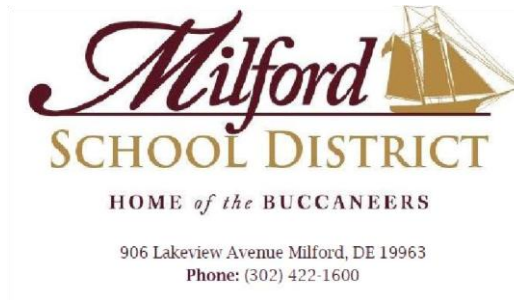




**AGENDA FOR MONDAY, OCTOBER 20, 2025, AT 7:00 PM
REGULAR SCHOOL BOARD MEETING**

The Milford Board of Education will hold this meeting electronically and in-person in the Milford Middle School Auditorium, 612 Lakeview Ave, Milford, DE 19963

Webinar topic:
Milford School District Board Meeting

Date and time:
Monday, October 20, 2025 7:00 PM | (UTC-04:00) Eastern Time (US & Canada)

Join link: <https://milford.webex.com/milford/j.php?MTID=mc097772cccc582aa307fdbf28b770fd2>

Webinar number: 2868 890 5458

Webinar password: 5uXvzMqac74 (58989672 when dialing from a phone or video system)

Join by phone: +1-415-655-0001 US Toll Access code: 286 889 05458

1. **Call to Order by President**

2. **Adjournment to Executive Session Action Item**
 - A. Student Matters
 - B. Legal Matters
 - C. Personnel Matters

It is anticipated that the board will open a regular session meeting and adjourn into executive session during the beginning portion of this meeting for the reasons identified above, then adjourn into a regular session meeting at **approximately 7:00 pm.**

3. **Return to Open Session Action Item**

4. **Pledge of Allegiance**

5. Roll Call

_____ **Mr. Scott Fitzgerald**
_____ **Mr. Matt Bucher**
_____ **Mrs. Ashlee Connell**
_____ **Mr. Victor “Butch” Elzey**

_____ **Mrs. Jennifer Massotti**
_____ **Mrs. Yanelle Powell**
_____ **Mrs. Cynthia McKenzie**

6. Approval of Minutes

A. Regular Meeting Minutes from September 22, 2025 **Action Item**

7. Changes to Agenda

8. Recognitions and Presentations

- A. Congratulations to Ms. Shae Parks for being selected as one of the three American Civic Education Teacher Award winners!
- B. School District Unit Count and Authorized Positions FY22 & FY23 Audit Report: Mrs. Tammy Smith
- C. Superintendent Presentation - 30-60-90 Plan Report

9. Public Comment

Members of the public that wish to address the Board in person must complete a request form that is available before each meeting. Anyone wishing to address the Board via our online meeting broadcast must submit a request to do so via the link below no later than 24 hours prior to each meeting. No personnel issues may be discussed, and names of Board members or District employees should not be used in public comment. Each person signed up will receive three (3) minutes to speak and this time is not transferable. [MSD Request for Online Public Comment](#)

10. Superintendent’s Report

11. Academic Excellence: Mr. Travis Moorman (in lieu of Dr. Bobbie Kilgore)

A. Field Trips

12. Building Our Future: Mrs. Tammy Smith

- A. Monthly Revenue, Expenditures, and Major Capital Reports as of September 30, 2025 **Action Item**
- B. Construction Change Order Approvals **Action Item**

13. Empowering and Investing in our People: Dr. Laura Bond

- A. Personnel **Action Item**

14. Board Discussion

- A. DSBA Updates

B. Recommended Revised Draft Board Policies for First Read

1. Policy 4339 – Paid Leave for Birth or Adoption of a Child (*First Read*)
2. Policy 8206 – Vacancy on School Board Other than Expiration of Term (*First Read*)
3. Policy 8301 – Election of School Board Officers (*First Read*)
4. Policy 8401 – Board-Superintendent Relations (*First Read*)
5. Policy 8402 – Board Attorney (*First Read*)
6. Policy 8403 – Board Negotiator (*First Read*)

C. Recommended Revised Draft Board Policies for Action

1. Policy 3303 - Student Fees – Child Nutrition Program Meal Price – Daily. (**Action Item**)
Ms. Ashleigh Ling
2. Policy 6103 – Promotion and Diploma Requirements (**Action Item**) Dr. Bobbie Kilgore
3. Policy 6201 – Promotion Policy (**Action Item**) Dr. Bobbie Kilgore
4. Policy 6303 – Diploma Requirements (**Action Item Deletion**) Dr. Bobbie Kilgore
5. Policy 8503 – Public and Employee Participation at BOE Meetings (**Action Item**) Mr.
Travis Moorman

15. Adjournment Action Item



**MILFORD SCHOOL DISTRICT BOARD OF
EDUCATION REGULAR BOARD
MEETING
September 22, 2025**

Board Members in Attendance	
Mr. Scott Fitzgerald	Mrs. Ashlee Connell
Mr. Matt Bucher	Mr. Victor “Butch” Elzey
Mrs. Jennifer Massotti	Mr. Travis Moorman, Executive Secretary
Mrs. Cynthia McKenzie	

The Regular Meeting of the Milford Board of Education was called to order by President Scott Fitzgerald at 5:34pm PM on Monday September 22, 2025, at the Milford Middle School, 612 Lakeview Ave, Milford, DE 19963

NEW BOARD MEMBER SWEARING IN

Cynthia McKenzie was sworn in as the new Board Member of Area-C at 5:35pm. Mr. Scott Fitzgerald conducted the swearing in ceremony.

ADJOURNMENT TO EXECUTIVE SESSION

MOTION MADE BY Mr. Matt Bucher / SECONDED BY Mrs. Ashlee Connell at 5:45 PM to adjourn to executive session. Motion passed unanimously.

RETURN TO OPEN SESSION

MOTION MADE BY Mrs. Jennifer Massotti / SECONDED BY Mr. Butch Elzey at 7:00pm to return to open session. Motion passed unanimously.

PLEDGE OF ALLEGIANCE

Mr. Scott Fitzgerald led everyone in reciting the Pledge of Allegiance.

ROLL CALL

Roll Call was taken by Board Executive Secretary, Mr. Travis Moorman

APPROVAL OF MINUTES

MOTION MADE BY Mrs. Ashlee Connell / SECONDED BY Mrs. Jennifer Massotti to accept the minutes with proposed change. Motion passed unanimously. Proposed change: Mrs. Ashlee Connell requested that her name be corrected.

CHANGES TO AGENDA

Executive Secretary, Mr. Travis Moorman, recommended one change to the agenda, to delete the last sentence from Agenda Item #10 – Public Comment “the Board will allot up to 20 minutes for the public comment period to be completed.” Sentence will be deleted.

PUBLIC COMMENT – No public comments were made in person or online.

SUPERINTENDENT'S REPORT

Superintendent, Mr. Travis Moorman, reported on the updates that took place within the district since the last meeting. He talked about events such as the Ribbon Cutting Ceremony for the Milford Middle School and the Milford Freedom Festival. Mr. Moorman announced the Milford Community parade that will take place on Wednesday October 15th, 2025, and several 2025 Homecoming festivities taking place on October 17th, 2025, and October 18th, 2025. He emphasized and encouraged the use of social media for Milford School District celebrations and success not negativity.

ACADEMIC EXCELLENCE: Dr. Bobbie Kilgore

Academic Excellence report was given by Dr. Bobbie Kilgore. Dr. Kilgore presented student field trips for the board to review. Mrs. Jennifer Massotti posed a question about the September 19th 2025 Field Trip. Dr. Kilgore explained that some alumni expressed a strong desire to have our students join them on this trip. Due to extenuating circumstances with the alumni, the students attended, and Dr. Kilgore proceeded to present the Field Trip to the board by normal process. **MOTION MADE BY Mr. Matt Bucher / SECONDED BY Mr. Butch Elzey to approve all field trips presented. Motion passed unanimously.**

BUILDING OUR FUTURE: Mrs. Tammy Smith

Mr. Jon LoBiondo asked the board to consider the transfer of three bus contracts to three existing contractors with the district. Mr. Matt Bucher asked if there were any financial increases to the district. Mr. LoBiondo stated there is no cost increase and no changes. **MOTION MADE BY Mrs. Jennifer Massotti / SECONDED BY Mr. Matt Bucher to approve the transfer of three bus contracts to three contractors within the district as presented. Motion passed unanimously.**

Mrs. Tammy Smith presented Monthly Revenue, Expenditure and Major Capital Reports as of August 31, 2025, **MOTION MADE BY Mr. Matt Bucher / SECONDED BY Mrs. Jennifer Massotti to approve monthly revenue, expenditure, and major capital reports as presented. Motion passed unanimously.**

Mrs. Tammy Smith presented the construction change orders for approval. Mr. Matt Bucher asked if we were expecting more change orders. Mrs. Tammy Smith responded that due to a few last-minute changes, accumulated overtime due to the push to open the day after Labor Day, and expected additional work, yes there are more change orders expected. Mr. Bucher reiterated that we are still approximately \$6,000,000 (six million) dollars under budget. Mrs. Tammy Smith confirmed. **MOTION MADE BY Mr. Matt Bucher / SECONDED BY Mr. Butch Elzey to approve all construction change orders as presented. Motion passed unanimously.**

EMPOWERING AND INVESTING IN OUR PEOPLE: Dr. Laura Bond

Personnel report was presented by Dr. Laura Bond requesting report be accepted as presented in executive session. **MOTION MADE BY Mrs. Jennifer Massotti / SECONDED BY Mr. Matt Bucher to approve the Personnel report as presented in executive session. Motion passed unanimously.**

BOARD DISCUSSION:

Per Mr. Matt Bucher, there were no DSBA updates at this time.

The following policies were presented for First Read.

Policy 3303 - Student Fees – Child Nutrition Program Meal Price – Daily. (*First Read*) Mr. David Baker, Occupation Support Specialist. Mr. Bucher asked if there were any additional dollars charged to students? Presenter responded, there is no cost to any student in the Milford School District.

Policy 6103 – Promotion and Diploma Requirements (*First Read*) Presented by Dr. Bobbie Kilgore

Policy 6201 – Promotion Policy (*First Read*) Dr. Bobbie Kilgore

Policy 6303 – Diploma Requirements (*Deletion First Read*) Presented by Dr. Bobbie Kilgore

Policy 8503 – Public and Employee Participation at BOE Meetings (*First Read*) Presented by Mr. Travis Moorman

Mr. Matt Bucher stated, as in line with other State of Delaware agencies, the Milford School District should consider giving in-person public comments priority over online. Mrs. Ashlee Connell made comments regarding the policy, suggesting deletion of verbiage giving the public speaking section a 20-minute time limit.

She requested in person public speakers go first during regular board meetings followed by online public speakers. Mr. Matt Bucher recommended adding language to the policy stating if requester has not completed the request form in its entirety with name, address, and phone number, they will not be permitted to speak also the 3-minute time limit was appropriate. Mr. Moorman clarified, a) removing the language regarding the 20-minute time limit from the public speaking section. b) keeping the 3-minute speaker limit and c) public speaking request form must be complete, or the requestor will not be allowed to speak. Mr. Matt Bucher confirmed.

1. Policy 4309D Limited Contract Positions **Action Item** presented by Dr. Laura Bond
MOTION MADE BY Mrs. Jennifer Massotti / SECONDED BY Mr. Matt Bucher to approve Policy 4309D as presented. Motion passed unanimously.
2. New Policy 8103 - Policy Adoption, Review and Revision **Action Item** presented by Mr. Travis Moorman
MOTION MADE BY Mr. Matt Bucher / SECONDED BY Mr. Butch Elzey to approve Policy 8103 as presented. Motion passed unanimously. Mr. Bucher commented that we sometimes have policies come through that are uncontroversial and sometimes there is a situation that calls for the policy to be voted on immediately without a first read. Mr. Scott Fitzgerald suggested the word “emergency” be removed from this policy.
3. New Policy 8104 - Policy Absence **Action Item** presented by Mr. Travis Moorman
MOTION MADE BY Mrs. Jennifer Massotti / SECONDED BY Mr. Bucher to approve Policy 8104 as presented. Motion passed unanimously.
4. New Policy 8105 – Board Member Compensation and Expenses **Action Item** presented by Mr. Travis Moorman. **MOTION MADE BY Mr. Matt Bucher/ SECONDED BY Mrs. Jennifer Massotti to approve Policy 8105 as presented. Motion passed unanimously.**
5. Policy 8204 – Student Representative to Board of Education **Action Item** Dr. Bobbie Kilgore **MOTION MADE BY Mr. Matt Bucher/ SECONDED BY Mrs. Jennifer Massotti to approve Policy 8204 as presented. Motion passed unanimously.**

ADJOURNMENT

MOTION MADE BY Mrs. Ashlee Connell / SECONDED BY Mrs. Jennifer Massotti that the Regular meeting of the Milford Board of Education held on Monday September 22, 2025, be adjourned at 8:06 PM. Motion passed unanimously.



Dear Ms. Parks,

It is our great honor to inform you that you have been selected as one of the three American Civic Education Teacher Award winners! Congratulations! Our 2025 ACETA honorees include:

- Shae Parks, U.S. government educator teaching in Milford, Delaware
- Robert Schulte, middle school civics educator teaching in Hamilton, New Jersey
- Phillip Wrigley, U.S. government educator teaching in Topeka, Kansas

The award sponsors from the Center on Representative Government at Indiana University, the National Education Association, and the Center for Civic Education faced a difficult yet rewarding task in reviewing the multitudes of nominations. Your submission was one of many applications reviewed by the selection committee, from which only three could be chosen. Your self-portrait stood out among a very competitive field and we are thrilled to be able to recognize the passion and expertise you bring to engaging your students in civic education on a daily basis.

All of the members of the selection committee agreed that reading the self-narratives and recommendations was an inspiring experience. It is clear that all of our educator applicants are individuals that place a priority on civic engagement as well as expanding their own personal and professional growth mindset. The country could do no better than to hold teachers like you in the highest esteem as models for all our children. You should be very proud of your accomplishments and this recognition - we know we are!

In addition to the honor of being named an ACETA winner, you will also enjoy a trip to the National Council for the Social Studies (NCSS) annual conference, participation in a NCSS panel presentation, be honored at the Civics Renewal Network reception and other NCSS events, an introduction during the Center's national Constitutional Day webinar, along with many other opportunities to share your professional journey and best practices with fellow educators throughout the year.

Our most timely tasks and calendar commitments for you to consider include:

- Complete our [Doodle poll for ACETA Winners' Meet & Greet](#) by August 18th
- August date TBD for our ACETA Winners' Meet & Greet zoom
- September 17, 2025 (6:45-8:15P ET): Teaching Excellence in Action: Constitution Day webinar
- December 5-7, 2025: NCSS annual conference in Washington, D.C. (travel, lodging & registration expenses included)
- Other opportunities to be added throughout the school year based on your availability

Please confirm that you are available to attend these events noted. We will be in touch with more specifics on building our press release announcement, collecting your headshot and coordinating travel arrangements. Our press release will launch in early September.

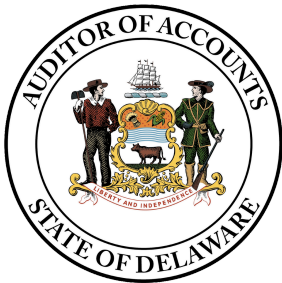
Again, please accept our congratulations. We are thrilled to call you one of the 2025 ACETA winners and look forward to continuing to collaborate with you throughout the 25-26 school year. We are grateful for your dedication to lifting up civic education for all our students!

Yours in service,

Elizabeth Osborn
Center on Representative Government
at Indiana University

Jennifer Locke
National Education
Association

Kelly Reichardt
Center for Civic
Education



SCHOOL DISTRICTS UNIT COUNT AND AUTHORIZED POSITIONS

PERFORMANCE AUDIT
FISCAL YEARS ENDED JUNE 30, 2022 AND 2023



SCHOOL DISTRICTS UNIT COUNT AND AUTHORIZED POSITIONS

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2022 AND 2023

BACKGROUND

The Delaware Department of Education (DDOE) serves 19 school districts, also known as Local Education Agencies (LEAs), in the State of Delaware. DDOE's mission is to empower every learner with the highest quality education through shared leadership, innovative practices and exemplary services. Under State law DDOE is required to exercise general control and supervision over all public schools in the State. DDOE supports LEAs with resources, professional development, grant access and other administrative functions so that all Delaware students are ready for success in college, career, and life. DDOE develops regulations with input from staff and other stakeholders.

State funding received by LEAs is primarily based on the total enrollment of students, expressed in units, as of the last school day of September. Units are made up of a specific number of students based on grade and special education status. State funding is allocated to LEAs divided into the following categories:

- Division I (Salaries and Benefits)
- Division II (Energy and All Other Costs)
- Division III (Equalization).

In accordance with 14 Del. C. §1504, the Delaware Office of Auditor of Accounts (AOA) is directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all LEAs.

AOA and CPA firm Gunnip and Company, LLP cooperated to conduct a performance audit of the LEAs for fiscal years 2023 and 2022 to address certain objectives related to the review of unit counts (enrollment of pupils), the conversion of those unit counts into authorized positions (units of pupils) and, in turn, the allocation of those authorized positions to the corresponding State funding appropriation.



SCHOOL DISTRICTS UNIT COUNT AND AUTHORIZED POSITIONS

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2022 AND 2023

KEY INFORMATION AND FINDINGS

AOA performed examinations of LEA compliance with faculty and staff positions authorized by the Delaware General Assembly for fiscal year 2019. Fiscal Years 2020 and 2021 were COVID-19 pandemic years and not considered for audit as those LEAs faced numerous challenges in both enrollment and staffing. AOA administered performance audits of the Unit Count and Authorized Positions processes for fiscal years 2022 (encompassing Unit Count data taken on September 30, 2021) and 2023 (encompassing Unit Count data taken on September 30, 2022).

The performance audit focused on the following objectives, and noted the following findings:

Unit Count Objective 1: Determine if the regular and special education Unit Count allotment earned by the LEAs were properly computed based on the underlying enrollment in accordance with 14 Del. C. §1704 (1) and processes promulgated by DDOE.

Findings:

- Five LEAs out of 10 selected were missing some supporting documentation regarding attendance or classification of students (regular and special education enrollments) during the unit count period.
- Many districts showed inconsistencies between the classroom attendance reports and the Full Student Register (FSR), a report completed by each individual school, where classroom attendance reports did not match the FSR.

Unit Count Objective 2: Determine if the LEAs maintained proper IT access controls for the personnel who were provided access to the Unit Count Plus System.

Findings:

- All 10 LEAs included in the sample had at least one former employee assigned a role in the Unit Count Plus system whose access was not removed upon termination of employment.



SCHOOL DISTRICTS UNIT COUNT AND AUTHORIZED POSITIONS

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2022 AND 2023

KEY INFORMATION AND FINDINGS CONT. ---

Authorized Positions Objective 1: Determine if the number of Authorized Position units allocated to the school district was properly computed based on 14 Del. C. §1703 (a) and the school district's underlying support.

Findings

- The authorized positions listed in DDOE's entitlement report do not consistently match the account codes for those positions in the State's general ledger.

Authorized Positions Objective 2: Determine if the LEAs exceeded their allocated number of Authorized Positions.

Findings:

- LEAs can use payroll funding adjustments at any time within a fiscal year to recode how authorized positions are funded. Compliance assessment of authorized positions should be done based on the entire fiscal year rather than at any one point in time.

Authorized Positions Objective 3: Review the LEAs' internal controls over their management of allocated authorized positions on an ongoing basis.

Findings:

- There is no standard practice for models, staff listings and reconciliation processes to manage authorized positions across LEAs. Detailed processes and corresponding internal controls underlying individual LEA practices managing authorized positions are not formally documented.
- Managing authorized positions and the hundreds of millions of State General Fund dollars that fund them each year is a very complex and time-consuming process. This process is solely managed by the LEAs, often by one or a few individuals, and there is a lack of detailed oversight of this process outside of the LEA level.

State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits
For Fiscal Years Ending June 30, 2023 and 2022

August 27, 2025

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Abbreviations

AOA	Auditor of Accounts
AOC	All Other Costs
DOA	Division of Accounting
DDOE	Delaware Department of Education
DGL	Delaware General Ledger
FSR	Full Student Register
IEP	Individual Education Plans
IT	Information Technology
OMB	Office of Management and Budget
PHRST	Payroll Human Resources Statewide Technology
PFA	Payroll Funding Adjustment
SDs	School District or Districts

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

INTRODUCTION

Background

The Delaware Department of Education (DDOE), located in Dover, serves 19 school districts and 23 charter schools domiciled in the State of Delaware (State). DDOE's mission is to empower every learner with the highest quality education through shared leadership, innovative practices and exemplary services. Under State law, the DDOE is required to exercise general control and supervision over all public schools in the State. DDOE supports school districts and charter schools with resources, professional development, grant access and other administrative functions so that all Delaware students are ready for success in college, career, and life. The DDOE develops regulations with input from staff and other stakeholders.

The School Districts (SDs) within the State receive funding from State, Local, Federal, and Capital Projects sources. During fiscal year 2023 (school year 2022-2023), the State, Local and Federal resources (excluding Capital Projects) represented approximately, 59%, 26% and 15%, respectively. During fiscal year 2022 (school year 2021-2022), the State, Local and Federal resources (excluding Capital Projects) represented approximately, 56%, 28% and 16%, respectively.

