



Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

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TO: Budget Committee Members

FROM: Peter Weaver, Superintendent
Kristie LaPlante, Business Administrator

DATE: December 3, 2025

SUBJECT: November 12, 2025 Budget Committee Meeting Follow-Up

The following is a summary of supplemental/follow-up information from the November 12th Budget Committee meeting:

Copies of Vendor Contracts

This remains a work in progress in the Business Office and will be sent to the Budget Committee in advance of the December 3rd meeting (including if contracts marked “confidential” can be reviewed).

Can the Building & Roadways Capital Reserve Fund be used for existing athletic facilities? I.e., baseball field fencing, tennis court rehab/replacement, soccer field drainage, replacing score boards, etc.?

No, the purpose of the existing fund is for “Building and Roadway Construction/Reconstruction and Building Equipment”. Use of the Fund for athletic facilities (as outlined above) does not fit within that purpose.

The purpose of the Fund could be changed/expanded by a Warrant Article (would require 2/3 vote, rather than a simple majority). Or the School Board could create a new fund, with the option to either fund it through taxation or fund it through any available surplus.

Federal Grant Process

Accessing Federal Grants is a multi-step process with built-in checks in balances at both the State level and the District level.

In Early Spring, NH Department of Education (NHED) receives their preliminary allocation for federal funds that become available after July 1st and communicates that to Districts.

By June 1st, Districts complete their Special Education (IDEA) and Title Fund (ESEA) Consolidated Applications.

- The information and documentation requested in this application allows NHED to ensure that Districts are prepared to use their funds in ways that address the key provisions of the respective grant regulations (IDEA or ESEA).

- Districts cannot access any of these Federal Funds until NHED has approved the intended scope of use of these funds via the Consolidated Application.

Once NHED reviews and approves the Consolidated Applications, the Districts can start developing and submitting grant activities:

- Grant Administrators meet with their stakeholder teams (and High Mowing/Pine Hill) to determine best use of funding within the acceptable use parameters of each grant.
- Grant Administrators then develop grant activities and start the process of requesting NHED approval.
 - Each grant activity must have a clearly articulated priority including data/research, the grant activity specifics must be outlined and budgeted, and performance measures and anticipated outcomes must be specific and measurable.
- Once the Grant Administrator has developed these activities they are submitted to the Superintendent for review; the Superintendent then submits the grant activities to NHED.
- NHED will not approve activities unless they meet the acceptable use parameters of each grant, all proper documentation has been submitted, and budgets are appropriate. Most grant activities go through several iterations with changes required by NHED before they are approved.

Once NHED approves an activity, Districts may proceed with implementing and spending on the activity:

- The approval and “ok to proceed” is closely monitored by both the Business Administrator and Grant Administrator to ensure activities do not start and expenses are not incurred before the NHED approval date.
- The grant activities and budgets are entered into the financial software. These account numbers are provided to the Grant Administrators and Payroll.
- Purchase Orders are required for all purchases. This is a two-factor process:
 - The Grant Administrator submits the purchase Requisition to the Business Administrator.
 - Business Administrator reviews the Requisition to ensure it is compliant with DAF policies that cover Administration of Federal Grants and is an allowable expense for the grant activity. Only after these factors have been satisfied will a Purchase Order (approval to spend) be issued.
- Invoices are approved by Grant Administrators and submitted for payment.
- The invoices are reviewed by Accounts Payable personnel to ensure the purchase matches the intent of the Purchase Order.
- Appropriate Grant payroll documentation and time sheets are required for all payroll activities.
 - Grant Administrators or their designee review and approve time sheets before payment.
 - Grant Administrators review and submit authorizations to pay stipends.
- School Board members review/approve payment manifests.

Once funds have been spent, the Business Administrator submits monthly Requests for Reimbursement on each grant. This is a final check and balance to ensure all charges to the grant are appropriate. Additionally:

- All grant expenditures are included in the scope of the District’s annual financial audit.
- The District is subject to an additional Federal Single Audit when expenditures exceed \$750,000 in one fiscal year.
- The NHED Bureau of Federal Compliance conducts an Annual Federal Fiscal Risk Assessment to determine the likelihood that a grant recipient may fail to comply with applicable rules.
 - Districts assigned a “high risk” does not indicate that a District has failed to comply with applicable rules; it means there is a greater potential for waste, fraud, or abuse should proper federal grant management protocols not be in place.
 - Our District underwent a Federal Compliance Audit in early 2025 and was required to update several procedures as a result. The District was found to be in compliance at the conclusion of this Audit.

High Mowing/Pine Hill historical allocations will be provided to the Committee on December 3rd.

“What would happen if at any point a motion was made and passed to remove expense line 413? Could you please find out how that would affect the management of the budget and grants if that took place?” (email from Budget Committee member)

Line 413 on the November 12, 2025, Budget document is specific to Federal Grants.

If a motion passed that removed the expense line for federal funds, the District would not be able to spend any grant money received by the District and would preclude the School Board and School District from receiving Title or IDEA Grants for that fiscal year. This would also eliminate funding for the proportionate share owed to High Mowing/Pine Hill.

Because three of our Federal Grants are multi-year grants, we would lose out on any unspent funds remaining after the first year of these grants as well as lose out on the next two-year cycle of grant funding. In essence, this would have a three-year impact on grant funds.

Because the District is legally required to provide Special Education services to students with IEPs, any Special Education expenses paid with IDEA funds must then be spent from other areas of the operating budget.

The local budget cannot sustain non-legally required services and programs. Removing the expense line for Federal Grants would also eliminate the following programs:

- Title I tutoring program that provides targeted intervention throughout the school year for K-12 students who need math and reading support
- Summer tutoring for students in grades 1-6 who need additional help to build skills and competencies during the summer break
- New Teacher mentoring program
- Classroom behavior management training
- Book studies for professional development for our instructional and administration staff
- Curriculum specific training opportunities that support our teachers in effectively implementing new standards and/or content
- After school math tutoring at the Middle and High School

By not approving the grant funds, the District will be increasing the tax rate because Federal Grants provide the District revenue to offset property taxes.

“What accounting/budget software do we use” (email from Budget Committee member)

Tyler Technologies – School ERP Pro

“How are expenses and revenues transferred from the accounting software into the various YTD reports and the current Excel formatted budget with notes” (email from Budget Committee member)

Data used for Year-to-Date Reports and the Budget document are generated from the “Expenditure Budget Balance Detail report” in School ERP Pro and exported to Excel and formatted into their respective document.

“Are the notes in the far-right column of the budget Excel spreadsheet kept in the accounting/software system or only within the spreadsheet?” (email from Budget Committee member)

They are not kept in the account/software program; they are kept only within the spreadsheet.

“Can our current software provide a similar level of detail and reporting within the system...?”

(email from the Budget Committee member)

Our current software can generate the Budget with notes, but it is very cumbersome to do. Most Districts in the State who use School ERP Pro develop and manage their Budget document in Excel. The quickest and most efficient way for our SAU staff to prepare, manage, and update the Budget throughout the process is through Excel.

Once the Budget is finalized by voters in March, all account lines are populated with the correct Budget and imported into School ERP Pro.

“Would the SAU be able to provide a list of all co-curricular programs, both athletic and academic cost, broken out by specific program? (NHIAA/tricounty fees, refs/ump fees, coach stipends, equipment, uniforms, etc.)

At the School Board’s November 18 meeting, the Board directed Administration to do a deep dive into our athletic and co-curricular offerings to present to the Board on December 16th. Once this presentation is complete, we will forward the information to the Budget Committee with costs associated.