

Posted: 05.29.19

At: All Hudson schools, SAU building, district website



HUDSON SCHOOL DISTRICT
Hudson, New Hampshire
June 3, 2019
Hills Memorial Library – 18 Library Street

6:30 pm Public Session
followed by Non-public Session

AGENDA

- A. Call to Order:** Chairman Malcolm Price will call the meeting to order.
- Pledge of Allegiance
- B. Public Input**
- C. Presentations to the Board**
1. Graduation Requirement Proposal – Steve Beals & Susan Bureau: Attachment # 1
- D. Requests of the Board**
- E. Old Business**
1. Budget Transfer SB #12 (KB): Attachment # 2
- F. New Business**
1. AFSCME Request to Negotiate (KB): Attachment # 3
 2. Audit Representation Letter (KB): Attachment # 4
 3. Budget Transfer SB #13 (KB): Attachment # 5
 4. Budget Transfer SB #14 (KB): Attachment # 6
 5. Use of End-of-Year Fund Balance (KB): Attachment # 7
 6. Bid Award, Copiers (KB): Attachment # 8
 7. Bid Award, Copy Paper (KB): Attachment # 9
 8. Bid Award, Alvirne Roof (KB): Attachment # 10
 9. Bid Award, District-wide Air Conditioning (KB): Attachment # 11
 10. Contracted Service Agreements (RB): Attachments # 12-16
 11. Policies (1st readings, KB): Attachments # 17-25
 - a. DA Fiscal Management Plan
 - b. DAF Administration of Federal Grant Funds
 - c. DB Annual Budget
 - d. DBC Budget Preparation
 - e. DBI Budget Implementation
 - f. DID Fixed Assets (Inventories)

Posted: 05.29.19

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- g. DJ Purchasing
- h. DJE Bidding Requirements

G. Recommended Action

- 1. Manifests – Recommended action: Make necessary corrections and sign.
- 2. Minutes – Recommended action: Review and approve.
 - a) 05.20.19 Draft Minutes (LR): Attachment # 26

H. Reports to the Board

- 1. Superintendent’s Report
- 2. Assistant Superintendent’s Report
- 3. Director of Special Services’ Report
- 4. Business Administrator’s Report

I. Legislative Updates (LR)

- 1. Week of May 17th: Attachment # 27

J. Committee Reports

K. Correspondence

- 1. Letters of Resignation: Attachments # 28-30
- 2. ESOL Coordinator Report (MW): Attachment # 31

L. Board Member Comments

M. Upcoming Meetings

Meeting	Date	Time	Location	Purpose
School Board	06.17.19	6:30 pm	Hills Memorial Library	Regular Meeting
Policy Committee	TBA	TBA	SAU Building	Regular Meeting
School Board	07.08.19	6:30 pm	Hills Memorial Library	Regular Meeting

O. Non-Public Session

- 1. Staff Nominations (LR)

RSA 91-A:3 II provides certain conditions under which the School Board MAY enter into non-public session.

These conditions are:

- (a) *The dismissal, promotion or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him, unless the employee (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted.*
- (b) *The hiring of any person as a public employee.*
- (c) *Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the body or agency itself, unless such person requests an open meeting.*
- (d) *Consideration of the acquisition, sale or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.*
- (e) *Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed against the body or agency or any subdivision thereof, or against any member thereof because of his membership in such body or agency, until the claim or litigation has been fully adjudicated or otherwise settled.*

P. Adjourn

Graduation Credit Requirement Proposal

Alvirne High School

Proposal: To increase graduation requirements at Alvirne High School from 23 to 24 credits.

Timeline: Class of 2021

Rationale: Increasing the Alvirne High School graduation requirements from 23 to 24 credits raises the standards for student learning and achievement.

Goals:

- To support the knowledge and skills needed for college/career readiness as well as civic participation in an increasingly complex world.
- To encourage more participation in the school's rich variety of course offerings.
- To develop and encourage more extended learning opportunities and real-world experiences for students.
- To assess the district's Portrait of the Graduate through completion of a Senior Capstone Project.

CONTENT AREA	2019 (Current)	2020 (11)	2021 (10)	2022 (9)	2023 (8)	ACE HS Diploma
English	4	4	4	4	4	4
Social Studies	3	3	3	3	3	3
Mathematics - Algebra I required (Year 4 may be math experience-based.)	4	4	4	4	4	2
Science	3	3	3	3	3	2
Fine Arts	.5	0.5	0.5	0.5	.5	0
Health Education	.5	0.5	0.5	0.5	.5	0
ICT Literacy (if not met in middle school)	.5	0.5	0.5	0.5	0	0
ICT Requirement	.5	0.5	0.5	0.5	.5	0.5
Physical Education	1	1	1	1	1	0
Electives	6	6	7	6.5	7	8.5
Portrait of the Graduate Capstone Project	0	0	0	.5	.5	0
TOTAL	23	23	24	24	24	20

Implementation:

- Students will be required to enroll in six credits per year, including Extended Learning Opportunities (ELOs).
- Dually enrolled students pursuing the Alvirne Continuing Education (ACE) high school diploma will follow their Alternative Learning Plan developed in collaboration with school counseling, administration, and parents/guardians.
- Portrait of the Graduate Capstone Project will be piloted in the 2020-2021/2021-2022 school years with the goal of full implementation with the class of 2022.

Review of Area Districts

School	Schedule	Required Credits	Max. in yr.	Additional Requirements	Alternative Diplomas
Nashua N/S	4X4	27	8	None	Adult HS
Bedford	Alt. Block	124 (24.8)	40 (8)	Senior Project (.5 credits), 80 hrs. Real World Learning Requirements (noncredit-bearing)	Adult HS
Windham	Mod Block	24	7	40 hrs. Service Learning (noncredit-bearing)	
Merrimack	Mod Block	21	7	None	Differentiated
Londonderry	8 period	24	7	None	Adult HS, Hrs
Pinkerton	8 period	22	7	None	Adult HS, Hrs
Campbell	Alt. Block	25	8	Sophomore and senior projects (part of advisory--noncredit-bearing)	Diploma w/Distinction
Souhegan	Mod Block	22.25	8	Advisory, Fr/Soph Exhibition, Jr. Research Project, Senior Project, 40 hrs. Community Service	
Goffstown	Alt. Block	22.5	8	None	Adult HS
Bow	Alt. Block	24	8	Senior project, Digital Portfolio 20 hrs. Community Service, Intersession (noncredit-bearing)	
Sanborn	Rotating	28	???	Advisory (credit-bearing)	Diploma w/Distinction



**ALVIRNE HIGH SCHOOL
HUDSON SCHOOL DISTRICT
MEMORANDUM**



TO: HUDSON SCHOOL BOARD
FROM: STEVE BEALS, PRINCIPAL
SUBJECT: BUDGET TRANSFER
CC: KAREN BURNELL, BUSINESS ADMINISTRATOR
CINDY MCNICKLE, FINANCE DIRECTOR
DATE: 5/30/19

I am requesting the transfer of \$6025.86 to purchase badly needed furniture throughout several areas of the school. This transfer will cover six classrooms and include teacher desks, chairs, file cabinets and bookshelves for classrooms.

As the school board and community know, Alvirne has and will continue to renovate multiple rooms into brighter learning environments to include flooring, ceilings, lights and painting. Furniture in these areas is badly needed. This need far outweighs the current long-term plan of room remodels, furniture replacement and its associated timeline.

We have been very fortunate to have several Alvirne spaces renovated by in-house maintenance and Eagle Scout projects. This furniture completes each renovation. Our students and staff really thrive in updated classroom learning spaces.

The transfer is coming from unencumbered general supply money and will be transferred to the general furniture account. The availability of the funds is due to being able to purchase a large quantity of paper near the end of the 17/18 school year that was still available for the current year. We do not anticipate the availability of these funds for transfers in future years.

A handwritten signature in dark ink, appearing to be 'S. Beals', written in a cursive style.

School Board - 1st Reading <u>5/20/19</u> (Date)	Under \$5,000	#
School Board - 2nd Reading _____ (Date)	Over \$5,000	SB# <u>19-12</u>

HUDSON SCHOOL DISTRICT BUDGET TRANSFER FORM

This form should be used any time that you are making a request for purchase that will cause a budget line to be over expended. For such a purchase to be approved, you must show the purpose of purchase, the amount you expect to spend, and in what other sections of your budget you propose to find the funds to pay for the purchase. No purchase that requires a budget transfer will be made without approval from the Business Office.

School: ALVIRNE HIGH SCHOOL Date: 4/11/2019

Purpose: Funds requested to purchase Social Studies furniture for six classrooms.

SOURCES OF FUNDS

Org/Object	Description	Current Available	Amount Reduced	New Balance
10351100-610	General Supplies	14,672.12	6,025.86	8,646.26
		Total Reduced	6,025.86	

USES OF FUNDS


Org/Object	Description	Current Available	Amount Added	New Balance
10351100-737	Furniture Replacement		6,025.86	6,025.86
		Total Added	6,025.86	

Approved:


Principal/Supervisor


Finance Director


Business Administrator
For Purchases Over \$500

Purchases over \$1,500: 
Superintendent of Schools

Purchases over \$5,000: _____
Hudson School Board

May 15, 2019

Larry Russell, Superintendent
Hudson School School Board
Hudson, NH

Dear Superintendent Russell and the Hudson School Board:

On behalf of AFSCME Local 1906, Hudson Leadership Team, I am requesting to begin our negotiation process for a successor agreement to our 2017-2020 agreement.

Per the terms of our CBA, we look forward to scheduling an initial meeting to begin this process prior to July 15, 2019.

Respectfully submitted,



Daniel R. Wells, President
AFSCME Local 1906
Hudson Leadership Team

RECEIVED

MAY 22 2019

Gail M. Foster

SUPERINTENDENT'S OFFICE



James A. Sojka, CPA*

Sheryl A. Pratt, CPA***

Michael J. Campò, CPA, MACCY

Edward T. Perry, CPA

Donna M. LaClair, CPA**

Ashley J. Miller, CPA, MSA

Tyler A. Paine, CPA***

Kyle G. Gingras, CPA

Ryan T. Gibbons, CPA, CFE

Derek M. Barton, CPA

Scott T. Eagen, CPA, CFE

Sylvia Y. Petro, MSA

* Also licensed in Maine

** Also licensed in Massachusetts

*** Also licensed in Vermont

April 26, 2019

To the Members of the School Board and
and Ms. Karen Burnell, Business Administrator
Hudson School District
20 Library Street
Hudson, NH 03051

Dear Members of the School Board and Ms. Burnell:

We are pleased to confirm our understanding of the services we are to provide Hudson School District for the fiscal year ended June 30, 2019. We will audit the financial statements of the governmental activities, each major fund, and aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Hudson School District as of and for the fiscal year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), to supplement Hudson School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Hudson School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the School District's Proportionate Share of Net Pension Liability
- 3) Schedule of School District Contributions – Pensions
- 4) Schedule of School District's Proportionate Share of Net Other Postemployment Benefits Liability
- 5) Schedule of School District Contributions – Other Postemployment Benefits
- 6) Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies Hudson School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards
- 2) Combining Schedules
- 3) Individual Fund Schedules

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the members of the School Board of Hudson School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the school district. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of



any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the school district and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Hudson School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Hudson School District's major programs. The purpose of these procedures will be to express an opinion on Hudson School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Hudson School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.



Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that school district programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the school district from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.



