

OFFICE OF THE SUPERINTENDENT OF SCHOOLS

106 Hancock Road

Peterborough, New Hampshire

CONTOOCCOOK VALLEY SCHOOL BOARD

School Board Meeting

Tuesday, April 19, 2022

Immediately Following Public Hearings that begin at 7:00 p.m.

Physical Location: SAU #1 Board Room

Livestream Link: <https://www.youtube.com/watch?v=k5VJI-mFYik>

Agenda

- 1. Call to Order and Pledge of Allegiance**
- 2. Points of Pride**
- 3. Student Representative – Abby Kamieniecki**
- 4. Public Comment**
- 5. Consent Agenda**
 - a. Acceptance of School Board Meeting Minutes**
 - 1) April 5, 2022 (pg. 1-5)
 - b. Personnel (pg. 6)**
 - 1) Retirement
 - 2) Resignation
 - 3) Nominations – SY' 2022-2023
- 6. Superintendent's Report and Presentation of Business**
 - a. Monthly Events Calendar (pg. 7-8)**
 - b. School Board Requests**
 - c. Leadership Cohort**
 - d. Position Justification**
 - e. Research Project Notification**
- 7. Reports**
 - a. Teacher Representative – Cheryl Jessie**
 - b. Policy Committee – Crista Salamy**
 - c. Education Committee – Stephen Ullman**
 - d. Budget & Property Committee – Jim Fredrickson**
- 8. Old Business**
 - a. Legislative Update**
 - b. Preschool (pg. 9-10)**
 - c. 2nd Read/Adoption (Board Vote Required)**
 - IHCD/LEB: Advanced Coursework/Advanced Enrollment (pg. 11-12)
- 9. New Business**
 - a. 1st Read Policy**
 - DK: Payment Procedures (pg. 13-14)
 - DAF: Administration of Federal Grants (pg. 15-38)
 - b. Rescind Policies (Board Vote Required)**
 - GBAA: Sexual Harassment – Employees/Staff (Replaced by ACAC) (pg. 39-42)
 - JBAA: Sexual Harassment – Students (Replaced by ACAC) (pg. 43-47)
 - c. Draft RFI**
 - d. Technology Purchase Recommendations (pg. 48-50)**
 - e. Discipline Review Committee**
 - f. General Assurances**
 - g. Investment Guidance (pg. 51)**
 - h. Expenditure and Encumbrance Report – Lori Schmidt (pg. 52-54)**
- 10. Public Comment**
- 11. Approval of Manifests (Board Vote Required)**
- 12. Non-Public Session: RSA 91-A: 3, II (If Required)**
 - a. Negotiations**
 - b. Legal**
 - c. Personnel**

**OFFICE OF THE SUPERINTENDENT OF SCHOOLS
106 Hancock Road
Peterborough, New Hampshire**

CONTOOCOOK VALLEY SCHOOL BOARD

School Board Meeting

**Tuesday, April 5, 2022
7:00 p.m.**

Physical Location: SAU #1 Board Room

Livestream Link: <https://www.youtube.com/watch?v=MbNwmDGV6i8>

Minutes

BOARD

Tom Burgess, Keira Christian,
Richard Dunning, Alan Edelkind,
Jim Fredrickson, Katherine Heck,
Greg Kriebel, Janine Lesser,
Kevin Pobst, Crista Salamy,
Liz Swan, Tim Theberge,
Stephen Ullman

ADMINISTRATION

Dr. Kimberly Saunders, Supt.
Dr. Ann Forrest, Asst. Supt.
Lori Schmidt, B.A.
Carrie James, H.R.
Heather McKillop, CVHS
Tim Conway, SMS
Larry Pimental, PES
Kat Foecking, GBS

1. Call to Order and Pledge of Allegiance

Tim Theberge called the meeting to order at 7:02 p.m. The Pledge of Allegiance was recited.

2. Points of Pride

Kimberly Saunders shared various Points of Pride as were reported to her by administrators.

3. Student Representative – Abby Kamieniecki

None.

4. Public Comment

None.

5. Consent Agenda

a. Acceptance of School Board Meeting Minutes

1) March 15, 2022

b. Personnel

1) Co-Curricular Notifications

c. April 1, 2022 Enrollment Update

d. MS-22 Signing

The Consent Agenda was accepted as presented.

Non-Public Session: RSA 91-A: 3, II (If Required)

Janine Lesser moved to enter into Non-Public Session in accordance with RSA 91-A:3, II at 7:06 p.m. Second. Unanimous on a roll call vote.

Janine Lesser moved to exit Non-Public Session at 7:42 p.m. Dick Dunning second. Unanimous. Dick Dunning moved to seal the minutes of Non-Public Session for a period of 5 years. Stephen Ullman second. Unanimous.

6. Superintendent's Report and Presentation of Business

a. Monthly Events Calendar

Food Service Committee will not meet on April 11th.

The future of Equity Committee was discussed. The crossover with Education Committee was discussed.

Liz Swan asked that the Equity Committee be amended to a Diversity/Equity/Inclusion Committee.

Dick Dunning said that on April 18th both Education and Equity Committee members could meet to discuss the future.

b. School Board Requests

One outstanding request related to the website was noted.

c. Field Trip Request

Kimberly Saunders referenced an overnight field trip request to Concord, NH.

Katherine Heck moved to approve the field trip request as presented. Keira Christian second. Unanimous.

7. Reports

a. Teacher Representative – Cheryl Jessie

None.

b. Policy Committee – Katherine Heck

Katherine Heck reported that a new Chair was elected; Crista Salamy.

First and second reads come before the board tonight.

Policy DK will be coming forward to the board for a first read.

DAF will come for a first read with updates to assure that ConVal is compliant.

c. Education Committee – Dick Dunning

Dick Dunning reported that a Learning Recovery Update was shared at the meeting. There are opportunities, before and after school, that have not been as successful as hoped, due to limited staffing.

In school tutoring is in place at AES and PES with math, as well as FES and DCS in literature. Limitations existed as well. Difficult to measure growth.

A summer opportunity is promising. Enrichment activities are a draw when included in this programming.

Intensified instruction was a thought to impact growth.

d. Communication Committee- Janine Lesser/Alan Edelkind

Alan Edelkind reported that Co-Chairs were elected; Alan Edelkind and Janine Lesser will continue in their roles as such.

The Community Forum was discussed. May 12th is the date set for the next forum. Alan referenced notes about the forum. The plan for the forum was shared.

Presentations will include Learning Recovery, Social/Emotional Wellness and Safety in the schools, and Modernization of facilities. Modernization is in early stage discussion. It may be replaced with a presentation and update on preschool.

e. Budget & Property Committee – Jim Fredrickson

Jim Fredrickson reported that discussion about Capital Improvement Plan and a related policy was discussed. Getting this into place is a major objective of the committee. The RFP for architectural services is planned to go out this week.

f. Food Service Committee – Dick Dunning

Dick Dunning reported that we are under what we budgeted for to date. Committee membership was discussed. A student, staff member, and parent will be sought to join the committee. They do not meet regularly but will in the coming months leading up to the summer.

