

Agenda Worksheet

School Administrative Unit #101
Wakefield School District Board Meeting:
Paul School Library
60 Taylor Way, Sanbornville, NH 03872
sau101.org

Date: Wednesday, January 8, 2025 6:00pm

Transportation Committee 5:15pm

1. CALL TO ORDER- Chair, followed by FLAG SALUTE

2. AGENDA REVIEW

3. PRESENTATIONS, PUBLIC HEARINGS

PTA

4. PUBLIC COMMENTS: Public's opportunity to speak to items on the agenda.

5. REPORTS

- a. Transportation/Bus Updates
- b. Student Services
- c. Superintendent Report
- d. Enrollment

6. CONSENT AGENDA

- a. AP Manifest- Batch #45467, \$3,942.61; Batch #45451, \$1,211.729.12; Batch #45455, \$5,365.29; Batch #45450, \$5,999.69
- b. Payroll Manifest- Batch #45457, \$213,069.77

7. MEETING MINUTES

- a. WSB Non Public Minutes 12.17.24
- b. WSB Public Minutes 12.17.24

8. OLD BUSINESS

9. NEW BUSINESS

- a. Warrant Article Summaries
- b. Annual Report Cover Contest

10. POLICIES

- GBGBA- Use of Automated External Defibrillator (2nd Reading)
- JLPGA- Emergency Plan for Sports Related Injuries and Additional Protocols for Athletics (2nd Reading)
- JLP- Parental Notification of and Involvement in Student Welfare (1st Reading)
- ACE- Non-Discrimination on the Basis of Handicap/Disability (1st Reading)
- DAF- Administration of Federal Grant Funds (1st Reading)

11. NOMINATIONS/HIRES/RESIGNATIONS

12. FOLLOW-UP

Professional Development Totals

13. PUBLIC COMMENTS: Public’s opportunity to speak to items on the agenda.

14. NON-PUBLIC; RSA 91-A;3 II (C) if required

15. ADJOURNMENT: PM

Upcoming: The next Wakefield School Board meeting will be held January 21, 2025

Agenda Worksheet

Statutory Reasons cited as foundation for the Nonpublic Sessions.

91-A:3, II (a): The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a public meeting, and (2) requests that the meeting be open, in which case the request shall be granted.

91-A:3, II (b): The hiring of any person as a public employee.

91-A:3, II (c): Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant.

91-A:3, II (d): Consideration of the acquisition, sale, or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are averse to those of the general community.

91-A:3, II, (e): Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed by or against this board or any subdivision thereof, or by or against any member thereof because of his or her membership therein, until the claim or litigation has been fully adjudicated or otherwise settled.

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

91-A:3, II (j): Consideration of confidential, commercial, or financial information that is exempt from public disclosure under RSA 91-A:5, IV in an adjudicative proceeding pursuant to RSA 541 or RSA 541-A.

91-A:3, II (k): Consideration by a school board of entering into a student or pupil tuition contract authorized by RSA 194 or RSA 195-A, which, if discussed in public, would likely benefit a party or parties whose interests are averse to those of the general public or the school district that is considering a contract, including any meeting between the school boards, or committees thereof, involved in the negotiations.


91-A:3, II (l): Consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.

MEMORANDUM

TO: Wakefield School Board
Transportation Sub-Committee

DATE: November 5, 2024

THROUGH: Superintendent Kebler

FROM: Frank Markiewicz 

SUBJECT: School Buses and Vans

Attached is a spreadsheet showing four options for consideration regarding the District's school bus and caravan inventory. The estimated costs to repair and the estimated value for each vehicle was provided to the district by FirstStudent, with the value indicated after repairs.

Option #1: To sell the entire fleet to FirstStudent at a negotiated price.

Option #2: To sell the indicated buses to FirstStudent at a negotiated price and retain ownership of one 77-passenger bus and two caravans.

Option #3: Place the entire fleet out to bid via a "Request for Quote" and let the market determine value.

Option #4: A combination of selling and retaining.

Considerations:

- Majority of the vehicles have been idle since June, 2024.
- Cost to repair provided by FirstStudent is using their facilities and mechanics. Cost for the district to repair the fleet would most likely be higher having to utilize a local garage.
- Unknown market for the sale of used school buses and caravans.
- Winter storage.
- All the school buses would need to be towed back to the district as three of the buses were taken off the road by NH State Police and the others are not inspected.
- Hiring a CDL school bus driver to use retained vehicles for field trips, athletics, co-curricular activities, and for the Wakefield Recreation Department. This position could provide custodial services to the district when there are no planned activities that would require transportation.

Attachment: Transportation Inventory and Options

WAKEFIELD SCHOOL DISTRICT
Transportation Inventory

Option #1 Negotiate with FirstStudent on the purchase of the entire fleet

Description	Manufacturer	VIN	Year	Type	Purchase Price	Mileage	Est Cost to Repair	Est Value
340TS School Bus	Freightliner	4UZABRF6C4RCL0044	2022	Bus-77	111,800	27,201	4,600	77,240
340TS School Bus	Freightliner	4UZABRF6C5MCMR6496	2021	Bus-77	92,020	75,593	5,500	71,590
340TS School Bus	Freightliner	4UZABRF6C3CLZ4418	2020	Bus-77	88,080	52,309	5,500	63,040
Freightliner	Freightliner	4UZABRF6C8CKV9398	2018	Bus-77	83,477	109,645	6,200	41,660
School Bus	Freightliner	4UZABRF6CJX2998	2018	Bus-77	84,900	92,428	7,400	50,160
School Bus	Freightliner	4UZABRDTXGCGR6171	2016	Bus-77	82,472	126,998	7,800	27,430
School Bus	Freightliner	4UZABRDT7FCGM9095	2015	Bus-77	82,565	153,723	8,200	9,450
Minotour Bus	Chevrolet	1GB3GSSB68K160403	2019	Bus-13	65,391	60,217	3,100	44,510
Caravan	Dodge	2C4RDGBG3KRR585256	2019	Van	24,585	59,221	3,100	2,596
GRAND CARAVAN	DODGE	204PDGBG5HR618902	2017	Van	25,823	22,118	3,100	7,719
TOTALS					741,113		54,500	395,395

Option #2 Negotiate with FirstStudent on the sale of the following vehicles:

Description	Manufacturer	VIN	Year	Type	Purchase Price	Mileage	Est Cost to Repair	Est Value
340TS School Bus	Freightliner	4UZABRF6C5MCMR6496	2021	Bus-77	92,020	75,593	5,500	71,590
340TS School Bus	Freightliner	4UZABRF6C3CLZ4418	2020	Bus-77	88,080	52,309	5,500	63,040
Freightliner	Freightliner	4UZABRF6C8CKV9398	2018	Bus-77	83,477	109,645	6,200	41,660
School Bus	Freightliner	4UZABRF6CJX2998	2018	Bus-77	84,900	92,428	7,400	50,160
School Bus	Freightliner	4UZABRDTXGCGR6171	2016	Bus-77	82,472	126,998	7,800	27,430
School Bus	Freightliner	4UZABRDT7FCGM9095	2015	Bus-77	82,565	153,723	8,200	9,450
Minotour Bus	Chevrolet	1GB3GSSB68K160403	2019	Bus-13	65,391	60,217	3,100	44,510
And retain the newest 77-passenger school bus and the two caravans:								307,840
340TS School Bus	Freightliner	4UZABRF6C4RCL0044	2022	Bus-77	111,800	27,201	4,600	77,240
Caravan	Dodge	2C4RDGBG3KRR585256	2019	Van	24,585	59,221	3,100	2,596
GRAND CARAVAN	DODGE	204PDGBG5HR618902	2017	Van	25,823	22,118	3,100	7,719

Option #3 Place the vehicles for sale via "Request for Bids"

Option #4 To be determined

Student Services Report: January 8, 2025
Carol Keenan, Director of Student Services

1. Every Student. Every Day. Whatever It Takes.
2. Enrollment Data includes the following:
 - A.) Paul Elementary School = 92 students on IEPs
 - B.) Spaulding High School = 30 students on IEPs
 - C.) Bud Carlson Academy High School = 2 students on IEPs
 - D.) Kingswood Regional High School = 3 students on IEPs
 - E.) Out of District = 5 students on IEPs
3. New students to Paul Elementary School on IEPs: none
4. New Special Education Referrals = none
5. Special Education Disabilities include the following:
 - A.) Autism = 17 students
 - B.) Development Delay = 14 students
 - C.) Emotional Disability = 5 students
 - D.) Intellectual Disability = 4 students
 - E.) Other Health Impairment = 31 students
 - F.) Specific Learning Disability = 39 students
 - G.) Speech Language Impairment = 23 students
6. Section 504 Accommodation Plans at Paul School = 24 students
7. Section 504 Accommodation Plan Referrals = none
8. Wakefield School District Current NHDOE Compliance Data = 93%!!
9. New Updates/Information:

I am continually impressed by the dedication, professionalism, and positivity of our ABA Tutors/Paraprofessionals. They are extremely hardworking, student-centered, and complete team players. Our Special Education Department is so very lucky to have such an exemplary group of professionals working with our students. When I took the Position of Student Services Director on July 1st, the district had 10 ABA Tutor / Paraprofessional vacancies. I am thrilled to report that all of those vacancies have been filled. In addition, we have eliminated our use of hiring ABA Tutors / Paraprofessionals from outside agencies. We went from having 3 NECC ABA Tutors / Paraprofessionals down to 1 currently as well as going from 5 Soliant/BW ABA Tutors/Paraprofessionals down to 2 currently. I would also like to extend my gratitude to our ABA Tutor/Paraprofessional Union President Michelle Castonguay for a very

highly collegial and collaborative working relationship.

Thanks so much.

