

Colebrook School Board Meeting Agenda

Date	5/6/2025		
Time	6:00 pm Public Hearing and School Board Meeting Directly Following		
Location	CAES Library		
Chairperson	Tim Stevens		
School Board Members		Principal	SAU Members
Tim Stevens	Cayenne Amey	Kim Wheelock	Dana Hilliard
David Brooks	Julie Brunault	Assistant Principal	Bridget Cross
Rhonda Lyons	Rick Bagley	Stephanie Cameron -	Chris Paquette
Robert Murphy		CTE Director	
		Emilie Hall -	
		Student Report	
		Sandra Minigell	
		Brodyn Cote	
Item	Subject		
	Public Hearing – To accept and expend the funds from the Local Foods Farm to School Grant for \$10,000, funds from the Special Olympics Grant for \$500 and to deposit \$2,030.26 into the Building Expendable Trust Fund.		
1.	Roll Call and Pledge of Allegiance:		
2.	Agenda Adjustments:		
3.	Hearing of the Public: Motion to open and end hearing of the public (15 minutes)		
4.	Reading of the Minutes: Colebrook School Board Meeting Minutes of April 15, 2025		
5.	Kim Wheelock – Principal <ul style="list-style-type: none"> • May Report • Student Report 		
6.	CTE Director Report – Emilie Hall <ul style="list-style-type: none"> • May Report 		
6.	Dana Hilliard – Superintendent <ul style="list-style-type: none"> • May Report • Diplomas • New Teacher Nomination 		
7.	Bridget Cross – Business Manager <ul style="list-style-type: none"> • Approve Local Foods Farm to School Grant for \$10,000 • Approve Special Olympics Grant for \$500.00 • Approve to deposit \$2030.26 into the Building Expendable Trust Fund • Approval of Projects/Items with Fund Balance • Approval of GASB 75 Report • Approve Science Quote 		
8.	Unfinished Business: <ul style="list-style-type: none"> • Approve Severance Benefit for SAP & SEL (Tabled Discussion) 		

9.	New Business: <ul style="list-style-type: none"> • Policies (Approved by SAU Policy Committee October 29, 2024) <ul style="list-style-type: none"> ○ BBBF – Student Members of the School Board ○ DAGF – Administration of Federal Grants ○ EBCA – Crisis Prevention and Emergency Response Plans ○ EBCH – Chemical Safety and Chemical hygiene Plan ○ IC – School Year and School Year Calendar
10.	Hearing of the Public: Motion to open and end hearing of the public (15 minutes)
11.	Non-Public Session: RSA 91-A:3, II (b)
12.	Meetings: <ul style="list-style-type: none"> • Colebrook School Board Meeting Tuesday, May 20, 2025 @ 6:00 pm CAES Library
13.	Adjournment

Colebrook School Board Meeting Minutes

Date	4/15/2025
Time	6:00 pm – CAES Library
Location	Colebrook Academy & Elementary School library
Chairperson	Tim Stevens

Attendance

Attendance Legend: **P** - Present **E** - Excused **A**- Absent **R** - Remotely

School Board Members				Principal		SAU Members	
P	Tim Stevens	P	Cayenne Amey	P	Kim Wheelock	P	Dana Hilliard
P	David Brooks	P	Julie Brunault		Asst. Principal	P	Bridget Cross
P	Rhonda Lyons	P	Rick Bagley	E	Stephanie Cameron	P	Chris Paquette
P	Robert Murphy				CTE Director		
				P	Emilie Hall		
					Student Report		
				E	Sandra Minigell		
				E	Brodyn Cote		
Public in Attendance: Lisa Brooks, Christine Sullivan, Terrence Rosi, Dawn Hall & Kathi Lawton-Haynes							

Minutes

Item	Subject	Action
	Public Hearing – To accept and expend anticipated funds from the NHED Garden Grant in amount of \$2,500.00 and the Special Olympics Grant for 500.00	
1.	Roll Call: The meeting was called to order by Chairman Tim Stevens at 6:00 pm and opened with the Pledge of Allegiance	
2.	Agenda Adjustments: No Adjustments	
3.	Hearing of the Public: The Chairman opened the hearing of the public at 6:01 pm. <u>D. Brooks/J. Brunault:</u> Motion to end 15-minute public session at 6:02 pm.	VOTE: Motion Carries
4.	Reading of the Minutes – J. Brunault/D. Brooks: Motion to approve the minutes of April 1, 2025, with corrections.	VOTE: Motion Carries
5.	Kim Wheelock – Principal – No Report	

6.	<p>Dana Hilliard – Superintendent Report – April Update – Discussed the budget analysis and the recommendations that could be tackled for improvements to the school. This does include some money that could go back to the taxpayers. Will discuss more in non-public. There is nothing that absolutely needs action this evening. We do have a capital improvement plan so when unexpected funds do come in, we can review the list and see what can/needs to be done. We bring these projects to you as the board, so you can decide the direction we need to go in. Dana will be in Littleton next week for the North Country Superintendent meeting and Thursday down in Conway as part of the Granite State Leadership Academy. Kim and Dana both completed the Granite State Leadership Academy and received their licenses in Superintendency.</p>	
8.	<p>Bridget Cross: Business Manager</p> <p>C. Amey/J. Brunault: Motion to approve the Certificate of Authority for State of NH Agriculture Department for the Chairman of the Board to give the Superintendent the authority to enter into the grant agreement.</p> <p>D. Brooks/R. Murphy: Motion to approve the Food Service Contract from Abbey Group for the 2025-2026 school year. The proposed budget for this is \$188,472.95 which includes a maximum subsidy of \$46,671.96.</p> <p>R. Bagley/C. Amey: Motion to approve General Assurances. These are required for the schools to receive any Federal funding. David asked if all the policies were up to date and if we were in compliance with all the regulations and policies. Bridget stated that the Policy Committee did kick back the Procurement Policy so her and Dana will be reviewing it as there have been changes that will become in effect in July of 2025 which will need to be put into the policy.</p> <p>Bridget reviewed the budget analysis. The amount that we do not anticipate in expending is \$910,000, additional revenues are \$211,000. The retained amount that we didn't have to spend this year was \$141,000. We had encumbered last year from that budget, but had to pay them in the expenditures this year was \$65,000. We received some funding for the insurance claim for the SAU damage to the building of \$2,800. The amount that you didn't expend and told the voters we would set aside is \$790,000 of the total surplus and the number if you wish to retain is \$140,000 which Bridget recommends for next year as well. This gives an additional fund balance left over of \$401,000. Bridget provided a breakdown of the revenues that came up to the amount of \$211,000. We will need to go into non-public to discuss the options of what can be done. David brought up several line items that are over budget and said that if they see they are going to go over budget they need to notify the school board. Bridget explained that the former Director had told teachers not to budget anything for some of these programs. Bridget also explained that when she reviews the requisitions, she looks at the their total budget for the program and if they still</p>	<p>VOTE: Motion Carries</p> <p>VOTE: Motion Carries</p> <p>VOTE: Motion Carries</p>

