

ASHLAND SCHOOL BOARD REGULAR MEETING
Ashland Elementary School – Heffernan Media Center
Tuesday, April 7, 2026
School Board Meeting – 6:00 p.m.

AGENDA

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. RECORD ROLL
 - Members Present:
 - Members Absent:
 - Others Present:
- IV. PUBLIC COMMENT – *Opened at _____ p.m.*
- V. PRESENTAION
 - A. Department of Revenue Presentation
- VI. MINUTES
 - A. Regular School Board Meeting of March 11, 2026 (Action Item) Mrs. Moriarty
(Attachment #1, pg. 1)
Motion to approve the minutes of the Regular School Board Meeting of March 11, 2026.
Moved by: _____ Second: _____
Vote: _____
 - B. [Click here](#) to view Pemi Baker School Board minutes and recordings
- VII. ADMINISTRATIVE REPORTS
 - A. Enrollment/Principal’s Report (Information Item) Mr. Donnelly, Mrs. Sanborn *(Attachment #2, pg. 9)*
 - B. Year-to-Date Financial Report (Information Item) Mrs. Dolloff *(Attachment #3, pg. 10)*
 - C. 2023/2024 Audit (Information Item) Mrs. Moriarty, Mrs. Dolloff *(Attachment #4, pg. 27)*
- VIII. CURRENT BILLS PAYABLE
 - A. General Operating Expenses (Action Item) Mrs. Dolloff *(Attachment #5, pg. 30)*
Motion to approve the payment of bills, manifest # 2014.

Moved by: _____ Second: _____

Vote: _____

IX. POLICY

A. First and Final Reading (Action Item) Mrs. Moriarty (*Attachment #6, pg. 32*)

- DAF-3 Business and Non-Instructional Operations

Motion to approve the first and final reading of DAF-3.

Moved by: _____ Second: _____

Vote: _____

X. OLD BUSINESS

A. 2026/2027 School Year Calendar (Action Item) Mrs. Moriarty (*Attachment #7 pg. 39*)

Motion to approve the 2026/2027 School Year Calendar as presented.

Moved by: _____ Second: _____

Vote: _____

XI. NEW BUSINESS

A. Nomination (Action Item) Mrs. Moriarty

Motion to approve the nomination as presented.

Moved by: _____ Second: _____

Vote: _____

XII. NON-PUBLIC SESSION

A. **R.S.A. 91-A:3 II(c):** This includes matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this Board, unless such a person requests an open meeting.

Motion to enter non-public session at _____ p.m.

Moved by: _____ Second: _____

Vote: _____

B. PUBLIC SESSION (Action Item) Mrs. Moriarty

Motion to re-enter public session at _____ p.m.

Moved by: _____ Second: _____

Vote: _____

XIII. PUBLIC COMMENT – *Closed at* _____ *p.m.*

XIV. ANNOUNCEMENTS

A. Tuesday, May 5, 2026

Ashland School Board @ Ashland Elementary School – Heffernan Media Center

- Ashland School Board Regular Meeting – **6:00 p.m.**

XV. ADJOURNMENT

A. Motion to adjourn meeting at _____ **p.m.**

Moved by: _____ Second: _____

Vote: _____

ASHLAND SCHOOL BOARD REGULAR MEETING
Ashland Elementary School – Heffernan Media Center
Wednesday, March 11, 2026
School Board Meeting – 6:00 p.m.

MINUTES

I. CALL TO ORDER
Mrs. Moriarty called the meeting to order at 6:00 p.m.

II. PLEDGE OF ALLEGIANCE

III. RECORD ROLL

Members Present:

Mr. Jesse Farris, Chair
Mrs. Sandra Coleman, Vice-Chair
Mrs. Alicia Gillis
Mr. Stephen Heath
Mrs. Jennifer Foote

Administrators Present:

Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator
Mrs. Carrie Sanborn

Members Absent:

Others Present:

Mr. David Ruell, Press

IV. PUBLIC COMMENT – *Opened at 6:01 p.m.*

V. REORGANIZATION OF THE SCHOOL BOARD

A. School Board Chair

Mrs. Moriarty opened nominations for the position of School Board Chair. Mr. Farris was nominated.

Mr. Heath moved, seconded by Mrs. Foote, to elect Mr. Farris as School Board Chair.

The motion carried 5 – 0.

B. Vice-Chair

Chair Farris opened nominations for the position of School Board Vice-Chair. Mrs. Coleman was nominated.

Mrs. Foote moved, seconded by Chair Farris, to elect Mrs. Coleman as Vice-Chair.

The motion carried 5 – 0.

C. School Board Committees and Representatives

Chair Farris reviewed the committees and representatives with the School Board and opened it up for nominations for the committees.

Chair Farris nominated Mrs. Foote for the Policy Review Committee.

Chair Farris moved, seconded by Mr. Heath, to appoint Mrs. Foote to be on the Policy Review Committee.

The motion carried 5 – 0.

Chair Farris nominated Mrs. Gillis for the second member of the Policy Review Committee.

Chair Farris asked for an overview of the Policy Review Committee's role for Mrs. Gillis, and Mrs. Foote explained when the committee meets, what its responsibilities are, and the types of policies it reviews.

Chair Farris moved, seconded by Mrs. Foote, to appoint Mrs. Gillis to be on the Policy Review Committee.

The motion carried 5 – 0.

Chair Farris then moved on to the Budget Committee and requested nominations. Mrs. Foote nominated Mrs. Coleman to serve on the Budget Committee.

Mrs. Foote moved, seconded by Chair Farris, to appoint Mrs. Coleman to be a member of the Budget Committee.

The motion carried 5 – 0.

Chair Farris nominated himself to serve as the alternate on the Budget Committee.

Chair Farris moved, seconded by Mrs. Foote, to appoint Chair Farris as the alternate member on the Budget Committee.

The motion carried 5 – 0.

Chair Farris then moved on to the Wellness Committee and opened the floor for nominations.

Mrs. Coleman stated she would like to remain on the Wellness Committee and would attend meetings as long as she is informed of them. Mrs. Moriarty asked that Mrs. Sanborn notify the Wellness Committee to include Mrs. Coleman on all upcoming meeting communications.

Chair Farris moved, seconded by Mrs. Foote, to appoint Mrs. Coleman as a School Board representative of the Wellness Committee.

The motion carried 5 – 0.

Chair Farris then moved on to the Facilities/Building Committee and opened the floor for nominations.

Mrs. Foote nominated Mr. Heath.

Mrs. Foote moved, seconded by Chair Farris, to appoint Mr. Heath as a School Board representative of the Facilities/Building Committee.

The motion carried 5 – 0.

Chair Farris moved onto the Safety Committee and opened the floor to any nominations.

Mrs. Foote nominated Mr. Heath for the Safety Committee.

Mrs. Foote moved, seconded by Chair Farris, to appoint Mr. Heath to the Safety Committee as School Board representative.

The motion carried 5 – 0.

Chair Farris reviewed the NHSBA Delegate and nominated himself to be the School Board representative.

Chair Farris moved, seconded by Mrs. Foote, to appoint Chair Farris as the School Board representative for NHSBA.

The motion carried 5 – 0.

D. 2026/2027 School Board Meeting Schedule

Mrs. Moriarty presented the proposed 2026/2027 School Board meeting schedule, noting that meetings are typically held on the first Tuesday of each month. She explained that the February meeting will take place immediately following the Deliberative Session, and the March meeting will be held after voting in order to review teacher nominations.

Mr. Heath moved, seconded by Mrs. Coleman, to approve the 2026/2027 School Board meeting schedule.

The motion carried 5 – 0.