Two policies; JCL and JLCF will go under review with recommendations anticipated.

g. Selectmen's Advisory Committee – Tim Theberge

Tim Theberge reported a new member representing Greenfield joined the committee; Mike Borden. John Robertson was re-elected as Chair with Jeff Brown as Vice-Chair. The committee has a growing interest in being more involved and becoming a true partner with the district.

8. Old Business

a. Legislative Update

Katherine Heck provided an update on legislature. Many bills were laid on the table or were killed. Specifics were provided on various bills included topics on cooperative school districts, retirement funding, vaccines, Education Freedom Accounts, and remote meetings to name a few. Kimberly Saunders cited downshifting for retirement back up as important. HB1671 regarding regional agreements and alignment of calendars was overshadowed by an amendment for a legislative parking garage. HB1381 relative to penalties for those who are noncompliant with NH Retirement passed. Others were noted. The management of Education Freedom Account Scholarships moving from a private management firm to the DOE was discussed. 10% of the freedom account is associated with management fees.

b. Reopening Plan

None.

c. 2nd Read/Adoption (Board Vote Required)

- JICG: Tobacco Products Ban Use and Possession in and on School Facilities and Grounds
Stephen Ullman moved to adopt this policy as read. Greg Kriebel second. Unanimous.
- GBED: Tobacco Products Ban Use and Possession in and on School Facilities and Grounds
Stephen Ullman moved to adopt this policy as read. Greg Kriebel second. Unanimous.
- ADC: Tobacco Products Ban Use and Possession in and on School Facilities and Grounds
Stephen Ullman moved to adopt this policy as read. Greg Kriebel second. Unanimous.
- IK: Earning of High School Credit
Stephen Ullman moved to adopt this policy as read. Greg Kriebel second. Unanimous.
- ILBAA: High School Graduation Competencies
Stephen Ullman moved to adopt this policy as read. Greg Kriebel second. Unanimous.
- IMBC: Alternative Credit Options
Stephen Ullman moved to adopt this policy as read. Greg Kriebel second. Unanimous.
- IHAM: Health Education and Exemption from Instruction
Stephen Ullman moved to adopt this policy as read. Greg Kriebel second. Unanimous.

9. New Business

a. 1st Read Policy

- IHCD/LEB: Advanced Coursework/Advanced Enrollment
Comments, concerns, and questions should be sent to Crista Salamy ahead of the next meeting.

b. HealthSmart Program Adoption (Board Vote Required)

Ann Forrest referenced information about this program. ConVal uses this program K-4. For consistency in programming and quality, we would like to continue using it K-8. It is aligned to National Health Education Standards and meets 15 Characteristics of an Effective Health Education Curriculum and supports teachers to meet the competencies.

Dick Dunning moved to adopt the HealthSmart Program. Katherine Heck second. Unanimous.
Health Education teachers deliver the programming.

c. Great Brook School Handbook Addendum

Tim Theberge referenced information about a recommended change to the handbook that is proposed to take place immediately if approved. Current and Proposed GBS Handbook Language was read.

Kimberly Saunders highlighted the process that allowed the proposed change to come before the board tonight.

Alan Edelkind asked if GBS and SMS currently have the same language. Confirmed.

Dick Dunning said that he is not in favor of accepting this change. He appreciates the process the students went through. The lack of consistency is a concern. There are many reasons for students not to wear hoodies and bandanas in school. Concerns around substances and other alliances were cited. Dick Dunning further said that students need to understand that there are decisions that are made for students to abide by but it is okay to ask for change. A consistent policy is important.

Dr. Kriebel said that students have done due diligence and have done their research. If approved and is a failure, it could be rescinded. He was in favor of the change.

Katherine Heck shared her appreciation for the process that students underwent and that of administration. She shared concern with the inequity between the two middle schools. She was not in favor of moving forward with this change.

Stephen Ullman moved to adopt this change. Keira Christian second.

Stephen Ullman said that he liked the idea that students were involved in the process. Stephen further noted that the individual teacher has a say in this.

Kevin Pobst said that he respects that this is a civics lesson and that kids followed a process with parents and staff. He shared two objections; the first was the equity between the two middle schools, and second, any policy based on individual teacher discretion places teachers in a bad position.

Greg Kriebel asked if SMS was reached out to about this change. SMS was not reached out to. This was a student generated change proposal at GBS.

Tom Burgess said that it appears that staff weighed in and were included in the process which causes him to be in favor of the proposed change.

This would be the rule until the end of the current school year.

Janine Lesser said that it could be revisited at the end of the school year.

Liz Swan shared concern from an equity concern between the two middle schools. Exceptions should be made for medical and religious reasons.

Greg Kriebel agreed that equity is an issue but the work was done in one place. It could be rolled out if it is a success.

Keira Christian favored using this as a trial period to see how it impacts the culture.

In favor: Stephen Ullman, Tom Burgess, Keira Christian, Greg Kriebel, Tim Theberge, Janine Lesser, and Crista Salamy.

Opposed: Jim Fredrickson, Alan Edelkind, Dick Dunning, Liz Swan, Katherine Heck, and Kevin Pobst.
The motion passes 7-6 in favor and places this in effect immediately.

d. Budget Transfers (Board Vote Required)

Lori Schmidt referenced proposed budget transfers.

Dick Dunning moved to approve the budget transfers. Liz Swan second. Unanimous.

e. Town Appropriations and Payment Schedule

Lori Schmidt referenced District Apportionment and Payment Schedule.

Katherine Heck asked for additional time to review this data. Fund balance estimates will be anticipated information. Confirmed.

Jim Fredrickson focused on the importance of explaining this information and the impact on district assessment.

Confirmed to hold and wait approximately one month.

Tim Theberge referenced two additional items:

A petition in Temple regarding the locations of preschools. It will be on the agenda for April 19th.

When presented, preschool locations are PES, AES, and GES. The intent and discussion that has been underway for months was for them to be located where they currently are. It is most efficient to offer services at a single or fewer location. Any town can access this programming.

Draft RFI toward an RFP relative to looking at previous and potential future consolidation efforts. Tim Theberge pointed the board to consolidation information on a shared drive.

10. Public Comment

None.

11. Approval of Manifests (Board Vote Required)

Lori Schmidt certified that manifests listed totaling \$1,901,881.33 have been reviewed by her and found to be proper charges against the Contoocook Valley School District for goods and/or services received and have been properly processed prior to their submittal to the School Board.

Dick Dunning moved to approve the manifests as read. Jim Fredrickson second. Unanimous.

