

Monadnock Regional School District & SAU #93
School Board Meeting Agenda
October 6, 2026
ZOOM (7:00 PM)

Meeting ID: 812 6813 3962 Passcode: 069035 Phone: +13092053325

The public is encouraged to attend MRSD Board meetings.
Comments are welcome during the 'Public Comments' portions of the agenda.

“We collaborate not just to teach, but also to engage and educate every student in our district in an environment that is challenging, caring, and safe, while fostering lifelong learning.”

1. CALL THE MEETING TO ORDER 7:15
2. PUBLIC COMMENTS (15 minutes)
3. MATTERS FOR INFORMATION & DISCUSSION
 - a. Education Report: NEASC Update
 - b. Update on School Funding
 - c. Town Parking
 - d. Nov. 3rd Board: Elections
4. MATTERS THAT REQUIRE BOARD ACTION
 - a. * Policies 2nd Read
 - i. DFA: Investment
 - ii. JICK: Bullying Prevention - Pupil Safety & Violence Prevention
 - iii. JJJ: Access to Public School Programs by Non-enrolled Resident Students
 - iv. DAF: Administration of Federal Grant Funds
 - b. * Approve Appreciation Lunch or Swag: 11/18/2026
 - c. * Approve the Consent Agenda (Sept.15th, Minutes, Manifest, Transfers)
5. SETTING NEXT MEETING’S AGENDA
 - a. Approve 2026/27 Capital Improvement Plan
 - b. Report FY28 increase for Health and Dental insurance
 - c. Report NH Retirement System Bi-Annual Increase
6. PUBLIC COMMENTS (15 minutes)
7. NON-PUBLIC SESSIONS under RSA 91-A:3. II
 - a. Additional non-public sessions, TBD as required
8. ADJOURNMENT

SINGLE DISTRICT SCHOOL ADMINISTRATIVE UNITS

RSA 94-C:3 – Single District School Administrative Units; Exemption. Single district school administrative units shall be considered the same as a single school district and shall be exempt from meeting the requirements of this chapter, except that they shall provide superintendent services pursuant to RSA 194-C:4

NONPUBLIC SESSIONS

RSA 91-A:3– II. Only the following matters shall be considered or acted upon in nonpublic session:

- (a) **The dismissal, promotion, or compensation of any public employee** or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted.
- (b) The **hiring** of any person as a public employee.
- (c) Matters which, if discussed in public, would likely adversely affect the **reputation** of any person, other than a member of the public body itself, unless such person requests an open meeting.
- (d) Consideration of the **acquisition, sale, or lease of real or personal property** which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.
- (e) **Consideration or negotiation of pending claims or litigation** which has been threatened in writing or filed by or against the public body or any subdivision thereof, or by or against any member thereof because of his or her membership in such public body, until the claim or litigation has been fully adjudicated or otherwise settled.
- (i) Consideration of matters relating to the **preparation for and the carrying out of emergency functions**, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life.
- (j) **Consideration of confidential, commercial, or financial information** that is exempt from public disclosure under RSA 91-A:5, IV in an adjudicative proceeding pursuant to RSA 541 or RSA 541-A.
- (k) Consideration by a school board of entering into a **student or pupil tuition contract** authorized by RSA 194 or RSA 195-A,
- (l) **Consideration of legal advice provided by legal counsel**, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.

CALENDAR OF UPCOMING MRSD MEETINGS:

10/06/2026	Safety Committee	6:00 pm	MRMHS Library
10/06/2026	MRSD/SAU 93 School Board	7:00 pm	MRMHS Library
10/08/2026	Finance & Facilities Committee	5:30 pm	SAU Conference Room
10/13/2026	Policy Committee	6:00 pm	SAU Conference Room
10/20/2026	Orientation Committee	6:00 pm	MRMHS Library
10/20/2026	MRSD/SAU 93 School Board	7:00 pm	MRMHS Library
10/27/2026	Budget Committee	7:00 pm	MTC Library

Meetings will be in person for all Board & Committee Members. The public is encouraged & welcome to attend either in person or through Zoom. Public comments are welcome in person during the ‘Public Comments’ portions of the agenda.

**** Please note: All Committee Meeting dates, times, and locations are posted in the SAU 93 Reception Lobby, on the MRSD website calendar, and in the schools and towns of MRSD. In the event of a snow day, the school board meeting will be rescheduled for the following school day.****

Policy Motions and Actions from August 4, 2026

DAF: Administration of Federal Grant Funds

MOTION: *To update policy DAF with NHSBA sample policy and committee edit and also waive the second read for this policy.*

- Required by law
 - NHSBA Note: Revisions included (1) a new section DAF-4.H.8 relative to Davis-Bacon requirements for construction projects over \$2,000 funded in whole or in part from Federal grants; (2) expanded provisions in DAF-6.D relative to disposition of equipment and supplies purchases in whole or part with Federal grant funds; (3) added new section DAF-6.E relative to property lost, stolen or damaged; (4) removal and revision of the primary audit section from DAF-9 to DAF-10, with removal of redundant and clarification of audit language in DAF-11; (5) increase in the procurement thresholds for micro-purchases and simplified acquisitions found in DAF-4.C.2 & .3 and DAF-4.E as permitted (but not required) by the semi-decennial adjustments in the Federal Acquisition Regulation; (6) expansion of the Huawei ban prohibited entities in DAF-4.H.7; (7) removal of the separate CFR definition references for "subrecipient" and "contractor" as all are now in one section (2 CFR 200.01); (8) changed internal references to NHED from NHDOE; and (9) other minor corrections or formatting changes.
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DFA: Investment

MOTION: *To update policy DFA with NHSBA sample policy.*

- Priority/Required by Law
 - NHSBA Note: Revised sample policy DFA to reflect that RSA 197:23-a requires annual review of the policy rather than merely periodic. Additionally, some investment vehicles approved and even required for school districts are not fully covered by the FDIC.
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JICK: Bullying Prevention - Pupil Safety and Violence Prevention

MOTION: *To update policy JICK with NHSBA sample policy and committee edits.*

- Priority/Required by Law
- NHSBA Note: revisions include: (a) changes to definitions and reporting/investigation procedures mandated by 2026 passage of HB131 (2026 N.H. Laws Chapter 205, amending RSA 193-F:3 and 4); (b) two corrections to the November 2025 revision, the first correcting misalignment of language in the definition of bullying in Section B.1, and the second, and more significant, reinserting changes which were dropped off during the final pre-publication editing that had reflected the requirements of 2025's HB108

regarding cross-district/state bullying incidents, which can now be found in new D.5 and new D.1, below (note that the new paragraphs required renumbering of the other paragraphs of Sections D and E; (c) moving of language in A.1 to the umbrella paragraph to A, and moving the off-campus language from B.1 to A.1; (d) restructuring of Section I to include new requirements of HB131; (e) re-lettering paragraph and sub-paragraph references for RSA 193-F:4, II as a result of the re-lettering Board Policy Manual NHSBA Policy Management Console within HB131; (f) addition in B.1 and B.2 of examples of conduct that could constitute bullying or cyberbullying; (g) correction to what is now F.4, changing reference to policy ECF to ECAF, with reference to EEAA removed to reflect the rescission of that sample with the May2026 update to ECAF; (h) inclusion of a notice relating to school bus audio recordings; and (i) other minor corrections of typographic errors.

Policy JJJ: Access to Public School Programs by Non-Enrolled Resident

Students

MOTION: *To update policy JJJ with NHSBA sample policy and committee edits.*

- Priority/Required by Law
 - NHSBA Note: policy was revised to reflect passage of HB1817 (amending RSA 193:1-c, see 2026 N.H. Laws Chapter 183). The amendments extend to resident students who are enrolled in the EFA program the same rights to access AT NO COST district programs and co-curricular activities as previously granted to home-educated, charter and non-public school resident students. This is true, even though the EFA student receives the state funds and the district will not receive the prorated adequacy funds it currently receives for resident home ed, charter and private school students. (That proration is currently 15% per class for grades 7-12.) Further, as home ed programs under 193-A terminate automatically when a student enrolls in the EFA program, districts will lose whatever adequacy they received last year from home ed students who now enroll in the EFA program. (See also Special Note a, above, relating to CTE tuition.) Revisions also included (a) changing "nonBoard Policy Manual NHSBA Policy Management Console Printed: 08/03/2026 07:43 PM enrolled district students to "non-enrolled resident students" to emphasize that the policy only applies to children who are residents of the district, (b) changing the title for brevity, (c) minor revisions to improve readability, and (d) addition of endnote 3 explaining the 2022 inclusion of the paragraph in Section B relative to special education and other related services
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Book	D: Fiscal Management
Section	Series D
Title	DRAFT Investment
Code	DFA
Status	Policy Committee Review
Adopted	May 4, 1993
Last Revised	January 5, 2016
Last Reviewed	July 15, 2025
Next Review	July 1, 2026

DRAFT

INVESTMENT

The School Board authorizes the School District Treasurer, working in conjunction with the Superintendent and his/her designee and pursuant to RSA 197:23-a, to invest the funds of the District subject to the following objectives and standards of care.

OBJECTIVES

The three objectives of investment activities shall be safety, liquidity, and yield.

1. Safety of principal is the foremost objective in this policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital by mitigating credit and interest rate risk. This will be accomplished by limiting the type of the investments and institutions to those permitted under RSA 197:23-a, I, IV & V.
2. Liquidity of the investment portfolio shall remain sufficient to meet all operating requirements that may be reasonably anticipated.
3. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

STANDARDS OF CARE

1. Prudence. The standard of prudence to be used by the District Treasurer and Superintendent, or his/her designee involved in the investment process, shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. They are directed to use the GFOA* Recommended Practices and Policy Statements Related to Cash Management as a guide to the prudent investment of public funds.
2. Ethics and conflicts of interest. The School District Treasurer and Superintendent, or his/her designee involved in the investment process, shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Employees and Investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial institutions with which they conduct business. They shall also disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officials shall subordinate their personal investment transactions to those of the School District, particularly with regard to the timing of purchases and sales.
3. Internal Controls. The District Treasurer and Superintendent or his/her designee shall establish a system of internal controls which shall be documented in writing. The internal controls shall be reviewed periodically by the School Board and an independent auditor.

The investment of funds will be left to the discretion of the Finance Committee without prior approval of the Board.

The Board will review the investment policy and DFA-R(1) annually.

Legal References Disclaimer: These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

NH Statutes	Description
RSA 197:23-a	School Meetings & Officers: Treasurers Duties
RSA 383:22	Public Deposit Investment Pool

Cross References

Code	Description
DGA	Authorized Signatures

Last Modified by Kristen Noonan on September 8, 2026



Book	D: Fiscal Management
Section	Series D
Title	Revenues from Investments
Code	DFA
Status	Active
Adopted	May 4, 1993
Last Revised	January 5, 2016
Last Reviewed	July 15, 2025
Next Review	July 1, 2026

REVENUES FROM INVESTMENTS

The purpose of the Policy is to comply with RSA 197:23-a, IV which requires the School Board to at least annually review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes. The School Board authorizes the School District Treasurer to invest the School District's funds subject to the following objectives and standards of care. This investment policy applies to all public funds held in the custody of the School District's Treasurer.

OBJECTIVES

The primary object of this investment policy is to provide for, first and foremost, the safety of principal, as well as sufficient liquidity to support operations while generating a reasonable investment yield.

The specific investment policy objectives are:

1. Safety of principal is the foremost objective in this policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital by mitigating credit and interest rate risk. This will be accomplished by limiting the type of investments and institutions to those stipulated by statute and fully covered by FDIC insurance or collateral approved pursuant to applicable law.
2. To maintain sufficient liquidity to meet operating requirements for the School District.
3. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

1. STANDARDS OF CARE

Prudence activity carried out under this Investment Policy shall be conducted in accordance with the "prudent person" standard in which investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. ETHICS AND CONFLICTS OF INTEREST

The treasurer and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio.

Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the School District.

3. INTERNAL CONTROLS

The Treasurer and Superintendent or his/her designee shall design and maintain internal controls to prevent the losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, and imprudent actions by employees and officers of the School District.

The Treasurer and Superintendent or his/her designee will be responsible for establishing and maintaining internal controls designed to provide reasonable assurances that these objectives are met.

The internal controls shall be reviewed periodically by the School District's independent auditors and the School Board.

REVIEW

This Policy shall be reviewed at least annually by the School Board with changes made as warranted followed by re-adoption by the Board. The Board reserves the right to implement changes to this Policy if it is deemed in the School District's best interests.

Policy References:

Policy References:

Category – Priority/Required by law

Law References:

RSA 197:23-a, Treasurer's Duties; RSA 383:22, Public Deposit Investment Pool

RSA 197:23-a. 393:22

Policy Cross References:

DFA-R - Investment of School District Funds

Policy Cross References:

» DFA-R - Investment of School District Funds

Last Modified by Lillian Sutton on July 24, 2025



Book	J: Students
Section	Series J
Title	DRAFT Bullying Prevention - Pupil Safety and Violence Prevention
Code	JICK
Status	Policy Committee Review
Adopted	April 1, 2009
Last Revised	February 3, 2026

DRAFT

Bullying Prevention - Pupil Safety and Violence Prevention

- A. **Purpose and Intent.** The [School District Name] is committed to providing a safe and respectful learning environment for all students. Through education, prevention, and consistent enforcement, we aim to eliminate bullying and promote positive peer relationships for all of our students. This policy defines and prohibits bullying and related conduct, and establishes clear procedures for reporting, investigating, and responding to incidents.

Prohibition of Bullying or Cyberbullying of a Student - RSA 193-F:4, II(a). This policy is intended to comply with and implement RSA 193-F. Bullying, in any form—whether physical, verbal, social, or cyber—is strictly prohibited and will not be tolerated. The prohibition against bullying and cyberbullying, also applies to conduct that occurs on, or is delivered to, school property or a school-sponsored activity or event on or off school property, or occurs off school property or outside of a school-sponsored activity or event, if the conduct interferes with a student's educational opportunities or substantially disrupts the orderly operations of the school or any school-sponsored activity or event.

Protection of all School Aged Children - RSA 193-F:4, II(c). This policy shall apply to all students and school-aged persons on school district grounds and participating in school district functions, whether or not such school-aged person is a student within the District and regardless of status under the law.

Prohibition of Retaliation and False Accusations - RSA 193-F:4, II(b). This policy further prohibits retaliation or false threats against a victim, witness, or anyone else who, in good faith, provides information about an act of bullying or cyberbullying.

Definitions - (RSA 193-F:3). "**Bullying**" means a single significant incident or a pattern of incidents involving a written, verbal, or electronic communication, or a physical act or gesture, or any combination thereof, directed at any student which:

- Physically harms a student or damages the student's property; Causes emotional distress to a student; Interferes with a student's educational opportunities; Creates a hostile educational environment; Substantially disrupts the orderly operation of the school; or occurs on, is delivered to, school property or a school-sponsored activity or event on or off school property. Examples of bullying conduct include, but are not limited to: mocking a student's appearance, speech, or abilities.
- Spreading rumors to damage a student's reputation. Intentionally excluding a student from social or school activities. Threatening a student with physical harm or intimidation. Encouraging others to target or ridicule a specific student.
- Taking, hiding, or damaging a student's personal belongings. Using slurs or derogatory names to demean a student.

"**Cyberbullying**" means conduct defined above as bullying committed or undertaken through the use of electronic devices. Unless the context indicates otherwise, the term "**bullying**" as used in this policy will include acts of cyberbullying.

Additional examples of cyberbullying conduct include, but are not limited to:

- "Doxxing" - sharing through digital means another student's private information, such as their address(es), telephone number, images with the intent to cause embarrassment or damage to personal reputation.
- "Cyberstalking" — repeatedly contacting another student through electronic devices, repeatedly attempting or requesting a connection on social media or messaging apps when that other student has requested not to be contacted or in any other manner that causes fear or distress.
- "Catfishing" - creating fake accounts or pretending to be another student.
- Sharing of "deepfakes" - distributing or communicating through electronic devices digitally altered images, video, audio or other content that impersonates another student, misrepresents facts, harasses, embarrasses or otherwise causes or is intended to cause reputational harm. (See also Board policy **EHAG** for definition and prohibition on creating or sharing of deepfakes.)

"**Electronic devices**" includes, but is not limited to, telephones, cellular or smartphones, computers, pagers, or any other device which is used for or can transmit: voice calls or messages; electronic mail; text/instant or other verbal messaging; images or videos; and websites.

"**Parent**" means a person who has legal custody of a minor child as a natural or adoptive parent, as a legal guardian, or who is functioning in a parental role if the actual parent or guardian is absent from the child's daily life. Additionally, "parent" may include students who have been emancipated, either by age or legal process. The term "parent", shall not, however, include a parent as to whom the parent-child relationship has been terminated by judicial decree or voluntary relinquishment.

"**Perpetrator**" means a student who engages in bullying or cyberbullying.