Superintendent Report

Wakefield School Board January 8, 2025

District Leadership Team

The District Leadership Team held a mini-retreat on December 23rd before the holiday break. This uninterrupted time allowed us to accomplish several important tasks efficiently. Here are the highlights:

- **Professional Development Planning:**
 - We finalized the professional development plan for the remainder of the year, including teacher workshop days and early release days.
 - These sessions will focus primarily on analyzing student data to ensure we are meeting the needs of every student.
 - **Student Support Team Proposal:**
 - Carol, our Director of Student Services, proposed the formation of a Student Support Team (SST). This team will meet weekly to:
 - Process student referrals for special education.
 - Monitor progress resulting from our intervention programs.
 - Develop plans to establish our School Leadership Team as a Distributive Leadership Team.
 - The Distributive Leadership Team will include eight teachers with diverse expertise. This team will:
 - Collaborate with school leadership.
 - Coach new teachers.
 - Support the adoption of effective educational practices.
 - Provide school leaders with additional classroom observation time to evaluate instructional culture.
 - The team's work will occur outside of contracted hours, ensuring no disruption to teaching and learning.
 - **ELA Curriculum Progress:**
 - Assistant Principal Ivy introduced the Curriculum Committee's plan to distribute ELA power standards to staff. The goal is to make these standards more accessible to parents and guardians by creating consistent, grade-level expectations.
 - The next focus for the Curriculum Committee will be developing similar resources for math standards.
 - **Classroom Configurations:**
 - We reviewed enrollment numbers as of December 2024 and the available classroom space to plan next year's configurations.
 - We will collaborate with staff soon to finalize these configurations by the end of the school year.
-

Budget Updates

We are nearing the completion of the budget process and want to remind our school community of the following important dates:

- **January 6, 2025:** Budget Committee Meeting at 6:30 PM (Location: Town Hall)
- **January 14, 2025:** Public Hearing at 6:30 PM (Location: Town Hall)
 - This session will provide the public with an opportunity to learn about the proposed budget and warrant articles for FY 2025-2026.
- **February:** Deliberative Session (exact date to be announced)
- **March:** Annual Voting Day: March 11, 2025
- Additionally, we are currently in teacher contract negotiations. We anticipate presenting a Collective Bargaining Agreement (CBA) designed to retain current teachers and attract new talent

An Invitation to the board:

Alison Ericolo and Breanna Valdepeno will be leading a free suicide prevention training for community members on Friday 2/7 from 5:30-7:30pm in the school library. They would like to invite the school board members to this event.

Transportation Summary

Breakdown of maintenance of bus needs will be emailed to the board members if ready - if not they will be hand carried.

Closing Remarks

I would like to extend warm wishes to our entire school community for a happy and healthy New Year. I hope everyone enjoyed the holiday season with family, good food, and some much-needed rest as we gear up for the second half of the school year.

Happy New Year to all!

Respectively Submitted
Anne Kebler
Superintendent of Schools

Paul School Enrollment Report

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
LP	15	16	17	16						
K	30	31	31	30						
1	33	33	33	35						
2	40	40	40	40						
3	39	41	41	40						
4	47	47	46	43						
5	63	65	65	65						
6	55	57	56	56						
7	46	47	47	47						
8	45	45	46	45						
Out of District	2	2	2	4						
Total	415	424	424	421	0	0	0	0	0	0

High School Enrollment Report

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Spaulding	171	166	163	161						
Kingswood	14	14	14	14						
Bud Carlson	9	10	10	10						
Brewster	1	1	1	1						
Out of District	2	2	2	2						
Total	197	193	190	186	0	0	0	0	0	0

WAKEFIELD SCHOOL DISTRICT

Manual AP CHECK REGISTER

Report # 67775

Check Batch: 45467
 Check Header: (N / A)
 Check Numbers: (First) - (Last)
 Check Dates: (Earliest) - (Latest)
 Cash Account Numbers: (First) - (Last)
 Bank Account Code: (N/A)
 Check Authorization Code: AP
 Minimum Check Amount: \$0.00
 Sorted By:
 Include Payable Information: No
 Include Payable Dist Information: No
 Include Authorization Information: Yes

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
45467	90382	12/23/2024	8927	IRVING ENERGY-PROPANE	0.00	3,486.98
	90383	12/23/2024	8926	IRVING ENERGY	0.00	455.63
Totals:						\$3,942.61

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WAKEFIELD SCHOOL DISTRICT Manual AP CHECK REGISTER

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
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WAKEFIELD SCHOOL DISTRICT - SCHOOL BOARD AND SUPERINTENDENT APPROVALS

Robert DeColomacher
Robert DeColomacher, School Board Chairman

Bob Ouellette
Bob Ouellette, School Board Vice Chairman

Mary Collins
Mary Collins, School Board Member

Sandrea Taliaferro, School Board Member

Brennan Peaslee, School Board Member

Carlene Stewart
Carlene Stewart, Treasurer

Anne Kebler
Anne Kebler, Superintendent

2 Checks Listed.

WAKEFIELD SCHOOL DISTRICT AP CHECK REGISTER

Report # 67731

Check Batch: 45451
 Check Header: (N/A)
 Check Numbers: (First) - (Last)
 Check Dates: (Earliest) - (Latest)
 Cash Account Numbers: (First) - (Last)
 Bank Account Code: (N/A)
 Check Authorization Code: AP
 Minimum Check Amount: \$0.00
 Sorted By:
 Include Payable Information: No
 Include Payable Dist Information: No
 Include Authorization Information: Yes

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
45451	23877	12/20/2024	310	AMAZON BUSINESS	0.00	304.72
	23878	12/20/2024	948	BASIX AUTOMATION INTEGRATORS	0.00	370.00
	23879	12/20/2024	9777	BOISVERT, BRIAN	0.00	150.00
	23880	12/20/2024	9762	CHARACTERSTRONG LLC	0.00	1,499.00
	23881	12/20/2024	1190	CLEAN-O-RAMA	0.00	531.03
	23882	12/20/2024	8940	DRUMMOND WOODSUM, ATTORNEYS AT LAW	0.00	5,702.09
	23883	12/20/2024	9741	FIRST STUDENT	0.00	28,452.27
	23884	12/20/2024	1402	FRESH PICKS CAFE, C/O Whitsons Food Serv	0.00	26,875.12
	23885	12/20/2024	9542	GARY NOYES	0.00	150.00
	23886	12/20/2024	585	HEALTH TRUST	0.00	5,930.62
	23887	12/20/2024	9475	KAMI NOTABLE INC	0.00	99.00
	23888	12/20/2024	9612	LEGENDRE, DIANE	0.00	700.00
	23889	12/20/2024	1005	LONGMEADOW FARM & HOME SUPPLY	0.00	166.27
	23890	12/20/2024	9768	McShane, James	0.00	1,504.44
	23891	12/20/2024	1993	MONARCH SCHOOL OF NEW ENGLAND	0.00	3,037.82
	23892	12/20/2024	1366	NEW ENGLAND CENTER FOR CHILDREN	0.00	30,711.92
	23893	12/20/2024	596	NH SCHOOL HEALTH CARE COALITION	0.00	81,521.00
	23894	12/20/2024	9580	NHASBO	0.00	500.00
	23895	12/20/2024	9290	PAGE STREET LEASING, LLC	0.00	75.00
	23896	12/20/2024	557	PHILIP MOLLICA	0.00	150.00
	23897	12/20/2024	8976	PINE TREE CALIBRATION	0.00	75.00
	23898	12/20/2024	506	PIONEER MECHANICAL	0.00	1,039.47
	23899	12/20/2024	686	ROCHESTER SCHOOL DEPARTMENT	0.00	1,009,685.28
	23900	12/20/2024	9778	ROMA, HAYDEN	0.00	150.00
	23901	12/20/2024	9530	SOLIANT	0.00	6,571.00
	23902	12/20/2024	9679	STORAGE NETWORKS CORPORATION	0.00	344.00
	23903	12/20/2024	9191	TORRES, LUIS	0.00	750.40
	23904	12/20/2024	804	TREASURER, STATE OF NH	0.00	2,751.21

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WAKEFIELD SCHOOL DISTRICT AP CHECK REGISTER

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
	23905	12/20/2024	9083	TYLER BUSINESS FORMS	0.00	140.81
	23906	12/20/2024	9669	VOYA BENEFITS COMPANY	0.00	1,791.65
Totals:					<u>0.00</u>	<u>\$1,211,729.12</u>

WAKEFIELD SCHOOL DISTRICT - SCHOOL BOARD AND SUPERINTENDENT
APPROVALS

Robert DeColfman
Robert DeColfman, School Board Chairman

Bob Ouellette
Bob Ouellette, School Board Vice Chairman

Mary Collins
Mary Collins, School Board Member

Sandra Taliaferro, School Board Member

Brennan Peaslee, School Board Member

Carlene Stewart
Carlene Stewart, Treasurer

Anne Kebler
Anne Kebler, Superintendent

30 Checks Listed.

WAKEFIELD SCHOOL DISTRICT

Manual AP CHECK REGISTER

Report # 67737

Check Batch: 45455
 Check Header: (N / A)
 Check Numbers: (First) - (Last)
 Check Dates: (Earliest) - (Latest)
 Cash Account Numbers: (First) - (Last)
 Bank Account Code: (N/A)
 Check Authorization Code: AP
 Minimum Check Amount: \$0.00

Sorted By:
 Include Payable Information: No
 Include Payable Dist Information: No
 Include Authorization Information: Yes

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
45455	90381	12/20/2024	669	EVERSOURCE	0.00	5,365.29
Totals:					0.00	\$5,365.29

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WAKEFIELD SCHOOL DISTRICT Manual AP CHECK REGISTER

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
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WAKEFIELD SCHOOL DISTRICT - SCHOOL BOARD AND SUPERINTENDENT
APPROVALS