The State funding received by SDs are primarily based on enrollment (or units earned) based upon the September 30th Unit Count. The State funding is then allocated to the SDs by upon the following categories: Division I (Salaries and Benefits), Division II (Energy and All Other Costs), and Division III (Equalization).

Division I (Salaries and Benefits)

Division I funding pays the state share of salary and benefits. It is intended to provide approximately 70% of an employee's salary with the balance provided primarily by local funds.

Division II (Energy and All Other Costs)

Division II funding, which consists of Energy and All Other Costs (AOC) is calculated based on the number of units earned. AOC funding provides resources for the classroom which include textbooks, furniture, and other classroom equipment. Energy funds pay to heat and cool school buildings. The unit values of Energy and AOC are approved annually in the Budget Bill.

Division III (Equalization)

Division III funding, referred to as equalization funding, attempts to balance the disparity in funding received by districts as a result of disproportionate property values. Equalization is intended to ensure that each district has substantially the same level of resources with which to educate each student. School districts receive varying amounts based on a complex tax effort formula that takes into consideration the property wealth of a district compared to the State average property wealth, as well as the district's tax effort, or willingness of the district's citizens to accept higher tax rates. Upon completion of the calculation, total state equalization shall be computed by multiplying the State's share per unit times the number of units of pupils enrolled in the district or charter in the fiscal year for which the Division III funds are appropriated.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Audit Requirement

In accordance with 14 Del. C. §1504, the Office of Auditor of Accounts is directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all public-school districts that commence on or after July 1, 1991.

The Auditor of Accounts contracted Gunnip to perform a performance audit of the school districts for fiscal years 2023 and 2022 to address certain objectives related to the review of unit counts (enrollment of pupils), the conversion of those unit counts into authorized positions (units of pupils) and, in turn, the allocation of those authorized positions to the corresponding State funding appropriation.

Audit Criteria and Path

Enrollment, also referred to as the Unit Count

Pursuant to 14 Del. C. §1704(1), the number of units shall be calculated based upon the total **enrollment of pupils** as of the last school day of September. All students are monitored for attendance during the last 10 student days of September to determine their inclusion in the Unit Count. The Unit Count calculation considers factors such as grade level and any special education needs of the child.

Authorized Positions – Units are converted into authorized positions for each school district

Delaware Code mandates how units are earned based on the funding needs category and the number of pupils in attendance from the Unit Count. Pursuant to 14 Del. C. §1703(a), §1716(a), §1716(e), §1716A(a), §1716E(a) and §1716F(a) and §1306(b and c), §1308(e), §1310(b) and §1312(b), the majority of the units earned are allotted to the school districts based on the Entitlement Report. The Entitlement Report calculates the number of classroom teacher units as well as administrative and other supporting units (authorized positions). For example, for grades 4 through 12, one teaching position (one authorized position for a teacher) will be funded by the State for every 20 students in those grade levels.

In addition, to those authorized positions, pursuant to 14 Del. C. §1306 and §1311, the school districts also are provided positions for principals, assistant principals and custodians based on additional criteria, but those “authorized positions” are not specifically included on the Entitlement Report.

State Funding – Positions are transformed into State funding based upon on allocating the SD’s authorized positions and their corresponding salary and benefits to the State’s personnel cost appropriation (00137)

The authorized positions are funded by the State based upon the SDs allocation or assignment of those positions to the State’s personnel costs appropriation. SDs are responsible for ensuring that only those authorized positions that have been earned are allocated to the State funding appropriation.

The following report has been split into two sections. The first section addresses the Unit Counts (Enrollment) with its two corresponding objectives, and the other section addresses Authorized Positions with its three corresponding objectives.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

UNIT COUNTS (ENROLLMENT OF PUPILS)

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

OBJECTIVES, OBSERVATIONS AND FINDINGS

Objective 1

To determine if the regular and special education Unit Count allotment earned by the following school districts were properly computed based on the underlying enrollment in accordance 14 Del. C. §1704 (1) and processes promulgated by the DDOE.

Appoquinimink	Lake Forest
Brandywine	Laurel
Cape Henlopen	Milford
Christina	NCC VoTech
Colonial	Woodbridge

Relevant Regulation for Objective 1

14 Del. C. §1704. Number of units in a school district; method of calculation; actual unit count; optional unit count. The number of units shall be calculated based upon the total enrollment of pupils in each school district as of the last school day of September. The total number of units by school district so determined shall be known as the “actual unit count.” The Department of Education shall annually (after September 30) certify and report the number of units as required in § 1710 of this title.

Context and Sampling for Objective 1

In connection with **Objective 1**, the underlying enrollment for fiscal year 2023 (school year 2022-2023) and 2022 (school year 2021-2022) was tested for ten of the State’s 19 SDs.

Fiscal year 2023 enrollment figures are based on the September 30, 2022 unit counts and fiscal year 2022 enrollment figures are based on the September 30, 2021 unit counts.

School District	Fiscal Year 2023 (September 20, 2022)				Fiscal Year 2022 (September 30, 2021)			
	Regular	Sampled	Spec Ed	Sampled	Regular	Sampled	Spec Ed	Sampled
Appoquinimink	10,763	102	2,041	25	10,542	102	1,924	25
Brandywine	8,402	86	1,965	25	8,564	85	1,837	25
Cape Henlopen	5,197	53	1,139	25	5,013	50	1,065	25
Christina	9,927	100	3,311	25	10,339	103	3,214	25
Colonial	7,125	72	2,007	25	7,550	76	1,981	25
Lake Forest	2,925	30	686	25	2,893	29	651	25
Laurel	2,144	25	454	25	2,137	25	429	25
Milford	3,749	38	721	25	3,685	37	704	25
NCC VoTech	4,107	42	625	25	4,110	41	616	25
Woodbridge	2,056	25	438	25	2,074	25	421	25
Total	56,395	573	13,387	250	56,907	573	12,842	250

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

Our Observations and Recommendations for Objective 1

Finding 1 - Proper documentation was missing to support enrollment or the special education classification

Condition: There were 5 districts out of 10 selected that were missing some supporting documentation regarding attendance or classification of students (regular and special education enrollments) during the unit count period.

Findings/Observations		
School District Enrollment	<u>Fiscal Yr 2023</u> School Year 2022-2023 September 30, 2022 Unit Count	<u>Fiscal Yr 2022</u> School Year 2021-2022 September 30, 2021 Unit Count
Brandywine		
Regular	1 missing proof of attendance	1 missing proof of attendance 6 report cards only for proof
Special Ed	None	2 report cards only for proof
Christina		
Regular	1 missing proof of attendance	1 missing proof of attendance
Special Ed	1 missing proof of attendance	1 missing proof of attendance
Lake Forest		
Regular	None	None
Special Ed	1 IEP missing an assurance form	1 IEP missing an assurance form
Laurel		
Regular	1 missing proof of attendance	None
Special Ed	None	1 missing proof of attendance
Woodbridge		
Regular	None	None
Special Ed	2 different Spec Ed classification	1 IEP missing an assurance form

In addition, many districts showed inconsistencies between the classroom attendance reports and the Full Student Register (FSR). There were numerous instances whereby the classroom attendance reports did not match the FSR. The FSR, which must be completed by each school building within a district, has a blank box for each student as part of the student unit count. Each SD building would be required to put an “x” or other notation in the attendance box to indicate the student was absent during the unit count period. We noted that while the student may have been marked as absent on the supporting classroom attendance report, that information was not always linked or brought forward to the FSR.

Criteria: 14 Del. C. §1704 (1) The number of units shall be calculated based upon the total enrollment of pupils in each school district as of the last school day of September. The total number of units by school district so determined shall be known as the “actual unit count.” The Department of Education shall annually (after September 30) certify and report the number of units as required in § 1710 of this title.

Cause: Some student enrollment was missing the proper support and/or some of the classroom attendance reports did not reconcile to the FSR.

Effect: The district may have overstated the enrollment reported to the DDOE.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Recommendations:

- 1) We recommend that any district with missing attendance support ensure it has proper documentation of its unit count processes and procedures in accordance with the annual training provided by the DDOE and develop a reconciliation process to ensure student enrollment was accurately captured during the Unit Count process.
- 2) While the Special Ed Dept within the DDOE has some processes in place to monitor special education units on an ongoing basis, there are no such review processes in place for regular education units. Accordingly, we recommend the DDOE consider doing periodic reviews of district regular unit counts to assess the accuracy of those figures as well as address any potential concerns on how the unit counts are being coordinated and managed.
- 3) We also recommend that the DDOE consider promoting an attendance report that could be used consistently by each district and each school within the district. We believe this would allow for more consistency in the review and reconciliation of attendance reports to the FSR.

View of Responsible Officials:

See District responses to any applicable findings and recommendation on pages 21 to 28.
See DDOE responses to recommendations on pages 33 to 34.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

Objective 2

To determine if the aforementioned school districts maintained proper IT access controls for the personnel who were provided access to the Unit Count Plus systems.

SDs personnel are either provided read or write access to the Unit Count Plus system. Write access allows SDs employee to provide direct input into the enrollment figures while Read access only allows the employee to access and read the enrollment information. The State's Department of Technology and Information (DTI) requires that each employee manager is responsible for providing prompt notification to their Human Resources Office and/or Organization ISO (Information Security Officer) when there is a change to an employee or vendor status.

Context and Sampling for Objective 2

In connection with **Objective 2**, based on a Unit Count Plus system's access listing obtained from the State's Unit Count Coordinator, we verified whether the employees provided access were still current employees based upon their inclusion on the State's Payroll Human Resources Statewide Technology (PHRST) reports.

School District	Write Access		Read Access	
	Total per SD	Sampled	Total per SD	Sampled
Appoquinimink	6	6	70	18
Brandywine	4	4	15	15
Cape Henlopen	14	14	37	10
Christina	11	11	220	25
Colonial	2	2	74	18
Lake Forest	1	1	40	10
Laurel	13	13	19	5
Milford	5	5	31	8
NCC VoTech	24	24	6	6
Woodbridge	10	10	20	5
Total	90	90	532	120

Our Observations and Recommendation for Objective 2

Finding 2 – Many Employees Included on the DDOE's Unit Count Plus System Were No Longer Employed by the District

19 sampled Write Access and 23 sampled Read Access employees included on the DDOE's Unit Count Plus system were no longer employed by the district. The time between employee's termination and the run date of the SDs Employee Listings (effective date September 7, 2023) ranged from one month to eight years.

State of Delaware School Districts

Unit Counts and Authorized Positions Performance Audits

Condition: All 10 school districts had at least one former employee that was assigned a role in the Unit Count Plus system whose access was not removed upon termination of employment.

On DOE Unit Count Plus system access listing, but not a current employee		
School District	Write Access	Read Access
Appoquinimink	2 of 6 tested	2 of 18 tested
Brandywine	0 of 4 tested	9 of 15 tested
Cape Henlopen	1 of 14 tested	0 of 10 tested
Christina	7 of 11 tested	4 of 25 tested
Colonial	0 of 2 tested	1 of 18 tested
Lake Forest	1 of 1 tested	1 of 10 tested
Laurel	3 of 13 tested	1 of 5 tested
Milford	1 of 5 tested	3 of 8 tested
NCC VoTech	2 of 24 tested	0 of 6 tested
Woodbridge	2 of 10 tested	2 of 5 tested

Criteria: The State's DTI Enterprise Policy states that each employee manager is responsible for providing prompt notification to their Human Resources Office and/or Organization Information Security Officer (ISO) when there is a change to an employee or vendor status. This includes changes in a job function that may impact the type of information they are authorized to access. The ISO shall work with Human Resources and/or the hiring manager to cross check all terminations and transfers and ensure that all State assets are returned. Access shall expire on the last day of employment or transfer. Timeliness in carrying out these responsibilities will help to maintain effective account maintenance and will mitigate security risks.

Cause: The SDs have not developed adequate procedures to ensure all terminated employees are removed from the State's systems on a timely basis.

Effect: Employees who have been terminated or transferred may have access to student and other sensitive information that is no longer appropriate. This could allow terminated or transferred employees to disrupt state operated systems or disclose sensitive information that they should no longer be privy to.

Recommendation: We recommend that each school district develop and document its policy and procedures to ensure all employees are terminated from the relevant State's systems on the last day of employment or transfer. This policy should include communication or correspondence with the system's host to verify access to any relevant systems has been revoked.

View of Responsible Officials:

Because the school districts have migrated from the Unit Count Plus system to Infinite Campus, after the access testwork was performed, the above findings are not completely applicable anymore. However, as stated in our recommendation, the school district should ensure only necessary and current employees have access to Infinite Campus system and Gunnip and/or the AOA may test those access controls going forward.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

AUTHORIZED POSITIONS (UNITS OF PUPILS)

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

OBJECTIVES, OBSERVATIONS AND FINDINGS

Objective 1

To determine if the number of Authorized Positions units allocated to the school district was properly computed based on 14 Del. C. §1703 (a) and the school district's underlying support.

Relevant Regulation for Objective 1

14 Del. C. §1703 (a) Unit of pupils. As used in this chapter, “unit” or “unit of pupils” means as defined in the following schedule of numbers of pupils enrolled in schools beginning in kindergarten and through grade 12; and for children prior to entry into kindergarten who are eligible for special education services as defined in Chapter 31 of this title:

- (1) Preschool Basic Special Education – 8.4
- (2) K-3 Regular Education – 16.2
- (3) 4-12 Regular Education – 20
- (4) K-12 Basic Special Education (Basic) – 8.4
- (5) Pre-K-12 Intensive Special Education (Intensive) – 6
- (6) Pre-K-12 Complex Special Education (Complex) – 2.6

Note, this performance audit is only addressing those unit counts that are addressed in the district's Entitlement Report and funded under Division I salaries.

Context and Sampling for Objective 1

In connection with **Objective 1**, the above enrollment tested as part of Objective 1, earned the school districts the following classroom teacher Division I units.

School District	Fiscal Year 2023 (September 20, 2022)				Fiscal Year 2022 (September 30, 2021)			
	Regular	Special	VocEd	Total	Regular	Special	VocEd	Total
Appoquinimink	575.90	344.94	46.47	967.31	563.93	312.84	39.56	916.33
Brandywine	450.35	359.76	21.95	832.06	458.21	284.85	19.34	762.40
Cape Henlopen	279.48	239.34	14.00	532.82	269.65	218.06	12.43	500.14
Christina	537.79	722.98	29.40	1,290.17	561.60	686.87	26.48	1,274.95
Colonial	383.72	351.91	17.64	753.27	406.81	345.54	16.76	769.11
Lake Forest	157.95	99.39	8.25	265.59	156.11	92.27	8.34	256.72
Laurel	115.05	64.04	4.24	183.33	114.38	61.83	5.35	181.56
Milford	201.75	110.88	11.35	323.98	198.68	108.83	9.33	316.84
NCC VoTech	205.35	96.02	78.86	380.23	205.50	89.69	79.56	374.75
Woodbridge	110.68	77.41	5.21	193.30	111.73	73.11	5.45	190.29
Total	3,018.02	2,466.67	237.37	5,722.06	3,046.60	2,273.89	222.60	5,543.09

Administrative and supporting authorized positions are also earned based on the classroom teacher Division I units. For example, for the 967.31 teaching units that Appoquinimink earned in Fiscal Year 2023, Appoquinimink gets one secretary for each 10 units for the first 100 units and then 1 for every 12 units after that. Accordingly, they earned 82 secretary units $[967.31 = 100 \text{ units (for the first 100)} + 72 \text{ units } (867.31 / 12)]$.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Our Observation and Recommendation for Objective 1

While we did not have any findings based on our recalculation of the authorized position units allocated for any of the ten districts being reviewed, we did note that the Entitlement Report categories do not always correspond to a specific account code within the State's general ledger and/or districts have the flexibility to allocate or assign authorized positions across varying account codes.

Finding 3 – More specific alignment between the State's Entitlement Report and its General Ledger

Condition: Because the Entitlement Report does not always directly align with the State's general ledger account codes—and there's not always consistent coding across SDs—recalculating authorized positions requires some category assumptions. Categories like "Secretaries" may be recorded under various account codes (e.g., clerical or support), and some positions (e.g., IT, security, finance) lack specific codes and are recorded in various account codes. In addition, more recent authorized positions such as counselor or social worker roles on the Entitlement Report may not match any exact titles or codes in the State's general ledger.

Criteria: 14 Del. C. §1703 (a) Unit of pupils - means as defined in the following schedule of numbers of pupils enrolled in schools beginning in kindergarten and through grade 12; and for children prior to entry into kindergarten who are eligible for special education services of this title:

- (1) Preschool Basic Special Education – 8.4
- (2) K-3 Regular Education – 16.2
- (3) 4-12 Regular Education – 20
- (4) K-12 Basic Special Education (Basic) – 8.4
- (5) Pre-K-12 Intensive Special Education (Intensive) – 6
- (6) Pre-K-12 Complex Special Education (Complex) – 2.6

These teacher units then are used for the basis of other authorized position units.

In accordance with 14 Del. C. §1504, the Office of Auditor of Accounts is directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all public-school districts that commence on or after July 1, 1991.

Cause: There is not always a direct alignment of the authorized positions included on the DDOE's Entitlement Report and the State's General Ledger account codes being charged for those authorized positions.

Effect: Accordingly, this lack of consistency or standardization between the Entitlement Report and the State's general ledger across all the school districts could lead to some inaccurate category assumptions when measuring the utilization of authorized positions.

Recommendation: We recommend that State consider setting up specific criteria whereby those authorized positions included on the DDOE's Entitlement Report be mapped to certain account codes with the State's General Ledger account codes.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

View of Responsible Officials:

See DDOE response to recommendation on page 36.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

Objective 2

To determine if the aforementioned school districts did not exceed the number of Authorized Positions units it was allocated.

The Authorized Positions units determine the amount of employee positions the SDs can allocate (or assign or appropriate) to state funding.

As noted earlier, this performance audit is only addressing those authorized positions included on the district's Entitlement Report and funded under Division I salaries.

Context on State Funding for Objective 2

In connection with **Objective 2**, the SDs allocated or assigned authorized positions to the State's personnel cost appropriation (00137). The total amount of State Funding from that appropriation within the State's General Fund is illustrated below for each fiscal year.

Fiscal Year 2023

School District	Funding for Authorized Positions			Additional Compensation	Benefits	Total
	Entitlement Report Authorized Positions	Principals and Asst Principals	Custodians	Overtime and Extra Pay for Extra Responsibility (EPERs)	Other Employee Costs (OECs)	Personnel Costs Appropriation 00137
DGL 011 by District and Account Codes						
Appoquinimink	\$ 57,991,170	3,014,925	3,619,787	6,259	41,286,645	105,918,787
Brandywine	48,602,838	2,792,646	3,925,136	0	36,306,961	91,627,581
Cape Henlopen	34,300,384	1,804,333	1,682,367	3,608	26,797,173	64,587,686
Christina	57,293,159	3,032,766	5,348,844	149,464	42,841,635	108,665,904
Colonial	44,942,367	2,245,096	3,136,505	513,464	33,414,724	84,252,157
Lake Forest	14,379,121	836,588	1,196,895	29,475	10,727,540	27,169,620
Laurel	10,537,332	721,070	842,370	11,816	7,583,147	19,685,736
Milford	17,895,357	998,098	1,358,620	90,139	13,266,032	33,608,247
NCC Vo Tech	21,597,802	1,111,004	2,047,145	4,170	16,420,246	41,180,368
Woodbridge	10,547,778	517,022	850,165	33,462	8,344,755	20,294,084
Total	\$ 318,087,308	17,073,548	24,007,834	841,857	236,988,858	596,990,170

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

Fiscal Year 2022

School District	Funding for Authorized Positions			Additional Compensation	Benefits	Total
	Entitlement Report Authorized Positions	Principals and Asst Principals	Custodians	Overtime and Extra Pay for Extra Responsibility (EPERs)	Other Employee Costs (OECs)	Personnel Costs Appropriation 00137
DGL 011 by District and Account Codes						
Appoquinimink	\$ 52,348,194	2,866,141	3,531,573	2,531	37,374,307	96,122,747
Brandywine	44,073,533	2,655,814	3,862,834	46	32,872,162	83,464,389
Cape Henlopen	31,469,216	1,666,500	1,714,721	1,680	24,418,214	59,270,333
Christina	54,698,009	2,830,643	5,364,370	131,209	40,831,540	103,855,773
Colonial	44,683,206	2,214,033	3,045,864	453,139	33,116,143	83,512,387
Lake Forest	13,817,255	786,859	1,151,143	36,460	10,122,800	25,914,518
Laurel	10,022,308	408,817	723,269	0	7,165,727	18,320,122
Milford	17,132,718	958,851	1,358,141	40,500	12,659,118	32,149,329
NCC VoTech	20,957,130	1,071,734	2,026,024	500	16,019,247	40,074,636
Woodbridge	10,371,189	472,610	833,876	24,661	7,971,849	19,674,186
Total	\$ 299,572,758	15,932,002	23,611,815	690,726	222,551,107	562,358,420

Our Observation and Recommendation for Objective 2

Finding 4 – Independent review of compliance with authorized positions on a periodic basis is hindered by potential Payroll Funding Adjustments (PFAs).

Condition: Because a school district can always use a PFA to recode how potential authorized positions are being funded at any time in the same fiscal year, any true compliance assessment of authorized positions must be done based on the entire fiscal year rather than at any point in time. For example, a salary that may have been funded by state, local or federal funds in September of 2021, can be retroactively recoded by a PFA in June of 2022 to fund the entire September salary from state funds.