	<p>have money in another line they can borrow from there.</p> <p>The Severance Benefit for the SAP Counselor and SEL. (Tabled Discussion)</p>	
9.	Unfinished Business:	
10.	<p>New Business – Graduation Date – We had some conflicts with NHIAA and the graduation date. Graduation has been moved to June 3rd which does keep us still in compliance. Kim has called all the graduating senior’s parents. The June meeting is scheduled for June 3rd so we are seeking a new date for that. We could have one meeting in June which will be the 17th. Kim stated that she will be calling the members of the board that need to sign the diplomas and will have them come in to sign them. The board was all in agreement with the one meeting in June on the 17th.</p>	
10.	<p>Hearing of the Public: The board chair opened the hearing of the public at 6:24 pm Christine Sullivan spoke that she thought the grinders and the upgrade to the system was feasible. But she is questioning \$14,000 for a washer and dryer. Bridget and Emilie explained that is the complete hook-up of the washer and dryer. Which includes going through concrete and duct work. There is a lot of work that needs to be done. This will be in the room off of the culinary room where there is a life skills program. Dana cautioned the public that when looking at lists of items that need to be done to not jump to far ahead as some of these things can change quite often. Some things that could come up are grants or people may donate items to projects which will reduce the amount we pay for these projects. The board is just getting to look at this list now and Dana has stated that these items do not require action at this meeting. The board needs to digest these, and we will continue to work on different avenues to approach for these projects. Christine is asking about a list that was made in 2023 of things that needed to be done. Dana stated that he was not here in 2023 so he cannot comment on that unless something from that list lands on his desk now. Tim stated that there are some bigger issues that have come up since that list they need to address first but that they can review that list and compare it to this new list. <u>C. Amey/J. Brunault:</u> Motion to end 15-minute public session at 6:31 pm.</p>	<p>Vote: Motion Carries</p>
11.	<p>Non-Public Session – <u>C. Amey/J. Brunault:</u> Motion to go into non-public session RSA 91-A: 3 II (i) at 6:32 pm. Superintendent Hilliard, Bridget Cross and Principal Wheelock, Chris Paquette and Emilie Hall were asked to stay for the non-public session. <u>C. Amey/R. Bagley:</u> Motion to come out of non-public session at 7:25pm <u>D. Brooks/R. Bagley:</u> Motion to move ahead with the three proposals discussed in non-public session RSA 91-A: 3 II (i) <u>R. Lyons/C. Amey:</u> Motion to go into non-public session RSA 91-A: 3 II (b) at</p>	<p>VOTE: Motion Carries</p> <p>VOTE: Motion Carries</p> <p>VOTE: Motion Carries</p>

	<p>7:26 pm. Superintendent Hilliard, Bridget Cross and Principal Wheelock, Chris Paquette and Emilie Hall were asked to stay for the non-public session. <u>C. Amey/J. Brunault:</u> Motion to come out of non-public session at 7:29pm <u>C. Amey/R. Bagley:</u> Motion to approve the kindergarten teacher discussed in non-public session RSA 91-A: 3 II (b) <u>R. Murphy/C. Amey:</u> Motion to go into non-public session RSA 91-A: 3 II (c) at 7:30 pm. Superintendent Hilliard, Bridget Cross and Principal Wheelock, Chris Paquette and Emilie Hall were asked to stay for the non-public session. <u>C. Amey/J. Brunault:</u> Motion to come out of non-public session at 7:33pm</p>	<p>VOTE: Motion Carries VOTE: Motion Carries VOTE: Motion Carries VOTE: Motion Carries VOTE: Motion Carries</p>
12.	<p>Meetings: Colebrook School Board Meeting Tuesday, May 6, 2025 @ 6:00 pm CAES Library</p>	
13.	<p>Adjournment: <u>C. Amey/D. Brooks:</u> Motion to adjourn the meeting at 7:34pm.</p>	<p>VOTE: Motion Carries</p>

Respectfully Submitted,
Billie Paquette

Principal Board Report

May 6, 2025

K. Wheelock



Enrollment

PreK	12	9 th	17 +1 VT
K	21 -1 Berlin	10 th	22
1 st	17 -1 Berlin	11 th	28
2 nd	16	12 th	27
3 rd	15 +1 NC	Total CA	94
4 th	22	Combined Total; 4/28/25 272	
5 th	19		
6 th	15		
7 th	21		
8 th	20		
Total CES	178		

School News/Updates

- May 1, National School Principal Day
- May 2, National School Lunch Hero Day
- May 5 - May 9, National Teacher Appreciation Week
- May 6, Columbia School Board Meeting 5:15pm in business room / Colebrook School Board Meeting 6:00pm in library
- May 7, National School Nurse Day
- May 7, Forester Bennett Lohmeyer PreK-5 presentation & seedling delivery
- May 9, High school presentation on impaired driving in conjunction with Grafton County Dept. of Corrections, Colebrook Fire Depart, and 45 Parallel
- May 9th - Impaired Driver presentation. An opt out form has gone home. This presentation is offered through a collaboration of community members and will be broken into three parts.
 - ~Students will listen to the first hand story of Richard Conrod; a former NH teacher convicted of negligent homicide- driving under the influence who served time in the NH State Prison for Men.
 - ~High schoolers will actively participate with the Grafton County Dept. of Corrections as they present 'Anatomy of a DWI,' a lesson discussing peer pressure, what to expect when stopped for a DWI, and its harmful ramifications.

- It includes the use of a breathalyzer that students will use on Officer Jolley from the DOC, both before and after the use of mouthwash, as well as the use of Fatal Vision Goggles, and field sobriety check demonstrations.
- ~Students will witness a **staged** motor vehicle accident by the Colebrook Fire Dept. They will observe as the CFD and the 45th work the scene of the accident. Our School Resource Officer will also be on hand.
- May 9, Early Release Day
- May 12, UP Conference for grades 6-12 at Mt. Washington
- May 13-May 20, NH State Testing grades 3-8 writing, grades 5 & 11 science
- May 13, Grades K-5 spring concert, "Decades in Music" Trask Gymnasium 6:00pm
- May 14, Appalachian Mountain Club visit grades K-5
- May 14, Granite Edvance presentation for grades 9th & 10th graders
- May 15, National Honor Society trip to Poore Farm
- May 15, Colebrook, Canaan, & Pittsburg Art Show at Canaan Schools 6:00-7:30pm
- May 16, Kindergarten Registration; call for appointment 603-237-4801 / NO school for current kindergarteners
- May 16, Army National Guard Event
- May 17, Colebrook Academy "On the Red Carpet" prom at Mohawk Falls 5:30pm
- May 18, National Speech Pathologist Day
- May 20th - Rick Anthony is a basketball and soccer official in southern NH. His son was killed when his car broke down on the side of the road, and he was hit by a drunk driver. Rick does presentations to high schools and gives seniors electric flares. He will be in Colebrook May 20th. An opt out form will go home.
- May 20, Colebrook School Board meeting 6:00pm in library
- May 21, 5th & 6th grade field trip to CJ EJ Farm
- May 21, NHS Induction Ceremony in cafe 5:30pm
- May 22, CAES Band & Chorus Concert at Tillotson Center 7:00pm
- May 22, Student CPR course
- May 23, Kindergarten to CJ EJ Farm
- May 26, NO SCHOOL, Memorial Day
- May 27, Colebrook Academy JV & Varsity Sports Banquet 6:00pm in cafe
- May 28, Colebrook Academy grades 9-12 Field Day
- May 29, Dartmouth College visit juniors & seniors
- May 29, 3rd grade field trip to the Flume
- May 29, Marion Godzyk Chapter of the National Junior Honor Society Induction Ceremony in cafe 6:00pm
- May 30, Band & Chorus Trip to Great East Music Festival Agawam, MA
- June 3, CA Class of 2025 Graduation

- June 10, Underclassmen Awards Assembly 1:00pm
- June 11, Kindergarten Completion Assembly 10:30am
- June 11, 8th grade graduation 1:00pm
- June 12, Last day of school and early release at 12:00pm

April 2025 CTE Director report

March 31- meeting with Steve Rothenberg (reviewed credentialing information), met w Kim and Brandi worked on scheduling

April 1- met with Kim and Dana regarding credentialing for new hires, credentialing for current teachers, CTE course credits, etc. Wrote draft of RAC meeting invite letter,

April 2- Worked on getting contact information for regional advisory board members

April 3- continue working on getting out invites for RAC meeting

April 7th- put in P.O for phlebotomy certificates, worked with Brandi to configure layout for college/career fair, worked on invites for RAC meeting

April 8th- visited health science (anatomy and physiology, students are working on the senses, making videos of each other doing sign language. I had to guess what they said! I have no idea! Very cool way to learn about the senses and how people are able to communicate and adapt when one sense is removed.