Robert DeColfmacke
Robert DeColfmacke, School Board Chairman

Bob Ouellette
Bob Ouellette, School Board Vice Chairman

Mary Collins
Mary Collins, School Board Member

Sandra Taliaferro, School Board Member

Brennan Peaslee, School Board Member

Carlene Stewart
Carlene Stewart, Treasurer

Anne Kebler
Anne Kebler, Superintendent

1 Check Listed.

WAKEFIELD SCHOOL DISTRICT AP CHECK REGISTER

Report # 67728

Check Batch: 45450
 Check Header: (N / A)
 Check Numbers: (First) - (Last)
 Check Dates: (Earliest) - (Latest)
 Cash Account Numbers: (First) - (Last)
 Bank Account Code: (N/A)
 Check Authorization Code: AP
 Minimum Check Amount: \$0.00
 Sorted By:
 Include Payable Information: No
 Include Payable Dist Information: No
 Include Authorization Information: Yes

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
45450	23873	12/20/2024	310	AMAZON BUSINESS	0.00	31.69
	23874	12/20/2024	387	EDUCATION WEEK	0.00	49.00
	23875	12/20/2024	9718	Kent Communications Systems, LLC	0.00	375.00
	23876	12/20/2024	9776	NEWSLEA, INC	0.00	5,544.00
Totals:						\$5,999.69

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WAKEFIELD SCHOOL DISTRICT AP CHECK REGISTER

Batch #	Check #	Check Date	Vendor Code	Vendor Name	Electronic Amount	Check Amount
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WAKEFIELD SCHOOL DISTRICT - SCHOOL BOARD AND SUPERINTENDENT
APPROVALS

Robert DeCaffmacker
Robert DeCaffmacker, School Board Chairman

Bob Ouellette
Bob Ouellette, School Board Vice Chairman

Mary Collins
Mary Collins, School Board Member

Sandra Taliaferro, School Board Member

Brennan Peaslee, School Board Member

Carlene Stewart
Carlene Stewart, Treasurer

Anne Kebler
Anne Kebler, Superintendent

4 Checks Listed.



Wakefield School Board Public Minutes

Tuesday December 17, 2024

Held in the Library

Draft

BOARD MEMBERS		ADMINISTRATORS	
Robert DeColfmacker, Chair	✓	Anne Kebler, Superintendent	✓
Bob Ouellette, Vice Chair	✓		
Mary Collins	✓	Carol Keenan, Student Services Director	✓
Brennan Peaslee		Norma DiRocco, Principal	
Sandrea Taliaferro	✓	Ivy Levitt-Carlson, Assistant Principal	

Others Present: Michele Lambert, Brad Davis and Max Gehring with ClearView TV.

Mr. DeColfmacker led those present in the flag salute at 6:03.

Agenda Review

Mrs. Kebler said she emailed information on the status of the buses and the Warrant Articles. She said we have told our teachers to be very careful with paper because we are watching our budget. She asked the Board if she emailed something to them is it still necessary to make copies. Three Board members were fine with printing the material. Mrs. Taliaferro asked to have a hard copy. Mrs. Collins said at the Public Hearing for paving she had stated that they didn't need a public hearing because we had already approved the project. She said she was incorrect and had misinterpreted what one of the Trustees had told her. Mrs. Kebler said that the student writing will take place in January.

Presentations, Public Hearings

None

Public Comment

None

Reports

Facilities

Mr. Davis said the RFP had been posted for the maintenance building. He said the New Hampshire Department of Education had adopted Admin Rule 320 which requires a chemical hygiene plan. He read the list of what that is to include. They are working on that plan. There will be some training for staff. The fire Department completed the annual state fire and safety inspection and we received a satisfactory. There were a couple of small housekeeping items. A dim exit light was noted. We have been keeping up with heating bugs. We've had to deal with a couple of control valve leaks. We are getting outdoor speaker strobes so any classes outside the building will be able to hear the fire alarms and warnings. Snow removal has gone well. We have

a new three year contract with Howe Two and things have been defined clearly in the contract. Mr. Davis takes care of snow removal for buses. He's working on paving quotes for the rest of Taylor Way.

Finance

Mrs. Lambert said we are in pretty good shape. Rs. Taliaferro asked why the Professional Development line for the SAU was over. She asked to have the answer on the Follow Up at the next meeting. She also asked about travel being over in Fiscal Services. Mrs. Lambert said this is for Mr. Markiewicz mileage. His contract was for remote and face to face when necessary. He lives 2 ½ hours away so this was part of his contract. Mrs. Taliaferro said she understood as her boss lives three hours away. Mrs. Lambert said this is not in Mr. Markiewicz current contract to be reimbursed.

Consent Agenda

Mr. Ouellette made a motion, seconded by Mrs. Collins, to approve the Consent Agenda. (Vote 3-1)

Meeting Minutes

Mrs. Collins made a motion, seconded by Mr. Ouellette to approve the public minutes of 12-3-24. (Vote 4-0)

Old Business

Drug and Alcohol Curriculum

Mrs. Kebler said it's good to see a solid curriculum for Health.

Mrs. Collins made a motion, seconded by Mr. Ouellette to approve the Drug and Alcohol Curriculum.

Mr. DeColfmacker agreed with Mrs. Kebler and said it's wonderful for our school to have been given this grant. Mrs. Collins said that parents will be able to see what's being taught than they can opt out if they are uncomfortable with any part. Mrs. Taliaferro said she is happy to see the drug and alcohol part now that the police department is no longer doing the D.A.R.E program any longer. She is concerned with the family life, sexuality and mental health part. Mrs. Keenan told the Board most of these curriculums have a parent letter explaining the curriculum. She also suggested a parent night. **(Vote 3-1)**

New Business

Promising Future Grant

In the packet.

Policies

GBGBA- Use of Automated External Defibrillator

1st Reading. New NHSBA policy. It's already being followed by the school nurse. Mr. Ouellette said there is a training video and if the school doesn't have access to it let him know.

JLCA- Emergency Plan for Sports Related Injuries and Additional protocols for Athletics

1st Reading. New NHSBA policy. The plan is in the packet.

Committee Report

Curriculum

Committee members continue to work on "I can" statements for the power standards. They completed the first look at writing standards and dove into reading for each grade level. Mrs.

Collins said it's amazing the work the committee is doing. Mrs. Kebler said they will be sending home a guide to the curriculum so parents will know what's being taught in parent/student friendly language.

Joint Loss

Joint-Loss Management Committee 10/24/24

Ivy Leavitt-Carlson
Aaron Nason
Brad Davis
Georgia Brunelle
Aisilyn Guivens

Agenda

1. Purpose of Joint Loss Committees and Review of confidentiality expectations - I. L.C.
2. Review from last year
3. Incident report review for the last quarter (this one will be big the first time around)
 - a. Discussion/clarification of number breakdown
 - b. Clarification of Incident Report - when/what to document
 - i. G. Brunelle - Touch base with Michele Lambert
 - c. Need for continued Para/1-1 training - CALM training/refresher
4. Building and grounds concerns - B. Davis
 - a. Address Outdoor Fire Alarm Issues
 - b. Vandalism Clean-up with PD
 - c. Winter weather concerns - parking lots/plowing regarding contract with First Student
5. Health office concerns
6. Staff Concerns
 - a. Present info on JLMC and how to report issues
 - b. A. Guivens = contact for staff for concerns
 - c. Inform staff on Incident Report procedure
 - d. Middle School Bathroom Behaviors
 - e. Refresh Lock Down procedures at next Staff Meeting
7. Recommendations/Action Items
 - a. Put meetings in Panther Press
 - i. Staff concerns brought to A. Guivens beforehand
8. Agenda for next meeting
 - a. Next Meeting January 16th

Nominations/Hires/Resignations

FYI

Maggie O’Blenes

David Sampson

Mrs. Keenan said we only have three paras from contracted services to replace. We have been able to hire our own to replace the contracted paras. This is a major savings.

Follow Up

Warrant Articles

Mrs. Kebler said the handout is a draft copy of warrant articles. This does not include the CBA. Mrs. Taliaferro felt all the warrant articles with the figures the Board decided on at the last meeting should all go to the Budget Committee. The Board agreed that a handout explaining the warrant articles should be handed out at Deliberative Session. The Board discussed each article. The Board decided it was unnecessary to buy tablets for them as Mr. Ouellette brought his in to the Technology Director who installed Windows 11 and it’s like a new computer. The rest of the Board will make appointments with the Director to get theirs updated.

Article 4 Special Education

No change

Article 5 Boiler Replacement

No change

Article 6 Replacement HVAC Units

Mr. Ouellette made a motion, seconded by Mrs. Collins, to lower the \$75,000 to \$50,000. (Vote 3-1)

Article 7 Classroom Renovation

No change

Article 8 Technology Network Infrastructure

(No money to be added)

Article 9 Maintenance Contingency

No change

Article 10 Building Renovation

(No money to be added)

Article 11 Paul School Roof Repair

No Money to be Added

Mr. Ouellette made a motion, seconded by Mrs. Collins, to eliminate Articles 8 Technology Network Infrastructure, 9 Maintenance Contingency and 10 Building Renovation. (Vote 3-1)

Status of Buses

1. Status of Buses

a. Section 2 - #2.5 of Transportation Agreement

Contract Language:

“Within sixty (60) days of execution of the Agreement, Contractor shall provide notice to the District of whether it intends to purchase all or part of the district’s current fleet. The Parties acknowledge that execution of this Agreement does not obligate the Contractor to purchase any vehicles from the district.”

The Wakefield School Board received documentation regarding the value of the buses and maintenance costs on November 5th, which was 56 days after the contract’s execution. Contrary to statements made by Sandra, the board did not wait six months for this information.

It should be noted that First Student has expressed a willingness to purchase the buses but is not in urgent need of them. According to Christopher Taft, the local manager, First Student currently has an adequate fleet.

b. Section 5 - #5.2

Contract Language:

“Contractor shall provide maintenance and administrative facilities needed to provide service under this Agreement. District will provide a location for parking for buses designated for District use (the ‘Lot’). District shall be responsible for all maintenance related to the Lot including, but not limited to, plowing and all utility costs of the Lot.”