Criteria: 14 Del. C. §1703 (a) Unit of pupils - means as defined in the following schedule of numbers of pupils enrolled in schools beginning in kindergarten and through grade 12; and for children prior to entry into kindergarten who are eligible for special education services of this title:

- (7) Preschool Basic Special Education – 8.4
- (8) K-3 Regular Education – 16.2
- (9) 4-12 Regular Education – 20
- (10) K-12 Basic Special Education (Basic) – 8.4
- (11) Pre-K-12 Intensive Special Education (Intensive) – 6
- (12) Pre-K-12 Complex Special Education (Complex) – 2.6

These teacher units then are used for the basis of other authorized position units.

In accordance with 14 Del. C. §1504, the Office of Auditor of Accounts is directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all public-school districts that commence on or after July 1, 1991.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Cause: PFAs are commonly used to recode how school district positions are being funded and such PFAs can be done any time within the fiscal year to retroactively recode the funding of those positions.

Effect: PFAs recorded in one month may affect any prior month in the fiscal year to the point where the SDs may be out of compliance with its Authorized Positions for the corrected month (i.e. SDs calculated understatement of authorized positions in a particular month but PFA charged to that particular month would produce an overstatement).

Recommendation: We recommend that DDOE, with input from Division of Accounting, consider establishing shorter timelines on when PFAs need to be completed to retroactively recode past transactions. This would allow the AOA or other State agency the opportunity to examine the number of authorized positions versus the number of actual positions a district has employed on a more routine or periodic basis without having to review an entire fiscal year.

View of Responsible Officials:

See DDOE response to recommendation on page 37.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Objective 3

To review the aforementioned school districts' internal controls over their management of the allocated authorized positions on an ongoing basis.

While the performance audit testwork for Objective 2 determines whether the school districts exceeded their authorized positions, we also wanted to gain a general understanding of how the school districts managed the authorized positions they are allocated or assigned by the State. This Objective 3 would include an understanding of what internal controls may be embedded in their approach to managing their authorized positions and how those allocations are monitored and/or reconciled on an ongoing basis.

Our Observations and Recommendations for Objective 3

Finding 5A – The districts should develop written policies and procedures on how they manage their Authorized Positions along with corresponding internal controls.

Condition: Districts have their own models, staff listings and reconciliation processes to manage their authorized positions. Some districts monitor the status of authorized positions every pay period or perform routine monitoring based on coordination with Human Resources or changes in personnel on a periodic basis. These methodologies can be time consuming and usually involve the dedication and input of the school district's senior financial management. While these varying methodologies exist, the detailed processes and corresponding internal controls underlying such methodologies are not formally documented.

Criteria: In accordance with 14 Del. C. §1705 and §1709, no state funds from Division I may be appropriated to any school district to provide salaries for more teachers than shall actually be employed in such school district, and no part of any amount appropriated to any district may be transferred from a subdivision of Division I to any other such subdivision of Division I or to Division II or from Division II to any subdivision of Division I.

Cause: Because senior financial management is typically involved in the preparation of the schedules, listings and other reports that may be utilized to manage its authorized positions, the districts have a tendency to not formally document how they manage their authorized positions or established formal internal controls over the schedules, listings or reports being utilized.

Effect: While our review of the authorized positions did not note any authorized positions that were exceeded, because of the significant dollars and complexity involved in managing authorized positions, there is always the possibility that positions could be exceeded if not properly and periodically monitored and controlled.

Recommendation: Based on the processes and procedures presently utilized by each school district, we suggest that each district formally document their processes and procedures over managing their authorized positions. Further, the business managers at each district should meet to discuss the processes and develop a uniform, consistent model for all 19 districts to use. The documentation should include periodic reconciliations and sign offs over the process. This would ensure that those processes are consistently followed on periodic basis even if there are changes in personnel.

State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits

We understand the HR Tracking in PHRST may be a vehicle that could incorporate some of these recommendations.

View of Responsible Officials:

See District responses finding and recommendation on pages 21 to 32.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Finding 5B – There does not appear to be any further detailed oversight or periodic monitoring of each school district’s utilization of authorized positions outside of the district itself.

Condition: Managing authorized positions can be a very complex and time-consuming process and is solely managed by the school districts themselves. Based on the ten districts Gunnip reviewed as part of this performance audit, during fiscal year 2023 and 2022, \$318,087,309 and \$299,572,759, respectively, of authorized positions were funded from State General funds. In addition, while not tested as part of this performance audit, another \$41,082,282 and \$39,543,816 were funded by State General funds for principals, assistant principals and custodians for each fiscal year.

This lack of detailed oversight outside the district appears inconsistent considering the dollars involved and the oversight criteria utilized for other school district transactions. Unlike the need for expenditures and corresponding Purchase Orders for amounts over \$10,000 which require internal accountant, business manager and Division of Accounting approval, there is no detailed oversight outside the district for the hundreds of millions of dollars that flow through the General Fund appropriation. Especially, when considering much of the school district review is managed by just one, two or a few individuals.

Criteria: In accordance with 14 Del. C. §1705 and §1709, no state funds from Division I may be appropriated to any school district to provide salaries for more teachers than shall actually be employed in such school district, and no part of any amount appropriated to any district may be transferred from a subdivision of Division I to any other such subdivision of Division I or to Division II or from Division II to any subdivision of Division I.

Cause: There does not appear to be any specific guidance or detailed oversight concerning the allocation and monitoring of Authorized Positions outside the districts themselves.

Effect: Millions of dollars have been allocated to the State’s General Fund appropriation without detailed oversight by the State outside the district.

Recommendation: We recommend that OMB or DDOE develop a mechanism to provide detailed oversight of the authorized position process at the school districts. While some of the methodology in our performance may be useful for this oversight, the audit itself should not be the control.

View of Responsible Officials:

See OMB response to recommendation on page 38
The DDOE did not respond to this recommendation.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

APPENDIX I

Management Responses



BRANDYWINE SCHOOL DISTRICT

1311 BRANDYWINE BOULEVARD
WILMINGTON, DE 19809-2306

(302)793-5000
www.brandywineschools.org

LISA A. LAWSON, Ed.D.
SUPERINTENDENT OF SCHOOLS

JASON HELLER
PRESIDENT, BOARD OF EDUCATION

JOHN SKROBOT, III
VICE-PRESIDENT, BOARD OF EDUCATION

Gunnip & Company LLP
Little Falls Centre Two
2751 Centerville Road, Suite 300
Wilmington, DE 19808-1627

Please find below Brandywine School District's responses to findings in connection with the Unit Counts and Authorized Positions Performance Audits for fiscal years ending June 30, 2023, and 2022.

Finding 1: Proper documentation was missing to support enrollment or the special education classification.

Condition: There were 6 districts out of 10 selected that were missing some supporting documentation regarding attendance or classification of students (regular and special education enrollments) during the unit count period.

Recommendation: We recommend that any district with missing attendance support ensure it has proper documentation of its unit count processes and procedures in accordance with the annual training provided by the DDOE and develop a reconciliation process to ensure student enrollment was accurately captured during the Unit Count process.

Management Response: Brandywine School District acknowledges this finding and recognizes the importance of accuracy and documentation in the determination of unit count. Brandywine School District will review processes and procedures related to unit count and ensure the necessary staff have appropriate training.

Finding 2: The districts should develop written policies and procedures on how they manage their Authorized Positions along with corresponding internal controls.

Condition: Districts have their own models, staff listings and reconciliation processes to manage their authorized positions. Some districts monitor the status of authorized positions every pay period or perform routine monitoring based on coordination with Human Resources or changes in personnel on a periodic basis. These methodologies can be time consuming and usually involve the dedication and input of the school district's senior financial management. While these varying methodologies exist, the detailed processes and **corresponding internal controls underlying such methodologies are not formally documented.**

Recommendation: Based on the processes and procedures presently utilized by each school district, we suggest that each district formally document their processes and procedures over managing their authorized positions. Further, the business managers at each district should meet to discuss the processes

It is the directive of the Board of Education that the Brandywine School District shall not discriminate in its employment practices or its educational programs and activities for students on the basis of race, color, religion, national origin, sex, sexual orientation, marital status, disability, age, veteran status or other legally protected characteristic. All policies, regulations and practices of the District shall be guided by this directive.



BRANDYWINE SCHOOL DISTRICT

1311 BRANDYWINE BOULEVARD
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SUPERINTENDENT OF SCHOOLS

JASON HELLER
PRESIDENT, BOARD OF EDUCATION

JOHN SKROBOT, III
VICE-PRESIDENT, BOARD OF EDUCATION

and develop a uniform, consistent model for all 19 districts to use. The documentation should include periodic reconciliations and sign offs over the process. This would ensure that those processes are consistently followed on periodic basis even if there are changes in personnel.

Management Response: Brandywine School District agrees with the condition that reconciling positions is a time-consuming process for staff. However, this process is made necessary because of the methods by which the State funds school districts. Each District in Delaware is faced with different circumstances (funding, educational approach, etc.) that make uniformity of this process across all Districts impossible. The reconciliation process is highly specific to concerns at that point in time; documentation of the process would be difficult to capture. Brandywine School District will document the overarching idea of the process and encourages change in funding methods to alleviate the need for such a time-consuming, unique process.

A handwritten signature in black ink, appearing to read "Daniel McCoy", is written over a horizontal line.

Daniel McCoy
Chief Financial Officer

Dr. Deirdra Joyner
Superintendent

Robert Vacca
Chief Financial Officer

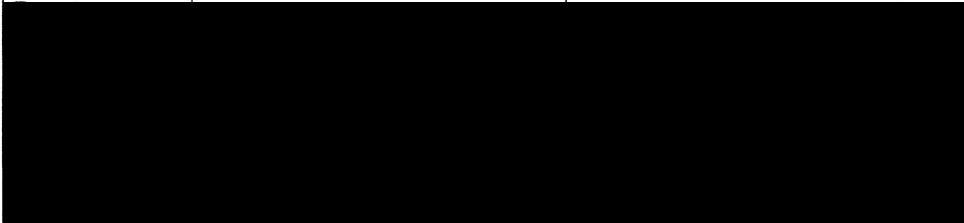
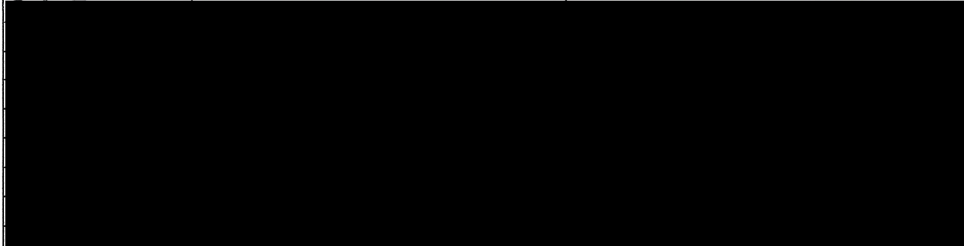
Robert Wright, CPA
Partner
Gunnip & Company LLP
Little Falls Centre Two
2751 Centerville Road, Suite 300
Wilmington, DE 19808-1627

Dear Bob,

For ease of reference, I have organized our responses in the same order in which they appear in your report, detailing audit responses by finding and recommendation followed by our responses.

Audit Finding & Recommendation(s) 1

Proper documentation was missing to support enrollment or the special education classification

Findings/Observations		
School District Enrollment	<u>Fiscal Yr 2023</u> School Year 2022-2023 September 30, 2022 Unit Count	<u>Fiscal Yr 2022</u> School Year 2021-2022 September 30, 2021 Unit Count
		
Christina		
Regular	1 missing proof of attendance	1 missing proof of attendance
Special Ed	1 missing proof of attendance	1 missing proof of attendance
		

Recommendations

- 1) We recommend that any district with missing attendance support ensure it has proper documentation of its unit count processes and procedures in accordance with the annual training provided by the DDOE and develop a reconciliation process to ensure student enrollment was accurately captured during the Unit Count process.
- 2) While the Special Ed Department within the DDOE has some processes in place to monitor special education units on an ongoing basis, there are no such review processes in place for regular education units. Accordingly, we recommend the DDOE consider doing periodic reviews of district regular unit counts to assess the accuracy of those figures as well as address any potential concerns on how the unit counts are being coordinated and managed.
- 3) We also recommend that the DDOE consider promoting an attendance report that could be used consistently by each district and each school within the district. We believe this would allow for more consistency in the review and reconciliation of attendance reports to the FSR.

CSD's Audit Response to Recommendations 1-3

We concur with these recommendations. While the finding shows 2 samples missing from 253 representing an error rate of .008, we believe there is always room for improvement and accept this recommendation.

Audit Finding & Recommendation 5A

The districts should develop written policies and procedures on how they manage their Authorized Positions along with corresponding internal controls

Recommendation:

Based on the processes and procedures presently utilized by each school district, we suggest that each district formally document their processes and procedures over managing their authorized positions. Further, the business managers at each district should meet to discuss the processes and develop a uniform, consistent model for all 19 districts to use. The documentation should include periodic reconciliations and sign offs over the process. This would ensure that those processes are consistently followed on periodic basis even if there are changes in personnel. We understand the HR Tracking in PHRST may be a vehicle that could incorporate some of these recommendations.

CSD Audit Response to Recommendation 5A

Christina has led the way in developing the HR Staff Tracking application that reconciled our payroll to 100% accuracy in this audit. We agree with the recommendation to document this new method of reconciling division 1 units paid to the Position Entitlement Report and various other DOE Unit Count Reports available.

Closing Comment

Christina welcomes and appreciates the opportunity to learn and share best practices through our relationships with other state agencies and auditors. We found your work to be thorough, deliberate and thoughtful and your approach very professional.

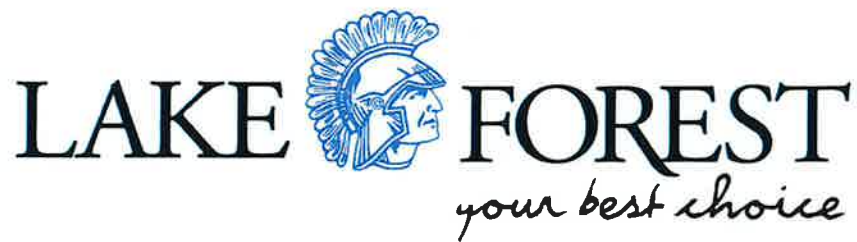
Best Regards



Robert A. Vacca

Chief Financial Officer

Christina School District



The vision of the Lake Forest School District is to be the model of excellence in education.

August 14, 2025

In reference to the Fiscal Year 2022 and 2023 Unit Count and Authorized Positions Performance Audit findings, the Lake Forest School District presents the following responses:

Finding Number 1 – Missing Assurance Forms on an IEP from 2022 and 2023:

District Response:

The District recognizes the finding and has added this topic to our annual unit count training. Proper documentation for the special education classification will also be added to our District Unit Count Manual.

Finding Number 5A – Formal Procedures and Controls Over Authorized Positions:

District Response:

The District will revisit its policies and procedures to ensure management of authorized positions is documented and this issue is resolved moving forward. The District will also work with other school districts to develop a uniform, consistent model for managing authorized positions.

The District will continue to evaluate our processes and procedures to ensure compliance with Delaware Department of Education guidelines.

Kurt J. Kelemen
Chief Financial Officer
Lake Forest School District

Superintendent
Steven V. Lucas, Ed.D.
Central Business Office
5423 Killens Pond Road
Felton, Delaware 19943-9801
Office: 302-284-3020 Ext. 104, Fax: 302-284-5831
Steven.Lucas@lf.k12.de.us

Board of Education
James L. Rau, President
Sarah Starkey, Vice President
Jordan McCloskey
Betty A. Wyatt, Ed.D.

The Laurel School District

District Office

1160 S. Central Avenue

Laurel, Delaware 19956 • (302) 875-6100 • FAX (302) 875-6106



August 19, 2025

Robert Wright, CPA
Gunnip & Company LLP
Little Falls Centre Two
2751 Centerville Road, Suite 300
Wilmington, DE 19808-1627

RE: Response to State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits for Fiscal Years Ending June 30, 2023 and 2022

Dear Mr. Wright,

In connection with your performance audit of the State of Delaware School Districts Unit Counts and Authorized Positions for Fiscal Years Ending June 30, 2023 and 2022, the Laurel School District respectfully offers the following response to selected findings and recommendations:

Finding 1 – Missing proof of attendance

The Laurel School District will ensure adequate documentation of proof of attendance is maintained in school unit count records.

Finding 4 – Recommendation to establish a shorter timeframe to process Payroll Funding Adjustments (PFAs)

The Laurel School District is opposed to establishing shorter timeframes to process PFAs. Like standard journal entries, PFAs are necessary at various times throughout the year such as to allow recoding of payroll transactions at fiscal year-end, when federal funds become available or are ending, and to correct general funding or coding errors. Limiting the timeframe for PFAs would not allow sufficient time to review records and perform reconciliations of positions and funding information to determine if PFAs are needed. This could result in the loss of available funds to the district.

Finding 5A – Document processes for managing authorized positions

The Laurel School District agrees processes for managing and reconciling authorized positions should be documented and will incorporate these processes in its written internal control policies.

The Laurel School District appreciates the opportunity to provide responses to the above findings and recommendations and would like to thank the audit team for their courtesy during the audit.

Sincerely,

Laura Horsey
Director of Finance



WOODBIDGE SCHOOL DISTRICT

Proud Past, *Bright Future!*

16359 Sussex Hwy, Bridgeville, Delaware 19933

(302) 337-7990 Fax (302) 337-7998

August 18, 2025

Gunnip & Company LLP
2751 Centerville Road, Suite 300
Wilmington, DE 19808

In reference to the Fiscal Year 2022 and 2023 Unit Counts and Authorized Positions Performance Audits, the Woodbridge School District (the District) presents the following responses:

Unit Count Objective 1, Finding 1: Proper documentation was missing to support enrollment or the special education classification.

The District acknowledges the classification of students is extremely important to the funding formula and we will revisit our internal procedures to ensure data is accurately reported in the Student Information System.

Authorized Positions Objective 3, Finding 5A: The districts should develop written policies and procedures on how they manage their Authorized Positions along with corresponding internal controls.

The District has a process in place to review authorized positions each pay period to ensure only earned units are filled, including a periodic review with Senior Leadership. However, the District will formally document these processes and ensure the reviews are properly documented.

The District will continue to evaluate our processes to ensure compliance with Delaware Code and the *September 30th Enrollment and Unit Allotment Regulations and Guidelines* issued by the Delaware Department of Education.

Sincerely,

Kimberly Judy, CPA, CFE
Director of Administrative Services

The Woodbridge School District is an Equal Opportunity Employer and does not discriminate in employment or in educational programs or activities, on the basis of race, color, creed, religion, gender (including pregnancy, childbirth and related medical conditions), national origin, citizenship or ancestry, age, disability, marital status, veteran status, genetic information, sexual orientation, gender identity, or upon any other categories protected by federal, state, or local law.

Cape Henlopen School District



Oliver Gumbs
Director of Finance
oliver.gumbs@cape.k12.de.us

District Office
1270 Kings Highway, Lewes, DE 19958
P (302) 645-6686 F (302) 645-6684

TO: Auditor of Accounts
FROM: Oliver Gumbs, Director of Finance
DATE: August 15, 2025
RE: FY 2022 and FY 2023 Unit Count and Authorized Position Audit Response

Objective 3

To review the aforementioned school districts' internal controls over their management of the allocated authorized positions on an ongoing basis.

While the performance audit test work for Objective 2 determines whether the school districts exceeded their authorized positions, we also wanted to gain a general understanding of how the school districts managed the authorized positions they are allocated or assigned by the State. This Objective 3 would include an understanding of what internal controls may be embedded in their approach to managing their authorized positions and how those allocations are monitored and/or reconciled on an ongoing basis.

Our Observations and Recommendations for Objective 3

Finding 5A – The districts should develop written policies and procedures on how they manage their Authorized Positions along with corresponding internal controls.

Condition: Districts have their own models, staff listings and reconciliation processes to manage their authorized positions. Some districts monitor the status of authorized positions every pay period or perform routine monitoring based on coordination with Human Resources or changes in personnel on a periodic basis. These methodologies can be time consuming and usually involve the dedication and input of the school district's senior financial management. While these varying methodologies exist, the detailed processes and corresponding internal controls underlying such methodologies are not formally documented.

Criteria: In accordance with 14 Del. C. §1705 and §1709, no state funds from Division I may be appropriated to any school district to provide salaries for more teachers than shall actually be employed in such school district, and no part of any amount appropriated to any district may be transferred from a subdivision of Division I to any other such subdivision of Division I or to Division II or from Division II to any subdivision of Division I.

Cause: Because senior financial management is typically involved in the preparation of the schedules, listings and other reports that may be utilized to manage its authorized positions, the districts have a tendency to not formally document how they manage their authorized positions or established formal internal controls over the schedules, listings or reports being utilized.

Effect: While our review of the authorized positions did not note any authorized positions that were exceeded, because of the significant dollars and complexity involved in managing authorized positions, there is always the possibility that positions could be exceeded if not properly and periodically monitored and controlled.

Recommendation: Based on the processes and procedures presently utilized by each school district, we suggest that each district formally document their processes and procedures over managing their authorized positions. Further, the business managers at each district should meet to discuss the processes and develop a uniform, consistent model for all 19 districts to use. The documentation should include periodic reconciliations and sign offs over the process. This would ensure that those processes are consistently followed on periodic basis even if there are changes in personnel.

We understand the HR Tracking in PHRST may be a vehicle that could incorporate some of these recommendations.

