

Public Notice of Meeting
WILTON-LYNDEBOROUGH COOPERATIVE
SCHOOL BOARD MEETING
Tuesday, February 18, 2025
Florence Rideout Elementary School
6:30 p.m.

Videoconferencing: meet.google.com/rfz-fbiy-gho

Audio: [+1 252-843-1097](tel:+12528431097) PIN: 739 826 961#

All videoconferencing options may be subject to modifications. Please check www.sau63.org for the latest information.

- I. CALL TO ORDER-Dennis Golding-Chair**
- II. PLEDGE OF ALLEGIANCE**
- III. ADJUSTMENTS TO THE AGENDA**
- IV. PUBLIC COMMENTS:** This is the public's opportunity to speak to items on the agenda. In the interest of preserving individual privacy and due process rights, the Board requests that comments (including complaints) regarding individual employees or students be directed to the Superintendent in accord with the processes set forth in School Board Policies KE, KEB and BEDH.
- V. BOARD CORRESPONDENCE**
 - a. Reports**
 - i. Business Administrator's Report
 - ii. Director of Student Support Services Report
 - iii. Curriculum Coordinator's Report/Data Presentation
- VI. YTD REPORTING**
- VII. PREPARE FOR DISTRICT MEETING PRESENTATION**
- VIII. POLICIES**
 - a. 2ND Reading**
 - i. DAF-Administration of Federal Grant Funds
 - b. Withdrawals**
 - i. JLCG-Exclusion of Students From School for Illness
 - ii. JLCG-R-Exclusion of Students From School for Illness
 - iii. DAF-1-Allowability
 - iv. DAF-2-Cash Management and Fund Control
 - v. DAF-3-Procurement
 - vi. DAF-4-Procurement-Additional Provisions Pertinent to Food Service Program
 - vii. DAF-6-Inventory Management-Equipment and supplies Purchased with Federal Funds
 - viii. DAF-7-Travel Reimbursement-Federal Funds
 - ix. DAF-8-Accountability and Certifications
 - x. DAF-9-Time-Effort Reporting/Oversight
 - xi. DAF-10-Grant Budget Reconciliation
 - xii. DAF-11-Sub-Recipient Monitoring and Management
- IX. SCHOOL BOARD FEEDBACK-DRAFT 25-26 DISTRICT CALENDAR**

- X. ACTION ITEMS**
 - a. Approve Minutes of Previous Meeting**
- XI. COMMITTEE REPORTS**
 - i. Budget Liaison
 - ii. Policy Committee
- XII. RESIGNATIONS/APPOINTMENTS/LEAVES**
 - a. FYI-New Hire-Trinity Walker-FRES-ABA Therapist**
 - b. Resignation-Ashley Todesco-FRES-ABA Therapist**
- XIII. PUBLIC COMMENTS**
- XIV. SCHOOL BOARD MEMBER COMMENTS**
- XV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)**
 - i. Review the nonpublic minutes
 - ii. Personnel Matter
- XVI. ADJOURNMENT**

INFORMATION: Next School Board Meeting-March 4, 6:30 PM at WLC

The Wilton-Lyndeborough Cooperative School District does not discriminate on the basis of race, color, religion, national origin, age, sex, handicap, veteran status, sexual orientation, gender identity or marital status in its administration of educational programs, activities or employment practice.

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
603-732-9227

Peter Weaver
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Kristie LaPlante
Business Administrator

Student Support Services Report – February 2025

The data listed below was requested at a previous School Board/Budget Committee meeting. I will discuss the data further during my report at the School Board meeting

Special Education Rates – Local, State & National (2019-2020 to 2024-2025)

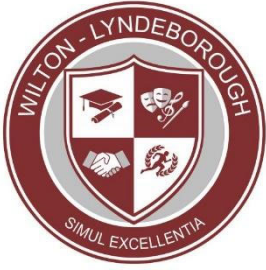
	19-20	20-21	21-22	22-23	23-24	24-25
Total # of Students	569	572	579	565	544	530
Student with Disabilities	112	110	110	106	116	120
WLC SPED Rate	19.7%	19.2%	19.0%	18.8%	21.0%	21.3%
State SPED Rate	15.0%	15.2%	15.5%	16.5%	18.9%	20.0%
Yearly % Difference	4.7%	4.0%	3.5%	2.3%	2.1%	1.3%
National SPED Rate	14.0%	13.0%	15.0%	15.2%	N/A	N/A

Transportation Costs – (2019-2020 to 2024-2025)

	20-21	21-22	22-23	23-24	24-25	25-26 (est)
Bud	\$158,565	\$163,003	\$199,473	\$260,000	\$267,805	\$345,770
Cost	\$220,030	\$193,697	\$291,534	\$337,919	N/A	N/A
# Pre-12. Bus Riders	30	32.	28.	30.	36.	36
Cost Per. Student	\$7,334	\$6,053	\$10,412	\$11,264	\$7,439(est)	\$9,605 (est)

Wilton-Lyndeborough Cooperative School District provides a safe and educational environment that promotes student exploration, critical thinking and responsible citizenship.

The Wilton-Lyndeborough Cooperative School District does not discriminate on the basis of race, color, religion, national origin, age, sex, handicap, veteran status, sexual orientation, gender identity or marital status in its administration of educational programs, activities or employment practice.



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Curriculum Coordinator Report February 4, 2025

Professional Learning

Professional Learning

We had a half-day professional development day today. It was a busy agenda for all involved. There were several different options for professional development, including continued work on curriculum development, reviewing data, and developing action plans for their students, and some teachers were trained in CPR. We held our New Teacher Meeting at the end of January, where new teachers had an in-depth review/discussion about Individualized Education Plans (IEPs) and 504s. These are both crucial documents for students with disabilities and provide educators with plans for supporting students who require specific accommodations in the classroom.

Curriculum

We continue to work on developing and refining our documented curriculum throughout the district. The teachers in grades 3-5 continue to pilot the Magnetics Reading and Ready Writing programs that follow the structured literacy approach. Our curriculum committee has been busy analyzing our math data over the last several years to look for trends and make notes about any major shifts that have happened over that period (including program changes, staff changes, etc.).

Instruction

Teacher observations have continued, including the pre and post-observation meetings. Our administrative team continues to meet to align our practices around observations and feedback from those observations.

Assessment

Our students K-10 have completed their iReady benchmark assessments, the data will be shared tonight as part of this report. Our juniors have also taken their second practice SAT of the year.

This may seem early, but we have continued the preparation process for the NH SAS. Students took their first NH SAS Modular assessment in grades 3-8 last week. This modular will give teachers data that can inform their instruction ahead of the NH SAS Summative students take in the spring. It is also a great way for students and teachers to learn about the new accessibility features provided on the platform.

FRES

At FRES, I have continued to support with discipline one day a week. In addition to the discipline support, I am working closely with Special Education and the 504 Coordinators. We continue to meet as a special education group.

SAU 63 Winter 2025 Data

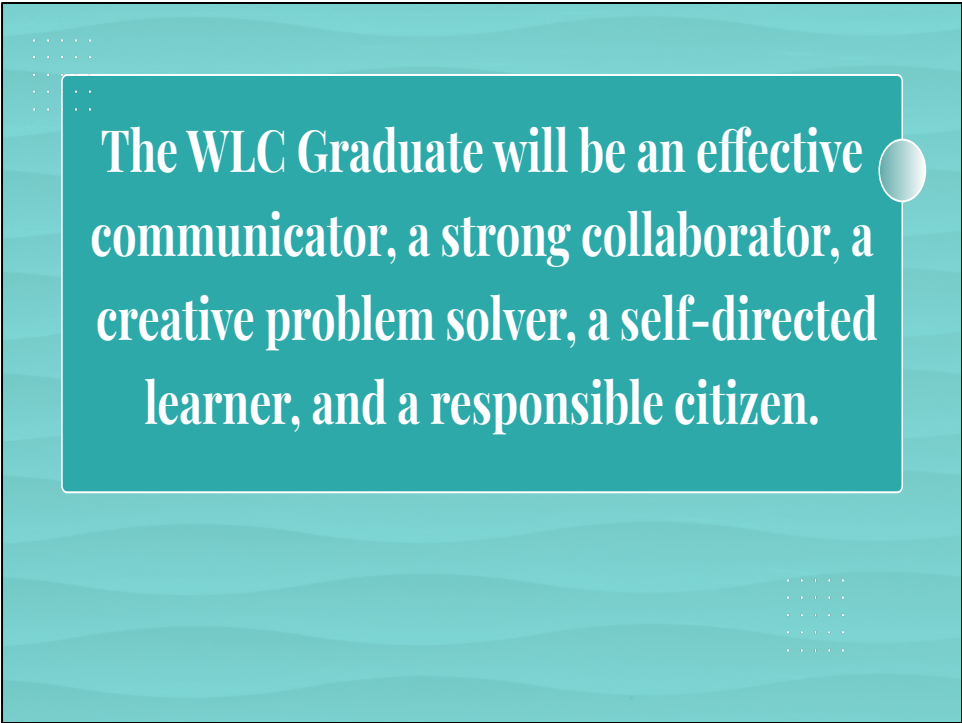
Presentation



“Big things don’t always
happen with a leap. Big things
happen when we take the next
best step over and over again.”

~Jill M. Siler

This quote is here to remind us that as we continue this journey of continuous improvement, it does not happen overnight. We are making small steps all the time to make improvements for our students, classes, grades, schools, and district.



The WLC Graduate will be an effective communicator, a strong collaborator, a creative problem solver, a self-directed learner, and a responsible citizen.

This is our Vision of a Graduate. It's important to keep this in mind as we review data.

Agenda

1

iReady Math

How did our students do compared
to the fall?
How did our students do compared
to the state and the nation?

2

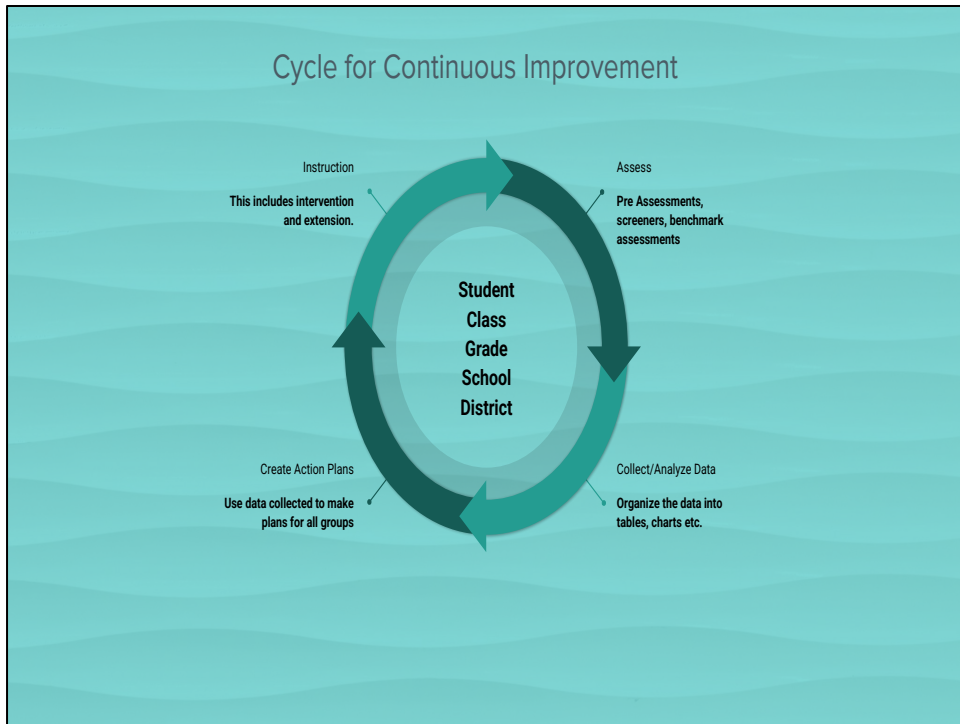
iReady Reading

How did our students do compared
to the fall?
How did our students do compared
to the state and the nation?

3

iReady Growth

How have students
grown so far this year?

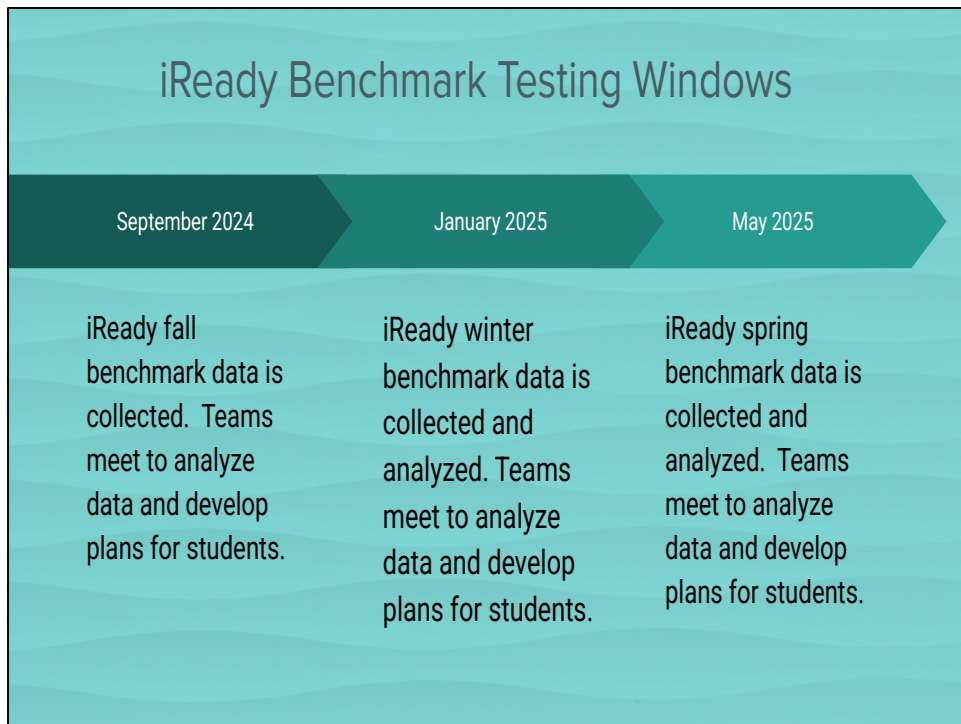


As we work through this year, our goal is continuous improvement for all. This starts with individual students and goes all the way up to the district as a whole. We are working at all levels to improve our outcomes for students.

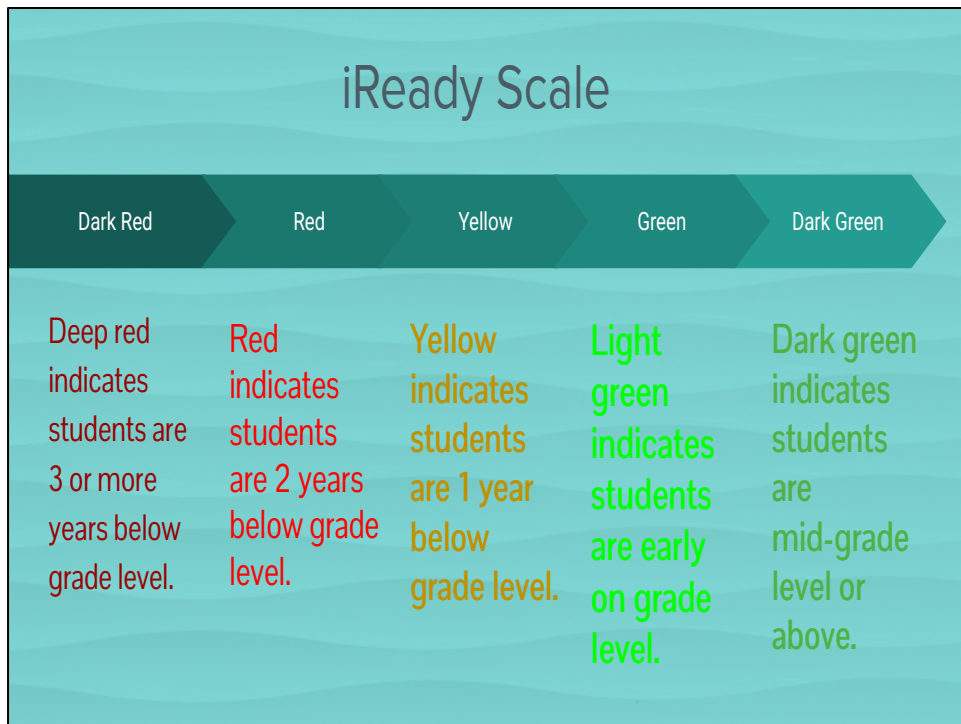
iReady Information

When do we assess?
How do we use the data?
What do the colors mean?



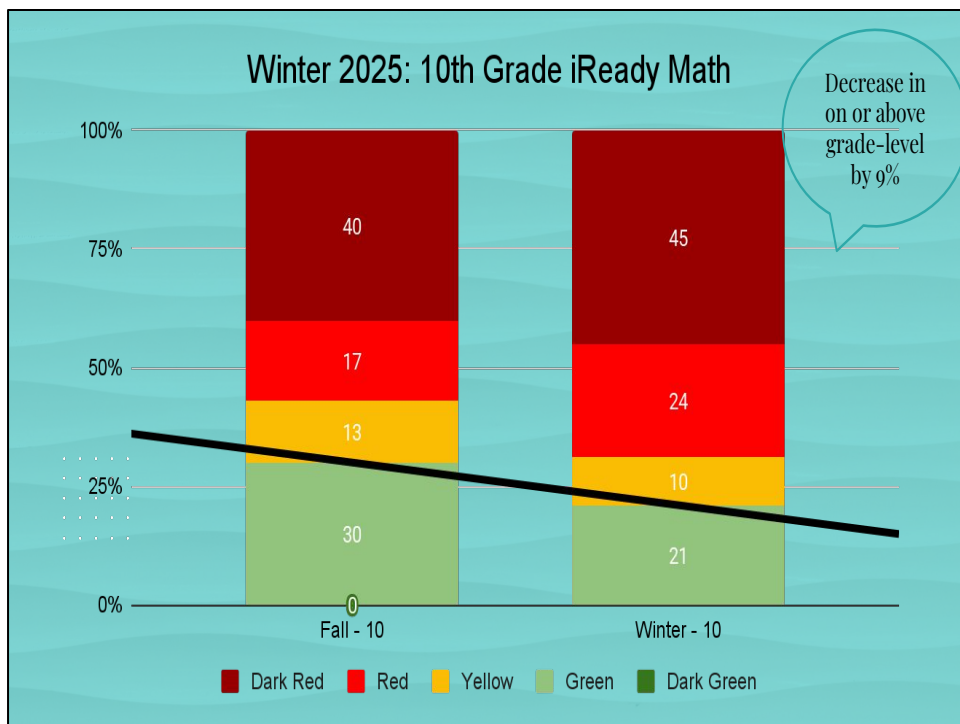


We take our iReady benchmark assessment three times a year.