VI. MINUTES

A. Deliberative Session Minutes, February 2, 2026

Mrs. Moriarty informed the School Board that this is an informational item, as the school clerk is responsible for signing off on the deliberative session minutes.

B. Regular School Board Meeting of February 2, 2026

Mrs. Coleman moved, seconded by Mrs. Foote, to approve the minutes of the Regular School Board meeting of February 2, 2026.

The motion carried 5 – 0.

VII. ADMINISTRATIVE REPORTS

A. Enrollment/Principals Report

Mrs. Sanborn, standing in for Mr. Donnelly, reviewed the enrollment report with the School Board, noting that current enrollment is 152 students. She also provided updates

on recent and upcoming activities. The drama production is scheduled for March 17th and includes strong student participation. The math team recently competed at Inter-Lakes Middle High School, placing 6th out of 12 schools. Cultural Arts Night will be held at Plymouth Regional High School on March 19th, offering an opportunity to view student artwork and enjoy performances by the band and chorus. Middle school students also participated in a statewide concert at the Kingswood Arts Center, where the music department was well represented. Additionally, the National Honor Society has begun its application process with five potential candidates, and an induction ceremony is scheduled for May 15th. School report cards will be available on March 20th.

B. Year-to-Date Financial Report

Mrs. Dolloff reviewed the year-to-date financial report with the School Board and provided a revenue update to give an overview of the district's current financial position. She then opened the floor for any questions from the Board.

Mrs. Coleman asked about the annual cost per student for special education. Mrs. Moriarty responded that the cost varies depending on the individual student and stated she would provide an update at next month's meeting. Mr. Farris then asked if that information could also be compared to the statewide average, and Mrs. Moriarty replied that she would include that comparison if the data is available. Mrs. Coleman further requested comparisons with nearby school districts as well.

VIII. CURRENT BILLS PAYABLE

A. General Operating Expenses

Mrs. Dolloff presented to the School Board Manifest number 2013.

Mrs. Foote asked when we purchase things like the snowblower for the tractor how do we decide where we are purchasing that from?

Mrs. Dolloff informed Mrs. Foote that Mr. Paquette had researched options to find the best price and that attempts were made to repair the existing unit; however, repairs were not successful, and the replacement was a costly item. Mrs. Foote also inquired about charges related to faucets and plumbing services, noting that plumbing services appeared more than once with different providers, and asked for clarification on how that is handled.

Mrs. Dolloff responded that the work was scheduled based on vendor availability, noting that it had been pending for some time. She explained that the two providers were the only vendors available during February break to complete the work.

Mrs. Foote inquired about the district's trash removal services and whether the contract is periodically put out to bid.

Mrs. Dolloff responded that the district has maintained a long-standing relationship with its current provider and, as a result, has not recently sought competitive bids. She noted that the district could explore that option if the Board is interested.

Mrs. Foote explained that she has observed multiple trash service providers in the area

and wanted to ensure the district is utilizing the most cost-effective option.

Mrs. Dolloff informed Mrs. Foote that the district will put the trash removal services out to bid for the next school year.

Mrs. Coleman moved, seconded by Mr. Heath, to approve the payment of bills, manifest number 2013.

The motion carried 5 – 0.

IX. OLD BUSINESS

A. Seed Grant

Mrs. Moriarty reminded the School Board that the district has been awarded a Seed Grant, thanks to Mr. Paul Bemis for his assistance. She explained that the grant must go before the State Executive Council, and a motion is required by the Board to authorize her to enter into a contract with the state.

The grant, in an amount of up to \$150,000, will support the installation of heat pumps in the older wing of the building to improve energy efficiency. A required match will be met through in-kind services provided by Mr. Bemis, who is assisting with coordination, including efforts related to congressionally directed spending funds.

Approval of this motion will allow Mrs. Moriarty to sign the contract with the state, receive the funds, and begin the project.

Mrs. Moriarty reported that work related to congressionally directed spending began over February break, including diagramming portions of the building. She noted that a drone will be used to assess heat loss from the roof, indicating that progress is being made.

Chair Farris, in regard to finances for this, asked if we had potential for out-of-pocket costs?

Mrs. Moriarty stated that Mr. Bemis has offered to cover the required match through in-kind services. She noted that the match is estimated to be between 5% and 15% of the award; however, if the school is deemed economically disadvantaged, the required match would be capped at 5%. If we do need to put funds towards it then we can look at the facilities expendable trust.

Mr. Heath moved, seconded by Mrs. Foote to authorize the Superintendent of Schools to enter into the said contract with the State, and to execute any and all documents, agreements, and other instruments, and any amendments, revisions, or modifications thereto, as she may deem necessary, desirable, or appropriate.

The motion carried 5 – 0.

B. New Hampshire Department of Revenue Administration Upcoming Presentation in April on the Equalization Process.

Mrs. Moriarty reminded the School Board that a few months ago they received a presentation from the Department of Education regarding adequacy aid. She explained that part of what is impacting the district is the equalization process, and it was recommended that they reach out to the Department of Revenue for greater insight.

She shared that the Director from the Department of Revenue will attend the April meeting to provide a presentation. Mrs. Moriarty noted this could be a valuable opportunity to invite the Budget Committee and suggested that, if the Board is receptive, outreach could be made following the meeting. She also suggested that someone connect with the Selectboard, as they may be interested in attending as well. She emphasized that the presentation will be informational and will help provide a better understanding of how the formula is impacting the district.

X. NEW BUSINESS**A. 2026/2027 School Year Calendar**

The School Board reached a consensus to have the 2026/2027 school year calendar return next month for a vote, as there are concerns with the dates presented for December and the final week of school.

B. 2026/2027 Teacher Nominations

Mr. Heath moved, seconded by Mrs. Foote, to approve 2026/2027 Teacher Nominations as presented.

The motion carried 5 – 0.

C. Nomination for Assistant Principal

Mr. Heath moved, seconded by Mrs. Foote, to approve the nomination for Assistant Principal as presented.

The motion carried 5 – 0.

XI. NON-PUBLIC SESSION**A. Non-Public Session**

R.S.A. 91-A:3, II(c): This includes matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this Board, unless such a person requests an open meeting.

Mr. Felton moved, seconded by Mrs. Foote, to enter Non-Public Session at 6:37 p.m. Mrs. Coleman called the roll.

YES: Mrs. Coleman, Mr. Farris, Mrs. Foote, Mrs. Gillis, Mr. Heath
NO: --

The motion passed unanimously. The Board entered Non-Public Session at 6:37 p.m.

B. Public Session

Mr. Heath moved, seconded by Mrs. Coleman, to re-enter Public Session at 7:12 p.m. Mrs. Coleman called the roll.

YES: Mrs. Coleman, Mr. Farris, Mrs. Foote, Mrs. Gillis, Mr. Heath
NO: --

The motion passed unanimously. The Board re-entered Public Session at 7:12 p.m.

XII. PUBLIC COMMENT – *Closed at 7:14 p.m.*

XIII. ANNOUNCEMENTS

A. Tuesday, April 7, 2026

- Ashland School Board @ Ashland Elementary School – Heffernan Media Center
 - Ashland School Board Regular Meeting – **6:00 p.m.**

XIV. ADJOURNMENT

Mrs. Gillis moved, seconded by Mrs. Coleman, to adjourn meeting at 7:14 p.m.

The motion carried 5 – 0.

The meeting adjourned at 7:14 p.m.

*Respectfully submitted,
Sarah Briggs, Recording Secretary*

CONFIDENTIAL
NONPUBLIC SESSION
Wednesday, March 11, 2026

R.S.A. 91-A:3 II(c): This includes matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this Board, unless such a person requests an open meeting.