"Principal" shall mean and include the building Principal or other senior building administrator of a school, as well as any "designee" (qualified person) designated by the Principal to carry out all or some Principal functions as described in this policy.

"Retaliation" means and includes such conduct as intimidation, threats, coercion, harassment, or discrimination in response to (or an effort to prevent) a victim, witness or other person, who in good faith provides information about an act or conduct that the person providing the information believes is bullying or cyberbullying.

"School property" means all real property and all physical plant and equipment used for school purposes, including public or private school buses or vans.

"Staff" means and includes all district, school or SAU employees, bus drivers, coaches, designated volunteers (as defined in Board policy ~~1:10~~/GBCD) or other volunteers who are regularly on school property, or who have significant contact with students, and any contracted consultants or employees of a company under contract to the District or SAU who provide services on school property.

"Student" shall have the same meaning as "pupil" as used in RSA 193-F and this or any other Board policy.

"Superintendent" means the Superintendent (Senior Education Official) or other person designated by the Superintendent to carry out all or some Superintendent functions as described in this policy.

"Victim" means a student against whom bullying or cyberbullying has been perpetrated.

Retaliation & False Accusations - RSA 193-F:4, II(b). Retaliation or false accusations related to bullying or cyberbullying shall be deemed a violation of this policy. Upon receiving any report of bullying or cyberbullying, the Principal will immediately assess the need to develop a plan or take steps to protect the alleged victim or any witnesses against retaliation. The same assessment shall be made at any point upon a report of retaliation or false accusations made during or after a bullying/cyberbullying investigation.

Reports of retaliation or false accusations relating to a bullying/cyberbullying report may be made in the same manner as for reports of bullying/cyberbullying as provided in this policy.

Investigations, and responses (i.e., interventions, supportive measures, disciplinary consequences) to reports of retaliation or false accusations may be made as provided in the same manner as provided in Sections E - H for reports or incidents of bullying/cyberbullying or in accordance with procedures and provisions set forth in the ~~Code of Conduct / Student handbook~~ Student Handbook.

Procedures for Reporting Bullying, Cyberbullying, Retaliation or False Accusations - RSA 193-F:4, II(f) - (h). At each school, the Principal is responsible for receiving reports or complaints of bullying or cyberbullying.

Student Reporting. Any student who believes he or she has been the victim of bullying/cyberbullying, retaliation, or false accusations should report the alleged acts immediately to the Principal, or to a school district employee or volunteer that the student feels more comfortable making the report.

Staff Reporting. Any school employee or volunteer who receives a report of, witnesses, or has knowledge or belief that bullying/cyberbullying or retaliation may have occurred, shall inform the Principal as soon as possible, but no later than the end of that school day.

Parent Reporting. Parents and other adults are also encouraged to report any concerns about possible bullying/cyberbullying or retaliation of students to the Principal.

Anonymous Reports. The Principal may develop a system or method for receiving anonymous reports of bullying within the building. Although students, parents, volunteers and visitors may report anonymously, an investigation based upon such reports may by necessity be incomplete. More significantly, formal disciplinary action may not be based solely on an anonymous report, and, likewise, other remedial or supportive measures may require some form of evidentiary verification.

Reports Involving Students from Different Districts. Reports of bullying which relate to students from different districts should, when possible, be made to the Principal of the school in which the victim(s) is enrolled/attending, otherwise to the Principal of the school in which the perpetrator is enrolled/attending.

Report Forms. The administration may develop student reporting forms to assist students and staff in filing such reports. An investigation shall still proceed even if a student is reluctant to fill out the designated form and chooses not to do so.

Actions Upon Receipt of Report of Bullying or Cyberbullying.

Notice when Allegations Involve Students from Other Districts/Schools/States - RSA 193-F:4, II(k). When a report of bullying involves conduct across multiple districts or students from multiple school districts, the Principal/designee will immediately inform the Principal(s) of each of the other schools/districts. Additionally, if the report concerns bullying across state lines, the Principal/designee will inform the New Hampshire Attorney General's office.

Information to Alleged Victim - Upon a receipt of a report of bullying, the Principal/designee shall provide the alleged victim with a written copy of their rights, protections, and support services available. RSA 193-F:4, II(i).

Parental Notice of Bullying Report — RSA 193-F:4, II(i). Within 48 hours of receiving a report of bullying, the Principal will notify the parents of any student reported as a victim of bullying, as well as the parents of any student who has been reported as a perpetrator of bullying. The notification to parent(s)/guardian(s) will include the measures being taken to ensure the safety of the victim (alleged) and to prevent further acts of bullying. Such notification may be made by telephone, writing or personal conference. The date, time, method, and location (if applicable) of such notification and communication shall be included in the investigative report. Notifications shall be consistent with the applicable provisions of the Family Educational Rights and Privacy Act of 1974 (FERPA) relative to the student privacy rights of each student indicated in the report.

The Principal may request of the Superintendent designee a waiver of the parental notification requirement, which may be granted only if the Superintendent deems such a waiver to be in the best interest of either the alleged victim or alleged perpetrator. Details of any request for a waiver and any grant of such request will be included in the investigative report. However, notification to parents/guardians may not be waived for longer than 5 school days except for reports of bullying across multiple school districts (see Section E.1). RSA 193-F:4, II(j).

Receipt of Report. Upon receipt of a report of bullying, the Principal shall commence an investigation consistent with the provisions of Section F of this policy, and shall assess the need for a plan to protect students against retaliation,

whether the conduct may be construed as illegal discrimination or harassment related to a protected class as set forth in Board policy ~~1:10~~/AC. If so, the Principal shall confer with the District staff member(s) charged with handling such discrimination or harassment to determine how to proceed (e.g., parallel or combined investigations); and

whether such conduct constitutes a safe schools violation requiring a report pursuant to RSA 193-D:4 and Ed 317.05. **Investigative Procedures** - RSA 193-F:4, II(k).

Upon receipt of a report of bullying, the Principal shall, within 5 school days, initiate an investigation into the alleged act. If the Principal is directly and personally involved with a complaint or is closely related to a party to the complaint, then the Superintendent shall direct another district employee to conduct the investigation.

Under state law, when bullying is alleged to occur across multiple New Hampshire school districts, the Principals/designees for each New Hampshire school involved are expected to collaborate and cooperate in the investigation. The Principal who first learns of the incident(s) is required to initiate the investigation.

The investigation should include documented interviews with the alleged victim, alleged perpetrator and any witnesses. All interviews shall be conducted privately, and shall be confidential to the extent permitted by law. Each individual will be interviewed separately and at no time will the alleged victim and perpetrator be interviewed together during the investigation.

The investigation should include review of any available surveillance recordings subject to the provisions of Board policy ~~(**)~~ECAF. As required under RSA 507-A:2, II(k), parents/guardians and students are notified that surveillance recordings with audio may occur on school buses if authorized under Board policy ~~(**)~~ECAF.

If the alleged bullying was cyberbullying in whole or in part, the Principal may ask students and/or parents to provide the District with printed copies of e-mails, text messages, website pages, or other similar electronic communications, consistent with Board policy ~~(**)~~JH and RSA 189:68. The Principal may not, however, require or request a student to disclose or to provide access to a personal social media account through the student's user credentials.

The Principal or other investigator may consider all relevant facts and circumstances during the course of the investigation, including but not limited to: Description of incident, including the nature of the behavior; How often the conduct occurred;

Whether there were past incidents or past continuing patterns of behavior; The characteristics of parties involved, (name, grade, age, etc.); The identity and number of individuals who participated in bullying behavior; Where the alleged incident(s) occurred;

Whether the conduct adversely affected any student's education or educational environment; Whether the alleged victim felt or perceived an imbalance or power as a result of the reported incident; and/or

Whether the conduct violated any other District or school policies or rules.

In most instances, the Principal shall complete the investigation within 10 school days of receiving the initial report. See RSA 193-F:4, II(o). If the Principal needs more than 10 school days to complete the investigation, the Superintendent may grant an extension of up to 7 school days. In the event such extension is granted, the Superintendent/designee shall notify in writing all parties involved of the granting of the extension and the reason for the extension. To the extent not previously communicated, the Superintendent shall ensure that the victim's parent(s) or guardian(s) are notified of the investigation, the extension, and the reason for the extension.

Without limiting what might constitute sufficient cause for an extension under this paragraph, the Superintendent may consider the interests of the victim or alleged perpetrator related to any investigation into some or all of the same alleged conduct which other investigation includes procedures and timelines mandated by a regulation or statute other than RSA 193-F (e.g., Title IX, criminal investigations, etc.). Before waiving the time requirement on account of such other investigation, the Superintendent should confer with counsel and/or the District's Human Rights ~~Officer/Non-Discrimination Officer (check title used in the District's anti-discrimination policy)~~.

In cases involving reports of bullying across multiple districts or states, the Principal(s) of any and all districts in New Hampshire involved SHALL collaborate with any other principals or districts involved. **Completion of Investigation and Report.**

Investigative Determination and Report. Whether a particular action or incident constitutes bullying/cyberbullying, retaliation or other violation of this policy – requires review and consideration of available evidence of all facts and surrounding circumstances. The investigative determination along with a summary of the investigation, shall be included in a comprehensive report. If the determination is that the bullying allegation is substantiated, the report shall include provisions describing any disciplinary consequences, interventions, supportive measures or other assistance for the victim or perpetrator, and, when indicated, any steps appropriate to protect all students from retaliation of any kind. The report may also include policy, training or other recommendations for preventing future bullying conduct within the school.

Communication with Students and Parents Upon Completion of Investigation - RSA 193-F:4, II(m) and (o).

Within 10 school days, the Principal will notify the parents of the alleged victim and of the alleged perpetrator regarding the school's remedies and assistance, within the boundaries of applicable state and federal law. The initial communication may be in writing, in person or by telephone, but if verbally, the Principal will also send a letter confirming earlier determination to the parents within 2 school days confirming the earlier notification.

The Principal/Designee shall conduct a conference with each perpetrator, and the perpetrator's parents/guardians and applicable school personnel for age-appropriate discussion that includes at a minimum the impacts of bullying. The conference shall occur even if the parent or parents or guardian or guardians decline to participate or fail to attend. Information concerning the date, time, place and attendees of the conference, and any other information from the conference deemed pertinent by the Principal/designee shall be appended to the investigative report provided to the Superintendent.

If the victim's parents request, the Principal shall schedule a meeting with them to further explain the investigative determination.

In accordance with the Family Educational Rights and Privacy Act (FERPA) and other laws concerning student privacy, the District will not disclose educational records of other students, including the disciplinary consequences assigned to the perpetrator(s).

Appeals ~~(delete note)~~ A parent aggrieved by the investigative determination of the Principal may appeal the determination in accordance with the standards and procedures set forth for Level II and Level III appeals in Board policy ~~(**)~~ACA.

Additional Reporting Requirements Reporting Substantiated Incidents - RSA 193-F:4, II(n). The Principal shall forward all substantiated reports of bullying or retaliation to the Superintendent upon completion of the Principal's investigation.

Department of Education Reports - RSA 193-F:6. The Principal shall be responsible for completing such reports/forms as required by the New Hampshire Department of Education (NHED) for all substantiated incidents of bullying. Irrespective of the time/date a form/report is due to be filed with NHED, the report/form or the information required for the report/form shall be completed/compiled within 10 school days following an investigative finding of a substantiated bullying/cyberbullying report. The Principal or designee shall retain a copy and shall forward one copy to the Superintendent. Hard copies are not necessary if the digital form/data is retained and accessible to both the building administration and SAU.

Reporting to NH Department of Education - RSA 193-F:6, I. The Superintendent shall annually report the District's substantiated incidents of bullying to the New Hampshire Department of Education. Pursuant to FERPA, such reports shall not contain any personally identifiable information pertaining to any student.

Substantiated Instances of Bullying or Retaliation: Interventions, Remedial Measures and Disciplinary Consequences—

While students who have been found to have committed an act of bullying/cyberbullying (i.e. perpetrators) shall face disciplinary consequences as provided in **Paragraph H.2.a** below, the Board encourages the administration and school district staff to explore additional measures, remedies and interventions to address the substantiated instances of bullying/cyberbullying, and prevent their reoccurrence. See also **Paragraph H.3**, below.

Interventions and Other Remedial Measures. Examples of interventions and remedial measures include, but are not limited to: Restitution, Parent conferences, Student counseling, Behavior assessment, Corrective instruction or other relevant learning experience,

Peer support group, and Mediation (but only after the investigation has been completed).

Interventions and other remedial measures shall be designed to correct the problem behavior, prevent another occurrence of the problem, protect and provide support for the victim, and take corrective action for documented systematic problems related to bullying. **Disciplinary Consequences** - RSA 193-F:4, II(d), VI & VIII.

Students found to have committed one or more acts of bullying or retaliation shall receive disciplinary consequences. Such consequences for students shall be consistent with the ~~(Student Code of Conduct)~~ **Student Code of Conduct** for the conduct that constituted bullying/cyberbullying. Disciplinary consequences should be varied according to specific circumstances such as: the nature of the behavior, the developmental age of the student, the student's prior disciplinary history, or performance. Students will be afforded any due process applicable to the level of consequences as provided in Board policy ~~(**)~~JICD, RSA 193:13 and Ed 317.

Staff (see definition above) who fail to report bullying or retaliation as required by this policy, fail to adhere to the timelines described above, submit inaccurate or false information with respect to reports or investigations under this policy, or commit an act of retaliation against a reporter of bullying or any parent will be disciplined up to and including dismissal. Additionally, under RSA 193-F:4, VI, any such violation by an "educator" as defined by state law or regulation will constitute a violation of the Code of Conduct for New Hampshire Educators.

Additional Requirement of Principal(s)/Designee(s) - RSA 193-F:4, II(l). Upon a determination that a bullying report is substantiated, the Principal or designee will, in addition to the specific interventions and disciplinary responses described above, will, in appropriate circumstances, make recommendations to the Superintendent strategies for "protecting all pupils from retaliation of any kind."

Dissemination of Policy and Bullying Prevention Education - RSA 193-F:4, II(e) and 193-F:5.

Staff, Coaches, Bus Drivers, Designated Volunteers, Employees of Contracted Companies/Contracted Consultants. All staff (see definition section above) will be provided with a copy of this policy annually. The Superintendent may determine the method of providing the policy (employee handbook, hard copy, website, workshops, etc.). The Superintendent will ensure that all school employees and volunteers receive **annual** training on bullying and related Board policies, consistent with RSA 193-F:5.

Students and Parents, and Student Handbooks. RSA 193-E:4, II(e) and (f). The Superintendent may determine the method of providing information about this policy to students and parents. Methods may include student handbooks, mailing, hard copy, website, etc. At the very least, all student/parent handbooks will include a summary of the prohibitions and other provisions of **Sections A.1-3**, the definitions of bullying, cyberbullying and retaliation in **Sections B.1, 2 and 3**, and the verbatim language relating to the procedures found in **Section D.1** for students and parents to report bullying/cyberbullying or retaliation. Additionally, that provision of the student handbook(s) will include information as to where the entirety of this policy may be found on the District's website.

Curriculum. Each year, all students will participate in programming that includes anti-bullying/cyberbullying materials presented in age-appropriate language. The materials and information should, among other things, describe expectations for student behavior, emphasize an understanding of what bullying/cyberbullying, harassment and intimidation is and looks like, the District's prohibition of such conduct and the reasons why the conduct is destructive, unacceptable, and how and when the conduct can lead to disciplinary consequences.

The Superintendent, in consultation with staff, will, to the extent reasonably possible, integrate student anti-bullying training and education into the district's curriculum, behavior programs and other violence prevention efforts.

The following two sentences may be deleted from this policy any time after March 15, 2027 without further action of the School Board. No later than **December 15, 2026**, the Superintendent shall cause a report or a link to a report on how the District's policy has been integrated into the school's curriculum, discipline policies, behavior programs, and other violence prevention efforts. Such report or link shall be provided to the office of the Commissioner of Education, the Chair of the State Board of Education, the President of the New Hampshire Senate, the Speaker of the New Hampshire House of Representatives, and to members of the New Hampshire House and Senate education committees.

Additional Notice and School District Programs. The Board may, from time to time, host or schedule public forums in which it will address this anti-bullying policy, discuss bullying in the schools, and consult with a variety of individuals, including teachers, administrators, guidance counselors, school psychologists and other interested persons.

Summary of School Officials' Duties to Implement Policy - RSA 193-F:4, II(p).

The Superintendent, as the person charged with supervision of all employees of the District, is responsible for the implementation of this policy and the provisions of RSA 193-F. The School Principal(s) are expected and required by statute to implement this policy within their respective school buildings and ensure the procedures are followed.

Consistent with this Policy, the Principal(s) shall receive reports of alleged bullying or retaliation, investigate the alleged conduct, and communicate with the parties involved (including their parents) consistent with privacy laws, and communicate/report to the Superintendent. The Superintendent shall oversee the Principal(s) in their duties relative to this policy and shall ensure each school is compliant with this policy. Additionally, the Superintendent, will receive reports of substantiated incidents, review waivers and time extension requests, and communicate with the Principal(s), the School Board, and the NH Department of Education, all as provided in this policy.