You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating Ms. Karen Burnell, Business Administrator, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Plodzik & Sanderson, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Plodzik & Sanderson, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.




We expect to begin our audit on July 29, 2019 and to issue our reports no later than 90 days after the completion of fieldwork. Sheryl A. Pratt, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services which does not include the additional services required for a Single Audit, will be between \$17,000 and \$19,000 for the fiscal year ended June 30, 2019. This fee is approximate and will be billed based on actual time spent on the audit. The additional fees to meet the requirement of the Single Audit will depend on the number and complexity of federal programs involved and will be billed at our standard hourly rates which vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit, and currently range between \$60 and \$165 per hour. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Hudson School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Sincerely,



PLODZIK & SANDERSON
Professional Association

RESPONSE:

This letter correctly sets forth the understanding of Hudson School District.

Management signature:

Title:

Date:

Governance signature:

Title:

Date:



215 Pleasant St. Fl. 4 – PO Box 3634
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020
Fax: (508)672-4938

System Review Report

To the Shareholders of Plodzik & Sanderson, Professional Association and the Peer Review Committee
The Massachusetts Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Plodzik & Sanderson, Professional Association (the Firm) in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Plodzik & Sanderson, Professional Association in effect for the year ended May 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Plodzik & Sanderson, Professional Association has received a peer review rating of *pass*.



September 22, 2016

HUDSON SCHOOL DISTRICT
SAU # 81
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Director of Special Services
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Karen Burnell
Business Administrator
(603) 886-1258
kburnell@sau81.org

TO: Hudson School Board

FROM: Karen Burnell, Business Administrator

WB

DATE: May 30, 2019

RE: FY19 Transfer of Funds

SB #13

I would like to request a transfer of funds to purchase twenty-four new chairs for the Randy Bell Conference Room. The current chairs have been repaired many times and are no longer repairable. The chairs are unsafe for use and I am concerned that someone will get injured.

I would like to request a transfer of funds from the unemployment account (10-00-1100-250) to the furniture replacement account (10-81-2520-737).

Thank you in advance for your continued support.

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TO: Hudson School Board

From: Kyle Hancock, Director of Information Technology

Date: May 30, 2019

Re: School Board Transfer – Virtual Desktop Licensing *SB #14*

This transfer would allow Hudson School District to upgrade our Virtual Desktop licensing. Our virtual desktop infrastructure is currently used to service computer labs. With the adoption of 1-1 computing we want to upgrade this infrastructure to serve 1-1 devices (we expect the use of computer labs will be on the decline due to students having personal devices).

Given the price point of each student device (\$260 last year) they have limited processing capacity. This means students can't use these devices for things like PLTW, CAD, Photoshop / Graphic design, etc. As we expand to 7th and 8th grade at HMS and prepare to incorporate AHS we want to be able to facilitate usage of higher demand applications on these devices. This software upgrade would allow us to reuse the existing infrastructure to enable these high demand applications to be run on low powered devices. The cost is \$47,600 with an annually increased maintenance cost of \$4,800. This cost is akin to having purchased higher powered computers for 1-1 devices. If we assume a higher-powered device costs \$850, and we have 275 kids in each class you quickly see the ROI on this investment.

ROI calculated as follows: Cost for \$850 devices – (Cost of \$260 devices + Cost of upgrade)

	Cost for \$260 device	Cost for \$850 device	Cost of upgrade	ROI
1 Grade (275 student devices)	\$71,500.00	\$208,000.00	\$47,600.00	\$88,900.00
2 Grades (550 student devices)	\$143,000.00	\$416,000.00	\$4,800.00	\$268,200.00
3 Grades (825 student devices)	\$214,500.00	\$832,000.00	\$4,800.00	\$612,700.00

Thank you,

Kyle Hancock

School Board Reading <u>6/3/19</u> (Date)	Under \$5,000	#
	Over \$5,000	SB# 14

**HUDSON SCHOOL DISTRICT
BUDGET TRANSFER FORM**

This form should be used any time that you are making a request for purchase that will cause a budget line to be over expended. For such a purchase to be approved, you must show the purpose of purchase, the amount you expect to spend, and in what other sections of your budget you propose to find the funds to pay for the purchase. No purchase that requires a budget transfer will be made without approval from the Business Office.



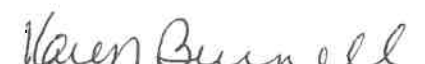
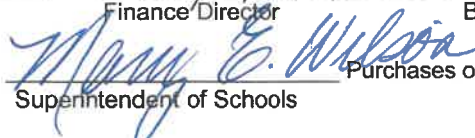
School: District Wide Date: 5/30/2019

Purpose: Virtual Desktop Licensing

Org/Object	Description	Current Available	Amount Reduced	New Balance
				0.00
10001100/250	Unemployment	44,233.00	37,600.00	6633.00
10002225/440	Rental/Leasing of Equipment	17,484.00	10,000.00	7484.00
				0.00
				0.00
				0.00
				0.00
				0.00
		Total Reduced	47,600.00	

USES OF FUNDS

Org/Object	Description	Current Available	Amount Added	New Balance
				0.00
10002840/650	Virtual Desktop Licensing	0.00	47,600.00	47,600.00
				0.00
				0.00
				0.00
				0.00
				0.00
		Total Added	47,600.00	

Approved:   
Principal/Supervisor Finance Director Business Administrator
Purchases over \$1,500:  Purchases over \$5,000: _____
Superintendent of Schools Hudson School Board

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kburnell@sau81.org

To: Hudson School Board
 From: Karen Burnell, Business Administrator *KB*
 Re: FY19 Year End Fund Balance Projects
 Date: May 30, 2019

As reported to you at the last school board meeting, the anticipated fund balance at year end for FY19 is currently in excess of \$900,000 due to unexpended salaries, benefits and special education.

I am asking the school board to look at the typical projects listed below and direction as to whether to use year end funds or possibly enter them into the FY21 budget.

	Approximate Cost
<u>AHS</u>	
Tennis court replacement	133,500
Gym floor replacement	121,500
Bleacher replacement with electric open and close	138,624
6 basket replacement with electric up and down	49,537
Stadium field regrade and sod replacement	200,000
<u>CTE</u>	
Furniture/Equipment (from CTE Renovation shortfall)	165,880
CTE Outbuilding Storage	155,000
CTE Greenhouse	190,000
<u>HMS</u>	
Vaping and elevated sound detector	16,659
Multi-Purpose Room Floor	21,850

Thank you in advance for your continued support.

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TO: Hudson School Board
 FROM: Karen Burnell *KB*
 DATE: May 31, 2019
 RE: Awarding of Photocopier Vendor

For the fiscal year 2020 the District has reviewed the proposals and pricing from two vendors. A quote was received from Konica Minolta but it did not comply with the specifications of the RFP. I am requesting that the Board approve the following motion(s) so that we can lease five copiers. Two copiers will be located at Hudson Memorial School, one will be located at Alvirne High School, Dr. H. O. Smith School, and Nottingham West School. This action is in compliance with policy 6.1(w) Bidding and Purchasing which was adopted on June 9, 2004.

VENDOR	COPIER MODEL	COST TWO COPIERS	COST PER COPY
Canon Direct	Canon 8595	\$ 529.32 month	.0028
Conway Office	Konica Pro 110	\$ 808.14 month	.0038
VENDOR	COPIER MODEL	COST THREE COPIERS	COST PER COPY
Canon Direct	Canon 6565	\$ 557.07 month	.0028
Conway Office	Konica 658e	\$ 723.30 month	.0038

Recommended Action:

The Hudson School Board authorizes the District Administration to award Canon Direct a contract to install two copiers at Hudson Memorial School and one copier at Alvirne High School, Dr. H. O. Smith School and Nottingham West School for FY20 in accordance with policy 6.1(w).

Thank you in advance for support of the above motion.

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MEMORANDUM

TO: Hudson School Board

FROM: Karen Burnell, Business Administrator *KB*

DATE: May 29, 2019

RE: Awarding of FY2020 Vendor Contract – Copy Paper

For the fiscal year 2020, we reviewed quotes and pricing from four vendors for copy paper. I am requesting that the Board approve the following motion so that staff may begin entering requisitions for copy paper to be purchased after July 1, 2019. This action is in compliance with policy 6.1(w) Bidding and Purchasing which was adopted on June 9, 2004.

VENDOR NAME	COPY PAPER COST
Central Paper	\$65,273.60
Contract Paper	\$57,891.32
Quill	\$64,784.07
W.B. Mason	\$57,757.44

Recommended Action:

- 1. The Hudson School Board awards W.B. Mason a contract to provide copy paper for the fiscal year 2020 in accordance with policy 6.1(w). The anticipated expenditure amount with W. B. Mason is \$ 57,757,44.*

Thank you in advance for support of the above motion.

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To: Hudson School Board

From: Karen Burnell, Business Administrator *KB*

Re: AHS Roof Replacement RFP

Date: May 29, 2019

Six vendors attended the mandatory pre-bid conference in response to the district's advertised RFP for the AHS Roof Replacement. All vendors were requested to submit additional bids for the re-roofing of the red and white barn structures on the farm. Four bids were received.

VENDOR	AHS Roof	White Barn	Red Barn	Package Discount	Project Totals
Peter DeSalvo Contracting, LLC	\$157,740	\$15,750	\$18,700	\$3,600	\$188,590
JJS Universal Construction Co.	\$148,900	\$22,500	\$30,000	\$0	\$201,400
LGR1 Inc.	\$319,000	N/A	N/A	N/A	\$319,000
Corolla Roofing Specialists	\$352,500		\$71,250 (barns combined)	\$0	\$423,750

Upon reviewing the supplied bid documents, Peter DeSalvo Contracting, LLC has the most competitive bid pricing for all three projects. The barn structures were added to the scope of work to provide a consistent look on all AHS shingled roof systems. The new shingles will be 30-year architectural design. The AHS portion of the roof will be awarded and paid for with the approved warrant article funds. The barn roofs will be paid through the AHS CTE revolving fund. All roof materials will be installed to adhere to the manufacturer's specifications.

After reviewing all bid documents with John Pratte, Facilities Director, I recommend the School Board award all three projects to Peter DeSalvo Contracting, LLC in a base bid amount of \$188,590. Additional services, if required, shall be agreed upon at the time of construction.

Recommended Action:

The Hudson School Board awards a contract to Peter DeSalvo Contracting, LLC for the AHS Roof Replacement at Alvirne High School per the bid specifications in the base bid amount of \$188,590 in accordance with policy 6.1 (w).

Thank you in advance for support of the above motion.

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To: Hudson School Board

From: Karen Burnell, Business Administrator *KUB*

Re: DW Air Conditioning RFP

Date: May 29, 2019

Three vendors attended the mandatory pre-bid conference in response to the district's advertised RFP for the DW Air Conditioning at three locations. Two bids were received.

Vendor	Library Street -Nurse's Office	Alvirne- Nurse's Office	Nottingham West-Library	Total for all Projects
ENE Systems of NH	\$10,985	\$8,330	\$23,630	\$42,945
Custom Climates, LLC	\$15,754	\$8,956	\$40,876	\$65,586

This bid includes full installation and commissioning of A/C systems at all locations, excluding electrical work to be done with in-house staff. After meeting with John Pratte, Facilities Director, I recommend the School Board award all three projects to ENE Systems of NH in the amount of \$42,945.