Response: The District will update its procedures and agrees that there is the opportunity to develop consistent guidelines to be used across all districts.

Date: August 20, 2025

To: Robert Wright, Partner, Gunnip & Company LLP

Re: Unit Count and Authorized Positions Performance Audit Finding 5A

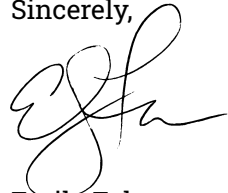
Dear Bob,

Finding 5A of the audit report calls for districts to better document the processes around position management to ensure consistency and continuity. While I agree with this concept, the complexity of the numerous systems that are involved and the granular level at which much of this is managed make it virtually impossible to document every possible scenario through procedures.

Much of the complexity could be reduced if state systems were better aligned, as is noted in your report. Currently, the payroll system, the accounting system and the teacher certification system are not aligned in a consistent manner. This creates a dynamic that sometimes requires district staff to find a 'best fit' to document positions across systems in ways that would be very cumbersome to document. Additionally, the reporting tools of these systems don't easily accommodate or delineate the type of information to easily track 10 month positions being paid over 12 months.

The continually changing dynamics of the educational environment, coupled with inadequate systems and tools currently provided by the state, require that position management be an active function handled at the highest levels of the districts.

Sincerely,



Emily Falcon



August 20, 2025

ADMINISTRATION

Travis C. Moorman, M.Ed.
Superintendent

Laura Bond, Ed.D.
Director of Human Resources

Jennifer Hallman, Ed.D.
Director of Special Programs

Bobbie Kilgore, Ed.D.
Director of Teaching and Learning

Tammy B. Smith, CPA, CFE
Chief Operating Officer

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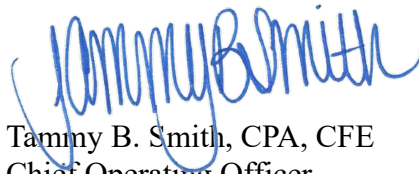
www.milfordschooldistrict.org

The Milford School District provides the following response regarding the State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits for Fiscal Years Ending June 30, 2023 and 2022:

Finding 5A – The districts should develop written policies and procedures on how they manage their Authorized Positions along with corresponding internal controls.

District Response:

Milford School District will review and update, as necessary, processes and procedures related to the management of positions authorized through the September 30th Unit Count. We will also collaborate with other school districts to develop a uniform, consistent model that also ensures maintaining proper internal controls.



Tammy B. Smith, CPA, CFE
Chief Operating Officer



NEW CASTLE COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT

1417 NEWPORT ROAD, WILMINGTON, DELAWARE 19804
(302) 995-8050

YVETTE SANTIAGO
President
Board of Education

JOSEPH JONES, Ed.D.
Superintendent

MADELINE BOLDEN JOHNSON
Vice President
Board of Education

August 13, 2025

Robert Wright
Partner
Gunnip & Company LLP
Little Falls Centre Two
2751 Centerville Road, Suite 300
Wilmington, DE 19808

Dear Mr. Wright,

This letter is in response to the Final Audit Report regarding the New Castle County Vo-Tech School District Unit Count and Authorized Positions Engagement for fiscal years 2022 and 2023.

The District recognizes the importance of accurately tracking authorized positions. This process is overseen by the Business Manager with input from the Human Resources Director, Principals, and other staff. Positions are recorded in a shared spreadsheet, and no vacancy is posted unless it is to replace an employee who has left the District. In cases where new positions are needed, they are not posted until funding has been identified.

Throughout the fiscal year, payroll system reports are regularly reviewed and reconciled with the authorized positions documented in the shared spreadsheet. As a result, the District believes it has an excellent system for tracking and monitoring authorized positions. However, as noted in the audit recommendation, there were no written procedures in place. In response, the District has now developed and implemented formal written procedures.

The New Castle County Vo-Tech School District appreciates the guidance and cooperation of your organization during this audit. The recommendation has already been fully implemented.

Please do not hesitate to contact me if you have any questions regarding this letter.

Sincerely,

Sean Sokolowski
Director of Business
New Castle County Vo-Tech School District

DELAWARE DEPARTMENT OF EDUCATION
Technology Office – Enrollment Program



August 15, 2025

Response to State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits for Fiscal Years Ending June 30, 2023, and 2022.

The Delaware Department of Education has received feedback from the draft report for the above audit and has provided the responses below as requested. There are two sections to the response, the section referring to Unit Count documentation, monitoring and user controls completed by the Delaware Department of Education (DDOE) Technology Office Enrollment Program, and the section referring to Authorized Positions and PFAs, completed by DDOE Finance.

Section 1 – DDOE Technology Office Enrollment Program

Our Observations and Recommendations for Objective 1

Finding 1 - Proper documentation was missing to support enrollment or the special education classification

Condition: There were 6 LEAs out of 10 selected that were missing some supporting documentation regarding attendance or classification of students (regular and special education enrollments) during the unit count period.

Criteria: 14 Del. C. §1704 (1) The number of units shall be calculated based upon the total enrollment of pupils in each school district as of the last school day of September. The total number of units by school district so determined shall be known as the “actual unit count.” The Department of Education shall annually (after September 30) certify and report the number of units as required in § 1710 of this title.

Cause: Some student enrollment was missing the proper support and/or some of the classroom attendance reports did not reconcile to the FSR.

Effect: The district may have overstated the enrollment reported to the DDOE.

Recommendations:

- 1) We recommend that any district with missing attendance support ensure it has proper documentation of its unit count processes and procedures in accordance with the annual

training provided by the DDOE and develop a reconciliation process to ensure student enrollment was accurately captured during the Unit Count process.

LEA Response

2) While the Special Ed Dept within the DDOE has some processes in place to monitor special education units on an ongoing basis, there are no such review processes in place for regular education units. Accordingly, we recommend the DDOE consider doing periodic reviews of district regular unit counts to assess the accuracy of those figures as well as address any potential concerns on how the unit counts are being coordinated and managed.

DDOE concurs with the recommendation for the agency to conduct periodic reviews of district regular education units to assess the accuracy of these figures as well as address potential concerns about how the unit counts are being coordinated. DDOE will finalize the monitoring process, assess resources and establish an estimated implementation date based on staffing capacity.

3) We also recommend that the DDOE consider promoting an attendance report that could be used consistently by each district and each school within the district. We believe this would allow for more consistency in the review and reconciliation of attendance reports to the FSR.

DDOE agrees with continuing to require a standard Attendance report from our Student Information System as it pertains to unit count. LEAs were previously required to have a signed Attendance Register report from PowerSchool for the 10-day unit count window included in their annual Unit Count audit file, at both a district and school level. We will continue this process with the adoption of Infinite Campus. During the annual Unit Count training in August 2025, DDOE reviewed the auditors' feedback with the LEAs, and defined the report that should be used in the new SIS. LEAs will also align their local attendance reporting verifications with the IC Attendance Register report to assure consistency across multiple reporting options.

View of Responsible Officials

**Any District with a Finding for Recommendation 1
DDOE to for Recommendations 2) and 3)**

Our Observations and Recommendation for Objective 2

Finding 2 – 19 sampled Write Access and 23 sampled Read Access employees included on the DDOE's Unit Count Plus system were no longer employed by the district. The time between employee's termination and the run date of LEAs Employee Listings (effective date September 7, 2023) ranged from one month to eight years.

Condition: All 10 LEAs had at least one former employee that was assigned a role in the Unit Count Plus system whose access was not removed upon termination of employment.

Criteria: The State's DTI Enterprise Policy states that each employee manager is responsible for providing prompt notification to their Human Resources Office and/or Organization Information Security Officer (ISO) when there is a change to an employee or vendor status. This includes changes in a job function that may impact the type of information they are authorized to access. The ISO shall work with Human Resources and/or the hiring manager to cross check all terminations and transfers and ensure that all State assets are returned. Access shall expire on the last day of employment or transfer. Timeliness in carrying out these responsibilities will help to maintain effective account maintenance and will mitigate security risks.

Cause: LEAs have not developed adequate procedures to ensure all terminated employees are removed from the State's systems on a timely basis.

Effect: Employees who have been terminated or transferred may have access to student and other sensitive information that is no longer appropriate. This could allow terminated or transferred employees to disrupt state operated systems or disclose sensitive information that they should no longer be privy to.

Recommendation: We recommend that each LEA develop and document its policy and procedures to ensure all employees are terminated from the relevant State's systems on the last day of employment or transfer. This policy should include communication or correspondence with the system's host to verify access to any relevant systems has been revoked. Beginning School Year 2025, DDOE established the EdAccess Management Annual Review Process requirement for LEAs. LEAs are required to confirm their review of all accounts by the last business day in October.

View of Responsible Officials

Because LEAs have migrated from the Unit Count Plus system to Infinite Campus, after the access test work was performed, the above findings are not completely applicable anymore. However, as stated in our recommendation, LEAs should ensure only necessary and current employees have access to Infinite Campus system and Gunnip and/or the AOA may test those access controls going forward.

DDOE agrees with the findings and that each LEA should have their own procedures in place to review and audit user access as employees come and go. We also agree that with the adoption of Infinite Campus, many of the user access issues were resolved. We will incorporate guidance on how LEAs can review their user lists in the Unit Count application during our annual Unit Count training.

Section 2 – DDOE Finance

Objective 1:

Cause: There is not always a direct alignment of the authorized positions included on the DDOE's Entitlement Report and the State's General Ledger account codes being charged for those authorized positions.

Effect: Accordingly, this lack of consistency or standardization between the Entitlement Report and the State's general ledger across all LEAs could lead to some inaccurate category assumptions when measuring the utilization of authorized positions.

Recommendation: We recommend that State consider setting up specific criteria whereby those authorized positions included on the DDOE's Entitlement Report be mapped to certain account codes with the State's General Ledger account codes.

DDOE will facilitate discussions with the appropriate stakeholders to outline options to develop a method in PHRST to identify entitled positions in the system. There is also an opportunity to address this with the development of the new system to replace PHRST in the near future.

Objective 2:

Cause: PFAs are commonly used to recode how school district positions are being funded and such PFAs can be done any time within the fiscal year to retroactively recode the funding of those positions.

Effect: PFAs recorded in one month may affect any prior month in the fiscal year to the point where LEAs may be out of compliance with its Authorized Positions for the corrected month (i.e. LEAs calculated understatement of authorized positions in a particular month but PFA charged to that particular month would produce an overstatement).

Recommendation: We recommend that DDOE, with input from Division of Accounting, consider establishing shorter timelines on when PFAs need to be completed to retroactively recode past

transactions. This would allow the AOA or other State agency the opportunity to examine the number of authorized positions versus the number of actual positions a district has employed on a more routine or periodic basis without having to review an entire fiscal year.

DOA and DDOE explained to AOA that PFA timelines cannot be restricted throughout the year due to LEA operational and fiscal needs. DDOE recommended that the audit is conducted after the year is concluded to incorporate all PFAs. DDOE will facilitate follow up discussions on this topic to brainstorm other solutions.

Objective 3:

Cause: Because senior financial management is typically involved in the preparation of the schedules, listings and other reports that may be utilized to manage its authorized positions, LEAs have a tendency to not formally document how they manage their authorized positions or established formal internal controls over the schedules, listings or reports being utilized.

Effect: While our review of the authorized positions did not note any authorized positions that were exceeded, because of the significant dollars and complexity involved in managing authorized positions, there is always the possibility that positions could be exceeded if not properly and periodically monitored and controlled.

Recommendation: Based on the processes and procedures presently utilized by each LEA, we suggest that each LEA formally document their processes and procedures over managing their authorized positions. Further, the business managers at each LEA should meet to discuss the processes and develop a uniform, consistent model for all 19 resident districts to use. The documentation should include periodic reconciliations and sign offs over the process. This would ensure that those processes are consistently followed on periodic basis even if there are changes in personnel.

LEA response.

Finding 5B – There does not appear to be any further detailed oversight or periodic monitoring of each school district’s utilization of authorized positions outside of the district itself.

Condition: Managing authorized positions can be a very complex and time-consuming process and is solely managed by the school districts themselves. Based on the ten districts Gunnip reviewed as part of this performance audit, during fiscal year 2023 and 2022, \$318,087,309 and \$299,572,759, respectively, of authorized positions were funded from State General funds. In addition, while not tested as part of this performance audit, another \$41,082,282 and \$39,543,816 were funded by State General funds for principals, assistant principals and custodians for each fiscal year.

This lack of detailed oversight outside the district appears inconsistent considering the dollars involved and the oversight criteria utilized for other school district transactions. Unlike the need for expenditures and corresponding Purchase Orders for amounts over \$10,000 which require internal accountant, business manager and Division of Accounting approval, there is no detailed oversight outside the district for the hundreds of millions of dollars that flow through the General Fund appropriation. Especially, when considering much of the school district review is managed by just one, two or a few individuals.

Criteria: In accordance with 14 Del. C. §1705 and §1709, no state funds from Division I may be appropriated to any school district to provide salaries for more teachers than shall actually be employed in such school district, and no part of any amount appropriated to any district may be transferred from a subdivision of Division I to any other such subdivision of Division I or to Division II or from Division II to any subdivision of Division I.

Cause: There does not appear to be any specific guidance or detailed oversight concerning the allocation and monitoring of Authorized Positions outside the districts themselves.

Effect: Millions of dollars have been allocated to the State's General Fund appropriation without detailed oversight by the State outside the district.

Recommendation: We recommend that OMB or DDOE develop a mechanism to provide detailed oversight of the authorized position process at the school districts. While some of the methodology in our performance may be useful for this oversight, the audit itself should not be the control.

View of Responsible Officials (OMB/DDOE):

The management of authorized positions, including allocation and monitoring, are the statutory responsibility of the Local Education Agencies (LEAs). While the Delaware Department of Education (DDOE) and the Office of Management and Budget (OMB) support funding and policy guidance, oversight and compliance with 14 Del. C. §1705 and 1709 rest with the LEAs.

The planned replacement of the PHRST, human resource, system presents an opportunity to incorporate enhancements that could support districts in managing authorized positions more effectively. However, primary responsibility remains with the LEAs, and any system-level changes would be designed to assist rather than replace local accountability.



MEMORANDUM

TO: Robert Wright
Gunnip & Company LLP

FROM: Melissa Marlin, Deputy Director
Budget Development and Planning
Office of Management and Budget

DATE: August 20, 2025

SUBJECT: Office of Management and Budget Response to Finding 5B

In accordance with Delaware Code, the Annual Appropriations Act, and education regulations, there may be several different types of units and positions permitted to be charged to 00137. For example, classroom teachers, school nurses, and mental health professionals all may be charged to 00137. Further, positions may be authorized by units, but not charged to appropriation 00137. For example, 14 Del. C. 1705(b) authorizes LEAs to employ additional teachers out of Division II and III funds; 14 Del. C. 1716 allows for, but does not require, school personnel to be funded out of Academic Excellence Block Grant units. This further complicates the reconciliation between authorized units and authorized positions.

In addition, the current allocation/expenditure method affords school districts the flexibility to manage payroll expenses based on their state, local, and federal cash flows. LEAs are not required to “match” state funds to local funds each pay cycle. Limiting 00137 funding and position allocations specifically to the snapshot of the September 30 Unit Count will limit district’s ability to implement changing federal or state requirements, mid-year changes in the unit count, or natural turnover of staff throughout the year. Increased standardized reporting from the LEAs could more directly reconcile the LEA 00137 allocations/expenditures to authorized units/positions, specifically Division I units.

This reporting and reconciliation responsibility cannot reside with OMB. In accordance with 14 Del. C. 1704, the Department of Education must certify and report the annual September 30 Unit Count. OMB has no formal role in this process. The official data of record for the number of employed teachers is the PHRST system, but considering the existing flexibility outlined above, LEAs must be able to reconcile the number of teacher FTEs with the number of authorized units permitted by law.

CC: Andrea Godfrey, Director
Nicholas Konzelman, Chief Education Policy Analyst

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

APPENDIX II

Audit Scope, Compliance, Methodology, Results and Conclusion

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Scope

The Performance Audit was performed for fiscal years 2022 and 2023 and encompasses the period July 1, 2021 to June 30, 2023.

Since the audit is primarily focused on the school districts, fiscal year 2023 represents school year 2022-2023 which is subject to the September 30, 2022 unit count and fiscal year 2022 represents school year 2021-2022 which is subject to the September 30, 2021 unit count.

The following ten school districts were included in the performance audit.

Appoquinimink	Lake Forest
Brandywine	Laurel
Cape Henlopen	Milford
Christina	NCC VoTech
Colonial	Woodbridge

Compliance with GAGAS

We conducted this performance audit in accordance with *Government Auditing Standards* as issued from the Government Accountability Office by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Planning and Risk Assessments

In order to properly conduct the performance audit, Gunnip obtained an understanding of the objectives based on the following:

- Review of applicable section of the Delaware Code and Delaware Administrative Code.
- Reviewed any prior reports on unit counts or authorized positions and determined their effect on the current performance audit objectives.
- Interviews and discussions with DDOE and school district personnel regarding unit counts and authorized positions.
- Performed risk assessments over unit counts and authorized positions taking into account the size, complexity and resources at each school district.
- Obtained an understanding of the control environment at each school district that impacted the unit counts and authorized positions.
- Had engagement team meetings with both Gunnip and AOA staff to discuss the performance audit risks and testwork.
- Made inquiries with management regarding compliance with laws and regulations, risks, internal controls and fraud and abuse.
- Unit Count/Enrollment student listings from the Unit Count Plus system for both regular and special education students.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

- School District Unit Count Plus system access based on access listing provided by the State's Unit Count Coordinator.
- Reliance on State DGL and PHRST reports for each school district.
- Reliance of PHRST employee salary amounts for each school district.

Methodology, Results and Conclusion - Unit Counts (Enrollment of Pupils)

Objective 1 - Determine if the regular and special education Unit Count allotment earned by the ten school districts were properly computed based on the underlying enrollment in accordance 14 Del. C. §1704 (1) and processes promulgated by the DDOE.

Methodology/Procedures

- Obtained the Unit Count Report posted on the DDOE's website and agreed the signed Needs Based Listing received by the DDOE for each school district building.
- Based upon the student listing from Unit Count Plus system, reconciled the students to the regular and special education categories on the Unit Count Report posted on the DDOE's website.
- Verified each district had a Unit Count Audit File which contains the State's Unit Coordinator required documents.
- Agreed the student listing from the Unit Count Plus system to the signed Full Student Register (from Unit Count Audit File)
- Agreed a sampling of regular students to supporting attendance records to verify the student was in attendance as of September 30 or if not in attendance on that day whether they were in attendance in the prior ten day period
- Agreed a sampling of special education students to supporting attendance records to verify the student was in attendance as of September 30 or if not in attendance on that day whether they were in attendance in the prior ten day period. In addition, for special education students, ensured an IEP was properly completed and the Assurance Form agreed with the student's special education classification.

Results and Conclusion

- See Our Observation and Recommendations described above.
- Except for Findings included in Finding 1 above, the school districts unit count allotment was properly computed based on the underlying enrollment.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Objective 2 – Determine if the aforementioned school districts maintained proper IT access controls for the personnel who were provided access to the Unit Count Plus systems.

Methodology/Procedures

- Obtained a list of all the personnel which have access to the Unit Count Plus system - write and read from the State's Unit Count Coordinator at the Department of Education as of May 2023. Write access allows the employee to actually input enrollment information into the State's Unit Count Plus system, read access just allows the employee read access only.
- Based on the PHRST reports obtained for each school district, determined whether the personnel who had access to the Unit Count system were still current employees. This was done for all employees who were listed as having "write" access and a sample of those with "read" access.
- If there were employees that we longer on the PHRST report, but still had access, obtained an understanding of the district's access controls for the Unit Count Plus system.

a. Results and Conclusion

1. See Our Observation and Recommendation described above.
2. Except for Findings included in Finding 2 below, the school districts maintained proper IT access controls to the Unit Count Plus system.

Methodology, Results and Conclusion - Authorized Positions (Units of Pupils)

Objective 1 - Determine if the regular and special education Unit Count allotment earned by the ten school districts were properly computed based on the underlying enrollment in accordance 14 Del. C. §1704 (1) and processes promulgated by the DDOE.

Methodology/Procedures

- Based upon the student listing from Unit Count Plus system, recalculated the Division I units for the regular and special education categories and reconciled to the Unit Count Report posted on the DDOE's website.
- Based upon the Division I units (units of pupils), recalculated the Position/Authorized Positions for each Position recorded on the Needs Based Position Entitlement Report in accordance with the legislative criteria/allotment.

Results and Conclusion

- See Our Observation and Recommendation described above.
- One recommendation was noted as Finding 3 above, although the unit count allocation to all the school districts was properly computed.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Objective 2 - Determine if the aforementioned school districts did not exceed the number of Authorized Positions units it was allocated.

