

ASHLAND SCHOOL BOARD REGULAR MEETING
Ashland Elementary School – Heffernan Media Center
Tuesday, May 5, 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. PUBLIC HEARING DONATION \$50,000, CMF KIDS (*Attachment #1*)

Chair will call the Public Hearing to Order Time: _____

Public Input/Comment

Chair will close the Public Hearing Time: _____

VI. Donation (Action Item) Mrs. Moriarty

- CMF Kids in the amount of \$50,000

Motion to accept with gratitude the donation as presented.

Moved by: _____ Second: _____

Vote: _____

VII. PRESENTATION

Facilities Assessment Presentation from Doug Proctor, The Turner Group (*Attachment #2*)

VIII. MINUTES

A. Regular School Board Meeting of April 7, 2026 (Action Item) Mrs. Moriarty (*Attachment #3*)

Motion to approve the minutes of the Regular School Board Meeting of April 7, 2026.

Moved by: _____ Second: _____

Vote: _____

B. [Click here](#) to view Pemi Baker School Board minutes and recordings

IX. ADMINISTRATIVE REPORTS

A. Enrollment/Principal's Report (Information Item) Mr. Donnelly, Mrs. Sanborn (*Attachment #4*)

B. Year-to-Date Financial Report (Information Item) Mrs. Dolloff (*Attachment #5*)

X. CURRENT BILLS PAYABLE

A. General Operating Expenses (Action Item) Mrs. Dolloff (*Attachment #6 and #7*)

Motion to approve the payment of bills, manifest #2015 and #2016.

Moved by: _____ Second: _____

Vote: _____

XI. OLD BUSINESS

A. 2026/2027 General Assurances (Action Item) Mrs. Moriarty (*Attachment #8*)

Motion to approve the 2026/2027 General Assurances and permission for the Superintendent and Chair to sign.

Moved by: _____ Second: _____

Vote: _____

XII. NEW BUSINESS

A. Staffing Proposal for 2026/2027 School Year (Action Item) Mrs. Moriarty (*Attachment #9*)

Motion to approve the Staffing Proposal for the 2026/2027 School Year as presented.

Moved by: _____ Second: _____

Vote: _____

B. End-of-Year Fund Balance Projection (Discussion Item) Mrs. Moriarty and Mrs. Dolloff (*Attachment #10*)

C. Toileting Hourly Differential (Action Item) Mrs. Moriarty and Mrs. Dolloff (*Attachment #11*)

Motion to approve the Toileting Hourly Differential as presented.

Moved by: _____ Second: _____

Vote: _____

D. Proposed End-of-Year Schedule (Action Item) Mrs. Moriarty (*Attachment #12*)

Motion to approve the End-of-Year Schedule as presented and waive one snow day for all.

Moved by: _____ Second: _____

Vote: _____

E. 2026/2027 Proposed School Meal Pricing (Action Item) Mrs. Moriarty and Mrs. Dolloff (*Attachment #13*)

Motion to approve the 2026/2027 Proposed School Meal pricing as presented.

Moved by: _____ Second: _____

Vote: _____

F. Nomination (Action Item) Mrs. Moriarty

Motion to approve the nomination as presented.

Moved by: _____ Second: _____

Vote: _____

XIII. 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: _____

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

XV. ANNOUNCEMENTS

A. Thursday, May 7, 2026

Staff Appreciation at Ashland Elementary School – Lunch from the School Board.

B. Tuesday, May 19, 2026

SAU #2 Board Meeting @ Ashland Elementary School – Heffernan Media Center

- SAU #2 Board Regular Meeting – 5:30 p.m.

C. Tuesday, June 2, 2026

Ashland School Board @ Ashland Elementary School – Heffernan Media Center

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

XVI. ADJOURNMENT

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

Moved by: _____ Second: _____

Vote: _____



Dolloff, Ashley <ashley.dolloff@interlakes.org>

Playground Project – Phase 1 Funding Approval

Melissa White <Melissa.White@crotchedmountain.org>

Thu, Apr 9, 2026 at 9:01 AM

To: Guy Donnelly <gdonnelly@aesk8.org>

Cc: Lisa Holiday <lisa.holiday@interlakes.org>, "Dolloff, Ashley" <ashley.dolloff@interlakes.org>, "Moriarty, Mary" <mary.moriarty@interlakes.org>

Hi Guy,

I hope you're doing well.

I'm pleased to share that after speaking with the donor's advisor, we have approval to move forward with Phase 1 of the playground project at Ashland Elementary School—specifically the infrastructure and hardscape work, along with select sensory room equipment, as outlined in our prior communications and planning documents.

While subsequent steps, including Phase 2, are still under review, I'm hopeful that we will have more clarity within the next few weeks about additional funding support for the completion of the project.

In the meantime, I will be sending a check to the district in the amount of \$50,000 to support completion of Phase 1.

Please don't hesitate to reach out if any questions or considerations arise as you begin planning for this work.

I appreciate your partnership and look forward to seeing this important first phase get underway.

Best,
Melissa

Melissa H. White, MPA, HS-BCP

Executive Director of **CMF Kids**

186 Granite Street, Unit 3C

Manchester, NH 03101

603-669-0821

508-930-1924 - mobile

www.cmf.org

www.cmfkids.org



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ASHLAND ELEMENTARY SCHOOL – FACILITY ASSESSMENT

COMPONENT	OBSERVATION	RECOMMENDATION	1-LifeSafety	2-BldgCode	3-Maint	4-	YEAR	REMAINING	TYPICAL USEFUL	OPINION OF COST
			Security	INSTALLED	USEFUL LIFE (Years)	LIFE (Years)	FOR REPLACEMENT			
Site										
Parking Areas	Cracked paving and fading stripes	Repave parking lots and drive aisles and stripe	3		Unknown			5	15	\$70,000
Playground	Equipment and surface dated ad not HC accessible	Provide new equipment & surface	3		Unknown			5	15	\$400,000
Landscaping	Landscaping growing against building and gymnasium egress points	Trim landscaping against building and maintain gymnasium egress points	1 & 3		Unknown			0	N/A	\$2,000
Stormwater structures	N/A	Develop schedule for vacuuming structures	3		1950s			Unknown	40	\$3,000
Building sewer drain piping	Domestic sewer is clay tile piping	Have sewer video surveyed for clogs, breaks, and roots	3		1950s			Unknown	Unknown	\$5,000
Site Lighting	Older fixtures	Develop schedule for replacement to LED fixtures	3		Unknown			5	30	\$12,000
Architectural										
Exterior Insulation	Minimal or no insulation in exterior walls of older building areas	Develop schedule for insulating exterior walls	3		Misc			N/A	30	Unknown
Exterior Brick Masonry	Mortar missing from some brick joints	Rake out joints and repoint mortar	3		Misc			0	50	\$6,000
Exterior Brick Masonry	Brick walls caked with mud	Clean exterior masonry and open clogged weeps	3		1998			0	50	\$500
Exterior Brick Masonry	Staining of exterior brick masonry	Clean exterior stained areas and control water coming of roof staining masonry	3		Misc			5	30	\$15,000
School Roofing	Holes in roofing	Repair roof membrane	3		Unknown			N/A	N/A	\$5,000
School Roofing	Roof top equipment supports and guides have detached	Re-anchor and seal any equipment or guides	3		Unknown			0	8	\$2,000
School Roofing	Membrane Roofing in good shape	Monitor Roofing	3		2015			N/A	30	Unknown
Gym Roofing	Asphalt Shingle Roofing in good shape	Monitor Roofing	3		2010			N/A	25-30	Unknown
Gym Roofing	Membrane Ballasted Roofing serviceable	Monitor Roofing	3		Unknown			N/A	25-30	Unknown
Floors	Older high maintenance floors	Develop schedule for replacement of floors	3		Misc			15	30	Unknown
Walls	Drywall damage and older paint surfaces	Develop schedule for drywall repair and painting of all spaces	3		Misc			N/A	N/A	Unknown
Ceilings	Older ceilings and grid	Develop schedule for replacement of ACT ceilings in older areas of the building	3		1960s			N/A	30	Unknown
Windows	Egress windows difficult to operate	Service egress windows for easy operation	1		Unknown			N/A	N/A	\$2,000
Windows	Older aluminum windows	Develop schedule for window replacement of all windows	3		Unknown			5 or 10	25	Unknown
Casework	Casework requires adjustment	Develop schedule for replacement of casework	3		1998			5 or 8	30	Unknown
Interior Doors	Lack of security hardware	Assess need for classroom door security	4		N/A			N/A	N/A	\$30,000
Exterior Doors	Door glazing	Assess need intrusion glazing in exterior doors	4		N/A			N/A	N/A	\$25,000
Exterior Doors	Exterior egress landings at Doors A,D,J & I not level with door threshold	Install new landings	1&2		Misc			N/A	N/A	\$35,000
Restrooms	Older restrooms not HC accessible	Develop schedule for restroom renovations	2		Misc			N/A	N/A	Unknown