Members Present:

Mr. Jesse Farris, Chair
Mrs. Sandra Coleman, Vice-Chair
Mrs. Alicia Gillis
Mr. Stephen Heath
Mrs. Jennifer Foote

Administrators Present:

Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator

Members Absent:

Others Present:

I. NEW BUSINESS *(6:37 p.m. to 7:12 p.m.)*

A. Retirement

Mrs. Coleman moved, seconded by Mrs. Foote, to approve the retirement request and funds as written on handout.

The motion carried 5 – 0.

B. Update on New Hampshire Department of Education Complaint

Mrs. Moriarty shared with the School Board that the complaint made to the New Hampshire Department of Education was removed by the complainant. No action required.

C. Student Best Interest

Mrs. Moriarty provided an update regarding a student matter and Best Interest. No action required.

D. Nomination for Assistant Principal

Mrs. Moriarty provided background information for the nomination for the stipend position of Assistant Principal. Action was taken in public session.

E. 2026/2027 Teacher Nominations

Mrs. Moriarty and Mrs. Dolloff read the names of the 2026/2027 Teacher nominations. Action was taken in public session.

Ashland Elementary School Enrollment Report
For April 7, 2026 Meeting

MONTHLY ENROLLMENTS	K	1	2	3	4	5	K - 5 Total	6	7	8	6-8 Total	TOTAL K- 8
August 2025	7	12	4	13	23	15	74	22	27	16	65	139
September 2025	10	11	4	12	22	14	73	20	29	17	66	139
October 2025	11	11	4	12	22	17	77	20	28	16	64	141
November 2025	12	11	7	12	22	19	83	20	30	16	66	149
December 2025	12	10	7	12	22	19	82	20	30	16	66	148
January 2026	12	10	7	12	22	19	82	21	29	16	66	148
February 2026	12	12	8	13	22	19	86	20	29	16	65	151
March 2026	12	12	9	13	22	19	87	20	30	16	66	153
April 2026	11	12	9	13	21	19	85	20	30	16	66	151

COMPARISONS (FROM JUNE)	K	1	2	3	4	5	S-TOT K - 5	6	7	8	S-TOT 6-8	TOTAL K-8
2012-2013	19	26	15	18	18	18	114	17	18		57	171
2013-2014	20	18	29	13	17	20	117	17	17		51	168
2014-2015	18	18	17	23	12	16	104	20	18		38	142
2015-2016	20	12	16	17	22	11	98	17	17		34	132
2016-2017	26	21	18	14	17	23	119	11	18		29	148
2017-2018	21	22	16	14	12	15	100	19	9		28	128
2018-2019	28	19	26	17	15	15	120	13	21		43	163
2019-2020	23	22	14	28	14	17	118	11	14		25	143
2020-2021	20	23	27	14	24	17	125	18	12	17	47	172
2021-2022	19	17	20	20	24	21	125	17	17	13	47	172
2022-2023	13	16	19	19	24	16	107	23	13	16	52	159
2023-2024	6	12	18	18	24	25	103	16	24	12	52	155
2024-2025	12	5	13	22	15	25	92	27	15	22	64	156

**Ashland School Board Financial Report
Through April 2, 2026**

	FY 2026 as of 4/2/2026	Percent of Appropriation	FY 2025 YTD Comparison		FY 2024 YTD Comparison	
General Fund All Accounts						
Appropriation*	\$ 5,044,511		\$ 4,785,260		\$ 4,681,829	
YTD Expended	\$ 3,238,445	64.20%	\$ 2,937,466	61.39%	\$ 2,822,415	60.28%
Encumbrances	\$ 1,701,368	33.73%	\$ 1,791,466	37.44%	\$ 1,726,074	36.87%
Less: Total YTD Expended Plus Encumbered	\$ 4,939,814	97.92%	\$ 4,728,932	98.82%	\$ 4,548,489	97.15%
Available	\$ 104,698	2.08%	\$ 56,328	1.18%	\$ 133,340	2.85%

* Includes prior year encumbrances and transfers

Potential Expenses Not Yet Encumbered	
ATA Professional Development	\$2,585
Co-Curricular Salaries	\$4,695
	<u>\$7,280</u>