Immunity and Liability – RSA 193-F:7 & 9.

Under 193-F:7, employees, volunteers, students, parents and any other person covered by this policy will be immune from civil liability for **good faith** conduct arising from or pertaining to the reporting, investigation, findings, recommended response, or implementation of a recommended response under this policy or RSA 193-F. (Note – civil liability could arise, (including for attorneys fees) in the event of gross negligence or willful misconduct for violations of this policy.)

~~(f) [Delete endnote from final version of policy.] Review of appeals made to the School Board is at the discretion of the Board. There is no legal requirement that aggrieved parents have a right to appeal to the Board, but could be helpful to show the Board has given careful consideration to the decision, and perhaps additional defenses if the parent fails to follow the administrative process included in the policy. Discuss with local counsel in considering not having an appeals opportunity to the Board. The reference in this section to ACA to sample policy ACA released by NHSBA in July 2024. In the interest of preserving, to the extent possible a uniform process, NHSBA redirects bullying appeals to the uniform process of ACA. Districts which have not adopted ACA, should replace the reference to ACA and instead incorporate the Level II and III appeal provisions~~

Legal References Disclaimer: These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

NH Statutes	Description
RSA 189:70	Educational Institution Policies on Social Media
RSA 193-D:4	Written Report Required (Safe School Zones)
RSA 193-F	Pupil Safety and Violence Prevention
RSA 193-F:3	Definitions (Pupil Safety and Violence Prevention)
RSA 193-F:4	Policy Requirements (Pupil Safety and Violence Prevention)
RSA 193-F:7	Immunity (Pupil Safety and Violence Prevention)
RSA 570-A:2	Capture of Audio Recordings on School Buses Allowed
NH Dept of Ed Regulation	Description
N.H. Code Admin Rules Ed 317.05	Reporting Procedures for Acts of Theft, Violence, or Destruction
N.H. Code Admin. Rules Ed 204.01	Board Hearings
N.H. Code Admin. Rules Ed 306.04(b)(7)	Student Harassment
N.H. Code Admin. Rules Ed 317	Standards and Procedures for Suspension and Expulsion of Pupils Including Procedures Assuring Due Process
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Cross References

Code	Description
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AC-R(2)	Nondiscrimination, Equal Opportunity Employment, and Anti-Discrimination Plan - Annual Notice of Contact Information
ACAC	Prohibition of Sexual Harassment: Policy and Grievance Procedures
EBCA	Crisis Prevention and Emergency Response Plans
ECAF	Surveillance and Other Audio or Video Recording by the District or District Personnel
EHAG	Use of Generative Artificial Intelligence
GBEAB	Mandatory Code of Conduct Reporting - All Employees
IHBA	Programs for Pupils with Disabilities
IHBA-R(1)	Programs for Pupils with Disabilities - Section 504 - Notice of Parent & Student Rights
JIC	Student Conduct
JICD	Student Discipline and Due Process
JICD-R(1)	Student Discipline and Due Process - Memorandum of Understanding
JICDD	Student Discipline/Out-of-School Actions
JLF	Reporting Child Abuse or Neglect
JLF-F(1)	Reporting Child Abuse or Neglect - Report Form
KFA	Conduct on School Property
KFA-R(1)	Conduct on School Property - Assaults

Last Modified by Kristen Noonan on September 8, 2026



Book	J: Students
Section	Series J
Title	Bullying Prevention - Pupil Safety and Violence Prevention
Code	JICK
Status	Active
Adopted	April 1, 2009
Last Revised	February 3, 2026

Bullying Prevention - Pupil Safety and Violence Prevention

A. **Purpose and Intent.** The Monadnock Regional School District is committed to providing a safe and respectful learning environment for all students. Through education, prevention, and consistent enforcement, we aim to eliminate bullying and promote positive peer relationships for all of our students.

1. **Prohibition of Bullying or Cyberbullying of a Student** - RSA 193-F:4, II(a). This policy is intended to comply with and implement RSA 193-F. Bullying, in any form—whether physical, verbal, social, or cyber—is strictly prohibited and will not be tolerated. This policy defines bullying and related conduct, and establishes clear procedures for reporting, investigating, and responding to incidents.
2. **Protection of all School Aged Children** - RSA 193-F:4, II(c). This policy shall apply to all students and school-aged persons on school district grounds and participating in school district functions, whether or not such school-aged person is a student within the District and regardless of status.
3. **Prohibition of Retaliation and False Accusations** - RSA 193-F:4, II(b). This policy prohibits retaliation or false threats against a victim, witness, or anyone else who, in good faith, provides information about an act of bullying or cyberbullying.

B. **Definitions** - (RSA 193-F:3).

1. "**Bullying**" means a single significant incident or a pattern of incidents involving a written, verbal, or electronic communication, or a physical act or gesture, or any combination thereof, directed at any student which:

Bullying shall also mean and include actions motivated by an imbalance of power based on a student's actual or perceived personal characteristics, behaviors, or beliefs, or motivated by the student's association with another person and based on the other person's characteristics, behaviors, or beliefs.

As used throughout this or other Board policies, and unless the context indicates otherwise, the term "**bullying**" as used in this policy will include **cyberbullying**.

Bullying prohibited and covered by this policy includes any action or communication described above that

- a. Physically harms a student or damages the student's property;
 - b. Causes emotional distress to a student;
 - c. Interferes with a student's educational opportunities;
 - d. Creates a hostile educational environment; or
 - e. Substantially disrupts the orderly operation of the school.
 - f. Occurs on, is delivered to, school property or a school-sponsored activity or event on or off school property; or
 - g. Occurs off of school property or outside a school-sponsored activity or event, if the conduct interferes with a student's educational opportunities or substantially disrupts the orderly operations of the school or any school-sponsored activity or event.
2. "**Cyberbullying**" means conduct defined above as bullying committed or undertaken through the use of electronic devices. Unless the context indicates otherwise, the term "**bullying**" as used in this policy will include acts of cyberbullying.
 3. "**Electronic devices**" includes, but is not limited to, telephones, cellular or smartphones, computers, pagers, or any other device which is used for or can transmit: voice calls or messages; electronic mail; text/instant or other verbal messaging; images or videos; and websites.
 4. "**Parent**" means a person who has legal custody of a minor child as a natural or adoptive parent, as a legal guardian, or who is functioning in a parental role if the actual parent or guardian is absent from the child's daily life. Additionally, "parent" may include students who have been emancipated, either by age or legal process. The term "parent", shall not, however, include a parent as to whom the parent-child relationship has been terminated by judicial decree or voluntary relinquishment.

5. "Perpetrator" means a student who engages in bullying or cyberbullying.
6. "Principal" shall mean and include the building Principal or other senior building administrator of a school, as well as any qualified person appointed by the Principal to carry out all or some Principal functions as described in this policy.
7. "Retaliation" means and includes such conduct as intimidation, threats, coercion, harassment, or discrimination in response to (or an effort to prevent) a victim, witness or other person, who in good faith provides information about an act or conduct that the person providing the information believes is bullying or cyberbullying.
8. "School property," means all real property and all physical plant and equipment used for school purposes, including public or private school buses or vans.
9. "Staff" means and includes all district, school or SAU employees, designated volunteers (as defined in Board policy GBCD), or other volunteers who are regularly on school property, or who have significant contact with students, and any employees of a company under contract to the District or SAU and who have significant contact with students.
10. "Student" shall have the same meaning as "pupil" as used in RSA 193-F and this or any other Board policy.
11. "Superintendent" means the Superintendent (Senior Education Official) or other person designated by the Superintendent to carry out all or some Superintendent functions as described in this policy.
12. "Victim" means a student against whom bullying or cyberbullying has been perpetrated.

C. **Retaliation** - RSA 193-F:4, II(b). Retaliation or false accusations related to bullying or cyberbullying shall be deemed a violation of this policy. Upon receiving any report of bullying or cyberbullying, the Principal will immediately assess the need to develop a plan or take steps to protect the alleged victim or any witnesses against retaliation. The same assessment shall be made at any point upon a report of retaliation or false accusations made during or after a bullying/cyberbullying investigation.

Reports of retaliation or false accusations relating to a bullying/cyberbullying report may be made in the same manner as for reports of bullying/cyberbullying as provided in this policy.

Investigations, and responses (i.e., interventions, supportive measures, disciplinary consequences) to reports of retaliation or false accusations may be made as provided in the same manner as provided in Sections E - H for reports or incidents of bullying/cyberbullying, or in accordance with procedures and provisions set forth in the Parent/Student Handbook.

D. **Procedures for Reporting Bullying, Cyberbullying, Retaliation or False Accusations** - RSA 193-F:4, II(f). At each school, the Principal is responsible for receiving reports or complaints of bullying or cyberbullying.

1. **Student Reporting**. Any student who believes he or she has been the victim of bullying/cyberbullying, retaliation, or false accusations should report the alleged acts immediately to the Principal, or to a school district employee or volunteer that the student feels more comfortable making the report.
2. **Staff Reporting**. Any school employee or volunteer who receives a report of, witnesses, or has knowledge or belief that bullying/cyberbullying or retaliation may have occurred, shall inform the Principal as soon as possible, but no later than the end of that school day.
3. **Parent Reporting**. Parents and other adults are also encouraged to report any concerns about possible bullying/cyberbullying or retaliation of students to the Principal.
4. **Report Forms**. The administration may develop student reporting forms to assist students and staff in filing such reports. An investigation shall still proceed even if a student is reluctant to fill out the designated form and chooses not to do so.
5. **Anonymous Reports**. The Principal may develop a system or method for receiving anonymous reports of bullying within the building. Although students, parents, volunteers and visitors may report anonymously, an investigation based upon such reports may by necessity be incomplete. More significantly, formal disciplinary action may not be based solely on an anonymous report, and, likewise, other remedial or supportive measures may require some form of evidentiary verification.

E. **Actions Upon Receipt of Report of Bullying or Cyberbullying**.

1. **Receipt of Report**. Upon receipt of a report of bullying, the Principal shall commence an investigation consistent with the provisions of Section F of this policy, shall assess
 - a. the need for a plan to protect students against retaliation,
 - b. whether the conduct may be construed as illegal discrimination or harassment related to a protected class as set forth in Board policy AC (if so, the Principal shall confer with the District staff member(s) charged with handling such discrimination or harassment to determine how to proceed (e.g., parallel or combined investigations)); and
 - c. whether such conduct constitutes a safe schools violation requiring a report pursuant to RSA 193-D:4 and Ed 317.05.
2. **Parental Notice of Bullying Report** — RSA 193-F:4, II(h). Within 48 hours of receiving a report of bullying, the Principal will notify the parents of any student reported as a victim of bullying, as well as the parents of any student who has been reported as a perpetrator of bullying. Such notification may be made by telephone, writing or personal conference. The date, time, method, and location (if applicable) of such notification and communication shall be included in the investigative report. Notifications shall be consistent with the applicable provisions of the Family Educational Rights and Privacy Act of 1974 (FERPA) relative to the student privacy rights of each student indicated in the report.

The Principal may request of the Superintendent designee a waiver of the parental notification requirement, which may be granted only if the Superintendent deems such a waiver to be in the best interest of either the alleged victim or alleged perpetrator. Details of any request for a waiver and any grant of such request will be included in the investigative report.

F. Investigative Procedures - RSA 193-F:4, II(j).

1. Upon receipt of a report of bullying, the Principal shall, within 5 school days, initiate an investigation into the alleged act. If the Principal is directly and personally involved with a complaint or is closely related to a party to the complaint, then the Superintendent shall direct another district employee to conduct the investigation.
2. The investigation should include documented interviews with the alleged victim, alleged perpetrator and any witnesses. All interviews shall be conducted privately, and shall be confidential to the extent permitted by law. Each individual will be interviewed separately and at no time will the alleged victim and perpetrator be interviewed together during the investigation.
3. The investigation should include review of any available surveillance recordings subject to the provisions of Board policies ECF and EEEA.
4. If the alleged bullying was in whole or in part cyberbullying, the Principal may ask students and/or parents to provide the District with printed copies of e-mails, text messages, website pages, or other similar electronic communications, consistent with Board policy JIH and RSA 189:6. The Principal may not, however, require or request a student to disclose or to provide access to a personal social media account through the student's user credentials.
5. Factors the Principal or other investigator may consider all relevant facts and circumstances during the course of the investigation, including but not limited to:
 - a. Description of incident, including the nature of the behavior;
 - b. How often the conduct occurred;
 - c. Whether there were past incidents or past continuing patterns of behavior;
 - d. The characteristics of parties involved, (name, grade, age, etc.);
 - e. The identity and number of individuals who participated in bullying behavior;
 - f. Where the alleged incident(s) occurred;
 - g. Whether the conduct adversely affected any student's education or educational environment;
 - h. Whether the alleged victim felt or perceived an imbalance or power as a result of the reported incident;
 - a. Whether the conduct violated any District or school policies or rules; and
 - j. The date, time and method by which parents or legal guardians of all parties involved were first contacted.
6. The Principal shall complete the investigation within 10 school days of receiving the initial report. If the Principal needs more than 10 school days to complete the investigation, the Superintendent may grant an extension of up to 7 school days. In the event such extension is granted, the Principal shall notify in writing all parties involved of the granting of the extension.

Without limiting what might constitute sufficient cause for an extension under this paragraph, the Superintendent may consider the interests of the victim or alleged perpetrator related to any investigation into some or all of the same alleged conduct which other investigation includes procedures and timelines mandated by a regulation or statute other than RSA 193-F (e.g., Title IX, criminal investigations, etc.). Before waiving the time requirement on account of such other investigation, the Superintendent should confer with counsel and or the District's Human Rights/Non-Discrimination Officer {check title used in the District's anti-discrimination policy}

G. Completion of Investigation and Report.

1. **Investigative Determination and Report.** Whether a particular action or incident constitutes bullying/cyberbullying, retaliation or other violation of this policy – requires review and consideration of available evidence of all facts and surrounding circumstances. The investigative determination along with a summary of the investigation, shall be included in a comprehensive report. If the determination is that the bullying allegation is substantiated, the report shall include provisions describing any disciplinary consequences, interventions, supportive measures or other assistance for the victim or perpetrator, and, when indicated, any steps appropriate to protect all students from retaliation of any kind. The report may also include policy, training or other recommendations for preventing future bullying conduct within the school.
2. **Communication with Students and Parents Upon Completion of Investigation** - RSA 193-F:4, II(m).
 - a. The Principal will meet promptly with each student directly involved in the incident(s) and communicate the general investigative determination as to whether the allegations of bullying/cyberbullying were substantiated, and any initial consequences or interventions appropriate to the determination.
 - b. Within 10 school days, the Principal will notify the parents of the alleged victim and of the alleged perpetrator regarding the school's remedies and assistance, within the boundaries of applicable state and federal law. The initial communication may be in writing, in person or by telephone, but if verbally, the Principal will also send a letter confirming earlier determination to the parents within 2 school days confirming the earlier notification.
 - c. If the parents request, the Principal shall schedule a meeting with them to further explain the investigative determination.
 - d. In accordance with the Family Educational Rights and Privacy Act and other laws concerning student privacy, the District will not disclose educational records of students, including the discipline and remedial action assigned to those students and the parents of other students involved in a bullying incident.

3. Appeals.¹ A parent aggrieved by the investigative determination of the Principal may appeal the determination in accordance with the standards and procedures set forth for Level II and Level III appeals in Board policy ACA.

4. Additional Reporting Requirements.

- a. Reporting Substantiated Incidents - RSA 193-F:4, II(l). The Principal shall forward all substantiated reports of bullying to the Superintendent upon completion of the Principal's investigation.
- b. Department of Education Reports - RSA 193-F:4, II(g). The Principal shall be responsible for completing such reports/forms as required by the New Hampshire Department of Education (NHED) for all substantiated incidents of bullying. Irrespective of the time/date a form/report is due to be filed with NHED, the report/form or the information required for the report/form shall be completed/compiled within 10 school days following an investigative finding of a substantiated bullying/cyberbullying report. The Principal or designee shall retain a copy and shall forward one copy to the Superintendent. Hard copies are not necessary if the digital form/data is retained and accessible to both the building administration and SAU.
- c. Reporting to NH Department of Education - RSA 193-F:6, I. The Superintendent shall annually report the District's substantiated incidents of bullying to the New Hampshire Department of Education. Pursuant to FERPA, such reports shall not contain any personally identifiable information pertaining to any student.

H. Substantiated Instances of Bullying or Retaliation: Interventions, Remedial Measures and Disciplinary Consequences — RSA 193-F:4, II(k).

While students who have been found to have committed an act of bullying/cyberbullying can face disciplinary consequences, the Board encourages the administration and school district staff to explore alternative or additional measures and interventions to address the substantiated instances of bullying/cyberbullying, and prevent their reoccurrence.