ASHLAND ELEMENTARY SCHOOL – FACILITY ASSESSMENT

COMPONENT	OBSERVATION	RECOMMENDATION	1-LifeSafety	2-BldgCode	REMAINING USEFUL LIFE (Years)	TYPICAL USEFUL LIFE (Years)	OPINION OF COST FOR REPLACEMENT
			3-Maint Security	4- YEAR INSTALLED			
Interior Ramps	Lack of handrails	Install handrails on all interior ramps	2	N/A	N/A	N/A	\$2,000
Interior Ramps	Interior ramp not code compliant	Develop plan to make ramp compliant	2	1970	N/A	N/A	Unknown
Gymnasium Bleachers	Lack of wheelchair spaces	Develop plan to meet code requirement	2	N/A	N/A	N/A	Unknown
Stage	Lack of accessible access to stage	Develop plan to meet code requirement	1&2	N/A	N/A	N/A	Unknown
Mechanical							
Roof Top Equipment	Roof top equipment not labeled	Label equipment to match BAS system	3	N/A	0	0	\$1,000
Roof Top Equipment	Roof top equipment not secured to curbs	Secure roof top equipment	3	Misc	0-2	15	\$1,500
Roof Top Equipment	Roof top unit filters	Install new filters	3	N/A	0-2	15	N/A
Roof Top Equipment	Condensate lines broken	Install new condensate line	3	N/A	0-2	15	\$1,500
Clothes Dryer	Poor exhaust duct installation	Install new exhaust duct	3	Unknown	0-2	20	\$2,000
Kiln	Poor exhaust duct installation	Install new exhaust duct	3	Unknown	0	15-20	\$50
Plumbing							
Sinks	Lack of drain pipe guards	Install drain pipe guards to meet accessibility requirements	2	N/A	N/A	N/A	\$400
Sinks	Motion activated faucets not working	Repair faucets	3	1998	5 or 10	30	\$3,000
Domestic hot water	Hot water storage tank and electric hot water heater nearing end of life	Replace hot water storage tank and electric hot water heater	3	Unknown	0	25	\$4,000
Kitchen Sinks	Sink bays should drain indirectly	Provide indirect drainage	2	1970	N/A	N/A	\$2,000
Drinking Fountains	Lack of dual height drinking fountain in gymnasium	Provide dual height drinking fountains in gymnasium	2	1950s	N/A	N/A	\$6,000
Gymnasium Restrooms	Older restrooms	Develop schedule for restroom renovations	2	1950s	N/A	30	Unknown
Electrical							
Electrical Equipment	Original service equipment has reached its useful life	Replace original service and electrical panel boards	1	Unknown	0	25	Unknown
Exit Signs	Non illuminated exit signs installed	Replace with illuminated signs	2	Unknown	0	20	Unknown
Emergency Lighting	Fixtures require replacement	Provide new emergency lights and add additional locations to provide required coverage	1	Unknown	0	20	Unknown
Lighting & Controls	Lighting & controls are antiquated	Develop schedule for replacement of lighting	3	Misc	5 or 10	25	Unknown
Electric Cabling	Non compliant cabling & circuits present	Remove non compliant cabling and replace with compliant cabling	2	Unknown	0	30	Unknown
Telecom Cabling	Cabling is not supported	Support cabling to make compliant	2	Unknown	N/A	N/A	N/A
Fire Alarm	Coverage is lacking	Install new fire alarm system	1	Unknown	0	25	Unknown
Gymnasium Electrical Equipment	Original service equipment has reached its useful life	Replace original service and electrical panel boards	1	1950s	0	25	Unknown
Gymnasium Emergency Lighting	Fixtures require replacement	Provide new emergency lights and add additional locations to provide required coverage	1	Unknown	0	25	Unknown
Gymnasium Lighting & Controls	Lighting & controls are antiquated	Develop schedule for replacement of lighting	3	Unknown	5 or 10	25	Unknown
Gymnasium Fire Alarm	Coverage is lacking	Install new fire alarm system	1	Unknown	0	25	Unknown
TOTAL							\$635,950

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

MINUTES

I. CALL TO ORDER
Chair Farris called the meeting to order at 6:06 p.m.

II. PLEDGE OF ALLEGIANCE

III. RECORD ROLL

Members Present:

Mr. Jesse Farris, Chair
Mrs. Alicia Gillis
Mr. Stephen Heath
Mrs. Jennifer Foote

Administrators Present:

Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator
Mr. Guy Donnelly, Principal
Mrs. Carrie Sanborn, Incoming Principal

Members Absent:

Mrs. Sandra Coleman, Vice-Chair (with notice)

Others Present:

Mr. David Ruell, Press

IV. PUBLIC COMMENT – *Opened at 6:06 p.m.*

V. PRESENTATION

Director Adam Denoncour from the Department of Revenue gave a presentation to the School Board.

VI. MINUTES

A. Regular School Board Meeting of March 11, 2026

Mrs. Foote moved, seconded by Mrs. Gillis, to approve the minutes of the Regular School Board meeting of March 11, 2026.

The motion carried 4 – 0.

VII. ADMINISTRATIVE REPORTS

A. Enrollment/Principals Report

Mrs. Sanborn and Mr. Donnelly reviewed the enrollment report with the School Board, noting that current enrollment stands at 150 students. They shared several upcoming events and activities, including Mathalon, which will be held in Moultonborough on April 9th. STREAM Night is scheduled for April 16th and will feature a variety of activities focused on math, ELA, science, and Title I engagement.

Baseball and softball seasons are underway, currently practicing indoors, with hopes of moving outside next week. The school will also continue its partnership with the New Hampshire Science Center, which will be visiting grades 1–3 on April 15th.

Middle tier students will travel to the King Tut exhibit and tour the Freedom Trail on April 17th to support their social studies curriculum. "I Love to Read and Write Week" will take place from April 20th through April 24th, featuring a variety of school-wide events, including visits from Marek Bennett on April 21st and 23rd. A staff vs. student basketball game is also scheduled for 1:00 p.m. on April 22nd.

Preparations are underway for the upcoming NHSAS, with both students and staff actively preparing. The next faculty meeting will include dedicated time for staff to review procedures and ensure readiness.

Additionally, students and staff are participating in "Art Madness," a long-standing school tradition inspired by March Madness. Students vote on famous works of art, advancing their selections through bracket-style rounds.

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.

C. 2023/2024 Audit

Mrs. Moriarty reviewed the 2023–2024 audit, noting it was a successful review with no findings. She expressed how pleased she was to share this positive outcome and recognized Mrs. Dolloff, Mrs. Allen, and the team for their behind-the-scenes efforts and dedication that made this possible.

She also shared that the SAU Board is scheduled to meet on the 19th at 5:30 p.m., where the auditor will be present. This will provide Board members with the opportunity to ask questions, gain transparency, and review the SAU audit results, which also had no findings.

Mrs. Moriarty added that the district is on track to complete the 2024–2025 audit by June 30th of this year, bringing everything fully up to date.

VIII. CURRENT BILLS PAYABLE

A. General Operating Expenses

Mrs. Dolloff presented to the School Board Manifest number 2014.

Mrs. Gillis moved, seconded by Mr. Heath, to approve the payment of bills, manifest number 2014.

The motion carried 4 – 0.

IX. POLICY

A. First and Final Reading

- DAF-3 Business and Non-Instructional Operations

Mrs. Foote moved, seconded by Mr. Heath, to approve the first and final reading of DAF-3 as revised.

The motion carried 4 – 0.

X. OLD BUSINESS

A. 2026/2027 School Year Calendar

Mr. Heath moved, seconded by Mrs. Foote, to approve the 2026/2027 School Year Calendar as presented.

The motion carried 4 – 0.

XI. NEW BUSINESS

A. 2026/2027 General Assurances

Mrs. Moriarty presented the 2026–2027 General Assurances to the School Board. She informed the Board that at the May meeting, they will be voting to authorize Chair Farris and Superintendent Moriarty to sign the General Assurances.

XII. OTHER

A. NEW HAMPSHIRE CHARITABLE FOUNDATION GRANT

Mrs. Moriarty let the School Board know Ashland was granted \$3,922.02, the purpose of these funds will be to support and enhance music programs at the Ashland Elementary School exclusive of basic salaries and supplies.

Mrs. Gillis moved, seconded by Mrs. Foote, to accept the funds from the grant for use to enhance music programs at Ashland Elementary school exclusive of basic salaries and supplies.

The motion carried 4 – 0.

XIII. 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.

Mrs. Foote moved, seconded by Mr. Heath, to enter Non-Public Session at 6:56 p.m.
Mr. Farris called the roll.

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

The motion passed unanimously. The Board entered Non-Public Session at 6:56 p.m.

B. Public Session

Mr. Heath moved, seconded by Mrs. Foote, to re-enter Public Session at 7:03 p.m.
Mrs. Coleman called the roll.

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

The motion passed unanimously. The Board re-entered Public Session at 7:03 p.m.

XIV. PUBLIC COMMENT – *Closed at 7:04 p.m.*

XV. ANNOUNCEMENTS

A. Tuesday, May 5, 2026

Ashland School Board @ Ashland Elementary School – Heffernan Media Center

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

B. Tuesday, May 19, 2026

SAU #2 Board @ Ashland Elementary School – Heffernan Media Center

- SAU #2 Board Regular Meeting – **5:30 p.m.**

XVI. ADJOURNMENT

Mr. Heath moved, seconded by Mrs. Foote, to adjourn meeting at 7:06 p.m.

The motion carried 4 – 0.

The meeting adjourned at 7:06 p.m.

*Respectfully submitted,
Sarah Briggs, Recording Secretary*

CONFIDENTIAL
NONPUBLIC SESSION
Tuesday, April 7, 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. Alicia Gillis
Mr. Stephen Heath
Mrs. Jennifer Foote

Administrators Present:

Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator
Mr. Guy Donnelly, Principal
Mrs. Carrie Sanborn, Incoming Principal

Members Absent:

Mrs. Sandra Coleman, Vice-Chair (with notice)

Others Present:

I. NEW BUSINESS *(6:56 p.m. to 7:03 p.m.)*

A. School Counselor Nomination

Mrs. Moriarty presented the School Counselor Nomination to the School Board.