Recommended Action:

The Hudson School Board awards a contract to ENE Systems of NH for the District Wide Air Conditioning per the bid specifications in the amount of \$42,945 in accordance with policy 6.1 (w).

Thank you in advance for support of the above motion.

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May 20, 2019

Hear SNH
Dianna Lindholm
42 Pleasant Drive
Londonderry, NH 03053

Dear Ms. Lindholm:

This contract is an Agreement between Hear SNH and the Hudson School District to provide contracted Teacher of the Deaf services district-wide for the 2019-2020 school year.

Services provided by a certified Teacher of the Deaf will be provided not to exceed \$8,400 (including mileage). The hourly rate for services is \$100 plus mileage reimbursement at the current IRS federal rate. Travel time hourly rate is \$20. The Hudson School District agrees to pay for services within thirty – forty-five days upon receipt of invoices and proper documentation of services provided. The service provider certifies that they are not currently suspended or debarred from receiving money from the US Federal Government.

The Service Provider agrees not to divulge, reveal or report or use, for any purpose, any confidential information which the Service Provider has obtained or which was disclosed to the Service Provider by the customer. The obligation to protect the confidentiality of the Hudson School District will survive the termination of this Agreement.

The Service Provider is acting as an independent contractor and not as an employee of the Hudson School District in providing the services hereunder and is solely and exclusively responsible for his/her own federal and state income taxes, social security taxes, other employment taxes, unemployment insurance, workman's compensation insurance to the extent required by law and professional liability insurance. The Service Provider shall provide the Hudson School District with a certificate of professional insurance with a minimum of \$1,000,000 per occurrence and certificates for all other insurance required by law. The Service Provider shall not cancel the insurance without thirty (30) days written notice to the Hudson School District.

The Service Provider shall have a background investigation including a criminal history records check paid for by the Service Provider.

The Service Provider shall maintain employment records as required by state and federal regulations on all individuals assigned to the District. The Service Provider shall be permitted to employ individuals under a conditional offer of employment. The Service Provider shall promptly submit the names of all individuals who shall be assigned by it to the District, with all properly completed paperwork, a notarized criminal history records release form authorizing the District to request a criminal history records check, a complete set of fingerprints taken by a qualified law enforcement agency or an authorized employee of the District, and payment for the cost of a criminal history records check for each of its listed employees. The District shall be responsible for completing the criminal records history check, and shall inform the Service Provider of any individual who does not meet the District's criteria for working in its schools due to an adverse criminal background. The decision of the District shall be final on the matter of suitability for assignment by the Service Provider to the District. All new employees of the Service Provider who are assigned during the term of this Service Provider to work in the District shall be required to pass the criminal records history check in accord with this paragraph.

The Service Provider shall, at his/her sole expense, he/she will defend, indemnify and save the SAU and its school districts, their boards, officers, agents and employees harmless from any and all claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees growing out of the negligent, willful, intentional or reckless acts or omissions of the Service Provider in conjunction with their duties under this Agreement. Notwithstanding the foregoing, in no event shall the Service Provider be obligated to defend, indemnify the SAU and its school districts, their boards, officers, agents and employees for any claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees arising out of or resulting from willful or negligent actions of the SAU and its school districts, their boards, officers, agents and employees.

The Service Provider shall not assign or any way transfer all or any portion of his/her rights, nor delegate any of his/her duties under this Agreement without the prior written consent of the Hudson School District.

Any amendments or modifications of this Agreement by either party will only be binding when evidence in writing signed by each party.

Signature – Dianna Lindholm

Date

Signature – Rachel Borge

Date

HUDSON SCHOOL DISTRICT

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May 20, 2019

Hear to Learn, LLC
Attn: Rachel Finan
P.O. Box 8796
Penacook, NH 03303

Dear Ms. Finan:

This contract is an Agreement between Hear to Learn, LLC, and the Hudson School District to provide contracted Educational Audiologist services district-wide for the 2019-2020 school year.

Services provided by a certified Educational Audiologist will be provided not to exceed \$8,400 (including mileage). The hourly rate for services is \$130 plus mileage reimbursement at the current IRS federal rate. The Hudson School District agrees to pay for services within thirty – forty-five days upon receipt of invoices and proper documentation of services provided. The service provider certifies that they are not currently suspended or debarred from receiving money from the US Federal Government.

The Service Provider agrees not to divulge, reveal or report or use, for any purpose, any confidential information which the Service Provider has obtained or which was disclosed to the Service Provider by the customer. The obligation to protect the confidentiality of the Hudson School District will survive the termination of this Agreement.

The Service Provider is acting as an independent contractor and not as an employee of the Hudson School District in providing the services hereunder and is solely and exclusively responsible for his/her own federal and state income taxes, social security taxes, other employment taxes, unemployment insurance, workman's compensation insurance to the extent required by law and professional liability insurance. The Service Provider shall provide the Hudson School District with a certificate of professional insurance with a minimum of \$1,000,000 per occurrence and certificates for all other insurance required by law. The Service Provider shall not cancel the insurance without thirty (30) days written notice to the Hudson School District.

The Service Provider shall maintain employment records as required by state and federal regulations on all individuals assigned to the District. The Service Provider shall be permitted to employ individuals under a conditional offer of employment. The Service Provider shall promptly submit the names of all individuals who shall be assigned by it to the District, with all properly completed paperwork, a notarized criminal history records release form authorizing the District to request a criminal history records check, a complete set of fingerprints taken by a qualified law enforcement agency or an authorized employee of the District, and payment for the cost of a criminal history records check for each of its listed employees. The District shall be responsible for completing the criminal records history check, and shall inform the Service Provider of any individual who does not meet the District's criteria for working in its schools due to an adverse criminal background. The decision of the District shall be final on the matter of suitability for assignment by the Service Provider to the District. All new employees of the Service Provider who are assigned during the term of this Service Provider to work in the District shall be required to pass the criminal records history check in accord with this paragraph.

The Service Provider shall, at his/her sole expense, he/she will defend, indemnify and save the SAU and its school districts, their boards, officers, agents and employees harmless from any and all claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees growing out of the negligent, willful, intentional or reckless acts or omissions of the Service Provider in conjunction with their duties under this Agreement. Notwithstanding the foregoing, in no event shall the Service Provider be obligated to defend, indemnify the SAU and its school districts, their boards, officers, agents and employees for any claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees arising out of or resulting from willful or negligent actions of the SAU and its school districts, their boards, officers, agents and employees.

The Service Provider shall not assign or any way transfer all or any portion of his/her rights, nor delegate any of his/her duties under this Agreement without the prior written consent of the Hudson School District.

Any amendments or modifications of this Agreement by either party will only be binding when evidence in writing signed by each party.

Signature – Rachel Finan

Date

Signature – Rachel Borge

Date

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May 20, 2019

Gray Consulting and Therapy, LLC
Heather Gray
50 Partridge Lane
East Hampstead, NH 03826

Dear Heather:

This contract is an agreement between Gray Consulting and Therapy, LLC, and the Hudson School District to provide contracted assistive technology services for the 2019-2020 school year.

Assistive Technology services will be provided not to exceed \$34,300 (1 day per week (up to 7 hours), 35 visits/year). The Hudson School District agrees to pay for services within thirty – forty-five days upon receipt of invoices and proper documentation of services provided. The service provider certifies that they are not currently suspended or debarred from receiving money from the US Federal Government.

Please note that this contract consists of service delivery to students, consultation with staff members, special education team participation, student assessments and progress monitoring, planning, and other duties requested by the school or district-wide administration. The contracted provider will not be paid for any work conducted at home. The Hudson School District will not provide mileage reimbursement or pay for travel time.

The Service Provider agrees not to divulge, reveal or report or use, for any purpose, any confidential information which the Service Provider has obtained or which was disclosed to the Service Provider by the customer. The obligation to protect the confidentiality of the Hudson School District will survive the termination of this Agreement.

The Service Provider is acting as an independent contractor and not as an employee of the Hudson School District in providing the services hereunder and is solely and exclusively responsible for his/her own federal and state income taxes, social security taxes, other employment taxes, unemployment insurance, workman's compensation insurance to the extent required by law and professional liability insurance. The Service Provider shall provide the Hudson School District with a certificate of professional insurance with a minimum of \$1,000,000 per occurrence and certificates for all other insurance required by law. The Service Provider shall not cancel the insurance without thirty (30) days written notice to the Hudson School District.

The Service Provider shall maintain employment records as required by state and federal regulations on all individuals assigned to the District. The Service Provider shall be permitted to employ individuals under a conditional offer of employment. The Service Provider shall promptly submit the names of all individuals who shall be assigned by it to the District, with all properly completed paperwork, a notarized criminal history records release form authorizing the District to request a criminal history records check, a complete set of fingerprints taken by a qualified law enforcement agency or an authorized employee of the District, and payment for the cost of a criminal history records check for each of its listed employees. The District shall be responsible for completing the criminal records history check, and shall inform the Service Provider of any individual who does not meet the District's criteria for working in its schools due to an adverse criminal background. The decision of the District shall be final on the matter of suitability for assignment by the Service Provider to the District. All new employees of the Service Provider who are assigned during the term of this Service Provider to work in the District shall be required to pass the criminal records history check in accord with this paragraph.

The Hudson School District may terminate this Agreement at any time without cause and the Hudson School District's sole liability shall be for the costs of services performed up to the date of termination of the Agreement.

The Service Provider shall, at his/her sole expense, he/she will defend, indemnify and save the SAU and its school districts, their boards, officers, agents and employees harmless from any and all claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees growing out of the negligent, willful, intentional or reckless acts or omissions of the Service Provider in conjunction with their duties under this Agreement. Notwithstanding the foregoing, in no event shall the Service Provider be obligated to defend, indemnify the SAU and its school districts, their boards, officers, agents and employees for any claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees arising out of or resulting from willful or negligent actions of the SAU and its school districts, their boards, officers, agents and employees.

The Service Provider shall not assign or any way transfer all or any portion of his/her rights, nor delegate any of his/her duties under this Agreement without the prior written consent of the Hudson School District.

Any amendments or modifications of this Agreement by either party will only be binding when evidence in writing signed by each party.

Signature – Heather Gray

Date

Signature –Rachel Borge

Date

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May 20, 2019

Gray Consulting and Therapy, LLC
Heather Gray
50 Partridge Lane
East Hampstead, NH 03826

Dear Heather:

This contract is an agreement between Gray Consulting and Therapy, LLC, and the Hudson School District to provide contracted augmentative alternative communication services for the 2019-2020 school year.

Augmentative alternative communication services will be provided not to exceed \$9,800. The hourly rate for services is \$140.00 (70 total hours September, 2019, thru June, 2020). The Hudson School District agrees to pay for services within thirty – forty-five days upon receipt of invoices and proper documentation of services provided. The service provider certifies that they are not currently suspended or debarred from receiving money from the US Federal Government.

Please note that this contract consists of service delivery to students, consultation with staff members, special education team participation, student assessments and progress monitoring, planning, and other duties requested by the school or district-wide administration. The contracted provider will not be paid for any work conducted at home. The Hudson School District will not provide mileage reimbursement or pay for travel time.

The Service Provider agrees not to divulge, reveal or report or use, for any purpose, any confidential information which the Service Provider has obtained or which was disclosed to the Service Provider by the customer. The obligation to protect the confidentiality of the Hudson School District will survive the termination of this Agreement.

