

All food service personnel will be directly responsible to the Nutrition Director ~~Food Service Manager~~ and ultimately responsible to the building principal, Superintendent, or designee.

The Nutrition Director ~~Food Service Manager~~ is responsible for the planning and preparation of food served in the food service program, ensuring full compliance with the State of New Hampshire's education rules and regulations. All food will comply with the nutrition standards as set forth by the school wellness program.

The Nutrition Director ~~Food Service Manager~~ will order supplies, keep accurate records of financial transactions connected with the food service program, and prepare all records and reports as required.

The Nutrition Director will be certified as outlined by Ed 306.11.

All food service employees shall, within their first year of employment, obtain a certificate of completion for an approved sanitation course.

The Nutrition Director ~~Food Service Manager~~ will make recommendations to the building principal, the Superintendent, or designee concerning personnel and operational matters related to the food service program.

The District will seek to ensure that all students have access to school-provided meals. The Superintendent or designee will develop meal-payment procedures for school-provided meals. No student will be subject to different treatment from the standard school lunch meal or school cafeteria procedures, regardless of ability to pay for such meal.

Legal References:

RSA 189:11-a, Food and Nutrition Programs

NH Code of Administrative Rules, Section Ed. 306.11, Food and Nutrition Services Section 204 of Public Law 108-265, Child Nutrition and WIC Reauthorization Act of 2004

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2nd Reading: August 4, 2005

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1st Reading: January 5, 2022