Discussions with Area Regional Manager Ben Henry clarified that this section refers to the contractor’s responsibility for maintaining their buses, which are being used to transport our students.

c. Recent Conversations with First Student

Key Questions Asked:

1. What would it take to get the buses back to Wakefield?

Towing Costs: Each bus would cost approximately \$500-\$700 to tow. This is a rough estimate.

Repairs to Pass Inspection:

Estimated costs range from \$5,000 to \$10,000 per bus. It was noted that the buses had been neglected for an extended period.

Additional Notes:

Following the meeting, a discussion arose regarding Mr. Fogg, who has been hired by First Student. Christopher Taft confirmed that while Mr. Fogg was hired, there is no intention for him to drive a Wakefield route.

Discussions with Christopher Taft revealed that First Student does not plug in their buses unless necessary to assist with starting in extreme cold. This practice does not impact the condition of the buses. This perspective was supported by Tim Eldridge (Eldridge Transportation), who confirmed that he only plugs in a few of his buses and not his spares. I have reached out to two additional transportation companies for further confirmation and will follow up on Monday.

Summary of Costs:

Towing Costs: \$500-\$700 per bus × 7 buses + 1 small bus = approximately \$4,700

Repair Costs: Estimated at \$5,000-\$10,000 per bus; total approximately \$61,000

If the board decides to delay a decision until after the school vote in March, Brad has suggested housing the buses in the back of the front parking lot. Tim Eldridge noted that snow removal from spare buses is typically unnecessary.

Mrs. Taliaferro said it's been 78 days since the contract was signed. Mrs. Kebler said she counted business days. Mrs. Taliaferro feels it would be beneficial to get the buses sticker ready rather than towing them back to the school. Mr. Ouellette said he believes two of them need tires and a sticker. We have a set of tires we purchased and haven't been put on a bus. He suggested taking the easy ones, get them stickered and bring them back one at a time. Each bus has an estimated breakdown of repair costs. He asked about the newest buses. Do they just need stickers? Are they still under warranty? Mrs. Kebler and Mrs. Peaslee both talked to Justin and Justin feels First Students values were very reasonable and probably higher than what he would value them at. Mr. Ouellette and Mr. DeColfmacker believe the vans are undervalued. Mrs. Kebler said the vans are here. She has to check on their value. Mrs. Kebler said Mr. Fogg had called offering to drive buses back to Wakefield. Mr. DeColfmacker would like a schedule from First Student for bus repairs.

Mrs. Taliaferro said that she has been asking some of these questions for years and always got shut down. She didn't ask them to be argumentative. That's why she asked all those questions so they wouldn't be here today. Mr. Ouellette asked that Transportation be on every agenda for updates. He said the Board is going to have to make a decision on what to do with the buses at some point.

Mr. Ouellette asked if we had money in the bus repair line and Mrs. Lambert said no, it went to the transportation contract. Mr. DeColfmacker asked how will we pay for this and Mrs. Taliaferro said it's a bottom line budget.

Gym Floor

Mr. DeColfmacker said there is a statute of limitations for the insurance money. We will be getting that but don't know if we can use it for the floor or if it will be considered revenue or go back into the operating budget which will have to be spent by the end of the year. It would mean giving the flooring company a deposit. Mrs. Kebler will call the NH Charitable Trust. Mr. DeColfmacker passed around handouts. There are two options, a rubber floor at \$65,000 with a lifetime warranty and a vinyl floor with a two year warranty at \$80,000. There is \$9,000 in the trust and if the \$25,000 can be used that means we'd have to come up with about \$30,000 to replace the floor. The floor is still deemed safe. Mr. DeColfmacker said the company is very credible and is honoring an estimate they gave Mr. Davis last spring. He does realize this still needs to go out to bid.

Mrs. Kebler said the Budget Committee meeting is January 6th to go over the Warrant Articles, Default Budget and Revenue Projections. She said these will not be ready for School Board approval by January 6th. The next date for negotiations is January 7th and the Board will have to ratify it. She asked that the Board change the next meeting to January 8th. Mr. Ouellette said they have met twice with the union and expect to meet only once more.

Mrs. Kebler said she and Mr. O'Connor have talked about how we get this to the Budget Committee because it has to be done and ready for the Public Hearing on January 14th. Mr. Ouellette asked if the Budget Committee date could be changed. Mrs. Colbath said December

30th is the only open date between now and January 14th. If everything isn't ready some can be done prior to the Public Hearing. Mrs. Lambert said the Board will have to vote on the Warrant Articles. Mr. Ouellette asked why the Board couldn't vote on the Warrant Articles now. Mrs. Lambert said she doesn't have the tax impact ready. She'll be trained tomorrow. The Board decided to meet Thursday, January 2nd at 5:00. The next School Board meeting will be moved from Tuesday January 7th to January 8th at 5:30.

Operating Budget

The computers were taken out of the budget and there was a duplication of the BCBA so that \$70,000 came out of the budget. This makes the budget \$89,593 less than what the Board originally voted on.

Mr. Ouellette made a motion, seconded by Mrs. Collins, to approve the operating budget at \$13,016,277. (Vote 4-0)

Mr. Ouellette said that's a 4% increase over last year.

Public Comment

None

Non Public

Mr. Ouellette made a motion, seconded by Mrs. Collins to enter non public under RSA 91-A;3 ll (c). Roll Call Vote: DeColfmacker aye, Collins Aye, Ouellette aye, Taliaferro aye.

The Board returned to public session at 7:54

Adjournment

Mrs. Collins made a motion, seconded by Mrs. Taliaferro, to adjourn the meeting at 7:55. (Vote 4-0)

Respectfully submitted for approval at the next School Board meeting,

Priscilla Colbath
School Board Secretary

Use of Automated External Defibrillator(s)

The Board authorizes the use of Automatic External Defibrillators (AED) in emergency situations. The use, administration, and maintenance of the AED is subject to the following conditions:

- 1. Location of the AEDs:** The Superintendent, building principal and school nurse shall select and approve the locations for the AEDs. At least one AED shall be readily accessible in a well-marked and safe place for use in responding to cardiac emergencies, and shall not be located in an office or be stored in a location that is not easily and quickly accessible.
- 2. Authorized Employees/Training of Users:** AEDs will be administered only by those employees designated by the principal, in consultation with the school nurse. Employees will be authorized after they have successfully received and completed appropriate training in cardiopulmonary resuscitation and AED use. Such training may be provided by the school nurse or from another source acceptable to the school nurse and principal.
- 3. Maintenance:** AEDs will be maintained by the school nurse, or his/her designee. Maintenance shall be done according to the AED manufacturer's specifications. The school nurse will maintain a record of all maintenance that has been performed on the AEDs.
- 4. Registration of AEDs:** In accordance with RSA 153-A:33, the school nurse or designee shall register the AEDs with the New Hampshire Department of Safety. Sample registration forms in Appendix KFD-R or at www.state.nh.us/safety/ems/aed_public_registry_packet.pdf.
- 5. Incident Reporting:** The school nurse or designee shall report all instances of AED use with the New Hampshire Department of Safety. See sample incident report forms in Appendix KFD-R or at www.state.nh.us/safety/ems/aed_public_registry_packet.pdf.
- 6. Liability Limited:** The District, and persons administering the AED(s), shall enjoy the limitations of liability as specified in RSA 153:A-31, as well as other sources of law.

Mr. Robert DeColfinacker, Chairman
Mr. Bob Ouellette, Vice Chairman
Mrs. Sandra Taliaferro
Mrs. Brennan Peaslee
Mrs. Mary Collins

Adopted by the Board:

All employees of the District are expected to comply with the administration of this policy. Any violation of this policy shall constitute grounds for disciplinary action, up to and including termination of employment.

Mr. Robert DeColfmacker, Chairman
Mr. Bob Ouellette, Vice Chairman
Mrs. Sandra Taliaferro
Mrs. Brennan Peaslee
Mrs. Mary Collins

Adopted by the Board:

Emergency Plan for Sports Related Injuries and Additional Protocols for Athletics Participation

A. Creation of Plan Prior to the start of each school year the Superintendent or his/her designee in consultation with the Principal, the Athletic Director and School Nurse, shall establish or review the existing "Sports Injury Emergency Action Plan" (at times referred to in this policy as the "Plan") for responding to serious or potentially life-threatening injuries sustained from sports or other school sponsored athletic activities. The Sports Injury Emergency Action Plan shall:

- a. Document the proper procedures to be followed when a student sustains a serious injury or illness while participating in school sponsored sports or other athletic activity
- b. List the employees, team coaches, and licensed athletic trainers in each school who are trained in first aid or cardiopulmonary resuscitation;
- c. Identify the employees, team coaches, or licensed athletic trainers responsible for carrying out the emergency action plan;
- d. Identify the activity location, address, or venue for the purpose of directing emergency personnel;
- e. Identify the equipment and supplies and location thereof needed to respond to the emergency;
- f. Identify the location (which shall be consistent with the provisions of GBGBA/JLCEA/KFD) of any automated external defibrillators ("AED"s) and personnel trained in the use of the AED;
- g. Document policies related to cooling for an exertional heat stroke victim consistent with guidelines established by the American College of Sports Medicine and the National Athletic Trainers' Association; and
- h. Require that all school sponsored sports activities for any of grades 6-12 be supervised by a person trained in CPR.

B. Dissemination of Sports Injury Emergency Action Plan. The Sports Injury Emergency Action Plan shall be posted within each school and disseminated to, and coordinated with, pertinent emergency medical services, fire department, and law enforcement.

C. Additional Written Protocols and Procedures Required. Prior to the start of each school year, the Superintendent or his/her designee in consultation with the Principal, the Athletic Director and School Nurse, shall develop or review existing procedures and protocols as described below:

Mr. Robert DeColfmacker, Chairman
 Mr. Bob Ouellette, Vice Chairman
 Mrs. Sandra Taliaferro
 Mrs. Brennan Peaslee
 Mrs. Mary Collins

Adopted by the Board:

1. Hydration, Heat Acclimatization and Wet Globe Temperature – protocols relating to hydration, heat acclimatization and wet bulb globe temperature as established by the American College of Sports Medicine and the National Athletic Trainers' Association;
2. Student Medical History – procedures for obtaining student-participant medical information for each student athlete prior to engaging in sports. Such information must include:
 - a. injury or illness related to or involving any head, face, or cervical spine;
 - b. cardiac injury or diagnosis;
 - c. exertional heat stroke;
 - d. sickle cell trait;
 - e. asthma;
 - f. allergies; or
 - g. diabetes.