The Service Provider is acting as an independent contractor and not as an employee of the Hudson School District in providing the services hereunder and is solely and exclusively responsible for his/her own federal and state income taxes, social security taxes, other employment taxes, unemployment insurance, workman's compensation insurance to the extent required by law and professional liability insurance. The Service Provider shall provide the Hudson School District with a certificate of professional insurance with a minimum of \$1,000,000 per occurrence and certificates for all other insurance required by law. The Service Provider shall not cancel the insurance without thirty (30) days written notice to the Hudson School District.

The Service Provider shall maintain employment records as required by state and federal regulations on all individuals assigned to the District. The Service Provider shall be permitted to employ individuals under a conditional offer of employment. The Service Provider shall promptly submit the names of all individuals who shall be assigned by it to the District, with all properly completed paperwork, a notarized criminal history records release form authorizing the District to request a criminal history records check, a complete set of fingerprints taken by a qualified law enforcement agency or an authorized employee of the District, and payment for the cost of a criminal history records check for each of its listed employees. The District shall be responsible for completing the criminal records history check, and shall inform the Service Provider of any individual who does not meet the District's criteria for working in its schools due to an adverse criminal background. The decision of the District shall be final on the matter of suitability for assignment by the Service Provider to the District. All new employees of the Service Provider who are assigned during the term of this Service Provider to work in the District shall be required to pass the criminal records history check in accord with this paragraph.

The Hudson School District may terminate this Agreement at any time without cause and the Hudson School District's sole liability shall be for the costs of services performed up to the date of termination of the Agreement.

The Service Provider shall, at his/her sole expense, he/she will defend, indemnify and save the SAU and its school districts, their boards, officers, agents and employees harmless from any and all claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees growing out of the negligent, willful, intentional or reckless acts or omissions of the Service Provider in conjunction with their duties under this Agreement. Notwithstanding the foregoing, in no event shall the Service Provider be obligated to defend, indemnify the SAU and its school districts, their boards, officers, agents and employees for any claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees arising out of or resulting from willful or negligent actions of the SAU and its school districts, their boards, officers, agents and employees.

The Service Provider shall not assign or any way transfer all or any portion of his/her rights, nor delegate any of his/her duties under this Agreement without the prior written consent of the Hudson School District.

Any amendments or modifications of this Agreement by either party will only be binding when evidence in writing signed by each party.

Signature – Heather Gray

Date

Signature – Rachel Borge

Date

HUDSON SCHOOL DISTRICT
SAU # 81
20 Library Street
Hudson, NH 03051-4240
phone (603) 883-7765 fax (603) 886-1236

Lawrence W. Russell, Jr.
Superintendent of Schools
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Karen Burnell
Business Administrator
(603) 886-1258
kburnell@sau81.org

May 20, 2019

Beverly Morshed
P.O. Box 296
Amherst, NH 03031

Dear Beverly:

This contract is an Agreement between Beverly Morshed and the Hudson School District to provide speech/language services by a speech/language pathologist during the 2019-2020 school year.

Speech/Language Services will be provided not to exceed \$25,920. The hourly rate for services is \$60. Speech services will be provided 6 hours per day, 2 days per week, September, 2019, thru June, 2020 (approximately 36 weeks). The Hudson School District agrees to pay for services within thirty – forty-five days upon receipt of invoice and proper documentation of services provided. The service provider certifies that they are not currently suspended or debarred from receiving money from the US Federal Government.

Please note that this contract consists of service delivery to students, consultation with staff members, special education team participation (if requested by the speech pathologist), and other job responsibilities requested by the speech pathologist pertinent to the job. The Hudson School District will not provide mileage reimbursement or pay for travel time to/from the district.

The Service Provider agrees not to divulge, reveal or report or use, for any purpose, any confidential information which the Service Provider has obtained or which was disclosed to the Service Provider by the customer. The obligation to protect the confidentiality of the Hudson School District will survive the termination of this Agreement.

The Service Provider is acting as an independent contractor and not as an employee of the Hudson School District in providing the services hereunder and is solely and exclusively responsible for his/her own federal and state income taxes, social security taxes, other employment taxes, unemployment insurance, workman's compensation insurance to the extent required by law and professional liability insurance. The Service Provider shall provide the Hudson School District with a certificate of professional insurance with a minimum of \$1,000,000 per occurrence and certificates for all other insurance required by law. The Service Provider shall not cancel the insurance without thirty (30) days written notice to the Hudson School District.

The Service Provider shall maintain employment records as required by state and federal regulations on all individuals assigned to the District. The Service Provider shall be permitted to employ individuals under a conditional offer of employment. The Service Provider shall promptly submit the names of all individuals who shall be assigned by it to the District, with all properly completed paperwork, a notarized criminal history records release form authorizing the District to request a criminal history records check, a complete set of fingerprints taken by a qualified law enforcement agency or an authorized employee of the District, and payment for the cost of a criminal history records check for each of its listed employees. The District shall be responsible for completing the criminal records history check, and shall inform the Service Provider of any individual who does not meet the District's criteria for working in its schools due to an adverse criminal background. The decision of the District shall be final on the matter of suitability for assignment by the Service Provider to the District. All new employees of the Service Provider who are assigned during the term of this Service Provider to work in the District shall be required to pass the criminal records history check in accord with this paragraph.

The Hudson School District may terminate this Agreement at any time without cause and the Hudson School District's sole liability shall be for the costs of services performed up to the date of termination of the Agreement.

The Service Provider shall, at his/her sole expense, he/she will defend, indemnify and save the SAU and its school districts, their boards, officers, agents and employees harmless from any and all claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees growing out of the negligent, willful, intentional or reckless acts or omissions of the Service Provider in conjunction with their duties under this Agreement. Notwithstanding the foregoing, in no event shall the Service Provider be obligated to defend, indemnify the SAU and its school districts, their boards, officers, agents and employees for any claims, demands, damages, losses, costs and expenses of every kind and nature, including but not limited to reasonable attorneys' fees arising out of or resulting from willful or negligent actions of the SAU and its school districts, their boards, officers, agents and employees.

The Service Provider shall not assign or any way transfer all or any portion of his/her rights, nor delegate any of his/her duties under this Agreement without the prior written consent of the Hudson School District.

Any amendments or modifications of this Agreement by either party will only be binding when evidence in writing signed by each party.

Signature – Beverly Morshed

Date

Signature – Rachel Borge

Date

**HUDSON SCHOOL DISTRICT
FINANCE POLICY LIST**

NHSBA POLICY	PRIORITY CATEGORY	NHSBA PROPOSED POLICIES	ACTION	PAGE NUMBER	POLICY SOURCE
DA	R	Fiscal Management Plan	New to District	1 of 32	Adopted NHSBA version, as is
DAF	P	Administration of Federal Grant Funds	New to NHSBA	2 of 32	Adopted NHSBA version, position changes only
DB	R	Annual Budget	Revised	23 of 32	Updated existing District policy
DBC	R	Budget Preparation	Reference only in DB	27 of 32	Updated existing District policy
DBI	R	Budget Implementation	Reference only in DB	28 of 32	Updated existing District policy
DBJ	O	Transfer of Appropriation	Revised		
DC	O	Taxing and Borrowing Authority/Limitations	Not Applicable		
DD	O	Funding Proposals and Applications	Not Applicable		
DEA	O	Revenues from Local Tax Sources	Not Applicable		
DFA	P	Investment	Revised		
DG	O	Depository of Funds	Not Applicable		
DGA	R	Authorized Signatures	New to District		Adopted NHSBA version, with modifications
DGD	O	School District Credit Cards	Revised		Updated existing District policy
DH	R	Bonded Employees	New to District		Adopted NHSBA version, as is
DI	R	Fiscal Accounting and Reporting	New to District		Adopted NHSBA version, with modifications
DIA	R	Fund Balances	Revised		Updated existing District policy
DID	R	Fixed Assets (Inventories)	New to District	29 of 32	Adopted NHSBA version, with modifications
DIE	R	Audits	Revised		
DIH	R	Fraud Prevention and Fiscal Management	Revised		
DJ	R	Purchasing	New to District	30 of 32	Adopted NHSBA version, with modifications
DJC	R	Petty Cash Accounts	Revised		
DJD	O	Cooperative Purchasing	Not Applicable		
DJE	R	Bidding Requirements	Revised	31 of 32	Updated existing District policy
DJF	O	Local Purchasing	Not Applicable		
DJG	O	Vendor Relations	Not Applicable		
DK	R	Payment Procedures	Reference only in DGA		
DKA	R	Payroll Procedures	New to District		
DKC	O	Expense Reimbursements	Revised		
DM	R	Cash in School Buildings	New to District		
DN	R	Equipment and Supplies Sales	New to District		

POLICY CODE: DA	FIRST ADOPTION:	05/XX/2019
Fiscal Management Plan	LATEST REVISION:	05/XX/2019
RELATED POLICY CODES: --		Page 1 of 1

FISCAL MANAGEMENT PLAN

The Board recognizes the importance of excellent fiscal management in managing public resources to achieve the goals of the educational plan of the district. The board will be vigilant in fulfilling its responsibilities to see that these funds are used wisely to achieve the purpose for which they are allocated.

The district fiscal management plan seeks to achieve the following goals:

1. Engage in thorough advance planning to develop budgets and guide expenditures to achieve the greatest educational returns and the greatest contributions to the educational program.
2. Establish levels of funding which will provide high quality education for the students of the district.
3. Use the best available techniques and processes for budget development and management.
4. Provide timely and appropriate information to the Board and all staff with fiscal management responsibilities.
5. Establish and implement efficient procedures for accounting, audit, risk management, investing, purchasing delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

First Adoption:	05/XX/2019
Second Reading	05/XX/2019
Initial Reading:	05/XX/2019

<p>POLICY CODE: DAF Administration of Federal Grant Funds</p> <p>RELATED CODES: DI, DID, DJ, DJC, DJE, DK ADB, EFAA, EHB, JICI, JRA</p>	<p>FIRST ADOPTION: 05/XX/2019 LATEST REVISION: 05/XX/2019</p> <p>Page 1 of 21</p>
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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 2

DAF-2 CASH MANAGEMENT AND FUND CONTROL 6

DAF-3 PROCUREMENT 8

DAF-4 PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM 16

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES 17

DAF-6 INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS 18

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS 19

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS 20

DAF-9 TIME AND EFFORT REPORTING / OVERSIGHT 20

DAF-10 GRANT BUDGET RECONCILIATION..... 21

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, if required, 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 *Business Administrator* 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 law and regulation and shall be based on best practices.

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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 “necessary” element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is

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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.

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

- B. Selected Items of Cost:** The District shall follow the rules for selected items of cost at 2 C.F.R. 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 benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

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

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

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

- a. Administrative or clerical services are integral to a project or activity.
- b. Individuals involved can be specifically identified with the project or activity.
- c. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
- d. The costs are 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.

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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 C.F.R. Part 200, Subpart E – Cost Principles – on the first day of the project period.

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

In the case of a State-administered grant, obligations under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later. In the case of a direct grant, obligations may begin when the grant is substantially approved, unless an agreement exists with NHDOE or the pass-through entity to reimburse for pre-approval expenses.

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

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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 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.