B. Student Update

Mrs. Moriarty shared a student update with the School Board.

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
May 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 24, 2026

	<u>FY 2026 as of 4/24/2026</u>	<u>Percent of Appropriation</u>	<u>FY 2025 YTD Comparison</u>		<u>FY 2024 YTD Comparison</u>	
General Fund All Accounts						
Appropriation*	\$ 5,044,511		\$ 4,785,260		\$ 4,681,829	
YTD Expended	\$ 3,620,897	71.78%	\$ 3,359,015	70.20%	\$ 3,203,173	68.42%
Encumbrances	\$ 1,325,701	26.28%	\$ 1,382,840	28.90%	\$ 1,392,405	29.74%
Less: Total YTD Expended Plus Encumbered	\$ 4,946,598	98.06%	\$ 4,741,855	99.09%	\$ 4,595,578	98.16%
Available	\$ 97,914	1.94%	\$ 43,406	0.91%	\$ 86,251	1.84%

* Includes prior year encumbrances and transfers

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

April 24, 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	765,870	264,874	78,429	92.9%
500114 PARAPROFESSIONAL SALARIES	82,906	0	3,317	86,223	64,525	15,618	6,080	92.9%
500121 SUBSTITUTES SALARIES	10,000	0	0	10,000	14,250	0	(4,250)	142.5%
500211 MEDICAL INSURANCE	462,561	0	0	462,561	381,549	45,671	35,341	92.4%
500212 DENTAL INSURANCE	4,508	0	4,207	8,715	7,479	918	319	96.3%
500213 LIFE INSURANCE	979	0	0	979	666	189	124	87.3%
500220 SOCIAL SECURITY & MEDICARE EXP	87,495	0	4,719	92,214	61,143	19,723	11,349	87.7%
500231 EMPLOYEE RETIREMENT	10,571	0	423	10,994	8,002	2,572	421	96.2%
500232 TEACHER RETIREMENT	202,074	0	6,704	208,778	147,252	47,480	14,046	93.3%
500330 OTHER PROFESSIONAL SERVICES	22,200	824	(902)	22,122	8,920	6,439	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	15,970	6,074	2,127	91.2%
500640 BOOKS	5,650	0	395	6,045	2,974	2,256	815	86.5%
500644 ELECTRONIC INFORMATION ACCESS	12,345	0	0	12,345	9,749	0	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>1,491,110</u>	<u>415,264</u>	<u>158,429</u>	<u>92.3%</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	127,961	26,919	(5,060)	103.4%
500114 PARAPROFESSIONAL SALARIES	132,380	0	5,295	137,675	114,341	22,282	1,052	99.2%
500211 MEDICAL INSURANCE	103,272	0	0	103,272	132,928	12,560	(42,216)	140.9%
500212 DENTAL INSURANCE	902	0	601	1,503	2,123	282	(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	20,172	3,889	(2,069)	109.4%
500231 EMPLOYEE RETIREMENT	16,879	0	676	17,555	14,579	3,093	(116)	100.7%
500232 TEACHER RETIREMENT	27,531	0	692	28,223	31,577	5,734	(9,088)	132.2%
500330 OTHER PROFESSIONAL SERVICES	77,586	173,755	(38,150)	213,191	70,857	160,082	(17,748)	108.3%
500500 MEDICAID SERVICES	3,500	0	0	3,500	1,958	1,542	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	1,796	147	57	97.1%
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	519,208	236,634	(62,613)	109.0%
<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	47,421	0	(7,923)	120.1%
500585 MILEAGE REIMBURSEMENT	2,500	0	0	2,500	2,165	335	0	100.0%
BILINGUAL TOTALS:	41,998	0	0	41,998	49,586	335	(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	20,350	4,150	88.1%
500220								
SOCIAL SECURITY & MEDICARE EXP	2,670	0	0	2,670	795	1,188	687	74.3%
500231								
EMPLOYEE RETIREMENT	0	0	0	0	102	0	(102)	0.0%
500232								
TEACHER RETIREMENT	6,711	0	0	6,711	1,692	3,086	1,932	71.2%
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	24,922	6,800	86.4%
<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	64,332	23,230	(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	7,015	1,108	(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	5,458	1,768	(549)	108.2%
500232 TEACHER RETIREMENT	16,301	0	140	16,441	12,371	4,095	(25)	100.2%
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	91,710	30,969	1,241	99.0%

2130
HEALTH SERVICES

500112 PROFESSIONAL SALARIES	73,832	0	2,215	76,047	55,573	20,474	0	100.0%
500211 MEDICAL INSURANCE	37,680	0	0	37,680	34,092	3,589	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	3,733	1,423	661	88.6%
500232 TEACHER RETIREMENT	14,198	0	123	14,321	10,687	3,937	(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:	<u>134,545</u>	<u>0</u>	<u>2,808</u>	<u>137,353</u>	<u>106,184</u>	<u>29,878</u>	<u>1,291</u>	<u>99.1%</u>
<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:	<u>1,220</u>	<u>0</u>	<u>0</u>	<u>1,220</u>	<u>10,905</u>	<u>13,815</u>	<u>(23,500)</u>	<u>2,026.2%</u>
<u>2150</u>								
<u>SPEECH SERVICES</u>								
500114 PARAPROFESSIONAL SALARIES	17,102	0	684	17,786	14,035	3,750	0	100.0%
500211 MEDICAL INSURANCE	13,956	0	0	13,956	9,218	4,737	0	100.0%
500212 DENTAL INSURANCE	150	0	0	150	202	99	(151)	200.4%
500220 SOCIAL SECURITY & MEDICARE EXP	1,308	0	52	1,360	979	263	118	91.4%
500231 EMPLOYEE RETIREMENT	2,180	0	87	2,267	1,790	457	20	99.1%

<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	58,000	0	10,250	68,250	61,735	26,515	(20,000)	129.3%
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	89,159	36,011	(20,065)	119.1%

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	14,321	5,013	9,217	67.7%
500331 OCCUPATIONAL THERAPY SERV.	43,500	0	27,900	71,400	52,522	18,878	0	100.0%
PHYSICAL & OCCUPATIONAL THER TOTALS:	66,020	6,532	27,900	100,452	66,843	23,891	9,717	90.3%

2210
TECHNOLOGY

500112 TECHNOLOGY COORDINATOR	62,029	0	2,481	64,510	54,585	9,925	0	100.0%
500211 MEDICAL INSURANCE	13,956	0	0	13,956	23,617	4,294	(13,955)	200.0%
500212 DENTAL INSURANCE	301	0	0	301	254	46	0	99.8%
500220 SOCIAL SECURITY & MEDICARE EXP	4,745	0	190	4,935	3,920	713	303	93.9%
500231 EMPLOYEE RETIREMENT	7,909	0	316	8,225	6,960	1,265	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	4,040	2,122	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	6,268	1,176	(2,139)	140.3%
500610 SUPPLIES	9,000	0	(2,064)	6,936	3,457	1,043	2,436	64.9%
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	4,774	3,612	(1,710)	125.6%
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	168,359	24,196	(12,585)	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	445	71	86.2%
500232 TEACHER RETIREMENT	1,298	0	0	1,298	0	1,185	113	91.3%
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	13,668	6,290	0	100.0%
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>14,318</u>	<u>14,670</u>	<u>7,034</u>	<u>80.5%</u>
<u>2222</u>								
<u>LIBRARY & MEDIA SERVICES</u>								
500112 MEDIA SPECIALISTS SALARY	36,169	0	1,070	37,239	26,507	10,731	1	100.0%
500211 MEDICAL INSURANCE	13,956	0	0	13,956	9,218	4,737	0	100.0%
500212 DENTAL INSURANCE	150	0	301	451	202	99	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	1,844	753	214	92.4%
500231 EMPLOYEE RETIREMENT	4,548	0	60	4,608	3,380	1,308	(79)	101.7%
500330 OTHER PROFESSIONAL SERVICES	1,000	0	0	1,000	1,000	0	0	100.0%
500610 SUPPLIES	300	0	0	300	290	0	10	96.6%
500640 BOOKS	5,000	0	(266)	4,734	4,162	507	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>48,858</u>	<u>18,135</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	2,172	0	(372)	120.7%
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	4,658	123	(236)	105.2%
SCHOOL BOARD SERVICES TOTALS:	13,542	0	0	13,542	11,808	123	1,611	88.1%
<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	7,932	0	(2,932)	158.6%
LEGAL SERVICES TOTALS:	5,000	0	0	5,000	7,932	0	(2,932)	158.6%

<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>
<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	97,020	17,640	0	100.0%
500115								
SECRETARY'S SALARY	73,826	0	2,878	76,704	66,949	11,652	(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	53,952	9,628	0	100.0%
500212								
DENTAL INSURANCE	902	0	0	902	1,021	182	(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	11,982	3,087	145	99.0%
500231								
EMPLOYEE RETIREMENT	9,413	0	367	9,780	8,536	1,865	(621)	106.4%
500232								
TEACHER RETIREMENT	22,643	0	848	23,491	18,657	5,148	(314)	101.3%
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	4,285	523	(667)	116.1%
500534								
POSTAGE	2,000	0	0	2,000	1,648	0	352	82.4%
500550								
PRINTING & BINDING	2,700	0	0	2,700	371	429	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	1,580	1,414	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>267,089</u>	<u>61,869</u>	<u>(700)</u>	<u>100.2%</u>