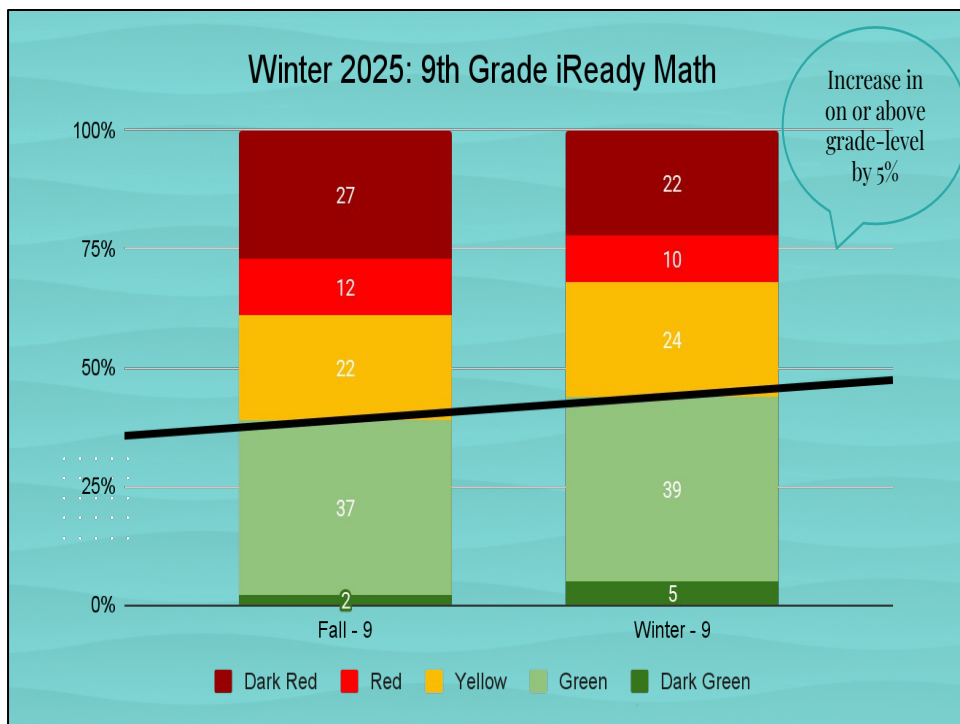


Just to review what each of our colors means.

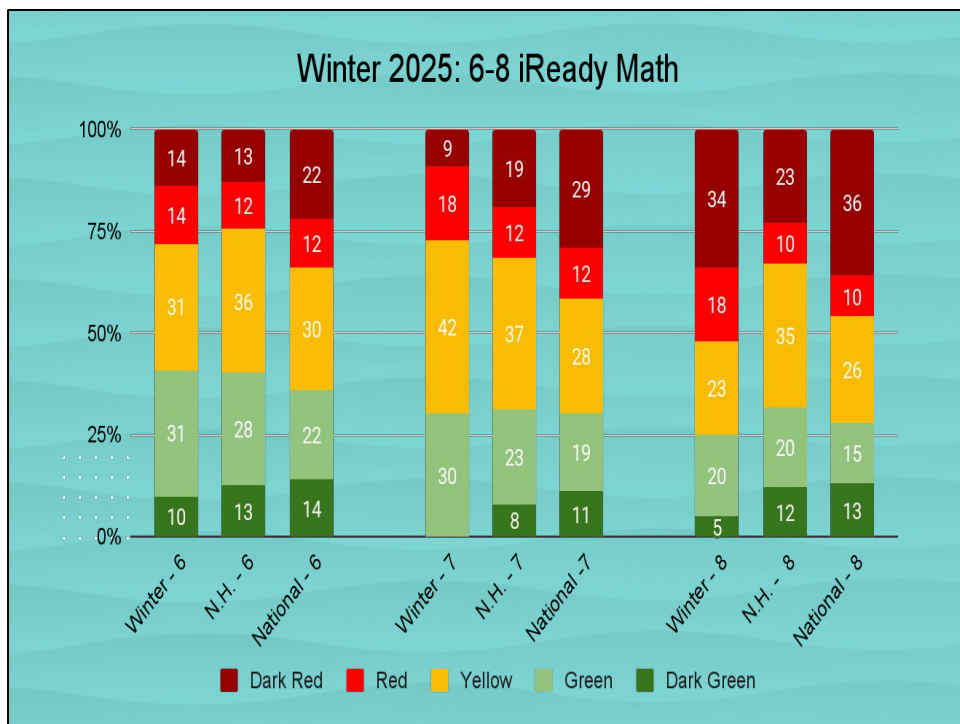




As you can see in math, our 10th grade students went down in math. This data was something that we were not expecting to see. At our most recent professional development ½ day, we took time to review all of the data at the high school level (iReady, SAT, NH SAS etc.) to develop action plans for each student in each content area. We hope that with these plans in place, it will change the trajectory of this date.

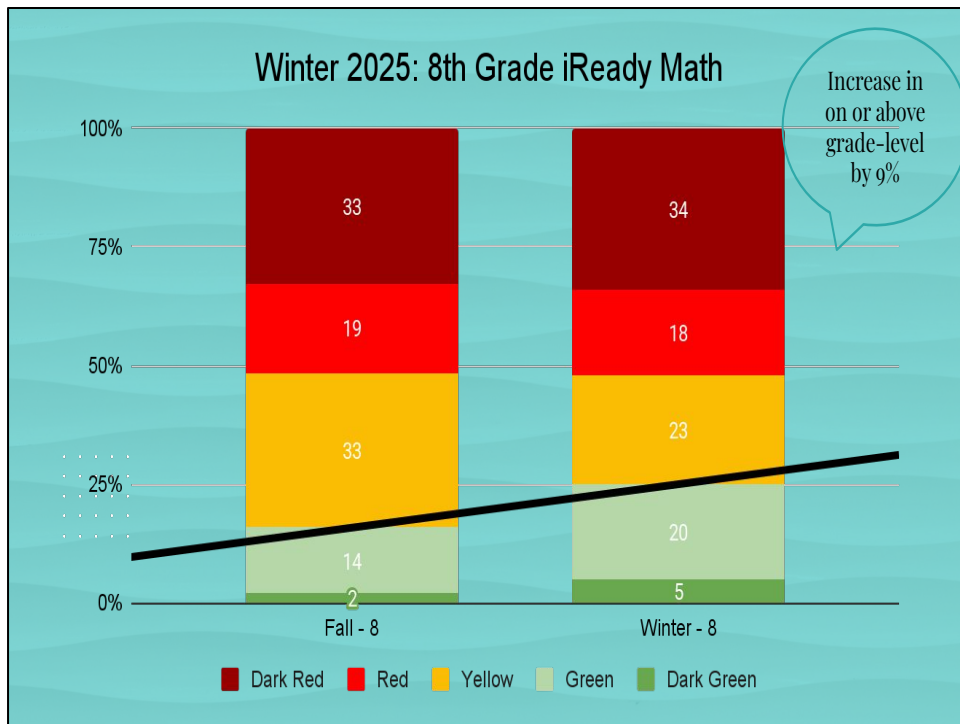


The freshman have not only increased the percentage of students falling in the on or above grade level, but the below grade-level is decreasing. They had a decrease of students in the below grade level categories by 7%. This group is moving in the right direction.

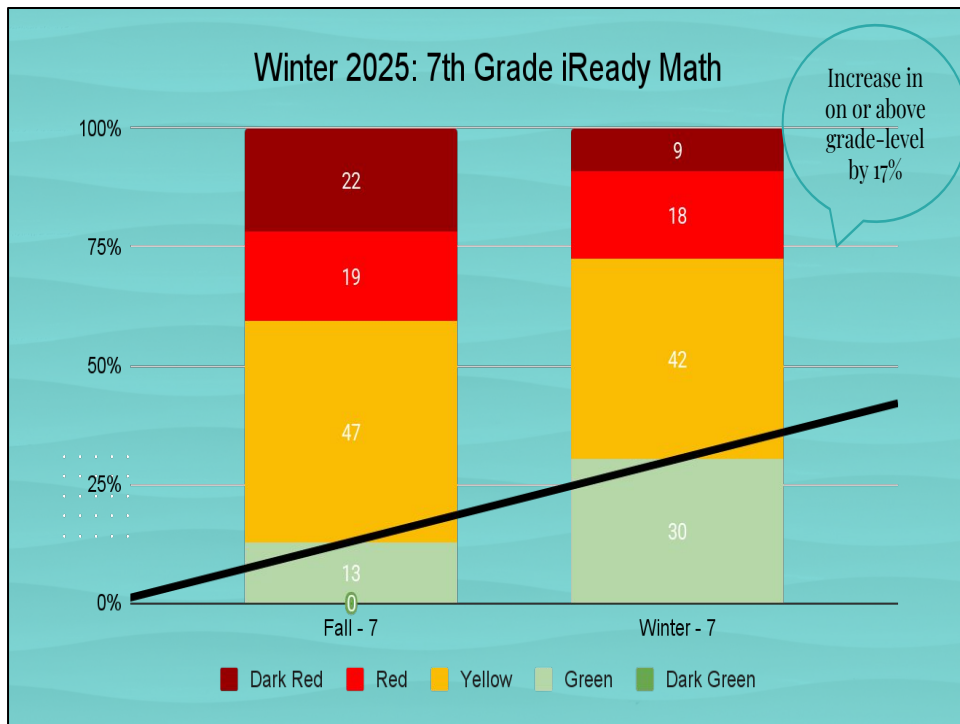


This graph has a lot of information on it, so I want to take a moment to orient you to what you are looking at. There are three sets of bars. The first set is 6th grade, second set is 7th grade, and the final set is 8th grade. The scores for our students are the first bar for each grade. The second graph in each set is the scores for the year to date data for the state of New Hampshire, and the final graph in each set is the scores for the year to date data for the nation.

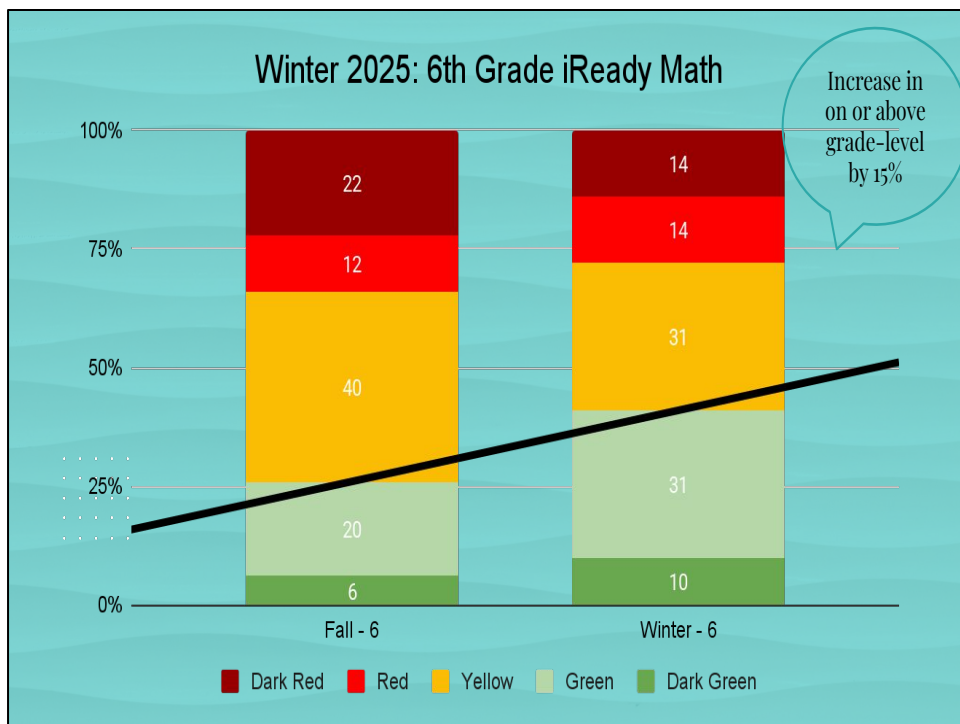
In the middle school we are scoring fairly consistently with the state and the nation, if not slightly better at this point in the year, specifically the percentage of students in the on or above grade level.



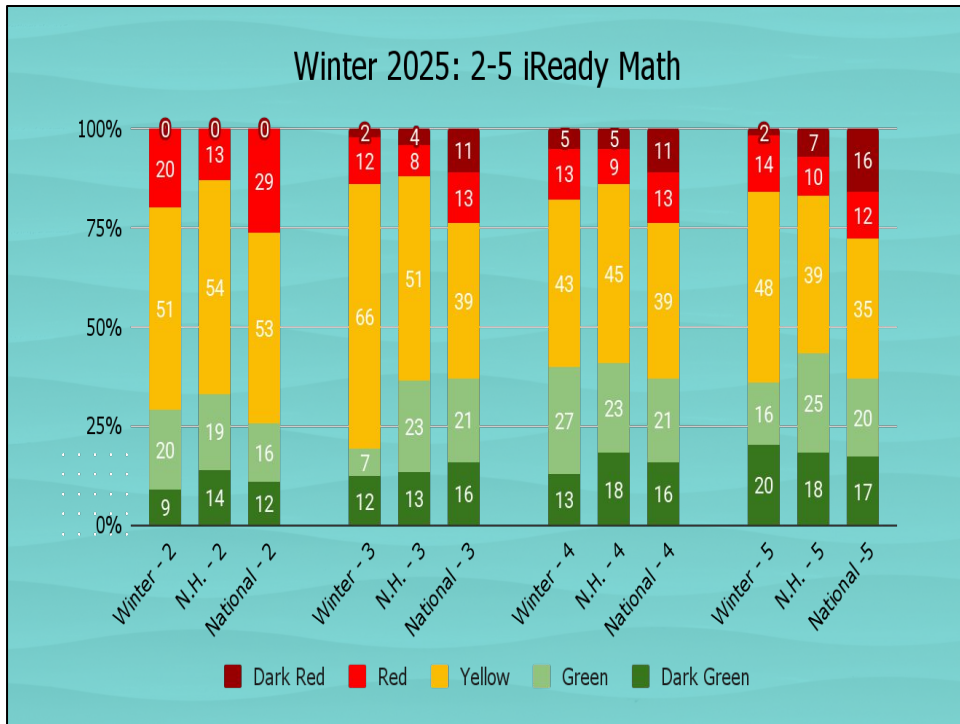
This year we have changed the way we implement our WIN period in the middle school. Students are grouped according to skills they need to continue to develop. Students are working in these skills 4 days a week, this could be a factor in the increase in the percentage of students on or above grade level and a decrease in the percentage of students below grade level in the middle school.



This shows the progress the seventh grade students have made so far this year. As you can see, these students are simultaneously increasing the percentage of students in on or above grade level range and decreasing the percentage of students in the below grade level range.

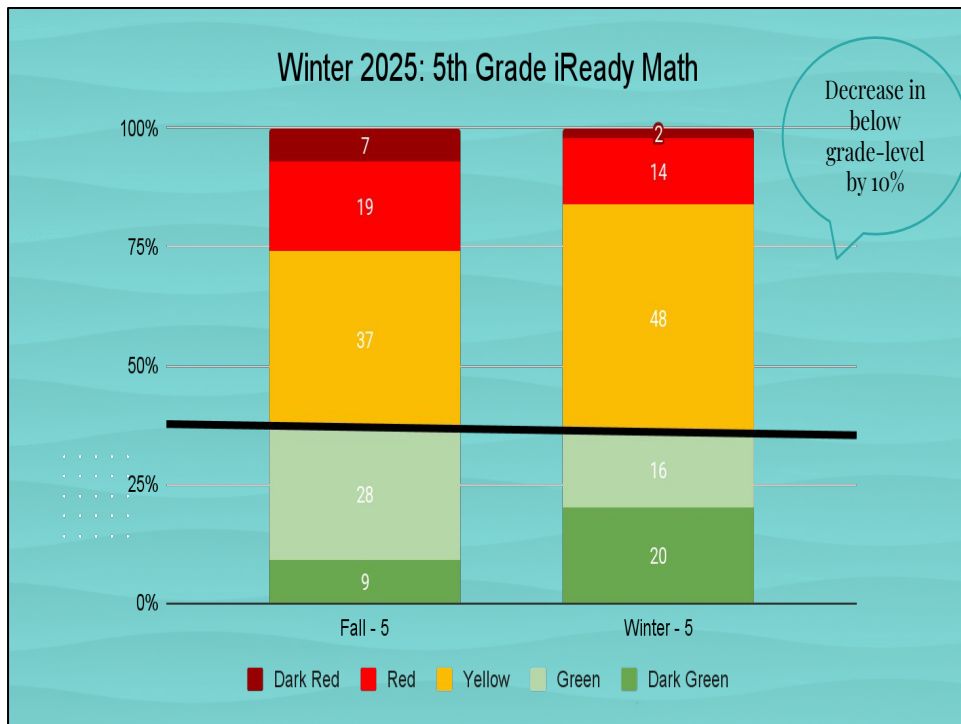


This shows the progress the sixth grade students have made so far this year. As you can see, the percentage of students in the three or more grade levels has decreased by 8%.