2025-2026 BUDGET REPORT YEAR TO DATE FOR: ASHLAND GENERAL FUND

April 02, 2026

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
<u>1100</u>								
<u>REGULAR EDUCATION</u>								
500112 PROFESSIONAL SALARIES	1,050,826	0	58,347	1,109,173	685,722	345,022	78,429	92.9%
500114 PARAPROFESSIONAL SALARIES	82,906	0	3,317	86,223	56,337	23,806	6,080	92.9%
500121 SUBSTITUTES SALARIES	10,000	0	0	10,000	12,250	0	(2,250)	122.5%
500211 MEDICAL INSURANCE	462,561	0	0	462,561	341,305	86,042	35,214	92.4%
500212 DENTAL INSURANCE	4,508	0	4,207	8,715	6,691	1,709	316	96.4%
500213 LIFE INSURANCE	979	0	0	979	666	189	124	87.3%
500220 SOCIAL SECURITY & MEDICARE EXP	87,495	0	4,719	92,214	54,598	26,223	11,392	87.6%
500231 EMPLOYEE RETIREMENT	10,571	0	423	10,994	6,999	3,574	421	96.2%
500232 TEACHER RETIREMENT	202,074	0	6,704	208,778	131,839	63,062	13,877	93.4%
500330 OTHER PROFESSIONAL SERVICES	22,200	824	(902)	22,122	6,151	9,208	6,763	69.4%
500430 REPAIRS & MAINTENANCE SERV	1,610	0	(300)	1,310	0	0	1,310	0.0%
500610 SUPPLIES	24,700	1	(530)	24,171	12,156	9,503	2,512	89.6%
500640 BOOKS	5,650	0	395	6,045	2,098	809	3,138	48.1%
500644 ELECTRONIC INFORMATION ACCESS	12,345	0	0	12,345	9,595	154	2,596	79.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500731 NEW EQUIPMENT	1,350	0	0	1,350	292	0	1,058	21.6%
500733 NEW FURNITURE	1	4,347	0	4,348	1,016	3,331	1	100.0%
500735 REPLACEMENT EQUIPMENT	1,900	0	45	1,945	659	0	1,286	33.9%
500810 DUES & FEES	1,530	0	0	1,530	797	120	614	59.9%
REGULAR EDUCATION TOTALS:	<u>1,983,206</u>	<u>5,172</u>	<u>76,425</u>	<u>2,064,803</u>	<u>1,329,169</u>	<u>572,752</u>	<u>162,883</u>	<u>92.1%</u>
<u>1190</u>								
<u>OTHER REGULAR PROGRAMS</u>								
OTHER REGULAR PROGRAMS TOTALS:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<u>1210</u>								
<u>SPECIAL EDUCATION</u>								
500112 PROFESSIONAL SALARIES	143,168	0	6,652	149,820	110,310	44,571	(5,060)	103.4%
500114 PARAPROFESSIONAL SALARIES	132,380	0	5,295	137,675	99,498	37,125	1,052	99.2%
500211 MEDICAL INSURANCE	103,272	0	0	103,272	119,521	25,967	(42,216)	140.9%
500212 DENTAL INSURANCE	902	0	601	1,503	1,946	458	(901)	160.0%
500213 LIFE INSURANCE	122	0	0	122	167	50	(94)	177.0%
500220 SOCIAL SECURITY & MEDICARE EXP	21,079	0	914	21,993	17,838	5,960	(1,805)	108.2%
500231 EMPLOYEE RETIREMENT	16,879	0	676	17,555	12,686	4,985	(116)	100.7%
500232 TEACHER RETIREMENT	27,531	0	692	28,223	28,183	8,426	(8,386)	129.7%
500330 OTHER PROFESSIONAL SERVICES	77,586	173,755	(38,150)	213,191	61,898	178,641	(27,348)	112.8%
500500 MEDICAID SERVICES	3,500	0	0	3,500	1,879	1,621	0	100.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500561 TUITION OTHER LEAS IN STATE	13,500	0	0	13,500	0	0	13,500	0.0%
500610 SUPPLIES	1,500	0	500	2,000	1,397	600	3	99.9%
500644 ELECTRONIC INFORMATION ACCESS	675	0	0	675	550	55	70	89.6%
500810 DUES & FEES	700	0	(500)	200	200	0	0	100.0%
SPECIAL EDUCATION TOTALS:	542,794	173,755	(23,320)	693,229	456,072	308,459	(71,302)	110.3%
<u>1215</u>								
<u>EXTENDED SCHOOL YEAR</u>								
500112 PROFESSIONAL SALARIES	8,960	0	0	8,960	6,917	0	2,043	77.2%
500114 PARAPROFESSIONAL SALARIES	3,840	0	0	3,840	2,560	0	1,280	66.7%
500220 SOCIAL SECURITY & MEDICARE EXP	979	0	0	979	725	0	254	74.1%
500231 EMPLOYEE RETIREMENT	490	0	0	490	326	0	164	66.6%
500232 TEACHER RETIREMENT	1,723	0	0	1,723	946	0	777	54.9%
500330 OTHER PROFESSIONAL SERVICES	8,300	0	0	8,300	5,138	0	3,163	61.9%
500610 SUPPLIES	300	0	0	300	76	0	224	25.2%
EXTENDED SCHOOL YEAR TOTALS:	24,592	0	0	24,592	16,687	0	7,905	67.9%
<u>1260</u>								
<u>BILINGUAL</u>								
500330 OTHER PROFESSIONAL SERVICES	39,498	0	0	39,498	0	47,421	(7,923)	120.1%
500585 MILEAGE REIMBURSEMENT	2,500	0	0	2,500	1,991	509	0	100.0%
BILINGUAL TOTALS:	41,998	0	0	41,998	1,991	47,931	(7,923)	118.9%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
<u>1410</u>								
<u>CO-CURRICULAR</u>								
500123								
TEMP/PART TIME SALARIES	34,900	0	0	34,900	10,400	18,250	6,250	82.1%
500220								
SOCIAL SECURITY & MEDICARE EXP	2,670	0	0	2,670	795	1,090	786	70.6%
500231								
EMPLOYEE RETIREMENT	0	0	0	0	102	0	(102)	0.0%
500232								
TEACHER RETIREMENT	6,711	0	0	6,711	1,692	2,875	2,144	68.0%
500330								
OTHER PROFESSIONAL SERVICES	150	0	0	150	40	0	110	26.7%
500610								
SUPPLIES	3,050	0	2,390	5,440	5,120	298	23	99.6%
500731								
NEW EQUIPMENT	1,000	0	(1,000)	0	0	0	0	0.0%
500735								
REPLACEMENT EQUIPMENT	1,000	0	(1,000)	0	0	0	0	0.0%
CO-CURRICULAR TOTALS:	49,481	0	390	49,871	18,149	22,512	9,211	81.5%
<u>1420</u>								
<u>ATHLETICS</u>								
500330								
OTHER PROFESSIONAL SERVICES	4,700	0	0	4,700	3,660	1,040	0	100.0%
ATHLETICS TOTALS:	4,700	0	0	4,700	3,660	1,040	0	100.0%
<u>2110</u>								
<u>ATTENDANCE</u>								
500330								
ATTENDANCE SERVICES	1	0	0	1	0	0	1	0.0%
ATTENDANCE TOTALS:	1	0	0	1	0	0	1	0.0%
<u>2120</u>								
<u>GUIDANCE SERVICES</u>								
500112								
PROFESSIONAL SALARIES	84,769	0	2,513	87,282	57,695	29,867	(280)	100.3%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500211 MEDICAL INSURANCE	7,753	0	0	7,753	6,276	1,846	(369)	104.8%
500213 LIFE INSURANCE	61	0	0	61	45	9	7	88.5%
500220 SOCIAL SECURITY & MEDICARE EXP	6,485	0	192	6,677	4,894	2,329	(546)	108.2%
500232 TEACHER RETIREMENT	16,301	0	140	16,441	11,095	5,359	(12)	100.1%
500330 OTHER PROFESSIONAL SERVICES	2,000	0	0	2,000	0	500	1,500	25.0%
500585 MILEAGE REIMBURSEMENT	1	0	0	1	0	0	1	0.0%
500610 SUPPLIES	1,880	0	0	1,880	1,041	260	579	69.2%
500640 BOOKS	300	0	0	300	304	0	(4)	101.2%
500644 ELECTRONIC INFORMATION ACCESS	1,150	0	0	1,150	1,145	0	5	99.5%
500810 DUES & FEES	375	0	0	375	0	0	375	0.0%
GUIDANCE SERVICES TOTALS:	121,075	0	2,845	123,920	82,494	40,169	1,257	99.0%

2130
HEALTH SERVICES

500112 PROFESSIONAL SALARIES	73,832	0	2,215	76,047	49,723	26,324	0	100.0%
500211 MEDICAL INSURANCE	37,680	0	0	37,680	30,503	7,177	0	100.0%
500212 DENTAL INSURANCE	301	0	301	602	0	0	602	0.0%
500213 LIFE INSURANCE	61	0	0	61	41	14	7	88.5%
500220 SOCIAL SECURITY & MEDICARE EXP	5,648	0	169	5,817	3,340	1,816	661	88.6%
500232 TEACHER RETIREMENT	14,198	0	123	14,321	9,562	5,062	(303)	102.1%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500330 OTHER PROFESSIONAL SERVICES	500	0	0	500	444	0	56	88.7%
500430 REPAIRS & MAINTENANCE SERV	100	0	0	100	0	0	100	0.0%
500610 SUPPLIES	1,100	0	0	1,100	766	292	43	96.1%
500644 ELECTRONIC INFORMATION ACCESS	100	0	0	100	0	0	100	0.0%
500650 SOFTWARE	850	0	0	850	850	0	0	100.0%
500810 DUES & FEES	175	0	0	175	0	150	25	85.7%
HEALTH SERVICES TOTALS:	134,545	0	2,808	137,353	95,228	40,834	1,291	99.1%
<u>2140</u> <u>PSYCHOLOGY</u>								
500330 OTHER PROFESSIONAL SERVICES	0	0	0	0	10,905	13,815	(24,720)	0.0%
500331 OTHER PROFESSIONAL SUPPORT	720	0	0	720	0	0	720	0.0%
500610 SUPPLIES	500	0	0	500	0	0	500	0.0%
PSYCHOLOGY TOTALS:	1,220	0	0	1,220	10,905	13,815	(23,500)	2,026.2%
<u>2150</u> <u>SPEECH SERVICES</u>								
500114 PARAPROFESSIONAL SALARIES	17,102	0	684	17,786	12,112	5,673	0	100.0%
500211 MEDICAL INSURANCE	13,956	0	0	13,956	11,297	2,658	0	100.0%
500212 DENTAL INSURANCE	150	0	0	150	243	57	(151)	200.4%
500220 SOCIAL SECURITY & MEDICARE EXP	1,308	0	52	1,360	853	392	115	91.6%
500231 EMPLOYEE RETIREMENT	2,180	0	87	2,267	1,544	699	24	99.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500330 OTHER PROFESSIONAL SERVICES	58,000	0	10,250	68,250	61,735	6,515	0	100.0%
500581 CONFERENCE AND TRAVEL	0	0	0	0	0	189	(189)	0.0%
500610 SUPPLIES	550	0	(514)	36	0	0	36	0.0%
500640 BOOKS	100	0	0	100	0	0	100	0.0%
500644 ELECTRONIC INFORMATION ACCESS	686	0	514	1,200	1,200	0	0	100.0%
SPEECH SERVICES TOTALS:	94,032	0	11,073	105,105	88,986	16,184	(64)	100.1%