April 9th- career fair prep with Brandi, we plan to have CTE tables set up to help recruit students for the programs, RAC invitation work

April 10th- career fair prep, helped get vendors

April 11th- career fair day. This event went really well and I was also able to recruit students for programs. We received great feedback from vendors and plan to have the event again next year.

April 14th- counselor team meeting in Pittsburg- goal to align courses/schedules between schools.

April 15th- met with Bridget regarding AV1 forms, transportation reimbursement grant from state of NH. Met with Dana regarding the culinary kitchen. Met with Steve Learned regarding the culinary program.

April 17th- field trip to Allenstown, forestry career day. Event was great, with many vendors and opportunities for students to learn about forestry careers. Students were even able to drive skidders and climb trees as part of the demonstrations that were offered.

April 21st- worked on scheduling with Brandi and Kim. Invites finished and sent out for the RAC meeting May 15th. This is a meeting that needs to be held in order to satisfy requirements for Federal Perkins grant money.

April 22nd- Met with Steve L, reviewing goals for the culinary program. Steve and I are working to put together presentations that will show our short and long term plans and goals for the program.

April 23rd- New state CTE guidelines document released, I spent most of the day reading and becoming familiar with any updates to the guidelines.

April 24th- Met with Jenn M regarding competencies and requirements for programs. Met with Bridget regarding what information she needs for culinary kitchen, Dana regarding culinary and other programs, long term/short term goals for the programs.

April 25th- Met w Diane from the state. Received clarification regarding programs, the timeframe for adding new programming, Perkins redistribution grant, Perkins grant, etc.



Superintendents Report

Tuesday May 6th, 2025

Colebrook

Dana S. Hilliard

Last Mile Sprint: May is a very packed month with various statewide meetings, conferences and school events I will be attending. It is always exciting as you approach another end of the school year, while at the same time stress can build as you sprint to ensure the list has been completed.

SAU 7 will continue to support all our staff in ensuring we are there to make sure all our students are able to cross the finish line successfully.

Teachers Appreciation Week: Teacher's appreciation week is celebrated May 5th – May 9th. The foundation of success for all our students begins with the connections they make with their teachers. In the 24 years I have been part of public education I have seen the stressors, regulations and mandatory subject requirements continue to increase. The demands we place upon those who lead the classroom continue to rise, while not one minute has been added to the instructional day. Yet, despite these added difficulties, our teachers rise each morning with a re-dedication to their chosen profession.

Teaching is an art, an art to inspire the soul of each child before you. An art to reach each student despite their hardships, social differences or other barricades. Teachers have the ability and stamina to take a years' worth of work and accomplish it within a 180 days. Their impact follows

us throughout our life journey. All of us can remember our favorite teacher, and all of us can remember the one who missed the mark.

Take time throughout teacher's appreciation week to say thank you.

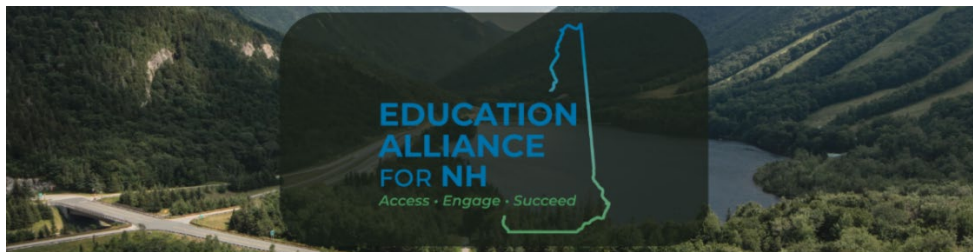
Thank you for the guidance.

Thank you for the support.

Thank you for the inspiration and hope.

And thank you for being part of the SAU 7 journey.

Rural Conversations: A conference opportunity highlighting rural education is available to all K-12 professionals and community leaders. The event is taking place on May 22nd from 10:00am – 2:30 at NHTI in Concord. There is also a hybrid opportunity (online) for those who do not want to travel below the notch. The information on the event is below along with the link to register.



RSVP:

RURAL CONVERSATIONS:

Convening Northern New England Around Rural Access

Thursday, May 22, 2025
10:00 AM - 2:30 PM (EST)

The **Education Alliance for New Hampshire**
invites you to join this [FREE hybrid event](#) for K-12 and higher education professionals.

May 22

Rural Conversations

From fostering first-year programs for rural students, to navigating shifting demographics and embracing the evolving rural economy, Rural Conversations seeks to unite both K-12 and higher education professionals to explore and address critical issues surrounding rural access in Northern New England and across rural areas nationwide. This is a free event for K-12 educators, higher education professionals, and community leaders to explore the current and future landscape of educational access in rural areas.



NHTI - Concord's Community College
31 College Dr, Beverly D. Grappone Hall, Room 106, Concord, NH 03301
[View on map](#)

Virtual location

You will receive a confirmation email with a URL.



May 22, 2025 10:00am ET - May 22, 2025 02:30pm ET

Add to [Google](#) · [Outlook Web](#) · [Outlook Mobile](#) · [Yahoo](#) · [iCal](#)

[Register](#)

Free

North Country Superintendents: The North Country Superintendents gathered before vacation in Littleton for our monthly meeting. Most of the time was spent on discussion involving DEI interpretations regarding Title VI and future title funding. The Commissioner of Education was in attendance to give us his perspective on both issues. While it is not secret that the Commissioner and I have major disagreements on just about every subject matter involving the governance of education, we both still have a mutual level of respect for each other, this was reiterated during the long conversations that both of us had during the meetings.

On the subjects involving Diversity Equity and Inclusion, both of us agreed that protection of everyone from discrimination is the foundation of the creed this nation was founded upon “All

men (men in this historical means everyone) are created equal” We both acknowledge that this will continue to be a journey for our nation, but a journey worth taking.

Regarding Title grants, the Commissioner did acknowledge that the Feds have made a commitment to fund at current levels. However, he also admitted that commitments in recent months have been pulled back or eliminated altogether. SAU 7 relies heavily upon our Title grants, so we will continue to monitor with a watchful eye on the outcomes and effects upon our district.

The May meeting has been cancelled, I will be hosting in June. Yes, the North County roads do lead to SAU 7!

Diplomas: SAU 7 did an inquiry for Pittsburg on having multiple signatures for the sending students on their diplomas. As you are aware I come from a district that received sending school students where this practice was common.

In Colebrook the students who are from Columbia would receive a diploma with the Colebrook and Columbia boards chair signature. I believe this would be a gesture if approved by this board that would be well received and aid in continuing to strengthen our SAU 7 relationships.

Projects: Just a friendly reminder, (no pressure from us) that you do have a list a projects that we can potentially move forward on. If the board does desire to move in the direction of funding, then I suggest we complete the approvals this month so we will have the summer months to work towards project completion.

Special Olympics Grant

We were awarded a \$500 Unified Special Olympics grant after we attended a field trip with some students to one of their events. This grant is to be used for implementation of a unified event, program, or sport in conjunction with Special Olympics and their guidelines. Unified programs pairs students with intellectual disabilities and without disabilities together for physically active programming. The requirement is to create a team within the schools to begin planning for what the program or activity would look like. Our thoughts for this year are to hold a couple of tournaments that are unified to garner interest. The allowable activities vary by type of program. For Unified Sports we could pay for coaches' stipends, facility rental (gym, meeting room), transportation (to school-based events), official fees, and sport supplies (Equipment and uniforms, not including shoes). For Inclusive Youth Leadership activities, we could fund a unified club advisor stipend, transportation to Youth Summit and networking events, and supplies. For whole school engagement activities, we can fund supplies. Our plan is to work out a program that includes all SAU 7 schools and utilize the funds for supplies and transportation.