Methodology/Procedures

- Obtained the State's General Ledger (DGLs) reports and PHRST reports (State's Payroll Registers) for each district and each fiscal year.
- Reconciled the State's DGLs to the PHRST reports (aka the Earns Funding Report by appropriation 0137 (State Personnel Costs) and Account Codes.
- Determined the composition of the reconciling items between the State's DGL and the PHRST report by Document Type to identify any PFAs (Personnel Funding Adjustments). Note, the PHRST reports are at a point in time, while the DGL will include other any other adjustments, such as PFAs, that may change the funding source of an employee's salary.
- Based upon the PHRST reports which were reconciled the State's general ledger, determined the district's employees by appropriation 00137, authorized position account code and, regular pay for each pay period during each fiscal year. Every employee pay allocated to appropriation 00137 is considered an authorized/entitled position. Based on the number of authorized positions for each pay period, determined the average authorized positions for each fiscal year based upon authorized position account codes.
- Based upon the account codes and descriptions, group the account codes into the authorized positions that best match the entitlement reports and compare to the number of positions calculated on the PHRST reports to the entitlement reports for each fiscal year.
- If school district was over its allotted authorized positions, reviewed PHRST reports for employees who may have been double counted because their salaries were split between locations or allocated on a percentage basis.
- After eliminating any duplications or percentages positions, obtained a list of all positions cashed-in from the DDOE.
- Updated the school districts over or under authorized position status and then based on the remaining number of over or under authorized positions divided by the amount of PFAs that were recoded to or from the State appropriation to assess whether the amounts of recodes was reasonable based on a particular categories state salary range.
- Determined whether the school exceeded the authorized positions for each fiscal year.

Results and Conclusion

- See Our Observation and Recommendation described above.
- One recommendation was noted as Finding 4 above, although none the school districts reviewed exceeded the number of Authorized Positions it was allocated.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

Objective 3 - Review the aforementioned school districts' internal controls over their management of the allocated authorized positions on an ongoing basis.

Methodology/Procedures

- Discussed how each school district manages its authorized positions on an ongoing basis.
- Obtained evidence of the processes and any internal controls on the school districts authorized positions management.

Results and Conclusion

- See Our Observation and Recommendation described above.
- Except for Findings 5A and 5B above, the school districts have been managing their authorized positions.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

Appendix III

Overview

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Authority and Contracted Performance Audit

In accordance with 14 Del. C. §1504, the Office of Auditor of Accounts (AOA) is directed to examine the number of authorized positions versus the number of actual positions a district has employed as part of the regular, annual audit review for all public-school districts that commence on or after July 1, 1991.

AOA contracted Gunnip to perform a performance audit to address the following objectives related to the review of unit counts (enrollment of pupils), authorized positions (units of pupils) and, in turn, the corresponding State funding provided to the SDs for fiscal years 2023 and 2022.

Note, AOA contracted Gunnip to do a separate performance audit to test the unit counts at the charter schools for fiscal years 2023 and 2022.

Performance Audits

Performance audits provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability.

Performance audit objectives vary widely and include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and prospective analyses. Audit objectives may also pertain to the current status or condition of a program. These overall objectives are not mutually exclusive.

Prior Relevant Reports

Based on Gunnip’s review of AOA’s website and archived reports, we noted the following reports were issued that were relevant to some of this performance audit objectives and considered them as we did our planning and assessment for this performance audit.

On September 6, 2016, AOA issued a State eSchoolPlus and Unit Count Inspection report whose objective was to determine the reliability and sufficiency of the various processes that contribute to the annual Unit Count for the period of July 1, 2015 through June 30, 2016. The inspection concentrated on analyzing the processes that can result in the incorrect funding based on ineligible student enrollment. A summary of the results of that report is as follows.

In order to evaluate the reliability and sufficiency of the various processes that contribute to the annual Unit Count, AOA reviewed 450 students statewide from 9 districts (27 schools) and 18 charter schools.

The report summary entitled “What We Found” was as follows:

1. Some districts and charter schools failed to develop individualized policies and procedures governing Unit Count.
2. Identified 9 students who should not have been included in the Unit Count.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

3. Found that some schools had no process to verify attendance, some schools were missing reports and documentation, and some schools had reporting issues. Additionally, AOA determined that there is no statewide standard for documentation that should be included in each school's comprehensive enrollment file.
4. Identified 28 disallowances as a result of our review of Early Admissions to Kindergarten.
5. Found that there is no uniform process for tracking the allocation of earned units, which impeded AOA's ability to complete review procedures.
6. DDOE has sufficient resources and processes in place for the monitoring of Units earned for special education and their allocation. However, the same amount of resources are not available for monitoring of the Units related to regular education.
7. Found weaknesses in the IT controls surrounding Unit Count PLUS that DOE should address to ensure proper segregation of duties and continuity of operations.

From June 1, 2022 to October 3, 2022, AOA issued Authorized Positions Examination reports for all nineteen school districts for the period November 1, 2018 to June 30, 2019.

Those examinations determined that each school district complied, in all material respects, with the criteria set forth in *Delaware Code, Delaware Law (formerly, 149th General Assembly, SDB235)*, and the *State of Delaware Budget and Accounting Policy Manual (BAM)* during the period November 1, 2018 to June 30, 2019.

No findings or issues were identified for any of the State's school districts.

State Funding of School Districts and Main Components (Unit Counts, Authorized Positions and Funding)

Unit Counts (Enrollment of Pupils)

Delaware school districts and charter schools receive State funding based on a calculation by DDOE using the September 30th Unit Count. Pursuant to 14 Del. C. §1704(1), the number of units shall be calculated based upon the total enrollment of pupils as of the last school day of September. All students are monitored for attendance during the last 10 student days of September to determine their inclusion in the Unit Count. The Unit Count calculation includes the total pupil enrollment on the last school day in September³ and considers various factors such as grade level and, if applicable, the special education needs of the child. According to *DDOE's Unit Count Regulations Manual and Unit Count Training materials*, enrollment is defined as "...unless there is reason to believe that a pupil's attendance during the ten-day period is fleeting or momentary, his/her presence in school for all or part of the 10 days effectively 'enrolls' him/her as of the last day of September for the school year."

State of Delaware School Districts

Unit Counts and Authorized Positions Performance Audits

All districts and charter schools complete the September 30th enrollment and unit computation reporting requirements through a link between eSchoolPLUS, the statewide pupil accounting system, and Unit Count PLUS, a DOE web-based Identity Management System (IMS) application that enables districts and charter schools to verify their September enrollment and unit allotment reporting requirements. eSchoolPLUS offers the following tools for managing student information:

- *Student Administration* – Provides school districts with the tools to manage day-to-day student administration and information such as enrollment, demographics, schedules, attendance, discipline, standardized tests, report cards, and transcripts.
- *Teacher Access Center* – Provides teachers with an online gradebook, assignment and attendance management system, and the ability to easily communicate with parents.
- *Home Access Center* – Provides parents the ability to be more informed of their child's grades, attendance, assignments, and discipline information.
- *IEPPLUS* – Provides school districts with a means to manage all Individual Education Plans (IEP) for students with special education needs, which streamlines the Federal and State special education reporting process.

The Unit Count process is performed at the school district level and starts when a student is enrolled in a district and his or her information is entered into eSchoolPLUS System. Access is controlled through a user file. District and charter school staff are assigned access rights either at the school level or both the district and school levels.

The required Unit Count calculations prescribed by 14 Del. C. §1703(a) are preloaded into the system. Provided the formula is coded correctly in the system, this process will help ensure the mathematical accuracy of the Unit Count calculation. Once the Unit Count process starts, the following events occur:

- Enrollment and student demographic data for each student, including special education data maintained in eSchoolPLUS, is captured twice daily at 11:30 a.m. and 11:30 p.m. This data is then loaded into Unit Count PLUS, which automatically generates enrollment, units, and district-level position allotments.
- All IEP information entered into IEPPLUS is integrated into eSchoolPLUS as scheduled by the individual district/charter school and then captured twice daily, along with enrollment and student demographic data for each student, at 11:30 a.m. and 11:30 p.m. The IEP information is then loaded into Unit Count PLUS.

After the Unit Count process is complete, the district/charter school's Unit Count Coordinator is required to submit both the signed and dated cover letter, and the signed and dated Needs Based Detail by School Report for all schools in their district/charter school to the State Unit Count Coordinator by the designated deadline. Each building administrator is required to generate the eSchoolPLUS Full Student Register (FSR) Attendance report. This report is signed and dated by the building administrators and placed in the school's comprehensive enrollment file as verification of student attendance during the last 10 school days of September. After all reports are received and reviewed by the Unit Count Coordinator, the Secretary of Education certifies the Unit Count in November.

State of Delaware School Districts

Unit Counts and Authorized Positions Performance Audits

If, after the units are certified, a student is disqualified through a Unit Count audit by the State Auditor, the units will be recalculated without that student. Another eligible student shall not be substituted for the disqualified student. A student who has been identified as special education and is receiving special education services that is disqualified from the Unit Count due to irregularities contained within supporting documentation may be included in the regular enrollment category provided the student meets eligibility requirements. Only a student disqualified by the audit process may be reassigned to another unit category. In no event can this adjustment result in a net increase in units for a district.

Out-of-state children whose parent or legal guardian is employed on a full-time basis by any school district may attend school in the district where the parent or guardian is employed during the period of the parent or guardian's employment upon written approval of the receiving district and payment of tuition, if charged by the district. Such children may not be included in the September 30th Unit Count for state funding purposes.

Authorized Positions (Unit of Pupils)

Delaware Code mandates how units are earned based on the funding needs category and the number of pupils in attendance during Unit Count. The units earned are also used to calculate the number of teachers, administrators and other instructional and support staff earned. (See Delaware Code Position Entitlements in below) Occupational-vocational units are also calculated in Unit Count PLUS based on the schedules for students who are enrolled in state-approved Career and Technical Education (CTE) Program courses.

**State of Delaware School Districts
Unit Counts and Authorized Positions Performance Audits**

Delaware Code Position Entitlements	
Position	Allotment
Classroom Teacher	
Preschool	1 per 12.8 pupils
K-3 (Regular and Special Education)	1 per 16.2 pupils
4-12 Regular Education	1 per 20.0 pupils
4-12 Basic Special Education (Basic)	1 per 8.4 pupils
Pre K-12 Intensive Special Education (Intensive)	1 per 6.0 pupils
Pre K-12 Complex Special Education (Complex)	1 per 2.6 pupils
Superintendent	1 per school district (not charters)
Assistant Superintendent	1 per 300 Division 1 units (max of 2)
Director	1 for the first 200 Division 1 units plus 1 for each additional 100 units (max of 6)
Administrative Assistant	1 per school district or charter school
11 Month Supervisor	1 for each 150 Division 1 units
Related Services Specialists Unit (K-3, 4-12 Regular, and Basic 4-12) (10 months)	1 for each 57 units
Related Services Specialists Unit (Intensive) (11 months)	1 for each 5.5 units
Related Services Specialists Unit (Complex) (12 months)	1 for each 3 units
Visiting Teacher	1 for each 250 Division 1 units
Nurse	1 for each 40 Division 1 units
Academic Excellence Unit	1 for each 250 pupils (up to 30% may be cashed in)
Secretary	1 for every 10 units for the first 100 units; 1 for every 12 units thereafter
Driver Education Teacher	1 for every 125 tenth grade students
Building and Grounds Supervisor	1 per school district (requires a minimum of 95 custodial units; 12 custodial units = 1 custodial
Food Services Supervisor	1 if less than 500 units with 4 or more buildings with school lunch programs; 1 if having 500 units
Transportation Supervisor	1 for every 7,000 or more transported students (based on total enrollment)
Reading Cadre Position	1 per school district (not charters)

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Funding of Authorized Positions Earned

As noted earlier, there are three primary state funding types received by the school districts as a result of the units earned through the September 30th Unit Count: Division I (Salaries and Benefits), Division II (All-Other Costs and Energy), and Division III (Equalization).

Funding for Division I (Salaries and Benefits)

Again, Division I funding pays the majority of the salaries of school employees based on earned authorized positions which, in turn, is based on the unit counts (enrollment).

Once the district has decided which individual employee to assign to an authorized position, the State pays approximately 70% of total salary costs and benefits for school employees in accordance with the State Salary Schedule outlined in 14 Del.C. Chapter 13. The remaining salary is primarily paid from local funds or possibly federal funds. The State Salary amounts are determined by multiplying a base salary amount by the index value that corresponds with the appropriate training, education and experience in the State Salary Schedule. Districts may have similar schedules for the local fund portion.

Ultimately, the authorized position being funded by the State is based on the school district's allocation/assignment of that employee and corresponding salary to the State's funding appropriation. The State is funding an authorized position, and that one position will represent a different funding amount from the State based on the training, education and experience for that employee's authorized position. For example, one teacher's authorized position could amount to either \$30,769 for a first-year teacher with a Bachelor's Degree or \$55,696 based upon a 20 year teacher with the a Doctorate. Similar ranges exist within other authorized positions.

In addition, partial unit funding is provided for partly filled units based on a cash-in value. The cash-in value of the partial unit is tied to the teacher state salary schedule at the master's level plus 10 years of experience. The school district could also use unfulfilled authorized positions and apply them toward the district's alternative reduction plan.

Since the Unit Count is not finalized until after the school year begins, DDOE performs preliminary calculations in June of each year, and OMB preloads a portion of Division I, II, and III funds at the beginning of the new fiscal year. DDOE and OMB continuously monitor Division I funds and OMB will transfer funding over to meet salary and benefit needs as necessary. After the November certification of the Unit Count by the Secretary of Education, the remaining Division II and Division III funds are transferred to the school districts by OMB, through DDOE.

No state funds from Division I may be appropriated to any school district to provide salaries for more teachers than shall actually be employed in such school district, and no part of any amount appropriated to any district may be transferred from a subdivision of Division I to any other such subdivision of Division I or to Division II or from Division II to any subdivision of Division I.

State of Delaware School Districts Unit Counts and Authorized Positions Performance Audits

Other DDOE Related Information

DDOE Staffing

The State Unit Count Coordinator plays an integral role in the Unit Count process and is the primary point of contact for all districts and charter schools. The Unit Count Coordinator's responsibilities are not limited to the Unit Count process and includes some of the following.

- April 1st Charter Enrollment
- Estimated Unit Count,
- May 1st Charter Enrollment and Unit Allotment
- September 30th Unit Count
- Unit Count Training
- Statewide School Choice Coordinator

Unit Count Training

Unit Count Training is provided by DDOE to all school districts and charter schools every year. During the training, the State Unit Count Coordinator reviews the Unit Count process and highlights any changes from the previous year. Reference materials and guides are provided on the DDOE website after the training. Unit Count Training is highly encouraged but is not mandatory.

DDOE Special Education Monitoring

DDOE is authorized by Title 14 of the Delaware Code to adopt rules and procedures to administer and authenticate the count of children with disabilities as outlined in Chapter 17, Title 14 of the Delaware Code. DDOE conducts verification processes to ensure districts and charter schools report students in special education units in a manner consistent with 14 Del. C. §1703 and 14 DE Admin. Code Section 928 and 701. The number of special education units reported by the districts and charter schools in the current year will be compared to the number reported in the prior year. If 5% more or less units in a category are reported between the years, the DDOE shall:

- Contact the district/charter school and request a written explanation for the increase or decrease in units reported, and/or
- Conduct a formal audit of the units reported by the district/charter school. The audit may include, but is not limited to, on-site record reviews, as well as classroom observations, and/or interviews with teachers, administrators, related service providers, and other school staff.

DDOE currently conducts on-site compliance monitoring of each district and charter school on a five-year rotating cycle. If DDOE receives any information indicating the erroneous reporting of special education units, DDOE may conduct a verification process, and/or refer the matter to the State Auditor and other agencies as required by law.

MILFORD SCHOOL DISTRICT

FIELD TRIP APPROVAL FORM

(Out-of-State to be submitted to the principal by April 10th for School Board approval for the following school year)

Morris ☐ Banneker ☐ Central Academy ☐ High School ☒ Misspillion ☐ Ross ☐

In-State ☐ Out-of-State ☒ Overnight ☒

DATE(S) OF TRIP: Feb 27 - March 1 2026
of School Days missed: 2

TRIP DESTINATION: Washington, D.C.

TEACHER(S): Parks

NUMBER OF STUDENTS: Estimated 12

CONTENT AREAS: Student Government Association

GRADE(S): 9-12

1. Instructional Unit Title: Student Leadership

2. Dates of Instructional Unit: From: To:

3. Will technology be used in preparation for this trip? (Check One)

Internet ☐ Virtual Tour ☐ Research ☐ Video ☐ Software ☐ Other (specify)

4. Relationship of trip to instructional objective(s) (purpose of the trip): Students will participate in leadership building workshops as well as have opportunities to collaborate with students from across the US to address the role that students can play as school leaders.

Field Trip Cost

Transportation: \$100

Meals: \$500

Other expenses (explain): \$299 reg & \$531 hotel

Funding Used: Student Govt Funds

Individual student expense: \$150-\$300

\$4000-\$6000 Total Cost

Closest Medical Facility (with address & phone #): Community Of Hope - Marie Reed Health Center, 2155 Champlain St NW, Washington, DC 20009, +12025409857

Nurse Initials:

APPROVAL SEQUENCE (indicated by the proper signatures below). Field trips not approved at one level will not advance to the next level (no appeals).

Comments:

PRINCIPAL'S SIGNATURE:

DIRECTOR'S SIGNATURE:

SUPV'S SIGNATURE:

For all Out-of-State or overnight field trips, except where a group of students advances in a sequential activity such as a contest, a final cost summary and detailed itinerary must be submitted 30 days prior to the trip.

12/19/16

Milford School District
Fiscal Year 2026 Monthly Revenue Report
As of September 30, 2025
25% of the Fiscal Year completed

REVENUE SOURCE	Preliminary FY 2026 Budget	Actual to date	% received
STATE FUNDS			
Formula Salaries	38,922,522.74	39,071,488.72	100.38%
Cafeteria Salaries	745,521.00	664,266.00	89.10%
Division II, All Other Costs	1,115,494.00	190,779.00	17.10%
Division II, All Other Costs - VOC	115,046.00	86,285.00	75.00%
Division II, Energy	847,099.00	762,389.00	90.00%
Division III, Equalization	6,138,589.00	5,464,856.00	89.02%
State Transportation	4,172,159.82	2,090,804.00	50.11%
Homeless Transportation	645,492.00	457,746.00	70.91%
Foster Care Transportation	191,196.00	120,598.00	63.08%
Transportation Supply	1,000.00	1,000.00	100.00%
Related Services Cash Option	151,760.58	136,585.00	90.00%
Drivers' Education	23,355.00	21,020.00	90.00%
Unique Alternatives	62,382.48	-	0.00%
Delaware Sustainment Fund	794,671.00	715,204.00	90.00%
Technology Block Grant	106,353.00	95,718.00	90.00%
World Language Expansion	125,575.18	-	0.00%
Education Opportunity Grant	2,584,339.84	2,595,900.00	100.45%
Education Opportunity Grant - Mental Health	463,657.00	454,340.00	97.99%
Student Success Block Grant - Reading	374,860.00	407,740.00	108.77%
Mental Health Block Grant Grades 9-12	455,213.00	271,919.00	59.73%
Substitute Reimbursement- Paid Parental Leave	60,662.75	63,672.00	104.96%
School Safety and Security	287,717.00	-	0.00%
CPR Instruction/Child Safety Awareness	1,050.72	9,046.00	860.93%
Athletic Trainer Block Grant	59,867.00	66,113.00	110.43%
Professional Development	-	21,041.00	
Minor Capital Improvements	838,454.00	-	0.00%
Major Capital Improvements	-	-	
TOTAL STATE FUNDS	59,284,038.11	53,768,509.72	90.70%
LOCAL FUNDS			
Current Expense (tax rate)	10,234,625.00	1,690,938.04	16.52%
Current Expense (capitations)	200.00	37.80	18.90%
Debt Service	2,000,000.00	370,362.71	18.52%
Debt Service - County Impact Fees	92,500.00	-	0.00%
Tuition	1,500,000.00	238,838.91	15.92%
Minor Capital Improvements	558,969.00	88,544.01	15.84%
Interest	1,835,000.00	363,611.00	19.82%
Athletics	32,500.00	-	0.00%
CSCR	45,000.00	9,990.58	22.20%
Indirect Costs	75,000.00	13,399.40	17.87%
Cafeteria	2,700,000.00	115,776.80	4.29%
District Donations	98,500.00	4,908.32	4.98%
Building Rental	4,500.00	1,920.00	42.67%
E-Rate	-	-	
Net Choice Billings	(235,427.24)	-	0.00%
Net Charter Billings	(294,701.28)	-	0.00%
Tuition Billings	(2,100,000.00)	-	0.00%
Other Local Revenue	35,000.00	7,915.68	22.62%
Education Opportunity Match	-	-	
Extra Time Local Match	-	-	
Reading and Math Specialist Match	-	-	
Technology Maintenance Match	-	-	
Major Capital Improvements	-	-	
TOTAL LOCAL FUNDS	16,581,665.48	2,906,243.25	17.53%
FEDERAL FUNDS			
IDEA Part B	1,316,991.00	-	0.00%
IDEA - Preschool	58,767.00	-	0.00%
Title I	1,760,148.00	-	0.00%
Title II	340,367.00	-	0.00%
Title III English Acquisition	115,869.00	-	0.00%
Title IV	215,270.00	-	0.00%
Perkins	146,886.00	-	0.00%
Other federal revenue	-	-	
TOTAL FEDERAL/OTHER FUNDS	3,954,298.00	-	0.00%
GRAND TOTAL ALL FUNDS	79,820,001.59	56,674,752.97	71.00%

Milford School District
Fiscal Year 2026 Monthly Expenditure Report
As of September 30, 2025
25% of the Fiscal Year completed