Access, filing, and confidentiality of student-participant medical information shall be managed in accordance with the Family Educational Rights and Privacy Act (FERPA), and the Health Insurance Portability and Accountability Act (HIPAA)

3. Student Return to Play - Procedures governing a student's to return to play after a sports or illness related injury pertaining to this policy are in addition to the return to play provisions specific to head injuries set forth in Board policy JLCJ, and copies of the procedures must be maintained at the SAU office and available to the Department of Education and public upon request.

D. Annual Review and Update. The Superintendent and/or designee shall assure that the Sports Injury Emergency Action Plan, and all procedures and protocols adopted pursuant to this policy are reviewed no less than annually and updated as necessary. Copies of the updated Plan and procedures should be provided to the Board no later than the start of each school year.

E. Inclusion of Sports Injury Emergency Action Plan with Emergency Response Plan. The Sports Injury Emergency Action Plan shall be included with each school's annual Emergency Response Plan (see Board policy *EBCA*).

Mr. Robert DeColfinacker, Chairman
 Mr. Bob Ouellette, Vice Chairman
 Mrs. Sandra Taliaferro
 Mrs. Brennan Peaslee
 Mrs. Mary Collins

Adopted by the Board:

Emergency Plan for Sports Related Injuries Paul School

2024-2025

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Introduction

Purpose of the Plan

In 2021, the New Hampshire state legislature passed SB 148-FN, to supplement RSA 200:40, requiring emergency action plans for schools in the case of sports injuries or emergencies. In compliance with the new legislation, the SAU 101 School Board adopted Policy JLCJA: Emergency Plan for Sports Related Injuries and Additional Protocols for Athletic Participation. Board policy stipulates the following:

Creation of Plan

Prior to the start of each school year, the Superintendent or his/her designee (in consultation with building Principal, the Athletic Director, and school nurse[s]) shall establish a "Sports Injury Emergency Action Plan" (at times referred to in this policy as the "Plan") for responding to serious or potentially life-threatening injuries sustained from sports or other school sponsored athletic activities. The Sports Injury Emergency Action Plan shall:

1. Document the proper procedures to be followed when a student sustains a serious injury or illness while participating in school sponsored sports or other athletic activity;
2. List the employees, team coaches, and licensed athletic trainers in each school who are trained in first aid or cardiopulmonary resuscitation;
3. Identify the employees, team coaches, or licensed athletic trainers responsible for carrying out the emergency action plan;
4. Identify the activity location, address, or venue for the purpose of directing emergency personnel;
5. Identify the equipment and supplies and location thereof needed to respond to the emergency;
6. Identify the location of any automated external defibrillators and personnel trained in the use of the automated external defibrillator; and

7. Document policies related to cooling for an exertional heat stroke victim consistent with guidelines established by the American College of Sports Medicine and the National Athletic Trainers Association.

Dissemination of Sports Injury Emergency Action Plan

The Sports Injury Emergency Action Plan shall be posted within the school and disseminated to, and coordinated with, pertinent emergency medical services, fire department, and law enforcement.

Annual Review and Update

The Superintendent and/or designee shall assure that the Sports Injury Emergency Action Plan, and all procedures and protocols adopted pursuant to this policy are reviewed no less than annually and updated as necessary. Copies of the updated Plan and procedures should be provided to the Board no later than the start of each school year.

Inclusion of Sports Injury Emergency Action Plan with Emergency Response Plan

The Sports Injury Emergency Action Plan shall be included with each school’s annual Emergency Response Plan (see Board policy).

Paul School Athletic Emergency Plan

Paul School is committed to providing a safe environment to students, staff, faculty and visitors. The Athletic Department welcomes you to become a part of our athletic program. Listed below are all sports programs offered at Paul School. Please note that start dates may vary for different sports and seasons.

Boys & Girls Soccer	Boys Basketball	Girls Softball
	Girls Basketball	Boys Baseball

Benefits And Risks Of Sport Participation

Benefits of Sport Participation

Academic, social, career, and physical benefits are the four major benefits of competing in sports. According to the Office of Disease Prevention and Health Promotion, “athletes have higher grade point averages, higher standardized test scores, better attendance, lower dropout rates, and a better chance of going to college;...students who played sports were less likely to have smoked cigarettes or used drugs and were more likely to disapprove of others using them; ...the leadership skills and development of teamwork, hard work, and determination might help prepare students to be leaders at work and in their communities later in life; and most importantly lower rates of diabetes and high blood pressure, as well as improved cardiovascular and pulmonary function.”

Assumption of Risk

Student-athletes, coaches, and spectators knowingly accept the risk of injury and/or physical harm and/or property damage at practices and events. Per the Federal Rules of Civil Procedure, “Assumption of risk refers to a legal doctrine under which an individual is barred from recovering damages for an injury sustained when he or she voluntarily exposed him or herself to a known danger.”

Athletic Health Care Team

Paul School Director of Athletics: Brandon Balsler* Paul School Nurses: Jodi Dong* & Georgia Brunelle* Principal: Norma Dirocco* Administrative Assistant: Sara Borelli*

*CPR and First Aid Certified

Health Care Team Role Delineation

- Coaches: Responsible for initial first aid and evaluation of injuries and the level of care required. Subsequent reporting to the remainder of the Health Care Team and parents/guardians.
- Health Office: The nursing staff is responsible for administering first aid care, following-up with submitted injury reports, keeping contact open with parents/guardians, and keeping a thorough

record of physical examinations. The health office is the first point of contact for student-athletes during the school day.

- Athletic Director: Responsible for the coordination of sporting events, approving eligibility for student-athletes, and handling any athletic issues that may arise throughout the school year.

Emergency Action Flow Chart



Emergency Action Plan (EAP)

Emergency Team Roles (School Administration, Coaches):

1. Acute care provided by the most qualified individual at the scene.
2. Emergency equipment retrieval.
3. Activation of EMS.
4. Meet and direct EMS to the scene (unlock all doors and gates).
5. Head Coaches must make sure there is at least one cell phone accessible at all times. Coaches must also have a two-way radio accessible for all practices and home games.

Emergency Phone Numbers

1. Emergency: 911
2. Principal: 603-619-8275
3. Wakefield Fire/Ambulance: 603-522-8336
4. Wakefield Police: 603- 679-3232
5. Athletic Director: 603-986-9289

Additional emergency numbers, including personal cell phone numbers, are distributed to coaching staff annually

Emergency Care of an Athlete

- A. Head coach(es) is present at game or practice
- a. The coach will respond to the athlete and provide immediate life sustaining care
 - b. Emergency equipment is retrieved by coach or designated athlete
 - c. The Head Coach or a designated player will attempt to reach Administration via two-way radio.
 - d. Administration will contact EMS
 - i. If an Administrator is not present nor at Paul School, a responsible adult will activate EMS
 - e. Information provided to EMS
 - i. Name and phone number of caller
 - ii. Name, age, condition and number of athlete(s) in need of help
 - iii. Treatment given
 - iv. Specific directions to the scene of the injury
 - v. Any other information requested by the dispatcher
 - f. Coordinate EMS arrival
 - i. The Administrator will be responsible for meeting and directing EMS to the site of emergency and will provide direct access. This includes traffic coordination, and opening locked gates or doors.
- B. Immediately following the activation of EMS, Administration or coach will contact the athlete's parents using the phone number(s) provided on their emergency card.
- C. After the arrival of EMS, care of the injured athlete will be turned over to the qualified persons. At which time the coach or immediate care provider will inform EMS the details involved with the injury/incident.
- D. A parent/guardian or a member of the coaching staff should accompany the injured athlete(s) to the hospital.
- E. The athlete's emergency card should be sent with them to the hospital.

Medical Equipment Needs for Coaches

- First Aid Kit - stocked regularly by Nurse
- Athlete Emergency Cards

AED Locations Paul School

- Outside of gymnasium

Local Hospitals and Clinics

- Huggins Hospital

- Frisbee Memorial Hospital
- Portsmouth Regional Hospital

Practice and Competition Fields/ Facilities

All outdoor sports practice on the fields next to the school building. Indoor sports teams practice in the gymnasium. All outdoor meets are scheduled at other school facilities. All basketball games take place in our gymnasium.

Illness-Prevention Strategies

Pre-Participation Physical Examinations

Wakefield School District Physical Examinations Of Students Policy: Students must present evidence of a physical exam from his or her own physician to be eligible for athletics for that school year. This must be done prior to playing or practicing a sport at Paul School. The exam may be valid for 12 months. Any injured students excused from athletic practice for two or more days while under a physician's care must provide written authorization from a physician to the school nurse to resume practice. Prior to the start of each season, the School Nurse will send out notifications to those who need an updated physical examination.

NFHS Guidelines

The National Federation of State High School Association states that "Proper precautions are needed to minimize the potential risk of the spread of communicable disease and skin infections during athletic competition. These conditions include skin infections that occur due to skin contact with competitors and equipment. The transmission of infections such as Methicillin-resistant Staphylococcus aureus (MRSA) and Herpes Gladiatorum, blood-borne pathogens such as HIV and Hepatitis B, and other infectious diseases such as Influenza can often be greatly reduced through proper hygiene."

Paul School encourages adherence to the guidelines outlined below to ensure that our athletes care for themselves and their teammates' overall health.

Universal Hygiene Protocol for All Sports:

- Shower immediately after every competition and practice.
- Wash all workout clothing after each practice.
- Wash personal gear (knee pads and braces) weekly.
- Do not share towels or personal hygiene products (razors) with others.