2160
PHYSICAL & OCCUPATIONAL THER

500321 PROF SERV FOR INSTRUCTION	500	0	0	500	0	0	500	0.0%
500330 PHYSICAL THERAPY SERVICES	22,020	6,532	0	28,552	12,716	0	15,836	44.5%
500331 OCCUPATIONAL THERAPY SERV.	43,500	0	27,900	71,400	44,814	26,586	0	100.0%
PHYSICAL & OCCUPATIONAL THER TOTALS:	66,020	6,532	27,900	100,452	57,530	26,586	16,336	83.7%

2210
TECHNOLOGY

500112 TECHNOLOGY COORDINATOR	62,029	0	2,481	64,510	49,623	14,887	0	100.0%
500211 MEDICAL INSURANCE	13,956	0	0	13,956	21,470	6,441	(13,955)	200.0%
500212 DENTAL INSURANCE	301	0	0	301	231	69	0	99.8%
500220 SOCIAL SECURITY & MEDICARE EXP	4,745	0	190	4,935	3,563	1,069	303	93.9%
500231 EMPLOYEE RETIREMENT	7,909	0	316	8,225	6,327	1,898	0	100.0%
500330 OTHER PROFESSIONAL SERVICES	10,650	3,000	(5,500)	8,150	6,768	0	1,382	83.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500331 COPIER SERVICES	7,000	60	0	7,060	3,706	2,455	899	87.3%
500430 REPAIRS & MAINTENANCE SERV	0	0	0	0	101	0	(101)	0.0%
500532 DATA COMMUNICATIONS	4,500	805	0	5,305	5,680	1,764	(2,139)	140.3%
500610 SUPPLIES	9,000	0	(2,064)	6,936	1,802	2,696	2,438	64.8%
500644 ELECTRONIC INFORMATION ACCESS	14,000	0	7,874	21,874	21,874	0	0	100.0%
500735 REPLACEMENT EQUIPMENT	6,112	0	564	6,676	2,647	5,697	(1,668)	125.0%
500738 REPLACEMENT COMPUTERS	32,000	615	(874)	31,741	31,741	0	0	100.0%
500810 DUES & FEES	300	0	0	300	0	0	300	0.0%
TECHNOLOGY TOTALS:	172,502	4,480	2,987	179,969	155,533	36,977	(12,541)	107.0%

2212
CURRICULUM & DEVELOPMENT

500112 INSTRUCTIONAL SALARIES	6,750	0	0	6,750	0	6,750	0	100.0%
500220 SOCIAL SECURITY & MEDICARE EXP	516	0	0	516	0	450	67	87.1%
500232 TEACHER RETIREMENT	1,298	0	0	1,298	0	1,207	91	93.0%
500580 NON TEACHING STAFF CONFERENCES	1,500	0	0	1,500	650	0	850	43.3%
500581 ATA PROFESSIONAL DEVELOP	23,500	1,958	(5,500)	19,958	12,483	4,890	2,585	87.0%
500582 IN SERVICE TRAINING	5,000	0	0	5,000	0	0	5,000	0.0%
500640 BOOKS	250	0	0	250	0	0	250	0.0%
500644 ELECTRONIC INFORMATION ACCESS	750	0	0	750	0	0	750	0.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
CURRICULUM & DEVELOPMENT TOTALS:	<u>39,564</u>	<u>1,958</u>	<u>(5,500)</u>	<u>36,022</u>	<u>13,133</u>	<u>13,296</u>	<u>9,593</u>	<u>73.4%</u>
<u>2222</u>								
<u>LIBRARY & MEDIA SERVICES</u>								
500112 MEDIA SPECIALISTS SALARY	36,169	0	1,070	37,239	23,681	13,557	1	100.0%
500211 MEDICAL INSURANCE	13,956	0	0	13,956	11,297	2,658	0	100.0%
500212 DENTAL INSURANCE	150	0	301	451	243	57	150	66.6%
500213 LIFE INSURANCE	61	0	0	61	0	0	61	0.0%
500220 SOCIAL SECURITY & MEDICARE EXP	2,729	0	82	2,811	1,659	936	216	92.3%
500231 EMPLOYEE RETIREMENT	4,548	0	60	4,608	3,019	1,670	(82)	101.8%
500330 OTHER PROFESSIONAL SERVICES	1,000	0	0	1,000	0	1,000	0	100.0%
500610 SUPPLIES	300	0	0	300	192	98	10	96.6%
500640 BOOKS	5,000	0	(266)	4,734	4,121	547	65	98.6%
500644 ELECTRONIC INFORMATION ACCESS	1,860	0	266	2,126	2,126	0	0	100.0%
500733 NEW FURNITURE	1	0	0	1	0	0	1	0.0%
500810 DUES & FEES	250	0	0	250	130	0	120	52.0%
LIBRARY & MEDIA SERVICES TOTALS:	<u>66,024</u>	<u>0</u>	<u>1,513</u>	<u>67,537</u>	<u>46,469</u>	<u>20,525</u>	<u>543</u>	<u>99.2%</u>
<u>2310</u>								
<u>SCHOOL BOARD SERVICES</u>								
500118 TREASURER'S SALARIES	800	0	0	800	1,167	0	(367)	145.9%
500119 SCHOOL BOARD SALARIES	2,100	0	0	2,100	2,100	0	0	100.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500122 DISTRICT OFFICER'S SALARIES	550	0	0	550	525	0	25	95.5%
500123 SCHOOL BOARD CLERK	400	0	0	400	160	0	240	40.0%
500220 SOCIAL SECURITY & MEDICARE EXP	352	0	0	352	302	0	50	85.9%
500231 EMPLOYEE RETIREMENT	96	0	0	96	0	0	96	0.0%
500331 DISTRICT MEETING	800	0	0	800	0	0	800	0.0%
500534 POSTAGE	400	0	0	400	0	0	400	0.0%
500540 ADVERTISING	1,800	0	0	1,800	1,050	900	(150)	108.3%
500550 PRINTING & BINDING	600	0	0	600	166	0	434	27.7%
500581 CONFERENCE AND TRAVEL	500	0	0	500	0	0	500	0.0%
500610 SUPPLIES	600	0	0	600	558	0	42	92.9%
500810 DUES & FEES	4,544	0	0	4,544	4,610	170	(236)	105.2%
SCHOOL BOARD SERVICES TOTALS:	13,542	0	0	13,542	10,638	1,070	1,833	86.5%
<u>2317</u>								
<u>AUDIT SERVICES</u>								
500320 AUDIT SERVICES	16,250	11,300	0	27,550	11,300	16,250	0	100.0%
AUDIT SERVICES TOTALS:	16,250	11,300	0	27,550	11,300	16,250	0	100.0%
<u>2318</u>								
<u>LEGAL SERVICES</u>								
500318 LEGAL SERVICES	5,000	0	0	5,000	6,277	1,000	(2,277)	145.5%
LEGAL SERVICES TOTALS:	5,000	0	0	5,000	6,277	1,000	(2,277)	145.5%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
<u>2320</u>								
<u>SAU ADMINISTRATION</u>								
500330								
OTHER PROFESSIONAL SERVICES	147,730	0	0	147,730	147,730	0	0	100.0%
SAU ADMINISTRATION TOTALS:	<u>147,730</u>	<u>0</u>	<u>0</u>	<u>147,730</u>	<u>147,730</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>
<u>2410</u>								
<u>OFFICE OF THE PRINCIPAL</u>								
500111								
PRINCIPAL'S SALARY	110,250	0	4,410	114,660	88,200	26,460	0	100.0%
500115								
SECRETARY'S SALARY	73,826	0	2,878	76,704	60,188	18,412	(1,897)	102.5%
500123								
OFFICE OF THE PRIN STIPENDS	7,500	0	0	7,500	0	10,000	(2,500)	133.3%
500211								
MEDICAL INSURANCE	63,580	0	0	63,580	48,805	14,775	0	100.0%
500212								
DENTAL INSURANCE	902	0	0	902	923	280	(300)	133.3%
500213								
LIFE INSURANCE	61	0	0	61	45	9	7	88.5%
500220								
SOCIAL SECURITY & MEDICARE EXP	14,656	0	558	15,214	10,844	4,233	137	99.1%
500231								
EMPLOYEE RETIREMENT	9,413	0	367	9,780	7,674	2,727	(621)	106.4%
500232								
TEACHER RETIREMENT	22,643	0	848	23,491	16,961	6,877	(347)	101.5%
500330								
OTHER PROFESSIONAL SERVICES	600	0	0	600	684	153	(237)	139.5%
500430								
REPAIRS & MAINTENANCE SERV	350	0	0	350	0	0	350	0.0%
500531								
TELEPHONE	4,140	0	0	4,140	3,899	248	(7)	100.2%
500534								
POSTAGE	2,000	0	0	2,000	1,648	0	352	82.4%
500550								
PRINTING & BINDING	2,700	0	0	2,700	189	611	1,900	29.6%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500581 CONFERENCE AND TRAVEL	2,500	0	0	2,500	361	139	2,000	20.0%
500610 SUPPLIES	3,000	0	0	3,000	1,552	1,442	6	99.8%
500640 BOOKS	125	0	0	125	0	0	125	0.0%
500733 NEW FURNITURE	1	0	0	1	0	0	1	0.0%
500810 DUES & FEES	950	0	0	950	0	0	950	0.0%
OFFICE OF THE PRINCIPAL TOTALS:	<u>319,197</u>	<u>0</u>	<u>9,061</u>	<u>328,258</u>	<u>241,973</u>	<u>86,366</u>	<u>(81)</u>	<u>100.0%</u>