Tim Theberge said that the ATC is up for renovation and we are in the queue for that work. ConVal's opinion is that we are a single regional center. The State feels that ConVal is the only site and Conant and Mascenic are sending only. ConVal sends students to both Conant and Mascenic. If this opinion stands, Mascenic and Conant would not receive renovation funding.

A joint letter stating the position that all three structures should be considered was voted in favor of last night. Tim Theberge asked the board for the same type of direction to draft a letter and signed by three districts.

Katherine Heck moved to support a joint district letter. Greg Kriebel second. Unanimous.

12. Non-Public Session: RSA 91-A: 3, II (If Required)

a. Negotiations

b. Legal

c. Personnel

Katherine Heck moved to enter into Non-Public Session in accordance with RSA 91-A:3 for matters of negotiations, personnel, and student matters (legal) at 9:07 p.m. Greg Kriebel second. Unanimous on a roll call vote.

Dick Dunning moved to exit Non-Public Session at 9:51 p.m. Greg Kriebel second. Unanimous.

Dick Dunning moved to seal the minutes for Non-Public Session for a period of 5 years. Greg Kriebel second. Unanimous.

Dick Dunning moved to approve allowing students discussed to continue in ConVal and waive tuition for remainder of the current school year. Greg Kriebel second. Unanimous.

Greg Kriebel moved to waive the staff retirement notice discussed. Katherine Heck second. Unanimous.

Stephen Ullman moved to approve the compensation agreement for the Superintendent. Greg Kriebel second. Unanimous.

Stephen Ullman motioned to adjourn at 9:55 p.m. Katherine Heck Second. Unanimous.

Respectfully submitted,

Brenda Marschok

**OFFICE OF THE SUPERINTENDENT OF SCHOOLS
Peterborough, New Hampshire**

CONTOOCOOK VALLEY SCHOOL DISTRICT

April 19, 2022

Personnel Agenda

Retirement – June 2022:

CVHS

Steve Bartsch

Assistant Principal

Resignations – June 2022:

CVHS

Carol Young

Assistant Principal

SMS

Julia Withers

Gr. 6 Teacher

Nominations – School Year 2022-23

April 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5 Policy Committee Mtg. @ SAU @ 6:00 pm School Board Mtg. @ SAU @ 7:00 pm	6	7	8	9
10	11	12 Budget & Property Committee Mtg. @ SAU @ 6:00 p.m.	13	14	15	16
17	18 Education Committee Mtg. @ SAU @ 5:30 pm	19 Policy Committee Mtg. @ SAU @ 6:00 pm Public Hearings (5) @ 7:00 p.m. @ SAU School Board Mtg. @ SAU @ immediately following Public Hearings	20	21 Communication Committee Mtg. @ SAU @ 6:30 pm Strategic Plan Committee Mtg. @ SAU @ 7:30 pm	22	23
24	25	26	27	28 Selectmen's Advisory Committee Mtg. @ SAU @ 7:00 pm	29	30

MAY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Policy Committee Mtg. @ SAU @ 6:00 pm School Board Mtg. @ SAU @ 7:00 pm	3	4	5	6	7
8	9 Food Service/Wellness Committee Mtg. @ SAU @ 6:00 pm	10 Budget & Property Committee Mtg. @ SAU @ 6:00 pm	11	12 Community Forum @ CVHS LHT @ 7:00 pm	13	14
15	16 Education Committee Mtg. @ SAU @ 5:30 pm	17 Policy Committee Mtg. @ SAU @ 6:00 pm School Board Mtg. @ SAU @ 7:00 pm	18	19 Communication Committee Mtg. @ SAU @ 6:30 pm Strategic Plan Committee Mtg. @ SAU @ 7:30 pm	20	21
22	23	24	25	26 Selectmen's Advisory Committee Mtg. @ SAU @ 7:00 pm	27	28
29	30	31				

Preschool for All

Process

The establishment of a Preschool Steering Committee as well as an Implementation Team was identified in 2016 when the Preschool Expansion Project was approved by the then School Board. The Preschool Steering Committee has met quarterly and the Implementation Team has over the last couple of years met monthly or on an as needed basis. As the Phases were approved by the school board the Steering Committee has led the development of the Preschool Expansion.

The community census was instrumental in the planning of the expansion of Preschool for All. The development of the expansion proposal and the indication of the number of students was taken directly from the 2020, 2021, 2022, 2023, 2024, 2025 census from each of the towns determining how many students would have access to the Preschool For All Program.

Advertising/Outreach

Ads have been placed in the Ledger Transcript as well as notices posted on the District Website as well as each elementary school website.

Information has been shared with the River Center and the Grapevine and the Preschool Social Worker is currently working on outreach with the Conval community.

This effort has also consistently been developed in the waiting list process. We have a three year old waiting list and a four year old waiting list that generates the referrals for preschool programming. Some families on the waiting list have had their children there since birth. Our waiting list is robust and will assist in the placement of children for the fall.

Sliding Fee

We will be using an income based sliding fee scale and that information will be included in the enrollment packet upon preschool registration. We have piloted this using the Free and Reduced lunch scale and it appears to be a good tool in determining tuition payment based on need.

Locations

Based on discussion, delivery of services and the allocation of resources and after touring the buildings with Building Principals and the Facilities Director the most appropriate placements for the three new classrooms are at Peterborough Elementary School, Hancock Elementary School and Greenfield Elementary School.

Transportation

Presently transportation is not provided to the preschool programs with the exception of particularly identified students. Coordination with families, established routes and other resources have assisted families in problem solving this issue. The transportation components of the preschool program are continued to be explored by the Preschool For All Steering Committee.

Reviewed by CV Education Committee

NHSBA IHCD/LEB - ADVANCED COURSE WORK/ADVANCED PLACEMENT COURSES & STEM DUAL & CONCURRENT ENROLLMENT PROGRAM

Category: Priority/Required by Law

Identical policy: LEB†

Related policy: IKF

A. Advanced Course Work/Advanced Placement Courses

Any student who is capable of and wishes to do advanced course work or take advanced placement classes while in high school should be permitted to do so. School district administrators and school counselors will aid students who wish to enroll in such courses. If advanced course work or advanced placement courses are not available within the School District, administrators or school counselors are instructed to assist students in identifying alternative means of taking such classes. This may include taking courses through the Dual and Concurrent Enrollment Program, at a different public school, a private school, through distance education courses, or other suitable means.

Any student who has met the course-work prerequisites may enroll in a course. Credit may be given, provided the course comports with applicable District policies and state standards. The District will not be responsible for any tuition, fees, or other associated costs incurred by the student for enrollment in such courses.

B. STEM Dual and Concurrent Enrollment Program

High School and Career Technical Education Center qualified students in grades 10 through 12 may participate in the Dual and Concurrent Enrollment Program, through which a student may earn both High School and College credits by enrolling in STEM (science technology, engineering, and mathematics), STEM-related courses designated by the Community College System of New Hampshire ("CCSNH"), and/or career and technical education courses.