- Refrain from full body (chest, arms, abdomen) cosmetic shaving.

Infectious Skin Diseases

Strategies for reducing the potential exposure to these infectious agents include:

- Athletes shall be required to notify a parent or guardian, and coach of any skin lesion prior to any competition or practice. An appropriate health-care professional should evaluate any skin lesion before returning to competition.
- If an outbreak occurs on a team, especially in a contact sport, all team members should be evaluated to help prevent the potential spread of the infection.
- Coaches, officials, and appropriate health-care professionals must follow NFHS or state/local guidelines on "time until return to competition."

Participation with a covered lesion may be considered if in accordance with NFHS, state or local guidelines and the lesion is no longer contagious.

Blood-borne Infectious Diseases

Strategies for reducing the potential exposure to these agents include following universal precautions such as:

- An athlete who is bleeding, has an open wound, has any amount of blood on his/her uniform, or has blood on his/her person, shall be directed to leave the activity (game or practice) until the bleeding is stopped, the wound is covered, the uniform and/or body is appropriately cleaned, and/or the uniform is changed before returning to activity.
- Coaches or other caregivers need to wear gloves and take other precautions to prevent blood or body fluid-splash from contaminating themselves or others.
- In the event of a blood or body fluid-splash, immediately wash contaminated skin or mucous membranes with soap and water.
- Clean all contaminated surfaces and equipment with disinfectant before returning to competition. Be sure to use gloves when cleaning.
- Any blood exposure or bites to the skin that break the surface must be reported and immediately evaluated by an appropriate health-care professional.

Other Communicable Diseases

Means of reducing the potential exposure to these agents include: Appropriate vaccination of athletes, coaches and staff as recommended by the Centers for Disease Control (CDC). During times of outbreak, follow the guidelines set forth by the CDC as

well as State and local Health Departments. For more detailed information, refer to the "Infectious Disease and Blood-borne Pathogens" and "Skin Disorders" sections contained in the NFHS Sports Medicine Handbook.

Environmental Conditions

Lightning/Thunder According to the New Hampshire Sports Medicine By-Law Sect. 10 per NHIAA, "Lightning is the most consistent and significant weather hazard that may affect outdoor activities...The existence of blue sky and the absence of rain are not protection from lightning. See it, flee it. Hear it, clear it." In the event of impending weather, the following safety precautions shall be followed.

- All athletic department staff and game personnel are to monitor threatening weather. Administration, Athletic Director and coaches will monitor.
- If lightning is detected within a 10 mile radius, coaches will be notified of impending weather.
- The school building is our designated safe zone. In the event that an individual can not reach the school in time, they are to seek shelter in a nearby vehicle.
- Do not lie down. Do not stay in an open field. Do not stay in a standing pool of water or under a single tall tree.
- Officials and coaches must wait 30 minutes after the last observed lightning or thunder boom before being able to resume activity. A timer will be utilized by the coaches, Administration, Athletic Director, or Officials, who will in turn notify coaches about resuming activity.
- The Athletic Director or Administration has final say over the determination of game/practice play regarding weather conditions.

Heat

According to the NHIAA Sports Medicine By-Law Sect. 10, knowing both the temperature and humidity is important. The greater the humidity, the more difficult it is for the body to cool itself. Paul School's Athletic Director, Administration, or coaches will utilize the NHIAA chart that involves knowing the temperature and relative humidity. The chart, below, describes what humidity levels are dangerous and critical based on the concurrent temperature.

Cat 3	Cat 2	Cat 1	Activity Guidelines
<82.0 °F <27.8 °C	<79.7 °F <26.5 °C	<76.1 °F <24.5 °C	Normal activities- Provide at least three separate rest breaks each hour with a minimum duration of 3 min

			each during the workout
82.2-86.9 °F 30.6-32.2 °C	79.9-84.6 °F 26.6-29.2 °C	76.3-81.0 °F 24.6-27.2 °C	Use discretion for intense or prolonged exercise; Provide at least three separate rest breaks each hour with a minimum duration of 4 min each.
87.1-90.0 °F 30.6-32.2 °C	84.7-87.6 °F 29.3-30.9 °C	81.1-84.0 °F 27.3-28.9 °C	Maximum practice time is 2 h. <u>For Football:</u> players are restricted to helmet, shoulder pads, and shorts during practice. If the WBGT rises to this level during practice, players may continue to work out wearing football pants without changing to shorts. <u>For All Sports:</u> Provide at least four separate rest breaks each hour with a minimum duration of 4 min each.
88.1-91.0 °F 32.2-33.3 °C	87.0-89.9 °F 31.1-32.2 °C	84.2-87.0 °F 29.0-30.0 °C	Maximum practice time is 1 h. <u>For Football:</u> no protective equipment may be worn during practice and there may be no conditioning activities. <u>For All Sports:</u> There should be 20 min of rest breaks distributed throughout the hour of practice.
>92.1 °F >33.4 °C	>89.8 °F >32.1 °C	> 86.2 °F > 30.1 °C	No outdoor workouts. Delay practice until a cooler WBGT is reached.

*Excerpt from the NHIAA Policy and Procedures manuals, 2021.

Treatment of Exertional Heat Illnesses

Per the NATA, the goal for any exertional heat stroke victim is to lower core body temperature to less than 102.5°F within 30 minutes of collapse. Cold water immersion is the most effective way to treat a patient with exertional heat stroke. The water should be 35-59°F and continuously stirred to maximize cooling. An athlete suffering from exertional heat stroke should always be cooled first (via cold water immersion) before

being transported by EMS to an emergency facility. An athlete recovering from exertional heat stroke should be closely monitored by a physician or athletic trainer and return to gradual activity.

If immersion is not possible (no tub or no water supply), take the athlete to a shaded, cool area and use rotating cold, wet towels to cover as much of the body surface as possible. Maintain airway, breathing and circulation. After cooling has been initiated, activate EMS by calling 911.

Heat Acclimatization

Heat acclimatization is a gradual increase in an athlete's exposure to the duration and intensity of physical activity in the heat and is necessary to minimize the risk of exertional heat-illness.

Snow/Cold

To prevent cold related injuries, such as frostbite, hypothermia, chilblain, and trench foot, the Athletic Director, Administration and/or coaches will make decisions about practice and game participation due to cold, wet, and windy temperatures. They will access the temperature and wind chill through the Weather channel and/or WeatherBug applications. They will also check for wind chill advisories, wind chill warnings, and wind chill factor, which will be factored into the "real feel" temperature chart seen below. In the event of school closure, practice/game times are canceled as well.

From the NHIAA:

Cold Weather Policy: If the temperature is below -4 degrees F, for cross country, a competition will be modified, postponed or canceled by the Jury. With difficult weather conditions (e.g., strong wind, high air humidity, heavy snowfall, or high temperature) the Jury may, in consultation with the coaches of the participating teams, modify, postpone or cancel the competition.

Injury Intervention

The coach is the first point of contact when an injury occurs. When an injury is reported or witnessed, the coach will evaluate the athlete, and document via injury report. If the parent/guardian is not present during the time of injury, they will be promptly notified. In the event that the athlete needs further medical attention, they must provide documentation from a physician before beginning return to play protocol. All coaches are required to report any injuries to the Administration and the school nurse, and to fill out an Athletic Injury Report.

Concussion

Per Policy JLCJ, the following concussion protocols are in place. A concussion is an alteration in the brain and mental function that results from a traumatic head injury. Sign and symptoms of a concussion may include but are not limited to:

Headache, Noise Sensitivity, Fatigue, Difficulty Concentrating, Behavioral Changes, Anxiety, Difficulty Breathing, Dizziness, Nausea/Vomiting, Loss of Consciousness, Delayed Reaction Time, Irritability, Drowsiness, Sleeping longer than usual, Light-Sensitivity, Vision Abnormalities, Memory Loss, Altered Attention Span, Depression, Insomnia, Sleeping less than usual.

Concussion in sport can be a very serious injury and often requires a longer healing time.

At Paul School, in the event that a student-athlete is suspected to have sustained a concussion or head injury, the coach will immediately remove the athlete from all physical activity. If the school nurse is not available, the coach will evaluate the athlete for any signs or symptoms of a concussion. The Concussion Recognition Tool 5 (CRT5) is utilized to assist non-medically trained individuals to recognize the signs and symptoms of possible sport-related concussion and provides guidance for removing an athlete from play/sport and to seek medical attention, it does not diagnose a concussion. If a concussion is suspected, the student-athlete will not return to play, the parent/guardian will be notified and provided with educational material on concussion protocol.

A student-athlete who has been removed from play shall not return to play on the same day, nor until:

(a) a Return to Learning Plan has been established consistent with paragraph A.3 of Policy JLCJ,

(b) he/she is evaluated by a health care provider and receives medical clearance and written authorization from that health care provider stating the student athlete is symptom free and may return to play, and

(c) the student-athlete's parent/guardian provides written permission for the student athlete to return to play.

The District shall limit a student-athlete's participation as determined by the student's treating health care provider, unless, based upon the judgment of the coach or school nurse, greater limitations are appropriate. If symptoms of a concussion recur, or if concussion signs and/or behaviors are observed at any time during the return-to-activity program, the coach must immediately remove the student-athlete from play. Depending on previous instructions, the athlete may need to be reevaluated by the healthcare provider or may have to return to the previous step of the return-to-activity program.

Stage	Aim	Activity	Goal of Each Step
1	Symptom-limited activity Light aerobic exercise	Daily activities that do not provoke symptoms. Walking or stationary cycling at a slow to medium pace. No resistance.	Gradual reintroduction of work/school activities. Light cardio activity.
2	Moderate aerobic exercise	Stationary cycling or jogging at a moderate pace, increased heart rate.	Increase heart rate to controlled limit.
3	Sport-specific exercise	Cycling at a pace to increase heart rate. Running or skating drills. No head impact activities.	Add movement. Increase heart rate.
4	Non-contact training drills	Harder training drills, may begin resistance training. No scrimmaging.	Exercise coordination and increased thinking.
5	Full contact practice	Participate in normal training activities.	Restore confidence and assess function skills by coaching staff.
6	Return to sport	Normal game play.	Have fun.