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

DAF-3 PROCUREMENT

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

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

The Superintendent shall maintain a procurement and contract administration system in accordance with the USDOE requirements (2 CFR 200.317-.326) for the administration and management of Federal grants and Federally-funded programs. The District shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall also conform to the provisions of the District’s documented general purchase policy DJ. ~~fdj (DJ is NHSBA’s sample, check for district reference _____).~~

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

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

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

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

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

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

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

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to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list as requested.

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

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

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

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

1. Micro-purchases

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

2. Small Purchases (Simplified Acquisition)

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property that does not exceed 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.

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

4. Competitive Proposals

Procurement by competitive proposal, normally conducted with more than one sources 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.

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

5. Noncompetitive Proposals

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

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

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

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

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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 200.323(a)). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

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

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

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

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

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

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

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

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

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

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

H. Additional Requirements for Procurement Contracts Using Federal Funds: *[Revision note, this paragraph H is new. Re-letter remaining paragraphs accordingly.]*

1. 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. 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. 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. For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (J).
5. 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 200.323(b)).

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

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

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

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

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

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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;

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6. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

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

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 effecting any federal award. The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

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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.
- B. Records:** The school district 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 school district* shall cause a physical inventory of all equipment and pilferable items must be taken and the results reconciled with the property records at least once every two years. Except as otherwise provided in this policy, 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.

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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 school district accountant.

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

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

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

In addition, for any costs that are charged directly to the federal award, the District Accountant 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 Finance Director who can attest that the expenditure is allowable and approved under the federal program. The District Accountant submits all required certifications.

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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:

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.

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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 District Accountant 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

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.

Legal References:

2 C.F.R Part 180
 2 C.F.R Part 200 200.305; 200.313(d); 200.317-.326; 200.403-.406; 200.413 (a)-(c); 200.430; 200.431; 200.458; 200.474(b)
 7 CFR Part 210 210.16; 210.19; 210.21; 215.14a; 220.16

Revision: 05/XX2019
 First Adoption: 05/XX/2019
 Second Reading 05/XX/2019
 Initial Reading: 05/XX/2019

POLICY CODE: DB Annual Budget	FIRST ADOPTION: 05/16/2005 LATEST REVISION: 05/XX/2019
RELATED POLICY CODES: DBC, DBI	Page 1 of 4

BUDGETING ANNUAL BUDGET

Budget Responsibility:

The Hudson School Board shall accept the fiscal responsibility to develop and present for approval at the Annual District Meeting of the Hudson School District, an annual spending plan which includes an operating budget, a Default Budget (RSA 40:13, XI) warrant articles, and other subsidiary information.

Definitions:

Operating Budget: The operating budget is the line-by-line spending plan which identifies all appropriations and revenues as well as anticipated expenditures and revenues for the Hudson School District

Warrant Articles. The following items will not be included with the operating budget, but rather, shall be included as separate warrant articles for consideration:

- ~~1. All proposals which call for additional staff or faculty positions~~
- ~~2.1~~ All proposals which represent collective bargaining agreements
- ~~3. All proposals for programs which cost in excess of \$50,000~~
- ~~4.2~~ All proposals which are funded by the issuance of bonds or other long-term debt
- ~~5.3~~ All capital improvements with a value greater than \$50,000 and with a life span projected to be in excess of five years.

Default Budget. The Default Budget shall be completed as required by RSA 40:13, XI. Furthermore, the Default Budget shall be presented in a summary format for the entire district budget as well as in a summary format on a site by site basis.

Preparation of the Budget Document:

A budget for the District shall be prepared annually for the Board's review. The preparation of the formal budget document shall be the responsibility of the Superintendent or Superintendent's designee. The Superintendent shall present to the Hudson School Board, prior to ~~October~~ **November** 1st of each year, a proposed budget showing the financial needs of the District for the ensuing fiscal year. Any and all warrant articles proposed by the Superintendent shall also be included with the budget document.

The preparation of the budget shall be the responsibility of the Superintendent or superintendent's designee. All administrative supervisory personnel shall be involved in submitting allocation information for the formation of the budget. The entire staff shall be involved in establishing priorities for budget requests.

POLICY CODE: DB Annual Budget	FIRST ADOPTION: 05/16/2005 LATEST REVISION: 05/XX/2019
RELATED POLICY CODES: DBC, DBI	Page 2 of 4

The budget shall include a spending plan for all funds received by the district, regardless of source. All enterprise funds, revolving funds, federal fund and grants, as well as any other funds in addition to the general fund shall be included.

Budget Timeline:

The Hudson School ~~Board-District~~ shall adopt budget guidelines in May of each year, including a detailed timeline to govern the budget development for the following year. The timeline shall include:

- A date at which time the School ~~Board-District~~ sets the educational and budgetary goals for the next budget cycle
- A date at which time the Superintendent shall adopt guidelines to govern the next budget cycle
- A date at which time the Superintendent shall calculate the Default Budget
- A date at which time the Superintendent shall deliver a technology plan which identifies the technology needs for the ensuing budget year
- A date at which time the Superintendent shall deliver a Capital Plan which identifies the capital needs for the ensuing budget year
- A date and which time the Superintendent shall deliver a Personnel staffing plan which identifies the personnel needs for the ensuing budget year
- A date at which time the Superintendent shall deliver an Academic and Curriculum Plan identifying the academic and curriculum improvements needed for the ensuing budget year.
- A date at which time the Superintendent shall deliver proposed warrant articles for the ensuing budget year.

Requirements of the Budget Document:

The budget document shall include the following:

- The estimated amount of revenues for each of the several funds from sources other than taxation
- The estimated amount of revenues to be raised by taxation
- An itemization of the estimated amount to be spent in each of the funds
- A comparison of the amounts proposed to be expended with the amounts expended for like purposes for the two preceding fiscal years
- A brief explanatory section which illustrates which program changes for the ensuing year are responsible for any changes in expenditures

POLICY CODE: DB Annual Budget RELATED POLICY CODES: DBC, DBI	FIRST ADOPTION: 05/16/2005 LATEST REVISION: 05/XX/2019 Page 3 of 4
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Backup materials will include:

- Justification for each planned purchase
- ~~The Default Budget calculation shall be established at a level not greater than per site budget~~
- The technology plan
- The capital plan
- The personnel plan
- The Academic and Curriculum Plan.
- The budget timeline established for Official Ballot communities, including Collective Bargaining Agreements and Bond hearings

Board Review of the Proposed Budget:

The Hudson School Board shall review the proposed budget for the District and make adjustments where necessary to carry out the operation of the District within the revenue projections. Nothing shall prohibit the Board from making any changes, additions, or deletions to any budget line item or warrant article.

Adoption of the Budget by the Board:

Following the Board's review, the Board shall adopt a proposed operating budget as well as warrant articles for the operation of the District for the ensuing fiscal year and shall deliver the budget document to the municipal budget committee in accordance with the Municipal Budget Act.

Amendment of the Budget:

The Board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures shall follow the procedures for public review and adoption of the original budget by the Board as outlined in this policy and RSA 40:13. It shall be the responsibility of the Superintendent to bring any budget amendment necessary to the attention of the Board to allow sufficient time to file the amendment with the budget committee, the Department of Education and the Department of Revenue Administration.

Municipal Budget Act

The Hudson School District budget hearings and procedures shall be performed in accordance with New Hampshire RSA Chapter 32 Municipal Budget Law, and RSA 40:13 Use of Official Ballot as enacted and recodified.

Legal References:

RSA 32:4

Preparation of Budgets: Estimate of Expenditures and Revenues

POLICY CODE: DB Annual Budget	FIRST ADOPTION: 05/16/2005 LATEST REVISION: 05/XX/2019
RELATED POLICY CODES: DBC, DBI	Page 4 of 4

RSA 32:5 Budget Preparation
RSA 32:10 Transfer of Appropriation
RSA 197:5-a School Meetings and Officers: Budget
NH Code of Administrative Rules – Section Ed 302:02 (a), Substantive Duties of the Superintendent

Revision: 05/xx/2019
First Adoption: 05/16/2005
Second Reading 05/16/2005
Initial Reading: 05/02/2005

PROPOSED REVISIONS

**POLICY CODE: DBC
BUDGET PREPARATION**

RELATED POLICY CODES: DB

Page 1 of 1

DBC – BUDGET PREPARATION

Policy is contained within the [DB – ANNUAL BUDGET](#) policy.

**POLICY CODE: DBI
BUDGET IMPLEMENTATION**

RELATED POLICY CODES: DB

Page 1 of 1

DBI – BUDGET IMPLEMENTATION

Policy is contained within the [DB – ANNUAL BUDGET](#) policy.

POLICY CODE: DID	FIRST ADOPTION: 05/XX/2019
Fixed Assets (Inventories)	LATEST REVISION: 05/XX/2019
RELATED POLICY CODES: --	Page 1 of 1

FIXED ASSETS (INVENTORIES)

To serve the functions of conservation and control, a running inventory of fixed assets with ~~appraised values~~ original cost greater than \$5,000 will be maintained by the Superintendent's office on buildings and contents including (1) buildings and grounds equipment, (2) furniture, (3) administrative equipment, and (4) educational equipment, ~~and~~ (5) ~~vehicles and~~ (6) ~~textbooks and supplementary books.~~

The Superintendent will designate the person responsible for maintaining an inventory of equipment, ~~materials and supplies in his/her shop, laboratory or classroom.~~

These inventories will be brought up-to-date as needed, but no less than once per fiscal year. ~~Two copies of the inventory will be filed with the building administrator.~~

First Adoption: 05/XX/2019
 Second Reading 05/XX/2019
 Initial Reading: 05/XX/2019

<p>POLICY CODE: DJ Purchasing RELATED POLICY CODES: DJE</p>	<p>FIRST ADOPTION: 05/XX/2019 LATEST REVISION: 05/XX/2019 Page 1 of 1</p>
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PURCHASING

The acquisition of supplies, equipment, and services will be centralized in the business office, which functions under the supervision of the Superintendent, and through whose office all purchasing transactions are conducted.

The Board assigns the Superintendent the responsibility for the quality and quantity of purchases made. The prime guidelines governing this responsibility are that all purchases fall within the framework of budgetary limitations and that they be consistent with the approved educational goals and programs of the District.

The Business Administrator will be solely responsible for the final approval of all ~~non-educational~~ purchases. ~~The Superintendent or his/he designee will approve educational purchases beyond budget limitations.~~

The Business Administrator shall be responsible for all phases of purchasing in accordance with Board Policy; for requisitions, current order purchasing, writing of specifications for bids, ~~deliveries, storage~~, and other tasks related to the purchases, acceptance and distribution of supplies.

Legal References:

RSA 195-C:4 II (a) Superintendent Services
 NH Code of Administrative Rules Section 303.01 (b), Substantive Duties of the School Board

First Adoption: 05/XX/2019
 Second Reading 05/XX/2019
 Initial Reading: 05/XX/2019

POLICY CODE: DJE Bidding Requirements	FIRST ADOPTION: 10/02/2017 LATEST REVISION: 05/XX/2019
RELATED POLICY CODES: DJB	Page 1 of 2

BIDDING REQUIREMENTS

The goal of a professionally administered school purchasing system is to ensure the District is fiscally responsible and receives the highest quality products and services in a timely manner ~~for the lowest possible price~~ from a vendor selected through a fair and open competitive process. To meet that goal, the following standards shall apply for all contracts, purchases of supplies, materials, equipment and contractual services to be paid from any school district account:

- If the total expenditure is in excess of \$10,000, a competitive bid shall be advertised in at least one newspaper with local distribution. The selection of, and awarding of, a winning bid shall be made by the Hudson School Board.
- If the total expenditure is in excess of \$5,000 for General fund and \$3,500 for Food Service fund to a maximum of under \$10,000, the school administration shall secure a minimum of three (3) competitive price quotations. The selection shall be made from the quote that is in the best interest of the District.
- If the total expenditure is \$5,000 or less, school administration shall use sound business practices to select a proposal that is in the best interest of the District.
- Per RSA 95:1 No person holding a public office, as such, in state or any political subdivision governmental service shall, by contract or otherwise, except by open competitive bidding, buy real estate, sell or buy goods, commodities, or other personal property of a value in excess of \$200 at any one sale to or from the state or political subdivision under which he holds his public office.