2610
OPERATION OF PLANT

500116 CUSTODIAL SALARIES	118,251	0	4,290	122,541	104,802	19,228	(1,489)	101.2%
500211 MEDICAL INSURANCE	41,867	0	0	41,867	36,175	6,441	(749)	101.8%
500212 DENTAL INSURANCE	601	0	0	601	527	92	(19)	103.1%
500220 SOCIAL SECURITY & MEDICARE EXP	9,047	0	328	9,375	7,636	1,507	232	97.5%
500231 EMPLOYEE RETIREMENT	15,078	0	547	15,625	12,129	2,188	1,309	91.6%
500330 OTHER PROFESSIONAL SERVICES	6,000	0	0	6,000	1,974	402	3,624	39.6%
500411 WATER AND SEWER	4,500	0	0	4,500	3,695	1,415	(610)	113.6%
500421 DISPOSAL SERVICES	5,200	0	0	5,200	5,299	1,120	(1,219)	123.4%
500422 SNOW PLOWING SERVICES	18,480	0	0	18,480	28,205	0	(9,725)	152.6%
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	10,728	855	417	96.5%
500622 ELECTRICITY	50,000	0	0	50,000	47,713	14,287	(12,000)	124.0%
500623 BOTTLED GAS / PROPANE	30,000	0	0	30,000	11,397	3,500	15,103	49.7%
500624 FUEL OIL	45,000	0	0	45,000	24,763	0	20,237	55.0%
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	314,243	66,036	20,465	94.9%
<u>2620</u>								
<u>BUILDING & EQUIPMENT</u>								
500330 OTHER PROFESSIONAL SERVICES	51,200	8,880	0	60,080	43,299	13,858	2,923	95.1%
500430 REPAIRS & MAINTENANCE SERV	7,500	0	(551)	6,949	2,494	0	4,455	35.9%
500610 SUPPLIES	6,000	393	0	6,393	3,699	1,752	942	85.3%
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	55,621	33,509	9,143	90.7%
<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	49,080	21,034	0	100.0%
REGULAR TRANSPORTATION TOTALS:	70,114	0	0	70,114	49,080	21,034	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	4,183	4,719	0	100.0%
CO-CURRICULAR TRANS TOTALS:	8,000	0	902	8,902	4,183	4,719	0	100.0%
<u>2727</u>								
<u>HOMELESS TRANSPORTATION</u>								
500519 HOMELESS TRANSPORTATION	1	0	0	1	452	341	(793)	79,350.0%
HOMELESS TRANSPORTATION TOTALS:	1	0	0	1	452	341	(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:	100,000	0	0	100,000	0	100,000	0	100.0%
<u>5230</u>								
<u>TRANSFER TO CAPITAL PROJECTS</u>								
TRANSFER TO CAPITAL PROJECTS TOTALS:	0	0	0	0	0	0	0	0.0%
<u>5251</u>								
<u>TRANSFER TO CAPITAL RESERVE</u>								
TRANSFER TO CAPITAL RESERVE TOTALS:	0	0	0	0	0	0	0	0.0%
<u>5254</u>								
<u>STUDENT ACTIVITY</u>								
STUDENT ACTIVITY TOTALS:	0	0	0	0	0	0	0	0.0%
GRAND TOTALS:	4,805,621	238,890	0	5,044,511	3,620,897	1,325,701	97,914	98.1%

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

Manifest #: 2015 Manifest Date: 5/5/2026 Prepared By: Wendi Cantwell

The Ashland School District is hereby authorized to draw checks against Ashland School District funds for the sum of **\$ 194,042.47** 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	\$ 179,890.21
FOOD SERVICE	\$ 12,302.82
FEDERAL FUNDS	\$ 1,849.44
OTHER FUNDS	<u>\$ 0.00</u>
	\$ 194,042.47

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	VENDOR NAME	AMOUNT	DESCRIPTION
36438	05/05/2026	20616	3 LAKES LANDSCAPING	\$ 3,415.00	MARCH 2026 SNOW PLOWING & SALT
36439	05/05/2026	21309	603 OIL CO	\$ 1,166.93	PROPANE
36440	05/05/2026	20197	AMAZON CAPITAL SERVICES	\$ 6,047.92	CLASSROOM & OFFICE SUPPLIES
36441	05/05/2026	20013	BELLETTES INC	\$ 80.60	MAINTENANCE SUPPLIES
36442	05/05/2026	20015	ASHLAND STUDENT FUNDS	\$ 3,769.14	AUTHOR VISIT, FIELD TRIP, MUSIC FESTIVAL REGISTRATION
36443	05/05/2026	20046	BLICK ART MATERIALS	\$ 254.17	CLASSROOM SUPPLIES
36444	05/05/2026	20581	BUREAU OF EDUCATION & RESEARCH	\$ 1,185.00	WORKSHOP REGISTRATIONS
36445	05/05/2026	20672	FRESH PICKS CAFE LLC	\$ 12,302.82	FOOD SERVICE PROGRAM
36446	05/05/2026	21235	CONSOLIDATED COMMUNICATIONS	\$ 214.88	PHONE SERVICE
36447	05/05/2026	20913	CROWN AWARDS	\$ 235.35	MUSIC AWARDS & KINDER MEDALS
36448	05/05/2026	20044	DEMCO INC	\$ 97.83	LIBRARY SUPPLIES
36449	05/05/2026	21151	DRUMMOND WOODSUM	\$ 1,294.23	LEGAL SERVICES
36450	05/05/2026	20568	DUNSTAN PEDIATRIC SERVICES	\$ 7,708.25	SUPPORT SERVICES
36451	05/05/2026	20944	DURHAM SCHOOL SERVICES	\$ 7,610.79	STUDENT TRANSPORTATION
36452	05/05/2026	20381	FIRST STUDENT, INC	\$ 1,549.06	FIELD TRIP TRANSPORTATION
36453	05/05/2026	20925	FIRSTLIGHT FIBER	\$ 758.41	INTERNET & PHONE SERVICES
36454	05/05/2026	20058	FOLLETT CONTENT SOLUTIONS, LLC	\$ 40.56	BOOKS
36455	05/05/2026	20067	GOVCONNECTION, INC.	\$ 2,127.00	VIEWBOARD SUPPLIES
36456	05/05/2026	20086	HEALTHTRUST	\$ 77,102.70	MAY 2026 HEALTH & DENTAL
36457	05/05/2026	21199	HEAR TO LEARN	\$ 97.50	SUPPORT SERVICES
36458	05/05/2026	20072	HILLYARD-NEW ENGLAND	\$ 246.16	MAINTENANCE SUPPLIES
36459	05/05/2026	21377	INTERNATIONAL INSTITUTE OF NEW ENGLAND	\$ 455.00	SUPPORT SERVICES
36460	05/05/2026	21031	IMPACT FIRE SERVICES LLC	\$ 390.00	FIRE INSPECTION
36461	05/05/2026	20181	INTER-LAKES SCHOOL DISTRICT	\$ 47,421.49	FY26 ESOL SERVICES
36462	05/05/2026	20169	JP PEST SERVICES	\$ 97.00	PEST SERVICES
36463	05/05/2026	20943	MAURA KING	\$ 174.00	MILEAGE REIMBURSEMENT
36464	05/05/2026	20664	LACONIA DAILY SUN	\$ 378.00	ADVERTISING
36465	05/05/2026	20085	LAKESHORE LEARNING MATERIALS LLC	\$ 189.70	CLASSROOM SUPPLIES
36466	05/05/2026	21130	LEARNING WITHOUT TEARS	\$ 84.68	CLASSROOM BOOKS
36467	05/05/2026	20161	MINUTEMAN PRESS	\$ 741.84	LETTERHEAD & STAFF SHIRTS
36468	05/05/2026	20099	MULTI-STATE BILLING	\$ 78.63	NH MEDICAID BILLING
36469	05/05/2026	21283	NEWFOUND PLUMBING & HEATING, INC.	\$ 175.00	PLUMBING SERVICES
36470	05/05/2026	21368	SHAWN PAQUETTE	\$ 87.00	MILEAGE REIMBURSEMENT
36471	05/05/2026	21026	DIANA PAUL	\$ 500.00	REIMBURSEMENT: FAMILY ENGAGEMENT ACTIVITY FOOD
36472	05/05/2026	20492	PEDIATRIC PHYSICAL THERAPY, INC.	\$ 1,605.58	SUPPORT SERVICES
36473	05/05/2026	21124	PRO TECHNOLOGIES LLC	\$ 394.00	DOOR ACCESS CARDS & FOBs
36474	05/05/2026	20134	SALMON PRESS	\$ 744.00	ADVERTISING
36475	05/05/2026	20136	SAU #2	\$ 458.44	MARCH 2026 INDIRECT COSTS
36476	05/05/2026	20138	SCHOLASTIC INC	\$ 153.72	MAGAZINE SUBSCRIPTION
36477	05/05/2026	20140	SCHOOL SPECIALTY, LLC	\$ 546.45	ART CLASSROOM SUPPLIES
36478	05/05/2026	20143	SOULE, LESLIE, KIDDER	\$ 360.00	LEGAL SERVICES
36479	05/05/2026	20929	STATE OF NEW HAMPSHIRE	\$ 250.00	BOILER INSPECTION
36480	05/05/2026	20726	JARED STEER	\$ 122.39	REIMBURSEMENT: MUSIC SUPPLIES
36481	05/05/2026	21389	EMILY THIBAUT	\$ 23.50	REIMBURSEMENT: CLASSROOM SUPPLIES
36482	05/05/2026	20462	UNH PROF DEV & TRAINING	\$ 725.00	WORKSHOP REGISTRATIONS
36483	05/05/2026	20018	VOYA BENEFITS COMPANY/BENEFIT STRATEGIES	\$ 47.50	APRIL 2026 FSA ADMIN FEES
36484	05/05/2026	20019	VOYA BENEFITS COMPANY/BENEFIT STRATEGIES	\$ 801.99	MARCH 2026 CLAIMS BILLING
36485	05/05/2026	20743	WILLIAM J. WHITE EDUCATIONAL & BEHAVIORAL CNSLTG	\$ 8,406.00	PROFESSIONAL SERVICES
36486	05/05/2026	20186	WILSON LANGUAGE TRAINING	\$ 891.00	FUNDATIONS TEACHER'S KIT
36487	05/05/2026	21050	MEGAN WRIGHT	\$ 102.93	REIMBURSEMENT: BOOKS
36488	05/05/2026	21206	XEROX FINANCIAL SERVICES	\$ 333.33	COPIER LEASE
TOTAL:				\$ 194,042.47	