The Superintendent shall be responsible for coordinating any agreements with CCSNH, and other measures necessary to implement and maintain the Dual and Concurrent Enrollment Program within the District. The Superintendent shall also designate a point of contact for the program who can provide for student counseling, support services, course scheduling, managing course forms and student registration, program evaluation, course transferability, and assisting with online courses. The Superintendent or his/her designee shall establish regulations for the program which, among other things, will:

1. Require compliance with measurable educational standards and criteria approved by the CCSNH;

Key: Yellow highlights indicate a change from current ConVal Policy.

2. Require that courses meet the same standard of quality and rigor as courses offered on campus by CCSNH;
3. Require that program and courses comply with the standards for accreditation and program development established by the National Alliance for Concurrent Enrollment Partnerships;
4. Establish criteria for student eligibility to participate in the program;
5. Establish standards for course content;
6. Establish standards for faculty approval;
7. Establish program coordination and communication requirements;
8. Address tuition, fees, textbooks and materials, course grading policy, data collection, maintenance, and security, revenue and expenditure reporting, and a process for renewal of the agreement;
9. Require annual notification to high school students and their parents of Dual and Concurrent Enrollment opportunities; and
- ~~10. Set out how any Dual and Concurrent Enrollment courses correlate with a Career Readiness Credential under Board policy IKFG.~~

Legal References:

RSA 188-E:25 through RSA 188-E:26-28

Ed 306.14(a)(6), Advanced Course Work

District Policy History:

First reading:

Second reading/adopted:

District revision history:

First Read: April 5, 2022

Second Read: April 19, 2022

Adoption:

Key: Yellow highlights indicate a change from current ConVal Policy.

DK – Payment Procedures **REVISED**

In keeping with the District's desire for efficient fiscal management, the following procedure for payment of its liabilities is in effect:

Payment by the Treasurer will be authorized on the basis of two (or more) School Board members. In order that Board Members be fully informed, and have the opportunity to ask questions concerning payment, a copy of the detailed check register will be noticed to the Board in advance, upon completion of the preparation of that manifest.

In the event that a Board Member requests that a particular vendor payment be held for additional questions, that Board Member will contact the Business Administrator directly, and that particular check will be held until the matter has been resolved.

All manifests, supported by original invoices, must be certified by the Business Administrator and must be approved by a majority of the School Board, immediately following the certification.

Moneys drawn on the District's general fund or any special fund other than activity and principal funds will require the signature of the Treasurer. Payments drawn on the activity and principal funds will require the signature of the building principal or their designee. The activity advisor shall not be an authorized signor.

All payments or disbursements involving Federal Grant Funds, shall comply with the provisions of Board policy DAF -Uniform Guidance (2 CFR § 200).

Electronic payments to vendors may be made according to the procedure outlined in policy DGA (Authorized Signatures).

Functions of the Treasurer may be carried out in the Treasurer's absence by a duly appointed Deputy Treasurer.

The Board strictly prohibits any person from signing a blank check and physical (paper) checks will be pre-numbered.

Legal References:

RSA 197:23-a, Treasurer's Duties

RSA 294-E, Uniform Electronic Transfers Act

Category: R

1st Read: May 5, 2015

2nd Read: October 6, 2015

Adopted: October 6, 2015

Revised/Re-adopted:

1st Read: April 19, 2022

2nd Read:

Adopted:

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 SUBRECIPIENT 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 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.

DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

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.

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

DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

“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.

DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

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 benefitting 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.

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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 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).

- E. 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:

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.

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- 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 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 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 Superintendent 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

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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.

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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.

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

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

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1. unreasonable requirements on firms in order for them to qualify to do business;
2. unnecessary experience and excessive bonding requirements;
3. noncompetitive contracts to consultants that are on retainer contracts;
4. organizational conflicts of interest;
5. 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
6. any arbitrary action in the procurement process.

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

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

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

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

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

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

1. Micro-purchases

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

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2. Small Purchases (Simplified Acquisition)

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

3. Sealed Bids

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

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

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

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

- i. Bids shall be solicited in accordance with the provisions of State law and 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 experience indicates that such discounts are usually taken.
- v. The Board reserves the right to reject any and all bids for sound documented reason.

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- vi. Bid protests shall be handled pursuant to the process set forth in DAF-3.I.

4. Competitive Proposals

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

If this method is used, the following requirements apply:

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

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

5. Noncompetitive Proposals

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

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

- D. Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms:** The District must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

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

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

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

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

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

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

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- 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 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/screenshot, 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)).

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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. **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.
- 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 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.

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- 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

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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 NHDOE, 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 Superintendent, 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

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- e) Require suppliers to provide specific information about the percentage of U.S. content in food products

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, 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 affecting 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:

- 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 \$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.

DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

- B. Records:** The Superintendent 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 Superintendent 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.
- D. Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:
1. prevent loss, damage, or theft of the property; any loss, damage, or theft must be investigated;
 2. to maintain the property and keep it in good condition; and
 3. 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.

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.

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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 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 Superintendent who can attest that the expenditure is allowable and approved under the federal program. The Superintendent 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:** Time and effort reports shall:

DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

1. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. be incorporated into the official records of the District;
3. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
4. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
5. comply with the District's established accounting policies and practices;
6. 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 pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The Superintendent 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

- 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.

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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 SUBRECIPIENT 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.

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.

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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.

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) Results of previous audits and single audit (if applicable).
 - c) New personnel or new or substantially changed systems.
 - d) The extent and results of Federal awarding agency monitoring.
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) Review progress reports to ensure the project is progressing appropriately and on schedule.
 - c) Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
 - d) Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
 - e) Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the subrecipient.
 - f) Review subrecipient match tasks for eligibility.

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- g) Initial the progress report and invoice confirming review and approval prior to payment.
 - h) Raise any concerns to the Superintendent.
- 7. The Superintendent, 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) Unallowable costs;
 - c) Ineligible costs; and/or
 - d) Incomplete work or work not completed in accordance with required specifications.
- 9. Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements.

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. 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:

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

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;

DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

- 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.

Related Policies: DI, DID, DJ, DJC, DJE, DJF & DK See also: ADB, EFAA, EHB, JICI & JRA

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

First Read: April 19, 2022

Second Read:

Adopted:

GBAA – Sexual Harassment – Employees/Staff

1. PURPOSE

The purpose of this policy is to maintain a working environment that is free from sexual harassment or other improper and inappropriate behavior that may constitute harassment as defined below.

Sexual harassment is against the law and is against school board policy. Any form of sexual harassment is strictly prohibited. It is a violation of this policy for any employee or third party to harass any person through conduct or communication of a sexual nature as defined by this policy.