The Hudson School Board reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the District. The Board reserves the right to waive any formalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered. The Board also reserves the right to negotiate with a bidder when all bids exceed the budgeted appropriation.~~The Hudson School Board reserves the right to waive the bid process.~~

The Hudson School District recognizes there are certain circumstances where a formal bid process is not feasible. The Superintendent, or his/her designee, is authorized to make this determination. Examples of circumstances a formal bid process may not be feasible, include but is not limited to, specialized services, critical shortages and emergency situations.

The Superintendent shall develop procedures for bidding/quotation requirements for district purchasing. The procedures shall be reviewed annually with the Board. Purchasing of goods and services must be made and approved through the Office of the Superintendent of Schools or his/her designee.

Legal References:

RSA 95:1 Public Officials Barred From Certain Private Dealings

POLICY CODE: DJE Bidding Requirements	FIRST ADOPTION: 10/02/2017 LATEST REVISION: 05/XX/2019
RELATED POLICY CODES: DJB	Page 2 of 2

RSA 194-C:4 II (a) Superintendent Services
NH Code of Administrative Rules, Section Ed. 303.01 (b), Substantive Duties of School Boards

Revision: 05/XX2019
First Adoption: 10/02/2017
Second Reading: 10/02/2017
Initial Reading: 09/11/2017

PROPOSED REVISIONS

**Hudson School District
Hudson School Board Meeting
May 20, 2019
Draft Minutes**

Present:

Mr. Malcolm Price, Board Chair
Dr. Darcy Orellana, Vice-Chair
Mr. Gary Gasdia
Ms. Diana LaMothe
Ms. Gretchen Whiting
Mr. Lawrence Russell, Superintendent
Ms. Mary Wilson, Assistant Superintendent
Ms. Karen Burnell, Business Administrator
Ms. Caitlin Lynch, AHS Student Rep.
Ms. Kara Roy, Board of Selectmen Liaison

A. Call to Order

Mr. Price Board Chair called the meeting to order and Ms. LaMothe led the audience in the Pledge of Allegiance at 6:30 pm.

B. Public Input

Michael Drouin
6 Cole St. Hudson

Regarding Senate Bill for hygiene products.

We need this in our schools, students should not have to go to the nurse's office to get hygiene supplies. Would like to fundraise to purchase hygiene dispenser(s).

Taken under advisement by the School Board.

Peggy Huard

13 David Drive Hudson

Regarding Behavior Questionnaire that students will be doing tomorrow.

Did see Steve Beals' original presentation on this; however, the questions were not released to the public in advance. This is against our constitutional rights. Do not like the approach of "Opt Out" (passive) should have been a direct approach.

Sent an email to the School Board Members and nobody responded to her concerns (Ms. LaMothe stated she did respond to her email).

Concerned that her son is being discriminated against by not doing the questionnaire as he will have to sit in the cafeteria and not receive academic instruction. This is more invasive than Challenge Day. Will be pursuing this further.

The board stated that an email was sent to all parents (Peggy stated she did not receive an email), clearly describing the opt-out feature. Students are not obligated to answer any questions they are not comfortable with. This questionnaire is addressing going concerns on student behaviors. Mental Health is very important, this survey will help us gain data directly from our students and will help us target behaviors.

Mr. Russell: There will be no instruction time during the time students are doing the questionnaire and students will be told they can stop answering questions at any time. Will look into the Constitutionality of this questionnaire. The "Opt Out" / implied consent was a State option. This survey is completely anonymous.

C. Presentations to the Board

None.

D. Requests of the Board

Conference Attendance Request

Mr. Russell addressed the Board.

HR Director to attend Conference. First time attending this conference; impressive agenda. June 27 and 28. To be paid for out of professional development line.

Dr. Orellana moved to approve request for HR director to attend conference June 27 and 28 and come to the Board upon her return, second by Ms. LaMothe. Motion passes 5-0.

Donation Acceptance

Challenge Day (second year) donation by Debbie Nash

No cost to the district for this event.

Ms. LaMothe moved to accept the donation to hold Challenge Day for a second year (at no cost to the district, second by Mr. Gasdia. Motion passes 5-0.

E. Old Business

Energy Management Consultants, Inc.

Karen Burnell addressed the Board.

Lighting project (Eversource) upgrades.

50% savings on lighting equipment for elementary schools and 25% savings for middle and high schools.

Ms. Whiting moved to approve the Energy Management lighting project/ upgrades as presented, second by Dr. Orellana. Motion passes 5-0.

Reasons for Employees Leaving District

Mr. Russell addressed the Board.

Reviewed data from exit interviews.

36 educators leaving for reasons including retirement, one-year positions, family/medical leave, RIF and leaving for new districts.

Only 6 are leaving to go to new district after their current contract ends in June. Not a bad number overall. Culture does sometimes play a part in decision making.

F. New Business

District-Wide Landscaping RFP

Karen Burnell addressed the Board.

Received three bids (Knotts, Morin, and Regis); will need to increase the budget for this item.

Would like to go with Knotts Land Care, LLC. \$63,229.07

Mr. Gasdia moved to award the District-Wide Landscaping RFP to Knotts Land Care as presented, second by Ms. LaMothe. Motion passes 5-0.

Budget Transfer SB#11

Purchase two storage containers (\$7,674) to be used during CTE Renovation.

Ms. Whiting moved to approve Budget Transfer SB#11 \$7,674 as presented, second by Dr. Orellana. Motion passes 5-0.

Budget Transfer SB#12

Social Studies furniture (teacher's desks and chairs as well as filing cabinets and bookcases \$6,025.86.

The Board discussed if this was part of ongoing classroom renovations if so, why wasn't furniture part of the original costs. Didn't think it was part of a classroom renovation but will check on it.

This will come back to the Board.

G. Recommended Action

1. Manifests – Recommended action:

Manifests are available to be signed. Make necessary corrections

2. Draft Minutes – Recommended action:

Make necessary corrections and approve

May 6, 2019 draft minutes

Ms. LaMothe moved to approve the draft minutes of May 6, 2019 as presented, second by Mr. Gasdia. Motion passes 5-0.

Costa Rica Trip

Parent meeting tonight.

There are approximately 400 students interested in this trip, expecting a large parent turnout tonight.

Will update the Board at the next meeting.

Boy Scout Troop 20

Mr. Gasdia introduced Troop 20. They are here as part of earning their Citizenship merit badge.

Thanks for coming tonight.

H. Reports to the Board

1. Superintendent's Report

Mr. Larry Russell addressed the Board.

Attended a Primex Conference last week.

Education in the State, what is going on in the districts, trends, unemployment rate (lowest in the nation).

Attended Strategic Planning meeting, moving along. About halfway through the process.

The Director of Special Education (Rachel Borge) will no longer be regularly attending these meetings, unless she is needed.

2. Assistant Superintendent's Report

Ms. Mary Wilson addressed the board.

Grants have all been approved; got more funds than anticipated. We will need a public hearing in June to accept funds.

ESOL – Access Test – ten students tested out of the program; very exciting.

Advocate for mental health on NPR Program recently. Trying to get more help in our schools. We did not get the grant we applied for but will be looking for another.

Behavior Consultant did come, negotiated another day for the same money.

He will be there tomorrow.

3. Business Administrator's Report

Ms. Karen Burnell addressed the Board.

Working on CTE Renovation, roof, A/C

I. Legislative Update

Week of May 3rd

Week of May 10th

For your information.

J. Committee Reports

Board of Selectman – Mr. Gasdia attended last meeting.

Selectmen sent a letter of support to the state for renovation.

Will soon have a seat at the table and will be able to give comments.

Hope Kara will speak during comments also.

Ms. Whiting will attend next Board of Selectman meeting.

Strategic Planning Committee – Ms. LaMothe attended last meeting.

Productive meeting; discussed needs, themes, focus on mission statement, fine tune core beliefs. Will continue to seek feedback from the community.

Alvirne Trustees – Dr. Orellana attended meeting. Very committed group.

Funded primary requests and are still discussing CTE equipment.

Policy Committee – Ms. Whiting attended meeting. Reviewed all financial policies and will forward them to Dr. Orellana to review. Then ten policies will come to the School Board at a time for approval.

Next topics A & B.

K. Correspondence

April Discipline Data

For your review. Vaping is a big problem.

STEM Coordinator Report

For your information.

Building Committee Minutes

For your information.

Monthly Financial Report

Fund Balance \$946,392

What does the School Board want to do with the fund balance? Give back or reinvest?

Will bring a list of potential projects to next meeting (Safety is always top of the list).

Student Activity Fund Report

For your information.

L. Board Member Comments

Kara Roy - working on developing a relationship and work collaboratively. Appreciate a seat at the table.

Thanks, Mr. Gasdia, for the help on Sunday.

Caitlin Lynch- Concerts this week, will acknowledge seniors.

Ms. Whiting- Great prom; all looked great.

Ms. LaMothe- Attended NHSBA orientation; great information.

Testified at the State, don't feel like we were reaching them. Invited the governor to Hudson.

Guys and Dolls was a great show. Good luck with the concerts, awards this Thursday.

Dr. Orellana- Testified for renovation with Ms. LaMothe. Working hard to recoup funds.

Wonderful time of the year- concerts, graduations, prom.

Mr. Russell- At the State; lots of misinformation out there. \$2.5 million cut – justification form was filled with misinformation. State now has a better understanding of the project.

Mr. Price- Thanks Scouts for coming out tonight; keep doing good work.

Congrats seniors on Prom and graduation.

M. Non-Public Session

Ms. LaMothe moved to enter into Non-Public Session at 7:57pm under RSA 91-A:3II (B), second by Mr. Gasdia. Chair called for a roll call vote: Ms. Whiting-yes, Ms. LaMothe-yes, Mr. Gasdia-yes, Dr. Orellana-yes, Mr. Price-yes. Motion passes 5-0.

Enter Non-Public at 7:57 pm.

Dr. Orellana moved to approve the six nominations (below), second by Ms. LaMothe. Motion passes 5-0.

Melissa Breen	Grade 1 Teacher	\$44,000
Erica Guilbeault	Social Studies Teacher	\$42,000
Adam Blankenbicker	Science Teacher	\$58,000
Nicole McAree	Speech/Language	\$56,000
Jasmine Fayez	1-yr ESOL Teacher	\$49,500
Ashely Zannini	Special Educ. Teacher	\$41,000

The board discussed cultural issues.

Mr. Gasdia moved to exit non-public and adjourn, second by Ms. Whiting. Motion passes 5-0.

N. Adjourn

Meeting adjourned at 8:38 pm.