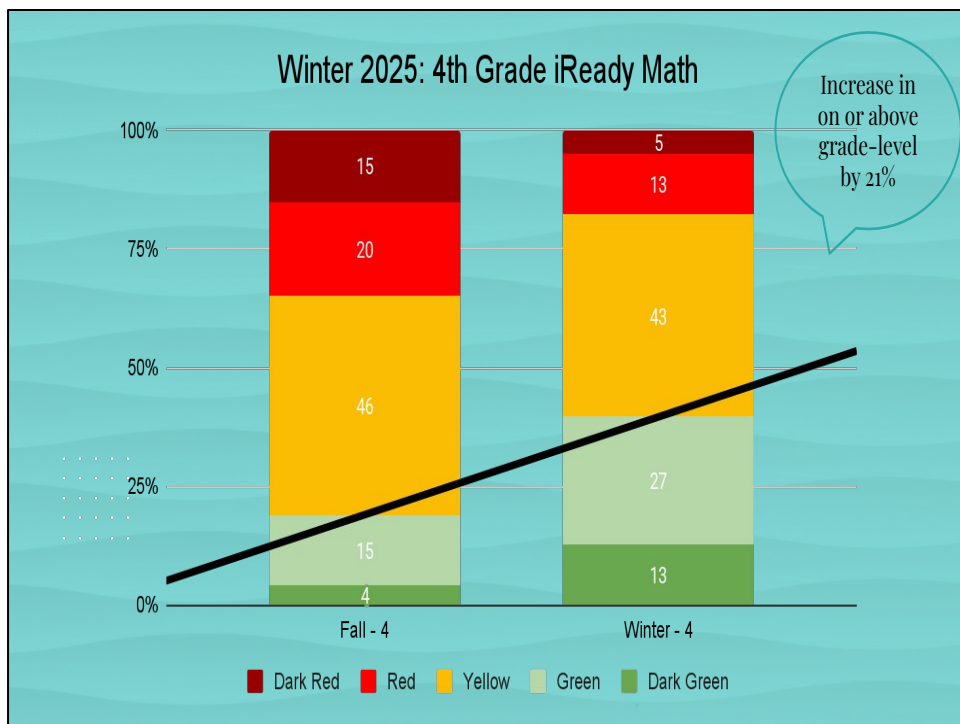


This graph is the same as the previous one for grades 2-5.

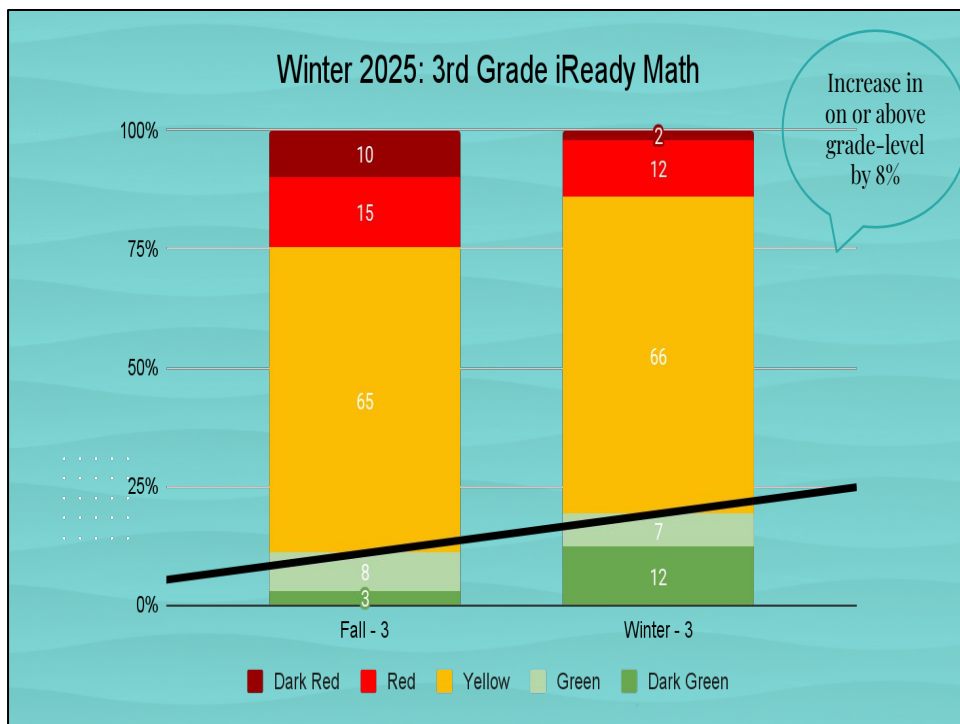
In grades 2-5, we are scoring fairly consistently above the state and the nation.



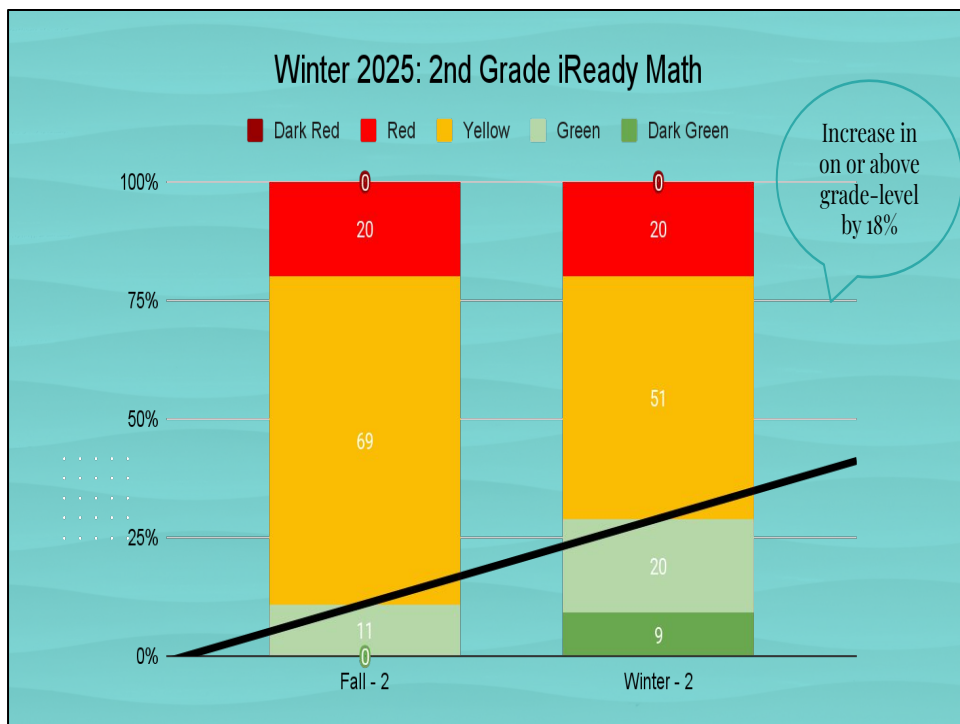
This shows the progress the fifth grade students have made so far this year. As you can see, the percentage of students in the below grade level range has decreased by 10%.



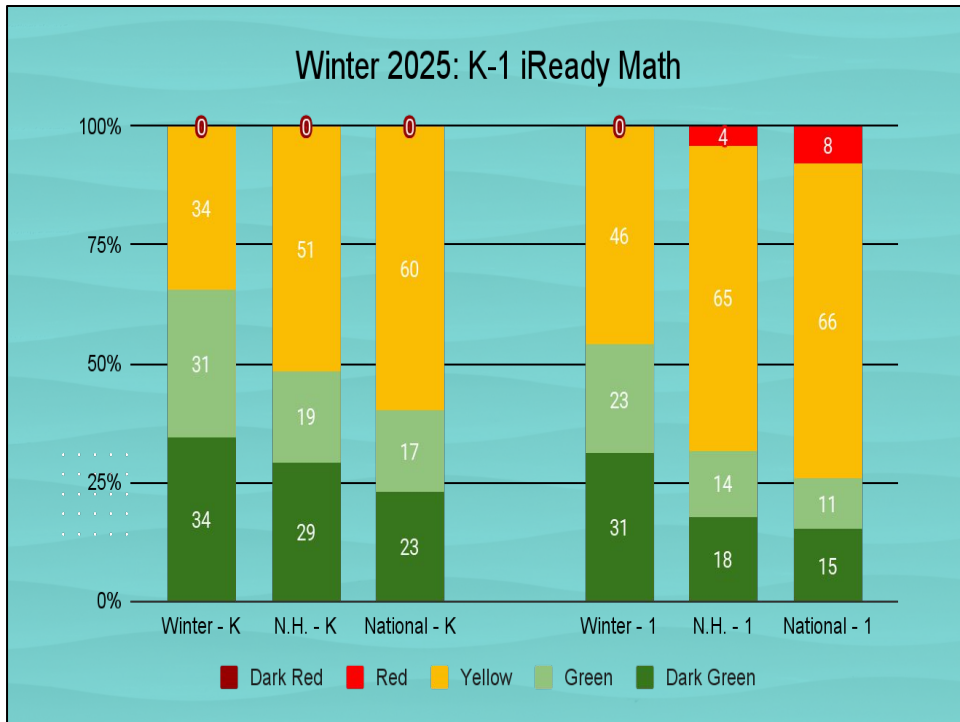
This shows the progress the fourth grade students have made so far this year. Fourth grade students are simultaneously increasing the percentage of students in the on or above grade level range while decreasing the below grade level range.



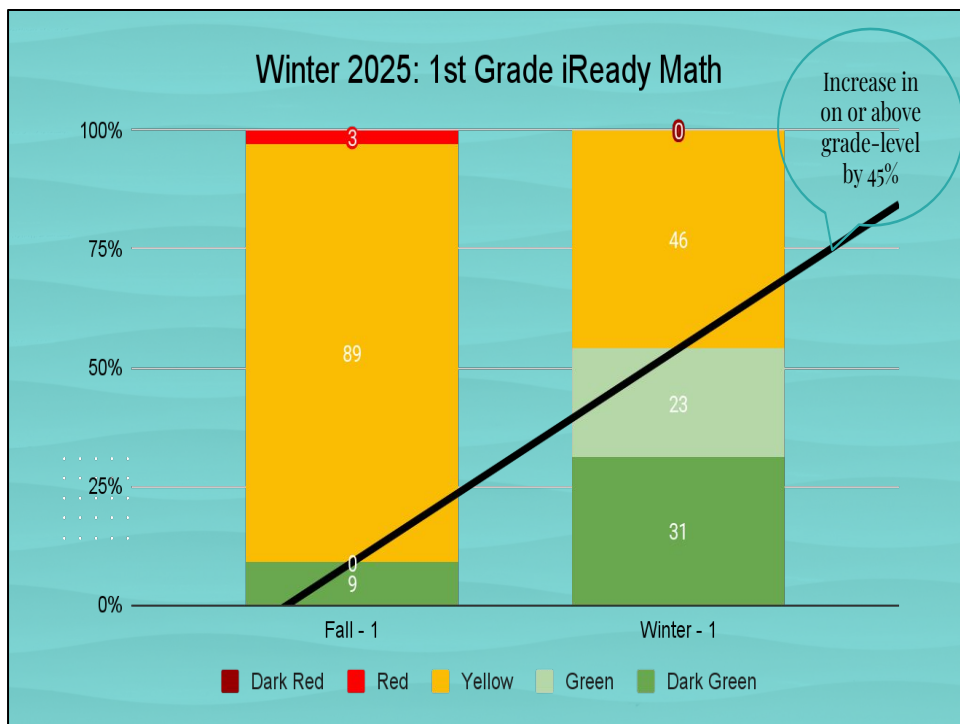
This shows the progress the third grade students have made so far this year. Third grade students are moving from 3 grade levels below to one or two grade levels below and also moving from on to above grade level.



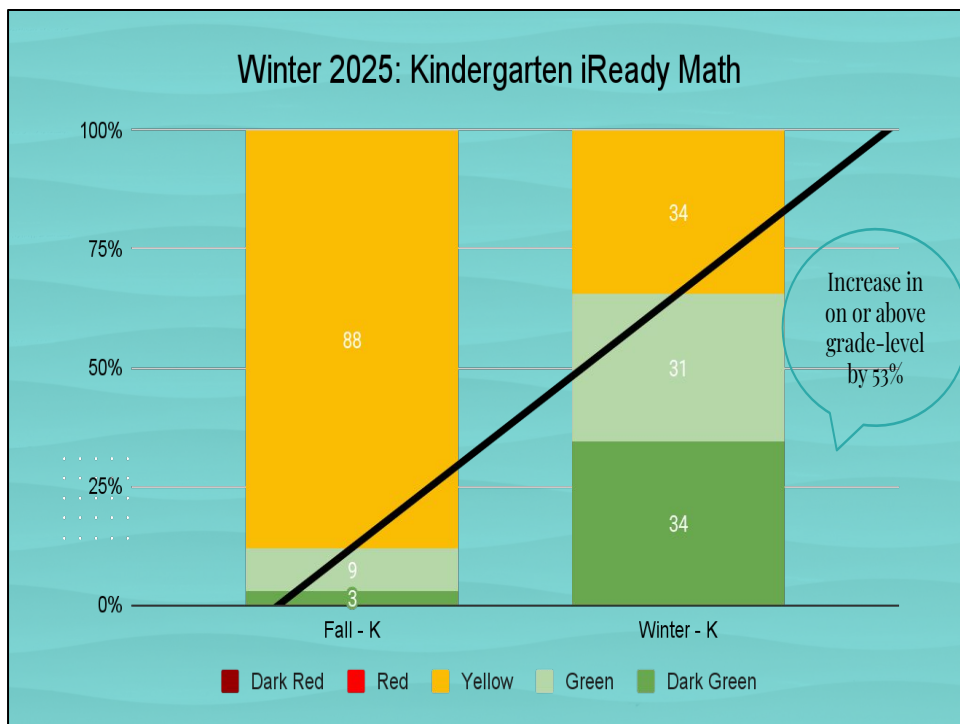
This shows the progress the second grade students have made so far this year. The percentage of our students performing on or above grade level has increased by 18% from the fall benchmark. In addition, the students in the above grade level range has increased from 0% to 9%.



This graph is our Kindergarten and grade 1 students. You can see we still have more students on, above, or ready to receive grade-level instruction than both the state and the nation.

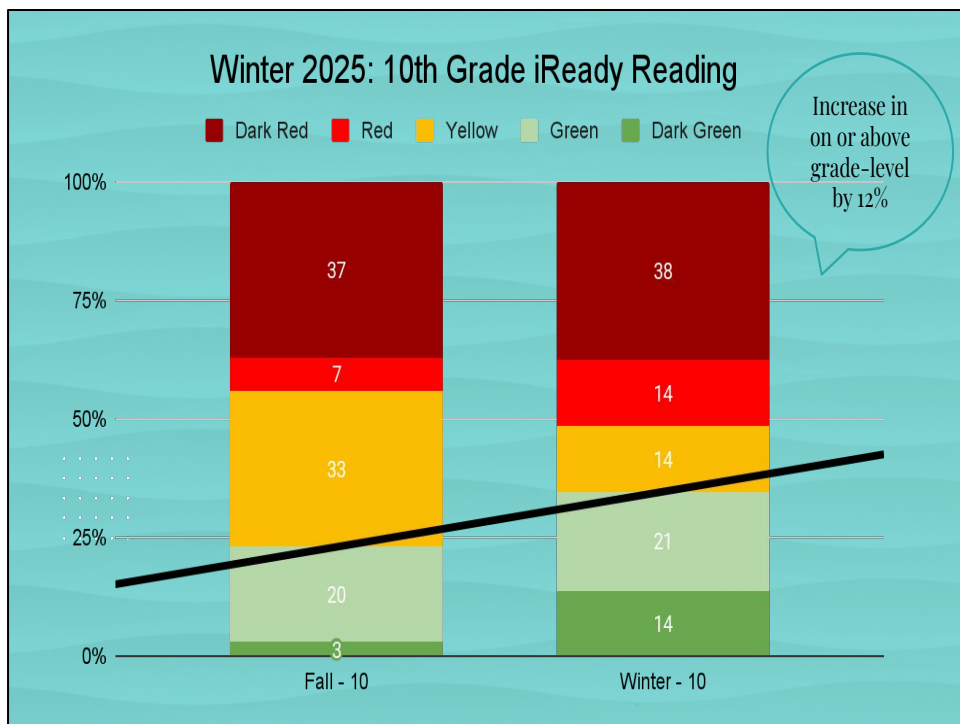


This shows the progress the first grade students have made so far this year. As you can see, there was a drastic increase in the percentage of students on or above grade level, and all students are out of the below grade-level range.

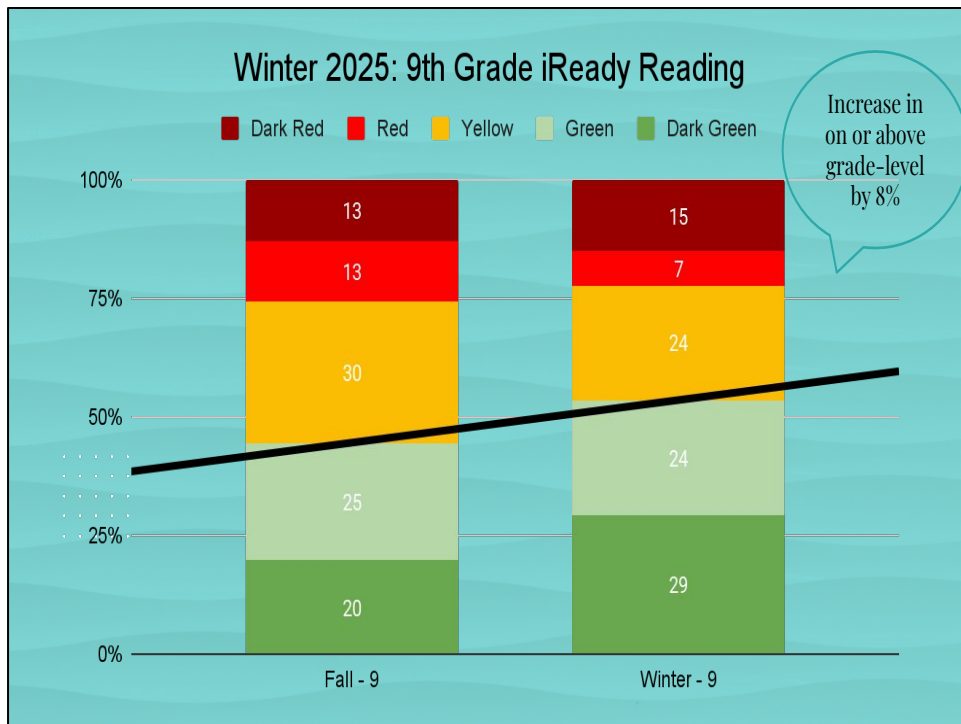


This shows the progress the kindergarten grade students have made so far this year. As you can see, there was a drastic increase in the percentage of students on or above grade level.