1. Interventions and Other Remedial Measures. Examples of interventions and remedial measures include, but are not limited to:

- a. Restitution,
- b. Parent conferences,
- c. Student counseling,
- d. Behavior assessment,
- e. Corrective instruction or other relevant learning experience,
- f. Peer support group, and
- g. Mediation (but only after the investigation has been completed).

Interventions and other remedial measures shall be designed to correct the problem behavior, prevent another occurrence of the problem, protect and provide support for the victim, and take corrective action for documented systematic problems related to bullying.

2. Disciplinary Consequences - RSA 193-F:4, II(d). Disciplinary consequences for students shall be consistent with the Student Code of Conduct for the conduct that constituted bullying/cyberbullying. Disciplinary consequences should be varied according to specific circumstances such as: the nature of the behavior, the developmental age of the student, the student's prior disciplinary history, performance. Students will be afforded any due process applicable to the level of consequences as provided in Board policy JICD, RSA 193:13 and Ed 317.

Consequences and appropriate remedial actions for a staff member who commits one or more acts of bullying/cyberbullying or retaliation may range from up to and including dismissal from employment for staff members, with additional reports, if appropriate, in accordance with the Code of Conduct for New Hampshire Educators.

I. Dissemination of Policy and Bullying Prevention Education - RSA 193-F:4, II(e) and 193-F:5.

- 1. Staff and Volunteers. All staff will be provided with a copy of this policy annually. The Superintendent may determine the method of providing the policy (employee handbook, hard copy, website, workshops, etc.). The Superintendent will ensure that all school employees and volunteers receive annual training on bullying and related Board policies, consistent with RSA 193-F:5.

- 2. Students. All students will be provided with a copy of this policy annually. The Superintendent may determine the method of providing the policy (student handbook, mailing, hard copy, website, etc.).

Each year, all students will participate in programming that includes anti-bullying/cyberbullying materials presented in age-appropriate language. The materials and information should, among other things, describe expectations for student behavior, emphasize an understanding of what bullying/cyberbullying, harassment and intimidation is and looks like, the District's prohibition of such conduct and the reasons why the conduct is destructive, unacceptable, and how and when the conduct can lead to disciplinary consequences.

The Superintendent, in consultation with staff, will, to the extent reasonably possible, integrate student anti-bullying training and education into the district's curriculum, behavior programs and other violence prevention efforts.

- 3. Parents. The Superintendent will ensure that all parents are annually provided with a copy of this policy or informed in writing where a copy of the policy may be located on the District and/or school's website. Student/family handbooks will include information of the District/school's anti-bullying program, as well as the means for students to report bullying acts either experienced or witnessed, and how parents, themselves, may inform/report to the school when they believe their child is being bullied or is bullying other students and encourage their children to report bullying when it occurs.

- 4. Additional Notice and School District Programs. The Board may, from time to time, host or schedule public forums in which it will address this anti-bullying policy, discuss bullying in the schools, and consult with a variety of individuals, including teachers, administrators, guidance counselors, school psychologists and other interested persons.

J. **Summary of School Officials' Duties to Implement Policy** - RSA 193-F:4, II(n).

The Superintendent, as the person charged with supervision of all employees of the District, is responsible for the implementation of this policy and the provisions of RSA 193-F. The School Principal(s) are expected and required by statute to implement this policy within their respective school buildings and ensure the procedures are followed.

Consistent with this Policy, the Principal(s) shall receive reports of alleged bullying or retaliation, investigate the alleged conduct, and communicate with the parties involved (including their parents) consistent with privacy laws, and communicate/report to the Superintendent. The Superintendent shall oversee the Principal(s) in their duties relative to this policy and shall ensure each school is compliant with this policy. Additionally, the Superintendent, will receive reports of substantiated incidents, review waivers and time extension requests, and communicate with the Principal(s), the School Board, and the NH Department of Education, all as provided in this policy.

K. **Immunity and Liability** – RSA 193-F:7 & 9.

Under 193-F:7, employees, volunteers, students, parents and any other person covered by this policy will be immune from civil liability for good faith conduct arising from or pertaining to the reporting, investigation, findings, recommended response, or implementation of a recommended response under this policy or RSA 193-F. (Note – civil liability could arise, (including for attorneys fees) in the event of gross negligence or willful misconduct for violations of this policy.)

Revision Dates: 2/3/2026, 5/5/2020

Legal References Disclaimer: *These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recital. Instead, they are provided as additional resources for those interested in the subject matter of the policy.*

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JICDD	Student Discipline/Out-of-School Actions
JLF	Reporting Child Abuse or Neglect
JLF-F(1)	Reporting Child Abuse or Neglect - Report Form
KFA	Conduct on School Property
KFA-R(1)	Conduct on School Property - Assaults

Last Modified by Lillian Sutton on February 4, 2026



Book	J: Students
Section	Series J
Title	DRAFT Access to Public School Programs by Non-Enrolled Resident Students
Code	JJJ
Status	Policy Committee Review
Adopted	September 4, 2018
Last Revised	July 16, 2024

DRAFT

Access to Public School Programs by Non-Enrolled Resident Students

All pupils or school aged children **residing in the District** consistent with RSA 193:12, whether they participate in a home education program under RSA 193-A, participate in the New Hampshire education freedom account (EFA) program, or are attending public chartered school or nonpublic schools, (referred to **collectively as “non-enrolled resident students”**), shall have access to curricular courses and co/extra-curricular programs offered by the District in accordance with RSA 193:1-c.

A. Equal Access to District Courses and Programs.

All non-enrolled resident students will have the same access as do enrolled students to the District’s courses and programs and shall not be subject to any policies, procedures or standards with respect to participation in the District’s courses or programs that are more restrictive than those governing the District’s enrolled students except as stated in the following paragraph. Non-enrolled resident students, however, must meet the same eligibility criteria as the District’s enrolled students as described in paragraph B below.

Consistent with RSA 193-F:2, IX, parents of students accessing District programs and activities under this policy and whose home education program was terminated by virtue of the student's entering the EFA program, are required to notify the District that the student is now an EFA program student rather than one who is in a home education program under RSA 193-A.

The District allows non-enrolled resident students to participate on an equal basis in courses and programs offered by the District provided they meet the eligibility requirements for participation (e.g., deadlines for registration, academic progress/performance, parental permission, third party (e.g., NHIAA) requirements, physical exams/health requirements, etc).

In the event that a course or program has reached capacity, selection between enrolled students and non-enrolled resident students must be made using the same criteria, such as registration deadlines, registration dates, audition/tryout, seniority by grade, etc. If, after applying such criteria, the course/program remains over-enrolled, the determination should be made randomly. ~~{} Delete fn. {}~~

If a student or their parent/guardian believes that they have not been given equal opportunity for participation in District programs, then they may appeal as outlined in Board policy ~~{} (**)~~ JJA-R

B. Participation in Curricular Courses.

In order to participate in the District’s curricular courses, non-enrolled resident students must meet the eligibility criteria that applies to students enrolled in the District. The building Principal will provide eligibility criteria to parents or guardians of non-enrolled resident students upon request.

Parents/guardians shall submit requests for participation in District courses in writing to the building Principal consistent with Board procedures ~~{} (**)~~ JJJ-R. The building Principal will verify that the eligibility standards are the same as those that apply to students enrolled in the District.

The Principal will determine if a non-enrolled resident student has satisfied eligibility criteria and prerequisites in the same manner as s/he would:

- ~~1. {this option to be used for districts with high schools only. If no high school, delete sub-paragraph 1, and merge sub-para 2 into end of text c}~~ determining whether a course satisfies requirements for awarding credits (Board policy ~~{} (**)~~ IK) ~~{} {} Delete fn. {}~~ and
2. for assigning to classes or grade levels and for students transferring from other schools (Board policy ~~{} (**)~~ JG for grades K-8).

In making the determination, the Principal should consider , course descriptions, syllabi, and/or any other relevant information offered by the parent/guardian of the student. The Principal may also require assessment testing ~~{} {} Delete fn. {}~~

Requests for related services including, but not limited to, physical therapy, occupational therapy, speech therapy, counseling, psychological, guidance, and/or special education services shall be referred to the ~~{Special Education Director/Student Services Director}~~ **Director of Student Services** ~~_____~~. If a dispute arises between the parent/guardian and the District as to the pupil's right to these services, the ~~{Special Education Director/Student Services Director}~~ **Director of Student Services** shall inform the Superintendent, who shall consult the District's attorney for a legal opinion.

C. Use of School Texts and Library Materials.

Non-enrolled resident students will be permitted to use the school library, borrow school texts and borrow library materials under the same conditions and rules as pupils enrolled in the District.

D. Participation in Activities and Co/extra-curricular Programs.

Requests by non-enrolled resident students for participation in District co-curricular/extra-curricular activities or programs (“activities”) shall be made in writing by the parent/guardian to the building Principal. The building Principal shall ensure that there is equal treatment and opportunity for non-enrolled resident students relative to their participation in District activities.

In order to participate in District activities, non-enrolled resident students must:

1. Meet the eligibility criteria for participation in the activity that apply to students enrolled in the school District, with the exception of school attendance.
2. Meet any tryout criteria or their equivalent for participation in the activity that apply to students enrolled in the school District (see Board policy JJA).
3. Comply with all policies, rules and regulations or their equivalent of the governing organization of the activity (see Board policy JJA).

Non-enrolled resident students participating in District co-curricular and extra-curricular activities are subject to the same fees charged enrolled students for the activity.

E. Appeals.

Any student/parent/guardian who believes that the District’s policies/regulations or the State’s laws/regulations pertaining to a non-enrolled resident student’s access to a course or program have not been appropriately or fairly interpreted may appeal as follows:

If the original decision being appealed was made by the Principal, then the “Principal” as used in steps 1-4 shall refer to the “Superintendent”, and the Superintendent’s decision shall be final. Step 5 shall not apply.

1. Submit a letter to the building Principal stating the nature of the concern and requesting a hearing.
2. Within five (5) school days the Principal will convene a meeting with him/herself, the student and/or parents, the coach/advisor, and a teacher.
3. The student/parent will be given an opportunity to explain why they believe the student should be eligible for participation. Additionally, the student/parent may provide information, documents or other material in support of their position. The Principal shall prepare minutes of the meeting.
4. The Principal will consider all information available and will make a final decision within three (3) school days following the meeting. The Principal shall inform the student/parents of his/her decision in writing via email. When time is of the essence, the Principal should first convey the basic conclusion via telephone or email.
5. The student/parent/guardian may within 3 days of the Principal’s email of the decision submit a written request for further review by the Superintendent. The Superintendent should describe why the Principal’s decision should not be upheld. The Superintendent may decide without further information to uphold the Principal’s decision or determine a further meeting is necessary. In either event, the Superintendent’s decision will be final. If the parent/guardians do not request further review then the Principal’s decision will be final as of the fourth day after the Principal’s written decision was transmitted to the parents/guardians.

F. Administrative Regulations or Procedures.

The Superintendent or designee may adopt such administrative regulations or procedures as s/he deems appropriate in order to implement this policy.

¹ [Delete note] District schools cannot give preference to students enrolled in the District. For example, the deciding criteria the school uses to select students for over-subscribed

classes (e.g., seniority, prerequisites, etc.) for enrolled students must apply equally to non-enrolled resident students.

² [Delete note] The information within the brackets should be deleted in districts without high schools.

³ [Delete note] While most home educated, EFA and private school students would not be entitled to services under IDEA in the same manner as for fully enrolled students, some situations may require accommodations for such students under 504. Similarly, there may be instances when such students have access to some, but not other services available to students with IEPs. Additionally, resident charter school students may have additional rights to services under their IEP. NHSDA has included this provision to help ensure that appropriate personnel are making a decision to deny a request for services for a particular student is consistent with the various statutes and regulations that might attach to a particular student’s circumstances.

Legal References Disclaimer: These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

NH Statutes

RSA 189-B:4

RSA 193-A:6

RSA 193:1

RSA 193:1-c

Description

[Parental Rights](#)

[\(Home Education\), Records; Evaluation](#)

[Duty of Parent; Compulsory Attendance by Pupil](#)

[Access to Public School Programs by Nonpublic or Home Educated Pupils](#)

Cross References

Code

AB

IHBG

IK

JFAA

Description

[New Hampshire Parental Bill of Rights](#)

[Home Education Instruction](#)

[Earning of High School Credit - Achievement of Competencies](#)

[Admission of Resident Students](#)

Code

JG
JJA
JJA-R(1)
JJIB
JJIC

Description

[Assignment of Students to Classes and Grade Levels](#)
[Student Activities & Organizations](#)
[Student Activities & Organizations - Eligibility Standards](#)
[School Sponsored Athletic Programs](#)
[Eligibility for Interscholastic Athletics](#)

Last Modified by Lillian Sutton on September 9, 2026



Book	J: Students
Section	Series J
Title	Access to Public School Programs by Nonpublic, Charter School, and Home-Educated Pupils
Code	JJJ
Status	Active
Adopted	September 4, 2018
Last Revised	July 16, 2024

ACCESS TO PUBLIC SCHOOL PROGRAMS BY NONPUBLIC, CHARTER SCHOOL, AND HOME-EDUCATED PUPILS

All pupils residing in the District, whether they are home educated, or are attending public chartered school or nonpublic schools (collectively, “non-enrolled district students”), shall have access to curricular courses and co/extra-curricular programs offered by the District in accordance with RSA 193:1-c.

A. Equal Access to District Courses and Programs.

Non-enrolled district students will have the same access as do enrolled students to the District’s courses and programs. Non-enrolled district students shall not be subject to any policies, procedures or standards with respect to participation in the District’s courses or programs that are more restrictive than those governing the District’s enrolled students. Non-enrolled district students, however, must meet the same eligibility criteria as the District’s students as described in paragraph B below.

The district allows non-enrolled district students to participate on an equal basis in courses and programs offered by the district provided they meet the eligibility requirements for participation (e.g., deadlines for registration, academic progress/performance, parental permission, third party (e.g., NHIAA) requirements, physical exams/health requirements, etc). In the event that a course or program has reached capacity, selection between enrolled students and non-enrolled district students must be made using the same criteria, such as registration deadlines, registration dates, audition/tryout, seniority by grade, etc. If, after applying such criteria the course/program remains overenrolled, the determination should be made randomly.

If a student or their parent/guardian believes that they have not been given equal opportunity for participation in district programs, then they may appeal as outlined in Board policy JJA-R

B. Participation in Curricular Courses.

In order to participate in the District’s curricular courses, non-enrolled district students must meet the eligibility criteria that applies to students enrolled in the school district. The building Principal will provide this eligibility criteria to parents or guardians of non-enrolled district students upon request.

Parents/guardians shall submit requests for participation in District courses in writing to the building Principal consistent with Board procedures JJJ-R. The building Principal will verify that the eligibility standards are the same as those that apply to students enrolled in the school district.

The Principal will determine if a non-enrolled district student has satisfied eligibility criteria and prerequisites in the same manner as s/he would:

1. determine whether a course satisfies requirements for awarding credits (Board policy IK) and
2. assign to classes or grade levels and for students transferring from other schools (Board policy JG).

In making the determination, the Principal should consider home education evaluation materials (see RSA 193-A:6, III), course descriptions, syllabi, and/or any other relevant information offered by the parent/guardian of the student.

Requests for the related services including, but not limited to, physical therapy, occupational therapy, speech therapy, counseling, psychological, guidance, and/or special education services shall be referred to the Director of Student Services. If a dispute arises between the parent/guardian and the District as to the pupil's right to these services, the Director of Student Services shall inform the Superintendent, who shall consult the District's attorney for a legal opinion.

C. Use of School Texts and Library Materials.

Non-enrolled district students will be permitted to use the school library, borrow school texts and borrow library materials under the same conditions and rules as pupils enrolled in the District.

D. Participation in Activities and Co/extra-curricular Programs.

Requests by non-enrolled district students for participation in District co-curricular/extra-curricular activities or programs (“activities”) shall be made in writing by the parent/guardian to the building Principal. The building Principal shall ensure that there is equal treatment and opportunity of non-enrolled district students relative to their participation in District activities.

In order to participate in District activities, non-enrolled district students must:

1. Meet the eligibility criteria for participation in the activity that apply to students enrolled in the school district, with the exception of school attendance;
2. Meet any tryout criteria or their equivalent for participation in the activity that apply to students enrolled in the school district (see Board policy JJA); and
3. Comply with all policies, rules and regulations or their equivalent of the governing organization of the activity (see Board policy JJA).

Non-enrolled district students participating in district co-curricular and extra-curricular activities are subject to the same fees charged enrolled students for the activity.

E. Appeals.

Any student/parent/guardian who believes that the district’s policies/regulations or the State’s laws/regulations pertaining to a non-enrolled district student’s access to a course or program have not

been appropriately or fairly interpreted may appeal as follows:

If the original decision being appealed was made by the Principal, then the “Principal” as used in steps 1-4 shall refer to the “Superintendent”, and the Superintendent’s decision shall be final. Step 5 shall not apply.