Respectfully submitted,

Dotty Murray (public)

Mary Wilson (non-public)



New Hampshire School Boards Association

Excellence in Public Education Through School Board Leadership

New Hampshire School Boards Association Legislative Bulletin

Week of May 17th

Dear Members,

This week's update begins with an overview of what NHSBA is hearing in Concord relating to key policy issues the Association has been tracking. It is important to note that what we report in this section reflects dialogue on policy matters but does not reflect any action at this time.

School Funding - HB 177, HB 551, and HB 709 were the three school funding bills that had bipartisan support coming out of House Education earlier this year. All three bills were retained and included in HB 1 and HB 2, the state's two budget bills. The Senate Finance Committee held public hearings on HB 1 and HB 2 last week, where most of the testimony focused on the state of school funding, the current impact on local communities, and what the proposed budget would mean for school districts. What is currently proposed is a three-prong approach bringing more funding to school districts. The three prongs include: The restoration of stabilization grants in year 1; targeted aid in year 2; and an independent commission to study school funding in NH and make viable recommendations towards a new formula. More detailed analysis has been provided in previous updates. It is believed that the Senate Finance will begin taking action on HB 1 and HB 2 next week. NHSBA is hearing that there are anticipated cuts to what is in the proposed budget. Those anticipated cuts include: the elimination of the targeted aid formula, restoration of stabilization grants to 2018 levels only, and a reduction in funding to the independent commission. Again, this is merely what we are hearing. More information will be forthcoming next week.

Just In...

Late this morning NHSBA learned that an amendment has been made to HB 198 which proposes a new source of revenue to address how schools are funded in NH. A hearing is scheduled for next Tuesday on the amendment in Senate Finance, the committee that is currently reviewing HB 1 and HB 2, the state's two budget bills. A screenshot of the posting is provided, as well as a link to the amendment. At this time, NHSBA does not have a position on this proposed amendment. The Association just received word of this late change and will attend the hearing on Tuesday to listen and learn more about the proposal. NHSBA will continue to update membership on this development.

http://gencourt.state.nh.us/bill_status/billtext.aspx?sy=2019&txtFormat=amend&id=2019-2031S

TUESDAY, MAY 21, 2019

COMMERCE, Room 100, SH

Sen. Cavanaugh (C), Sen. Morgan (VC), Sen. Soucy, Sen. Morse, Sen. French

1:00 p.m. **EXECUTIVE SESSION ON PENDING LEGISLATION**

FINANCE, Room 103, SH

Sen. D'Allesandro (C), Sen. Feltes (VC), Sen. Rosenwald, Sen. Kahn, Sen. Reagan, Sen. Giuda

1:00 p.m. Hearing on proposed Amendment #2019-2031s, relative to establishing payroll deductions on wages in excess of the Social Security tax cap with revenues to be dedicated primarily for education purposes, to HB 198-FN, clarifying the prohibition against the use of mobile electronic devices while driving.

Learn Everywhere - The State Board of Education met last week and completed their meeting with an open board discussion on the proposed rules for Learn Everywhere. Board members continue to pose questions about the program. We encourage members to access the video-recording of the meeting to watch the discussion for themselves. NHSBA believes the State Board will vote on these rules at their June 13th meeting. At present, we believe the rules will pass via a 4-3 vote based on the nature of questions individual board members have posed and public statements they have made.

A link to view the meeting is provided: <http://www.nhboardofeducation.com>

Senate Education and Workforce Development, *Executive Session*

HB 131, (New Title) establishing a commission on mental health education and behavioral health and wellness programs.

HB 131 establishes a commission to develop and promote mental health programs and behavioral health and wellness programs in kindergarten through grade 12. An amendment was offered specifically identifying membership of the commission and establishing a timeline for the commission requiring biannual reports with an end date of November 30, 2020. A motion on the amendment carried unanimously. A motion was made OTP as amended; the motion carried unanimously with a vote of 5-0. NHSBA supports HB 131.

HB 226, relative to the renomination of teachers.

HB 226 involved a great deal of collaborative work among NEA-NH, the Chair of Senate Education, and NHSBA. That collaborative work resulted in amendment to HB 226. Ultimately, the amendment achieved middle ground on the criteria leading to tenure within a district. HB 226 as amended returns tenure status back to three years with a few key conditions. Those conditions include - 3 years of full-time teaching status, a minimum of two consecutive years on the local evaluation system as effective or better, and a

recommendation from the superintendent moving an educator from beginning educator license to an experienced educator license in the state's credentialing system. Said simply, this proposal seeks to better align the processes for tenure with recertification and the movement from a beginning educator license to an experienced educator license. HB 226 is nuanced and NHSBA expects to provide technical assistance to school districts if the bill is signed into law. NHSBA supports the bill as amended.

House Judiciary, *Public Hearing*

SB 263, relative to anti-discrimination protection for students in public schools. Last week SB 263 was passed by the house with a vote of 214-143. While the house passed the bill, they also referred it to House Judiciary for another public hearing. The purpose of the judiciary hearing was not to debate the policy of anti-discrimination but to focus on 354-A:28 Procedure on Public School Complaints. Testimony was limited to the procedure or course of action families may pursue with a claim of discrimination. NHSBA testified highlighting the importance of anti-discrimination protections in schools while raising concerns about the complaint process. It is believed that SB 263 will see another amendment. An executive session has been scheduled for the morning of May 28, 2019.

Senate Judiciary, *Public Hearing*

HB 154, prohibiting non-disparagement clauses in settlement agreements involving a governmental unit.

This bill seeks to prohibit and would render unenforceable the inclusion of a non-disparagement clause in a settlement agreement involving a governmental unit.

NHSBA Position: Testified in opposition. NHSBA raised concerns that this bill would interfere with the ability to two parties to litigation or potential litigation to develop mutually agreeable settlement agreements; that such a law might discourage settlement agreements - which are often less costly and less time-consuming than litigation; and that the plaintiff or person bringing the lawsuit might have unsavory or unflattering information they would prefer remain confidential, or otherwise risk such information from becoming public. Senate Judiciary will be voting on this bill soon. NHSBA will update accordingly.

[Click here to view the legislative calendar for the week of May 20, 2019](#)

Nicole Heimarck

NHSBA Director of Governmental Relations

nheimarck@nhsba.org

(603) 228-2061

Dear Mr. Beals,

This letter is to inform you that I have received and accepted an offer to teach mathematics at Goffstown High School for the 2019-2020 school year. Due to this, I sadly must resign my position at Alvirne High School for that school year.

I've been extremely proud to be a Bronco and extremely grateful of the infrastructure that SAU 81 has put in my place for my success these past two years. I've felt incredibly supported by my peers, students, and administration and consider myself blessed to have been a part of this fine institution. I can truthfully say that I don't believe I could have become the teacher I am were it not for all of your help. I hope that you continue to find success and please let me know if I can ever be of service to the school going forward.

Thankfully,



Matthew T. Dalzell

RECEIVED

MAY 30 2019

SUPERINTENDENT'S OFFICE

May 27, 2019

Letter of Resignation

To: Lawrence Russell and the SAU 81 School Board

It is with equal parts sadness and gratitude along with many fond memories that I write this Letter of Resignation. On the evening of May 6, 2019, the Nashua School District approved my candidacy as the Principal of Pennichuck Middle School for the 2019-2020 school year. This opportunity could never have come to fruition without the seven years of experience in the Hudson School District.

In the spring of 2012 I began my path to administration with a grueling interview process for the role of School Year Assistant Principal at Hudson Memorial School. From the first moments of the process, it was very evident that the teachers of the middle school were very dedicated to their craft and the students they served. As I look back on my first interview, I can vaguely remember the content of the questions asked but I can clearly recall the passion in which they were asked. Shortly after being nominated to the role and beginning my work on becoming part of the fabric of HMS, it was clear that the passion with which the committee asked their questions was a pure representation of the passion of the peers they represented.

Over my five years at Hudson Memorial I was able to experience something that many people may never experience in their workplace; a sense of family. It is with all honesty that I considered, and still consider, the staff I worked with family. Like any good family, we may not have always agreed with decisions made, but as a family we grew together with those decisions. We supported one another, and it is with 100 percent conviction in my heart that I can say that I am not the educator that I am today without learning and growing with the staff of HMS and for that I will always be grateful. I would be remiss if I didn't take an extra moment to give a special thank you to Keith Bowen, as under his mentorship I grew to become better practitioner.

In the spring of 2017 I was informed of my change in venue from Hudson Memorial to Alvirne High School. Initially I was very shocked at this change. As several days passed not only did I become OK with the change but looked forward to a new challenge. I would once again be reunited with students I hadn't seen in a number of years. I looked forward to seeing their progress and how I could help lead them to graduation. I also looked forward to the challenge of meeting new staff, learning how I could best serve them, and use those experiences to grow my craft. After my second full year at AHS, I feel the staff has made me a valued member of their community. I would like to extend a deep sense of gratitude to Steve Beals for allowing my leadership skills to grow and his support, encouragement, and advice as I move into my new role.

Most importantly, I would like to extend my deepest appreciation to all the students I was able to serve over the last seven years. I have learned so much from them, and I hope that they have taken even one little lesson from me, whatever that lesson may be.

Thank you to the Town of Hudson and the Hudson School District for allowing me to be a leader in your public schools. Thank you for allowing me to learn and grow with your students and thank you for the level of education you provide your children. Although I am resigning my position, Hudson will always be a valued part of my career.

Respectfully,

A handwritten signature in black ink, appearing to read 'Gabriel Falzarano', with a stylized flourish at the end.

Gabriel Falzarano

May 23rd, 2019

Keith Bowen, Principal
Hudson Memorial School
1 Memorial Dr
Hudson, NH 03051

RECEIVED
MAY 28 2019
HUMAN RESOURCE DEPARTMENT

Dear Mr. Bowen,

Please accept this letter as formal notification that I am resigning from my position as a social studies teacher at Hudson Memorial School after the completion of the 2018-2019 school year.

Being able to start my teaching career at HMS has been a major part of my life. Having the chance to coach both Wrestling and Cross Country, as well as being involved with Ambassadors of Hope has allowed me to make connections with a variety of students. Participating for the past two years as part of the UDL Cohort has truly helped me to further my teaching and really take it to a higher level. I will always be grateful for my three years at HMS and would like to thank you for the opportunities to improve and grow as an educator.

Sincerely,



Cassidy Spencer

ESOL DEPARTMENT REPORT ON ACCESS SCORES 2019
HUDSON SCHOOL DISTRICT*Rationale:*

The Hudson School district administered ACCESS 2.0 online to all ELLs in compliance with district and state guidelines. The total population assessed were **68 ELLs district wide**. Under federal education law (Title I and Title III), ALL students who are identified as Limited English Proficient (LEP) are required to be assessed each year with this approved assessment. The ACCESS 2.0 English language proficiency test is given yearly from mid-January to mid-March.

Exiting services criteria:

In accordance with state guidelines and regulations, the criteria to exit a Limited English Proficient (LEP) student is based solely on the ACCESS for ELLs test. For an LEP student to be exited from the ESOL Program and ESOL services, the student must score (on the ACCESS) an overall score of no less than 5.0 (listening, speaking, reading, and writing). Once these scores have been attained, the student is no longer eligible to access ESOL services and the student moves into the first year of a four-year phase of monitoring.

Patterns of growth in ELLs

It is well established that different ELLs grow at different rates. Most educators with experience working with ELLs are familiar with the “lower faster, higher slower” pattern of ELP (English Language Proficiency) growth, where younger and more inexperienced students show more growth than older, more proficient students. Growth for this report is presented in two charts. The first one presents proficiency levels by domain determining exit criteria of direct ESOL services. The second one breaks down ELLs’ abilities in oral language, literacy and comprehension.