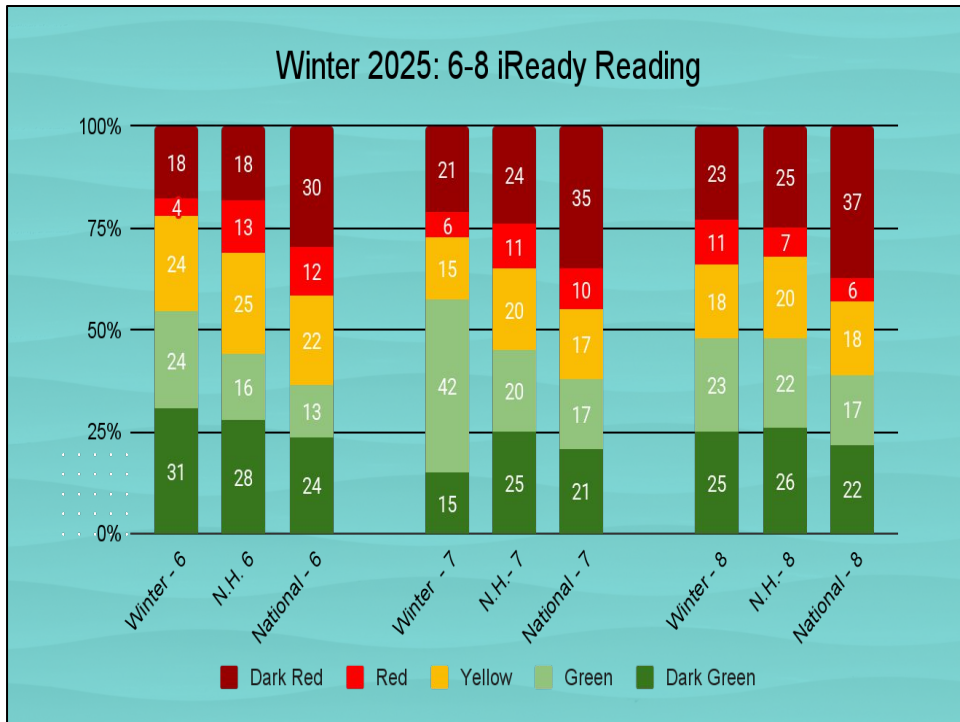




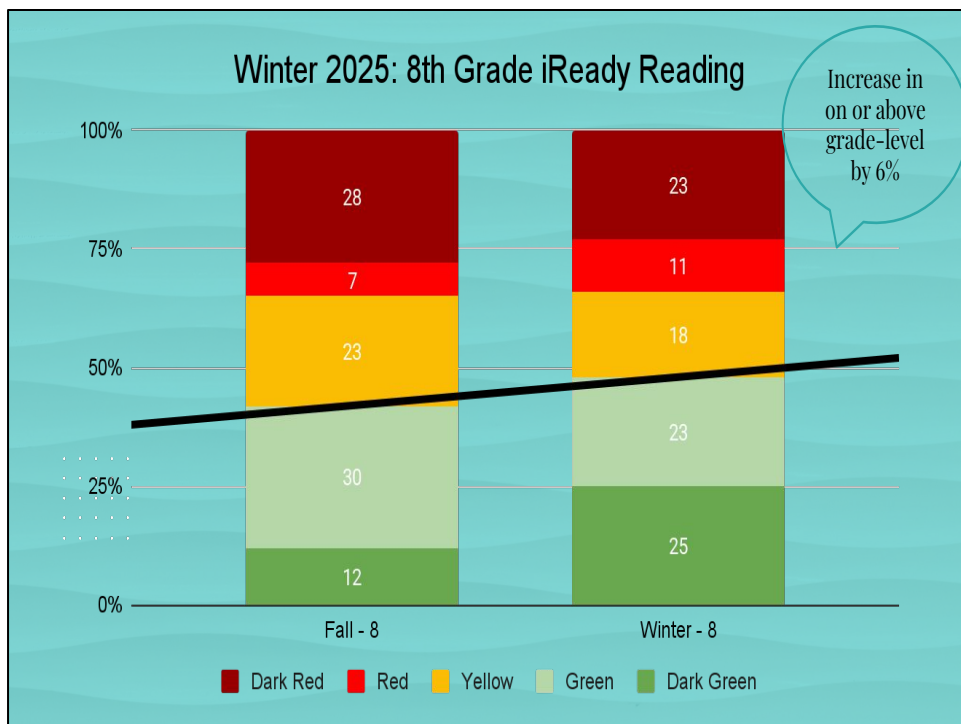
This shows the progress the sophomore students have made so far this year. The percentage of students in the on or above grade level has increased by 12%.



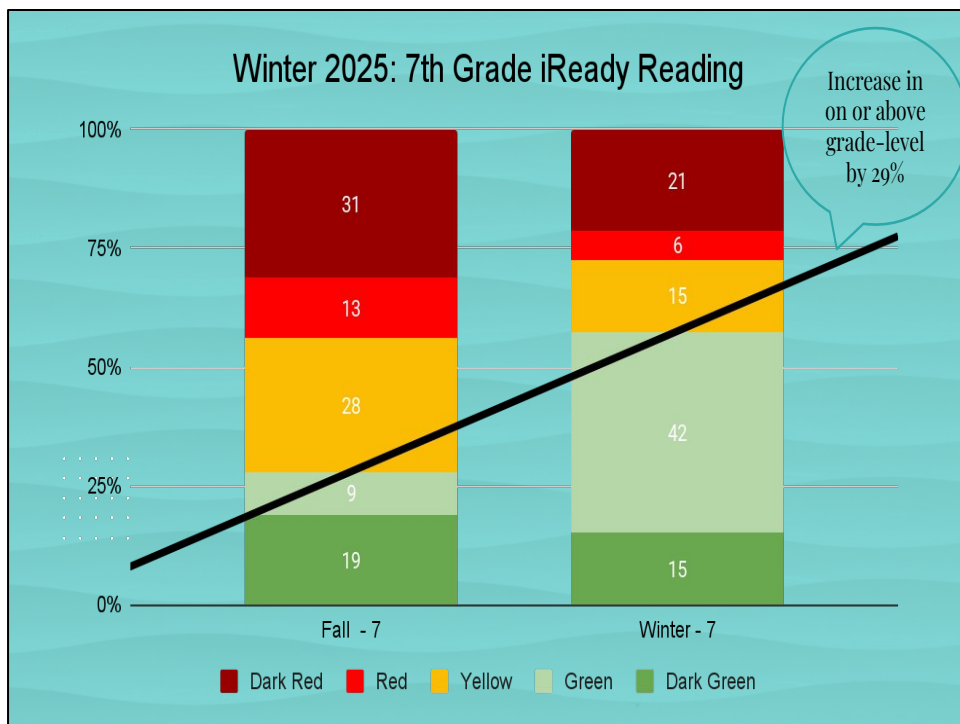
This shows the progress the freshman students have made so far this year. You will note that the percentage of students in the on and above grade level has increased by 8% while simultaneously decreasing the below grade level students by 4%.



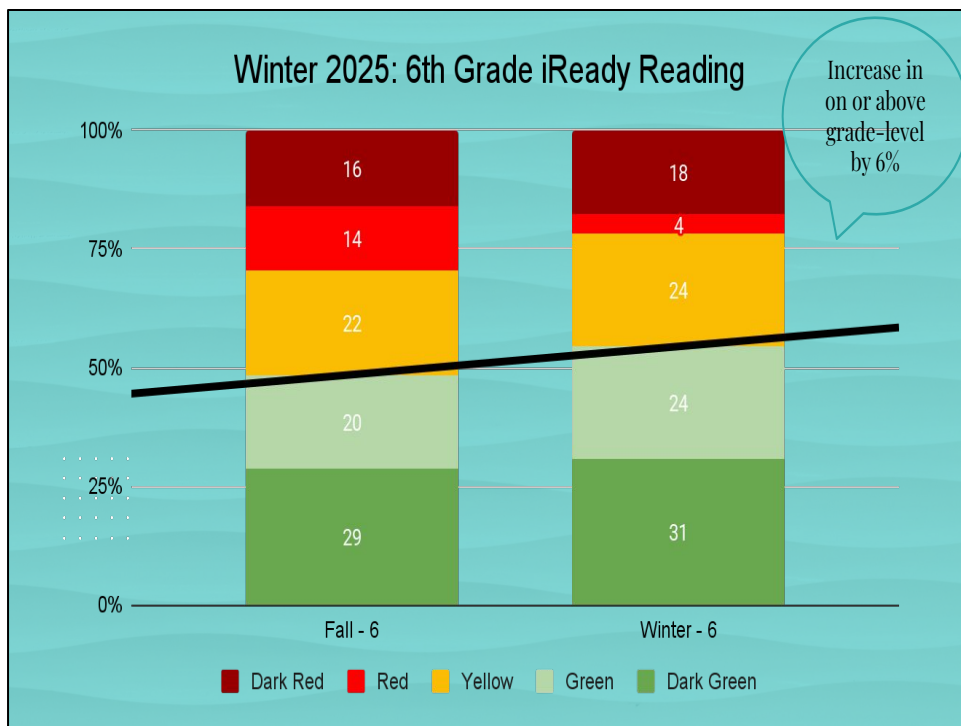
This graph mirrors the middle school math graph where the first column is our students, the second column is the Year to Date New Hampshire information, and the last column is the Year to Date National information for each grade-level. As you can see again, we are outperforming the state, and nation for our reading scores.



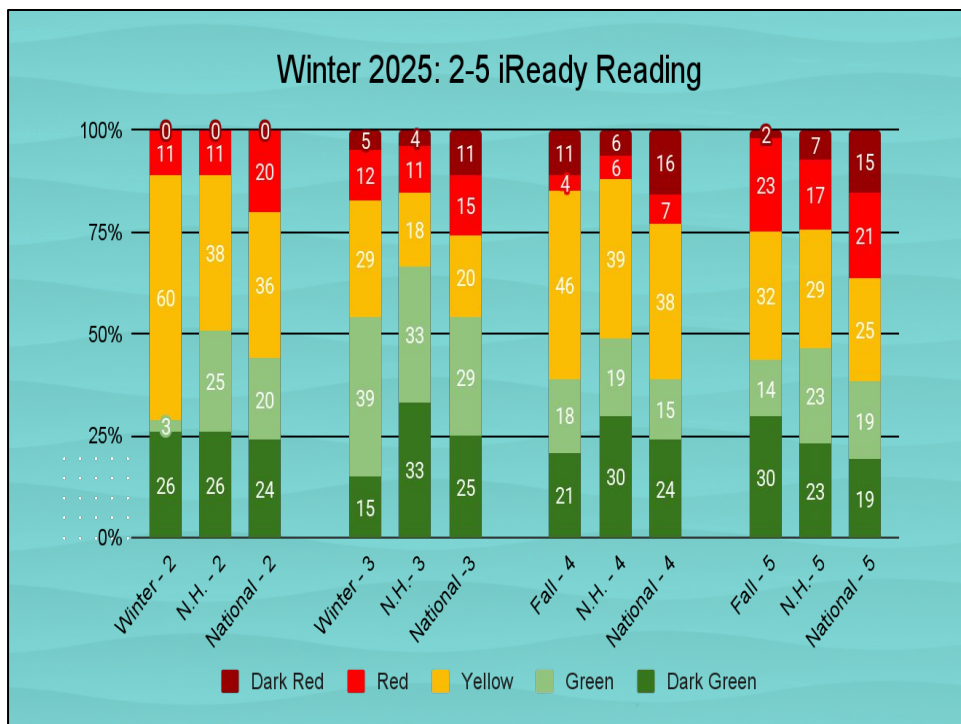
This shows the progress the eighth grade students have made so far this year.



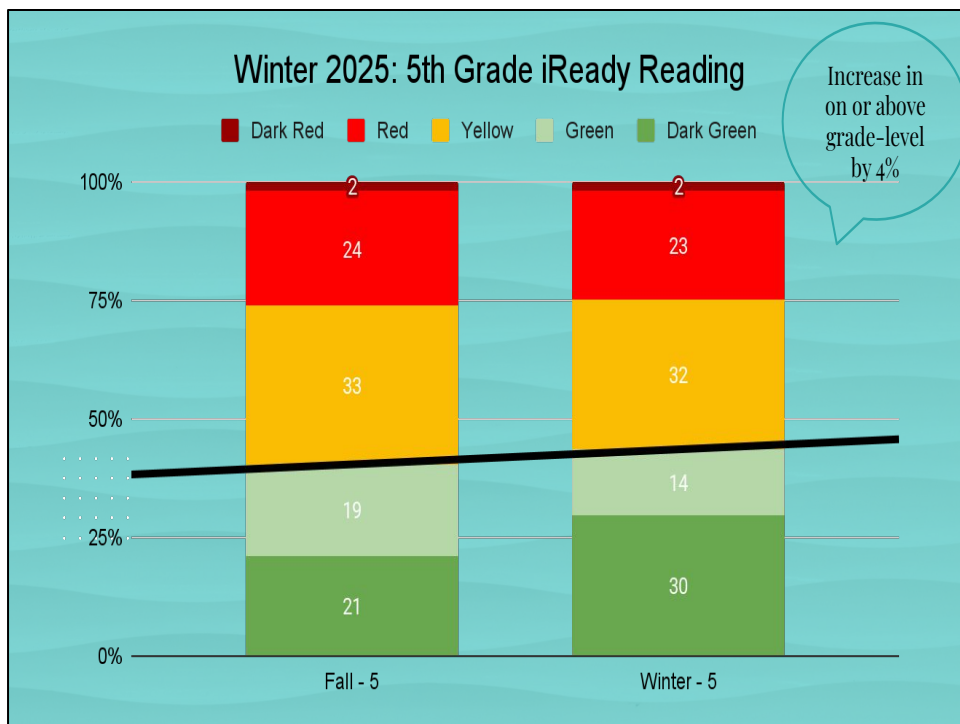
This shows the progress the seventh grade students have made so far this year. The percentage of students in the on or above grade level has increased by 29% while the percentage of students in the below grade level range has decreased by 17%.



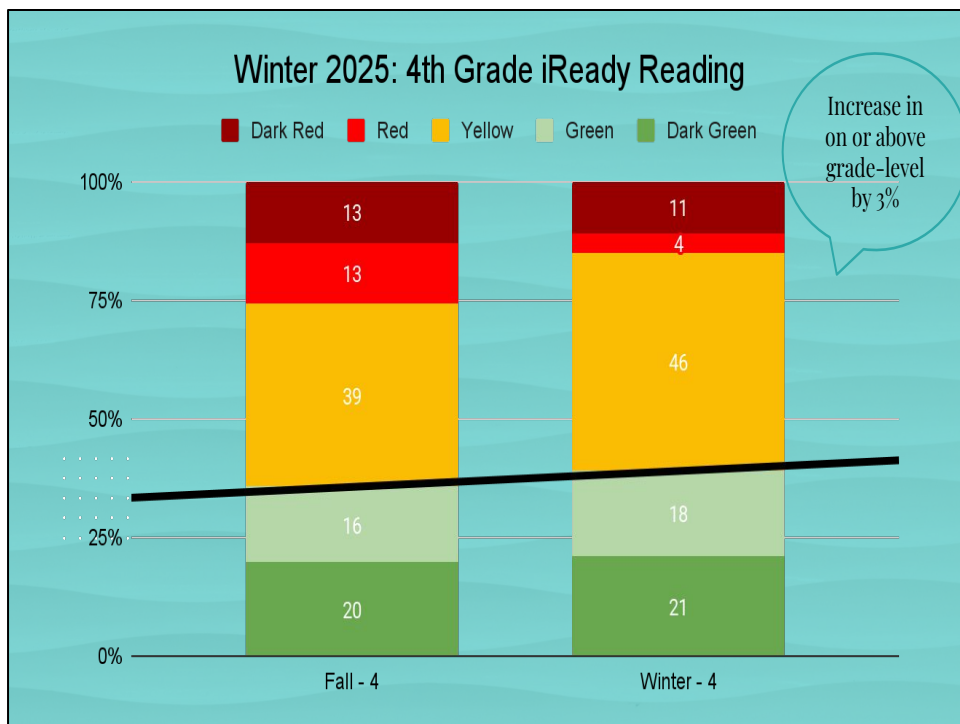
This shows the progress the sixth grade students have made so far this year.



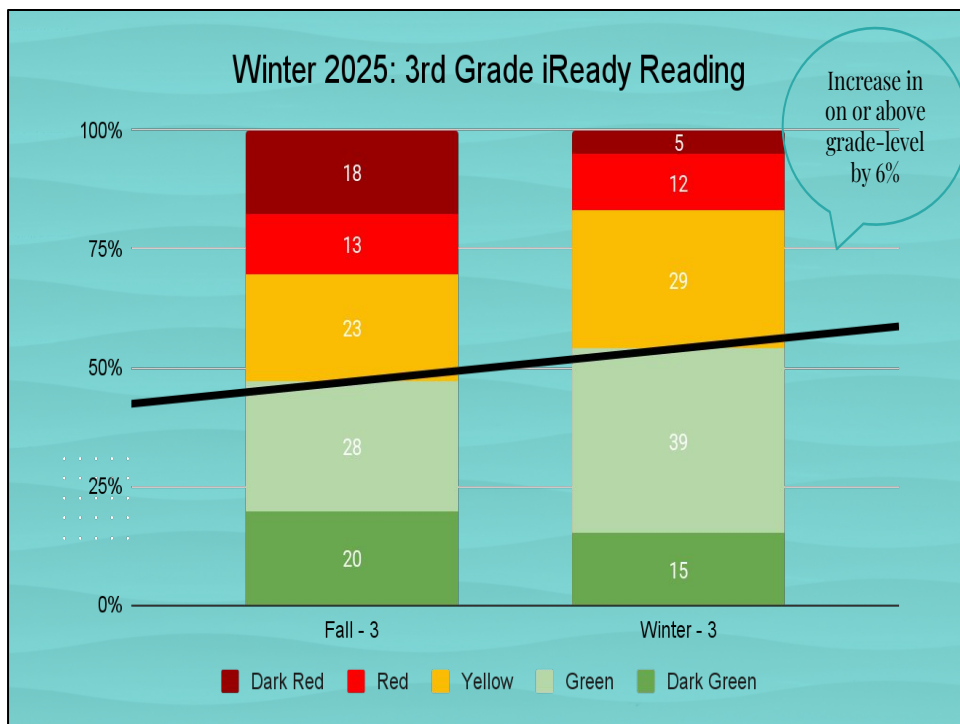
We are scoring fairly consistently at or above the state and the nation.