JEFFERSON SOLUTIONS, INC.
14 Brittany Oaks, Clifton Park New York 12065
518-461-7805
Ray.Cerrone@JEFSI.Com
www.JEFSI.Com

April 24, 2025

Ms. Bridget Cross, Business Administrator
Colebrook School District

Re: GASB 75 Report - Actuarial Valuation - June 30, 2025

Dear Bridget:

Thank you for contacting Jefferson Solutions. As we discussed, I am providing you with a quote for a GASB 75 actuarial valuation.

We look forward to the opportunity to assisting you in developing a valuation under GASB 75. This letter outlines our understanding of the terms and objectives of our engagement.

We plan to start the engagements on or about July 11, 2025 and (unless unforeseeable problems are encountered) complete the engagement by October 17, 2025. We will analyze the underlying demographic data along with summary plan descriptions to determine your organization's liability under GASB 75. The purpose of our engagement is to calculate your School District's full OPEB liability and determine the annual required contributions and annual accrued liability. Our combined report will include all information required for disclosure in the School District's financial statements for the two years ending June 30, 2025 and June 30, 2026. Results for June 30, 2026 will be estimated based on the June 30, 2025 discount rate and may require a roll-forward if there is a material change.

The following reflects the scope of services to be provided to the School District. Jefferson Solutions will:

1. Conduct a telephone conference as necessary to plan the project and make necessary decisions and report progress with regard to conduct of the analysis as well as educate School District staff on the GASB 75 requirements.
2. Analyze the data to assess any inconsistencies and make recommendations for enhancing data quality.
3. Planning with School District – Review plan provisions, discuss and select actuarial assumptions and agree on a project plan.
4. Prepare an actuarial valuation following GASB 75 standards.
5. The GASB 75 analysis will include all applicable School District employees and retirees. Our report will include:
 - a. An Actuarial Valuation Opinion.
 - b. An Executive Summary presenting key results and figures.

- c. Summary of Actuarial Valuation Results. This section will provide a summary of the actuarial valuation results.
- d. Summary of Assets (if applicable).
- e. Development of Total OPEB Liability. This section will show the development of the Total OPEB Liability which is to be accrued to date.
- f. Actuarial Experience. This section will illustrate the actuarial gains and losses that arise from experience different from that previously assumed, changes in actuarial assumptions and methods, and changes in program provisions.
- g. Development of Fiscal Year Expense. This section will illustrate the development of the expected OPEB expense under GASB No. 75 for fiscal year ending June 30, 2026 and actual OPEB expense for fiscal year ended June 30, 2025.
- h. Schedule of Deferred Outflows and Deferred Inflows of Resource as required for disclosure in the organization's footnotes.
- i. 10-Year Projection of Employer Benefit Payments (as applicable).
- j. Assumption Sensitivity. This section will provide information about the sensitivity of the Total OPEB Liability to certain assumptions made in this actuarial valuation; primarily healthcare inflation trends and discount rate.
- k. Summary of Demographic Information showing relevant information about the population included in the valuation.
- l. A summary of Program Provisions illustrating the overall eligibility provisions for retiree health coverage, graduated eligibility provisions, the various plans offered by the organization, and Medicare integration methods by plan.
- m. Summary of actuarial methods and actuarial assumptions detailing the assumptions used to determine the organizations OPEB cost and obligation.
- n. Glossary of key terms used in the report.

In performing our engagement, we will be relying on the accuracy and reliability of information provided by the School District. We will not audit the information. Please also note that our engagement cannot be relied on to disclose errors, fraud, or other illegal acts that may exist. The procedures we perform in our engagement will be heavily influenced by the representations that we receive from School District personnel.

You agree to assume all management responsibilities for the actuarial services we provide; you will oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; you will evaluate the adequacy and results of the services; and you will accept responsibility for them.

Jefferson Solutions shall retain all rights, title, and interest (including, without limitation, all copyrights, patents, service marks, trademarks, trade secret, and other intellectual property rights) in and to all technical or internal designs, methods, ideas, concepts, know-how, techniques, generic documents, and templates that have been previously developed by Jefferson Solutions or developed during the course of the provision of the Services, provided such generic documents or templates do not contain any Plan Sponsor Confidential Information or proprietary data. Rights and ownership by Jefferson Solutions of original technical designs, methods, ideas, concepts, know-how, and techniques shall not extend to or include all or any part of the Plan Sponsor's proprietary data or Plan Sponsor Confidential Information.

To the extent that Jefferson Solutions may include in the materials any pre-existing Jefferson Solutions proprietary' information or other protected Jefferson Solutions materials, Jefferson Solutions agrees that Plan Sponsor shall be deemed to have a fully paid up license to make copies of the Jefferson Solutions-owned materials as part of this engagement for its internal business purposes and provided such materials cannot be modified or distributed outside the Plan Sponsor without the written permission of Jefferson Solutions. Notwithstanding anything herein to the contrary, the parties acknowledge that the Colebrook School District is a municipality in the State of New Hampshire and will comply with all Freedom of Information Laws and other laws requiring disclosure of public documents. Nothing in this contract shall be read to restrict the School District's obligations concerning disclosure of public documents.

In the event of any dispute arising out of or relating to the engagement of Jefferson Solutions by Plan Sponsor, the parties agree first to try in good faith to settle the dispute voluntarily with the aid of an impartial mediator who will attempt to facilitate negotiations. A dispute will be submitted to mediation by written notice to the other party or parties. The mediator will be selected by agreement by the parties. If the parties cannot agree on a mediator, a mediator will be designated by the American Arbitration Association at the request of a party.

The mediation will be treated as a settlement discussion and therefore will be confidential. Any applicable statute of limitations will be tolled during the pendency of the mediation. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

If the dispute has not been resolved within 60 days after the written notice beginning the mediation process (or a longer period, if the parties agree to extend the mediation), the mediation will terminate, and the dispute will be resolved by final and binding arbitration under the Commercial Arbitration Rules of the American Arbitration Association. The arbitration will take place before a panel of three arbitrators. Within 30 days of the commencement of the arbitration, each party will designate in writing a single neutral and independent arbitrator. The two arbitrators designated by the parties will then select a third arbitrator. The arbitrators will have a sufficient background in employee benefits, actuarial science, or law. The arbitrators will have the authority to permit limited discovery, including depositions, prior to the arbitration hearing, and such discovery will be conducted consistent with the Federal Rules of Civil Procedure. The arbitrators will have no power or authority to award punitive or exemplary damages. The arbitrators may, in their discretion, award the cost of the arbitration, including reasonable attorney fees, to the prevailing party. Any award made may be confirmed in any court having jurisdiction. Any arbitration shall be confidential, and except as required by law, neither party may disclose the content or results of any arbitration hereunder without the consent of the other party.

Our fees for these services will not exceed \$3,350¹ for the June 30, 2025 report. Results for June 30, 2026 will be estimated based on the June 30, 2025 discount rate and may require a roll-forward if there is a material change; please consult with your auditors to make this determination.

Our fee is inclusive of all travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that the School District will be able to provide us with all required data in an electronic format. Our invoices will be presented electronically at the conclusion of the engagement. We reserve the right to bill 50% of the fee upon delivery of the draft report and the balance when the final report is delivered. Payment is due within 30 days of the invoice submission. Should the fee

¹ Please advise us if benefits have changed from the Prior Year, this will result in a revised fee arrangement.

remain unpaid past the 30-day due date, we will issue invoices each 30 days with a \$100 additional invoicing fee.