2610
OPERATION OF PLANT

500116 CUSTODIAL SALARIES	118,251	0	4,290	122,541	95,505	28,162	(1,125)	100.9%
500211 MEDICAL INSURANCE	41,867	0	0	41,867	32,828	9,662	(623)	101.5%
500212 DENTAL INSURANCE	601	0	0	601	478	139	(16)	102.6%
500220 SOCIAL SECURITY & MEDICARE EXP	9,047	0	328	9,375	6,960	2,137	278	97.0%
500231 EMPLOYEE RETIREMENT	15,078	0	547	15,625	10,993	3,282	1,350	91.4%
500330 OTHER PROFESSIONAL SERVICES	6,000	0	0	6,000	1,584	792	3,624	39.6%
500411 WATER AND SEWER	4,500	0	0	4,500	3,192	1,308	0	100.0%
500421 DISPOSAL SERVICES	5,200	0	0	5,200	5,299	0	(99)	101.9%
500422 SNOW PLOWING SERVICES	18,480	0	0	18,480	24,790	7,285	(13,595)	173.6%
500430 REPAIRS & MAINTENANCE SERV	2,500	0	0	2,500	0	0	2,500	0.0%
500520 INSURANCE	18,305	0	0	18,305	18,305	0	0	100.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500581 CONFERENCE AND TRAVEL	750	0	0	750	750	0	0	100.0%
500610 SUPPLIES	12,000	0	0	12,000	10,404	1,173	423	96.5%
500622 ELECTRICITY	50,000	0	0	50,000	41,291	8,709	0	100.0%
500623 BOTTLED GAS / PROPANE	30,000	0	0	30,000	0	30,000	0	100.0%
500624 FUEL OIL	45,000	0	0	45,000	36,160	8,840	0	100.0%
500735 REPLACEMENT EQUIPMENT	18,000	0	0	18,000	145	15,000	2,855	84.1%
OPERATION OF PLANT TOTALS:	395,579	0	5,165	400,744	288,684	116,487	(4,428)	101.1%
<u>2620</u>								
<u>BUILDING & EQUIPMENT</u>								
500330 OTHER PROFESSIONAL SERVICES	51,200	8,880	0	60,080	42,777	12,465	4,837	91.9%
500430 REPAIRS & MAINTENANCE SERV	7,500	0	(551)	6,949	2,494	9	4,446	36.0%
500610 SUPPLIES	6,000	393	0	6,393	3,247	1,340	1,806	71.8%
500731 NEW EQUIPMENT	0	17,900	551	18,451	295	17,900	256	98.6%
500735 REPLACEMENT EQUIPMENT	3,000	3,400	0	6,400	5,833	0	567	91.1%
BUILDING & EQUIPMENT TOTALS:	67,700	30,573	0	98,273	54,646	31,715	11,912	87.9%
<u>2630</u>								
<u>CARE OF GROUNDS</u>								
500330 OTHER PROFESSIONAL SERVICES	7,000	0	0	7,000	3,550	0	3,450	50.7%
500430 REPAIRS & MAINTENANCE SERV	1,000	0	0	1,000	333	667	0	100.0%
500610 SUPPLIES	2,500	0	0	2,500	200	800	1,500	40.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500731 NEW EQUIPMENT	1	0	0	1	0	0	1	0.0%
500735 REPLACEMENT EQUIPMENT	0	5,120	0	5,120	5,120	0	0	100.0%
CARE OF GROUNDS TOTALS:	10,501	5,120	0	15,621	9,203	1,467	4,951	68.3%
<u>2721</u>								
<u>REGULAR TRANSPORTATION</u>								
500519 REGULAR STUDENT TRANS	70,114	0	0	70,114	42,068	28,046	0	100.0%
REGULAR TRANSPORTATION TOTALS:	70,114	0	0	70,114	42,068	28,046	0	100.0%
<u>2722</u>								
<u>SPED TRANSPORTATION</u>								
500519 SPED TRANSPORTATION	4,675	0	0	4,675	4,674	0	1	100.0%
SPED TRANSPORTATION TOTALS:	4,675	0	0	4,675	4,674	0	1	100.0%
<u>2724</u>								
<u>ATHLETIC TRANSPORTATION</u>								
500519 ATHLETIC TRANSPORTATION	5,500	0	0	5,500	4,908	592	0	100.0%
ATHLETIC TRANSPORTATION TOTALS:	5,500	0	0	5,500	4,908	592	0	100.0%
<u>2725</u>								
<u>CO-CURRICULAR TRANS</u>								
500519 CO-CURRICULAR TRANSPORTATION	8,000	0	902	8,902	2,034	6,868	0	100.0%
CO-CURRICULAR TRANS TOTALS:	8,000	0	902	8,902	2,034	6,868	0	100.0%
<u>2727</u>								
<u>HOMELESS TRANSPORTATION</u>								
500519 HOMELESS TRANSPORTATION	1	0	0	1	365	428	(793)	79,350.0%
HOMELESS TRANSPORTATION TOTALS:	1	0	0	1	365	428	(793)	79,350.0%