“Employee” shall include, but not be limited to all school district staff, teachers, non-certified personnel, administrators, volunteers, coaches and/or other such personnel whose employment or position is directed by the school district.

“Third parties” include, but are not limited to parents, school visitors, service contractors or others engaged in district business, such as employees of businesses or organizations participating in cooperative work programs with the district and others not directly subject to district control.

The District will investigate all complaints, either formal or informal, verbal or written, of sexual harassment and will discipline any employee who sexually harasses or is sexually violent toward another person.

1. SEXUAL HARASSMENT DEFINED

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, sexual physical conduct, and /or conduct of a sexual nature when:

1. Submitting to the unwelcome conduct is made a term or condition of an individual's employment, either explicitly or implicitly.
2. Submitting to or rejecting the unwelcome conduct is used as the basis for decisions affecting a person's employment; or
3. The unwelcome conduct has the purpose or effect of unreasonably interfering with a person's work performance or creating an intimidating, hostile, or offensive working environment.

Sexual harassment may include, but is not limited to:

1. Verbal harassment and/or abuse of a sexual nature;
2. Subtle pressure for sexual activity;

3. Inappropriate patting, pinching or other touching;
4. Intentional brushing against an employee's body;
5. Demands for sexual favors accompanied by implied or overt threats;
6. Demands for sexual favors accompanied by implied or overt promises of preferential treatment;
7. Any sexually motivated unwelcome touching; or physical contact, including sexual assault;
8. Display or distribution of written or graphic material that is obscene, sexually suggestive or derogatory, or shows hostility towards an individual or group based on sex; or;
9. Jokes, comments, or gestures of a sexual nature that are derogatory or show hostility towards an individual or group based on sex.

III. REPORTING PROCEDURES

1. The Superintendent or his/her written designee is responsible for implementing all procedures of this policy. Additionally, the Superintendent may develop and implement additional administrative regulations in furtherance of this policy.
2. Any employee who believes he or she has been the victim of sexual harassment should report the alleged act(s) to a supervisor or other designated individual. If the alleged perpetrator is the Principal, the alleged victim may report the allegation to any other district employee. That employee shall then report the allegation to the Superintendent. The Board encourages the reporting employee to use the Report Form available from the Human Resources Office.
3. In each building, the Principal is the person responsible for receiving oral or written reports of sexual harassment. Upon receipt of a report, the Principal will notify the Superintendent immediately without screening or investigating the report. If the report was given verbally, the Principal shall reduce it to written form within 24 hours and then forward it to the Superintendent. Failure to forward any sexual harassment report or complaint as provided herein will result in disciplinary action. If the complaint involves the building Principal, the complaint shall be filed directly with the Superintendent.
4. The Board designates the Superintendent as the District Human Rights Officer to receive any report or complaint of sexual harassment. If the complaint involves the Superintendent, the complaint shall be filed directly with the School Board. The District shall post the name of the Human Rights Officer in conspicuous places throughout school buildings, including a telephone number and mailing address.
5. Submission of a complaint or report of sexual harassment will not affect the employee's standing in school, future employment, or work assignments.
6. The use of formal Reporting Forms provided by the District is voluntary. The District will respect the confidentiality of the complainant and the person(s) against whom the complaint is filed as much as possible, consistent with the School District's legal obligations and the necessity to investigate allegations of sexual harassment and take disciplinary action when the conduct has occurred.

1. INVESTIGATION AND RECOMMENDATION

The Human Rights Officer will properly initiate an investigation upon receipt of a report or complaint alleging sexual harassment. This investigation may be conducted by District officials or by an independent investigator designated by the School Board.

If District officials conduct the investigation, the investigation should consider the surrounding circumstances, the nature of the sexual advances, the relationship between the parties and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes sexual harassment requires a determination based on all the facts and surrounding circumstances.

The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator. Students who are interviewed may have a parent or other representative present.

In addition, the District may take immediate steps, at its discretion, to protect the complainant, students and employees pending completion of an investigation of alleged sexual harassment.

If the Board determines that a third-party designee should conduct the investigation, the District agrees to assent to that party's methods of investigation.

Upon completion of an investigation conducted by either District officials or an independent investigator, the Board and the Superintendent will be provided with a written factual report and recommended action.

1. SCHOOL DISTRICT ACTION

If the investigating party determines that the alleged conduct constituted sexual harassment, the Superintendent may discipline the offending employee. Such discipline may include, but is not limited to, a warning, training, temporary suspension or dismissal. If the investigating party determines that the alleged conduct did not constitute sexual harassment, both the complaining party and the accused will be informed of such.

Conduct which does not rise to the level of sexual harassment as defined by the policy, but is nonetheless inappropriate or in violation of other related Board policies, will be addressed on a case-by-case basis by the Superintendent. Any discipline will be in accordance with all laws and collective bargaining agreements, if applicable.

1. REPRISAL

The School District will discipline any employee who retaliates against any other employee who reports alleged sexual harassment or who retaliates against any person who testifies, assists or participates in an investigation, proceeding or hearing relating to a sexual

harassment complaint. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.

VII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse, which may include filing charges with the New Hampshire Human Rights Commission or the U.S. Equal Employment Opportunity Commission, initiating civil action or seeking redress under state criminal statutes and/or federal law.

VIII. INDIVIDUAL LIABILITY

The District specifically prohibits employees from aiding or abetting others in conduct that is prohibited by this policy, including retaliation against individuals who report alleged harassment or participate in any investigation of alleged harassment. Under New Hampshire law, employees who aid and abet others in the harassment or engage in retaliation, may be held individually liable for violating the New Hampshire laws against discrimination. This may include encouraging others to engage in harassment, interfering with an investigation of alleged harassment, or failing to take steps required under this policy to stop harassment.

Legal References:

Ed 303.01(j), Substantive Duties of School Boards; Sexual Harassment Policy

Ed 306.04(a)(9), Sexual Harassment

RSA 354-A:7, Unlawful Discriminatory Practices

Appendix: GBAA-R, BBA-R

Category: P

See also JBAA

1st Read: April 19, 2016

2nd Read: May 3, 2016

Adopted: May 3, 2016

Suspended: January 18, 2022

JBAA – Sexual Harassment – Students

I. PURPOSE

The purpose of this policy is to maintain a learning environment for students that is free from sexual harassment or other improper or inappropriate behavior that may constitute harassment as defined below.

Sexual harassment is against the law and is against school board policy. Any form of sexual harassment is strictly prohibited.

It is a violation of this policy for any student to harass another student through conduct or communication of a sexual nature as defined by this policy.

The District will investigate all complaints, either formal or informal, verbal or written, of sexual harassment and will discipline any student who sexually harasses another student.