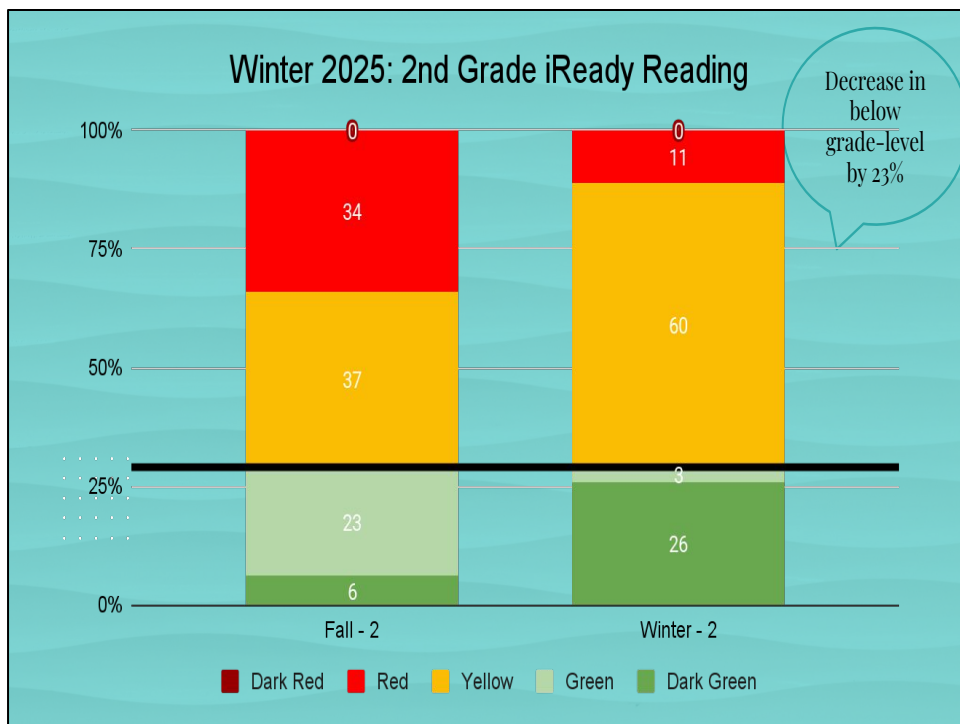
This shows the progress the fifth grade students have made so far this year. The percentage of students in the on or above grade level has increased by 4%.



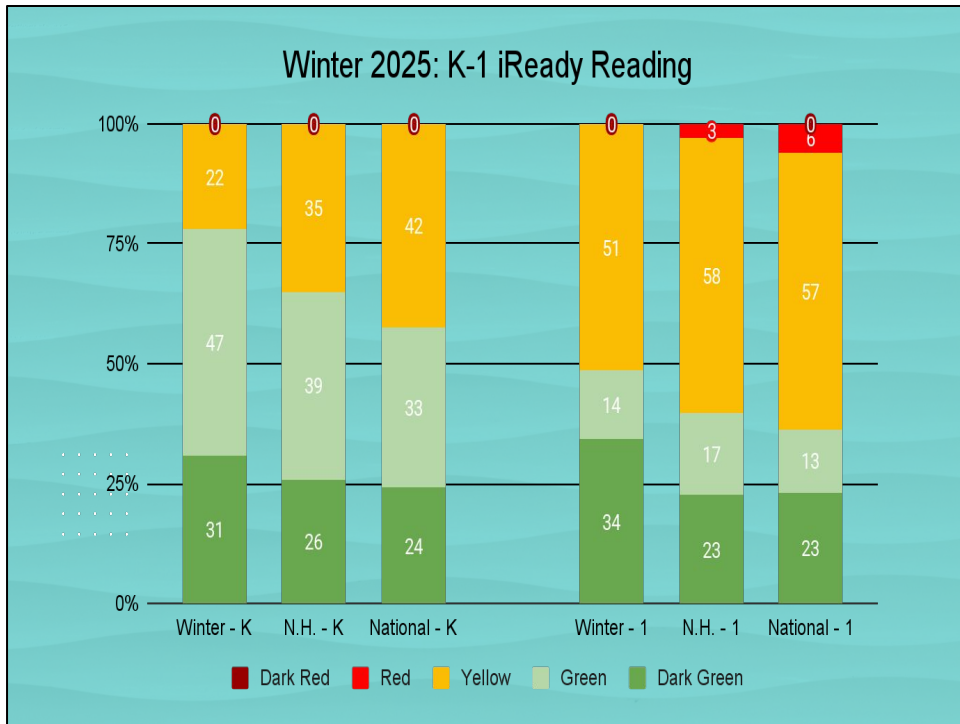
This shows the progress the fourth grade students have made so far this year. The percentage of students in the on or above grade level has increased by 3% and decreased the percentage of students in the below grade level by 11%.



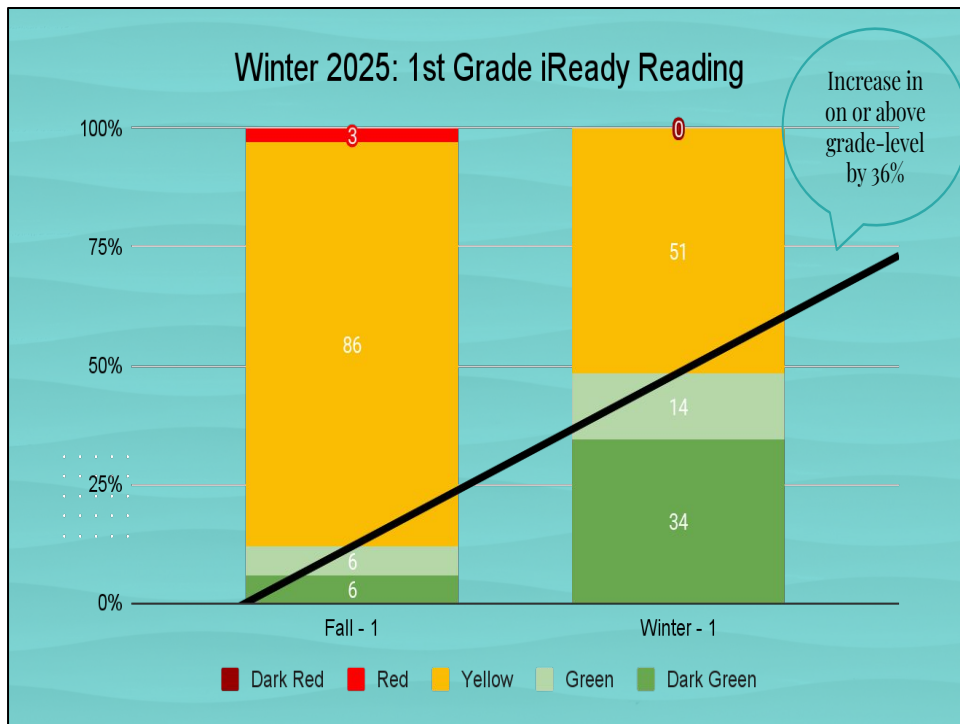
This shows the progress the third grade students have made so far this year. The percentage of students in the on or above grade level has increased by 6% and decreased the percentage of students in the below grade level by 14%.



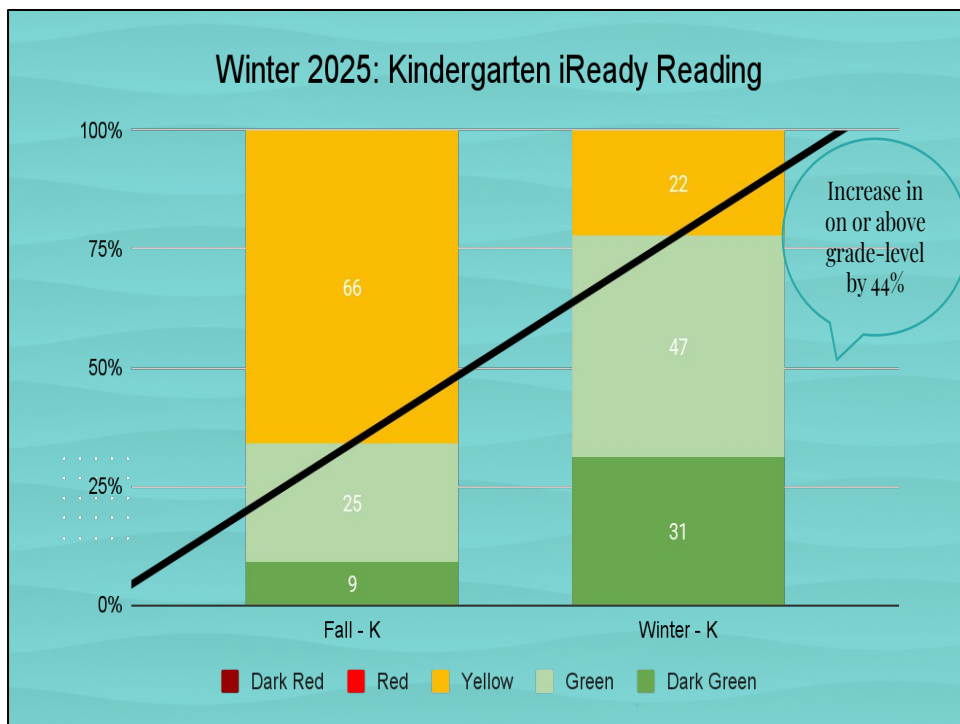
This shows the progress the second grade students have made so far this year. The percentage of students in the below grade level range has decreased by 23%.



Again, a higher percentage of our kindergarten and grade 1 student are on, above, or ready for grade-level instruction than both the state and the nation.



This shows the progress the first grade students have made so far this year. As you can see there are no longer students two or more grade levels below in second grade. In addition, the percentage of students in the on or above grade level range has increased by 36%.



This shows the progress the first grade students have made so far this year. In addition, the percentage of students in the on or above grade level range has increased by 44%.

What have we done? FRES/LCS

- Teams continued to analyze data and create targeted intervention plans for students including enrichment and re-reaching opportunities.
- Monthly Co-curricular team meetings to align and enhance math, ELA, and Science/Social Studies instruction.
- Intentional focus on evidence based practices in all classrooms.
- Pilot of a Knowledge building Reading and Writing Program (3-5)
- Writing Club (grades 4 & 5)

What have we done? WLC – MS/HS

- Students were placed in specific WIN groups to receive specific math and ELA interventions
- Students worked on iReady lessons/modules
- Teachers reviewed and updated classroom assessments to “mirror” iReady, NHSAS, SAT assessments
- Teacher discussions during PLC and Department meetings to collectively share best practices and utilized a DOK chart for midterm and final assessments
- Middle School is completing structured NH SAS Modular Assessments in math, writing, and ELA
- Weekly math tutoring continues on Mondays for MS and Thursdays for HS
- Data reviews & data chat meetings, including our special education department

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BONUS DATA

1

iReady Math

How much progress are
students making toward
their Growth Goals?

2

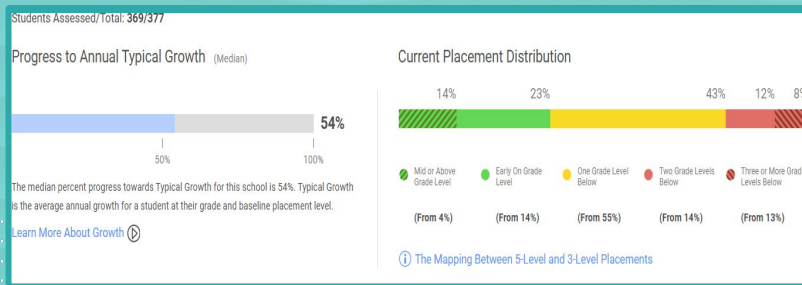
iReady Reading

How much progress are
students making toward
their Growth Goals?

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How much progress students are making in Math K-8?



The bar on the left is showing that if you lined up every single student K-8 from who is making the least amount of progress the the most amount of progress toward their annual growth the student in the middle of that is 54% of the way to reaching their annual goal. At this point in the year, we would expect the median student to be 50% of the way to their annual growth goal.

How much progress students are making in Math 6-8?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median)	% Met	Progress (Median)	% Met		
Grade 6	<div><div></div></div> 47%	27%	<div><div></div></div> 30%	2%	37%	51/51
Grade 7	<div><div></div></div> 67%	42%	<div><div></div></div> 35%	6%	42%	33/35
Grade 8	<div><div></div></div> 31%	32%	<div><div></div></div> 13%	9%	36%	44/45

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This is the breakdown for grades 6-8 on the progress students are making on their annual and stretch growth goals. This uses the same method of measuring student progress as the previous slide. If you line up all of the 6th grade students, the middle student is 47% of the way to their annual growth goal.

How much progress students are making in Math 1-5?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median) ⚙	% Met ⚙	Progress (Median) ⚙	% Met ⚙		
Grade 1	55%	31%	43%	14%	49%	35/36
Grade 2	38%	12%	28%	0%	32%	34/35
Grade 3	57%	13%	39%	8%	35%	40/41
Grade 4	69%	21%	41%	0%	59%	56/56
Grade 5	36%	25%	22%	5%	34%	44/45

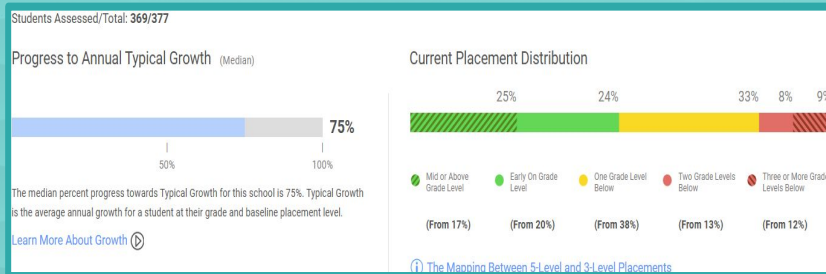
How much progress students are making in Math in Kindergarten?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median) ⬇	% Met ⬇	Progress (Median) ⬇	% Met ⬇		
Grade K	<div><div></div></div> 59%	16%	<div><div></div></div> 49%	6%	59%	32/33

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How much progress students are making in Reading K-8?



The bar on the left is showing that if you lined up every single student K-8 from who is making the least amount of progress the the most amount of progress toward their annual growth the student in the middle of that is 75% of the way to reaching their annual goal.

How much progress students are making in Reading 6-8?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median)	% Met	Progress (Median)	% Met		
Grade 6	<div><div></div></div> 50%	41%	<div><div></div></div> 23%	22%	39%	51/51
Grade 7	<div><div></div></div> 150%	55%	<div><div></div></div> 49%	27%	52%	33/35
Grade 8	<div><div></div></div> 86%	45%	<div><div></div></div> 31%	16%	45%	44/45

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How much progress students are making in Reading 1-5?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median)	% Met	Progress (Median)	% Met		
Grade 1	<div><div></div></div> 78%	34%	<div><div></div></div> 60%	9%	51%	35/36
Grade 2	<div><div></div></div> 88%	44%	<div><div></div></div> 48%	9%	53%	34/35
Grade 3	<div><div></div></div> 65%	30%	<div><div></div></div> 37%	5%	45%	40/41
Grade 4	<div><div></div></div> 59%	36%	<div><div></div></div> 37%	9%	32%	56/56
Grade 5	<div><div></div></div> 91%	48%	<div><div></div></div> 46%	23%	39%	44/45

How much progress students are making in Reading in Kindergarten?

Grade	Annual Typical Growth ⓘ		Annual Stretch Growth ⓘ		% Students with Improved Placement	Students Assessed/Total
	Progress (Median) ⌵	% Met ⌵	Progress (Median) ⌵	% Met ⌵		
Grade K	<div><div></div></div> 60%	25%	<div><div></div></div> 42%	0%	63%	32/33

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Questions /
Comments?

DAF - ADMINISTRATION OF FEDERAL GRANT FUNDS

Category: *Required*

Related Policies: *DJ, DJB, DJB-R, DJE, DID*

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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
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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 and Federal laws or regulations, including, without limitation, the UGG.

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

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

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

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

DAF-1 **ALLOWABILITY**

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

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

1. Be “necessary” and “reasonable” for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
 - a. To determine whether a cost is “reasonable”, consideration shall be given to:
 - i. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
 - ii. the restraints or requirements imposed by such factors as sound business practices, arm’s length bargaining, Federal, State, local, tribal and other laws and regulations;
 - iii. market prices for comparable goods or services for the geographic area;
 - iv. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities; and
 - v. whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the “necessary” element beyond its inclusion in the reasonableness analysis above, whether a cost is necessary is 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

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- 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;

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- b. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.
- B. **Selected Items of Cost:** The District shall follow the rules for selected items of cost at 2 CFR Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.
- C. **Cost Compliance:** The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.
- D. **Determining Whether A Cost is Direct or Indirect**

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

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

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

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

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

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.

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- 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 subrecipient 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

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

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.

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- 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

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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

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

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

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

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

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

1. **Micro-purchases**

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

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.

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- 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 efficiently. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls, and otherwise performs in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

- G. **Suspension and Debarment:** The District will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making 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

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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 Subpart C).

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

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

1. **Clause for Remedies Arising from Breach:** For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).
2. **Termination clause:** For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II (B)).
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

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the District's behalf (e.g. subcontractor, food service management companies, etc.). It also generally applies to all purchases, even those below the micro-purchase threshold, unless otherwise stipulated by the Federal awarding agency. See also additional "Buy American" provisions in DAF-4.C regarding food service procurement.

7. **Huawei Ban**: The District may not use Federal funds to procure, obtain, or enter into or renew a contract to procure or obtain equipment, services, or systems which substantially use telecommunications equipment or services produced by Huawei Technologies Company or ZTE Corporation, or any of their subsidiaries.
- I. **Bid Protest**: The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

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

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

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

- 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;

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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 NHD OE, 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

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that over 51 percent of the final processed product consists of agricultural commodities that were grown domestically. Products from Guam, American Samoa, Virgin Islands, Puerto Rico, and the Northern Mariana Islands are allowable under this provision as territories of the United States.

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

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

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

No employee, board member or other District officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict - or apparent conflict - of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, (collectively a "covered individual") has a financial or other interest in or a tangible personal benefit from a firm considered 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 subrecipient.

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 Superintendent or designee who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.

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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 \$10,000.00, or the capitalization level established by the District for financial statement purposes. "Pilferable items" are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. **Records:** The Superintendent or designee shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. **Inventory:** No less than once every two years, the Superintendent or designee shall cause a physical inventory of all equipment and pilferable items to be taken and the results reconciled with the property records. Except as otherwise provided in this policy DAF-6, inventories shall be conducted consistent with Board Policy DID.
- D. **Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:

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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 designee.

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

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

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

In addition, for any costs that are charged directly to the federal award, the Superintendent or designee shall maintain sufficient records to justify that:

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

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

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

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

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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.

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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 entities as appropriate to the extent that they are more restrictive than the Federal requirements. The Superintendent or designee is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

- C. **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

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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.

- a. 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
- b. Requirements imposed by the District including statutes, regulations, and the terms and conditions of the Federal award.
- c. Any additional requirements the District deems necessary for financial or performance reporting of subrecipients as necessary.
- d. An approved indirect cost rate negotiated between subrecipient and the Federal government or between the pass-through entity and subrecipient.
- e. Requirements that the District and its auditors have access to the subrecipient records and financial statements..
- f. 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:

- a. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
- b. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient:
 - 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).
- c. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
- d. 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.
- e. 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.