We appreciate the opportunity to be of service to you and believe that 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 to confirm your understanding, and return it to us.

Sincerely,



Raymond R. Cerrone CPA²

RESPONSE:

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

Signature

Title

² Please advise us if benefits have changed from the Prior Year, this could result in a revised fee arrangement.



Proposal #009037785
Prepared For
School Administrative Unit 7

Attention:
Jennifer Mathieu
jmathieu@sau7.org

For the Purchase of:
Into Science K-5- Colebrook- 5 Year- With Kits

Prepared By
Lindsay Trawick
lindsay.trawick@hnhco.com

Please submit this proposal with your purchase order.

Purchase orders or duly executed service agreements for **Professional Services** purchased, must be submitted at least 30 days before the service event date.

For greater detail, the complete Terms of Purchases may be reviewed here:
<http://www.hnhco.com/common/terms-conditions>

Send **Check Payments** to:
HMH Education Company
14046 Collection Center Drive
Chicago, IL 60693

Attention:
Jennifer Mathieu
jmathieu@sau7.org

Send **Orders** to:
orders@hnhco.com
FAX: 800-269-5232

HMH Confidential and Proprietary

Proposal for School Administrative Unit 7

ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
<u>Grade 3</u>					
Student Licenses					
1790407	9780358410430 Into Science Student License Digital 5 Year Digital Grades K-5 Package Includes: Digital Student Resources 5 Year Digital Grades K-5 Implementation Success	\$67.25	20	\$1,345.00	
Total for Student Licenses		\$1,345.00			
Teacher Licenses					
1810199	9780358567882 Into Science Teacher License Digital 5 Year Digital Grades K-5 Package Includes: Digital Teacher Resources 5 Year Digital Grades K-5 Access to Teacher's Corner	\$375.00			1
Total for Teacher Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1788730	9780358199984 Into Science Teacher Guide Grade 3	\$197.35	1	\$197.35	
1810146	9780358568360 Into Science FUNomenal Leveled Readers Complete Set of 6 Grade 3	\$105.00	1	\$105.00	
1843547	9780358791522 Into Science Comprehensive Kit 5 Year Print Grade 3 Package includes 1 year non-consumable and 5 years consumable.	\$2,086.45	1	\$2,086.45	
Student Materials					
1790516	9780358408352 Into Science Student Activity Guide 5 Year Print Grade 3	\$21.25	20	\$425.00	
Total for A la Carte Items Available for Purchase		\$2,813.80			
<u>Total for Grade 3</u>		\$4,158.80			

Send **Check Payments** to:
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14046 Collection Center Drive
Chicago, IL 60693

Attention:
Jennifer Mathieu
jmathieu@sau7.org

Send **Orders** to:
orders@hnhco.com
FAX: 800-269-5232

HMH Confidential and Proprietary

Proposal for School Administrative Unit 7

ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
<u>Grade 4</u>					
Student Licenses					
1790407	9780358410430 Into Science Student License Digital 5 Year Digital Grades K-5 Package Includes: Digital Student Resources 5 Year Digital Grades K-5 Implementation Success	\$67.25	20	\$1,345.00	
Total for Student Licenses		\$1,345.00			
Teacher Licenses					
1810199	9780358567882 Into Science Teacher License Digital 5 Year Digital Grades K-5 Package Includes: Digital Teacher Resources 5 Year Digital Grades K-5 Access to Teacher's Corner	\$375.00			1
Total for Teacher Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1788731	9780358391104 Into Science Teacher Guide Grade 4	\$197.35	1	\$197.35	
1810147	9780358568377 Into Science FUNomenal Leveled Readers Complete Set of 6 Grade 4	\$105.00	1	\$105.00	
1843548	9780358791539 Into Science Comprehensive Kit 5 Year Print Grade 4 Package includes 1 year non-consumable and 5 years consumable.	\$2,857.30	1	\$2,857.30	
Student Materials					
1790517	9780358408369 Into Science Student Activity Guide 5 Year Print Grade 4	\$21.25	20	\$425.00	
Total for A la Carte Items Available for Purchase		\$3,584.65			
<u>Total for Grade 4</u>		\$4,929.65			

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14046 Collection Center Drive
Chicago, IL 60693

Attention:
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jmathieu@sau7.org

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orders@hnhco.com
FAX: 800-269-5232

HMH Confidential and Proprietary

Proposal for School Administrative Unit 7

ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
<u>Grade 5</u>					
Student Licenses					
1790407	9780358410430 Into Science Student License Digital 5 Year Digital Grades K-5 Package Includes: Digital Student Resources 5 Year Digital Grades K-5 Implementation Success	\$67.25	27	\$1,815.75	
Total for Student Licenses		\$1,815.75			
Teacher Licenses					
1810199	9780358567882 Into Science Teacher License Digital 5 Year Digital Grades K-5 Package Includes: Digital Teacher Resources 5 Year Digital Grades K-5 Access to Teacher's Corner	\$375.00			1
Total for Teacher Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1788732	9780358391111 Into Science Teacher Guide Grade 5	\$197.35	1	\$197.35	
1810148	9780358568575 Into Science FUNomenal Leveled Readers Complete Set of 6 Grade 5	\$105.00	1	\$105.00	
1843549	9780358791546 Into Science Comprehensive Kit 5 Year Print Grade 5 Package includes 1 year non-consumable and 5 years consumable.	\$3,204.35	1	\$3,204.35	
Student Materials					
1790518	9780358408376 Into Science Student Activity Guide 5 Year Print Grade 5	\$21.25	27	\$573.75	
Total for A la Carte Items Available for Purchase		\$4,080.45			
<u>Total for Grade 5</u>		\$5,896.20			

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Chicago, IL 60693

Attention:
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jmathieu@sau7.org

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orders@hnhco.com
FAX: 800-269-5232

HMH Confidential and Proprietary

Proposal for School Administrative Unit 7

ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
<u>Professional Services - Into Science K-5</u>					
Leader Support for Into Science K-5					
1851362	9780358848349 Into Science Leader Success Live Online 1-Hour Grade K-5 During this one-hour live online session, leaders learn about the design and resources of their HMH program. To help leaders develop a plan to guide implementation and set up teachers for a successful start, HMH Coaches share tools and best teaching and student learning practices to observe in the classroom. Leaders also preview the Teacher Success Pathways and resources on HMH Ed for ongoing support.	\$400.00			1
Getting Started with Into Science K-5					
1810636	9780358574163 Getting Started: Introduction to HMH Into Science K-5 Live Online 2-Hour This two-hour Getting Started session introduces teachers to their new program's structure, essential resources, and implementation recommendations. Teachers will also explore Ed, HMH's teaching and learning platform, and the professional learning pathway on Ed. Getting Started is the initial step toward a successful first 30 days. Ongoing training and support will be also provided on Ed. There, teachers will access a guided learning pathway based on their grade level and implementation timeline. A recommended sequence of topics, which includes live sessions, videos, interactive media, and related resources, will help teachers plan, teach, and assess student learning using their new HMH program. After teachers complete each pathway topic, they receive a certificate of completion.	\$800.00	1	\$800.00	
Total for Getting Started with Into Science K-5		\$800.00			
<u>Total for Professional Services - Into Science K-5</u>		\$800.00			

Send **Check Payments** to:
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Attention:
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jmathieu@sau7.org

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HMH Confidential and Proprietary

STUDENT-MEMBERS OF THE SCHOOL BOARD

Category: O

A. General Policy.

The Board will have one student school board member from each public high school maintained by the District.

Student School Board members (“Student-members”) will not have the right to vote and will be excluded from all non-public sessions the Board enters.

B. Election and Term of Student School Board-Members.

Student-members will serve one-year terms, beginning in September of each year.