Operating Unit	Budget Line	Preliminary Budget			% Obligated	
		Amount	Encumbered	Expended	Budget Remaining	
9180668A	Benjamin Banneker Elementary School	\$ 52,240.00	5,087.17	6,761.41	\$ 40,391.42	22.68%
9180670A	Evelyn I. Morris Early Childhood Center	\$ 54,490.00	4,150.75	8,873.11	\$ 41,466.14	23.90%
9180672A	Lulu M. Ross Elementary School	\$ 70,030.00	23,053.87	6,120.73	\$ 40,855.40	41.66%
9180673A	Mispillion Elementary School	\$ 61,840.00	9,380.99	6,584.43	\$ 45,874.58	25.82%
9180675A	Milford Central Academy	\$ 80,480.00	6,714.29	12,384.08	\$ 61,381.63	23.73%
9180676A	Milford Middle School	\$ 80,102.50	608.19	208.22	\$ 79,286.09	1.02%
9180678A	Milford Senior High School	\$ 174,850.00	29,998.64	25,407.29	\$ 119,444.07	31.69%
99900000	Board Of Ed/District Expenses	\$ 9,000.00	-	6,816.00	\$ 2,184.00	75.73%
	School Resource Officer	\$ 15,000.00	-	700.24	\$ 14,299.76	4.67%
99900100	Legal Services, Audit and Insurance Premiums	\$ 90,000.00	14,440.00	26,184.65	\$ 49,375.35	45.14%
99900300	District Expenditures	\$ 100,000.00	-	13,408.35	\$ 86,591.65	13.41%
	School Safety and Security	\$ 287,717.00	167,500.00	2,696.89	\$ 117,520.11	59.15%
	Public Relations and Communication	\$ 40,000.00	-	5,680.66	\$ 34,319.34	14.20%
	Copy Center (District Wide)	\$ 185,000.00	152,894.75	36,570.89	\$ (4,465.64)	102.41%
99910100	Superintendent	\$ 1,500.00	-	525.00	\$ 975.00	35.00%
99920000	World Language Immersion (State Grant)	\$ 125,575.18	-	-	\$ 125,575.18	0.00%
	Student Success Block Grant (Reading)	\$ 374,860.00	-	15,908.98	\$ 358,951.02	4.24%
	Opportunity Grant Mental Health	\$ 918,870.00	-	-	\$ 918,870.00	0.00%
	Education Opportunity Grant	\$ 2,584,339.84	-	-	\$ 2,584,339.84	0.00%
	CPR Instruction (State)	\$ 1,050.72	-	-	\$ 1,050.72	0.00%
	Summer School	\$ 30,000.00	-	57,514.80	\$ (27,514.80)	191.72%
	Translators	\$ 5,000.00	-	-	\$ 5,000.00	0.00%
	Extra Time Programs	\$ 30,000.00	-	-	\$ 30,000.00	0.00%
	Curriculum and Instruction	\$ 150,000.00	-	35,249.36	\$ 114,750.64	23.50%
99920700	Athletics - High School	\$ 220,000.00	39,674.60	42,722.81	\$ 137,602.59	37.45%
	Athletics - Middle Schools	\$ 46,500.00	-	4,987.85	\$ 41,512.15	10.73%
99920800	Driver's Education	\$ 23,355.00	-	-	\$ 23,355.00	0.00%
99930200	Tuition - Special Services	\$ 330,000.00	-	42,985.00	\$ 287,015.00	13.03%
	Tuition - Special Services - ILC	\$ 275,000.00	949.31	37,025.59	\$ 237,025.10	13.81%
	Unique Alternatives (State Funds)	\$ 62,382.48	-	-	\$ 62,382.48	0.00%
99930300	Special Services	\$ 59,500.00	9,020.69	9,999.24	\$ 40,480.07	31.97%
	Special Services - State Related Services	\$ 151,760.58	90,453.75	11,551.25	\$ 49,755.58	67.21%
99940100	Contingencies and One-Time Items	\$ 425,000.00	104,312.79	55,175.96	\$ 265,511.25	37.53%
99940200	Division I/Formula Salaries	\$ 39,043,052.49	-	9,908,934.73	\$ 29,134,117.76	25.38%
99940300	Division II - Vocational	\$ 115,046.00	-	-	\$ 115,046.00	0.00%
99940400	Division III/Local Salaries	\$ 13,108,962.94	-	3,094,560.49	\$ 10,014,402.45	23.61%
	Union agreed Limited Contracts	\$ 385,000.00	-	666.20	\$ 384,333.80	0.17%
99940500	Title I	\$ 1,760,148.00	-	-	\$ 1,760,148.00	0.00%
	Title II	\$ 340,367.00	-	-	\$ 340,367.00	0.00%
	Title III	\$ 115,869.00	-	-	\$ 115,869.00	0.00%
	Title IV	\$ 215,270.00	-	-	\$ 215,270.00	0.00%
	IDEA Part B	\$ 1,316,991.00	-	-	\$ 1,316,991.00	0.00%
	IDEA Preschool	\$ 58,767.00	-	-	\$ 58,767.00	0.00%
	Perkins	\$ 146,886.00	-	-	\$ 146,886.00	0.00%
99940600	Insurance Expense	\$ 160,000.00	-	15,460.00	\$ 144,540.00	9.66%
99940700	District Donations	\$ 25,000.00	-	1,313.69	\$ 23,686.31	5.25%
99940810	Technology Equipment & Repair	\$ 286,500.00	11,270.67	54,670.14	\$ 220,559.19	23.02%
	Technology Block Grant	\$ 106,353.00	12,315.58	4,049.91	\$ 89,987.51	15.39%
99940900	Tuition Reimbursement - Administration	\$ 15,000.00	-	-	\$ 15,000.00	0.00%
	Tuition Reimbursement	\$ 70,000.00	-	-	\$ 70,000.00	0.00%
99950000	Personnel/Human Resources	\$ 12,500.00	549.43	2,747.20	\$ 9,203.37	26.37%
99960000	Child Nutrition Operations	\$ 2,700,000.00	801,448.12	666,323.12	\$ 1,232,228.76	54.36%
	Cafeteria Salaries	\$ 745,521.00	-	184,082.14	\$ 561,438.86	24.69%
99960100	Facilities Maintenance	\$ 100,000.00	612.32	12,586.47	\$ 86,801.21	13.20%
	Custodial Services and Supplies	\$ 165,000.00	-	52,204.16	\$ 112,795.84	31.64%
99960200	Operations and Utilities	\$ 356,500.00	65,093.77	103,126.53	\$ 188,279.70	47.19%
	Energy Division II	\$ 847,099.00	469,900.00	1,199.96	\$ 375,999.04	55.61%
99960300	State Transportation	\$ 4,172,159.82	-	411,000.51	\$ 3,761,159.31	9.85%
	State Homeless Transportation	\$ 645,492.00	-	-	\$ 645,492.00	0.00%
	State Foster Transportation	\$ 191,196.00	-	-	\$ 191,196.00	0.00%
	Transportation Supplies	\$ 1,000.00	-	-	\$ 1,000.00	0.00%
99960400	Transportation Internal Budget (Local)	\$ 20,000.00	4,998.80	101.20	\$ 14,900.00	25.50%
	Local Homeless Transportation Match	\$ 71,721.33	-	-	\$ 71,721.33	0.00%
	Local Transportation Match	\$ 462,351.10	-	63,588.30	\$ 398,762.80	13.75%
Total Operating Budget		\$ 74,875,195.98	\$ 2,024,428.48	\$ 15,048,657.54	\$ 57,802,109.96	22.80%
99970000	Local Debt Service	\$ 2,050,844.57	-	191,737.29	\$ 1,859,107.28	9.35%
99970200	Minor Capital Improvements	\$ 1,397,423.00	-	-	\$ 1,397,423.00	0.00%
Total Capital Budget		\$ 3,448,267.57	\$ -	\$ 191,737.29	\$ 3,256,530.28	5.56%
Grand Total		\$ 78,323,463.55	\$ 2,024,428.48	\$ 15,240,394.83	\$ 61,058,640.24	22.04%

Note: Budgets are based on the budget allocations as voted by the MSD Board of Education
Items highlighted in blue are restricted expenditures. Funds must be used for specific purpose per funding guidelines.

Milford Middle School Project

EXPENDITURE

VENDOR	Contract Total	Contract Change Orders	New Contract Total	Current Encumbrance	Expended to date	Contract Balance
Construction						
Zack Excavating Inc	\$ 3,495,949.00	\$ 288,890.69	\$ 3,784,839.69	\$ 194,090.80	\$ 3,590,748.89	\$ - \$ 3,784,839.69
Expense Reduction - CTF Funding (Zack Excavating)			(462,500.00)		(462,500.00)	(462,500.00)
11400 Inc	\$ 878,000.00	\$ -	\$ 878,000.00	\$ 54,065.00	\$ 823,935.00	\$ - \$ 878,000.00
Bear Industries Inc	\$ 879,150.00	\$ -	\$ 879,150.00	\$ 46,712.31	\$ 832,437.69	\$ - \$ 879,150.00
Blue Heron Contracting Inc	\$ 1,590,069.00	\$ 10,420.00	\$ 1,600,489.00	\$ 40,012.26	\$ 1,560,476.74	\$ - \$ 1,600,489.00
Continental Electrical Services Inc	\$ 4,015,000.00	\$ 155,829.81	\$ 4,170,829.81	\$ 340,270.82	\$ 3,830,558.99	\$ - \$ 4,170,829.81
Delmarva Veteran Builders LLC	\$ 5,149,786.00	\$ (15,900.73)	\$ 5,133,885.27	\$ 998,259.33	\$ 4,135,625.94	\$ - \$ 5,133,885.27
Flooring Solutions, Inc	\$ 2,404,266.00	\$ 5,218.90	\$ 2,409,484.90	\$ 237,372.89	\$ 2,172,112.01	\$ - \$ 2,409,484.90
Jamestown Painting & Decorating Inc	\$ 585,570.00	\$ 47,538.75	\$ 633,108.75	\$ 222,434.42	\$ 410,674.33	\$ - \$ 633,108.75
L. Wilson Masonry Inc	\$ 2,960,000.00	\$ 105,585.76	\$ 3,065,585.76	\$ 153,279.29	\$ 2,912,306.47	\$ - \$ 3,065,585.76
Master Interiors Inc	\$ 698,097.00	\$ 20,525.49	\$ 718,622.49	\$ 47,442.85	\$ 671,179.64	\$ - \$ 718,622.49
Modular Concepts Inc	\$ 550,000.00	\$ 934.00	\$ 550,934.00	\$ 27,546.70	\$ 523,387.30	\$ - \$ 550,934.00
North East Contractors Inc	\$ 4,140,000.00	\$ 103,053.39	\$ 4,243,053.39	\$ 110,977.02	\$ 4,132,076.37	\$ - \$ 4,243,053.39
Peninsula Acoustical Co. Inc.	\$ 1,030,000.00	\$ 146,640.85	\$ 1,176,640.85	\$ 58,832.05	\$ 1,117,808.80	\$ - \$ 1,176,640.85
Quality Exteriors Inc	\$ 2,324,188.00	\$ (49,800.00)	\$ 2,274,388.00	\$ 523,444.05	\$ 1,750,943.95	\$ - \$ 2,274,388.00
R C Fabricators	\$ 4,670,000.00	\$ -	\$ 4,670,000.00	\$ 116,750.00	\$ 4,553,250.00	\$ - \$ 4,670,000.00
Ralph G. Degli Obizzi & Sons, Inc	\$ 8,375,000.00	\$ 108,771.95	\$ 8,483,771.95	\$ 450,584.28	\$ 8,033,187.67	\$ - \$ 8,483,771.95
Selma Inc DBA Salisbury Door & Hardware	\$ 596,815.00	\$ 700.00	\$ 597,515.00	\$ 36,065.00	\$ 561,450.00	\$ - \$ 597,515.00
Walker & Laberge of Delaware Inc.	\$ 2,172,000.00	\$ 5,580.00	\$ 2,177,580.00	\$ 118,379.00	\$ 2,059,201.00	\$ - \$ 2,177,580.00
CM						
Richard Y Johnson & Son Inc	\$ 3,731,124.00	\$ 344,598.67	\$ 4,075,722.67	\$ 105,652.36	\$ 3,970,070.31	\$ - \$ 4,075,722.67
Architect						
Buck Simperts Architect and Associates	\$ 4,473,229.00	\$ -	\$ 4,473,229.00	\$ 301,261.67	\$ 4,171,967.33	\$ - \$ 4,473,229.00
Environmental and Demo						
DIS Associates	\$ 1,296,787.00	\$ 20,821.56	\$ 1,317,608.56	\$ -	\$ 1,317,608.56	\$ - \$ 1,317,608.56
Modulus LLC	\$ 1,140,425.00	\$ -	\$ 1,140,425.00	\$ -	\$ 1,140,425.00	\$ - \$ 1,140,425.00
Other						
G.A. Blanco (Furniture)	\$ 1,761,836.54	\$ 27,571.26	\$ 1,789,407.80	\$ 105,484.66	\$ 1,683,923.14	\$ - \$ 1,789,407.80
Visual Sound	\$ 195,281.40	\$ 2,547.16	\$ 197,828.56	\$ 3,607.16	\$ 194,221.40	\$ - \$ 197,828.56
Dell (Student Devices)	\$ 388,974.00	\$ 2,730.00	\$ 391,704.00	\$ -	\$ 391,704.00	\$ - \$ 391,704.00
Technology Equipment and Consulting	\$ 902,256.22	\$ -	\$ 902,256.22	\$ 72,839.72	\$ 829,416.50	\$ - \$ 902,256.22
Cunningham Recreation/Playcore (Playground)	\$ 507,951.00	\$ -	\$ 507,951.00	\$ 507,951.00	\$ -	\$ - \$ 507,951.00
A3 Communications (Advantech) Construction Funded	\$ 3,535,324.40	\$ 24,005.00	\$ 3,559,329.40	\$ 454,734.40	\$ 3,104,595.00	\$ - \$ 3,559,329.40
Magnum Electronics Radio Repeater	\$ 20,592.01	\$ 444.00	\$ 21,036.01	\$ -	\$ 21,036.01	\$ - \$ 21,036.01
Morgans Lawn Service (tree removal)	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00	\$ - \$ 3,500.00
Department Equipment & Supplies	\$ 842,335.47	\$ -	\$ 842,335.47	\$ 190,152.59	\$ 652,182.88	\$ - \$ 842,335.47
L&W Insurance	\$ 95,786.00	\$ -	\$ 95,786.00	\$ -	\$ 95,786.00	\$ - \$ 95,786.00
Auditors Office	\$ 117,815.65	\$ -	\$ 117,815.65	\$ -	\$ 117,815.65	\$ - \$ 117,815.65
Administration	\$ 191,650.05	\$ -	\$ 191,650.05	\$ -	\$ 191,650.05	\$ - \$ 191,650.05
Total Project	\$65,718,757.74	\$1,356,706.51	\$66,612,964.25	\$5,518,201.63	\$61,094,762.62	\$ - \$66,612,964.25

2.06%	Total Per DSC	\$ 5,518,201.63	\$ 61,094,762.62	\$ -	\$ 66,612,964.25
	Difference	\$ -	\$ -	\$ -	\$ -

REVENUE

FISCAL YEAR	PROJECT	STATE	LOCAL	TOTAL REVENUE
2022	Milford Middle School	\$ 4,963,300.00	\$ 1,743,900.00	\$ 6,707,200.00
2023	Milford Middle School	\$ 35,416,900.00	\$ 12,443,701.00	\$ 47,860,601.00
2024	Milford Middle School	\$ 2,000,000.00	\$ 702,699.00	\$ 2,702,699.00
Market Pressure Funding	Milford Middle School	\$ 11,100,000.00	\$ 3,900,000.00	\$ 15,000,000.00
TOTAL REVENUE BUDGET		\$ 53,480,200.00	\$ 18,790,300.00	\$ 72,270,500.00

Balance \$ 5,657,535.75

9/30/2025

October 20, 2025

Contract Vendor	Change Order Number	Description	Change Order Amount
Continental Electrical Services LLC	B19-20	adding lights per fire marshal, adding circuit in vestibule, overtime work	15,365.11
Continental Electrical Services LLC	B19-21	various ticket work	9,186.90
North East Contractors	B11-07	framing and drywall in PD space, framing around existing building, framing Band Room	126,285.33
Zack Excavating	B2-08	addition of fire hydrant at cafeteria area	28,107.00
TOTAL COST ADJUSTMENT \$			178,944.34



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Document G731™ – 2019

Change Order, Construction Manager as Adviser Edition**PROJECT:** *(name and address)*

Milford Middle School
612 Lakeview Ave
Milford, DE 19963

OWNER: *(name and address)*

Milford School District

906 Lakeview Ave
Milford, DE 19963

CONTRACTOR: *(name and address)*

Continental Electrical Services LLC
3 Mill Park Ct
Newark, DE 19713

CONTRACT INFORMATION:

Contract For: B-19: Electrical
Date: 12/19/23

ARCHITECT: *(name and address)*

Buck Simpers Architects &
Associates
954 Justison St
Wilmington, DE 19801

CHANGE ORDER INFORMATION:

Change Order Number: B19-21
Date: October 09, 2025

CONSTRUCTION MANAGER: *(name and address)*

Richard Y. Johnson & Son, Inc.

18404 Johnson Road
PO Box 105
Lincoln, DE 19960

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

COR #35 Various Ticket Work

The original Contract Sum was
Net change by previously authorized Change Orders
The Contract Sum prior to this Change Order was
The Contract Sum will be increased by this Change Order in the amount of
The new Contract Sum including this Change Order will be

\$	4,015,000.00
\$	175,387.21
\$	4,190,387.21
\$	9,186.90
\$	4,199,574.11

The Contract Time will be increased by Zero (0) days.
The Contractor's Work shall be substantially complete on

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONSTRUCTION MANAGER, CONTRACTOR, AND OWNER

Buck Simpers Architects & Associates

ARCHITECT *(Firm name)*

SIGNATURE

PRINTED NAME AND TITLE

10/9/25

DATE:

Continental Electrical Services LLC

CONTRACTOR *(Firm name)*

Richard Y. Johnson & Son, Inc.

CONSTRUCTION MANAGER *(Firm name)*

SIGNATURE

Dean Johnson, CEO/CFO

PRINTED NAME AND TITLE

DATE:

Milford School District

OWNER *(Firm name)*

SIGNATURE

PRINTED NAME AND TITLE

DATE:

SIGNATURE

Sara Hale, COO

PRINTED NAME AND TITLE

DATE:

CHANGE ORDER REQUEST

Original Contract:	
Date:	10/7/2025
Change Order #:	35

Description of Proposed Changes:

- Attached supporting information from: ☐ Subcontractor ☐ Supplier

We propose hereby to furnish material and labor in accordance with above specifications for the sum of:

Date: _____



info@continentalelect.com

853

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNERS NAME		PHONE		DATE	
STREET		JOB NAME		JOB NUMBER	
CITY		STATE		Street	
EXISTING CONTRACT NUMBER		DATE OF EXISTING CONTRACT		CITY	
				STATE	

*The following work is being performed as requested (Invoice to follow)

MATERIAL:	COST:	DESCRIPTION OF WORK
100' or 12-2 MC	\$1.00	Addd 2 receptacles in admin
2 Receptacles	.5	area Per Schools request
2 old work boxes	.3	
2 connectors	0.50	
		EQUIPMENT/TOOL CHARGES:
		HOURS RATE TOTAL
		FOREMAN
		ELECTRICIAN 9 106.88 961.92
		LABOR TOTAL 961.92
MATERIAL TOTAL	108.50	MATERIAL TOTAL 108.5
		MATERIAL MARKUP

TOTAL

\$1070.42

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Date 9/29/25

Authorizing Signature

Customer Service

We hereby agree to provide labor and or material as requested by the customer.

Date _____

Authorizing Signature

(Continental Signee)



info@continentalelect.com

855

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNERS NAME		PHONE		DATE	
STREET		JOB NAME		JOB NUMBER	
CITY		STATE		Street	
EXISTING CONTRACT NUMBER		DATE OF EXISTING CONTRACT		CITY	
				STATE	

*The following work is being performed as requested (Invoice to follow)

[illegible]

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Date _____

Authorizing Signature *Anthony Brongni* (Customer Signee)

We hereby agree to provide labor and or material as requested by the customer.

Date _____

Authorizing Signature _____ (Continental Signee)



info@continentalelect.com

856

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNERS NAME		PHONE		DATE	
STREET		JOB NAME		JOB NUMBER	
CITY		STATE		Street	
EXISTING CONTRACT NUMBER		DATE OF EXISTING CONTRACT		CITY	

*The following work is being performed as requested (Invoice to follow)

[illegible]

TOTAL

\$	2527.60
----	---------

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Date _____

Authorizing Signature Anthony Bragano (C)

(Customer Signee)

We hereby agree to provide labor and or material as requested by the customer.

Date _____

Authorizing Signature

(Continental Signee)



info@continentalelect.com

858

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNERS NAME		PHONE		DATE 10-2-2025	
STREET		JOB NAME Milford Middle		JOB NUMBER 002	
CITY		STATE		Street 612 LAKEVIEW AVE	
EXISTING CONTRACT NUMBER		DATE OF EXISTING CONTRACT		CITY Milford	
				STATE DE	

MATERIAL:

COST:

DESCRIPTION OF WORK

N/A

Changed the remainder of offices
to have all receptacles continuously
on

EQUIPMENT/TOOL CHARGES:

			HOURS	RATE	TOTAL
		FOREMAN	8	106.88	855.04
		ELECTRICIAN			
		LABOR TOTAL			
MATERIAL TOTAL		MATERIAL TOTAL			
MATERIAL MARKUP					

TOTAL

\$	855.04
----	--------

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Date _____

Authorizing Signature Anthony Braganz (Customer Signee)

We hereby agree to provide labor and or material as requested by the customer.