Counseling/Education

Athletes, parents, and coaches are encouraged to reach out to the school nurse in regards to nutrition and mental health. Coaches are strongly encouraged to reach out to the school nurse if they would like to stage a discussion with their team regarding proper nutrition or mental health.

In the event that anyone sees, hears, or witnesses someone struggling with their overall health and nutrition, individuals are encouraged to reach out to the school's Health Office, or school administration. All information is kept confidential, unless deemed life threatening or dangerous to oneself or others.

The National Federation of High School Sports also offers courses and handouts for parents on both of these topics. Please go to <http://www.nhcaa.org/sports-medicine> for more information.

Closing

Paul School views education-based athletics as an extension of the learning experience for student-athletes. The safety and well-being of our students, coaches, and community members is paramount at all our events.

We continue to work in conjunction with Administration, nursing staff, Athletic Director, the NHIAA, and local authorities to create safe and rewarding experiences for student-athletes.

The work to ensure the safety of our athletes is ongoing. As such, with the implementation of the Paul School EAP emergency drills will be formulated and implemented regularly to help coaches, school personnel, and students be prepared in the case of emergencies. The drills will cover the steps to be taken and the roles needed in an emergency situation.

Appendices

Athletic Injury Report

Concussion Recognition Tool

Pre-Participation Physical Exam Form

Parental Notification of and Involvement in Student Welfare

Pursuant to New Hampshire RSA 186:11, IX-e, the District will not adopt policies, procedures, or student support forms that prohibit District personnel from answering questions from a parent/guardian about that parent's/guardian's student's mental, emotional, or physical health or well-being, sexuality, or a change in related services or monitoring, or that have the effect of encouraging a student to withhold from a parent/guardian such information.

District personnel will not discourage or prohibit parental/guardian notification of and involvement in critical decisions affecting that parent's/guardian's student's mental, emotional, or physical health or well-being.

The Superintendent is authorized to adopt procedures that permit District personnel to withhold any of the above information from a parent if a reasonably prudent person would believe that such disclosure would result in abuse, abandonment, or neglect of a student or other child as those terms are defined in RSA 169-C:3.

To the extent that any other school board/district/school/class policy, procedure, rule or regulation, conflicts with the above, this policy shall supersede - but not otherwise impact - such policy, procedure, rule or regulation.

Mr. Robert DeColfinacker, Chairman
Mr. Bob Ouellette, Vice Chairman
Mrs. Sandra Taliaferro
Mrs. Brennan Peaslee
Mrs. Mary Collins

Adopted by the Board:

Policy JLP: Parental Notification of and Involvement in Student Welfare

Status: ADOPTED

Original Adopted Date: 09/30/2024 | Last Reviewed Date: 09/30/2024

Category: Priority / Required by Law

ADOPTION/REVISION NOTES –

Text between the highlighted lines “~~~~”, and highlights in this sample should be removed prior to adoption.

- A. *Special* - This new sample policy reflects the substantive language of newly enacted RSA 186:11, IX-e (see HB1312). Among other things, the new section prohibits school districts from adopting policies or procedures that prohibit disclosure to parents of certain matters relating to their children. NHSBA has endeavored to review its entire sample policy library to identify any existing policies, etc. that might run afoul of that provision. The only provision we have found is paragraph A in JBAB relative to transgender students. Districts with JBAB should review that paragraph and modify accordingly. Additionally, districts should review their own policies and procedures to determine whether they have provisions which should be removed or modified in order to comply with the new statute.
- B. *General* – As with all sample policies, NHSBA recommends that each district carefully review this sample prior to adoption to assure suitability with the district’s own specific circumstances, internal coding system, current policies, and organizational structures.
- C. *General* – **Highlighted language** or blank, underscored spaces _____ indicate areas which boards must change/complete to reflect local personnel titles, policy references, duty assignments etc.
- D. *General* – Withdrawn and earlier versions of revised policies should be maintained as permanent records of the District. Some districts maintain a “Repealed/Revised” section within their manuals.
- E. *General* – **(**)** indicates a reference to another NHSBA sample policy. A district should check its own current policies and codes to assure internal consistency.

NHSBA History: New Policy - September 2024.

NHSBA Revision Notes: September 30, 2024, this new sample policy was created in response to passing of HB 1312, which, among other things, created new paragraph IX-e RSA 186:11, and requires a policy relating to disclosure/disclosure to parents of information concerning a student's mental, emotional or physical health.

Pursuant to New Hampshire RSA 186:11, IX-e, the District will not adopt policies, procedures, or student support forms that prohibit District personnel from answering questions from a parent/guardian about that parent's/guardian's student's mental, emotional, or physical health or well-being, sexuality, or a change in related services or monitoring, or that have the effect of encouraging a student to withhold from a parent/guardian such information.

District personnel will not discourage or prohibit parental/guardian notification of and involvement in critical decisions affecting that parent's/guardian's student's mental, emotional, or physical health or well-being.

The Superintendent is authorized to adopt procedures that permit District personnel to withhold any of the above information from a parent if a reasonably prudent person would believe that such disclosure would result in abuse, abandonment, or neglect of a student or other child as those terms are defined in RSA 169-C:3.

To the extent that any other school board/district/school/class policy, procedure, rule or regulation, conflicts with the above, this policy shall supersede - but not otherwise impact - such policy, procedure, rule or regulation.

District Policy History:

First reading: _____

Second reading/adopted: _____

District revision history:

NON-DISCRIMINATION ON THE BASIS OF HANDICAP/DISABILITY

The school district will ensure that all parents/guardians of students with a disability are provided all necessary procedural safeguards as are required by law. Such procedural safeguards are found in pertinent federal and state laws and regulations. In addition, all staff, students, parents and other interested persons are directed to the New Hampshire Department of Education Procedural Safeguards Handbook (relative to the Individuals with Disabilities Education Act), or to the Model Process for 504 Plan Development (Section 504 of the Rehabilitation Act of 1973). For reporting or making a complaint of discrimination or harassment relative to a disability or perceived disability, see Board policy ACA.

More specific information regarding the District's programs and procedures relative to programs for students with disabilities is found in Board policy IHBA ,and procedural document IHBA-R.

Mr. Robert DeColfmacker, Chairman
Mr. Bob Ouellette, Vice Chairman
Mrs. Sandra Taliaferro
Mrs. Brennan Peaslee
Mrs. Mary Collins

Adopted by the Board: 6 December 2000
Reaffirmed by the Board: 6 May 2002
Revised by the Board: 20 October 2010
Revised by the Board: 20 July 2011
Reaffirmed by the Board: 4 September 2018
Adopted by the Board:

NON-DISCRIMINATION ON THE BASIS OF HANDICAP/DISABILITY

The school district will ensure that all students with a handicap or disability are provided all necessary procedural safeguards as are required by law. Such procedural safeguards are found in pertinent federal and state laws and regulations. In addition, all staff, students, parents and other interested persons are directed to the New Hampshire Department of Education Procedural Safeguards Handbook.

Legal References:

*NH Department of Education Administrative Rules, Ed 1120, Procedural Safeguards
34 C.F.R. Part 104, Nondiscrimination on the Basis of Handicap
Section 504 of The Rehabilitation Act of 1973*

Revised: September 2016

Revised: September 2008, April 2011

Mr. Robert Ouellette Chairperson
Mrs. Tracey Kolb
Mrs. Jennifer McCawley
Mrs. Sandra Johnson
Ms. Tani Moody

Adopted by the Board: 6 December 2000
Reaffirmed by the Board: 6 May, 2002
Revised by the Board: 20 October 2010
Revised by the Board: 20 July 2011
Reaffirmed by the Board: 4 September 2018

Policy ACE: Procedural Safeguards: Nondiscrimination on the Basis of Disability

Status: ADOPTED

Original Adopted Date: 09/01/2008 | Last Revised Date: 07/26/2024 | Last Reviewed Date: 07/26/2024

Category: Priority/Required By Law

ADOPTION/REVISION NOTES -

Text between the highlighted lines "~~~", and highlights in this sample should be removed prior to adoption.

- a. General - As with all sample policies, NHSBA recommends that each district carefully review this sample prior to adoption/revision to assure suitability with the district's own specific circumstances, internal coding system, current policies, and organizational structures.
- b. Highlighted language or blank, underscored spaces indicate areas which Boards should review, change or complete to reflect local personnel titles, internal/ external policy references, duty assignments etc.
- c. [**] indicates a reference to another NHSBA sample policy. A district should check its own current policies and codes to assure internal consistency.
- d. Withdrawn & earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

NHSBA history: Revised - July 2024, May 2024, Sept. 2016, April 2011, Sept. 2008

NHSBA revision notes: July 26, 2024, added reference to new policy ACA for reporting discrimination or harassment relative to disabilities. May 30, 2024, (minor change) corrected revision note for May 2024 from IHAB to IHBA and IHAB-R to IHBA-R. May 2024 - Revised to include information pertaining to 504 plans and to redirect to samples IHBA and IHBA-R. September 2016 - Significant changes and amendments are made to this Sample Policy following NHSBA consultation with the NHDOE Special Education Department and other special education practioners. The NHDOE has updated and revised its Procedural Safeguard Handbook, effective February 2016. Since such safeguards are required to be followed by all school districts, recitation of those safeguards via school board policy is unnecessarily repetitive and duplicative. Rather, a statement directing interested persons to the NHDOE's Procedural Safeguards is within the school board's policy-making role.

The school district will ensure that all parents/guardians of students with a disability are provided all necessary procedural safeguards as are required by law. Such procedural safeguards are found in pertinent federal and state laws and regulations. In addition, all staff, students, parents and other interested persons are directed to the New Hampshire Department of Education Procedural Safeguards Handbook (relative to the Individuals with Disabilities Education Act), or to the Model Process for 504 Plan Development (Section 504 of the Rehabilitation Act of 1973). For reporting or making a complaint of discrimination or harassment relative to a disability or perceived disability, see Board policy [**]ACA.