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

Manifest #: 2016 Manifest Date: 5/5/2026 Prepared By: Wendi Cantwell

The Ashland School District is hereby authorized to draw checks against Ashland School District funds for the sum of \$ 22,853.62 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	\$ 22,853.62
FOOD SERVICE	\$
FEDERAL FUNDS	\$
OTHER FUNDS	<u>\$ 0.00</u>
	\$ 22,853.62

CHECK NUMBER	CHECK DATE	VENDOR NUMBER	VENDOR NAME	AMOUNT	DESCRIPTION
36489	05/05/2026	21309	603 OIL CO	\$ 1,138.99	PROPANE DELIVERY
36490	05/05/2026	20011	ASHLAND ELECTRIC DEPARTMENT	\$ 4,113.90	APRIL 2026 ELECTRICITY
36491	05/05/2026	20016	ASHLAND WATER & SEWER DEPARTMENT	\$ 472.68	APRIL 2026 WATER & SEWER
36492	05/05/2026	21365	ALEXIS BYRD	\$ 8,486.40	SUPPORT SERVICES
36493	05/05/2026	20036	CONWAY TECHNOLOGY GROUP	\$ 430.95	COPIER LEASE & COPIES
36494	05/05/2026	20944	DURHAM SCHOOL SERVICES	\$ 7,107.69	STUDENT TRANSPORTATION
36495	05/05/2026	21296	JASON KEYSAR	\$ 288.40	REIMBURSEMENT: WORKSHOP REGISTRATION
36496	05/05/2026	20943	MAURA KING	\$ 139.20	MILEAGE REIMBURSEMENT
36497	05/05/2026	20726	JARED STEER	\$ 101.69	REIMBURSEMENT: CONFERENCE REGISTRATION
36498	05/05/2026	20877	WASTE MANAGEMENT OF	\$ 573.72	DISPOSAL SERVICES
			TOTAL:	\$ 22,853.62	



Caitlin D. Davis
Commissioner

Richard K. Sala
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

March 27, 2026

TO: Federal Subrecipients

FROM: Jessica Lescarbeau, Bureau Administrator
Bureau of Instructional Support

SUBJECT: 2026-2027 General Assurances

The New Hampshire Department of Education (NHED) has developed the attached “General Assurances, Requirements and Definitions for Participation in Federal Programs” document that must be signed by all subrecipients of federal funds passed through the NHED. The federally funded programs require each applicant to file certain assurances. Some of these assurances apply to all programs and are therefore considered “general assurances.”

The submission of general assurances is required in part by:

- Federal regulation 34 CFR §76.301 of the Education Department General Administrative Regulations (EDGAR), which requires a general application for subgrantees/subawardees for participation in federal programs funded by the U.S. Department of Education that meets the requirements of Section 442 of the General Education Provisions Act (GEPA).
- Applicable federal statutes.
- Applicable regulations of other federal agencies.

The NHED has consolidated the general assurances into one document which includes requirements and definitions in an effort to provide guidance relative to implementation of the underlying assurances.

Each subrecipient must fully execute these assurances by;

1. Initialing **each page** in the space provided (no initials required for the signature pages)
2. Execute the proper certification for your subrecipient type on the certification page. Your subrecipient type may require further certification by the local board.
3. **Local Educational Agency (LEA) subrecipients:** upload the document in its entirety to the LEA 2026-2027 homepage in the Grants Management System (GMS).
4. **Reporting Authority (RA) subrecipients:** if in GMS, upload the document in its entirety to the RA 2026-2027 homepage in GMS.
5. **Other subrecipients (not in GMS):** return this document to the appropriate Federal Program Manager.

Please note, other program specific assurances will still be requested by individual NHED programs.

Compliance with these general assurances will be subject to review by NHED staff during federal compliance monitoring. Annual audits by CPAs in accordance with the Single Audit Act may also include compliance checks.

These assurances must be uploaded or returned (as described above) no later than **July 1, 2026**, in conjunction with federal program application deadlines. These general assurances are a requirement of all federal program applications.

Additionally, local educational agency subrecipients, please note that the practice of the School Board authorizing the Senior Educational Official to sign on behalf of the School Board Chair is not acceptable to the NHED in this case and will be considered non-responsive.

General assurances must be uploaded and/or submitted for each subrecipient applying for federal funds.

If you have any questions regarding these general assurances, please contact Jessica Lescarbeau, Bureau Administrator, Bureau of Instructional Support at Jessica.L.Lescarbeau@doe.nh.gov.

Thank you,

Jessica Lescarbeau

Jessica Lescarbeau
Bureau Administrator

New Hampshire Department of Education

2026-2027

GENERAL ASSURANCES, REQUIREMENTS AND DEFINITIONS FOR PARTICIPATION IN FEDERAL PROGRAMS

A. Definitions (2 CFR 200.1)

- 1) **Audit finding** – Deficiencies which the auditor is required by 2 CFR 200.516 (a) to report in the schedule of findings and questioned costs.
- 2) **Community based organization** – The term “community-based organization” means a public or private nonprofit organization of demonstrated effectiveness that— (A) is representative of a community or significant segments of a community; and (B) provides educational or related services to individuals in the community.
- 3) **Local educational agency** – A public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State, or for a combination of school districts or counties as are recognized in a State as an administrative agency for its public elementary schools or secondary schools.
- 4) **Management decision** – The Federal awarding agency’s or pass-through entity’s written determination, provided to the auditee, of the adequacy of the auditee’s proposed corrective actions to address the findings, based on its evaluation of the audit findings and proposed corrective actions.
- 5) **Pass-through entity** – A recipient or subrecipient that provides a subaward to a subrecipient (including lower tier subrecipients) to carry out of a Federal program. The authority of the pass-through entity under this part flows through the subaward agreement between the pass-through entity and subrecipient.
- 6) **Period of performance** – The total estimate time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the Period of Performance in the Federal award per 2 CFR 200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.

- 7) **Reporting authority** – An eligible entity for a subaward that does not meet the definition of local educational agency. Such as; public academies, non-public schools, child care centers, adult education centers, etc.

- 8) **Subaward** – An award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award received by the pass-through entity. It does not include payments to a contractor, beneficiary, or participant. A subaward may be provided through any form of legal agreement consistent with criteria in with 2 CFR 200.331, including an agreement the pass-through entity considers a contract.

- 9) **Subrecipient** – An entity that receives a subaward from a pass-through entity to carry out part of a federal award.

- 10) **Senior Official** – The top executive in an organization who makes the key decisions on spending, staffing, and other education policies.

B. General Assurances

Assurance is hereby given by the subrecipient that, to the extent applicable:

- 1) The subrecipient has the legal authority to apply for the federal assistance, and the institutional, managerial, and financial capability (including funds sufficient to pay non-federal share of project costs, as applicable) to ensure proper planning, management, and completion of the project described in all applications submitted.

- 2) The subrecipient will give the awarding agency, the NHED, the Comptroller General of the United States and, if appropriate, other State Agencies, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

- 3) The subrecipient will comply with the requirements regarding construction and real property within 34 CFR Part 75.600-75.684. The non-Federal entity is required to comply with any reporting requirements on the status of real property in which the Federal Government retains an interest pursuant to 2 CFR 200.330.

- 4) The subrecipient will establish safeguards to prohibit employees from using their positions for purposes that constitute or appear to present a personal or organizational conflict of interest, or for personal gain.

- 5) The subrecipient will initiate and complete the work within the applicable time frame after receiving approval from the awarding agency.
- 6) The subrecipient will comply with all Federal statutes, administrative rules and executive orders including provisions protecting free speech, religious liberty, public welfare, the environment, and those prohibiting discrimination. These include, but are not limited to:
 - a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin;
 - b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex.
 - c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps;
 - d) The Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age;
 - e) The Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse;
 - f) The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
 - g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records;
 - h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing;
 - i) Any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made;
 - j) The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) and the Protection of Pupil Rights Amendment (PPRA) (20 U.S.C. § 1232h; 34 CFR Part 98); and
 - k) The requirements of any other statute(s), administrative rule, executive order, dear colleague letter, or non-regulatory guidance which may apply to the application.
- 7) The subrecipient will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchases.
- 8) The subrecipient will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds. The subrecipient further assures that no federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee

of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.

- 9) The subrecipient will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported in whole or in part with federal funds.
- 10) The subrecipient will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported in whole or in part with federal funds.
- 11) The subrecipient will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- 12) The subrecipient will comply with all applicable requirements of all other federal laws, executive orders, regulations, dear colleague letter, non-regulatory guidance and policies governing all program(s).
- 13) The subrecipient will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and 2 CFR 200.501, Subpart F, "Audit Requirements," as applicable.
- 14) The subrecipient will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.
- 15) The control of funds provided to a subrecipient that is a local educational agency, under each program, and title to property acquired with those funds, will be in a public agency, and a public agency will administer those funds and property.
- 16) Personnel funded by federal grants and their subcontractors will adhere to the prohibition from text messaging while driving an organization-owned vehicle, or while driving their own privately owned vehicle during official Grant business, or from using organization-supplied electronic equipment to text message or email while driving. Subrecipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009 (pursuant to provisions attached to federal grants funded by the

US Department of Education).