1. Submit a letter to the building Principal stating the nature of the concern and requesting a hearing.
2. Within five (5) school days the Principal will convene a meeting with him/herself, the student and/or parents, the coach/advisor, and a teacher(s).
3. The student/parent will be given an opportunity to explain why they believe the student should be eligible for participation. Additionally, the student/parent may present information, documents or other material in support of their position. The Principal shall prepare minutes of the meeting.
4. The Principal will consider all information available and will make a final decision within three (3) school days following the meeting. The Principal will notify and inform the student/parents of his/her decision in writing via email. When time is of the essence, the Principal should first convey the basic conclusion as soon as practicable via telephone or email.
5. The student/parent/guardian may within 3 days of the Principal’s email of the decision submit a written request for further review by the Superintendent. The written request should describe why the Principal’s decision should not be upheld. The Superintendent may decide without further information to uphold the Principal’s decision, or may determine a further meeting is necessary. In either event, the Superintendent’s decision will be final. If the parent/guardians do not request a review by the Superintendent, then the Principal’s decision will be final as of the fourth day after the Principal’s written decision was transmitted to the parents/guardians.

F. Administrative Regulations or Procedures.

The Superintendent or designee may adopt such administrative regulations or procedures as s/he deems appropriate in order to implement this policy.

District revision history: 7/16/2024, 8/1/2018

Legal References Disclaimer: These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

NH Statutes

RSA 193-A:6

Description

[\(Home Education\), Records; Evaluation](#)

RSA 193:1-c

[Access to Public School Programs by Nonpublic or Home Educated Pupils](#)

Cross References

Code

IHBG

Description

[Home Education Instruction](#)

IK

[Earning of High School Credit](#)

JG

[Assignment of Students to Classes and Grade Levels](#)

JJA

[Student Activities & Organizations](#)

JJA-R(1)

[Student Activities & Organizations - Eligibility Standards](#)

Last Modified by Lillian Sutton on July 25, 2024



Book	D: Fiscal Management
Section	Series D
Title	DRAFT Administration of Federal Grant Funds
Code	DAF
Status	Policy Committee Review
Adopted	May 7, 2019
Last Revised	December 7, 2021

DRAFT

DAF- ADMINISTRATION OF FEDERAL GRANT FUNDS

This Policy includes "sub-policies" relating to specific provisions of the Uniform Administrative Requirements for Federal Awards issued by the U.S. Office of Budget and Management. Those requirements, which are commonly known as Uniform Grant Guidance ("UGG"), are found in Title 2 of the Code of Federal Regulations ("CFR") part 200. The sub-policies include:

- DAF-1 ALLOWABILITY
- DAF-2 CASH MANAGEMENT AND FUND CONTROL
- DAF-3 PROCUREMENT
- DAF-4 PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM
- DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES
- DAF-6 INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS
- DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS
- DAF-8 ACCOUNTABILITY AND CERTIFICATIONS
- DAF-9 TIME AND EFFORT REPORTING / OVERSIGHT
- DAF-10 GRANT BUDGET RECONCILIATION
- DAF-11 SUB-RECIPIENT MONITORING & MANAGEMENT
- DAF-12 REPORTING ON REAL PROPERTY
- DAF-13 WHISTLEBLOWER: NOTIFICATION, RIGHTS & REMEDIES

NOTICE: Notwithstanding any other policy of the District, all funds awarded directly or indirectly through any Federal grant or subsidy programs shall be administered in accordance with this Policy, and any administrative procedures adopted implementing this Policy.

The Board accepts Federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer Federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the New Hampshire Department of Education (NHED) or other applicable pass-through entity.

This policy establishes the minimum standards regarding internal controls and grant management to be used by the District in the administration of any funds received by the District through Federal grant programs as required by applicable NH and Federal laws or regulations, including, without limitation, the UGG.

The Board directs the ~~Superintendent, Business Administrator or other~~ for instance, a District may designate a "Federal Funds Coordinator" Superintendent or their designee to develop, monitor, and enforce effective administrative procedures and other internal controls over Federal awards as necessary in order to provide reasonable assurances that the District is managing the awards in compliance with all requirements for Federal grants and awards. Systems and controls must meet all requirements of Federal and/or state law and regulation and shall be based on best practices.

The Superintendent is directed to assure that all individuals responsible for the administration of a Federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the Federal grant or award and this policy. To the extent not covered by this Policy, the administrative procedures and internal controls must provide for:

1. identification of all Federal funds received and expended and their program source;
2. accurate, current, and complete disclosure of financial data in accordance with Federal requirements;
3. records sufficient to track the receipt and use of funds;
4. effective control and accountability over assets to assure they are used only for authorized purposes and
5. comparison of expenditures against budget

~~As the content of this policy reflects and is primarily comprised of content required under state and Federal laws, regulations and guidance, this policy may be amended or revised at the first meeting the change(s) is/are considered by the Board without the normal requirement of two (some districts use three) readings" as provided in Board policy ((**)) BGAA (or ((**)) BGD).~~

DAF-1 ALLOWABILITY

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

A. **Cost Principles:** Except whether otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

1. Be "necessary" and "reasonable" for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
 - a. To determine whether a cost is "reasonable", consideration shall be given to:
 - i. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
 - ii. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal and other laws and regulations;
 - iii. market prices for comparable goods or services for the geographic area;
 - iv. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
 - v. whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the "necessary" element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need and can prove it.
 - b. When determining whether a cost is "necessary", consideration may be given to whether:

- i. the cost is needed for the proper and efficient performance of the grant program;
- ii. the cost is identified in the approved budget or application;
- iii. there is an educational benefit associated with the cost;
- iv. the cost aligns with identified needs based on results and findings from a needs assessment; and/or
- v. the cost addresses program goals and objectives and is based on program data.

c. A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.

- 2. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.
- 3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
- 4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- 5. Be determined in accordance with generally accepted accounting principles.
- 6. Be representative of actual cost, net of all applicable credits or offsets.

The term "applicable credits" refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- 7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
- 8. Be adequately documented:
 - a. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
 - b. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

B. **Selected Items of Cost:** The District shall follow the rules for selected items of cost at 2 CFR Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

C. **Cost Compliance:** The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

D. **Determining Whether A Cost is Direct or Indirect:**

- 1. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc.).

- 2. "Indirect costs" are those that have been incurred for a common or joint purpose benefiting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all the following conditions are met:

- a. Administrative or clerical services are integral to a project or activity.
- b. Individuals involved can be specifically identified with the project or activity.
- c. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
- d. The costs are also not recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by NHED or the pass-through entity (Federal funds subject to 2 C.F.R Part 200 pertaining to determining indirect cost allocation).

E. **Timely Obligation of Funds:** Obligations are orders placed for property and services, contracts and sub-awards made, and similar transactions during a given period that require payment by the recipient or sub-recipient during the same or a future period.

The following are examples of when funds are determined to be "obligated" under applicable regulation of the U.S. Department of Education:

When the obligation is for:

- 1. Acquisition of property – on the date which the District makes a binding written commitment to acquire the property.
- 2. Personal services by an employee of the District – when the services are performed.

3. Personal services by a contractor who is not an employee of the District – on the date which the District makes a binding written commitment to obtain the services.
4. Public utility services – when the District received the services.
5. Travel – when the travel is taken.
6. Rental of property – when the District uses the property.
7. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E – Cost Principles – on the first day of the project period.

F. **Period of Performance:** All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification ("GAN"). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

Pre-award costs are those incurred prior to the effective date of the Federal award or sub-award directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the *initial* Federal awarding agency or of the NHED or other pass-through entity.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all obligations incurred under the award not later than forty-five (45) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consistently, the District shall closely monitor grant spending

throughout the grant cycle.

DAF-2 CASH MANAGEMENT AND FUND CONTROL

Payment methods must be established in writing that minimize the time elapsed between the drawdown of Federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of NHED or other applicable pass-through-entity.

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

The District's payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the NHED (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means

The District shall use forms and procedures required by the NHED, grantor agency or other pass-through entity to request payment. The District shall request grant fund payments in accordance with the provisions of the grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The ~~f~~ ~~Superintendent~~ ~~(Office)~~ Superintendent or their designee is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the District uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.
- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest-bearing accounts unless the following apply:
 1. The District receives less than \$120,000 in Federal awards per year.
 2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
 4. A foreign government or banking system prohibits or precludes interest-bearing accounts.
- G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System ("PMS") through an electronic medium using either Automated Clearing House ("ACH") network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds.

DAF-3 PROCUREMENT

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

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

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (2 CFR 200.317-327) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall also conform to the provisions of the District's general purchasing Policy **[**/D]**.

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

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration

is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in Federal assistance programs or activities.

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

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

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

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

1. unreasonable requirements on firms in order for them to qualify to do business;
2. any arbitrary action in the procurement process.
3. specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement; and/or
4. organizational conflicts of interest;
5. noncompetitive contracts to consultants that are on retainer contracts;
6. unnecessary experience and excessive bonding requirements;

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

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

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

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

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

- C. **Procurement Methods:** The District shall utilize the following methods of procurement:

1. Micro-purchases

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$15,000. ~~[delete endnote¹]~~ To the extent practicable, the District shall distribute micro-purchase equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all purchases made by this method.

2. Small Purchases (Simplified Acquisition)

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property which is acquired above the *aggregate dollar* micro-purchase threshold and not exceeding the competitive bid threshold of \$350,000. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.

3. Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to \$250,000 and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed \$350,000.

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

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

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

- i. Bids shall be solicited in accordance with the provisions of State law and **{**}DJE**. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.

- ii. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.

- iii. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.

- iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior evidence indicates that such discounts are usually taken.

- v. The Board reserves the right to reject any and all bids for sound documented reason.

- vi. Bid protests shall be handled pursuant to the process set forth in DAF-3.1.

4. Competitive Proposals

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

If this method is used, the following requirements apply:

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

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

5. Noncompetitive Proposals

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

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

D. Contracting with Small and Minority Businesses, Women's Business Enterprises, Labor Surplus Area Firms & Veteran Owned Small Businesses: The District must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms, including, without limitation, Veteran-Owned Small Businesses (VOSBs) or Service-Disabled Veteran-Owned Small Businesses (SDVOSBs) are used when possible ("target businesses"). Affirmative steps must include:

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

E. Contract/Price Analysis: The District shall perform a cost or price analysis in connection with every procurement action in excess of \$350,000 (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.324). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

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

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

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

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

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

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

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

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

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

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

H. Additional Requirements for Procurement Contracts Using Federal Funds:

1. Clause for Remedies Arising from Breach: For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).

2. **Termination clause:** For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. [\(See 2 CFR 200, Appendix II \(B\)\).](#)
3. **Anti-pollution clause:** For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II (G)).
4. **Anti-lobbying clause:** For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (I).
5. **Negotiation of profit:** For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.324(b)).
6. **"Domestic Preference" Requirement:** The District must provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States, to the greatest extent practicable. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in [\(**\)DAF-4.C](#) regarding food service procurement.
7. **Prohibited Contracts (a/k/a Huawei Ban):** The District may not use Federal funds to procure, obtain, or enter into or renew a contract to:
 - a. procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their affiliates or subsidiaries; or
 - b. procure or obtain video surveillance and telecom equipment or services from Hytera Communications, Hangzhou Digital Technology, or Dahua Technology .
8. **Construction Contracts: Davis-Bacon Act Compliance:** All contracts/projects in excess of \$2,000 for the construction, alteration , or prepare of public buildings or public works for which the funds are provided in whole or in part by Federal funds are subject to the requirements of the Davis-Bacon Act (40 U.S.C. 3141-3148) Accordingly, such contracts and projects must adhere to the following:
 - a. Prevailing Wage Requirements:
 - i. Wage Determination. Contractors and subcontractors must pay all laborers and mechanics weekly, and at no less than the prevailing wages and fringe benefits as determined by the U.S. Department of Labor (DOL) for the locality in which the project is performed. The "Prevailing Wage determination" must be included in all applicable bid solicitations and contracts.
 - ii. Certification of Payroll Reporting. Contractors and subcontractors must submit weekly certified payroll records (Form WH-347 or equivalent) to the district official overseeing the project and/or grant (e.g., clerk of the works, project manager, etc.). Such payroll records must include employee names, classifications, hourly rates, actual hours worked, and deductions.
 - b. Worksite Postings: Contractors/subcontractors must post the Prevailing Wage Determination, as well as the Department of Labor's "Employee Rights Under the Davis-Bacon" at the job site in a visible location.
 - c. Contractor and Subcontractor Compliance.
 - i. District contracts subject to the Davis-Bacon Act must include a compliance clause requiring contractor and subcontractor adherence to prevailing wage standards and the additional requirements of the Davis-Bacon Act and this policy section.
 - ii. Contractors must ensure that their subcontractors also comply with the requirements of the Davis-Bacon Act.
 - d. Enforcement and Non-compliance.
 - i. The district official overseeing the project and/or grant (e.g., clerk of the works, project manager, etc.) shall be responsible for monitoring contractor adherence to the Davis-Bacon Act.
 - ii. Any suspected violations must be reported to the ~~Superintendent/Business Administrator~~ [Superintendent or their designee](#) and may be referred to the U.S. Department of Labor Wage and Hour Division for further investigation.

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

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

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

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

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

DAF-4 **PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM**

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

- A. **Mandatory Contract Clauses:** The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts:
 1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
 2. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or
 3. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;

4. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
5. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
6. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

B. **Contracts with Food Service Management Companies:** Procedures for selecting and contracting with a food service management company shall comply with guidance provided by the NHED, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.

C. **"Buy American" Requirement:** NOTE - See **(**)DAF-3.H.6** regarding "domestic preference" requirements for procurements other than for food service.

Under the "Buy American" provision of the National School Lunch Act (the "NSLA"), school food authorities (SFAs) are required to purchase, to the maximum extent practicable, *domestic commodity or product*. As an SFA, the District is required to comply with the "Buy American" procurement standards set forth in 7 CFR Part 210.21 (d) when purchasing commercial food products served in the school meals programs. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g., food service management companies, group purchasing cooperatives, shared purchasing, etc.).

Under the NSLA, "*domestic commodity or product*" is defined as an agricultural commodity or product that is produced or processed in the United States using "*substantial*" agricultural commodities that are produced in the United States. For purposes of the act, "*substantial*" means that over 51 percent of the final processed product consists of agricultural commodities that were grown domestically. Products from Guam, American Samoa, Virgin Islands, Puerto Rico, and the Northern Mariana Islands are allowable under this provision as territories of the United States.

1. **Exceptions:** The two main exceptions to the Buy American requirements are:

- a. The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- b. Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

2. **Steps to Comply with Buy American Requirements:** In order to help assure that the District remains in compliance with the Buy American requirement, the ~~f Superintendent /Officer/Food Service Director~~ **Superintendent or their designee** shall

- a. Include a Buy American clause in all procurement documents (product specifications, bid solicitations, requests for proposals, purchase orders, etc.);
- b. Monitor contractor performance;
- c. Require suppliers to certify the origin of the product;
- d. Examine product packaging for identification of the country of origin; and
- e. Require suppliers to provide specific information about the percentage of U.S. content in food products ~~from time to time~~ **from time to time** ~~from time to time~~ **or** ~~state some other standard~~.

DAF-5 **CONFLICT OF INTEREST AND MANDATORY DISCLOSURES**

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with Federal funds.

No employee, board member or other District officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has

a real or apparent conflict of interest. Such a conflict - or apparent conflict - of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, (collectively a "covered individual") has a financial or other interest in or a tangible personal benefit from a firm considered f

Additionally, no employee, board member or other District officer, or agent may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. This prohibition, however, shall not apply to gratuities of de minimis value, which, for purposes of the policy, are individual gifts, favors, or other items of monetary value, worth \$50 or less and which have no bearing on the selection, award or administration of a Federal award.

*The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the District or any sub-recipient of the District (see **(**)DAF-11**).*

Each covered individual who is engaged in the selection, award or administration of a contract supported by a Federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the ~~f Superintendent /Officer~~ **Superintendent or their designee** who, in turn, shall disclose in writing any such potential conflict of interest to NHED or other applicable pass-through-entity.

Employees who violate this provision are subject to disciplinary consequences up to and including dismissal. Agents or contractors acting on behalf of the District are subject to contract termination. School board members or other District officers are subject to such actions as are within the authority of the School Board or district. Violations will also be reported to law enforcement in appropriate circumstances.