Student-members will be chosen by a majority vote of the high school student body under procedures for nomination and election established by the student government of the high school.

C. Responsibilities of Student Government.

The student government of the high school shall establish procedures for:

1. The nomination and election of Student-member candidates;
2. Any public high school student in the school district to petition the student-member to present proposals and opinions to the School Board;
3. Filling any vacancy that may occur in the Student-member position from that school.

D. Student-Member Expectations.

Under RSA 194:23-f, IV, Student-members are expected to:

1. Attend all School Board meetings except discussion and procedures involving subjects which are confidential under RSA 91-A (i.e., non-public sessions held in accordance with 91-A:2 and 3);
2. Represent all high school students within the District;
3. Present to the School Board specific proposals and ideas from the high school student body and, when appropriate, place proposals on the school board agenda in accordance with board procedures.
4. Serve as a liaison between students and the principal, other faculty, student government advisors, appropriate outside agencies, District staff, and the Board;
5. Keep the student body informed of Board business and actions; and
6. Comply with all Board policies relative to students and Board members, when applicable.

E. Oversight.

The Superintendent shall assure building principals coordinate with student council advisors to ensure the student council is aware of the requirements of Section D, above.

Legal References:

RSA 189:1-c, School Board Student Member

RSA 194:23-f, High School Student as a Board Member

Board/Committee

Approval Date

Pittsburg School Board

Clarksville School Board

Columbia School Board

Colebrook School Board

Stewartstown School Board:

SAU Policy Committee

Columbia School Board

Stewartstown School Board:

Clarksville School Board

Colebrook School Board

Pittsburg School Board

Clarksville School Board

Colebrook School Board

Columbia School Board:

Pittsburg School Board

Stewartstown School Board:

SAU #7 Policy Committee

January 16, 2025

Revised – January 3, 202

Revised – January 4, 2023

Revised – December 12, 2022

Revised – November 15, 2022

Revised – November 14, 2022

Adopted – June 20, 2018

Adopted – March 28, 2018

Adopted – April 3, 2018

Adopted – March 26, 2018

Adopted – March 5, 2018

Recommended for approval February 22, 2018

Policy DAF: Administration of Federal Grant Funds

Status: ADOPTED

Related Policies: DI, DID, DJ, DJC, DJE, DJF & DK

Administration of Federal Grant Funds

Category: Priority/Required by Law

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

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

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

The Board accepts federal funds, which are available, provided that there is a specific need for them and that the required matching funds are available. The Board intends to administer federal grant awards efficiently, effectively and in compliance with all requirements imposed by law, the awarding agency and the New Hampshire Department of Education (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 and³ Federal laws or regulations, including, without

limitation, the UGG.

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

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

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

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

DAF-1 ALLOWABILITY

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

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

1. Be “necessary” and “reasonable” for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
 - a. To determine whether a cost is “reasonable”, consideration shall be given to:
 - i. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
 - ii. the restraints or requirements imposed by such factors as sound business practices, arm’s length bargaining, Federal, State, local, tribal and other laws and regulations;
 - iii. market prices for comparable goods or services for the geographic area;

- iv. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
- v. whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the “necessary” element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need and can prove it.
- b. When determining whether a cost is “necessary”, consideration may be given to whether:
 - i. the cost is needed for the proper and efficient performance of the grant program;
 - ii. the cost is identified in the approved budget or application;
 - iii. there is an educational benefit associated with the cost;
 - iv. the cost aligns with identified needs based on results and findings from a needs assessment; and/or
 - v. the cost addresses program goals and objectives and is based on program data.
- c. A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.
- 2. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the Federal award.
- 3. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the District.
- 4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- 5. Be determined in accordance with generally accepted accounting principles.
- 6. Be representative of actual cost, net of all applicable credits or offsets.

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

- 7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.

8. Be adequately documented:

- a. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
- b. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

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

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

D. Determining Whether A Cost is Direct or Indirect

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

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

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

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

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

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

- 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 recipient or sub-recipient during the same or a future period.

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

When the obligation is for:

1. Acquisition of property – on the date which the District makes a binding written commitment to acquire the property.
 2. Personal services by an employee of the District – when the services are performed.
 3. Personal services by a contractor who is not an employee of the District – on the date which the District makes a binding written commitment to obtain the services.
 4. Public utility services – when the District received the services.
 5. Travel – when the travel is taken.
 6. Rental of property – when the District uses the property.
 7. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E – Cost Principles – on the first day of the project period.
- F. **Period of Performance:** All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work.

Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the *initial* Federal awarding agency or of the NHDOE or other pass-through entity.

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

DAF-2 CASH MANAGEMENT AND FUND CONTROL

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

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

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

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

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

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

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

- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest bearing accounts unless the following apply:
 - 1. The District receives less than \$120,000 in Federal awards per year.
 - 2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
 - 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
 - 4. A foreign government or banking system prohibits or precludes interest bearing accounts.
- G. Pursuant to Federal law and regulations, the District may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System ("PMS") through an electronic medium using either Automated Clearing House ("ACH") network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds.

DAF-3 PROCUREMENT

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

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

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

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

part of the process to determine the allowability of each purchase made with Federal funds.

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

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

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

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

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

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

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

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

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

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and 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 \$10,000¹. To the extent practicable, the District shall distribute micro-purchase equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all purchases made by this method.

2. Small Purchases (Simplified Acquisition)

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

3. Sealed Bids

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

- a. In order for sealed bidding to be feasible, the following conditions shall be present:
 - i. a complete, adequate, and realistic specification or purchase description is available;
 - ii. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
 - iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- b. When sealed bids are used, the following requirements apply:
 - i. Bids shall be solicited in accordance with the provisions of State law and ~~{**}~~DJE . Bids shall be solicited from an adequate number of

qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.

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

4. Competitive Proposals

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

If this method is used, the following requirements apply:

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

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

5. Noncompetitive Proposals

Procurement by noncompetitive proposals allows for solicitation of a proposal from

only one source and may be used only when one or more of the following circumstances apply:

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

D. Contracting with Small and Minority Businesses, Women's Business Enterprises, 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, including, without limitation, Veteran-Owned Small Businesses (VOSBs) or Service-Disabled Veteran-Owned Small Businesses (SDVOSBs) are used when possible ("target businesses"). Affirmative steps must include:

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

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

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

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

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

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

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

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

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

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

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

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

H. **Additional Requirements for Procurement Contracts Using Federal Funds:**

1. Clause for Remedies Arising from Breach: For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where¹⁴ contractors violate or breach contract terms, and

must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).

2. Termination clause: For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II (B)).
 3. Anti-pollution clause: For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II (G)).
 4. Anti-lobbying clause: For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (I).
 5. Negotiation of profit: For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.324(b)).
 6. "Domestic Preference" Requirement: The District must provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States, to the greatest extent practicable. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in {**}DAF-4.C regarding food service procurement.
 7. Huawei Ban: The District may not use Federal funds to procure, obtain, or enter into or renew a contract to procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their subsidiaries.
- I. **Bid Protest**: The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

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

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

the time prescribed, shall constitute a waiver of proceedings.

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

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

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

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

7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.
- B. **Contracts with Food Service Management Companies:** Procedures for selecting and contracting with a food service management company shall comply with guidance provided by the NHDOE, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.
- C. **“Buy American” Requirement: NOTE** - See {**}DAF-3.H.6 regarding “domestic preference” requirements for procurements other than for food service.

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

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

1. Exceptions: The two main exceptions to the Buy American requirements are:
 - a. The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
 - b. Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.
2. Steps to Comply with Buy American Requirements: In order to help assure that the District remains in compliance with the Buy American requirement, Business Manager, shall
 - a. Include a Buy American clause in all procurement documents (product specifications, bid solicitations, requests for proposals, purchase orders, etc.);
 - b. Monitor contractor performance;
 - c. Require suppliers to certify the origin of the product;
 - d. Examine product packaging for identification of the country of origin; and
 - e. Require suppliers to provide specific information about the percentage of U.S. content in food products

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.