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- f. 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.
 - 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 the project is progressing appropriately and on schedule.
 - g. The Superintendent or designee upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
 - h. 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;
 - i. 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;

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- 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:

- a. Issue a management decision on audit findings pertaining to the Federal award.
 - b. Consider whether the results of audits or reviews indicate conditions that necessitate adjustments to pass through the 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.

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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 Policy History:

First reading: February 4, 2025

Second reading/adopted:

District revision history:

**Note: this policy had previously been broken down into individual policies (DAF-I through DAF-11) and the content and language has been consolidated into this new DAF policy.*

Legal References:

Federal Regulations	Description
2 CFR 200.317-200.326	<u>2 CFR Part 200.317-200.326</u>
2 CFR 200.344	<u>Retention Requirements for Records</u>
2 CFR 200.501	<u>Audit Requirements</u>
2 CFR 200.503	<u>Relation to Other Audit Requirements</u>
2 CFR Part 180	<u>2 CFR Part 180</u>
2 CFR Part 200	<u>2 CFR Part 200</u>
2 CFR Part 200 Appendix II	<u>2 CFR Part 200 Appendix II</u>

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2 CFR Part 200.0-200.99	<u>2 CFR Part 200.0-200.99</u>
2 CFR Part 200.305	<u>2 CFR Part 200.305</u>
2 CFR Part 200.313(d)	<u>2 CFR Part 200.313(d)</u>
2 CFR Part 200.403-200.406	<u>2 CFR Part 200.403-200.406</u>
2 CFR Part 200.413(a)-(c)	<u>2 CFR Part 200.413(a)-(c)</u>
2 CFR Part 200.430	<u>2 CFR Part 200.430</u>
2 CFR Part 200.431	<u>2 CFR Part 200.431</u>
2 CFR Part 200.458	<u>2 CFR Part 200.458</u>
2 CFR Part 200.474(b)	<u>2 CFR Part 200.474(b)</u>
7 CFR 210	<u>7 CFR Part 210 National School Lunch Program</u>
7 CFR Part 210.16	<u>7 CFR Part 210.16</u>
7 CFR Part 210.19	<u>7 CFR Part 210.19</u>
7 CFR Part 210.21	<u>7 CFR Part 210.21</u>
7 CFR Part 215.14a	<u>7 CFR Part 215.14a</u>
7 CFR Part 220.16	<u>7 CFR Part 220.16</u>

Federal Statutes	Description
41 U.S.C. 4712	<u>Enhancement of contractor protection from reprisal for disclosure of certain information</u>
42 USC 1751 – 66	<u>National School Lunch Act</u>

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

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For Withdrawal

DAF-1 ALLOWABILITY

The Superintendent or designee 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;
 11. 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;
 - m. market prices for comparable goods or services for the geographic area;
 - 1v. 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:
 1. 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

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- 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 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.
- C. Cost Compliance:** The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.
- D. Determining Whether A Cost is Direct or Indirect**

For Withdrawal

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 sub awards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

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

For Withdrawal

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

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

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

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

First Reading: August 10, 2021

Second Reading: August 24, 2021

Final Adoption: August 24, 2021

For Withdrawal

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

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

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The District shall make timely payment to contractors in accordance with contract provisions.
- C. To the extent available, the District shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.
- D. The District shall account for the receipt, obligation and expenditure of funds.
- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.
- F. Advance payments will be maintained in interest bearing accounts unless the following apply:
 - 1. The District receives less than \$120,000 in Federal awards per year.
 - 2. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.

For Withdrawal

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.

First Reading: August 10, 2021

Second Reading: August 24, 2021

Final Adoption: August 24, 2021

For Withdrawal

DAF-3 PROCUREMENT

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

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

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

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. unnecessary experience and excessive bonding requirements;
3. noncompetitive contracts to consultants that are on retainer contracts;

For Withdrawal

4. organizational conflicts of interest;
5. specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement; and/or
6. any arbitrary action in the procurement process.

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

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

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

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

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

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

1. Micro-purchases

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

2. Small Purchases (Simplified Acquisition)

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property that does not exceed the competitive bid threshold of \$250,000. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.

3. Sealed Bids

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

For Withdrawal

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
111. 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-3.1.

4. Competitive Proposals

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

If this method is used, the following requirements apply:

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

For Withdrawal

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

5. Noncompetitive Proposals

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

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

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

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

E. Contract/Price Analysis: The District shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000 (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.323(a)). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

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

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed,

For Withdrawal

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

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

For Withdrawal

2. For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II(B)).
 3. For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II(G)).
 4. For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (J).
 5. For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.323(b)).
- I. **Bid Protest:** The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.
- A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.
- Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.
- Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.
- J. **Maintenance of Procurement Records:** The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and records regarding disbarment/suspension queries or actions. Such records shall be retained consistent with District Policy *EHB*

First Reading: August 10, 2021

Second Reading: August 24, 2021

Final Adoption: August 24, 2021

For Withdrawal

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.

For Withdrawal

C. "Buy American" Requirement:

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

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

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

First Reading: October 26, 2021

Second Reading: November 9, 2021

Final Adoption: November 23, 2021

For Withdrawal

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

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

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

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

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

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

First Reading: January 21, 2020

Second Reading: February 4, 2020

Final Adoption: February 4, 2020

For Withdrawal

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

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

- A. **“Equipment” and “Pilferable Items” Defined:** For purposes of this policy, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$5,000, or the capitalization level established by the District for financial statement purposes. “Pilferable items” are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. **Records:** The Superintendent shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. **Inventory:** No less than once every two years, they 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; andto ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

Legal References:

42 USC 1751 - 66 National School Lunch Act
2 CFR Part 180
2 CFR Part 200; 200.0 - 200.99; 200.305; 200.313(d); 200.317-.326; 200.403-.406;
200.413(a)-(c); 200.430; 200.431; 200.458; 200.474(b); 200 Appendix II
7 CFR Part 210; 210.16; 210.19; 210.21; 215.14a; 220.16

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

First Reading: August 8, 2023

Second Reading: August 22, 2023

Final Adoption: August 22, 2023

For Withdrawal

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 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 Administrator 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.

First Reading: January 21, 2020

Second Reading: February 4, 2020

Final Adoption: February 4, 2020

For Withdrawal

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

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

First Reading: January 21, 2020

Second Reading: February 4, 2020

Final Adoption: February 4, 2020

For Withdrawal

DAF-9 TIME-EFFORT REPORTING / OVERSIGHT

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

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

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

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

B. Time and Effort Reports: Time and effort reports shall:

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

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 Business Administrator 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.

First Reading: January 21, 2020

Second Reading: February 4, 2020

Final Adoption: February 4, 2020

For Withdrawal

DAF-10 GRANT BUDGET RECONCILIATION

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

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

First Reading: August 10, 2021

Second Reading: August 24, 2021

Final Adoption: August 24, 2021

For Withdrawal

DAF 11– SUB-RECIPIENT MONITORING AND MANGEMENT

When entering agreements involving the expenditure or disbursements of federal grant funds, the Wilton Lyndeborough Cooperative School 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.

For Withdrawal

5. Requirements that the District and its auditors have access to the subrecipient records and financial statements..
6. Terms and conditions for closeout of the sub-award.

B. Subrecipient Monitoring Procedures.

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

Subrecipient monitoring procedures include:

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

For Withdrawal

7. The Superintendent, upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
8. Payments will be withheld from subrecipients for the following reasons:
 - a) Insufficient detail to support the costs billed;
 - b) Unallowable costs;
 - c) Ineligible costs; and/or
 - d) Incomplete work or work not completed in accordance with required specifications.
9. Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements.

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

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

D. Audit Requirements.

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

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

E. Methodology for Resolving Findings.

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

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

- a) Temporarily withhold cash payments pending correction of the deficiency;
- b) Disallow all or part of the cost of the activity or action not in compliance;
- c) Wholly or partly suspend or terminate the sub-award;
- 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.

For Withdrawal

Legal References:

42 USC 1751 - 66 National School Lunch Act

2 CFR Part 180

2 CFR Part 200; 200.0 - 200.99; 200.305; 200.313(d); 200.317-.326; 200.403-.406; 200.413(a)-(c);
200.430; 200.431; 200.458; 200.474(b); 200 Appendix II

7 CFR Part 210; 210.16; 210.19; 210.21; 215.14a; 220.16

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

First Reading: August 8, 2023

Second Reading: August 22, 2023

Final Adoption: August 22, 2023

WILTON-LYNDEBOROUGH COOPERATIVE SCHOOL DISTRICT
UPDATED CALENDAR FOR 2025-2026 - 174 days (includes 3 early release days) + 6 Professional Days

AUGUST- 4 days	M	T	W	T	F		FEBRUARY- 15 days	M	T	W	T	F
	11	12	13	14	15		Feb. 3- Early Release Teacher Workshop	2	3	4	5	6
Aug. 18-19 New Teacher Orientation	18	19	20	21	22			9	10	11	12	13
Aug. 20-22 Teacher Workshop	18	19	20	21	22			16	17	18	19	20
First Day of School	25	26	27	28	29			23	24	25	26	27
Aug. 29- No School							Feb. 23-27 Mid-Winter Break	23	24	25	26	27
SEPTEMBER- 21 days	M	T	W	T	F							
Sept. 1- Labor Day	1	2	3	4	5							
	8	9	10	11	12							
	15	16	17	18	19		MARCH- 21 days	M	T	W	T	F
	22	23	24	25	26			2	3	4	5	6
	29	30						9	10	11	12	13
								16	17	18	19	20
OCTOBER- 22 days	M	T	W	T	F		March 27- Teacher Workshop	23	24	25	26	27
			1	2	3			30	31			
Oct. 10- Early Release Teacher Workshop	6	7	8	9	10							
Oct. 13- Columbus Day	13	14	15	16	17		APRIL- 18 days	M	T	W	T	F
	20	21	22	23	24				1	2	3	
	27	28	29	30	31			6	7	8	9	10
								13	14	15	16	17
NOVEMBER- 15 days	M	T	W	T	F			20	21	22	23	24
Nov. 10 No School Parent-Tchr./ per CBA	3	4	5	6	7		April 27-May 1 Spring Break	27	28	29	30	
Nov. 11- Veteran's Day	10	11	12	13	14							
	17	18	19	20	21		MAY- 18 days	M	T	W	T	F
Nov. 26-28 Thanksgiving Day Recess	24	25	26	27	28							1
								4	5	6	7	8
DECEMBER- 17 days	M	T	W	T	F		May 15- Early Release Teacher Workshop	11	12	13	14	15
	1	2	3	4	5		May 22- Teacher Workshop	18	19	20	21	22
	8	9	10	11	12		May 25-Memorial Day	25	26	27	28	29
	15	16	17	18	19		May 29-Potential Graduation					
Dec. 24- Jan. 2/ Holiday Recess	22	23	24	25	26							
	29	30	31				JUNE- 4 days	M	T	W	T	F
								1	2	3	4	5
2026							*June 11 - Last day with 5 snow days	8	9	10	11	12
JANUARY- 19 days	M	T	W	T	F			15	16	17	18	19
Holiday Recess/New Years Day				1	2			22	23	24	25	26
	5	6	7	8	9			29	30			
	12	13	14	15	16							
Jan 19- Martin Luther King, Jr. Civil Rights Day	19	20	21	22	23							
	26	27	28	29	30							
AUGUST through DECEMBER (79 Days)						JANUARY through JUNE (95 Days)						
Aug. 18-19	New Teacher Orientation					Jan. 1-2	Holiday Recess/New Years Day					
Aug. 20-22	Teacher Workshop Full Day					Jan. 19	Martin Luther King, Jr. Civil Rights Day					
Aug. 25	First Day of School					Feb. 3	Early Release-Teacher Wkshp.					
Aug. 29	No School					Feb. 23-27	Mid-Winter Break					
Sept. 1	Labor Day					March 27	Teacher Workshop Full Day					
Oct. 10	Early Release-Teacher Wkshp.					April 27-May 1	Spring Break					
Oct. 13	Columbus Day					May 15	Early Release-Teacher Wkshp.					
Nov. 10	No School Parent-Tchr./per CBA					May 22	Teacher Workshop Full Day					
Nov. 11	Veteran's Day					May 25	Memorial Day					
Nov. 26-28	Thanksgiving Day Recess					May 29	Potential Graduation					
Dec. 24-31	Holiday Recess					*June 11	*Last Student Day w/ 5 Snow Days					

**WILTON-LYNDEBOROUGH COOPERATIVE
SCHOOL BOARD MEETING
Tuesday, February 4, 2025
Wilton-Lyndeborough Cooperative M/H School
6:30 p.m.**

The videoconferencing link was published several places including on the meeting agenda.

Present: *Dennis Golding, Brianne Lavallee, John Zavgren, Michelle Alley, Tiffany Cloutier-Cabral, Darlene Anzalone, Geoffrey Allen, Diane Foss, Jonathan Lavoie, and school board student representative Hannah Hamilton*

Superintendent Peter Weaver, Business Administrator Kristie LaPlante, Principals Tom Ronning and Principal Bridgette Fuller, Assistant Principal Katie Gosselin, Director of Student Support Services Ned Pratt (online), Technology Director Nicholas Buroker, and Clerk Kristina Fowler

I. CALL TO ORDER

Chairman Golding called the meeting to order at 6:30pm.

II. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

III. STUDENT/STAFF ACKNOWLEDGEMENT

Principal Fuller, Principal Ronning and Assistant Principal Gosselin recognized staff with nominations for the Starfish Award. The nominees were Sandy Reed, Stephanie Gilbert, Anne Bird, Debbie Nita, Taryn Anderson, Erin Rosana, and Lori Spurrell. He also recognized the whole WLC facilities staff, Buddy Erb, Josh Morrow, and Scott Hasu; the fact that we only lost one day due the heating issue and the many hours that it took to be sure the students could be here and learn. It is truly amazing. They reviewed the many reasons each person was nominated all making a difference in student's lives. Kristina Fowler was chosen as the Starfish Awardee for January 2025. She was congratulated and given a round of applause.

IV. ADJUSTMENTS TO THE AGENDA

Superintendent requested to remove the Curriculum Coordinator's Report and Data Presentation to the next meeting.

A MOTION was made by Mr. Allen and SECONDED by Ms. Cloutier-Cabral to move the Curriculum Coordinator's Report and Data Presentation to the next scheduled meeting.

Voting: all aye, motion carried.

A MOTION was made by Ms. Lavallee and SECONDED by Ms. Foss to add a discussion regarding strategic planning, a follow up from the August 27 meeting, after the board/budget discussion and before policies 1st read.

Voting: all aye, motion carried.

V. PUBLIC COMMENTS

The public comment section of the agenda was read. Superintendent called out all the phone numbers and names joined in the meeting asking if they wanted to comment.

Ms. Mary Golding congratulated Ms. Fowler. She loves that you recognize the administrators. The staff at all the schools is amazing, the Administrators are amazing and the School Board is amazing. Thank you all for all that you do. She wished Chairman Golding a happy birthday. She will be signing off a little early tonight, hopes you have a great meeting.

VI. BOARD CORRESPONDENCE

a. Reports

i. Superintendent's Report

Superintendent gave a special thank you to School Specialty who provides a lot of school materials and donated over \$14,000 in supplies with most of that being science microscopes new and right out of the box. He asks the Board to vote to accept the donations from School Specialty.

A MOTION was made by Mr. Lavoie and SECONDED by Ms. Anzalone to accept the donations from School Specialty.

Voting: all aye, motion carried.

Superintendent spoke of Teacher, Laura Bujak who will be retiring at the end of this year. There are people you meet on your path who are memorable and Ms. Bujak is one of them. She is an amazing teacher and he enjoys talking with her about family,

books, and how she approaches reluctant readers. He spoke of her longevity with this community, her collegiality and comradery. Congratulations! Mr. Allen questioned if there is a potential snow date for the budget hearing. Superintendent confirms yes, Friday (2/7/25) at 7pm. Ms. Cloutier-Cabral voiced that Ms. Bujak leaves an impression on this district and her family in particular instilling values in her kids that she sees all the time. She helped her as a parent it is hard raising teenagers and she will be deeply missed. She appreciates her and will always remember her fondly. Mr. Lavoie asked for an update on the heating pipe, how did it happen, how do you think we can prevent it. Superintendent explained it started with the temperatures being so cold, the damper froze open, the liquid in there froze; when it thawed, it cracked some of the coils. The water leaked out draining the system and the boiler pressure went down to zero. They contacted the vendor but also had to call Wetherbee Plumbing in because four units needed repairing, pulling them out and soldering them. In the meantime, there were 3 this Monday that they put new controllers on which was work that had been previously scheduled. Seven in total were repaired. Mr. Erb then started an audit in each classroom and found was there were a couple that had been soldered in the past. They are looking at that, too. One of the things they were thinking about is to extend their life, purchasing the coils, which are less than \$1,000 vs. replacing the whole unit costing about \$8,000-\$10,000; that's sort of the most critical part of the unit. If they can get a handful of those, perhaps allocating unspent funds then they could probably extend the life of some of these much further. At some point, they will need to talk about possibly adding it to the CIP. It's going to be at least \$20,000, which will definitely meet the CIP threshold, build it 3 years out, and probably start a rotation with the heating units. Currently, they are in good shape, the repairs have been made. He is hoping that it doesn't get as cold as it did before, but thinks they are in a good place. They purchased some space heaters to keep some areas warm on those cold days. He thinks we are fine this winter but will have to plan long term with the Facilities Committee to see how to get that on the agenda and make a plan. It's going to be a process and it could be really expensive, too. He thanked Mr. Erb, 1 day he worked about 15 hours straight through just to try to help, and that was the day that they had to do all the mopping and try to figure out what to do next. They had to look at all the units, when one went down we had to look at another because if one froze another one is going to probably freeze. We ended up finding 4 that we needed to repair. Ms. Cloutier-Cabral when asked confirmed that there is not a date set for an upcoming Facilities Committee meeting, when the new Board is elected they will convene and schedule a meeting. Chairman Golding asked the Superintendent to keep them updated.

ii. Student School Board Report

Student representative Hannah Hamilton reported students recently completed their midterm and final exams during the week of January 13th. Overall, students are relieved that these exams are behind them and are now focusing on their upcoming coursework and projects. On January 23rd, a meeting was held in the gymnasium for all students in grades 8 through 11 to learn about the Milford CTE program. The session provided valuable insights into the various courses available to WLC students. Following the meeting, a field trip for interested students is scheduled for January 29th, offering an opportunity for hands-on exploration of the program. They were thrilled to host WLC's very first Unified Basketball game this season. As a student assistant on the team, she can personally attest to the wonderful atmosphere and the joy it brought to the students. Their enthusiasm was infectious, and they greatly appreciated the support from the school community. The final home game of the season is scheduled for February 12th at 4:00 p.m. We encourage everyone to attend and support our athletes as we close out a successful season.