The Superintendent shall timely disclose in writing to NHED or other applicable pass-through-entity, and to the Federal awarding agency whenever the Superintendent has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729-3733). The notice to the Federal awarding agency shall be directed to that agency's Office of Inspector General. The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

DAF-6 **INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS**

Equipment and supplies acquired ("property" as used in this policy **(**)DAF-6**) in whole or in part must be used by the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award. In addition, the subrecipient must not encumber the equipment without prior approval of the Federal awarding agency or pass-through entity. All such property will be used, managed, and disposed of in accordance with applicable state and Federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with Federal funds. In furtherance thereof, the following minimum standards and controls shall apply to any equipment or pilferable items acquired in whole or in part under a Federal award until such property is disposed in accordance with applicable laws, regulations and Board policies:

- A. **"Equipment" and "Pilferable Items" Defined:** For purposes of this policy, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$10,000.00, or the capitalization level established by the District for financial statement purposes. "Pilferable items" are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. **Records:** The ~~f Superintendent /Officer~~ **Superintendent or their designee** shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the Federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the Federal participation in the project costs for the Federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

C. **Inventory:** No less than once every two years, the ~~f — Superintendent — /Officer~~ *Superintendent or their designee* shall cause a physical inventory of all equipment and pilferable items to be taken, and the results reconciled with the property records. Except as otherwise provided in this policy ~~{**}~~DAF-6, inventories shall be conducted consistent with Board Policy ~~{**}~~DDID.

D. **Control, Maintenance and Disposition:**

1. **Control and Maintenance.** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:

- a. prevent loss, damage, or theft of the property; any loss, damage, or theft must be investigated;
- b. to maintain the property and keep it in good condition; and
- c. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

2. **Disposition.** When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, or disposed of in the following order of priority:

- a. **Re-purpose Before Disposal.** Before disposing of any property obtained in whole or in part through the use of Federal awards, such property may and should be used first for other activities supported by the same Federal awarding agency, then any other Federally funded activities, and finally for any non-Federal purposes, provided the use does not interfere with Federal projects.
- b. **Fair Market Value (FMV) Assessment**
 - i. Determine current FMV using reasonable methods (e.g., depreciation schedules, resale comparisons).
 - ii. Document the valuation process.
- c. **Disposition Options**
 - i. If FMV is less than \$10,000, then the property may be retained, sold, or otherwise disposed of consistent with Board policy ~~{**}~~DN with no further obligation, but documentation is required.
 - ii. If FMV \$10,000 or more, then:
 1. Request disposition instructions from NHED, or other pertinent state agency or bureau, or for direct awards, the appropriate Federal awarding agency.
 2. If no response within 120 days:
 - a. Return the Federal share of proceeds from sale (proportional to original Federal participation).
 - b. Deduct allowable selling and handling costs.
 - d. **Trade-In Option.** Notwithstanding the priority list above, equipment purchased or obtained in whole or in part with Federal awards may be used as a trade-in or sold, with proceeds applied to replacement equipment costs needed for the same Federal program. Such trade-in transaction must be properly documented with records retained in accordance with ~~{**}~~DAF-10.D.

E. **Notification of any Loss, Damage or Theft.** In the event that the inventory discloses any loss, damage or theft of equipment that will have an impact on the grant program, the ~~f — Superintendent — /Officer~~ *Superintendent or their designee* shall notify NHED, Bureau of Federal Compliance or other pertinent state department or bureau, or, for direct awards, the appropriate Federal agency's Office of Inspector General.

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a Federal grant recipient.

For purposes of this policy, "travel costs" shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a Federal grant recipient.

School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all district employees and school officials shall be determined by the ~~f — Superintendent — /Officer~~ *Superintendent or their designee*.

Travel costs shall be reimbursed on a mileage basis for travel using an employee's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district's non-Federally funded activities, and in accordance with the district's travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Board or Board policy for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by Board policy, or, in the absence of such policy, the Federal General Services Administration for Federal employees for locale where incurred.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, for any costs that are charged directly to the Federal award, the ~~f — Superintendent — /Officer~~ *Superintendent or their designee* shall maintain sufficient records to justify that:

- A. Participation of the individual is necessary to the Federal award.
- B. The costs are reasonable and consistent with Board policy.

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

All fiscal transactions must be approved by the ~~f — Superintendent — /Officer~~ *Superintendent or their designee* who can attest that the expenditure is allowable and approved under the Federal program. The ~~f — Superintendent — /Officer~~ *Superintendent or their designee* submits all required certifications.

DAF-9 TIME-EFFORT REPORTING & OVERSIGHT

The Superintendent will establish sufficient oversight of the operations of Federally supported activities to assure compliance with applicable Federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by Federal or state authorities.

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

- A. **Compensation:** Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of

these regulations, and that the total compensation for individual employees:

1. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities ; and
2. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

B. Time and Effort Reports:

1. Time and effort reports – general standards. Such reports shall:
 - a. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
 - b. be incorporated into the official records of the District;
 - c. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
 - d. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
 - e. comply with the District's established accounting policies and practices;
 - f. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.
2. Individual employee time and effort reporting. Timesheets and required periodic certifications shall include at a minimum:
 - a. Employee name;
 - b. Grant information;
 - c. Time spent on grant;
 - d. Period of performance
 - e. Signature of employee, and dated after period of performance;
 - f. Signature of employee's supervisor who has direct knowledge of the work performed, and dated after period of performance; and
 - g. Certifying statement that information is true (can be placed above signatures).

The District will also follow any time and effort requirements imposed by NHED or other pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The ~~Superintendent~~ ~~Officer~~ Superintendent or their designee is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

**C. **

DAF-10 GRANT BUDGET RECONCILIATION, GRANT CLOSEOUT, AUDITS & RECORDS

- A. **Budget Reconciliation:** Budget estimates are not used as support for charges to Federal awards. However, the District may use budget estimates for interim accounting purposes. The system used by the District to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by the District and entered into the District's records in a timely manner.

The District's internal controls include a process to review after-the-fact interim charges made to a Federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

- B. **Grant Closeout Requirements:** At the end of the period of performance or when the Federal awarding agency determines the District has completed all applicable administrative actions and all required work under the grant, the agency will close out the Federal award. If the award passed-through the State, the District will have 90 days from the end of the period of performance to submit to the State all financial, performance, and other reports as required by the terms and conditions of the award.

Failure to submit all required reports within the required timeframe will necessarily result in the Federal awarding agency reporting the District's material failure to comply with the terms of the grant to the Office of Management and Budget (OMB), and may pursue other enforcement actions.

- C. **Audit Requirements.** The District is required to have a single or program-specific audit conducted for any fiscal year in which the District expends \$1,000,000 or more in Federal awards. A single audit must be conducted in accordance with 2 CFR 200.514, and must cover the entire operations of the District (or subrecipient), or a series of audits that includes all departments, agencies and other organizational units that expended or otherwise administered Federal awards during the audit period. A program-specific audit must be conducted in accordance with 2 CFR 200.501(c).

For any year that the District expends less than \$1,000,000 during the District's fiscal year in Federal awards, the District is exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503, but records must be available for review or audit by appropriate officials of the Federal agency, the New Hampshire Department of Education or other pass-through entity, and the Government Accountability Office (GAO).

If a deficiency is identified, the District will:

1. Issue a management decision on audit findings pertaining to the Federal award.
2. Develop a corrective action plan (CAP), with an anticipated completion date.
3. Implement the CAP.

- D. **Records.** The District must maintain all financial records and other documents pertinent to the grant for a period of three years from the date of submission of the final expenditure report, barring other circumstances detailed in 2 CFR 200.344.

DAF-11 SUB-RECIPIENT MONITORING AND MANAGEMENT

When entering agreements involving the expenditure or disbursements of Federal grant funds, the District shall determine whether the recipient of such Federal funds from the District is a "contractor" or "subrecipient", as those terms are defined in 2 CFR §200.01. See also guidance at 2 CFR §200.330 "Subrecipient and contractor determinations". Generally, "subrecipients" are instrumental in implementing the applicable work program whereas a "contractor" provides goods and services for the District's own use. Contractors will be subject to the District's procurement and purchasing policies (e.g.,  DAF-3 relative to Federal grant funds,  relative to bidding requirements for non-Federal money projects, etc.). Subrecipients are subject to this Policy.

Under the UGG, the District is considered a "pass-through entity" in relation to its subrecipients, and as such requires that subrecipients comply with applicable terms and conditions (flow-down provisions). All subrecipients of Federal or State funds received through the District are subject to the same Federal and State statutes, regulations, and award terms and conditions as the District.

A. **Sub-award Contents and Communication.** In the execution of every sub-award, the District will communicate the following information to the subrecipient and include the same information in the sub-award agreement.

1. Every sub-award will be clearly identified and include the following Federal award identification:
 - a. Subrecipient name
 - b. Subrecipient's unique ID number (DUNS)
 - c. Federal Award ID Number (FAIN)
 - d. Federal award date
 - e. Period of performance start and end date
 - f. Amount of Federal funds obligated
 - g. Amount of Federal funds obligated to the subrecipient
 - h. Total amount of the Federal award
 - i. Total approved cost sharing or match required where applicable
 - j. Project description responsive to FFATA
 - k. Name of Federal awarding agency, pass through entity and contact information
 - l. CFDA number and name
 - m. Identification of the award is R&D
 - n. Indirect cost rate for the Federal award
2. Requirements imposed by the District including statutes, regulations, and the terms and conditions of the Federal award.
3. Any additional requirements the District deems necessary for financial or performance reporting of subrecipients as necessary.
4. An approved indirect cost rate negotiated between subrecipient and the Federal government or between the pass-through entity and subrecipient.
5. Requirements that the District and its auditors have access to the subrecipient records and financial statements.
6. Terms and conditions for closeout of the sub-award.

B. **Subrecipient Monitoring Procedures.** The Superintendent is responsible for having all the District project managers monitor subrecipients. The District will monitor the activities of the subrecipient to ensure the sub-award is used for authorized purposes. The frequency of monitoring review will be specified in the sub-award and conducted concurrently with all invoice submission. (See also subrecipient audit requirements in Paragraph D below of this [Section \(**\)DAF-11](#)).

Subrecipient monitoring procedures include:

1. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
2. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient's:
 - a. Prior experience with the same or similar sub-awards.
 - b. The extent and results of Federal awarding agency monitoring.
 - c. New personnel or new or substantially changed systems.
 - d. Results of previous audits and single audit (if applicable).
3. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
4. Monitor financial and programmatic progress and ability of the subrecipient to meet objectives of the sub-award. To facilitate this review, subrecipients are required to submit sufficient invoice detail and a progress report. The District project managers will encourage subrecipients to submit regular invoices.
5. Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.
6. In conducting regular oversight and monitoring, the District project managers will:
 - a. Verify invoices that include progress reports.
 - b. Raise any concerns to the ~~f. Superintendent /Officer~~ **Superintendent or their designee**.
 - c. Initial the progress report and invoice confirming review and approval prior to payment.
 - d. Review subrecipient match tasks for eligibility.
 - e. Obtain report, certification and supporting documentation of local (non-Federal)/in-kind match work from the subrecipient.
 - f. Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
 - g. Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
 - h. Review progress reports to ensure project is progressing appropriately and on schedule.
7. The ~~f. Superintendent /Officer~~ **Superintendent or their designee**, upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
8. Payments will be withheld from subrecipients for the following reasons:
 - a. Insufficient detail to support the costs billed;
 - b. Incomplete work or work not completed in accordance with required specifications.
 - c. Ineligible costs; and/or
 - d. Unallowable costs;

C. **Subrecipient Project Files.** Subrecipient project files will contain, at a minimum, the following:

- a. Project proposal;
- b. Project scope;
- c. Progress reports;
- d. Interim and final products; and
- e. Copies of other applicable project documents as required, such as copies of contracts or MOUs.

D. **Subrecipient Audit Requirements.** The ~~{ } Superintendent /Officer~~ Superintendent or their designee shall confirm whether the subrecipient meets the Single Audit threshold (see ~~{**}~~ DAF-10, Section C, above). If yes, ensure that they have complied with the audit requirement, obtain and review the audit report, and follow-up on any findings. If no, implement alternative monitoring with agreed-upon procedures.

E. Methodology for Resolving Findings. The District will work with subrecipients to resolve any findings and deficiencies. To do so, the District may follow up on deficiencies identified through on-site reviews, provision of basic technical assistance, and other means of assistance as appropriate.

The District will only consider taking enforcement action against non-compliant subrecipients in accordance with 2 CFR 200.339 when noncompliance cannot be remedied. Enforcement may include taking any of the following actions as appropriate:

- a. Temporarily withhold cash payments pending correction of the deficiency;
- b. Disallow all or part of the cost of the activity or action not in compliance;
- c. Wholly or partly suspend or terminate the sub-award;
- d. Initiate suspension or debarment proceedings;
- e. Withhold further Federal awards for the project or program; and/or
- f. Take other remedies that may be legally available.

DAF-12 REPORTING ON REAL PROPERTY

The District will annually submit reports on forms provided by the New Hampshire Department of Education (NHED) and in accordance with the Rules or procedures of NHED of any real property in which the Federal Government retains an interest.

DAF-13 WHISTLEBLOWER PROTECTIONS: NOTIFICATION, RIGHTS & REMEDIES

In accordance with the Federal Uniform Grant Guidance, the District is committed to maintaining the highest standards of integrity and transparency in its operations. This policy encourages and protects employees, contractors, and other stakeholders who report, in good faith, any instance of fraud, waste, abuse, or any other misconduct related to Federally funded programs. The District will not retaliate against any individual who, in good faith, reports concerns related to financial irregularities, fraud, or any violation of law or policy involving Federally funded programs. Retaliation against a whistleblower may result in disciplinary action, up to and including termination.

The Superintendent shall ensure that all employees and contractors are notified in writing of their whistleblower rights and remedies under 41 U.S.C. § 4712, including the protection against retaliation for reporting misconduct.

Methods of notification may include:

- Employee handbooks, training materials, and/or other onboarding resources;
- Contracts with employees and or third party contractors;
- Periodically distributed to all employees via email or other communication channels; or
- Displayed prominently in the District's internal communication platforms and in common areas of the workplace.

Individuals may report suspected violations through the following methods:

- Directly to the Superintendent or Business Administrator, via email or in writing.
- Reporting directly to Office of Inspector General for the Federal awarding agency.

[Remove endnote prior to adoption] The 2020 UGG amendments (see 2 CFR 200.220) to the micro-purchase threshold at \$15,000, but allow a district, as a "recipient or sub-recipient" to "self-certify" a micro-purchase threshold above the default amount of \$15,000 up to \$50,000 under certain conditions. The recipient or sub-recipient must establish the higher threshold on an annual basis, and would be required to maintain documentation available to the Federal awarding agency and auditors in accordance with 2 CFR 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of the following: (A) a qualification as a low-risk auditee, in accordance with the criteria in 2 CFR 200.520 for the most recent audit; (B) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; and (C) a higher threshold consistent with State law. Additionally, §200.220 allows a non-public entity to request a micro-purchase limit above \$50,000. **NHSDA strongly encourages any school board wishing to establish a higher micro-purchase threshold to consult with its DA and private counsel.**

Legal References Disclaimer: These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of related legal authority. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Other Reference	Description
GASB No. 34	Basic Financial Statements— And Management’s Discussion and Analysis—for State and Local Governments 34 (Link effective as of 2025.10.15)
GASB No. 54	Fund Balance Reporting and Governmental Fund Type Definitions (Link effective as of 2025.10.15)
Federal Regulations	Description
2 CFR 200.0-200.99	Acronyms
2 CFR 200.305	Federal Payment
2 CFR 200.313(d)	Equipment
2 CFR 200.317-200.326	2 CFR Part 200.317-200.326
2 CFR 200.344	Retention Requirements for Records
2 CFR 200.403-.406	Factors affecting allowability of costs, Reasonable costs, and Allocable costs
2 CFR 200.413(a)-(c)	Direct costs

Federal Regulations

2 CFR 200.430
2 CFR 200.431
2 CFR 200.458
2 CFR 200.474(b)
2 CFR 200.501
2 CFR 200.503
2 CFR Part 180
2 CFR Part 200
2 CFR Part 200 Appendix II
7 CFR 210
7 CFR 210.16
7 CFR 210.19
7 CFR 210.21
7 CFR 215.14a
7 CFR 220.16

Federal Statutes

41 U.S.C. 4712
42 USC 1751 – 66

Federal Guidance and Executive Orders

Executive Order 13513

Description

[Compensation—personal services.](#)
[Compensation—fringe benefits](#)
[Pre-award costs](#)
[Transportation costs](#)
[Audit Requirements](#)
[Relation to Other Audit Requirements](#)
[OMB Guidelines on Debarment and Suspension](#)
[Uniform Requirements for Federal Awards \(Grants\)](#)
[2 CFR Part 200 Appendix II](#)
[7 CFR Part 210 National School Lunch Program](#)
[Food service management companies](#)
[Additional responsibilities](#)
[Procurement](#)
[Procurement standards](#)
[Procurement Standards](#)

Description

[Enhancement of contractor protection from reprisal for disclosure of certain information](#)
[National School Lunch Act](#)

Description

[Federal Leadership on Reducing Text Messaging While Driving](#)

Cross References

Code

ACA
ADB
DGD
DI
DI-R(1)
DID
DJ
DJC
DJC-R(1)
DJE
DJF
DK
EEBA
EFAA
EHB
EHB-R(1)
GADA
JICI
JRA
JRA-R(1)

Description

[Discrimination and Harassment Grievance Procedure](#)
[Drug-Free Workplace & Drug-Free Schools \(dually coded as ADB/GBEC\)](#)
[School District Credit and Procurement Cards](#)
[Fiscal Accounting and Reporting](#)
[Fiscal Accounting and Reporting - Regulations](#)
[Inventory and Management of Assets](#)
[Purchasing](#)
[Petty Cash Accounts](#)
[Petty Cash Accounts](#)
[Bidding Requirements](#)
[Local Purchasing](#)
[Payments, Checks & Manifests](#)
[Vehicle Operation Safety Policy](#)
[Meal Charging](#)
[Data/Records Retention](#)
[Data/Records Retention - Local Records Retention Schedule](#)
[Employment References and Verification](#)
[Weapons on School Property](#)
[Student Records and Access \(FERPA\)](#)
[Student Records and Access \(FERPA\)](#)

Last Modified by Lillian Sutton on September 9, 2026



Book	D: Fiscal Management
Section	Series D
Title	Administration of Federal Grant Funds (Sub-Policies DAF 1-11)
Code	DAF
Status	Active
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DAF- ADMINISTRATION OF FEDERAL GRANT FUNDS

This Policy includes “sub-policies” relating to specific provisions of the Uniform Administrative Requirements for Federal Awards issued by the U.S. Office of Budget and Management. Those requirements, which are commonly known as Uniform Grant Guidance (“UGG”), are found in Title 2 of the Code of Federal Regulations (“CFR”) part 200. The sub-policies include:

DAF-1 ALLOWABILITY

DAF-2 CASH MANAGEMENT AND FUND CONTROL

DAF-3 PROCUREMENT

DAF-4 PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

DAF-6 INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

DAF-9 TIME AND EFFORT REPORTING / OVERSIGHT

DAF-10 GRANT BUDGET RECONCILIATION

DAF-11 SUB-RECIPIENT MONITORING AND MANAGEMENT

NOTICE: Notwithstanding any other policy of the District, all funds awarded directly or indirectly through any Federal grant or subsidy programs shall be administered in accordance with this Policy, and any administrative procedures adopted implementing this Policy.