- 17) The subrecipient assures that it will adhere to the Pro-Children Act of 2001, which states that no person shall permit smoking within any indoor facility owned or leased or contracted and utilized for the provision of routine or regular kindergarten, elementary, or secondary education or library services to children (P.L. 107-110, section 4303(a)). In addition, no person shall permit smoking within any indoor facility (or portion of such a facility) owned or leased or contracted and utilized for the provision of regular or routine health care or day care or early childhood development (Head Start) services (P.L. 107-110, Section 4303(b)(1)). Any failure to comply with a prohibition in this Act shall be considered to be a violation of this Act and any person subject to such prohibition who commits such violation may be liable to the United States for a civil penalty, as determined by the Secretary of Education (P.L. 107-110, section 4303(e)(1)).
- 18) The subrecipient will comply with the Stevens Amendment.
- 19) The subrecipient will comply with the Buy America Preference for Infrastructure Projects as required by 2 CFR Part 184.
- 20) The subrecipient will submit such reports to the NHED and to U.S. governmental agencies as may reasonably be required to enable the NHED and U.S. governmental agencies to perform their duties. The subrecipient will maintain such fiscal and programmatic records, including those required under 20 U.S.C. 1234(f), and will provide access to those records, as necessary, for those Departments/agencies to perform their duties.
- 21) The subrecipient will ensure compliance with 2 CFR 200.415(a) and (b).
- 22) If an LEA, the subrecipient will provide reasonable opportunities for systematic consultation with and participation of teachers, parents, and other interested agencies, organizations, and individuals, including education-related community groups and non-profit organizations, in the planning for and operation of each program.
- 23) If an LEA, the subrecipient shall assure that any application, evaluation, periodic program plan, or report relating to each program will be made readily available to parents and other members of the general public upon request.
- 24) If an LEA, the subrecipient has adopted effective procedures for acquiring and disseminating to teachers and administrators participating in each program, significant information from educational research, demonstrations, and similar projects, and for adopting, where appropriate, promising educational practices developed through such projects. Such procedures shall ensure compliance with applicable federal laws and requirements.
- 25) The subrecipient will comply with the requirements of the Gun-Free Schools Act of 1994.
- 26) The subrecipient will submit a fully executed and accurate FY26 Single-Audit Certification

(required) and the Federal Expenditures Worksheet (if applicable) to the NHED no later than December 31, 2026. The worksheet will be provided to each subrecipient by the NHED via email and is posted on the NHED website.

- 27) The subrecipient will comply with the requirements in 2 CFR Part 180, Government-wide Debarment and Suspension (non-procurement).
- 28) The subrecipient certifies that it will maintain a drug-free workplace and will comply with the requirements of the Drug-Free Workplace Act of 1988 and 34 CFR 84.200.
- 29) The subrecipient will adhere to the requirements of Title 20 USC 7197 relative to the Transfer of Disciplinary Records.
- 30) The subrecipient will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
- 31) The subrecipient will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally assisted construction sub-agreements.
- 32) The subrecipient will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- 33) The subrecipient will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
- 34) The subrecipient will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

35) The subrecipient will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

36) As appropriate and to the extent consistent with law, the subrecipient should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award (2 CFR 200.322).

37) The subrecipient will comply with the Prohibition on Certain Telecommunications and Video Surveillance Equipment requirement per 2 CFR 200.216.

38) The subrecipient will comply with the Protection for Whistleblowers (41 U.S.C. §4712).

C. Explanation of Grants Management Requirements

The following section elaborates on certain requirements included in legislation or regulations referred to in section *B. General Assurances*. This section also explains the broad requirements that apply to federal program funds.

1. Financial Management Systems

Financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions, and to trace funds to establish that such funds have been used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Specifically, the financial management system must be able to:

- a) Identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and federal award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and name of the pass-through entity, if any.
- b) Provide accurate, current, and complete disclosure of the financial results of each federal award or program.
- c) Produce records that identify adequately the source and application of funds for federally funded activities.
- d) Maintain effective control over, and accountability for, all funds, property, and other assets.

The subrecipient must adequately safeguard all assets and assure that they are used solely for authorized purposes.

- e) Generate comparisons of expenditures with budget amounts for each federal award.

2. Written Policies and Procedures

The subrecipient must have written policies and procedures for (this list is not all inclusive):

Policy/Procedure Name	In Accordance With	Policy	Procedure
Drug-Free Workplace Policy	34 CFR 84.200 and the Drug-Free Workplace Act of 1988	<input checked="" type="checkbox"/>	N/A
Procurement Policy & Procedure	2 CFR 200.317-327	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Conflict of Interest/Standard of Conduct Policy	2 CFR 318(c)(1)	<input checked="" type="checkbox"/>	N/A
Inventory Management Policy & Procedure	2 CFR 200.313(d)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Travel Policy	2 CFR 200.475(b)	<input checked="" type="checkbox"/>	N/A
Subrecipient Monitoring Policy & Procedure (if applicable)	2 CFR 200.332(d)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Time and Effort Policy & Procedure	2 CFR 200.430	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Records Retention Policy & Procedure	2 CFR 200.334	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Prohibiting the Aiding and Abetting of Sexual Abuse Policy	ESEA Section 8546	<input checked="" type="checkbox"/>	N/A
Allowable Cost Determination Policy	2 CFR 200.302(b)(7)	<input checked="" type="checkbox"/>	N/A
Gun Free School Act	Gun Free School Act of 1994	<input checked="" type="checkbox"/>	N/A
Cash Management	2 CFR 200.302(b)(6) and 200.305	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Nonsmoking Policy for Children’s Services	ESEA Section 8573	<input checked="" type="checkbox"/>	N/A

3. Internal Controls

The subrecipient must:

- a) Establish, maintain, and document effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should comply with the guidance outlined in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of

Sponsoring Organizations of the Treadway Commission (COSO).

- b) Comply with the U.S. Constitution, federal statutes, regulations, applicable executive order, and non-regulatory guidance, as applicable, and the terms and conditions of the federal awards.
- c) Take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.
- d) Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local and tribal laws regarding privacy and responsibility over confidentiality.
- e) Retain all Federal award records and other supporting documentation in accordance with 2 CFR 200.334.

4. Allowable Costs

In accounting for and expending project/grant funds, the subrecipient may only charge expenditures to the project award if they are:

- a) in payment of obligations incurred during the approved project period;
- b) in conformance with the approved project;
- c) in compliance with all applicable statutes and regulatory provisions;
- d) costs that are allocable to a particular cost objective;
- e) spent only for reasonable and necessary costs of the program; and
- f) not used for general expenses required to carry out other responsibilities of the subrecipient.

5. Audits

This part is applicable for all non-federal entities as defined in 2 CFR 200, Subpart F.

- a) In the event that the subrecipient expends \$1,000,000 or more in federal awards in its fiscal year, the subrecipient must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F. In determining the federal awards expended in its fiscal year, the subrecipient shall consider all sources of federal awards, including federal resources received from the NHED. The determination of amounts of federal awards expended should be in accordance with the guidelines established by 2 CFR 200, Subpart F.
- b) In connection with the audit requirements, the subrecipient shall also fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508.
- c) If the subrecipient expends less than \$1,000,000 in federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, is not required. In the

event that the subrecipient expends less than \$1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from subrecipient resources obtained from non-federal entities).

The subrecipient assures it will implement the following audit responsibilities:

- a) Procure or otherwise arrange for the audit required by this part in accordance with auditor selection regulations (2 CFR 200.509) and ensure it is properly performed and submitted no later than nine months after the close of the fiscal year in accordance with report submission regulations (2 CFR 200.512).
- b) Provide the auditor access to personnel, accounts, books, records, supporting documentation, and other information as needed so that the auditor may perform the audit required by this part.
- c) Prepare appropriate financial statements, including the schedule of expenditures of federal awards, in accordance with financial statements regulations (2 CFR 200.510).
- d) Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan, in accordance with audit findings follow-up regulations (2 CFR 200.511(b-c)).
- e) If an audit reveals the basis for a finding related to a federally funded program, upon request of the NHED, promptly submit a corrective action plan using the NHED template provided for audit findings related to the federally funded programs.
- f) For repeat findings not resolved or only partially resolved, the subrecipient must provide an explanation for findings not resolved or only partially resolved to NHED for findings related to all federally funded programs. NHED will review the subrecipient's submission and issue an appropriate management decision adhering to the same framework as set forth in 2 CFR 200.521.

6. Reports to be Submitted

Audits/Management Decisions

Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F shall be submitted, by or on behalf of the recipient directly to the following:

- a) The Federal Audit Clearinghouse (FAC) in 2 CFR 200, Subpart F requires the auditee to electronically submit the data collection form described in 200.512(b) and the reporting package described in 200.512(c) to FAC at: The Federal Audit Clearinghouse

Copies of other reports or management decision letter(s) shall be submitted by or on behalf of the subrecipient directly to:

a) **New Hampshire Department of Education
Bureau of Federal Compliance
25 Hall Street
Concord, NH 03301 Or via email to: federalcompliance@doe.nh.gov**

b) In response to requests by a federal agency, auditees must submit a copy of any management letters issued by the auditor, 2 CFR 200.512(e).