II. SEXUAL HARASSMENT/SEXUAL VIOLENCE DEFINED

Sexual harassment of students shall include, but is not limited to, unwelcome sexual advances, requests for sexual favors and other verbal, nonverbal or physical conduct of a sexual nature when:

1. The conduct or communication has the purpose or effect of demanding sexual favors in exchange for benefits;
2. Submission to or rejection of the conduct or communication is used as the basis for educational decisions affecting a student;
3. The conduct or communication is so severe, persistent or pervasive that it has the purpose or effect of unreasonably interfering with a student's educational performance or opportunities; or creates an intimidating, offensive or hostile educational environment.

Relevant factors to be considered will include, but not be limited to: did the student view the environment as hostile; was it reasonable to view the environment as hostile; the nature of the conduct; how often the conduct occurred and how long it continued; age and sex of the complainant; whether the alleged harasser was in a position of power over the student subjected to the harassment; number of individuals involved; age of the alleged harasser; where the harassment occurred; and other incidents of sexual harassment at the school involving the same or other students.

Examples of sexual harassment may include, but not be limited to: physical touching of a sexual nature; displaying or distributing of sexually explicit drawings, pictures and written materials; sexual gestures, comments, or obscene jokes; touching oneself sexually or talking about one's sexuality in front of others; or spreading rumors about or rating other students or others as to appearance, sexual activity, or performance.

III. REPORTING PROCEDURES

1. The Superintendent or his/her written designee is responsible for implementing all procedures of this policy. Additionally, the Superintendent may develop and implement additional administrative regulations in furtherance of this policy.
2. Any student who believes he or she has been the victim of sexual harassment should report the alleged act(s) immediately to any District employee or the building Principal. If a student initially reports the alleged act to a District employee, that employee ~~teacher~~ shall immediately notify the building Principal, who shall then immediately notify the Superintendent.
3. The Board encourages all students and staff members to use the Report Form available from the Principal or Superintendent.
4. In each building, the Principal is the person responsible for receiving oral or written reports of sexual harassment. Upon receipt of a report, the Principal will notify the Superintendent immediately without screening or investigating the report. If the report was given verbally, the Principal shall reduce it to written form within 24 hours and then forward it to the Superintendent. Failure to forward any sexual harassment report or complaint as provided herein will result in disciplinary action. If the complaint involves the building Principal, the complaint shall be filed directly with the Superintendent.
5. The Board designates the Superintendent as the District Human Rights Officer to receive any report or complaint of sexual harassment. If the complaint involves the Superintendent, the complaint shall be filed directly with the School Board.
6. Submission of a complaint or report of sexual harassment will not affect the student's standing in school, grades, eligibility for extra-curricular activities or any other aspect of the student's educational program.
7. The use of formal Reporting Forms provided by the District is voluntary. The District will respect the confidentiality of the complainant and the individual(s) against whom the complaint is filed as much as possible, consistent with the School District's legal obligations and the necessity to investigate allegations of sexual harassment and take disciplinary action when the conduct has occurred.

IV. INVESTIGATION AND RECOMMENDATION

The Superintendent, or designated Human Rights Officer, will promptly initiate an investigation upon receipt of a report or complaint alleging sexual harassment. This investigation may be conducted by District officials or by a third-party designated by the School Board.

If District officials conduct the investigation, the investigation should consider the surrounding circumstances, the nature of the sexual advances, the relationship between the parties and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes sexual harassment requires a determination based on all the facts and surrounding circumstances.

The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator. Students who are interviewed may have a parent or other representative present.

In addition, the District may take immediate steps, at its discretion, to protect the complainant, students and employees pending completion of an investigation of alleged sexual harassment.

If the Board determines that a third-party designee should conduct the investigation, the District agrees to assent to that party's methods of investigation.

Upon completion of an investigation conducted by either District officials or a third-party, the Superintendent, and Board if appropriate, will be provided with a written factual report and recommended action.

V. SCHOOL DISTRICT ACTION

If the investigating party determines that the alleged conduct constitutes sexual harassment, the Superintendent or Principal may discipline the offending student. Such discipline may include, but is not limited to, detention, in-school suspension, out-of-school suspension, or expulsion. Discipline will be issued in accord with other applicable Board policies. Due to FERPA and other privacy-related laws, the victim will not be informed of what discipline was imposed.

If the investigating party determines that the alleged conduct did not constitute sexual harassment, both the complaining party and the accused will be informed of such. No disciplinary action will be taken.

Conduct which does not rise to the level of sexual harassment as defined by the policy, but is nonetheless inappropriate or is in violation of other Board policies, will be addressed on a case-by-case basis by the Superintendent or Principal, who may still impose discipline or order the offending student to engage in some remedial action.

VI. REPRISAL

The School District will discipline any student who retaliates against any other student who reports alleged sexual harassment or who retaliates against any person who testifies, assists or participates in an investigation, proceeding or hearing relating to a sexual harassment or sexual violence complaint. Retaliation includes, but is not limited to, any form of intimidation, threats, reprisal or harassment.

VII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any student to pursue other avenues of recourse, which may include filing charges with the Commissioner of Education, or the Office of Civil Rights, initiating civil action or seeking redress under state criminal statutes and/or federal law.

VIII. SEXUAL HARASSMENT OR SEXUAL VIOLENCE AS SEXUAL ABUSE

Under certain circumstances, sexual harassment or sexual violence may constitute sexual abuse under New Hampshire law. In such situations, the District shall comply with all pertinent laws.

Nothing in this policy will prohibit the School District from taking immediate action to protect victims of alleged sexual abuse.

IX. AGE-APPROPRIATE SEXUAL HARASSMENT POLICY

Per the requirements of Ed 303.01(j), the School Board is required to establish a policy on sexual harassment, written in age appropriate language and published and available in written form to all students. This policy is intended to apply to middle-school and high-school aged students.

The Superintendent and building Principal(s) are charged with establishing policies, rules, protocols and other necessary age-appropriate information or materials for the District's elementary schools.

Category: P

See also: GBAA

Legal References:

Ed 303.01(j), Substantive Duties of School Boards; Sexual Harassment Policy

Ed 306.04(a)(9), Sexual Harassment

Appendix: GBAA-R, BBA-R

1st Read: September 6, 2016

2nd Read: September 20, 2016

Adopted: September 20, 2016

Suspended: January 18, 2022

< **IMGA - Service Animals**

JBAA-R Sexual Harassment and Sexual Violence Report Form

(<https://schoolboard.convalsd.net/district-policies/sexual-harassment-and-sexual-violence-report-form/>)



ConVal School District - Purchase Recommendation

1 of 3

General Information

Description: 20 Laptops to continue with planned replacement cycle of staff devices.