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
<u>2900</u>								
<u>COSTS TO DISTRIBUTE</u>								
500124								
SALARY POOL	89,460	0	(89,460)	0	0	0	0	0.0%
500212								
DENTAL INSURANCE	5,410	0	(5,410)	0	0	0	0	0.0%
500220								
SOCIAL SECURITY & MEDICARE EXP	6,973	0	(6,973)	0	0	0	0	0.0%
500231								
EMPLOYEE RETIREMENT	2,476	0	(2,476)	0	0	0	0	0.0%
500232								
TEACHER RETIREMENT	7,930	0	(7,930)	0	0	0	0	0.0%
500250								
UNEMPLOYMENT COMPENSATION	634	0	0	634	743	0	(109)	117.2%
500260								
WORKER'S COMPENSATION	7,195	0	0	7,195	7,195	0	0	100.0%
COSTS TO DISTRIBUTE TOTALS:	<u>120,078</u>	<u>0</u>	<u>(112,249)</u>	<u>7,829</u>	<u>7,938</u>	<u>0</u>	<u>(109)</u>	<u>101.4%</u>
<u>3100</u>								
<u>TRANSFER TO FOOD SERVICE</u>								
500930								
TRANSFER TO FOOD SERVICE	30,000	0	0	30,000	30,000	0	0	100.0%
TRANSFER TO FOOD SERVICE TOTALS:	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>
<u>5100</u>								
<u>DEBT SERVICE</u>								
DEBT SERVICE TOTALS:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<u>5210</u>								
<u>TRANSFER TO GENERAL FUND</u>								
500930								
GRANT FUNDS	150,000	0	0	150,000	0	150,000	0	100.0%
TRANSFER TO GENERAL FUND TOTALS:	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>100.0%</u>
<u>5212</u>								
<u>FOOD SERVICE FUND</u>								

<u>ACCOUNT</u>	<u>VOTED BUDGET</u>	<u>PRIOR YEAR ENCUMBRANCE</u>	<u>BUDGET TRANSFERS</u>	<u>REVISED BUDGET</u>	<u>EXPENDED YTD</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE</u>	<u>% BUDGET USED</u>
500930								
FOOD SERVICE FUND	100,000	0	0	100,000	0	100,000	0	100.0%
FOOD SERVICE FUND TOTALS:	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>100.0%</u>
<u>5230</u>								
<u>TRANSFER TO CAPITAL PROJECTS</u>								
TRANSFER TO CAPITAL PROJECTS TOTALS:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<u>5251</u>								
<u>TRANSFER TO CAPITAL RESERVE</u>								
TRANSFER TO CAPITAL RESERVE TOTALS:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
<u>5254</u>								
<u>STUDENT ACTIVITY</u>								
STUDENT ACTIVITY TOTALS:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
GRAND TOTALS:	<u>4,805,621</u>	<u>238,890</u>	<u>0</u>	<u>5,044,511</u>	<u>3,238,445</u>	<u>1,701,368</u>	<u>104,698</u>	<u>97.9%</u>

ROBERGE AND COMPANY, P.C.

Certified Public Accountants

Member – American Institute of CPA’s (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Member – New Hampshire Society of CPA’s

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To the School Board
Ashland School District
Ashland, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ashland School District as of and for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 30, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Ashland School District are described in the Notes to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Ashland School District’s Statement of Net Position financial statements (related footnote) were:

- Actuarial Valuation of Post-Employment Benefits under GASB 75 (Implicit Rate Subsidy).
- Proportionate Share of NHRS Net Pension Liability.
- Proportionate Share of NHRS Net OPEB Liability (Medical Subsidy).

Management’s estimate of the valuation of OPEBs is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the valuation in determining that it is reasonable in relation to the financial statements taken as a whole. The estimate of the proportionate share of net pension liability of the NHRS is based on the district’s current percentage of contributions to the system.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

Management encountered challenges in providing the requested information within the anticipated timeframe, which contributed to delays in the audit process. Timely access to information is important for effective audit execution. Some of the delays may be related to resource constraints within the Finance Department. We recommend that management and governance review the current resourcing levels within the Finance Department to help ensure that audit requests can be addressed within required timelines.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the report date and updated if applicable.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Succession planning is a critical component of organizational sustainability and resilience. It ensures that key roles in management and within the district are supported by a pipeline of capable individuals ready to step in when needed. The board is encouraged to prioritize succession planning as part of their annual strategic review.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the School Board and management of the Ashland School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Roberge and Co., P.C.

ROBERGE & COMPANY, P.C.

Franklin, New Hampshire
February 20, 2026

**Ashland Accounts Payable Manifest
2025-2026 Fiscal Year**

Manifest #: 2014 Manifest Date: 4/7/2026 Prepared By: Wendi Cantwell

The Ashland School District is hereby authorized to draw checks against Ashland School District funds for the sum of **\$ 208,644.01** on account of obligations incurred for value received in services and materials as shown and dated on the following check listings:

ASHLAND BOARD

Sandra Coleman, Vice Chair _____

Jesse Farris, Chair _____

Jennifer Foote _____

Alicia Gillis _____

Stephen Heath _____

Fund	Amount
GENERAL FUND	\$ 180,069.89
FOOD SERVICE	\$ 25,124.64
FEDERAL FUNDS	\$ 3,449.48
OTHER FUNDS	<u>\$ 0.00</u>
	\$ 208,644.01