Auditions for the spring musical, *The Little Mermaid*, were recently held. Performances will take place: April 10th and 11th. They are looking forward to showcasing the talent and hard work of the students in this production. This winter sports season has been an exceptional one, and are incredibly proud of all the athletes and their achievements. The dedication, teamwork, and spirit displayed by students has been inspiring, and students look forward to seeing even more success as the season progresses. High School students are happy to offer additional math tutoring. Middle school students can attend tutoring sessions on Mondays after school, while high school students are invited on Thursdays. This initiative provides extra support for students who may need assistance in strengthening their math skills. Additionally, SAT preparation is available for high school students seeking help as they prepare for college entrance exams. Yearbooks for the 2025 school year are now available for purchase. A link to order is posted on the WLC website. Don't forget to secure your copy of this year's yearbook! The WLC Dance Team recently performed their beautifully choreographed *Mini Nutcracker* production, showcasing their impressive talent and hard work. The performance was a delightful presentation, capturing the holiday spirit and entertaining the audience with a graceful mix of classical and contemporary dance. A special thank you goes to Coach Mel for her dedication and leadership in guiding the team through this production. Her commitment to fostering creativity and discipline has been evident in the team's growth, and the students are incredibly grateful for her guidance.

iii. WLCTA Report

Ms. Rosana reported for WLC:

- Semester 2 is in full swing— add/drop period is over, and teachers have picked back up with curriculum
 - New semester-long classes are well into their curriculum, as well
- Quarter 2/Semester 1 awards: January 31 during WIN
 - Teachers recognized students who were examples of excellence in their classes.
- Next round invitations to apply to the National Honor Society will be going out in the coming weeks (date TBD); students in grades 10-12 with a cumulative GPA of 3.7 or higher are eligible
 - Induction ceremony in April, date TBD

- NHS tutoring continues to be offered on Fridays in WIN.
 - Every Friday for Math (grades 6-12) with Mr. Comerford and NHS members
 - Once a month for MS students in all subjects lead by NHS members
- Junior class will be selling carnations during lunch Feb. 3-7 to be delivered on Valentine's Day. All proceeds will go towards prom.
- Bill Comerford running the Ski Club back to WLC! 8 WLC students, grades 6-12, have braved the cold weather to join at Pat's Peak these past few Wednesdays for lessons, free skiing and riding, and good times the program continues on Wednesday nights through February 12th.
- High school chorus, led by Taryn Anderson, participated in the Monadnock Valley Music Festival this year with other choir students from all over the region. They had such a great time and hope to do it again next year.
- WLC's Winter Showcase will take place February 5th at 6pm in the WLC Cafeteria. Come see this fun, free event where students get to perform the things they love. Thanks to Taryn Anderson!

Ms. Kudlich reported for FRES and LCS:

- FRES and LCS welcomed the incredible talents of NHDI last week and had a wonderful time learning about dancing, writing, and collaboration.
- FRES had their School Spelling Bee, thank you to Ms. Lavalley and Ms. Bujak with special congratulations going to Sage Trudeau who won with the word "egotistical". He will move on to the regional round this month. Great job, Sage!
- 2nd quarter grades are in, as well as MOY testing. Teachers worked together in data meetings to check on the midyear progress of their students and prepare for the 2nd half of the year.
- 4th grade is doing a popcorn fundraiser every Friday as part of the economics unity. Students are assigned all the steps including creating the order form, making the popcorn, bagging it, marketing, budgeting, collecting the monies etc. Preorders will be taken Thursday, cost is \$1 and you will get popcorn on Friday.
- Kindergarten, 1st and 2nd grade will have their spring concert on March 20th at 6:00 p.m. She is really excited about this. It is a folk song theme this year. They will be singing all folk songs from both America and other countries. Come on out and see all the little ones. They're so cute and so excited.
- Monthly recognition of students who embody CARES is starting again, which is Cooperation, Assertion, Responsibility, Empathy, and Self-control. These are the guidelines FRES tries to live by. Each month they will recognize students in each grade that represent those qualities that they are looking for.

Mr. Allen asked about the overall morale, is it good and everybody's doing what they're doing and enjoying it. Ms. Rosana and Ms. Kudlich agree, yes.

iv. Principals' Reports

Principal Fuller gave a shout-out for today's Professional Development Day, which had several targeted instructions for iReady, CPI, behavior management and curriculum work. A question was raised regarding the rise (14) in log entries for major behaviors and 10 school suspensions. Ms. Fuller explained they did have spikes in behavior. Causes are on an individual basis, she wouldn't say it is one trigger but the students who have that spike are on a team, meaning teachers work diligently to make sure behavior is managed and supported. A question was raised regarding teams, were the students previously identified and now they have a team or something different. Principal Fuller clarified that some had a tier 1 or 2 and now are moving to tier 3 with more specific team and targeting. A question was raised what the impact is on other students. Principal Fuller responded she is sure there is impact at the moment but they work quickly to limit that and make sure learning is continued to flow. There are disruptions but the kids have demonstrated resilience in getting right back to their learning and that's a testament to the staff working with them. Superintendent added, it's 9 students out of 213, that's 4% of the student body in LCS and FRES and the school suspensions isn't 10 additional incidences those are a consequence from the 14. Some things also occurred on the bus as well as in the classroom. It sounds a lot more when you look at the way the data is written. Nine kids out of 213 is pretty good in an elementary school. He gives credit to the elementary teachers. He suspects there are some repeat offenders but voiced we have a good team of teachers and staff trying to support the kids. We had a big holiday break and he thinks that combined with the weather, there is always a cycle for kids returning. It is challenging for some kids to regulate themselves coming from a more unstructured environment for a couple of weeks and coming right back into school in January. Adults too and there is a lot of sickness going around. There are no excuses but there are some factors that increase behaviors in adults and kids. It was noted it might interesting to see last years data to see if there is a spike in January. Ms. Cloutier-Cabral is not surprised to see a spike in the winter, as the Superintendent said even adults are restless in the winter as we're ready to be done with all of it.

Principal Ronning provided a lengthy report as there is a lot going on. Our HS has a unified basketball team! Our MS is putting together a MS unified team and will be playing in a tournament. The tennis courts are done; it would be nice if we could resurrect the tennis team. He was approached by Ms. Kelly Gibson who gave him the name of some individuals who work for Advantaged Kids in the United States Tennis Association. They are willing to partner with us, and say they can provide money to open Hampshire Hills, provide students with tennis rackets, tennis balls and can get kids interested in tennis.

Then we take over and coach a team, it can start ASAP. He spoke of today's professional development, which included CPR, curriculum work, and student specific data to come up with action plans to implement the 2nd half of the year to help students grow. Staff members updated their finals or midterms. It was a good end to the semester and staff looked at the scope and sequence, looked at their syllabi and made updates, continued to look at assessments and worked with colleagues to make sure that we continue to move in that direction. Awards ceremony was on the 31st, which was well received by both the MS and HS. He spoke of restructuring the MS; there is always the question, can you do more with less. He worked with Assistant Principal Gosselin as they were challenged with looking at reducing their staff by 2, were do they take a staff member from is difficult. Reducing at the HS often means a program. They had talked about restructuring the MS and wondered if they could reduce there. They worked countless hours on this. Restructuring the MS came to light this year when students came; several parents said transferring from FRES to WLC is a lot. It's a new school, there is a lot happening they are changing classes and doing all this stuff. Is there a way to change that? He spoke of education 306, which is the standard requirements for a school; these have changed which means with regard to staffing there may need to be changes at the HS level by increasing a history teacher. Instead of taking 2 courses now they will need to take five. That is coming down the pipe. He explained the plan. If the 6th graders come in and have 1 teacher for English, and social studies and 1 for math and science, it cuts down on the number of moves they have. Having them self-contained in 6th grade with a 6th grade lunch, that limits the distractions with regard to a full cafeteria. The reduction of staff came from the MS. In grade 7, it is a larger group; we looked at having a math, English, and social studies teacher and divide science among the 3 teachers. At the 8th grade, we would end up doing something similar to 6th grade and trying to make them as 1 unit, (a class), right now, they are divided. If we can do that, we can reduce 1 staff member, which would be a science teacher. If they have a teacher who ends up looping so to speak, after they do that and they are at the last 8th grade, they can then with their certification move up to the HS so that he doesn't have to ask for another teacher to accommodate the changes in education 306. He gave credit to the Superintendent because he looked at the options and said think about it and look at it again, there is a way to make it work. He cannot tell you the number of versions of schedules they came up with in order to come up with this transition, which they feel, is in the best interest of the school moving forward. With one of the most recent board policies, you would like to know of any changes to the Program of Studies and what they are. He listed those in his report. There are not many changes, we are not taking a lot of things out, and we did change some names and are adding a couple new courses. One is app development for students to design apps on the computer or phone another is entrepreneurship. He spoke of the NEASC Accreditation, the staff continue to work many hours to be sure that our curriculum is in the common format that is necessary with the essential questions and even today at our leadership team meeting we talked about where are. Is it possible we can be done by February break? We are still not here because we have a couple of teachers who need to fine-tune what they are doing and he is fine with this because when we are done it will be done right and then we can publish it. He gave credit to Teacher, Ms. Blaise who brought back BioTrek, which is a phenomenal program, Advanced Regenerative Manufacturing Institute from Manchester. The things they bring to the students and say come up with a problem and budget, show us how you are going to do it and have them present it. The presentations are done here at school and the winner goes to the state competition, which is phenomenal. A question was raised if animal sciences and meteorologies were new courses. Principal Ronning confirms they are, and they will start next year. He confirms the new 306 regulations on graduating requirements will affect the current 7th graders, the class of 2027. Ms. Cloutier-Cabral voiced appreciation for the creativity and time that went into a multi-level problem and solving it. It is a good plan and really well explained. Ms. Lavallee noted the Policy Committee will meet in 1.5 weeks and will start looking at the graduation requirements policy. She has created a new one, and has shared a draft with the Superintendent and would like to share it with Principal Ronning and Assistant Principal Gosselin if they could look it over and provide feedback prior to the meeting. It is different from how the previous policy was written because it breaks out the competencies and the credits; it is 2 separate tables now. In regard to the new MS model, she echoes what Ms. Cloutier-Cabral said. She really appreciates looking outside of the box and trying to come up with a situation that not only won't impact the students in a negative way but actually will impact them in a positive way. It is excellent hard work. She also appreciates looking at it from the perspective of moving forward in 3-6 years, what will that look like, and how will it impact kids. It is important to make those long range decisions and look at our enrollment numbers to decide in the future how will it work. She asked if we had teachers that may need certification in the different content areas. Assistant Principal Gosselin responded none of our current teachers would need to obtain a new certification. Mr. Allen echoed what the others said and added it is always a pleasure to see you work. He asked what the teacher response to this is. Principal Ronning responded positively. There first reaction was that we were going to go to the junior high model, which means that they would have to teach a couple of different grade levels and change things drastically. Things didn't change drastically. He thinks the overall impression was it was inviting and some welcomed it and some had clarifying questions and then they asked who is teaching what. We asked if they have a thought of where they would like to be they will consider it but will do what is best for the students. Teachers would like to know ASAP so they can begin planning. We will not tell them until the budget is finalized because we do not want to have to make changes after that. After the budget is settled, we can move forward with the plan. Assistant Principal Gosselin spoke of the district meeting regarding the 6th grade move up to WLC, and some of the things that were "I guess" promised or was part of the package went away very quickly when the 6th grade came up including lunch by themselves. We spent hours trying to figure out how to get back to the teaming and even the 8th grade not having an identity; it was not the original intent. It was exciting for her to see it come back to some of those original intentions and the 6th grade being their own kind of school within a school and their own plan. Principal Ronning added, when parents come to us with concerns we listen even if we are not able to do it right away. It was not just a WLC concern. He spoke of having several conversations with Principal Fuller, meeting weekly, on what can we do to prepare grade 5 to help with the transition, we also visited classrooms together. When you look at the whole thought process

moving forward it is a team effort. Mr. Lavoie voiced that he can attest to there being a lot of confusion, and a tough step up from 5th to 6th, he has a 6th grader and has heard it from many 6th grade parents. What Principal Ronning said is what he had wanted to say. It worked; it did not fall on deaf ears. What they did is way beyond what he expected; if the Board could nominate a couple of Starfish, he would nominate them. Next year's 5th graders should have a better experience and it is all due to your work. Congratulations to next year's 5th graders in our school system. He is blown away by the amount of work they put into that issue and thanked them. Mr. Allen asked if the tennis courts had been checked lately. He received a call from a parent about it and then it snowed and he hasn't been able to see them but they said there were issues with the courts already. He asked if that is accurate or a misrepresentation or mistake or misunderstanding. Principal Ronning will check the courts out. Ms. Alley spoke regarding the MS restricting, it sounds like it would only help students with IEPs, but do you have any other thoughts or have you restructured things for those students who struggle. Principal Ronning confirms they considered all students even how students with disabilities come up, have transfer meetings here, and talk about what modifications they need. It's a team effort and we make sure our teachers are involved and how we set up the classrooms and look at individuals in classrooms to be sure that we can best meet their needs. Ms. Alley notes it sounds like you are combining classes into long classes. Principal Ronning responds not necessarily we have skinny block and block 6 would have 1 teacher teach math and science and 1 teach ELA and social studies, grade 6 will have its own schedule. If a teacher needs a longer block on a specific day because they have them for 2 subjects, they can make that modification in their own schedule. It helps doing projects together, you can do social studies report and grade it for English for example. Ms. Cloutier-Cabral voiced it is great news to revive the tennis program. She thanked Ms. Gibson for coming with an incredible connection. Regarding unified basketball, she sees so much love and warmth from across all the students involved with it. Whether coming in to help or to show support, it's everywhere. We are very lucky in this community. When we hear talk of moving our district to join another, we will lose all this special activity we have here. The work between WLC and FRES is amazing and making a huge difference. We see it every year since you all got together, it is to the point where it is so organized, and we are just astounded. You have so much to be proud of and we have so much to be proud of. She wants people to remember that when you think of moving to another district, we have a lot that we can do here and if we move to another district we won't have as much say in another district as we have here. Having that say has led to this.

v. Curriculum Coordinator's Report/Data Presentation

This was moved to the next school board meeting, February 18.

VII. BOARD BUDGET/WARRANTS DISCUSSION

Chairman Golding reviewed that the Budget Committee met again to revise their original budget number because we had to add the federal grants. The number they came up with is \$15,841,908. We have to decide if we want to vote to recommend that or not. Ms. Alley informs the group they did vote on it and it passed. Chairman Golding asked if anyone had any questions about the new number, we did touch on that at the last meeting. Ms. LaPlante confirms it changes the number but not the tax rate. We have to ask for permission to spend in order to get the money back. The amount in federal grants is 100% reimbursed, it doesn't impact our local taxation through property taxes. There's 3 financial components to our budget, food service, and our general fund and our food service for all intents and purposes, speaking very generically, is what is funded locally by taxation. Federal grants is through the grants that we get through the State. The bottom line that we've been discussing as far as our general fund and our food service has not changed. The increase is just for the federal grants. As far as I've heard, we're not the only district this has happened to. Ms. Lavallee noted it was one of the things that the audit picked up on is that we should be reporting it out that way. Ms. LaPlante confirms this.

A MOTION was made by Ms. Lavallee and SECONDED by Ms. Foss to recommend Warrant Article 4, the District Operating Budget (\$15,841,908) as written.

Voting: via roll call vote; all aye, motion carried unanimously.

There was question if the Board had already voted on Warrant Article 5 because there was not vote listed on the warrant. Ms. LaPlante informs the group that when the vote is unanimous she did not list the votes on the warrant only the mixed votes. If the Board would like her to add those she could, no request heard to do so. She confirms the Board did already vote on the other articles. Chairman Golding asked if there were anything else the Board would like to discuss about the budget, none heard.