Sole Source: No

RFP Number: ConVal Technology RFQ 2022-01

RFP Date: 4/7/2022 - 4/12/2022

RFP Post Location: <https://convalsd.net/finance-operations/finance/request-proposal-quotes/conval-technology-rfq-2022-01/>

Budgeted Item: Yes

Line Item(s): School-level COMP TECH REPL EQUIP lines

Low Bid Information

Vendor	Description	Bid
WCA	ThinkBook 14 G2 ITL 20VD	\$961/each \$19,220.00
B&H	ThinkBook 14 G2 ITL 20VD	\$999.00/each \$19,980.00
Axelliant	ThinkBook 14 G2 ITL 20VD	\$1,131.07/each \$22,621.40

Purchase Recommendation

Vendor	Bid
WCA	\$19,220.00



ConVal School District - Purchase Recommendation

2 of 3

General Information

Description: 560 11" Touchscreen Chromebooks to continue with planned replacement cycle of student devices. Includes Google Chrome Management Licenses

Sole Source: No

RFP Number: ConVal Technology RFQ 2022-01

RFP Date: 4/7/2022 - 4/12/2022

RFP Post Location: <https://convalsd.net/finance-operations/finance/request-proposal-quotes/conval-technology-rfq-2022-01/>

Budgeted Item: Yes

Line Item(s): School-level COMP TECH REPL EQUIP lines

Low Bid Information

Vendor	Description	Bid
WCA	Lenovo 300e Chromebook (2nd Gen) 81MB	\$341/each \$190,960.00
RocketDrop	Acer Chromebook Spin 311	\$247.42/each \$138,555.20

Purchase Recommendation

Vendor	Bid
WCA	\$190,960.00

Comments	Other Chromebook bids received but did not meet minimum specifications. Preference is given to Lenovo brand which is what we have primarily used past 2 purchases. Lenovo option has double RAM of Acer option. We have used Acer in the past, Lenovo devices last longer and are easier to repair.
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ConVal School District - Purchase Recommendation

3 of 3

General Information

Description: 6 Allied Telesis switches and 10 GBIC port adapters to replace aging network infrastructure at CVHS

Sole Source: No

RFP Number: ConVal Technology RFQ 2022-01

RFP Date: 4/7/2022 - 4/12/2022

RFP Post Location: <https://convalsd.net/finance-operations/finance/request-proposal-quotes/conval-technology-rfq-2022-01/>

Budgeted Item: Yes

Line Item(s): School-level COMP TECH REPL EQUIP lines

Low Bid Information

Vendor	Description	Bid
ISC	48 PortPOE+ 10/100/1000T PERP STACKABLE L3 SWITCH W/ 4X1G/2.5G/5G	\$18,422.00
SHI	48 PortPOE+ 10/100/1000T PERP STACKABLE L3 SWITCH W/ 4X1G/2.5G/5G	\$20,432.44
RocketDrop	48 PortPOE+ 10/100/1000T PERP STACKABLE L3 SWITCH W/ 4X1G/2.5G/5G	\$32,909.78

Purchase Recommendation

Vendor	Bid
ISC	\$18,422.00

Investment Guidance

Background:

The Trustees of the Trust Funds have requested guidance on the intended use of District trust funds to assist them in choosing investment instruments that align with the District's liquidity needs.

Recommendation:

Our recommendation is to provide the District's targeted balances and anticipated annual use of trust funds to the Trustees of the Trust Funds. The target balances should be the guideline for higher yield investments and the sum of anticipated annual withdrawals should be fairly liquid.

ConVal School District
Expense and Encumbrance Report
March 2022

Object Code	Description	Budget	Adjustments	Adjusted Budget	MTD	YTD	Encumbrance	Balance	% Available	Notes
100	SALARIES	26,976,532	(370,901)	26,605,631	2,449,860	16,612,880	8,122,970	1,869,780	7.03%	
200	EMPLOYEE BENEFITS	12,863,068	89,315	12,952,383	1,131,670	8,252,988	3,740,647	958,748	7.40%	
300	PURCHASED PROFESSIONAL & TECHNICAL SERVICES	2,534,357	169,665	2,704,022	365,894	2,023,806	1,121,703	(441,487)	-16.33%	A
400	PURCHASED PROPERTY SERVICES	1,276,388	406	1,276,794	95,775	493,639	1,015,586	(232,431)	-18.20%	B
500	OTHER PURCHASED SERVICES	4,034,891	29,795	4,064,686	320,342	2,180,879	1,345,046	538,761	13.25%	
600	SUPPLIES	2,232,197	22,066	2,254,262	217,004	1,539,744	494,360	220,158	9.77%	
700	PROPERTY	347,431	10,259	357,690	9,753	135,858	83,935	137,897	38.55%	
800	OTHER OBJECTS	341,214	49,395	390,609	15,664	140,529	92,513	157,566	40.34%	
900	OTHER USES OF FUNDS	1,240,000	-	1,240,000	-	540,000	700,000	-	0.00%	
		51,846,076	(0)	51,846,076	4,605,961	31,920,323	16,716,761	3,208,992	6.19%	

Notes

A Students needs that didn't exist when budget was prepared; will receive \$197,298 from special education trust fund.

B Atrium roofs for Middle Schools; will receive \$606,700 from capital trust.