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	VENDOR NAME	AMOUNT	DESCRIPTION
36389	04/07/2026	20616	3 LAKES LANDSCAPING	\$ 4,715.00	FEBRUARY 2026 SNOW PLOWING & SALT
36390	04/07/2026	21309	603 OIL CO	\$ 6,331.81	PROPANE & FUEL
36391	04/07/2026	21388	AEP CONNECTIONS LLC	\$ 650.00	COURSEWORK REGISTRATION & MATERIALS
36392	04/07/2026	20013	BELLETETES INC	\$ 317.96	MAINTENANCE SUPPLIES
36393	04/07/2026	20015	ASHLAND STUDENT FUNDS	\$ 540.00	MUSIC FESTIVAL & FIELD TRIP REGISTRATIONS
36394	04/07/2026	20581	BUREAU OF EDUCATION & RESEARCH	\$ 295.00	PROFESSIONAL DEVELOPMENT
36395	04/07/2026	21365	ALEXIS BYRD	\$ 18,862.50	SPEECH SERVICES
36396	04/07/2026	20672	FRESH PICKS CAFE LLC	\$ 25,124.64	NUTRITION SERVICES/FFVP REIMBURSEMENT
36397	04/07/2026	21235	CONSOLIDATED COMMUNICATIONS	\$ 215.02	PHONE SERVICE
36398	04/07/2026	21320	DEMOCRACY LIVE, INC	\$ 650.00	VOTING PORTAL
36399	04/07/2026	20871	DISCOVERY EDUCATION INC	\$ 3,000.00	EXPERIENTIAL LEARNING
36400	04/07/2026	21151	DRUMMOND WOODSUM	\$ 1,209.59	LEGAL SERVICES
36401	04/07/2026	20568	DUNSTAN PEDIATRIC SERVICES	\$ 5,928.25	SUPPORT SERVICES
36402	04/07/2026	20054	ENGRAVING & AWARDS OF NE, INC.	\$ 247.75	SCHOOL BOARD NAME PLATES
36403	04/07/2026	21036	EVERYDAY SPEECH LLC	\$ 1,199.98	PROGRAMMING LICENSING FEE
36404	04/07/2026	20058	FOLLETT CONTENT SOLUTIONS, LLC	\$ 155.18	LIBRARY BOOKS
36405	04/07/2026	21359	THE H.L TURNER GROUP, INC	\$ 2,428.50	FACILITIES ASSESSMENT
36406	04/07/2026	20086	HEALTHTRUST	\$ 77,102.70	APRIL 2026 HEALTH & DENTAL INSURANCE PREMIUMS
36407	04/07/2026	21199	HEAR TO LEARN	\$ 598.79	CONSULTATION SERVICES
36408	04/07/2026	20232	HERFF JONES INC	\$ 121.24	GRADUATION SUPPLIES
36409	04/07/2026	20943	MAURA KING	\$ 261.00	MILEAGE REIMBURSEMENT
36410	04/07/2026	20099	MULTI-STATE BILLING	\$ 788.80	NH MEDICAID BILLING
36411	04/07/2026	21283	NEWFOUND PLUMBING & HEATING, INC.	\$ 1,385.16	PLUMBING SERVICES
36412	04/07/2026	21368	SHAWN PAQUETTE	\$ 75.40	REIMBURSEMENT: MILEAGE
36413	04/07/2026	20492	PEDIATRIC PHYSICAL THERAPY, INC.	\$ 2,079.75	SUPPORT SERVICES
36414	04/07/2026	20279	QUILL CORPORATION	\$ 551.47	OFFICE SUPPLIES
36415	04/07/2026	21085	ROBERGE AND COMPANY, PC	\$ 1,350.00	AUDIT SERVICES
36416	04/07/2026	20136	SAU #2	\$ 37,381.98	FEBRUARY 2026 INDIRECT COSTS & QUARTERLY ADMIN
36417	04/07/2026	20140	SCHOOL SPECIALTY, LLC	\$ 23.69	OFFICE SUPPLIES
36418	04/07/2026	20143	SOULE, LESLIE, KIDDER	\$ 660.00	LEGAL SERVICES
36419	04/07/2026	20726	JARED STEER	\$ 133.99	REIMBURSEMENT: MUSIC BOOKS
36420	04/07/2026	21328	VOTINGWORKS	\$ 166.42	2026 BALLOTS
36421	04/07/2026	20018	VOYA BENEFITS COMPANY/BENEFIT STRATEGIES	\$ 47.50	MARCH 2026 FSA ADMIN FEES
36422	04/07/2026	20877	WASTE MANAGEMENT OF NEW HAMPSHIRE	\$ 559.43	DISPOSAL SERVICES
36423	04/07/2026	20743	WILLIAM J. WHITE EDUCATIONAL & BEHAVIORAL CNSLTG	\$ 6,561.00	SUPPORT SERVICES
36424	04/07/2026	20011	ASHLAND ELECTRIC DEPARTMENT	\$ 6,421.95	MARCH 2026 ELECTRICITY
36425	04/07/2026	20016	ASHLAND WATER & SEWER DEPARTMENT	\$ 502.56	MARCH 2026 WATER & SEWER
TOTAL:				\$ 208,644.01	

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

Procurement

DAF-3

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

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

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

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

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

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

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

A. Competition:

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

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

1. unreasonable requirements on firms in order for them to qualify to do business;
2. unnecessary experience and excessive bonding requirements;
3. noncompetitive contracts to consultants that are on retainer contracts;

4. organizational conflicts of interest;
 - a. specification of only a “brand name” product instead of allowing for an “or equal” product to be offered and describing the performance or other relevant requirements of the procurement; and/or
 - b. any arbitrary action in the procurement process.

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

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

B. Solicitation Language:

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

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

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

C. Procurement Methods:

The District shall utilize the following methods of procurement:

1. Micro-purchases

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

2. Small Purchases (Simplified Acquisition)

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property which is acquired above the *aggregate dollar* micro-purchase threshold and not exceeding the competitive bid threshold of \$250,000. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.

3. Sealed Bids

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

a. In order for sealed bidding to be feasible, the following conditions shall be present:

- i. a complete, adequate, and realistic specification or purchase description is available;
- ii. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

b. When sealed bids are used, the following requirements apply:

- i. Bids shall be solicited in accordance with the provisions of State law and Policies DJD and DJDA. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
- ii. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
- iii. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
- iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
- v. The Board reserves the right to reject any and all bids for sound documented reason.
- vi. Bid protests shall be handled pursuant to the process set forth in DAF-3.I.

4. Competitive Proposals

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

If this method is used, the following requirements apply:

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

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

5. Noncompetitive Proposals

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

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

D. Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms:

The District must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

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

E. Contract/Price Analysis:

The District shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000 (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.324). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

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

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting,

the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

F. Time and Materials Contracts:

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

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls, and otherwise performs in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

G. Suspension and Disbarment:

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

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

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

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

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

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

H. Additional Requirements for Procurement Contracts Using Federal Funds:

1. Clause for Remedies Arising from Breach: For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-

3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).

2. Termination Clause: For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be affected and the basis for settlement. (See 2 CFR 200, Appendix II(B)).
3. Anti-Pollution Clause: For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II(G)).
4. Anti-Lobbying Clause: For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (J).
5. Negotiation of Profit: For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.324(b)).
6. "Domestic Preference" Requirement: The District must provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States, to the greatest extent practicable. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in {**}DAF-4.C regarding food service procurement.
7. Huawei Ban: The District may not use Federal funds to procure, obtain, or enter into or renew a contract to procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their subsidiaries.
8. Evidence of Compliance for Federally Funded Construction Projects Requiring a Performance Bond - The Ashland School District will ensure that a copy of any required performance and payment bonds are on file with the School District. The Ashland Scholl District will ensure that photographic evidence is captured and retained as evidence that the Davis-Bacon and prevailing wage rate posters were posted throughout the construction period, if required.

I. Bid Protest:

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

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

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of

bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

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

J. Maintenance of Procurement Records:

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

Adopted: 06/10/21
Amended: 06/07/22
Amended: 11/01/22
Amended: 05/06/25
Approved: 05/06/25

Ashland School District SCHOOL CALENDAR 2026-2027

Attachment #7

August 2026 – 1 Day						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	X	X	X	28	29
30	31					

September 2026 – 20 Days						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	X	5
6	X	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026 – 21 Days						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	X	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026 – 17 Days						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	X	12	13	14
15	16	17	18	19	20	21
22	23	24	X	X	X	28
29	30					

December 2026 – 16 Days						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	X	X	X	26
27	X	X	X	X		

January 2027 – 19 Days						
Su	Mo	Tu	We	Th	Fr	Sa
					X	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	X	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2027 – 15 Days						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	X	X	X	X	X	27
28						

March 2027 – 23 Days						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027 – 17 Days						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	X	X	X	X	X	

May 2027 – 20 Days						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	X					

June 2027 – 11 Days						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	X	☼	☼	19
20	☼	☼	☼	☼	☼	26
27	☼	☼	☼			

X = No School for Students ☼ = Possible Snow Make-Up

Green = Teacher Workshop Day:

August 25-27: Teacher Workshop Days
June 16 Teacher Workshop Day

**Principal will coordinate paraeducator workshop days. **

Blue-First/Last Day of School & Early Releases:

**EARLY RELEASES TO BE DETERMINED BY THE PRINCIPAL*

August 31, 2026: Frist Day of School – Full Day of School
December 22: Early Release

June 15, 2027: Tentative Last Day of School – Half Day

Holidays and Recesses:

September 4 - September 7: Labor Day Weekend
October 12: Columbus Day
November 11: Veterans Day
November 25,26,27: Thanksgiving Recess
December 23 - January 1: December Recess
January 18: Martin Luther King Jr. Civil Rights Day
February 22 – February 26: Winter Recess
April 26 – April 30: Spring Recess
May 31: Memorial Day
June 17-30 Snow Make-Up Days (if necessary)