Any other reports, management decision letters, or other information required to be submitted to the NHED pursuant to this agreement shall be submitted in a timely manner.

Single Audit Certifications and Federal Expenditures Worksheet

A fully executed and accurate FY26 Single-Audit Certification (required) and Federal Expenditures Worksheet (if applicable) shall be submitted to the NHED no later than **December 31, 2026**. A copy of the forms will be provided to each subrecipient by the NHED via email.

7. Debarment, Suspension, and Other Responsibility Matters

As required by Executive Orders (E.O.) 12549 and 12689, Debarment and Suspension, and implemented at 2 CFR Part 180, for prospective participants in primary covered transactions, as defined in 2 CFR 180.120, 180.125 and 180.200, no contract shall be made to parties identified on the General Services Administration’s *Excluded Parties List System* as excluded from Federal Procurement or Non-procurement Programs in accordance with E.O.s 12549 and 12689, “Debarment and Suspension.” This list contains the names of parties debarred, suspended, or otherwise excluded by agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contractors with awards that exceed the small purchase threshold shall provide the required certification regarding their exclusion status and that of their principal employees.

The federal government imposes this requirement in order to protect the public interest, and to ensure that only responsible organizations and individuals do business with the government and receive and spend government grant funds. Failure to adhere to these requirements may have serious consequences – for example, disallowance of cost, termination of project, or debarment.

To assure that this requirement is met, there are four options for obtaining satisfaction that subrecipients and contractors are not suspended, debarred, or disqualified.

The subrecipient certifies that it and its principals:

- a) Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from covered transactions by any federal Department or agency.
- b) Have not within a three-year period preceding this application been convicted of or had a

civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes; commission of embezzlement; theft, forgery, bribery, falsification, or destruction of records; making false statements; or receiving stolen property.

- c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in this certification.
- d) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

Where the subrecipient is unable to certify to any of the statements in this certification, they shall attach an explanation to this document.

8. Drug-Free Workplace (Grantees Other Than Individual)

As required by the Drug-Free Workplace Act of 1988 and implemented in 34 CFR 84.200 the subrecipient certifies that it will continue to provide a drug-free workplace by:

- a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance (34 CFR 84.610) is prohibited in the subrecipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
- b) Establishing, as required by 34 CFR 84.215, an ongoing drug-free awareness program to inform employees about:
 - o The dangers of drug abuse in the workplace;
 - o The recipient's policy of maintaining a drug-free workplace;
 - o Any available drug counseling, rehabilitation, and employee assistance programs; and
 - o The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
- c) Requiring that each employee engaged in the performance of the project is given a copy of this statement.
- d) Notifying the employee in the statement that, as a condition of employment under the project, the employee will:
 - o Abide by the terms of the statement; and
 - o Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

- e) Notifying the agency in writing within 5 calendar days after receiving notice of an employee’s conviction of a violation of a criminal drug statute in the workplace, as required by 34 CFR 84.205(c)(2), from an employee or otherwise receiving actual notice of employee’s conviction. Employers of convicted employees must provide notice, including position title to:

Director, Grants and Contracts Service
U.S. Department of Education
400 Maryland Avenue, S.W. [Room 3124, GSA – Regional Office Building No. 3]
Washington, D.C. 20202-4571

(Notice shall include the identification number[s] of each affected grant).

- f) Taking one of the following actions, as stated in 34 CFR 84.225(b), within 30 calendar days of receiving the required notice with respect to any employee who is convicted of a violation of a criminal drug statute in the workplace.
 - o Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - o Requiring such employee to participate satisfactorily in drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- g) Making a good-faith effort to maintain a drug-free workplace through implementation of the requirements stated above.

9. Gun Possession

As required by Title XIV, Part F, and Section 14601 (Gun-Free Schools Act of 1994) of the Improving America’s Schools Act:

The subrecipient assures that it shall comply with the provisions of RSA 193:13, IV.

Any pupil who brings or possesses a firearm as defined in section 921 of Title 18 of the United States Code in a safe school zone as defined in RSA 193-D:1 without written authorization from the superintendent or designee shall be expelled from school by the local school board for a period of not less than 12 months. Nothing in this section shall be construed to prevent the local school district or chartered public school that expelled the student from providing educational services to such student in an alternative setting.

The subrecipient assures that it shall timely file the report required by Ed 317.07.

The subrecipient assures that it has established policies on school discipline as required by RSA 193:13, XI and XII and Ed 317.03.

10. Lobbying

As required by Section 1352, Title 31, of the U.S. Code, and implemented in 34 CFR Part 82, for persons entering into a grant or cooperative agreement over \$100,000, as defined in 34 CFR 82.105 and 82.110, the applicant certifies that:

- a) No federally appropriated funds have been paid or will be paid by or on behalf of the subrecipient to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any federal grant; the entering into of any cooperative agreement; and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
- b) If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with federal grants or cooperative agreements, the subrecipient shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- c) The subrecipient shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, contracts under federal awards, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

11. Subrecipient Monitoring

In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F, subrecipient monitoring procedures may include, but not be limited to, on-site or remote visits by NHED staff, limited scope audits, and/or other procedures. By signing this document, the subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the NHED. In the event the NHED determines that a limited scope audit of the project recipient is appropriate, the subrecipient agrees to comply with any additional instructions provided by NHED staff to the subrecipient regarding such audit.

12. More Restrictive Conditions

Subrecipients found to be in noncompliance with program and/or fund source requirements or determined to be "high risk" shall be subject to the imposition of more restrictive conditions as determined by the NHED.

13. Obligations by Subrecipients

Obligations will be considered to have been incurred by subrecipients on the basis of documentary evidence of binding commitments for the acquisition of goods or property or for the performance of work, except that funds for personal services, services performed by public utilities, travel, or the rental of facilities shall be considered to have been obligated at the time such services were rendered, such travel occurred, and/or when facilities were used (see 34 CFR 76.707).

14. Personnel Costs – Time Distribution

Charges to federal projects for personnel costs, whether treated as direct or indirect costs, are allowable to the extent that they satisfy the specific requirements of 2 CFR 200.430 and will be based on payrolls documented in accordance with generally accepted practices of the subrecipient and approved by a responsible official(s) of the subrecipient.

When employees work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by personnel activity reports (PARs), which are periodic certifications (at least semi-annually) that the employees worked solely on that program for the period covered by the certification. These certifications must be signed by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.

When employees work on multiple activities or cost objectives (e.g., more than one federal project, a federal project and a non-federal project, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity), the distribution of their salaries or wages will be supported by personnel activity reports or equivalent documents that meet the following standards:

- a) Reflect an after-the-fact distribution of the actual activity of each employee;
- b) Account for the total activity for which each employee is compensated;
- c) Prepared at least monthly and must coincide with one or more pay period; and
- d) Signed and dated by the employee.

15. Protected Prayer in Public Elementary and Secondary Schools

The subrecipient certifies that the LEA has no policy that prevents or otherwise denies participation in constitutionally protected prayer in public elementary and secondary schools. (Section 8524(a) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act and codified at 20 U.S.C. § 7904).

16. Purchasing/Procurement

The non-Federal entity must have and use documented procurement procedures, consistent with

the standards of this section and 2 CFR 200.317 - 2 CFR 200.327 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

1. Informal procurement methods
 - a. Micro-purchases
 - b. Simplified Acquisition
2. Formal procurement methods
 - a. Sealed bids
 - b. Proposals
3. Noncompetitive procurement

17. Retention and Access to Records

The subrecipient certifies that it will comply with all federal regulations, including but not limited to, 2 CFR 200.334 – 2 CRF 200.338.

18. The Stevens Amendment

All federally funded projects must comply with the Stevens Amendment of the Department of Defense Appropriation Act, found in Section 8136, which provides:

When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program or project which will be financed with federal money, (2) the dollar amount of federal funds for the project or program, and (3) the percentage and dollar amount of the total costs of the project or program that will be funded by non-governmental sources.

19. Transfer of Disciplinary Records

Title 20 USC 7197 requires that the State have a procedure (RSA 193-D:8) to assure that a student's disciplinary records, with respect to suspensions and expulsions, are transferred by the project recipient to any public or private elementary or secondary school where the student is required or chooses to enroll.

The relevant portions of the federal and state law appear below.

- a) **Disciplinary Records** - In accordance with the Family Educational Rights and Privacy Act of 1974 (20 U.S.C. 1232g), not later than 2 years after the date of enactment of this part, each State receiving Federal funds under this Act shall provide an assurance to the Secretary that the State has a procedure in place to facilitate the transfer of disciplinary records, with respect to a suspension or expulsion, by local educational agencies to any private or public

elementary school or secondary school for any student who is enrolled or seeks, intends, or is instructed to enroll, on a full- or part-time basis, in the school.

- b) **193-D:8 Transfer Records; Notice** – All elementary and secondary educational institutions, including academies, private schools, and public schools, shall upon request of the parent, pupil, or former pupil, furnish a complete school record for the pupil transferring into a new school system. Such record shall include, but not be limited to, records relating to any incidents involving suspension or expulsion, or delinquent or criminal acts, or any incident reports in which the pupil was charged with any act of theft, destruction, or violence in a safe school zone.