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

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

The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient or sub-recipient.

Each covered individual who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Business Manager or Superintendent who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.

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

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

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

Equipment and supplies acquired ("property" as used in this policy DAF-6) 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 \$10,000, 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 Business Manager 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 *Business Manager* shall cause a physical inventory of all equipment and pilferable items to be taken and the results reconciled with the property records. Except as otherwise provided in this policy {**}DAF-6, inventories shall be conducted consistent with Board Policy [{**}]DID.
- D. **Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:
 - 1. prevent loss, damage, or theft of the property; any loss, damage, or theft must be investigated;
 - 2. to maintain the property and keep it in good condition; and
 - 3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

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

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

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

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

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 Business Manager shall maintain sufficient records to justify that:

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

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

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

DAF-9 TIME-EFFORT REPORTING, OVERSIGHT & AUDIT REQUIREMENTS

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

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

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

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

B. Time and Effort Reports:

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

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

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

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

DAF-10 GRANT BUDGET RECONCILIATION AND GRANT CLOSEOUT

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

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

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

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

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

DAF-11 SUB-RECIPIENT MONITORING AND MANAGEMENT

When entering agreements involving the expenditure or disbursements of federal grant funds, the District shall determine whether the recipient of such federal funds is a "contractor" or "subrecipient", as those terms are defined in 2 CFR §200.23 and §200.93, respectively. See also guidance at 2 CFR §200.330 "Subrecipient and contractor determinations". Generally, "subrecipients" are instrumental in implementing the applicable work program whereas a

“contractor” provides goods and services for the District’s own use. Contractors will be subject to the District’s procurement and purchasing policies (e.g., {**}DAF-3 relative to federal grant funds, {**}DJE relative to bidding requirements for non-federal money projects, etc.). Subrecipients are subject to this Policy.

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

A. Sub-award Contents and Communication.

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

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

B. Subrecipient Monitoring Procedures.

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

Subrecipient monitoring procedures include:

1. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
2. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient's:
 - a. Prior experience with the same or similar sub-awards.
 - b. The extent and results of Federal awarding agency monitoring.
 - c. New personnel or new or substantially changed systems.
 - d. Results of previous audits and single audit (if applicable).
3. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
4. Monitor financial and programmatic progress and ability of the subrecipient to meet objectives of the sub-award. To facilitate this review, subrecipients are required to submit sufficient invoice detail and a progress report. The District project managers will encourage subrecipients to submit regular invoices.
5. Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.
6. In conducting regular oversight and monitoring, the District project managers will:
 - a. Verify invoices that include progress reports.
 - b. Raise any concerns to the Superintendent or Business Manager
 - c. Initial the progress report and invoice confirming review and approval prior to payment.
 - d. Review subrecipient match tasks for eligibility.
 - e. Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the subrecipient.
 - f. Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
 - g. Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
 - h. Review progress reports to ensure project is progressing appropriately and on schedule.
7. The Superintendent or Business Manager, upon recommendation from the project's manager, will approve the invoice²⁴ payment and will initial invoices confirming review

and approval prior to payment.

8. Payments will be withheld from subrecipients for the following reasons:
 - a. Insufficient detail to support the costs billed;
 - b. Incomplete work or work not completed in accordance with required specifications.
 - c. Ineligible costs; and/or
 - d. Unallowable costs;
9. Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements.

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

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

D. Audit Requirements. A Single Audit is required when a subrecipient expends \$1,000,000 or more in Federal awards during the fiscal year.
All subrecipients are required to annually submit their audit and Single Audit report to the District for review to ensure the subrecipient has complied with good accounting practices and federal regulations.

If a deficiency is identified, the District will:

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

E. Methodology for Resolving Findings.

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

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

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

DAF-12 REPORTING ON REAL PROPERTY

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

DAF-13 WHISTLEBLOWER PROTECTIONS: NOTIFICATION, RIGHTS & REMEDIES

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

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

Methods of notification may include:

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

Individuals may report suspected violations through the following methods:

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

District Approval History	
Board/Committee	Approval Date
Pittsburg School Board	
Clarksville School Board	
Columbia School Board	
Colebrook School Board	

Stewartstown School Board	
SAU #7 Policy Committee	11/14/2024
SAU #7 Board Policy Committee	Reviewed/Revised: April 6, 2023
SAU # Board	April 13, 2023

Policy EBCA:

Status: ADOPTED

Crisis Prevention and Emergency Response Plans

Category: *Recommended*

The Board recognizes that schools are subject to a number of potentially dangerous events, such as natural disasters, industrial accidents, acts of terrorism, and other violent events. No school is immune from these events no matter the size or location. The Board is committed to the prevention of these events, to the extent possible, in the schools and at school-sponsored activities.

A. Site-specific Emergency Operations Plan (RSA 189:64). Each school shall develop a site-specific school emergency operations plan ("EOP") based on and conforming with the Incident Command System and the National Incident Management System and pursuant to RSA 189:64.

Each Emergency Operations Plan will address hazards as including, but not limited to: acts of violence, threats, natural disasters, fire, hazardous materials, medical emergencies, and other hazards deemed necessary by the School Board or local emergency authorities.

School building principals, or their designee, shall annually review their site-specific EOP and submit updated plans (or report of no changes) to the Superintendent for review by September 1.

If, after such review, the plan remains unchanged, then the Superintendent/Principal shall notify the New Hampshire Department of Safety by October 15 that the plan is unchanged. If an Emergency Operations Plan is updated/revised, the Superintendent/Principal shall submit the updated Emergency Operations Plan to the Director of Homeland Security and Emergency Management of the Department of Safety by October 15.

All hazard and fire evacuation drills shall be conducted annually pursuant to Board policy EBCB {**}.

B. District-wide Crisis Prevention and Response Plan.

The Superintendent, in consultation with appropriate personnel, and in coordination with local emergency authorities, shall develop a District-wide Crisis Prevention and Response Plan (the "District Crisis Plan"). The District Crisis Plan shall serve as a compilation of each site-specific Emergency Operations Plan for each District school and shall include the current Sports Injury Emergency Action Plan as required under Board policy {**}JLCJA and RSA 200:40-c.

The District-wide Crisis Plan will include provisions addressing coordination of crisis prevention and responses between and among the different schools, grounds, school buses, and other facilities of the District. Additionally, the District Crisis Plan should address:

In order to avoid plan/policy conflicts, the District Crisis Plan will reference applicable sections of other pertinent plans rather than restate (e.g., crisis communications should be addressed in the District Communication Plan, {**}EG-R., emergencies relating to hazardous chemicals use should be addressed in the Chemical Hygiene Plan created under policy should be {**}EBCH.

The District Crisis Plan shall be updated and provided to the Board for review by October 31 each year (i.e., after the site-specific EOP's are submitted to the state).

C. **Coordination.** The Superintendent will establish a relationship with local and state emergency services (e.g., police, fire, ambulance, etc.). Unless otherwise provided in a site-specific EOP, the District-wide Crisis Prevention and Response Plan or the District Communication Plan, the Superintendent, or his/her designee, will serve as the coordinator/liaison with these authorities. Additionally, the Superintendent should designate personnel to explore the availability of any training or support provided by the New Hampshire Departments of Education and/or Safety associated with risk assessment, crisis management, and other matters related to this policy.