• STRATEGIC PLANNING DISCUSSION

This was a lengthy discussion. Chairman Golding reviewed that on August 27 the Board talked about a scope or purpose to direct and guide the committee and couldn't come up with anything. We also said we would talk about at the next meeting and see if we could come up with a plan. Each member would talk about what they might want to see the Strategic Planning Committee do. He dropped the ball and we will pick it up now. Ms. Lavallee has shared some ideas after reading the minutes. Ms. Lavallee voiced in reading through the past minutes on this but also looking back on the history of how strategic planning has been used in our district, she thinks there are different ideas of what it means and what strategic planning committee should be doing, how often they should meet etc. Superintendent shared a variety of different strategic plans last December and then again in September. After looking at those, she also reached out to the NHSBA to see what documents they had on strategic planning and she did some research on her own. She passed out some materials she thought would be helpful. This kind of explains from her understanding of what strategic planning committees do and how the process works. It includes a

sample on how to set up goals and then at the end there is the information the Superintendent provided. Because there is an election coming up the Board may potentially change. She thought if everyone could look it over and maybe have the committee set a date before the election to look at defining a timeline with how often to meet, what the idea is and then following the election there would be a clear understanding of the expectations and purpose of the committee. It is open to suggestions and direction from the Board. The district has plans; we have a technology plan for example, goals of the curriculum coordinator, discussed employee retention when we did the CBA. We are doing the work already it is just a matter of putting it in one place to show the community where we are going and how to get there giving us a guiding line to follow, kind of what the Facilities Committee did with the policy and procedure for the CIP. The Strategic Plan would be a guidance document for the Board to hold ourselves accountable and for the community and voters to hold us accountable and make sure we are doing what we set off to do. Mr. Lavoie expressed the good news is without paying attention to making one of these we've been kind of doing it as we go. A lot of the parts like the CIP and facilities work that we put in the past couple of years is kind of setting us up to be at a good ground zero to put it all in writing and make a strategic planning document. It will probably be pretty easy if we just look back at what we have already done and then make a plan to repeat ourselves instead of forgetting all the work we have done. If we look at it at a high level like that, we are in a good spot. Chairman Golding suggests taking what have had in the past and adapting it to now and into the future. We want to start now with getting the Strategic Planning Committee together, have them meet, use what we have now and see how much of the plan we can get together and have it approved by the Board. Mr. Lavoie added it would be nice to see if there are things we can improve on too, he feels it overlaps a little with the facilities planning; maybe we need to look at the facilities and plan for smaller class sizes. Ms. Anzalone spoke that the committee had a couple of meetings and talked about things but it never seemed to happen, we started talking but it was like, this isn't really our place, the Board does it. The thing that sticks out for her is promoting more things like CTE programs and if our school can't offer it, get creative. She would like to continue to be involved that is one area she thinks we can get very creative with opportunities not explored yet. Chairman Golding would like to see the committee meet before March 4 and present a timeline so the next committee can follow the timeline. Ms. Cloutier-Cabral suggests if we need to decide on a meeting we should decide that tonight while we are all here. She suggests choosing a day of the week monthly such as 1st Monday of the month as they did with facilities. Ms. Alley suggested because there seems to be a lot of overlap with the committees to have all committees meet together or 1 representative of the committee all meet. Chairman Golding reminds the group each committee should put forth minutes. He notes all we are looking at now is a timeline of what goals will happen. Mr. Zavgren asked what is the short list of things that could be planned, 1 or 2 things. Superintendent spoke that we had this conversation today; the pieces are there we just want to align it, 3-5 years out. Milford's plan is 2019-2025 and was built before the pandemic and not sure if they updated it or not. He believes you need clusters of areas where we set some goals short-term and 3-5 years out, facilities already has that. The academic piece is critical because the strategic plan is really about how to bring the potential of all of our students out, bring out the best in them. That gives us a vision on how to make sure that every one of our students maximizes their potential, what can we do as a district to help the students. We want good safe working facilities, we have the technology plan, which is a 5-year plan and is really important to help all our students be successful in this age of technology. We have that built out and just need to modify it. All these documents are living working documents and should be adjusted every year. Reviewing it at the end of the year to determine if we met our short goals or do we need to make adjustments. Do we need to buy more laptops, is there an influx of kids moving in or there's condos being built in Wilton, that's a dream right now but those are the circumstances where we would revisit a long-term plan. There is another piece; he has to say for the record, there is a lot of conversation in the community with some people about sustainability. He thinks that is an important piece when we're looking at how to help all of our students be successful. We have to decide, as a team is that something we want to have a conversation about. Should that be separate from the strategic plan or a separate conversation? We don't want to build a strategic plan and then cohorts of the community say "our voice was left out", we want to make sure that everyone has a voice in this plan because it is for all students and all families. In terms of supporting our students, as a small district we want our students to have as many opportunities as possible, athletics, fine arts, etc. Should that be a stand so we are actively paying attention to it? Should opportunities for students be part of it so that it forces us to look at it, show we have a goal, collect evidence and we talked about public relations in terms of how to promote ourselves better, should that be a strand? One of the things he has seen is creating a HS class in journalism. Kids wrote articles, they went down to the elementary school, looked at the dance academy, they observed the show, they wrote an article and published it, how do we create public relations for ourselves so that we can celebrate all the good things that we do. We don't want to make it too complicated because at the end is just about making sure that were meeting the needs of the kids. As society changes, we're adjusting it but we're paying attention to the kids and all our plan is about helping all of our students be the best they can be in our education program so they have the best chance to be successful. Mr. Lavoie noted it sounds like to him the business version of an organizational plan. Superintendent voiced we do it now with data presentations. We don't talk enough about the accelerated kids. We have a student who got accepted into Dartmouth College, it's less than 1% probably of kids who get accepted and for us to have that is quite an achievement because it tells him that when families are engaged, when kids are engaged and motivated and driven by goals they can achieve anything in our education program here. We create our own limitations. He is excited about a strategic plan but keep it really simple, it doesn't need to be complicated. We are not a complicated district but we have to address things like the budget sustainability. Can we maintain a budget and meet our needs in our strategic plan. We want to make sure that the community sees value in the money that were raising and the opportunities their kids have and the strategic plan should describe that, there is value here in our school. He understands it is expensive, we have less than 550 kids (527 according to the DOE) and every family pays more, but in turn, this is what they are getting. Ms. Anzalone questioned if it makes more

sense rather than having a Strategic Planning Committee do this the full Board would. It makes more sense to her as a full Board. Should we have a committee who does academics and sports and one for public relations? It can't be just 2-3 people coming up with it; it needs to be the whole Board. Chairman Golding noted, that is where the Superintendent comes in, he is at all of the meetings. Mr. Allen spoke although he has not built an educational strategic plan, he has built many strategic plans, it is overarching, it's responsive to the community but also directed at the school and students. A Facilities Committee wouldn't drive the strategic plan and all the committees would be subsidiary to the strategic plan. When we build it, we need to look at what the community expectations are. If our tax base is growing or shrinking, whether our property values are going up or down. We need to look at whether student population is going up or down, what percent is getting educated elsewhere and from there we would build our projects for facilities, what our projected facility needs are 3-5 years out. It takes thought, research, input from students, community, see what we can shape as a plan, and drive that down to the other communities. He does not know what we would accomplish having a meeting quickly when in a month we may have a new Board. He would love to be part of it and stay on the Facilities Committee. Chairman Golding noted we do have a couple community members on the committee and could add a couple more. Superintendent voiced the biggest question is the meeting date and we need to decide what the scope is. There are plans that are all encompassing that are really deep, we survey families, staff, school board, community, administrators. Then we have inclusive strategic planning sessions where we have all the stakeholders, first responders, town managers etc. it can be small too where we identify 3-5 clusters of areas that we are heavily focused on and then we build that out. It's a living document and as issues come up, we modify it and add another thread. The biggest question is how big of a scope is wanted, with Mr. Allen's scope do we need to have a facilitator coming and lead that process, a formal one, where we pay for them to put the surveys together and collect the data, facilitate our meetings. It has been done before here and when he looked at the strategic plans that were developed he just feel like maybe they shouldn't have spent that money. He feels that there is enough expertise in this room. Our scale is small like our footprint and there are enough here with enough experience that he thinks we could put something together to could come up with a scope after district meeting. The bigger the plan the less likely we are going to actually read it, just being honest. It's exciting to build it, be a part of it but then the Superintendent changes, the Board changes, teachers change etc. and pretty soon it's just a document sitting on a shelf sometimes like curriculum and is not used anymore. He would rather see it as manageable where it is actually usable. Ms. Cloutier-Cabral suggested if someone like Mr. Allen is Chair of the committee, there is the facilitator because the Chair is facilitating the committee anyway. She doesn't think it would be too much to suggest to the new Board that they put together meetings and introduce this document as a way of introducing the committees because you have to put the word out to invite community members to participate on the committees. We have made a lot of improvements in the last years, but the people who know about them are in this room mostly, it's like the best-kept secret but it won't stay the best-kept secret if people realize what we have to offer. That's increasing all the time. Now we can offer an incredible tennis program, in addition to many other things, people will be attracted to this district. Chairman Golding suggested we wait to set a meeting until the new Board is seated and then they will come up with the goals. He thinks everyone agrees all the pieces are there we just need to string them together and figure it out. Ms. Anzalone suggested it be talked about at district meeting before it starts. There was a brief discussion on this. Mr. Allen thinks it is spot on, Ms. Cloutier-Cabral is right, the best kept secret we have here is kept by us and every time someone comes up to him with a concern or kudos you spend time 1 on 1 educating people as to what does take place but that is not reaching the community. We can't be deaf to the fact that the community is very much speaking right now and for us to not ask we have seen what happens in the past when the community felt like they were not being heard. It is important we listen to them, let them know we are listening. He thinks it is a good opportunity at district meeting to say here is what we have done, here is what we are doing moving forward and here is how you can help and be a voice and a part of it and do that at the beginning of the meeting. Chairman Golding suggested when he introduces the Board he will inform the public a few of these members may not be here, talk about the good things we are doing and need community support and encourage them to come join the committees. Ms. Lavallee suggested adding a thank you to the community members who participated this year and acknowledge the volunteering of their time and say, we appreciate it. Ms. Anzalone suggested have a new committee to look at advance academics, athletics and opportunities for kids. Ms. Cloutier-Cabral likes the idea of the sub-committees meeting with the larger committees. Superintendent added we could also suggest the Principals attend a meeting with some board members focused on your topic what kind of opportunities do we have for kids. How do we increase those, how do we publicize it and make it more public so that people understand what is available. We can have the Principals offer "coffee hour" where people who are really interested can come and have a sit down conversation about that. It wouldn't be another board meeting but it would allow you to come as a community member. Mr. Allen voiced we have a difficult time getting the successes out there widespread. Chairman Golding questioned if we have a WLC news program here. Superintendent responds, every Friday the parents get a newsletter from WLC. Chairman Golding suggested we could add things to the Facebook page, share it in the community pages, and share some data. There was a brief discussion regarding getting the word out. Superintendent informed the group Ms. Dignan had put some data together for Mr. Rankin as he was considering putting it on Facebook to balance out some of the communications. He thought it was a great way for a community member to help with that. There are some ways that other schools have done it too. Twitter and Instagram is difficult, there is some risk there. He thinks it is worthwhile to talk about over the summer where we can be intentional with public relations. Chairman Golding expressed we will take this up after the new Board is set, no objection heard.

VIII. POLICIES-1st READ

i. DAF-Administration of Federal Grant Funds

Ms. Lavallee reviewed these are all finance policies that are related to our federal grant funding and they are required policies. They are currently separated out into multiple different policies, DAF-1, DF-2, and DF-3. They were adopted over time and Superintendent Lane presented them to the Board first and then it was picked up on one of our audits that we were missing some, we added those and then Policy Committee did an audit and found that we were missing some. This is why there a number of different ones. There were changes made in this past legislative session, which required some rewording in multiple DAF policies. We also noted that in looking at it, a lot of other places have them condensed all down into one policy because they are often related. From a Policy Committee perspective, if there is a change in DAF-1 that also prompts a change in DAF-3 and DAF-4 and DAF-5, we're opening up multiple policies, and then having to follow the policy procedure, bringing it forth to the Board and having it approved. A lot of districts and the NHSBA have them all in one policy. This way when it does need to be opened up for changes, we can take care of it with that one change. That's why you will see them all in this one policy. She reviewed the changes that were made. In section DAF-12, it's relative to mandatory reporting on real property in which the federal government has an interest. DAF-13, there was a change made relative to the federal whistleblower protection. In DAF-3, we had to add wording relative to veteran owned and disabled service member owned businesses. It replaced the term non-federal entity instead of labor surplus firms. There was an expansion of DAF-5 regarding conflicts of interests and the revision of language regarding mandatory disclosures. There were additions and revisions in 9B relative to individual employee timekeeping for time and effort reporting. There was a new section added to DAF-9C relative to the audit requirements and other minor changes and reformatting that was discussed. This is the first read of that, if we adopted at the second read at that time she suggests withdrawing the individual policies and just adopt this one policy as a whole. She also cross-referenced the related policies. There are a number that are related. Most written in 2010 or 2012. She double checked to see whether or not there were any updates required and there was only 1 with new language in policy DID which will be reworked in Policy Committee then come forward. It was also sent to administration for review. She asked for any questions or comments, none heard.

IX. ACTION ITEMS

a. Approve Minutes of Previous Meeting

A MOTION was made by Ms. Cloutier-Cabral and SECONDED by Ms. Lavallee to approve the minutes of January 21, 2025 as written.

Voting: all aye, motion carried.

X. COMMITTEE REPORTS

i. Budget Liaison

Ms. Alley reported the budget presentation has 26 slides and has been published (on website). Due to the predicted weather, there is a chance the public hearing would be moved to the snow date of Friday, (February 7, 7pm) and she has a conflict attending. She asked if any board member would be able to attend in her place as an alternate, if that is possible. Mr. Zavgren volunteered.

A MOTION was made by Ms. Lavallee and SECONDED by Mr. Allen to appoint Mr. Zavgren as the alternate for Ms. Alley, and attend the public hearing if it is on Friday.

Voting: all aye, motion carried.

Ms. Alley informed the group that Chairman Jones would make the decision whether to move the public hearing or not on Wednesday.

XI. RESIGNATIONS / APPOINTMENTS / LEAVES

a. FYI-Resignation-Dayseanne Martinez-ABA Therapist-FRES

b. FYI-Resignation-Haley Rascoe-ABA Therapist-FRES

c. Retirement-End of Year-Laura Bujak-WLC MS English Teacher

Ms. LaPlante informed the Board of 2 resignations and the retirement of Ms. Bujak had been discussed earlier. Congratulations was voiced to Ms. Bujak, we are sorry to see you go.

XII. PUBLIC COMMENTS

The public comment section of the agenda was read. Superintendent called out all the phone numbers and names joined in the meeting asking if they wanted to comment.

XIII. SCHOOL BOARD MEMBER COMMENTS

Ms. Alley commented on having so many Starfish nominees, it goes to show we have so many amazing teachers, staff and administration, it is hard to choose which one. She congratulated the students participating in NHDI; it is such a great program. She congratulated Sage for winning the Spelling Bee. She voiced appreciation for Principal Ronning and Assistant Principal Gosselin for redoing the MS and adding animal science. Superintendent confirms it is at the HS level.

Ms. Foss agrees with everything Ms. Alley said, in particular when the principals spoke of their thoughts and all that went into troubleshooting what we were going to do in the coming months with the transitions. That does take a tremendous amount of work and you could tell that they put a lot of thought into it. She thanked them.

Ms. Cloutier-Cabral spoke of the Starfish nominees and the winner. The resounding theme is leadership, everyone one of the nominees and winner are leaders and people to look for in how to work together and lead by example, so impressive. She congratulated Sage Trudeau for winning the Spelling Bee with egotistical, it's awesome! It was awesome to read about that. Again, this meeting has been filled with positivity and so many reports, there is too much to mention. She expressed if she were to pick an example meeting for why we should keep our district and not only keep it but grow it this would be a meeting she would pick to really highlight. She thanked everyone.

Ms. Lavallee doesn't have a ton to say but does want to thank everyone for all their hard work. She wanted to point out that during the Spelling Bee there were a number of times the students were doing such a good job that we had to make the words harder. She noticed they put a lot of hard work into it this year and saw excellent progress in them. Kudos to all the children who participated in the classroom level and stage level. She noticed a difference and could tell a lot of them studied the words.

Mr. Lavoie commented that the Superintendent brought up a good point about communication avenues we don't utilize them enough. Our biggest advocates for the improvements we made and the reasoning to continue along with what Ms. Cloutier-Cabral was saying and trying to get more attention to the positive changes we've made is to get people to this district meeting. He would like to see a text sent to all parents letting them know the district meeting is March 8, at 9am. He would like to see an email go out to every parent as well from the school to let them know when the district meeting is. He would like it to also include an actual clickable link to the WLC Facebook page so that they can easily click on it and join it. These communications need to go out more and more widespread. We should utilize every avenue we can to get those points to our parents. If we could do that soon that would be excellent.

Ms. Anzalone congratulated Ms. Fowler it is definitely well deserved. She is bummed about Ms. Bujak leaving, but is grateful her boys had her in MS. She was awesome; we're definitely going to miss her!

Mr. Allen thanked Ms. Bujak and her husband as well. They have both been big parts of this community and for so long. His kids loved her. He congratulated Ms. Fowler, the unsung hero. Good job to facilities staff, and leadership, it all trickles down. Happy Birthday to Chairman Golding and Mrs. Golding tomorrow both big impacts on the community and we are lucky to have them. The next meeting will be at FRES.

The group sang happy birthday to the Goldings.

XIV. NON-PUBLIC SESSION RSA 91-A: 3 II (A) (C)

A MOTION was made by Mr. Allen and SECONDED by Ms. Foss to enter Non-Public Session to review the non-public minutes RSA 91-A: 3 II (A) (C) at 8:31pm.

Voting: via roll call vote, all aye, motion carried.

RETURN TO PUBLIC SESSION

The Board entered public session at 8:40pm.

A MOTION was made to seal the non-public session minutes RSA 91-A: 3 II (A) (C) by Ms. Lavallee and SECONDED by Ms. Anzalone.

Voting: all aye, motion carried.

XV. ADJOURNMENT

A MOTION was made by Ms. Anzalone and SECONDED by Mr. Zavgren to adjourn the Board meeting at 8:40pm.

Voting: all aye, motion carried.

*Respectfully submitted,
Kristina Fowler*

Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63
192 Forest Road Lyndeborough, NH 03082
603-732-9227

Policy Committee Report
02/12/2025

Our February meeting we:

1. Completed draft policies BA, EBCH, KFD, IC, IGE, and IHAM to be presented to the Board at our next meeting.
2. We continue to work on IKF, the graduation requirements with the help of the WLC team.
3. We are still completing updates on a number of additional policies from the Legislative changes.
4. The Anti-discrimination/Title IX policies will require a deep dive. We received a 55 page document that I am in the process of reviewing. Kristie Laplante and Peter Weaver are helping research the differences between our current policies created in 2020 by Drummond and Woodsumand versus the NHSBA sample policies. We are proceeding cautiously to ensure we meet all requirements to prevent potential Grant funding issues. As discussed in the Fall, should an issue with discrimination arise in the meantime our attorneys would provide guidance to ensure we are following law.
5. A complete annual audit of our required policies has been completed and in addition to the anti-discrimination policies, five other policies have been identified as needing updates or new adoption. They will be brought forward to the Board for approval in March.
6. Withdrawn policy audit has been completed, we identified approx 15 policies in need of withdrawal, some will need to be incorporated into existing policies prior to withdrawal. All withdrawal recommendations will be brought to the board this spring.
7. There will be a number of policies coming to the board in the coming months with only minor language changes, a result of finishing the updates from the Spring Policy Update in 2024
8. Our next meeting will include beginning to work on policy FF per the request of the Board. We will also look at the policies that require scheduled Board reviews, which we will then bring forward to the whole Board in April.

Respectfully submitted,
Brienne Lavalley
Policy Committee Chair



Wilton-Lyndeborough Cooperative School District
School Administrative Unit #63

192 Forest Road Lyndeborough, NH 03082
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Peter Weaver
Superintendent of Schools

Ned Pratt
Director of Student Support Services

Kristie LaPlante
Business Administrator

TO: Ashley Todesco
FROM: Peter Weaver
DATE: February 18, 2025
RE: Resignation

In accordance with Policy GCQC:

“A resignation by a licensed employee who is under contract to the school should be submitted to the Superintendent. Said resignation of a licensed employee may take effect on a date approved by the Superintendent acting as agent of the School Board.

I am in receipt of your email that you intend to resign your position as ABA Therapist effective January 31, 2025.

Wilton-Lyndeborough Cooperative School District provides a safe and educational environment that promotes student exploration, critical thinking and responsible citizenship.