20. Compliance with FERPA and PPRA

The subrecipient certifies that it complies with Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) and the Protection of Pupil Rights Amendment (PPRA) (20 U.S.C. § 1232h; 34 CFR Part 98) by ensuring the following:

- a) The subrecipient has established and implemented effective internal processes to ensure that student’s complete education records are maintained;
- b) The subrecipient has established and implemented effective internal processes to ensure that parents are provided with the opportunity to review their student’s education records;
- c) The subrecipient has established policies and procedures that permit disclosure of personally identifiable information from a student’s education records in order to address safety issues in a manner that complies with FERPA;
- d) The subrecipient provides parents and eligible students annual notification of their rights under FERPA consistent with 34 CFR § 99.7; and
- e) The subrecipient, if applicable, has established procedures to provide military recruiters the same access to secondary students as provided to postsecondary institutions or to prospective employers and require that schools provide student information to military recruiters, when requested, unless the parent has opted out of providing such information (schools are required to provide to military recruiters include student names, addresses, electronic mailing addresses, and telephone listings. *See* Section 8528 of the ESEA, as amended, 20 U.S.C. § 7908 and 10 U.S.C. § 503(c)).

CERTIFICATION

Instructions: The Senior Official **must** consult with the Board (School Board, Board of Trustees, Board of Directors, etc.) of the subrecipient by informing said Board about the subrecipients participation in Federal Programs and the terms and conditions of the General Assurances, Requirements and Definitions for Participation in Federal Programs. The Senior Official and the Chair/President of the Board **must** sign this certification page (and initial all other pages) as described below and return it to the NHED. **No subawards will be made by the NHED without a fully executed copy of this General Assurances, Requirements and Definitions for Participation in Federal Programs on file.**

Senior Official Certification:

We the undersigned acknowledge that a person is guilty of a violation of R.S.A. § 641:3 if: (a) He or she makes a written or electronic false statement which he or she does not believe to be true, on or pursuant to a form bearing a notification authorized by law to the effect that false statements made therein are punishable; or (b) With a purpose to deceive a public servant in the performance of his or her official function, he or she: (1) Makes any written or electronic false statement which he or she does not believe to be true; or (2) Knowingly creates a false impression in a written application for any pecuniary or other benefit by omitting information necessary to prevent statements therein from being misleading; or (3) Submits or invites reliance on any writing which he or she knows to be lacking in authenticity; or (4) Submits or invites reliance on any sample, specimen, map, boundary mark, or other object which he or she knows to be false.

Accordingly, I, the undersigned official legally authorized to bind the named subrecipient hereby apply for participation in federally funded education programs on behalf of the subrecipient named below. I certify, to the best of my knowledge, that the below subrecipient will adhere to and comply with these General Assurances, Requirements and Definitions for Participation in Federal Programs (pages 1 through 19 inclusive). I further certify, as is evidenced by the Minutes of the Board Meeting held on **May 5, 2026**, that I have informed the members of the Board of the federal funds the subrecipient will be receiving and of these General Assurances, Requirements and Definitions for the Participation in Federal Programs for the subrecipients participation in said programs.

Subrecipient Name (must match applicant name): Ashland School District

Mary A. Moriarty	_____	_____
Typed Name of Senior Official	Signature	Date

Board Certification:

I, the undersigned official representing the Board, acknowledge that the Senior Official, as identified above, has consulted with all members of the Board, in furtherance of the Board’s obligations (including those enumerated in RSA 189:1-a for local educational agencies), and pursuant to the Board’s oversight of federal funds the subrecipient will be receiving and of the General Assurances, Requirements and Definitions for Participation in Federal Programs in said programs.

_____ Jesse Farris	_____ Signature	_____ Date
Typed Name of Board Chair/ President (on behalf of the Board)		

Memorandum

To: Ashland School Board
 From: Mary Moriarty, Superintendent
 Guy Donnelly, Principal
 Carrie Sanborn, Incoming Principal
 Date: April 20, 2026
 Re: Proposal 2026 - 2027

Increase 0.2 FTE to 0.3 FTE

Rationale: The additional 0.1 FTE provides for a stronger overall school schedule.

Cost: Approximately, \$9,760; propose fund through end of year fund balance

Multi-Age Classroom for Grades 3 & 4

Rationale: After review the developmental needs of 3 & 4 are better suited for the combination than the incoming 2 & 3 students. In 2026/2027 there are 11 students in Grade 2, 10 students in Grade 3, and 12 students in Grade 4.

Cost: No impact

Shift Academic Interventionist to Support Multi-Age Classroom

Description:

- Move current Title I Teacher to Multi-Age Classroom Teacher for Literacy & Math; Academic Intervention Remainder of Day
- Move current Reading Specialist to Title I Teacher Position with Focus on Literacy
- Maintain current Academic Interventionist Teacher with Focus on Mathematics

Rationale: The span of learning in the Grade 3 & 4 multi-age classroom will benefit from having two certified elementary teachers teaching literacy and mathematics.

Cost: No Impact

Ashland School District
 General Fund - Anticipated Change in Fund Position

Fiscal Year 2025/2026
 prepared 5/4/2026

	<u>Estimated</u>
Unassigned Fund Balance Beginning of Year	39,971
Voted Warrants from Fund Balance	0
Open PO's & Encumbrances FY25	238,890
Total Beginning of Year Fund Balance	<u>278,861</u>
Anticipated Revenues	4,781,973
Expenditures	(3,620,897)
Encumbrances	(1,325,701)
Minimum fund balance promised during 26/27 budget process	(5,000)
Anticipated Unassigned Fund Balance	<u>109,237</u>

<i>EOY Encumbrance Considerations:</i>	
<i>Additional 1/2 day for Library Media Specialist</i>	9,760
<i>Toileting Stipend</i>	9,200
<i>Negative Meal Balances</i>	10,000
<i>J. Bickford Recognition of Service & Benefits</i>	27,377
<i>5 Additional days for Guidance Counselor</i>	1,916
<i>Facilities</i>	25,000
<i>Special Education</i>	20,000
<i>Total</i>	<u>103,253</u>
Remaining Anticipated Unassigned Fund Balance	5,984

ASHLAND SCHOOL DISTRICT MEMORANDUM

TO: SCHOOL BOARD MEMBERS
FROM: ASHLEY DOLLOFF AND LISA HOLIDAY
SUBJECT: TOILETING HOURLY DIFFERENTIAL
DATE: APRIL 21, 2026

We are writing to respectfully request the School Board’s consideration of an additional hourly differential for support staff who will regularly assist students with toileting. Support staff who will provide toileting assistance perform work that goes beyond standard paraprofessional or support duties. This work is essential to maintaining uninterrupted access to education for students with disabilities.

We recommend that the School Board consider establishing a defined hourly differential of \$3.00 per hour for staff assigned ongoing toileting responsibilities. The Director of Student Services is currently developing a process to designate up to two support staff members per school each year for this role. This approach would promote transparency and equity in compensation while allowing the district to manage fiscal considerations responsibly.

The estimated cost impact for the 2026–2027 budget is approximately \$9,200.

Thank you for your consideration.

Memorandum

To: Ashland School Board
From: Mary Moriarty, Superintendent
Date: April 29, 2026
Re: Proposed End of Year Schedule

The proposed end of year schedule is presented below. There were two snow days this school year. This schedule requests that one snow day be waived. At the May School Board meeting, the School Board will be asked to consider approving the request as presented.

Proposed End of Year Schedule	
Last Day of School Students	Friday, June 12th (half day)
Last Day for Staff	Monday, June 15th
Note: Waives one snow day for all; support staff paid for the one waived day.	

TO: SCHOOL BOARD MEMBERS
FROM: ASHLEY DOLLOFF, BUSINESS ADMINISTRATOR
SUBJECT: BREAKFAST AND LUNCH PROGRAM PRICING 2026/2027
DATE: MAY 4, 2026

Each year, we conduct a review of pricing for our breakfast and lunch programs. This process is carried out in collaboration with our food service management partner, Fresh Picks Café LLC, and guided by the Paid Lunch Equity (PLE) Tool issued by the U.S. Department of Agriculture (USDA).

The PLE Tool was developed to assist School Food Authorities (SFAs) in calculating the new weighted average price requirement for the upcoming school year. It also determines the necessary price adjustment to comply with Section 205 of the Healthy, Hunger-Free Kids Act of 2010. The goal of the tool is to align school meal pricing more closely with the level of federal reimbursement provided per meal.

Below is a summary of federal and state reimbursement rates per meal, based on eligibility categories (free, reduced-price, or paid). The approved meal prices for the 2025/2026 school year are listed below. Notably, we are recommending a \$0.10 increase to all meals for the 2026/2027 school year.

Please let us know if you have any questions or require further information.

Federal & State Revenue 2025/2026		School Food Authority SAU2			
Ashland School District		Ashland School District			
Breakfast		Breakfast & Lunch 2026/2027			
Breakfast		Breakfast			
		Approved 2025/2026	Proposed 2026/2027	Increase	
Total Federal Per Free	\$ 2.46	Student Full Price K-8	\$ 2.00	\$ 2.10	\$ 0.10
Total Federal Per Reduced	\$ 2.16	Student Reduced Price	\$ -	\$ -	\$ -
Total Federal Per Paid	\$ 0.40	Adult	\$ 3.00	\$ 3.10	\$ 0.10
Total State Per Meal	\$ 0.30				
Lunch		Lunch			
		Approved 2025/2026	Proposed 2026/2027	Increase	
Total Federal Per Free	\$ 4.60	Student Full Price K-6	\$ 3.35	\$ 3.45	\$ 0.10
Total Federal Per Reduced	\$ 4.20	Student Reduced Price	\$ 0.40	\$ 0.40	\$ -
Total Federal Per Paid	\$ 0.44	Adult	\$ 4.50	\$ 4.60	\$ 0.10
Total State Per Meal	\$ -				
*2026/2027 Meal Reimbursement Rates have not been released.					