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the New Hampshire Department of Education (NHDOE) or other applicable pass-through entity.

This policy establishes the minimum standards regarding internal controls and grant management to be used by the District in the administration of any funds received by the District through Federal grant programs as required by applicable NH and Federal laws or regulations, including, without limitation, the UGG.

The Board directs the Superintendent or their designee to develop, monitor, and enforce effective administrative procedures and other internal controls over federal awards as necessary in order to provide reasonable assurances that the District is managing the awards in compliance with all requirements for federal grants and awards. Systems and controls must meet all requirements of federal and/or state law and regulation and shall be based on best practices.

The Superintendent is directed to assure that all individuals responsible for the administration of a federal grant or award shall be provided sufficient training to carry out their duties in accordance with all applicable requirements for the federal grant or award and this policy.

To the extent not covered by this Policy, the administrative procedures and internal controls must provide for:

- identification of all federal funds received and expended and their program source;
- accurate, current, and complete disclosure of financial data in accordance with federal requirements;
- records sufficient to track the receipt and use of funds;
- effective control and accountability over assets to assure they are used only for authorized purposes and
- comparison of expenditures against budget.

DAF-1 ALLOWABILITY

The Superintendent is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

• **Cost Principles:** Except whether otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

- Be "necessary" and "reasonable" for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
- To determine whether a cost is "reasonable", consideration shall be given to:
 - whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
 - the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal and other laws and regulations;
 - market prices for comparable goods or services for the geographic area;
 - whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
 - whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the "necessary" element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need and can prove it.
- When determining whether a cost is "necessary", consideration may be given to whether:
 - the cost is needed for the proper and efficient performance of the grant program;
 - the cost is identified in the approved budget or application;
 - there is an educational benefit associated with the cost;
 - the cost aligns with identified needs based on results and findings from a needs assessment; and/or
 - the cost addresses program goals and objectives and is based on program data.
- A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.
- Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.
- Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
- Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- Be determined in accordance with generally accepted accounting principles.
- Be representative of actual cost, net of all applicable credits or offsets.

The term "applicable credits" refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and

adjustments of overpayments or erroneous charges. To the extent that such credits accruing to/or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
- Be adequately documented:
- in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
- in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

• **Selected Items of Cost:** The District shall follow the rules for selected items of cost at 2 CFR Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

• **Cost Compliance:** The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

• **Determining Whether A Cost is Direct or Indirect**

• “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc.).

• “Indirect costs” are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the District, the governing body of the District, compensation of the Superintendent, compensation of the chief executive officer of any component of the District, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all the following conditions are met:

- Administrative or clerical services are integral to a project or activity.
- Individuals involved can be specifically identified with the project or activity.
- Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
- The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs

may be used where not prohibited and where indirect cost allocation is approved ahead of time by NHDOE or the pass-through entity (Federal funds subject to 2 C.F.R Part 200 pertaining to determining indirect cost allocation).

• **Timely Obligation of Funds:** Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non- Federal entity during the same or a future period.

The following are examples of when funds are determined to be “obligated” under applicable regulation of the U.S. Department of Education:

When the obligation is for:

- Acquisition of property – on the date which the District makes a binding written commitment to acquire the property.
- Personal services by an employee of the District – when the services are performed.
- Personal services by a contractor who is not an employee of the District – on the date which the District makes a binding written commitment to obtain the services.
- Public utility services – when the District received the services.
- Travel – when the travel is taken.
- Rental of property – when the District uses the property.
- A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E – Cost Principles – on the first day of the project period.

• **Period of Performance:** All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the initial Federal awarding agency or of the NHDOE or other pass-through entity.

For both State-administered and direct grants, regardless of the period of availability, the District shall liquidate all obligations incurred under the award not later than forty-five (45) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consistently, the District shall closely monitor grant spending throughout the grant cycle.

DAF-2 CASH MANAGEMENT AND FUND CONTROL

Payment methods must be established in writing that minimize the time elapsed between the drawdown of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advance payments and in accordance with the requirements of NHDOE or other applicable pass-through-entity.

In order to provide reasonable assurance that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

The District’s payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the NHDOE (pass-through entity) and disbursement by the District, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

The District shall use forms and procedures required by the NHDOE, grantor agency or other passthrough entity to request payment. The District shall request grant fund payments in accordance with the provisions of the

grant. Additionally, the District's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The Superintendent or their designee is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the District uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.
- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest bearing accounts unless the following apply:

- The District receives less than \$120,000 in Federal awards per year.
- The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
- The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
- A foreign government or banking system prohibits or precludes interest bearing accounts.

G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System ("PMS") through an electronic medium using either Automated Clearing House ("ACH") network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds.

DAF-3 PROCUREMENT

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

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

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (2 CFR 200.317-327) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall also conform to the provisions of the District's documented general purchase Policy DJ.

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

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

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

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

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

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

- unreasonable requirements on firms in order for them to qualify to do business;
- unnecessary experience and excessive bonding requirements;
- noncompetitive contracts to consultants that are on retainer contracts;
- organizational conflicts of interest;
- specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement; and/or
- any arbitrary action in the procurement process.

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

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

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

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

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

• **Procurement Methods:** The District shall utilize the following methods of procurement:

• **Micro-purchases**

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

• **Small Purchases (Simplified Acquisition)**

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

Sealed Bids

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

- In order for sealed bidding to be feasible, the following conditions shall be present:
 - a complete, adequate, and realistic specification or purchase description is available;
 - two (2) or more responsible bidders are willing and able to compete effectively for the business; and
 - the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- When sealed bids are used, the following requirements apply:
 - Bids shall be solicited in accordance with the provisions of State law and DJE . Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
 - The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
 - All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
 - A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
 - The Board reserves the right to reject any and all bids for sound documented reason.
 - Bid protests shall be handled pursuant to the process set forth in DAF-3.I.

Competitive Proposals

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

If this method is used, the following requirements apply:

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

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

Noncompetitive Proposals

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

- the item is available only for a single source;
- the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

- the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; and/or
- after solicitation of a number of sources, competition is determined to be inadequate.

• **Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor**

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

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

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

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

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

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

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

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

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

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

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

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

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

• **Additional Requirements for Procurement Contracts Using Federal Funds:**

• **Clause for Remedies Arising from Breach:** For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF- 3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).

• **Termination clause:** For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II (B)).

• **Anti-pollution clause:** For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II (G)).

• **Anti-lobbying clause:** For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (I).

• **Negotiation of profit:** For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.324(b)).

• **"Domestic Preference" Requirement:** The District must provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States, to the greatest extent practicable. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in DAF-4.C regarding food service procurement.

• **Huawei Ban:** The District may not use Federal funds to procure, obtain, or enter into or renew a contract to procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their subsidiaries.

• **Bid Protest:** The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency. A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

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

Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts. Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

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

DAF-4 PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16)

• **Mandatory Contract Clauses:** The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts:

- Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
- The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or
- The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
- The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
- The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
- The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
- The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

• **Contracts with Food Service Management Companies:** Procedures for selecting and contracting with a food service management company shall comply with guidance provided by the NHDOE, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.

• **"Buy American" Requirement: NOTE** - See DAF-3.H.6 regarding "domestic preference" requirements for procurements other than for food service.

Under the "Buy American" provision of the National School Lunch Act (the "NSLA"), school food authorities (SFAs) are required to purchase, to the maximum extent practicable, domestic commodity or product. As an SFA, the District is required to comply with the "Buy American" procurement standards set forth in 7 CFR Part 210.21(d) when purchasing commercial food products served in the school meals programs. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g., food service management companies, group purchasing cooperatives, shared purchasing, etc.). Under the NSLA, "domestic commodity or product" is defined as an agricultural commodity or product that is produced or processed in the United States using "substantial" agricultural commodities that are produced in the United States. For purposes of the act, "substantial" means that over 51 percent of the final processed product consists of agricultural commodities that were grown domestically. Products from Guam, American Samoa, Virgin Islands, Puerto Rico, and the Northern Mariana Islands are allowable under this provision as territories of the United States.

• **Exceptions:** The two main exceptions to the Buy American requirements are:

- The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

• **Steps to Comply with Buy American Requirements:** In order to help assure that the District remains in compliance with the Buy American requirement, the Superintendent or their designee, shall

- Include a Buy American clause in all procurement documents (product specifications, bid solicitations, requests for proposals, purchase orders, etc.);
- Monitor contractor performance;
- Require suppliers to certify the origin of the product;
- Examine product packaging for identification of the country of origin; and
- Require suppliers to provide specific information about the percentage of U.S. content in food products from time to time.

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, board member, or agent of the school system who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Superintendent or their designee, who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of those parties has a financial or other interest in or received a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict shall not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Superintendent shall timely disclose in writing to NHDOE or other applicable pass-through-entity, all violations of federal criminal law involving fraud, bribery, or gratuities potentially effecting any federal award. The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

DAF-6 INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS

Equipment and supplies acquired ("property" as used in this policy DAF-6) with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds. In furtherance thereof, the following minimum standards and controls shall apply to any equipment or pilferable items acquired in whole or in part under a Federal award until such property is disposed in accordance with applicable laws, regulations and Board policies:

• **"Equipment" and "Pilferable Items" Defined:** For purposes of this policy, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$5,000, or the capitalization level established by the District for financial statement purposes. "Pilferable items" are those items, regardless of cost, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.

• **Records:** The Superintendent or their designee shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the

property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

• **Inventory:** No less than once every two years, the Superintendent or their designee shall cause a physical inventory of all equipment and pilferable items to be taken and the results reconciled with the property records. Except as otherwise provided in this policy DAF-6, inventories shall be conducted consistent with Board Policy DID.

• **Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:

- prevent loss, damage, or theft of the property; any loss, damage, or theft must be investigated;
- to maintain the property and keep it in good condition; and
- to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

For purposes of this policy, “travel costs” shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.

School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all district employees and school officials shall be determined by the Superintendent or their designee.

Travel costs shall be reimbursed on a mileage basis for travel using an employee’s personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district’s non-federally funded activities, and in accordance with the district’s travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Board or Board policy for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by Board policy, or, in the absence of such policy, the federal General Services Administration for federal employees for locale where incurred.

All travel costs must be presented with an itemized, verified statement prior to reimbursement. In addition, for any costs that are charged directly to the federal award, the Superintendent or their designee shall maintain sufficient records to justify that:

- Participation of the individual is necessary to the federal award.
- The costs are reasonable and consistent with Board policy.

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

All fiscal transactions must be approved by the Superintendent or their designee who can attest that the expenditure is allowable and approved under the federal program. The Superintendent or their designee submits all required certifications.

DAF-9 TIME-EFFORT REPORTING / OVERSIGHT

The Superintendent will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

As a recipient of Federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations

requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

• **Compensation:** Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation

– fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

- is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
- follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

• **Time and Effort Reports:** Time and effort reports shall:

- be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
- be incorporated into the official records of the District;
- reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
- encompass both Federally assisted and other activities compensated by the District on an integrated basis;
- comply with the District's established accounting policies and practices;
- support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The District will also follow any time and effort requirements imposed by NHDOE or other passthrough entity as appropriate to the extent that they are more restrictive than the Federal requirements. The Superintendent or their designee is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

DAF-10 GRANT BUDGET RECONCILIATION AND GRANT CLOSEOUT

• **Budget Reconciliation:** Budget estimates are not used as support for charges to Federal awards. However, the District may use budget estimates for interim accounting purposes. The system used by the District to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by the District and entered into the District's records in a timely manner.

The District's internal controls include a process to review after-the-fact interim charges made to a Federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

• **Grant Closeout Requirements:** At the end of the period of performance or when the Federal awarding agency determines the District has completed all applicable administrative actions and all required work under the grant, the agency will close out the Federal award. If the award passed-through the State, the District will have 90 days from the end of the period of performance to submit to the State all financial, performance, and other reports as required by the terms and conditions of the award.

Failure to submit all required reports within the required timeframe will necessarily result in the Federal awarding agency reporting the District's material failure to comply with the terms of the grant to the Office of Management and Budget (OMB), and may pursue other enforcement actions.

The District must maintain all financial records and other documents pertinent to the grant for a period of three years from the date of submission of the final expenditure report, barring other circumstances detailed in 2 CFR 200.344.

DAF-11 SUB-RECIPIENT MONITORING AND MANAGEMENT

When entering agreements involving the expenditure or disbursements of federal grant funds, the District shall determine whether the recipient of such federal funds is a "contractor" or "subrecipient", as those terms are defined in 2 CFR §200.23 and §200.93, respectively. See also guidance at 2 CFR §200.330 "Subrecipient and contractor determinations". Generally, "subrecipients" are instrumental in implementing the applicable work program whereas a "contractor" provides goods and services for the District's own use. Contractors will be subject to the District's procurement and purchasing policies (e.g., DAF-3 relative to federal grant funds, DJE relative to bidding requirements for non-federal money projects, etc.). Subrecipients are subject to this Policy.

Under the UGG, the District is considered a "pass-through entity" in relation to its subrecipients, and as such requires that subrecipients comply with applicable terms and conditions (flow-down provisions). All subrecipients of Federal or State funds received through the District are subject to the same Federal and State statutes, regulations, and award terms and conditions as the District.

• Sub-award Contents and Communication.

In the execution of every sub-award, the District will communicate the following information to the subrecipient and include the same information in the sub-award agreement.

- Every sub-award will be clearly identified and include the following Federal award identification:
 - Subrecipient name
 - Subrecipient's unique ID number (DUNS)
 - Federal Award ID Number (FAIN)
 - Federal award date
 - Period of performance start and end date
 - Amount of federal funds obligated
 - Amount of federal funds obligated to the subrecipient
 - Total amount of the Federal award
 - Total approved cost sharing or match required where applicable
 - Project description responsive to FFATA
 - Name of Federal awarding agency, pass through entity and contact information
 - CFDA number and name
 - Identification of the award is R&D
 - Indirect cost rate for the Federal award
- Requirements imposed by the District including statutes, regulations, and the terms and conditions of the Federal award.
- Any additional requirements the District deems necessary for financial or performance reporting of subrecipients as necessary.
- An approved indirect cost rate negotiated between subrecipient and the Federal government or between the pass-through entity and subrecipient.
- Requirements that the District and its auditors have access to the subrecipient records and financial statements..
- Terms and conditions for closeout of the sub-award.

• Subrecipient Monitoring Procedures.

The Superintendent is responsible for having all the District project managers monitor subrecipients. The District will monitor the activities of the subrecipient to ensure the sub-award is used for authorized purposes. The frequency of monitoring review will be specified in the subaward and conducted concurrently with all invoice submission.

Subrecipient monitoring procedures include:

- At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.

- Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient's:
 - Prior experience with the same or similar sub-awards.
 - Results of previous audits and single audit (if applicable).
 - New personnel or new or substantially changed systems.
 - The extent and results of Federal awarding agency monitoring.
- Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
- Monitor financial and programmatic progress and ability of the subrecipient to meet objectives of the sub-award. To facilitate this review, subrecipients are required to submit sufficient invoice detail and a progress report. The District project managers will encourage subrecipients to submit regular invoices.
- Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.
- In conducting regular oversight and monitoring, the District project managers will:
 - Verify invoices that include progress reports.
 - Review progress reports to ensure project is progressing appropriately and on schedule.
 - Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
 - Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
 - Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the subrecipient.
 - Review subrecipient match tasks for eligibility.
 - Initial the progress report and invoice confirming review and approval prior to payment.
 - Raise any concerns to the Superintendent or their designee.
- The Superintendent or their designee upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
- Payments will be withheld from subrecipients for the following reasons:
 - Insufficient detail to support the costs billed;
 - Unallowable costs;
 - Ineligible costs; and/or
 - Incomplete work or work not completed in accordance with required specifications.
- Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements.
- **Subrecipient Project Files.** Subrecipient project files will contain, at a minimum, the following:
 - Project proposal;
 - Project scope;
 - Progress reports;
 - Interim and final products; and
 - Copies of other applicable project documents as required, such as copies of contracts or MOUs.
- **Audit Requirements.**

All subrecipients are required to annually submit their audit and Single Audit report to the District for review to ensure the subrecipient has complied with good accounting practices and federal regulations. If a deficiency is identified, the District will:

 - Issue a management decision on audit findings pertaining to the Federal award.
 - Consider whether the results of audits or reviews indicate conditions that necessitate adjustments to pass through entity's own records.
- **Methodology for Resolving Findings.**

The District will work with subrecipients to resolve any findings and deficiencies. To do so, the District may follow up on deficiencies identified through on-site reviews, provision of basic technical assistance, and other means of assistance as appropriate.

The District will only consider taking enforcement action against non-compliant subrecipients in accordance with 2 CFR 200.339 when noncompliance cannot be remedied. Enforcement may include taking any of the following actions as appropriate:

- Temporarily withhold cash payments pending correction of the deficiency;
- Disallow all or part of the cost of the activity or action not in compliance;
- Wholly or partly suspend or terminate the sub-award;
- Initiate suspension or debarment proceedings;
- Withhold further Federal awards for the project or program; and/or
- Take other remedies that may be legally available.

Revision Dates: 12/7/2021, 5/7/2019, 5/21/2019

Legal References:

42 USC 1751 – 66 National School Lunch Act

2 CFR Part 180

2 CFR Part 200

200.0 - 200.99; 200.305; 200.313(d); 200.317-.326; 200.403-.406; 200.413(a)-(c);

200.430; 200.431; 200.458; 200.474(b)

200 Appendix II

7 CFR Part 210

210.16; 210.19; 210.21; 215.14a; 220.16

Last Modified by Lillian Sutton on December 16, 2021

Monadnock Regional School District (MRSD)
School Board Meeting Minutes
September 15, 2026 (Not Yet Approved)
MRMHS Library, Swanzey, NH

School Board Members Present: Lisa Steadman, Rachel Vogt, Scott Peters, Melissa Diven, Brian Bohannon, Gina Carraro, Hannah Blood, Edmond LaPlante, Betty Tatro, and Christina Pierce. **Absent:** Jennifer Strimbeck, Kristen Noonan and Unassigned from Fitzwilliam.

Administration Present: J. Rathbun, Superintendent, Lisa Spencer, Assistant Superintendent and J. Morin, Business Administrator.

1. PUBLIC HEARING -SALE OF CUTLER SCHOOL: S. Peters opened the Public Hearing regarding the Sale of the Cutler School at 7:00 PM: MOTION: S.Peters **MOVED** the Board authorize the filing of CY Pres petition seeking approval for the sale of the Cutler School in an appropriate court and authorize the District in consultation with legal counsel, to take all actions necessary throughout the court proceedings. **SECOND:** M. Diven **DISCUSSION:** J. Rathbun explained that the District hired a person to look for the deed and what they found were multiple deeds. It is currently in a Charitable Trust and the lawyers can petition the State to get rid of it. It will go to probate court but first this Public Hearing must take place. The Board had no additional questions. **Public Comments:** Scott of Swanzey asked if there were any buyers at this time. J. Rathbun explained the District is getting ready and there is the question of the Charitable Trust. He said that it is State Law that the Charter Schools have first right of refusal to purchase the Cutler School at the price it is being sold for. They have either 30 or 45 days to respond. **G. Carraro arrives.** Ashley of Swanzey asked about the funds from the sale of Cutler. J. Rathbun explained the funds will be revenue to the District and we need to ask the taxpayers what to do with those funds. Alan Gross of Swanzey commented that it would be a good idea to allow the people of Swanzey to use the newer part of Cutler for things such as art, gym space and recreation. Josh of Swanzey asked about what kind of offer. J. Rathbun commented that the District will accept a fair market offer and it is up to the Board to accept. Greg Johnson asked if the Town of Swanzey wanted to purchase the Cutler School could they become one of the bidders. J. Rathbun responded yes. **VOTE:** 8.937/0/0/4.063. **Motion passes. B. Tatro arrives. S.Peters closed the Public Hearing.**

2. 7:15 PM CALL THE MEETING TO ORDER at 7:15 PM: S.Peters opened the meeting at 7:15 PM.

3. PUBLIC COMMENTS: There were no Public Comments.

4. MATTERS FOR INFORMATION & DISCUSSION:

- a. Education Report:** There is no Education Report tonight. The report is scheduled for October.
- b. Reschedule Joint Policy/EDU Meeting:** The committees will reschedule the Joint Policy/EDU Meeting for November 10 at 4:00 PM. R. Vogt commented that the Education Committee has been going through the policies. We want to help the Policy Committee. R. Vogt will put the policies in log form for the joint meeting.
- c. Policies for 1st Read:**
 - i. DFA: Investment:**
 - ii. JiCK: Bullying Prevention-Pupil Safety & Violence Prevention**
 - iii. JJJ: Access to Public School Programs by Non-enrolled Resident Students.** J.Rathbun explained that one update in Policy JICK is the notification of rights regarding bullying.

5. MATTERS THAT REQUIRE BOARD ACTION:

- a. Waive 1st Read of Policy DAF: Administration of Federal Grant Funds:** The Board did not feel it was necessary to waive the first read on Policy DAF. The Board will vote on the 3 policies together at the next Board Meeting.
- b. Budget Cycle Tasks:**
 - i. Superintendent report on focus items needed for the budget: J.** Rathbun explained in the past students were allowed to transfer schools within the district due to bullying or if it was in the best interest of the student. As recently as this year they are taking out "best interest determination" and capacity such as class size is determined. We have a lot of shifting of students. There are 723 students in MRMHS, 575 at MTC, 168 at Emerson including 10 preschool students from Troy, 40 students at Gilsum and 84 students at Troy. There are a lot of requests for MTC because if a sibling is at MRMHS it is more convenient for the family. We need to define capacity. It is not only classroom space it is in regards to the cars, lunchroom, PE, art classes, etc. J. Rathbun would like to engage in this conversation and have a committee take this up. This will affect parents not so much as a serious budget impact. Once the Troy School is complete the numbers will increase. H. Blood commented that it may not be a budget issue but an extracurricular, art and music issue. J. Rathbun said this is a big conversation. The law says to only consider capacity. S.Peters commented an increase in one school will impact music, art, etc and the sending school has less students but the District will not be able to reduce staff. J. Rathbun said the classes are not tiny but Troy has a small 3rd grade. There are a lot of requests going to one or two schools. This is going to be a great conversation and which committee is going to take it up. J. Rathbun mentioned the Mosaic Program and the fact that there is room at another school for another program. We still have kids out of district. How to use the space wisely.

This is a great topic for the Education Committee. R.Vogt would like to find out what departments are overwhelmed and receive a report from each school and staff. J. Rathbun said we should wait until the BOY is official to have that conversation. S. Peters said to have the committee come up with questions and go back to the administration.

ii. **Decide wish list items to add to the proposed budget:** J. Rathbun reviewed the list presented by the Board at the last meeting. He said the bathrooms are a big job and should be considered in the CIP. R.Vogt explained that the Ed. Committee discussed the individual phone boxes for the desks. J.Rathbun explained that MRMHS has the boxes. We need to get the kids to use them. That is the next step. The Board is asking the administration to put specific items in the budget.

c. **Approve the Consent Agenda: September 1, 2026 Public and Non-Public Meeting Minutes, transfers and the FY27 Manifest \$1,672,910.32: MOTION:** H. Blood **MOVED** to approve the September 1, 2026 Public and Non-Public Meeting Minutes, a budget transfer request from S. Betit- Hancock in the amount of \$137,750.00 from the MRMHS Special Education Paraprofessional Salary and Benefits lines to the Contracted Services lines and the FY27 Manifest in the amount of \$ 1,672,910.32. **SECOND:** R.Vogt. **VOTE:** 10.068/0/0/2.932. **Motion passes.**

6. SETTING NEXT MEETING'S AGENDA:

- a. **October 6, 2026**
- b. **Second Policy Read**
- c. **Update on School Funding**
- d. **H. Blood-NEASC**

7. SICK BANK-MDEA: it was explained that the MDEA is requesting a review of the sick bank in order to donate unused sick time to an employee in need. The committee to review the sick bank is made up of 2 Union Members and 2 School Board Members. L.Steadman and M. Diven volunteered.

8. SIGNATURES REQUIRED FOR THE MS25 and DOE 25: J. Morin is asking the Board Members to sign the MS25 and the DOE 25 along with the manifest for FY26.

9. RETAIN FUND BALANCE FROM 2025-2026: J.Morin explained that the Board is allowed to retain 2.5% of \$642,967.48 which is the amount of the net assets. The Board has done this before and has never used the funds for an emergency. If they are not used the funds are returned to the taxpayers. **MOTION:** L.Steadman **MOVED** to retain \$200,000 from the fund balance. **SECOND:** B.Tatro. **DISCUSSION:** Returning the \$200,000 to the taxpayers is a very small impact but will help with cash flow when the towns are making their payment to the School. **VOTE:** 10.068/0/0/2.932. **Motion passes.**

10. PUBLIC COMMENTS: A. Gross commented that the Board Meetings are much more efficient since he was on the Board. He is currently on the Selectboard for Swanzey. He thanked the School Board for the use of the school for voting but commented on the parking and the fact that there will be a lot more people in November. He said there are a lot of wonderful things going on in the District and suggested the Board get the word out to the taxpayers. PR the good stuff. He is challenging the Board.

11. 8:05 PM ENTER INTO NON-PUBLIC SESSION: Non-Public Session under RSA 91-A:3 II (c) Matters which, if discussed in public, would likely adversely affect the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. MOTION: C. Pierce **MOVED** to enter into Non-Public Session RSA 91-A:3 II (c) Matters which, if discussed in public, would likely adversely affect the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. **SECOND:** B. Tatro. **VOTE:** 10.068/0/0/2.932. **Motion passes.**

12. 8:12 PM ENTER INTO NON-PUBLIC SESSION: Non-Public Session under RSA 91-A:3 II (i) Consideration of matters relating to the preparation for and the carrying out of emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life. MOTION: B. Tatro **MOVED** to enter into Non-Public Session under RSA 91-A:3 II (i) Consideration of matters relating to the preparation for and the carrying out of emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life. **SECOND:** H. Blood. **VOTE:** 10.068/0/0/2.932. **Motion passes.**

13. MOTION TO ADJOURN: MOTION: C. Pierce **MOVED** to adjourn the meeting at 9:08 PM. **SECOND:** H. Blood **VOTE:** 10.068/0/0/2.932. **Motion passes.**

Respectfully submitted,

Laura L. Aivaliotis
Recording Secretary

VOTING KEY: Yes/No/Abstain/Absent

**Monadnock Regional School District
School Board Meeting Minutes
Non-Public Session (Not Yet Approved)
September 15, 2026
MRMHS Library, Swanzey, NH**

Members Present: Scott Peters, Lisa Steadman, Rachel Vogt, Betty Tatro, Ed LaPlante, Hannah Blood, Christina Pierce, Brian Bohannon, Gina Carraro and Melissa Diven.
Absent: Jennifer Strimbeck, Kristen Noonan and Unassigned from Fitzwilliam.

Administration Present: J. Rathbun, Superintendent, L. Spencer, Assistant Superintendent and J. Morin, Business Administrator.

8:05 PM Non-Public Session RSA 91-A:3 II (c) Matters which, if discussed in public, would likely adversely affect the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting.

Issue #1: MOTION:B. Bohannon **MOVED** to accept the retirement of Paul Teitelman as of June 2027. **SECOND:**R. Vogt. **VOTE:** 10.068/0/0/2.932. **Motion passes.**

Issue #2: J. Rathbun informed the Board that Barbara Flyntz-Bradley will retire as of September 18, 2026.

Issue #3: J. Rathbun informed the Board that he has hired Jenipher Wilke as a Spanish Teacher, Bradley Roberts as the Physical Science Teacher and Patrick Garcia as Technology all under Emergency Authorization status.

MOTION: B. Tatro **MOVED** to leave Non-Public Session (c) and enter into Non-Public Session (i). **SECOND:** H. Blood **VOTE:** 10.068/0/0/2.932. **Motion passes.**
Respectfully submitted,

**Laura Aivaliotis
Recording Secretary**

**Monadnock Regional School District
School Board Meeting Minutes
Non-Public Session
September 15, 2026 (Not Yet Approved)
Monadnock Middle/High School Library, Swanzey, NH**

Members Present: Betty Tatro, Lisa Steadman, Edmond LaPlante, Gina Carraro, Brian Bohannon, Scott Peters. Hannah Blood, Melissa Diven, Christina Pierce and Rachel Vogt.
Absent: Kristen Noonan, Jennifer Strimbeck and Unassigned from Fitzwilliam.

Administration Present: J. Rathbun, Superintendent, Lisa Spencer, Assistant Superintendent and J. Morin, Business Administrator.

8:12 PM Non-Public Session RSA 91-A:3 II (i) of matters relating to the preparation for and the carrying out of emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life.

Issue #1: J. Rathbun explained that the District had received \$179,500 from the Safe Grant. He informed the Board what safety items were purchased.

Issue #2: J. Rathbun explained that he has been in contact with Sheriff Rivera and he has 2 candidates for the SRO. The position is 8 hours a day and the meeting should be promising.

MOTION: C. Pierce **MOVED** to leave Non-Public Session. **SECOND:** H. Blood **VOTE:** Unanimous for those present. **Motion passes.**

Respectfully submitted,

**Laura L. Aivaliotis
Recording Secretary**

**October 6, 2026 School Board Meeting
Budget Transfer**

Budget Transfers

1. Requested by: Stephanie Betit-Hancock , Director of Student Services
FROM: 01.1200.52110.03.00000 Troy Special Ed Health Insurance \$ 9,000.00
TO: 01.1200.53060.09.00000 Special Ed Evals \$ 9,000.00
◆ Amount: \$9,000
◆ Reason: Transfer funds from Troy Special Ed Health Insurance to Evals for Special Ed to cover unanticipated needs for additional student evaluations.

2. Requested by: Stephanie Betit-Hancock , Director of Student Services
FROM: 01.2150.51100.09.00000 Speech Salaries \$ 75,000.00
01.2150.52110.09.00000 Speech Health Insurance \$ 50,000.00
01.2150.52120.09.00000 Speech Dental Insurance \$ 3,000.00
01.2150.52220.09.00000 Speech Fica \$ 10,000.00
01.2150.52300.09.00000 Speech Retirement \$ 24,000.00
TO: 01.1200.543000.09.00000 Contracted Svcs - Special Ed \$162,000.00
◆ Amount: \$162,000
◆ Reason: Transfer funds from DW Speech Salaries & Benefits to Contracted Services for Special Ed to cover contracted services needed due to unfilled positions.

3. Requested by: Stephanie Betit-Hancock , Director of Student Services
FROM: 01.1200.51100.00.00000 MRMHS Special Ed Teacher Sal \$ 57,000.00
01.1200.52110.09.00000 MRMHS Special Ed Health Ins \$ 31,540.00
01.1200.52120.09.00000 MRMHS Special Ed Dental Ins \$ 1,100.00
01.1200.52220.09.00000 MRMHS Special Ed Fica \$ 4,360.00
01.1200.52300.09.00000 MRMHS Special Ed Retirement \$ 2,300.00
TO: 01.1200.543000.09.00000 Contracted Svcs - Special Ed \$ 96,300.00
◆ Amount: \$96,300
◆ Reason: Transfer funds from MRMHS Special Ed Salaries & Benefits to Contracted Services for Special Ed to cover contracted services needed due to unfilled positions and shift in position covered by IDEA.