Date _____

Authorizing Signature _____ (Continental Signee)



AIA Document G731™ – 2019

Change Order, Construction Manager as Adviser Edition

PROJECT: (name and address)

Milford Middle School
612 Lakeview Ave
Milford, DE 19963

OWNER: (name and address)

Milford School District

906 Lakeview Ave
Milford, DE 19963

CONTRACTOR: (name and address)

Continental Electrical Services LLC
3 Mill Park Ct
Newark, DE 19713

CONTRACT INFORMATION:

Contract For: B-19: Electrical
Date: 12/19/23

ARCHITECT: (name and address)

Buck Simperts Architects &
Associates
954 Justison St
Wilmington, DE 19801

CHANGE ORDER INFORMATION:

Change Order Number: B19-20
Date: 09/17/2025

CONSTRUCTION MANAGER: (name and address)

Richard Y. Johnson & Son, Inc.

18404 Johnson Road
PO Box 105
Lincoln, DE 19960

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

COR #30 Added two lights per Fire Marshall 1,281.321.
COR #31 Added 2 new circuits for 4 automated doors in vestibule \$941.03.
COR #32 Overtime for week of August 16, 2025 \$6,831.64.
COR 33 Overtime for week of August 25, 2025 \$6,311.13

Total \$15,365.11

The original Contract Sum was
Net change by previously authorized Change Orders
The Contract Sum prior to this Change Order was
The Contract Sum will be increased by this Change Order in the amount of
The new Contract Sum including this Change Order will be

\$	4,015,000.00
\$	160,022.10
\$	4,175,022.10
\$	15,365.11
\$	4,190,387.21

The Contract Time will be increased by Zero (0) days.
The Contractor's Work shall be substantially complete on

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

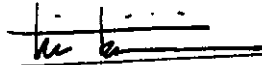
NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONSTRUCTION MANAGER, CONTRACTOR, AND OWNER.

Buck Simperts Architects & Associates

ARCHITECT (Firm name)

Richard Y. Johnson & Son, Inc.

CONSTRUCTION MANAGER (Firm name)


SIGNATURE

PRINTED NAME AND TITLE
9/22/25

DATE:

Continental Electrical Services LLC
CONTRACTOR (Firm name)

SIGNATURE

PRINTED NAME AND TITLE

DATE:


SIGNATURE

Dean Johnson, CEO/CFO
PRINTED NAME AND TITLE

9/12/25
DATE:

Milford School District
OWNER (Firm name)

SIGNATURE

Sara Hale, COO

PRINTED NAME AND TITLE

DATE:

CONTINENTAL Electrical Services LLC.

CHANGE ORDER REQUEST

Submitted To: RICHARD Y. JOHNSON & SON, INC.
Job Name: MILFORD MIDDLE SCHOOL
Job #: 24-002

Original Contract: _____
Date: 8/27/2025
Change Order #: 30

This Change Order Request (C.O.R.) contains an itemized quotation for changes in the Contract Sum or Contract Time in response to proposed modifications to the Original Contract: _____

Description of Proposed Changes:

- Added (2) recesses can for elevator lobby lights as per fire marshall request.
one in professional room and one at back of gym stage

Attached supporting information from: ☐ Subcontractor ☐ Supplier

Labor:				
Class	Rate	Hours	Total	
Foreman	\$ 106.88	8	\$ 855.04	
Journeyman	\$ -	0	\$ -	
Apprentice	\$ -	0	\$ -	
PM/Office	\$ 175.00	0	\$ -	
Labor Total =			\$ 855.04	
Material:				
Misc. Material			\$ 200.00	
Quoted Material			\$ -	
Quoted Material			\$ -	
Quoted Material			\$ -	
Material Total =			\$ 200.00	
Safety			\$ 21.38	
Shipping / Receiving			\$ 2.80	
Consumables			\$ 3.00	
Warranty			\$ 17.10	
Gross / Receipts Tax			\$ 10.55	
Bond			\$ 13.19	
Misc. Total =			\$ 68.02	
Sub Total =			\$ 1,123.06	
Overhead & Profit			\$ 158.26	
Grand Total =			\$ 1,281.31	

We propose hereby to furnish material and labor in accordance with above specifications for the sum of:
One Thousand Two Hundred Eighty One Dollars and 31/100....

\$ 1,281.31

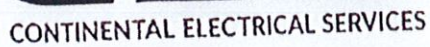
Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The Revision becomes part of and in conformance with, the existing contract and can be voided.
Continental Electrical Services, LLC is not responsible for lead times on material.

Authorized Signature:

Troy Cooper

Signature: _____

Date: _____



info@continentalelect.com

530

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

RESIDENTIAL • COMMERCIAL • INDUSTRIAL			
OWNERS NAME KYJ		PHONE	DATE 8/14/25
STREET		JOB NAME Milford Middle	JOB NUMBER 002
CITY	STATE	Street 612 LAKEVIEW DRIVE	
EXISTING CONTRACT NUMBER	DATE OF EXISTING CONTRACT	CITY Milford	STATE D.E

•The following work is being performed as requested (Invoice to follow)

[illegible]

TOTAL

4

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Date _____

Authorizing Signature

(Customer Signee)

We hereby agree to provide labor and or material as requested by the customer

Date _____

Authorizing Signature

(Continental Signee)

CONTINENTAL Electrical Services LLC.

CHANGE ORDER REQUEST

Submitted To: RICHARD Y. JOHNSON & SON, INC.
Job Name: MILFORD MIDDLE SCHOOL
Job #: 24-002

Original Contract: _____
Date: 8/27/2025
Change Order #: 31

This Change Order Request (C.O.R.) contains an itemized quotation for changes in the Contract Sum or Contract Time in response to proposed modifications to the Original Contract: _____

Description of Proposed Changes:

- Added 2 new circuits to power (4) automated doors in vestibule lobby

Attached supporting information from: ☐ Subcontractor ☐ Supplier

Labor:			Total	
Class	Rate	Hours	\$	
Foreman	\$ 106.88	4	\$	427.52
Journeyman	\$ -	0	\$	-
Apprentice	\$ -		\$	-
PM/Office	\$ 175.00	0	\$	-
Labor Total =			\$	427.52
Material:				
Misc. Material			\$	350.00
Quoted Material			\$	-
Quoted Material			\$	-
Quoted Material			\$	-
Material Total =			\$	350.00
Safety			\$	10.69
Shipping / Receiving			\$	4.90
Consumables			\$	5.25
Warranty			\$	8.55
Gross / Receipts Tax			\$	7.78
Bond			\$	9.72
Misc. Total =			\$	46.88
Sub Total =			\$	824.40
Overhead & Profit			\$	116.63
Grand Total =			\$	941.03

We propose hereby to furnish material and labor in accordance with above specifications for the sum of:

\$ 941.03

Nine Hundred Forty One Dollars and 03/100....

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The Revision becomes part of and in conformance with, the existing contract and can be voided.
Continental Electrical Services, LLC is not responsible for lead times on material.

Authorized Signature:

Troy Cooper

Signature: _____

Date: _____



CONTINENTAL ELECTRICAL SERVICES

3 Mill Park Court
Newark, DE 19713

Office: 302.294.6311

Fax: 302.286.7240

info@continentalelect.com

WORK AUTHORIZATION

594

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNERS NAME		PHONE	DATE
STREET		JOB NAME	JOB NUMBER
CITY	STATE	Street	
EXISTING CONTRACT NUMBER	DATE OF EXISTING CONTRACT	CITY	STATE

*The following work is being performed as requested (Invoice to follow)

MATERIAL:	COST:	DESCRIPTION OF WORK																								
200' 12-2 MC		Install Power for (4) automated																								
2- 20AMP BAB breakers		Doors in Main Vestibule 100A																								
		- 2 added Circuits																								
EQUIPMENT/TOOL CHARGES:																										
ZANES - 4 HOURS																										
		<table border="1"><thead><tr><th></th><th>HOURS</th><th>RATE</th><th>TOTAL</th></tr></thead><tbody><tr><td>FOREMAN</td><td></td><td></td><td></td></tr><tr><td>ELECTRICIAN</td><td></td><td></td><td></td></tr><tr><td colspan="4">LABOR TOTAL</td></tr><tr><td colspan="2">MATERIAL TOTAL</td><td colspan="2"></td></tr><tr><td colspan="2">MATERIAL MARKUP</td><td colspan="2"></td></tr></tbody></table>		HOURS	RATE	TOTAL	FOREMAN				ELECTRICIAN				LABOR TOTAL				MATERIAL TOTAL				MATERIAL MARKUP			
	HOURS	RATE	TOTAL																							
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LABOR TOTAL																										
MATERIAL TOTAL																										
MATERIAL MARKUP																										

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signed.

Date

Authorizing Signature *[Signature]*

(Customer Signed)

We hereby agree to provide labor and or material as requested by the customer

Date

Authorizing Signature

(Continental Signed)

CONTINENTAL Electrical Services LLC.

CHANGE ORDER REQUEST

Submitted To: RICHARD Y. JOHNSON & SON, INC Original Contract: \$4,015,000.00
Job Name: MILFORD MIDDLE SCHOOL Date: 8/28/2025
Job #: 24-002 Change Order #: 32

This Change Order Request (C.O.R.) contains an itemized quotation for changes in the Contract Sum or Contract Time in response to proposed modifications to the Original Contract: Reimbursement for premium portion of overtime for Saturday May 31, 2025 to install panel feeders.

Description of Proposed Changes:

- Reimbursement for premium portion of overtime for week of August 16, 2025

Attached supporting information from: ☐ Subcontractor ☐ Supplier

Labor:			Total	
Class	Rate	Hours	\$	
Foreman	\$ 53.44	105	\$	5,611.20
Journeyman	\$ 53.44		\$	-
PM/Office	\$ 175.00	0	\$	-
Labor Total =			\$	5,611.20
Material:				
Misc. Material			\$	-
Misc. Material			\$	-
Misc. Material			\$	-
Misc. Material			\$	-
Material Total =			\$	-
Safety			\$	140.28
Shipping / Receiving			\$	-
Consumables			\$	112.22
Warranty			\$	56.11
Gross / Receipts Tax			\$	70.14
Bond			\$	378.76
Misc. Total =			\$	378.76
Sub Total =			\$	5,989.96
			\$	-
			\$	841.68
Overhead & Profit			\$	841.68
Grand Total =			\$	6,831.64

We propose hereby to furnish material and labor in accordance with above specifications for the sum of:

SIX THOUSAND EIGHT HUNDRED THIRTY TWO AND64/100

\$ **6,831.64**

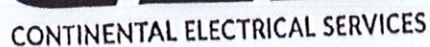
Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The Revision becomes part of and in conformance with, the existing contract and can be voided.
Continental Electrical Services, LLC is not responsible for lead times on material.

Authorized Signature:

Troy Cooper

Signature: _____

Date: _____



info@continentalelect.com

527

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNER'S NAME RY S		PHONE	DATE 8/12/25
STREET		JOB NAME Milford Middle	JOB NUMBER 002
CITY	STATE	Street 612 LAKEVIEW DRIVE	
EXISTING CONTRACT NUMBER	DATE OF EXISTING CONTRACT	CITY Milford	STATE DE

*The following work is being performed as requested (Invoice to follow)

[illegible]

TOTAL

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

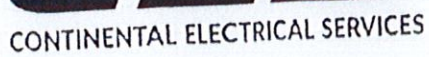
Authorizing Signature *[Signature]* (Customer Signee)

Date _____

Date _____
We hereby agree to provide labor and/or material as requested by the customer.

Authorizing Signature

Date _____



info@continentalelect.com

528

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

RESIDENTIAL • COMMERCIAL • INDUSTRIAL			
OWNER'S NAME RYJ	PHONE	DATE 8/13	JOB NUMBER 002
STREET	Street Milford Middle		
CITY	612 LAKEVIEW DRIVE		STATE DE.
EXISTING CONTRACT NUMBER	DATE OF EXISTING CONTRACT	CITY Milford	

*The following work is being performed as requested (Invoice to follow)

[illegible]

TOTAL

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Authorizing Signature *[Signature]*

Date _____

Date _____

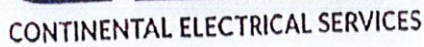
We hereby agree to provide labor and or material as requested by the customer

Date _____

Authorizing Signature _____

(Customer Sign)

Experimental Design



info@continentalelect.com

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

529

*The following work is being performed as requested (Invoice to follow)

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Authorizing Signature *[Signature]*

Date _____

Authorizing Signature

(Customer Signer)

Date _____

We hereby agree to provide labor and or material as requested by the customer

Date _____

Authorizing Signature _____

(Continued from page 1)



info@continentalselect.com

RESIDENTIAL, COMMERCIAL, INDUSTRIAL

531

RY 5

00000000

8/16/25

24.58.88

Milford Middle

Call Number: 002

Index

612 LAKEVIEW DRIVE

on

Milford D.E.

EXISTING CONTRACT NUMBER

DATE OF EXPIRING LICENSE: _____

* The following work is being performed as requested (Invoice to follow)

MATERIALS

COST

DESCRIPTION OF WORK

Premium Time For Saturday
8-16-25

EQUIPMENT/TOOL CHARGES:

HOURS

RATE

TOTAL

FOREMAN

ELECTRICIAN

41

LABOR TOTAL

MATERIAL TOTAL

MATERIAL MARKUP

MATERIAL TOTAL

1014M

TOTAL
 Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
 The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signed.
 Authorizing Signature _____

0.300

Author's Address:

St. Petersburg, Fla. 33701

41

Anticorrução Simpatizante

Rate

✕

CONTINENTAL Electrical Services LLC.

CHANGE ORDER REQUEST

Submitted To: RICHARD Y. JOHNSON & SON, INC. Original Contract: \$4,015,000.00
Job Name: MILFORD MIDDLE SCHOOL Date: 8/28/2025
Job #: 24-002 Change Order #: 33

This Change Order Request (C.O.R.) contains an itemized quotation for changes in the Contract Sum or Contract Time in response to proposed modifications to the Original Contract: Reimbursement for premium portion of overtime for Saturday May 31, 2025 to install panel feeders.

Description of Proposed Changes:

- Reimbursement for premium portion of overtime for week of August 25, 2025

Labor:			Total
Class	Rate	Hours	
Foreman	\$ 53.44	97	\$ 5,183.68
Journeyman	\$ 53.44		\$ -
PM/Office	\$ 175.00	0	\$ -
Labor Total =			\$ 5,183.68
Material:			
Misc. Material			\$ -
Misc. Material			\$ -
Misc. Material			\$ -
Misc. Material			\$ -
Material Total =			\$ -
Safety			\$ 129.59
Shipping / Receiving			\$ -
Consumables			\$ 103.67
Warranty			\$ 51.84
Gross / Receipts Tax			\$ 64.80
Bond			\$ -
Misc. Total =			\$ 349.90
Sub Total =			\$ 5,533.58
			\$ -
Overhead & Profit			\$ 777.55
Grand Total =			\$ 6,311.13

We propose hereby to furnish material and labor in accordance with above specifications for the sum of:

SIX THOUSAND THREE HUNDRED ELEVEN13/100

\$ **6,311.13**

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The Revision becomes part of and in conformance with, the existing contract and can be voided.
Continental Electrical Services, LLC is not responsible for lead times on material.

Authorized Signature:

Troy Cooper

Signature: _____

Date: _____



info@continentalelect.com

595

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNERS NAME RYJ		PHONE	DATE 8-18-25
STREET		JOB NAME Milford	JOB NUMBER 002
CITY	STATE	Street 612 LAKEVIEW DRIVE	
EXISTING CONTRACT NUMBER	DATE OF EXISTING CONTRACT	CITY Milford	STATE D.E

*The following work is being performed as requested (Invoice to follow)

[illegible]

TOTAL		\$
-------	--	----

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Date _____

Authorizing Signature *[Signature]*

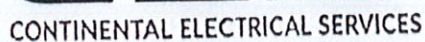
(Customer Signee)

We hereby agree to provide labor and or material as requested by the customer.

Date _____

Authorizing Signature

(Continental Signee)



info@continentalelect.com

596

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNERS NAME RYS		PHONE	DATE 8-25-25
STREET		JOB NAME Milford Middle	JOB NUMBER 002
CITY	STATE	Street 612 LAKEVIEW DRIVE	
EXISTING CONTRACT NUMBER	DATE OF EXISTING CONTRACT	CITY Milford	STATE D.E.

*The following work is being performed as requested (Invoice to follow)

[illegible]

TOTAL

13

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Date _____

Authorizing Signature

(Customer Signed)

We hereby agree to provide labor and or material as requested by the customer.

Date _____

Authorizing Signature

(Continental Signee)



info@continentalelect.com

597

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

OWNERS NAME RYS		PHONE	DATE 8-25-25
STREET		JOB NAME Milford Middle	JOB NUMBER 002
CITY	STATE	Street 612 LAKEVIEW DRIVE	
EXISTING CONTRACT NUMBER	DATE OF EXISTING CONTRACT	CITY Milford	STATE D.E.

*The following work is being performed as requested (Invoice to follow)

[illegible]

TOTAL \$

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Date _____

Authorizing Signature *[Signature]*

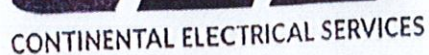
(Customer Signee)

We hereby agree to provide labor and/or material as requested by the customer

Date _____

Authorizing Signature

(Continental Signer)



info@continentalelect.com

854

RESIDENTIAL • COMMERCIAL • INDUSTRIAL

RESIDENTIAL • COMMERCIAL • INDUSTRIAL			
OWNERS NAME	PHONE	DATE	
RYJ		8-25-25	
STREET	JOB NAME	JOB NUMBER	
	Milford Middle	002	
CITY	Street		
	612 LAKEVIEW DRIVE		
EXISTING CONTRACT NUMBER	DATE OF EXISTING CONTRACT	CITY	STATE
		Milford	D.E.

*The following work is being performed as requested (Invoice to follow)

[illegible]

TOTAL

13

Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.
The customer agrees to charges for scope above, as well as material needed. Regardless of any notes accompanied by the customer signee.

Authorizing Signature *[Signature]* Customer Signee

Date _____

Date _____

We hereby agree to provide labor and or material as requested by the customer.

Signature _____

Date _____

Authorizing Signature

(Continental Signed)

MILFORD SCHOOL DISTRICT
Milford, Delaware 19963

POLICY

4339

PAID LEAVE FOR BIRTH, ~~OR ADOPTION,~~ OR FOSTER CARE PLACEMENT OF A CHILD

I. Purpose

The purpose of this policy is to provide guidelines under which eligible employees may exercise their right to take paid leave upon the birth, ~~or adoption,~~ or foster care placement of a child pursuant to Section 1333 of Title 14 of the Delaware ("Section 1333").

II. Definitions

- A. **Eligible employee** means a full-time or part-time employee employed ~~by a reorganized school district, charter school, or vocational~~ the school district for at least 12 ~~consecutive~~ months in a 9 month, 10 month, 11 month, or 12 month position requiring 25 or more hours of work during a standard workweek and 1250 hours in the past 12 months.
- B. **12 weeks of paid leave** means 12 workweeks, interpreted as 60 work days.
- C. **The District** refers to the Milford School District.
- D. **Intermittent leave** is leave taken in separate blocks of time due to a single qualifying reason. If an employee works less than 12 months in a year, paid leave taken for a period ending at the end of a school year and resuming at the beginning of the following school year, is leave taken consecutively rather than intermittently.

E. **Reduced leave schedule** is a leave schedule that reduces an employee's usual number of working hours per workweek, or per workday.

F. **Paid leave** refers to the paid leave taken pursuant to Section 1333(a).

G. **Parent** means legal parent as evidenced by birth certificate, adoption documents, court order, or other legal documents.

H. **Multiple births/adoptions** means more than one child is born from the same pregnancy, or more than one child who is adopted through the same adoption process, or on the same date, or more than one child is placed into foster care through the same placement process or on the same date.

I. **FMLA** refers to the Family Medical Leave Act.

J. **STD** refers to Short Term Disability.

K. **Written notice** means written notice to the District's Human Resources Department.

III. **Paid Leave Entitlement**

A. An eligible employee employed by ~~a reorganized school district~~ the District, ~~charter school, or vocational school district~~ for at least 12 ~~consecutive~~ months immediately prior to the date of birth, adoption, or foster care placement ~~or adoption~~ (see definition of "full-time employee" in Section II.A.) shall be entitled to 12 weeks of paid leave upon the birth, adoption, or foster care placement ~~of a child of the employee, or upon adoption~~ of a child by the employee. Multiple births/adoptions /foster care placements do not increase the length of paid leave.

B. Paid leave is for the purpose of caring for and bonding with the child. If the employee is not caring for and bonding with the child, the employee is not eligible for paid leave. If, for whatever reason, the child is no longer in the care of the employee, the paid leave shall terminate.

C. The entitlement to paid leave shall expire at the end of the 12-month period beginning on the date of the birth, ~~or adoption,~~ or foster care placement creating the entitlement to paid leave. If, for example, an employee entitled to paid leave takes 6 weeks of paid leave during this 12-month period, there will be no entitlement to take the remaining 6 weeks of paid leave subsequent to the expiration of the 12-month period following the birth or adoption creating the entitlement to paid leave. If an employee receiving paid leave terminates employment prior to the end of the 12-month period, there shall be no payment for unused paid leave.