- Oral language = 50% listening + 50% speaking
- Literacy = 50% reading + 50% writing
- Comprehension = 70% reading + 30% listening
- Overall Score = 35% reading+35% writing+15% listening +15%speaking

KINDERGARTEN REPORT

School: Library Street

Total number of ELLs tested in Kindergarten: 5

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering					1	20%	3	60%
2- Emerging							2	40%
3- Developing					1	20%		
4- Expanding					2	40%		
5- Bridging								
6- Reaching	5	100%	5	100%				

	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
Entering			1	20%	1	20%		
Emerging			1	20%			1	20%
Developing			2	40%	1	20%	1	20%
Expanding							2	40%
Bridging					3	60%		
Reaching	5	100%						

Based on the exiting criteria of overall score of 5 or higher, **5 ELLs are still identified and eligible to receive services hours as first graders in 2019 -2020.** These students will receive service hours based on the Recommendation for Services submitted by the NH Department of Education – Title III Office.

FIRST GRADE REPORT

School: Dr. H.O. Smith

Total number of ELLs tested in first grade: **14**

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering	1	7%	2	13%				
2- Emerging			6	40%				
3- Developing	3	20%	5	33%				
4- Expanding			1	7%				
5- Bridging	3	20%						
6- Reaching	7	47%						

	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
Entering	1	7%	3	20%	1	7%	2	13%
Emerging	1	7%	5	33%	3	20%	4	27%
Developing	6	40%	3	20%	1	7%	5	33%
Expanding	4	27%	1	7%	2	13%	1	7%
Bridging	2	13%	1	7%	2	13%	1	7%
Reaching					5	33%		

Based on the exiting criteria of overall score of 5 or higher, **1 ELL has moved to Monitor Status year 1** (no service hours provided. **12 ELLs are still identified and eligible to receive service hours as Second Graders in 2019 -2020 (at both elementary schools).** These students will receive service hours based on the Recommendation for Services submitted by the NH Department of Education – Title III Office. We are waiting on 1 report from DRC.

ELEMENTARY GRADE REPORT

School: Hills Garrison School

Total number of ELLs tested at school: **12**

Second Grade: **5** students tested

Proficiency Level	Listening		Speaking		Reading		Writing		Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score		
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested		# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	
1- Entering									1- Entering									
2- Emerging	1	20%	2	40%					2- Emerging	1	20%	1	20%					
3-Developing			3	60%				2	40%	3-Developing	1	20%	3	60%	1	20%	1	20%
4-Expanding								3	60%	4-Expanding	2	40%	1	20%			4	80%
5-Bridging					3	60%			5-Bridging	1	20%							
6-Reaching	4	80%			2	40%			6-Reaching					4	80%			

Third Grade: **3** students tested

Proficiency Level	Listening		Speaking		Reading		Writing		Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score		
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested		# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	
1- Entering									1- Entering									
2- Emerging			1	33%	1	33%			2- Emerging									
3-Developing			2	67%				2	67%	3-Developing			1	33%	1	33%	1	33%
4-Expanding								1	33%	4-Expanding	3	100%					1	33%
5-Bridging	1	33%							5-Bridging			2	67%				1	33%
6-Reaching	2	67%			2	67%			6-Reaching					2	67%			

Fourth Grade: 3 students tested

Proficiency Level	Listening		Speaking		Reading		Writing		Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested		# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering									1- Entering								
2- Emerging									2- Emerging								
3-Developing					1	33%	1	33%	3-Developing								
4-Expanding			3	100%			2	67%	4-Expanding	1	33%	3	100%			2	67%
5-Bridging	1	33%			1	33%			5-Bridging	2	67%			2	67%	1	33%
6-Reaching	2	67%			1	33%			6-Reaching					1	33%		

Fifth Grade: 1 student tested

Proficiency Level	Listening		Speaking		Reading		Writing		Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested		# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering									1- Entering								
2- Emerging									2- Emerging								
3-Developing									3-Developing								
4-Expanding			1	100%			1	100%	4-Expanding								
5-Bridging									5-Bridging			1	100%			1	100%
6-Reaching	1	100%			1	100%			6-Reaching	1	100%			1	100%		

Based on the exiting criteria of overall score of 5 or higher, **2 ELLs have moved to Monitor Status year 1** (no service hours provided). **10 ELLs are still identified and eligible to receive services hours at Hills Garrison School in 2019 -2020 (grades 3 to 5)**. These students will receive service hours based on the Recommendation for Services submitted by the NH Department of Education – Title III Office.

Fourth Grade: 3 students tested

Proficiency Level	Listening		Speaking		Reading		Writing		Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested		# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering									1- Entering								
2- Emerging									2- Emerging								
3-Developing			2	67%				1	33%	3-Developing							
4-Expanding			1	33%	1	33%	2	67%	4-Expanding	1	33%	3	100%			3	100
5-Bridging					1	33%			5-Bridging	1	33%						
6-Reaching	3	100%			1	33%			6-Reaching	1	33%			3	100%		

Fifth Grade: 5 students tested

Proficiency Level	Listening		Speaking		Reading		Writing		Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested		# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering									1- Entering								
2- Emerging									2- Emerging								
3-Developing			2	40%	1	20%	1	20%	3-Developing			1	20%				
4-Expanding			3	60%			4	80%	4-Expanding	2	40%	3	60%	1	20%	3	60%
5-Bridging					1	20%			5-Bridging	3	60%	1	20%			2	40%
6-Reaching	5	100%			3	60%			6-Reaching					4	80%		

Based on the exiting criteria of overall score of 5 or higher, **2 ELLs have moved to Monitor Status year 1** (no service hours provided). **12 ELLs are still identified and eligible to receive services hours at Nottingham West School in 2019 - 2020 (grades 3 to 5)**. These students will receive service hours based on the Recommendation for Services submitted by the NH Department of Education – Title III Office.

MIDDLE SCHOOL GRADE REPORT
 School: Hudson Memorial

Total number of ELLs tested at school: **10**

Sixth Grade: **3** students tested

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering					1	33%	1	33%
2- Emerging			1	33%				
3-Developing			2	67%	2	67%	2	67%
4-Expanding								
5-Bridging								
6-Reaching	3	100%						

Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering			1	33%				
2- Emerging					1	33%	1	33%
3-Developing	1	33%	2	67%			1	33%
4-Expanding	2	67%			1	33%	1	33%
5-Bridging					1	33%		
6-Reaching								

Seventh Grade: **5** students tested

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging			2	40%	1	20%		
3-Developing	2	40%	2	40%	2	40%	1	20%
4-Expanding			1	20%	1	20%	4	80%
5-Bridging								
6-Reaching	3	60%			1	20%		

Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging					1	20%		
3-Developing	1	20%	3	60%	1	20%	3	60%
4-Expanding	3	60%	2	40%	1	20%	2	40%
5-Bridging	1	20%			1	20%		
6-Reaching					1	20%		

Eight Grade: **2** students tested

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering			2	100%	1	50%	1	50%
2- Emerging	1	50%			1	50%		
3-Developing							1	50%
4-Expanding	1	50%						
5-Bridging								
6-Reaching								

Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering	1	50%	1	50%	1	50%	1	50%
2- Emerging	1	50%	1	50%			1	50%
3-Developing					1	50%		
4-Expanding								
5-Bridging								
6-Reaching								

Based on the exiting criteria of overall score of 5 or higher, **7 ELLs are still identified and eligible to receive services hours at Memorial Middle School in 2019 -2020 (grades 6 to 8), 1 ELL has moved out of state and 2 ELLs are being promoted to the high school.** Eligible students will receive service hours based on the Recommendation for Services submitted by the NH Department of Education – Title III Office.

HIGH SCHOOL GRADE REPORT
 School: Alvirne High School

Total number of ELLs tested at school: **13**

Ninth Grade: **2** students tested

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging			1	50%				
3-Developing	1	50%	1	50%	1	50%		
4-Expanding							2	100%
5-Bridging	1	50%						
6-Reaching					1	50%		

Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging								
3-Developing	1	50%	1	50%	1	50%	1	50%
4-Expanding	1	50%					1	50%
5-Bridging			1	50%	1	50%		
6-Reaching								

Tenth Grade: **4** students tested

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging								
3-Developing			3	75				
4-Expanding			1	25			2	50
5-Bridging					1	25	2	50
6-Reaching	4	100			3	75		

Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging								
3-Developing								
4-Expanding	4	100%						
5-Bridging			2	50%			4	100%
6-Reaching			2	50%	4	100%		

Eleventh Grade: 5 students tested

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging					1	20%		
3-Developing	3	60%	5	100%	1	20%	1	20%
4-Expanding					1	20%	3	60%
5-Bridging					2	40%	1	20%
6-Reaching	2	40%						

Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging								
3-Developing	3	60%	1	20%	3	60%	2	40%
4-Expanding	2	40%	4	80%			3	60%
5-Bridging					1	20%		
6-Reaching					1	20%		

Twelfth Grade: 2 students tested

Proficiency Level	Listening		Speaking		Reading		Writing	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging								
3-Developing	1	50%	1	50%				
4-Expanding			1	50%			2	100%
5-Bridging	1	50%						
6-Reaching					2	100%		

Proficiency Level	Oral Language		Literacy		Comprehension		Overall Score	
	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested	# of students at level	% of total tested
1- Entering								
2- Emerging								
3-Developing	1	50%						
4-Expanding	1	50%	1	50%			2	100%
5-Bridging			1	50%	2	100%		
6-Reaching								

Based on the exiting criteria of overall score of 5 or higher, **4 ELLs have moved to Monitor Status year 1** (no service hours required). **7 ELLs are still identified and eligible to receive services hours at Alvirne High School in 2019 -2020 (grades 9 to 12), 2 ELLs are graduating seniors.** Eligible students will receive service hours based on the Recommendation for Services submitted by the NH Department of Education – Title III Office.

SUMMARY DISTRICT PERFORMANCE ACCESS 2019

Total number of students tested: 68
Total number of students in Monitor Status – Year 1 (no services required): 10
Percentage of students moved to Monitor year 1: 6.8%
Total number of students showing growth in overall scores (from last years' scores): 62
Percentage of students showing growth in overall scores: 91%

PROJECTED ELIGIBLE ELLs for 2019 2020
DISTRICT WIDE

Library Street

- We have three Language Surveys indicating a language other than English spoken by the student and at home. Screening in the fall will determine exact number of ELLs at this school.

Dr. H.O. Smith

	Grade	# of students
Dr. H.O. Smith	1	5
		5 projected ELLs

Hills Garrison School

	Grade	# of students
Hills Garrison School	2	6
	3	6*
	4	2
	5	2
		16 projected ELLs

**includes ELL who will receive services at home.*

Nottingham West School

	Grade	# of students
Nottingham West Elementary School	2	7
	3	3
	4	3
	5	3
		16 projected ELLs

Memorial Middle School

	Grade	# of students
	6	3
	7	2

Memorial Middle School	8	7
	12 projected ELLs	

Alvirne High School

	Grade	# of students
Alvirne High School	9	2
	10	2
	11	0
	12	5
	9 projected ELLs	

TOTAL ELIGIBLE ELLs DISTRICT WIDE: **58**