District Approval History	
Board/Committee	Approval Date
Pittsburg School Board	
Clarksville School Board	
Columbia School Board	
Colebrook School Board	
Stewartstown School Board	
SAU #7 Policy Committee	November 14, 2024
Stewartstown School Board	January 4, 2023
Columbia School Board	January 3, 2023
Clarksville School Board	December 5, 2022
Colebrook School Board	November 15, 2022
Pittsburg School Board	November 14, 2022
SAU #7 School Board	November 10, 2021

Policy EBCH:

Status: ADOPTED

Chemical Safety and Chemical Hygiene Plan

Category: Required

Purpose. The Board's objective is to help ensure a healthy, clean, and safe learning and work environment for students, employees, and others present on school property. The policy accomplishes this in two ways. First, it establishes standards regarding the use and handling of toxic chemicals for cleaning and pest control. Second, it directs the creation of a chemical hygiene and safety plan (the "Plan") for managing hazardous substances on District property and responding to any emergencies resulting from hazardous substances. This Plan shall include all points where hazardous substances might be used and or stored on District property, including, but not limited to, materials used in connection with: chemistry and other science labs, art rooms, shop classes, food services, facilities and groundskeeping, or custodial services.

"Hazardous substances" as used in this Policy shall mean and include any material specifically designated as hazardous by state or federal law, or any other substance or mixture of substances which may be explosive, ignitable, corrosive, reactive, or toxic.

- A. **Plan Preparation and Contents.** The Board directs the Superintendent/other personnel to prepare a Chemical Hygiene Plan that complies with all local, state, and federal laws and regulations which pertain to the proper management of hazardous materials. When necessary, the District shall contact the U.S. Environmental Protection Agency (EPA) and/or the New Hampshire Department of Environmental Services (NHDES) to obtain relevant information regarding hazardous substances.

Additionally, the Plan shall address at least the following:

1. Identification and inventory of hazardous materials - describing a process by which hazardous substances will be identified and inventoried and may include a classification system for grouping hazardous materials for purposes of acquisition, storage, use, disposal, record-keeping, and emergency response.
2. General provisions outlining response Hazardous Substance Emergencies, with such items as responsible personnel, required resources, decision making ladders, message-specific templates, parental notification, media plans, etc.; these provisions shall be incorporated into the District Crisis Prevention and Response Plan and site-specific Emergency Operations Plans prepared under Board policy {**}EBCA;
3. Special provisions for specific substances, e.g., and as pertinent:
 - a. Criteria for acquisition
 - b. Storage
 - c. Use
 - d. Disposal

- e. Incident prevention
 - f. Special provisions relative to accidental release or other emergency;
4. Provisions to minimize the use of toxic chemicals for cleaning or pest control, including the prohibition of staff bringing cleaning products or pesticides onto District property without prior approval from the administration;
 5. Procedures required for staff to obtain approval from school administration in order to bring cleaning products or pesticides onto District property;
 6. Protocols and procedures relative to implementation of the Plan, including staff responsibilities by individual position and/or generalized;
 7. Provisions relative to staff training, including such items as individualized and general training, who is responsible for ensuring training is conducted and updated, frequency, how and by whom training syllabi are established; Additionally, employees receiving such training will be encouraged to make less dangerous substitutions for hazardous substances to the extent possible and to minimize the generation of such substances;
 8. Provisions proposing consequences and/or remedies for employees who fail to adhere to the Plan or established procedures;
 9. Provisions relating to student training and proposed sanctions/remedies/interventions to be included in applicable *[Student Codes of Conduct and/or handbooks]* ;
 10. Protocols for reporting general (non-emergency concerns regarding hazardous substances on District property.

See NH Ed 320, specifically Ed 320.02(b)(8), for additional guidance on chemical hygiene Plan content.

- C. **Prohibition of Introduction of Cleaning Products or Pesticides by School Staff.** No employee or designated volunteer may bring any cleaning products or pesticides onto District property without prior approval of the school administration, or as specifically provided in the Plan.
- D. **Biennial Review and Update.** The Superintendent and/or designee shall ensure that the Plan and all procedures and protocols adopted pursuant to this policy are reviewed no less than every two (2) years and updated as necessary. The Copies of the updated Plan and procedures should be provided to the Board no later than the start of each school year. Recommendations requiring Board policy changes should be brought to the *Policy Committee and Board* as soon as reasonably practicable.

District Approval History	
Board/Committee	Approval Date
Pittsburg School Board	
Clarksville School Board	
Columbia School Board	
Colebrook School Board	
Stewartstown School Board	
SAU #7 Policy Committee	11/14/2024

Policy IC: School Year And School Year Calendar

Status: ADOPTED

School Year And School Year Calendar

Category: Recommended

A. School Year.

The student school year shall be a minimum of 180 instructional days or, alternatively, the equivalent number of hours as required in the rules of the N.H. Department of Education (see Ed 306.18).

The school year for teachers and other certified professionals shall be 184 days unless otherwise determined by the Board, applicable collective bargaining agreement, or individual contract.

The school year for support staff shall be 182 days unless otherwise determined by the Board, applicable collective bargaining agreement, or individual contract.

The school calendar will be established annually as described in paragraph D below.

B. School Closures.

Any days that the schools are closed for emergency reasons and are not designated by the Superintendent as distance education days (see paragraph C below) will be made up at the end of the school year or during recess periods, as approved by the Board upon the Superintendent's recommendation. Under special circumstances the Board may request an exception to this requirement from the State Board of Education.

In the event schools are closed for excessive days for emergency reasons, the Superintendent may recommend to the School Board a revised schedule that satisfies all Department of Education requirements, but which may amend the number of days in the school year.

C. Distance Education During Inclement Weather.

If inclement weather makes it unsafe to safely transport students to or from in-person instruction, the Superintendent/designee is authorized to designate that day as a remote instruction or "distance learning". Before remote instruction/distance learning is used as instructional day for the purpose of satisfying the minimum instructional day/hour requirements of the N.H. Department of Education, the Superintendent shall ensure that a plan exists with procedures to promote and allow for participation by all students in any affected school.

Prior to approving designating a day as a remote instruction/distance learning day, or any school/district-wide distance education that is dependent on technology, the Superintendent/designee will consider the impact that the inclement weather event might have on necessary technology.

Distance education will only count toward required instructional days/time when conducted in accordance with N.H. Dept. of Education Rule Ed 306.22. See also Board policies {**}IC and {**}IMBA.

D. School Calendar.

The school calendar will be developed by the Superintendent and submitted to the Board by April 30th. The Board should approve the final calendar by April 30th. Any exceptions or revisions to the calendar thereafter must be approved in advance by the Board.

The Superintendent shall ensure that the calendar conforms to the number of actual days of instruction and employment as required by law, board policy, and staff contracts.

To the extent possible, the calendar will be coordinated with the school calendars of the applicable Career and Technical Education Centers, , regional special education programs, and other districts in the SAU.

The high school graduation date shall be set no more than 5 school days or 30 instructional hours before the end of the scheduled school year. The date may remain fixed notwithstanding the need for other grades to make up days lost to inclement weather or other emergencies. See Ed 306.18(a)(4).

Pursuant to RSA 288:4, III, any holiday included in the school calendar that corresponds to a State "legal" holiday shall use the name for such holiday as designated in RSA 288:1. As of 2024, these include: January 1, Martin Luther King, Jr. Civil Rights Day, Washington's Birthday, Memorial Day, Independence Day, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, and Christmas Day. All schools receiving State funds are required to observe Veteran's Day. Additionally, such names shall be used on any "official" communication, publication, document or calendar.

District Approval History	
Board/Committee	Approval Date
Pittsburg School Board	
Clarksville School Board	
Columbia School Board	
Colebrook School Board	
Stewartstown School Board	
SAU #7 Policy Committee	11/14/2024
Stewartstown School Board	January 4, 2023
Columbia School Board	January 3, 2023

Clarksville School Board	December 12, 2022
Colebrook School Board	November 15, 2022
Pittsburg School Board	November 14, 2022