D. Paid leave cannot be taken on an intermittent basis, ~~or~~ be used to create a reduced leave schedule. Paid leave must be taken for a continuous block of time up to a maximum of 60 work days.

E. If two District employees are eligible for paid leave for the same birth, ~~or adoption,~~ or foster care placement, each of the employees is eligible for 60 work days of paid leave. Paid leave for the employees ends at the expiration of the 12-month period beginning on the date of the birth or adoption.

IV. Right to Use Accumulated Sick Leave

A. Employees who are not eligible for paid parental leave may use accumulated sick leave upon the birth, ~~or adoption,~~ or foster care placement of a child pursuant to Section 1333(c). Employees eligible for paid parental leave cannot use accumulated sick leave to extend paid leave upon the birth, ~~or adoption,~~ or foster care placement of a child beyond the 60 work days of paid parental leave provided by Section 1333(a).

V. Impact on FMLA Leave Entitlement and STD

The use of paid leave, or the use of accumulated sick leave under § 1333(c), shall run concurrently with FMLA leave, and STD. If, for example, a full-time employee uses 60 work days of paid leave, the use of the 60 work days of paid leave will also result in the use of 60 work days of FMLA leave. When the use of paid leave runs concurrently with STD, STD shall pay 75% of the employee's salary, and paid leave shall pay 25% of the employee's salary.

VI. Notice and Certification

A. If an employee intends to take paid leave upon the birth of the employee's child, the employee shall provide the District written notice of intent to take paid leave at least 30 days' in advance of the expected date of birth. ~~If an employee intends to take paid leave based upon the adoption~~ or foster care placement of a child, the employee must provide written notice of intent to take paid leave at least 30 days' in advance of the adoption or foster care placement if the date of the adoption is foreseeable. If the date of the adoption or foster care placement is not foreseeable, the employee shall provide the District written notice of the date of adoption as soon as practicable.

B. If an employee requests paid leave based upon the birth or adoption of a child, the employee shall provide documentation of the birth or adoption within 30 days of the birth, ~~or adoption,~~ or foster care placement or as soon as documentation is available. The name of a legal parent must appear on the birth certificate, a legal document establishing paternity, or a legal document establishing adoption or foster care placement. Situations where a legal document cannot be provided at the time of birth, ~~or adoption,~~ or foster care placement or within a reasonable time thereafter, will be considered on a case-by-case basis. Legal documents considered include a report of birth, a birth certificate, and an adoption or foster care placement order. The documents provided shall show the date of the birth or adoption or foster care placement -age of the adopted child, and name of the parent(s). An

employee's stepchild is not the child of the employee, unless the employee adopts the stepchild.

VII. Amendment or Repeal of Section 1333

The Board reserves the right to revise or rescind this policy. If Section 1333 is amended, the policy will be revised to conform the policy to the amendment. If Section 1333 is repealed, this policy is null and void.

ADOPTED: 2/19/29

REVISED: 10/21/19, 1/21/25, 07/07/25

**MILFORD SCHOOL DISTRICT
Milford, Delaware 19963**

POLICY

8206

VACANCY ON SCHOOL BOARD OTHER THAN EXPIRATION OF TERM

If a vacancy on the **Milford School District** Board of Education occurs for any reason other than the expiration of a term, ~~should occur, the Board will use~~ the following procedures **will be used** to fill ~~such the~~ vacancy:

- ~~1. Advertise in the local newspaper and on the radio the Board vacancy and seek applications from eligible candidates.~~
- ~~2. Screen applications to determine legal eligibility of person to become a candidate for the vacancy.~~
- ~~3. Interview all eligible candidates.~~
- ~~4. Elect a person to serve until the end of the fiscal year.~~
 - 1. Information including the deadline for submitting applications, length of the remainder of the term, residency requirements, and qualifications per 14 Del. C. §1052 will be advertised using local media outlets to seek applications from eligible candidates.**
 - 2. The Executive Secretary will screen applications to determine legal eligibility of a person to become a candidate for the vacancy. The Board will receive copies of all eligible applications no later than five (5) days prior to the scheduled meeting.**
 - 3. The Board will provide eligible candidates a list of questions for which each person will be allocated 5 minutes to respond to during open session of a designated public meeting.**
 - 4. Nominations to fill the vacancy will be made from within the Board following the conclusion of candidate responses. A nominee must receive a majority vote of the entire Board membership to be selected to fill the vacancy for the remainder of the term. Should the nominee not receive a majority vote of the entire Board membership, the nominee will be declared null and void and nominations will be reopened.**
 - 5. Should the Board not fill the vacancy, another attempt will be made at the next scheduled regular meeting using the steps outlined above.**

Reference: ~~14 Delaware Code, Chapter 10, Section 1054~~ **14 Del. C. §1052, §1054**

ADOPTED: 10/16/78
AMMENDED:
NEXT REVIEW DATE:

MILFORD SCHOOL DISTRICT
Milford, Delaware 19963

POLICY

8301

ELECTION OF SCHOOL BOARD OFFICERS

The Milford School ~~District~~ Board ~~of Education~~ ~~shall~~ **will** hold an annual **reorganization** meeting ~~at its office~~ in July of each year ~~when the elections of the President, Vice President, and the installation of new members will be the first items of business.~~

~~At each annual meeting, the School Board shall elect one of its members as president and another of its members as vice-president.~~

Nominations will be made from within the Board. For election to office, a nominee must receive a majority vote of the entire Board membership. Should no nominee receive a majority vote of entire Board membership, the election will be declared null and void and nominations will be reopened.

In the event the office of President or Vice President becomes vacant between elections, the Board will use the method of election set forth above to select a member to fill the vacancy until the ensuing annual organizational meeting.

~~At each annual meeting, the School Board shall designate the chief school officer, or superintendent, as the executive secretary of the School Board.~~ **At each reorganization meeting, the Board will also designate the Superintendent as the Executive Secretary.**

Reference: Milford School District Policy #8505; ~~Sections 1045, 1048, Title 14 Delaware Code~~ **14 Del. C. §1045**

ADOPTED: July 14, 1975
REVISED:
NEXT REVIEW DUE:

MILFORD SCHOOL DISTRICT
Milford, Delaware 19963

POLICY

8401

BOARD-SUPERINTENDENT RELATIONS

The Milford ~~School District~~ Board of Education believes that the legislation of policies is the most important function of a school board, and that the execution of the policies should be the function of the ~~superintendent~~ Superintendent.

Delegation by the Board of its executive powers to the ~~superintendent~~ Superintendent provides freedom for the ~~superintendent~~ him/her to manage the ~~schools~~ Milford School District within the Board's policies, and frees the Board to devote its time to policymaking and appraisal functions. Thus, the ~~superintendent~~ Superintendent may establish administrative regulations and take other actions to carry out the District's policies.

The Board holds the ~~superintendent~~ Superintendent responsible for carrying out its policies within established guidelines and for keeping the Board informed about ~~school~~ District operations.

In his/her efforts to keep the Board informed, the Superintendent will notify Board members as promptly as possible of any happenings of an emergency nature which occur in the schools.

The ~~superintendent~~ Superintendent shall be in attendance and participate in all assemblies of the Board or its committees unless the expressed purpose of the assemblies is to discuss some aspect of the ~~superintendent's~~ his/her performance.

Reference: ~~§1091, Title 14, Delaware Code~~ 14 Del. C. § 1091

ADOPTED: July 14, 1975
AMENDED: January 12, 1976
NEXT REVIEW DUE:

**MILFORD SCHOOL DISTRICT
Milford, Delaware 19963
POLICY**

8402

BOARD ATTORNEY

The **Milford School District Board of Education** ~~shall~~ **will** retain an attorney for legal counsel and **service representation** in the affairs of the ~~district~~ **Milford School District**. ~~(S)He~~ **The attorney** serves at the pleasure of the Board and is compensated at a fee that is accepted by the Board.

~~(S)He~~ **The attorney** will be required to attend such Board meetings or other meetings where his/her services may be needed. ~~His/Her~~ **The attorney's** services are also available to the Superintendent ~~and the Secretary of the Board~~ **or designee requiring legal counsel related to District matters**. ~~Staff members who desire legal advice on school problems should make their requests to the Superintendent.~~

When the Board deems it to be in the best interest of the District, it may choose to employ other legal counsel for specific purposes.

The Board may enter into agreements with other districts, or a cooperative organization representing same, to share legal services when it is deemed in the best interest of the District.

Reference: ~~§1049, Chapter 10, Title 14, Delaware Code~~ **14 Del. C. §1049**

Notes: Title 14 1049 is titled 'Policy Making' and mentions 'appointing personnel', which is not the same as appointing an attorney. There is no code that requires the Board to appoint an attorney.

ADOPTED: July 14, 1975
AMENDED: January 12, 1976
NEXT REVIEW DUE:

~~MILFORD SCHOOL DISTRICT~~
~~Milford, Delaware 19963~~

~~POLICY~~

8403

BOARD NEGOTIATOR

~~The Board shall, at appropriate times, appoint a negotiator for the purpose of representing the District in formal negotiating proceedings with employee groups. The negotiator's fee for services rendered must have the prior approval of the Board.~~

~~The negotiator shall be accompanied by a district administrator (who is selected by the Superintendent) at all negotiation proceedings.~~

~~The negotiator shall be required to consult with the Superintendent on all negotiation positions to determine their possible impact on the District's operations.~~

~~Reference: §1043, Chapter 10 and Chapter 40 of Title 14; and Chapter 13 of Title 19,~~
~~Delaware Code~~

~~ADOPTED: July 14, 1975~~

~~REVISED: 2/25/13~~

Notes: Title 14 section 1043 reads: § 1043. Authority.

In each reorganized school district there shall be a school board which shall have the authority to administer and to supervise the free public schools of the reorganized school district and which shall have the authority to determine policy and adopt rules and regulations for the general administration and supervision of the free public schools of the reorganized school district. Such administration, supervision and policy shall be conducted and formulated in accordance with Delaware law and the policies, rules and regulations of the State.

Chapter 40 is the Public School Employment Relations Act and does not provide any specific reference regarding the a specific negotiator, while it does reference its 'duly authorized designee'.

Recommend removing as the policy is not needed.

MILFORD SCHOOL DISTRICT
Milford, Delaware 19963

POLICY

3303

STUDENT FEES – CHILD NUTRITION PROGRAM

MEAL PRICE – DAILY

	Lunch	Breakfast
High School	\$0.00	\$0.00
Middle School	\$0.00	\$0.00
Central Academy	\$0.00	\$0.00
Elementary School	\$0.00	\$0.00

ADULT FEES – DAILY

	Lunch	Breakfast
All Schools	\$5.00 \$5.50	\$3.25

Ala carte prices are subject to change based on market prices.

Students purchasing a second breakfast will be charged \$2.50, and
Students purchasing a second complete lunch meal will be charged \$4.00.

APPROVED: 8/18/75; 9/20/76; 3/21/77; 7/24/78; 2/26/79; 2/23/81; 8/17/81; 8/16/82; 8/15/83;
8/9/85; 8/24/87; 7/10/89; 4/13/92; 4/26/93; 7/1/98; 4/26/04; 4/21/08

AMENDED: 8/22/11; 6/24/13; 7/15/13; 9/9/16; 11/20/17; 8/20/18; 9/21/20; 9/19/22; 9/18/23;
8/19/24; [9/11/2025](#)

MILFORD SCHOOL DISTRICT
Milford, Delaware 19963

POLICY

6103

PROMOTION AND DIPLOMA REQUIREMENTS

Student grade placement in the Milford School District is based upon evaluation of each student's academic performance, with additional factors considered when necessary. The goal of the District is to ensure that students are placed in the most supportive environment for their continued growth.

When academic performance criteria for promotion are not met, each school will have a School Success Team chaired by the principal to evaluate the whole student. Other considerations may include attendance, standardized test results, teacher evaluations, social-emotional development, and intervention services. All promotion decisions will be made in consultation with the appropriate staff and the student's family, and in the best interest of the student's future success.

If a student is retained, an individual plan for support in the next school year will be developed by the School Success Team. In grades K - 8, efforts will be made to place the student with a new teacher or instructional team, unless otherwise agreed upon. In grades 9-12, course placement will reflect the student's plan for academic recovery and continued progress toward graduation.

Academic Criteria for Promotion

In Grades K–8, students will be promoted to the next grade level if they meet the minimum criteria of passing 3 of the 4 core subjects: English Language Arts, Mathematics, Science, and Social Studies. Of the three passed subjects, at least one must be English Language Arts and one must be Mathematics.

In Grades 9–12, students must earn a minimum number of credits each year to stay on track for graduation. Students must meet the following requirements to earn a Milford High School diploma:

Grade Level	Minimum Total Credits Earned for Promotion
9	6 Credits
10	12 Credits
11	18 Credits
12	24 Credits
Graduation Credit Requirements: English Language Arts – 4; Mathematics – 4; Science – 3; Social Studies – 3; Physical Education – 1; Health Education – 0.5; World Language – 2; Career Pathway – 3; Electives – 3.5	

Note to the Board: This policy is new and combines and replaces Board Policies 6201 and 6303 so that we have one policy for all grades. Policy number 6103 is a vacant policy number that can be used to number this new draft.

MILFORD SCHOOL DISTRICT
Milford, Delaware 19963

POLICY

6201

PROMOTION POLICY

I. KINDERGARTEN THROUGH GRADE 2 STUDENT PLACEMENT AND/OR PROMOTION

Promotion will follow the procedure stated below:

Students are expected to perform in the regular curriculum on grade level.

The fundamental purpose of standards-based grading is to compare student performance to established levels of proficiency in knowledge, understanding and skills. The intent is to evaluate student work in relation to pre-established learning standards as indicated by the achievement scale listed below. The promotion of each student will be determined individually, and the decision to promote a student is made on the basis of multiple factors including progress toward meeting English language arts, math, social studies, science standards and school attendance. When a student does not meet the promotion criteria, the student will be retained or assigned remediation through interventions at the school administration's discretion. The school administration, in consultation with a student support team, may retain/place/promote a student under certain circumstances, including excessive absences.

1	2	3	4
Limited Progress Towards the Standard	Approaching the Standard	Meets the Standard	Exceeds the Standard
Attempts with minimal success	Can do but inconsistently	Can do consistently	Can do consistently above grade level

Promotion Requirements:

Demonstrate evidence of consistent progress towards meeting grade level standards in English Language Arts, Mathematics, Science, and Social Studies.

II. GRADE 3 THROUGH GRADE 5 STUDENT PLACEMENT AND/OR PROMOTION

Students are expected to perform in the regular curriculum on grade level. There are grading standards for reading, math and writing at each grade level. The final grade is determined by an average of marking period report card grades. When a student does not meet the promotion

~~criteria, he/she will be retained or assigned remediation through interventions such as summer school, Multi-Tiered System of Supports (MTSS) or school tutoring, at the administration's discretion. The administration, in~~

~~consultation with a student support team, may promote or place a student under certain circumstances (i.e., IEP recommendation) and/or develop special unique alternative programs which are deemed to be in the best interest of the child, except where this is not allowed by state law. Likewise, the administration, in consultation with a student support team may retain a student who has been processed during the school year for truancy court due to excessive absences.~~

Promotion Requirements:

~~Demonstrate evidence of consistent progress towards meeting grade level standards in English Language Arts, Mathematics, Science, and Social Studies~~

~~From 3rd to 4th, 4th to 5th, and 5th to 6th Grade:~~

~~Criteria:~~

- ~~a) English Language Arts: Final grade of "R" or higher or at the administration's discretion~~
- ~~b) Final grade of "D" or higher in core content courses: Mathematics, Science and Social Studies, or at administration's discretion.~~

III. GRADE 6 THROUGH GRADE 8 STUDENT PLACEMENT OR PROMOTION

~~Promotion will follow the procedure stated below:~~

~~Students are expected to perform in the regular curriculum on grade level. There are grading standards for English language arts, mathematics, science, and social studies at each grade level. The final grade is determined by an average of marking period report card grades. When a student does not meet the promotion criteria, the student will be retained or assigned remediation through interventions at the school administration's discretion. The school administration, in consultation with a student support team, may retain/place/promote a student under certain circumstances, including excessive absences.~~

Promotion Requirements:

~~Demonstrate evidence of consistent progress towards meeting grade level standards in English Language Arts, Mathematics, Science, and Social Studies:~~

~~From 6th to 7th, 7th to 8th and 8th to 9th Grade~~

~~Criteria:~~

- ~~(a) Final grade of "D" or higher in four core content courses: English Language Arts, Mathematics, Science and Social Studies, or at administration's discretion.~~

IV. SPECIAL POPULATIONS

~~Any student with an IEP, 504, or Multilingual Learner needs will continue to receive the accommodations for which they are eligible.~~

~~Teachers will continue to provide appropriate instructional supports and interventions.~~

~~Students will continue to receive quarterly progress updates which provide information pertaining to the progress made by students towards achieving their individual goals and objectives.~~

V. MINIMUM ENROLLMENT TIME

~~A. Kindergarten to Grade 5 – 6 years~~

~~B. 6 to 8 – 3 years~~

~~ADOPTED: 8/25/86; 7/20/87; 7/11/88; 6/26/89; 7/9/90; 7/1/91; 6/22/92; 7/12/93; 6/27/94; 6/26/95;
6/24/96; 6/24/97; 6/29/98; 6/14/99; 1/24/00; 11/26/01; 12/17/01; 11/18/02; 11/24/03; 5/24/04;
6/20/05; 8/28/06; 6/30/08; 1/26/09~~

~~REVISED: 4/26/10; 8/23/10, 4/29/14, 4/20/15, 8/22/22, 9/18/23~~

Note to Board: This policy is recommended to be removed from the policy manual as it has now been condensed and represented as the new Board Policy 6103 – Promotion and Diploma Requirements

MILFORD SCHOOL DISTRICT
Milford, Delaware 19963

POLICY

6303

DIPLOMA REQUIREMENTS

Graduates are required to earn:

1. ~~Minimum graduation credit requirements — 24 credits*~~
2. ~~English — 4 credits of required courses~~
3. ~~Social Studies — 3 credits of required courses. Students must earn a United States History credit as one of their Social Studies credits.~~
4. ~~Mathematics — 4 credits of required courses. One of the four credits must be in the student's senior year. Students must earn an Algebra II credit or Integrated Math III credit as one of their math credits, and complete Mathematics coursework that includes no less than the equivalent of the traditional requirements of Geometry, Algebra I and Algebra II.~~
5. ~~Science — 3 credits of required courses. Students must earn a Biology credit as one of their science credits.~~
6. ~~Physical Education — 1 credit of required courses~~
7. ~~Health Education — 1/2 credit of required courses~~
8. ~~World Language — 2 credits~~
9. ~~Career Pathway — 3 credits~~
10. ~~Electives — 3.5 credits~~

*~~*Options for awarding credit, modifications for transfer students and Diploma of Alternate Achievement Standards are included within Delaware Code Title 14, Regulation 505 High School Graduation Requirements and Diplomas~~*

~~Minimum Enrollment:~~ ~~Students must attend high school (grades 9-12) at least four full school years. During the senior year, students shall maintain a credit load each semester that earns the student at least a majority of credits that could be taken that semester. A student who transfers to Milford High School during their senior year must be enrolled throughout the end of the school year and meet the district's attendance requirements to be eligible for a high school diploma or alternate certificate. Any exceptions must be approved by the Superintendent or designee.~~

~~Course/Schedule Changes:~~ ~~Students are required to take a challenging Program of Study. Schedule changes may only be requested for academic and career choice reasons.~~

~~Adopted: 10/18/21~~

Note to Board: This policy is recommended to be removed from the policy manual as it has now been condensed and represented as the new Board Policy 6103 – Promotion and Diploma Requirements

MILFORD SCHOOL DISTRICT
Milford, Delaware 19963

POLICY

8503

PUBLIC AND EMPLOYEE PARTICIPATION
AT BOARD OF EDUCATION MEETINGS

The **Milford School Board of Education** recognizes its responsibility to hear from the public and its employees regarding their concerns. Therefore, a ~~Public Comment~~ **public comment** period will be a standing agenda item on all school board meeting agendas. Since it is the Board's intent to complete meetings in a reasonable amount of time, the presiding officer is directed to enforce the following rules regarding public comment.

1. ~~Public Comment~~ **comment** is meant to be an opportunity to address the ~~board~~ **Board**. To comply with Sunshine Laws and FOIA rules, the public comment period is not to be ~~a~~ considered a conversation. The ~~board~~ **Board** will not respond to any comments made during the public comment period unless the topic is included in the meeting's agenda, and then only during the appropriate ~~board~~ **Board** discussion period.
2. A ~~sign-in sheet~~ **form** will be made available before every regular meeting to request time to address the board. Requests ~~should~~ **will** include the **full** name ~~and~~ , address, ~~and phone number~~ of the speaker along with the topic or concern. **Any request that does not include the required information will not be accepted. A form to request public comment via each meeting's online broadcast will be made available through an electronic link found on each meeting agenda and on the Milford School District website. Any member of the public requesting to comment online must do so no later than 24 hours prior to each meeting and comply with guidelines included on the form.**
3. No personnel issues may be discussed in open session. Names of ~~personnel,~~ ~~board~~ **Board** members, ~~or any~~ **or** employees of ~~Milford School~~ **the** District should not be used in ~~open session~~ **public comment**.
4. Each person signed up for public comment will receive three **(3)** minutes to speak. The three-minute time period is non-transferable. ~~The presiding officer may extend the time allotted at their discretion.~~

ADOPTED: 7/14/75

REVISED: 8/22/05; 10/21/24