ConVal School District
Expense and Encumbrance Report
March 2022

Object Code	Description	Budget	Adjustments	Adjusted Budget	MTD	YTD	Encumbrance	Balance	% Available	Notes
110	REGULAR SALARIES	17,283,976	(370,901)	16,913,075	1,756,776	10,439,238	5,554,693	919,143	5.43%	
111	PARAPROFESSIONAL SALARIES	2,988,485	-	2,988,485	238,731	1,832,095	855,158	301,232	10.08%	
112	ADMIN ASSISTANTS	1,175,080	-	1,175,080	85,172	795,761	339,006	40,312	3.43%	
113	CUSTODIAL/MAINTENANCE	534,342	11,835	546,177	42,041	398,833	147,240	103	0.02%	
114	ADMINISTRATOR	2,960,110	-	2,960,110	214,502	1,977,733	750,338	232,039	7.84%	
115	DEPARTMENT HEADS	25,000	-	25,000	2,700	14,400	8,755	1,845	7.38%	
119	SUPPORT SERVICES	888,144	-	888,144	68,041	591,144	235,735	61,265	6.90%	
120	TEMPORARY SALARIES	1,080,896	(11,835)	1,069,061	39,630	529,705	230,956	308,400	28.85%	
130	OVERTIME	40,500	-	40,500	2,266	33,971	1,089	5,440	13.43%	
211	HEALTH INSURANCE	5,707,106	9,230	5,716,336	448,650	3,587,287	1,538,097	590,952	10.34%	
212	DENTAL INSURANCE	221,807	1,728	223,535	17,681	146,633	63,842	13,060	5.84%	
213	LIFE INSURANCE	41,952	4,570	46,522	4,538	32,242	14,451	(171)	-0.37%	
214	LONG TERM DISABILITY	57,852	9,078	66,930	6,899	45,270	21,615	45	0.07%	
220	FICA	1,940,142	15,331	1,955,474	181,273	1,219,758	581,253	154,462	7.90%	
231	NON - TEACH RETIRE	810,724	-	810,724	62,564	543,925	215,077	51,722	6.38%	
232	TEACHER RETIRE	3,934,456	36,331	3,970,787	408,444	2,555,444	1,279,680	135,663	3.42%	
250	UNEMPLOYMENT COMP	24,641	-	24,641	-	-	24,641	-	0.00%	
260	WORKERS' COMP	107,584	-	107,584	-	107,584	-	-	0.00%	
299	OTHER BENEFITS - LT CARE & ANNUITIES	16,805	402	17,207	1,621	14,845	1,991	371	2.16%	
321	PROF SERVICES	110,400	-	110,400	4,309	49,796	-	60,604	54.90%	
322	STAFF SERVICES	92,000	-	92,000	2,795	12,636	-	79,365	86.27%	
323	PUPIL SERVICES	457,557	-	457,557	145,140	573,458	549,146	(665,047)	-145.35%	A
330	PURCHASED/PROF	1,642,352	69,665	1,712,017	150,206	1,186,564	444,137	81,316	4.75%	
340	STATISTICAL SERVICES	33,548	-	33,548	-	-	3,300	30,248	90.16%	
380	PURCH SERVICES	198,500	4,791	203,291	60,920	175,940	94,532	(67,182)	-33.05%	B
390	SPECIAL TUTORING	-	100,000	100,000	2,525	25,413	30,588	44,000	44.00%	
411	WATER/SEWER	61,093	-	61,093	359	25,098	27,578	8,416	13.78%	
421	DISPOSAL	44,067	-	44,067	3,913	37,011	10,047	(2,991)	-6.79%	F
422	SNOW PLOWING	172,855	-	172,855	40,300	122,878	47,465	2,512	1.45%	
430	REPAIR/MAINT	154,216	(144)	154,072	11,529	65,309	48,277	40,486	26.28%	
431	STRUCTURAL REPAIRS & MAINTENANCE	198,600	-	198,600	8,754	39,487	611,034	(451,921)	-277.55%	C
432	ELECTRICAL REPAIRS & MAINTENANCE	109,060	-	109,060	19,083	69,385	29,574	10,101	9.26%	
433	MECHANICAL REPAIRS & MAINTENANCE	338,200	-	338,200	2,314	22,137	173,819	142,245	42.06%	
434	HVAC REPAIRS & MAINTENANCE	102,465	-	102,465	193	30,903	50,857	20,705	20.21%	
435	SAFETY REPAIRS & MAINT	19,600	-	19,600	-	10,830	-	8,770	44.74%	
436	Copier Repairs	16,000	7,635	23,635	2,530	28,324	3,794	(8,484)	-35.89%	D
440	BUILDING RENTAL	2,000	550	2,550	1,700	1,700	-	850	33.33%	
443	Equip Rental: Copiers	53,232	(3,658)	49,574	4,131	37,197	12,393	(16)	-0.03%	
449	Equip Rental - Postage Meter	-	3,876	3,876	969	3,130	747	-	0.00%	
450	RENTAL	5,000	-	5,000	-	250	-	4,750	95.00%	

510	OTHER TRANSPORTATION	197,438	28,545	225,983	17,419	95,722	84,383	45,878	20.30%
519	PUPIL TRANSPORTATION	2,514,618	-	2,514,618	162,040	1,337,572	851,200	325,845	12.96%
520	INSURANCE	106,988	-	106,988	-	106,988	-	-	0.00%
530	Telephone / Web access	330,310	(1,980)	328,330	29,517	209,294	120,485	(1,449)	-0.44%
531	Cellular Phones	20,600	1,980	22,580	2,197	16,155	6,545	(120)	-0.53%
534	POSTAGE	16,428	-	16,428	930	6,172	3,523	6,732	40.98%
540	ADVERTISING	25,000	-	25,000	1,097	8,527	11,873	4,600	18.40%
550	PRINTING	8,850	-	8,850	649	3,302	150	5,398	60.99%
561	TUITION	750,018	-	750,018	99,995	366,257	241,841	141,920	18.92%
580	MILEAGE	64,642	1,250	65,892	6,498	30,890	25,045	9,958	15.11%
610	GENERAL SUPPLIES	591,116	10,070	601,186	37,462	348,470	135,473	117,243	19.50%
615	TESTING SUPPLIES	21,141	-	21,141	2,499	13,328	2,601	5,213	24.66%
622	ELECTRICITY	481,074	-	481,074	60,324	344,296	97,263	39,515	8.21%
623	BOTTLED GAS	23,120	-	23,120	8,068	25,436	5,730	(8,046)	-34.80%
624	FUEL OIL	326,974	-	326,974	57,081	243,227	83,831	(84)	-0.03%
640	BOOKS	68,865	12,060	80,926	4,350	42,794	29,080	9,051	11.18%
641	PERIODICALS	20,822	382	21,204	182	16,401	1,237	3,567	16.82%
649	OTHER INFO SOURCES	4,319	(642)	3,677	-	364	2,627	686	18.66%
650	SOFTWARE SUPPORT	476,965	195	477,160	8,336	348,012	78,383	50,765	10.64%
656	GASOLINE	217,800	-	217,800	38,701	157,416	58,135	2,248	1.03%
733	NEW FURNITURE	7,120	2,386	9,506	408	6,593	754	2,159	22.72%
734	OTHER TECH EQUIPMENT	21,800	570	22,370	(345)	8,449	4,862	9,059	40.50%
737	REPL FURNITURE	14,440	1,320	15,760	-	5,544	2,406	7,810	49.56%
738	REPL EQUIPMENT	272,670	8,544	281,214	7,051	58,140	73,114	149,960	53.33%
739	OTHER EQUIPMENT	31,401	(2,561)	28,840	2,640	57,132	2,799	(31,092)	-107.81%
810	DUES & FEES	175,221	49,395	224,616	15,664	84,537	92,513	47,566	21.18%
830	DEBT SERVICE INTEREST	55,993	-	55,993	-	55,993	-	-	0.00%
890	MISCELLANEOUS	110,000	-	110,000	-	-	-	110,000	100.00%
910	DEBT SERVICE PRINCIPAL	540,000	-	540,000	-	540,000	-	-	0.00%
930	TRUSTS/ IC	700,000	-	700,000	-	-	700,000	-	0.00%
		51,846,076	(0)	51,846,076	4,605,961	31,920,323	16,716,761	3,208,992	6.19%

Notes

- A Students needs that didn't exist when budget was prepared; will receive \$197,298 from special education trust fund.
- B Received a late bill from town for election services and trust management fee increase.
- C Atrium roofs for Middle Schools; will receive \$606,700 from capital trust.
- D Analyzing copier / print management agreement.
- E This includes the purchase of new truck; will receive \$44,841 from equipment trust fund.
- F Significant price increases over