More specific information regarding the District's programs and procedures relative to programs for students with disabilities is found in Board policy [**]IHBA , and procedural document [**]IHBA-R.

District Policy History:

First reading: _____

Second reading/adopted: _____

District revision history:

Category: Priority/Required by Law

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

ADMINISTRATION OF FEDERAL GRANT FUNDS

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

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.

Mrs. Mary Collins, Chairman
Mr. Bob Ouellette, Vice Chairman
Mrs. Sandra Taliaferro
Mr. Robert DeColfmaeker
Mrs. Brennan Peaslee

Adopted by the Board: 1 October 2019
Approved: 2 January 2024

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

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

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Adopted by the Board: 1 October 2019
 Approved: 2 January 2024

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:

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

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

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

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

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

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

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

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

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

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

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

Mrs. Mary Collins, Chairman
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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.

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

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

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

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

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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-.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

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or activities.

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

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

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

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

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

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

To the extent that the District uses a pre-qualified list of persons, firms or products to acquire goods and services, the pre-qualified list must include enough qualified sources as 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

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unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

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

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

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

1. Micro-purchases

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

2. Small Purchases (Simplified Acquisition)

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

3. Sealed Bids

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

- 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.

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

4. Competitive Proposals

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

If this method is used, the following requirements apply:

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

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.

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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.

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

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

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

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

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

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

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

The District shall not subcontract with or award sub-grants to any person or company who is debarred or suspended. For contracts over \$25,000 the District shall confirm that the vendor

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

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

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

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

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

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.

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 NHDOE, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.

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.). 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

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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; orb)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 __/Officer/Food Service Director], shall) 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) Require suppliers to provide specific information about the percentage of U.S. content in food products.

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

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

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

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

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

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

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

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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~~ 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 Business Administrator 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 Business Administrator shall cause a physical inventory of all equipment and pilferable items must be taken and the results reconciled with the property records at least once every two years. Except as otherwise provided in this policy DAF 6, inventories shall be conducted consistent with Board Policy DID.

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

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

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

The Board shall reimburse administrative, professional and support employees, and school

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officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

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

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

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

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

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

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

In addition, for any costs that are charged directly to the federal award, the Superintendent or 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.

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

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

DAF-9 TIME-EFFORT REPORTING / OVERSIGHT

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

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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 Superintendent or 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.

DAF-10 GRANT BUDGET RECONCILIATION

Budget estimates are not used as support for charges to Federal awards. However, the District

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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.

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. relative to federal grant funds relative to bidding requirements for non-federal money projects, etc.). Subrecipients are subject to this Policy.

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

A. Sub-award Contents and Communication.

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

1. Every sub-award will be clearly identified and include the following Federal award identification:
 - a. Subrecipient name
 - b. Subrecipient's unique ID number (DUNS)
 - c. Federal Award ID Number (FAIN)
 - d. Federal award date
 - e. Period of performance start and end date
 - f. Amount of federal funds obligated
 - g. Amount of federal funds obligated to the subrecipient
 - h. Total amount of the Federal award
 - i. Total approved cost sharing or match required where applicable

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- j. Project description responsive to FFATA
 - k. Name of Federal awarding agency, pass through entity and contact information
 - l. CFDA number and name
 - m. Identification of the award is R&D
 - n. Indirect cost rate for the Federal award
2. Requirements imposed by the District including statutes, regulations, and the terms and conditions of the Federal award.
 3. Any additional requirements the District deems necessary for financial or performance reporting of subrecipients as necessary.
 4. An approved indirect cost rate negotiated between subrecipient and the Federal government or between the pass-through entity and subrecipient.
 5. Requirements that the District and its auditors have access to the subrecipient records and financial statements..
 6. Terms and conditions for closeout of the sub-award.

B. Subrecipient Monitoring Procedures.

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

Subrecipient monitoring procedures include:

1. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
2. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient's:
 - a. Prior experience with the same or similar sub-awards.

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

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

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

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

D. **Audit Requirements.** A Single Audit is required when a subrecipient expends \$1,000,000 or more in Federal awards during the fiscal year.

All subrecipients are required to annually submit their audit and Single Audit report to the District for review to ensure the subrecipient has complied with good accounting practices and federal regulations.

If a deficiency is identified, the District will:

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

E. **Methodology for Resolving Findings.**

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

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

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

DAF-12 REPORTING ON REAL PROPERTY

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

DAF-13 WHISTLEBLOWER PROTECTIONS: NOTIFICATION, RIGHTS & REMEDIES

In accordance with the Federal Uniform Grant Guidance, the District is committed to maintaining the highest standards of integrity and transparency in its operations. This policy

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 Mr. Bob Ouellette, Vice Chairman
 Mrs. Sandra Taliaferro
 Mr. Robert DeColfmaeker
 Mrs. Brennan Peaslee

Adopted by the Board: 1 October 2019
 Approved: 2 January 2024

encourages and protects employees, contractors, and other stakeholders who report, in good faith, any instance of fraud, waste, abuse, or any other misconduct related to federally funded programs. The District will not retaliate against any individual who, in good faith, reports concerns related to financial irregularities, fraud, or any violation of law or policy involving federally funded programs. Retaliation against a whistleblower may result in disciplinary action, up to and including termination.

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

Methods of notification may include:

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

Individuals may report suspected violations through the following methods:

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

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.

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

Legal References:

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

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Policy DAF: Administration of Federal Grant Funds

Status: ADOPTED

Original Adopted Date: 04/01/2019 | Last Revised Date: 10/18/2024 | Last Reviewed Date: 10/18/2024

Category: Priority/Required by Law

ADOPTION/REVISION NOTES -

Text between the highlighted lines “~ ~ ~”, and highlights in this sample should be removed prior to adoption.

- a. {**} indicates reference to another NHSBA sample policy. A district should check its own current policies and codes to assure internal consistency.
- b. This sample policy DAF, includes several sub-policies (see page 3, below), and is intended to establish the local board’s expectations and standards for financial management and other internal controls relative to federal grant awards as required under the UGG. **This policy is not sufficient, alone, to serve as the written controls required by the UGG. The policy must be supplemented with written procedures** that should be developed under the supervision of the Superintendent and business office. The specific procedures will require tailoring according to the administrative structure, technological capacity and other circumstances or preferences of each district. Written procedures which are required under the policy and the UGG are indicated in the policy, and may be identified searching for the phrase “administrative procedures”. NHDOE, Bureau of Federal Compliance, has released several “Fact Sheets” relative to the UGG which include, among other things, a description of some of the specific procedures administrators will need to create and implement:

<https://www.education.nh.gov/who-we-are/division-educator-and-analytic-resources/bureau-of-financial-compliance/federal-funds-fact-sheets>
An example of the type of procedures (as opposed to policy) required by the UGG may be found in the NHDOE the sample set of procedures for food service procurement. Note, however, that many of the provisions stated as required in the DOE Fact Sheets, and the food service procedures, are incorporated into sample policy DAF.
- d. General – As will all sample policies, NHSBA recommends that each district carefully review this sample DAF prior to adoption to assure suitability with the district’s own specific circumstances, organizational structures, etc.. Highlighted language in this sample indicates areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc. **This text box, and all highlights within the policy should be removed prior to adoption.**
- e. A sampling review of the policy manuals of various school districts, reveals that many districts have adopted some UGG policies or components of policies required by the federal Uniform Grant Guidance (2 CFR 200). In order to avoid redundancy, we recommend that prior to adoption of this sample, Districts review their own policy manuals for related policies, and make such changes as are appropriate.
- f. Other current existing policies implicated by this sample DAF should be reviewed to help assure continuity of practices within the District. Most significantly:
 - Modify DJ to identify who has authority to approve purchase orders;
 - Modify DJB to outline approved process for purchase order procedures. The policy may instruct the Superintendent to approve and implement written procedures which more specifically spell out the process.
- g. The UGG and this policy apply specifically to federal grant funds - whether or not received directly, through NHDOE or through any other pass-through entity, and irrespective of whether the federal moneys are the sole funds used for the particular purpose, program, purchase, etc. Because many of the elements required under the UGG are significantly more restrictive or burdensome than those which may exist under state law, the component “sub-policies” (see page 3 of this packet, page 1 of the policy) are framed to pertain to Federal Fund use only. Boards may choose to extend some of the requirements found in this policy more generally. For instance, the Travel section (DAF-6), or Conflict of Interest (DAF-4), could be extended to district programs which do not rely on Federal grant funds. In those instances, we recommend revising current policies to simply refer to the appropriate section(s) of this policy. E.g., the last two sentences of NHSBA sample policy DKC would be replaced with “Travel reimbursement shall be subject to the same restrictions, procedures and controls as set forth in Board Policy DAF-7 regarding travel relating to federal grant funds.”

- h. *Because this sample implicates subject matter found in several other NHSBA samples (see related policies section in the headers of pages 1 and 3), districts should review their own companion policies and consider whether to include the following notation:*

All purchases for property and services made using federal funds are conducted in accordance with all applicable Federal and State laws and regulations, the Uniform Grant Guidance, and the District's written policies and procedures. See Board Policy DAF.

- i. *Given the complexity of this sample policy, and relationship to many existing NHSBA samples, NHSBA contemplates further development and revisions relative to the over the next several policy updates.*

Direct any inquiries to either NHSBA's Director of Policy Services or local district counsel.

NHSBA history: Revised – Sept. 2024, Sept. 2021, July 2019; New policy – April 2019

NHSBA notes: October 18, 2024 - Minor Correction Only - In the September 30 update, the cost threshold for the definition of equipment was increased from \$5,000 to \$10,000 to reflect amendment to 2 CFR 200.01's definition of equipment. Unfortunately, when adopting the changes for the September 30 version, the 5,000 was not deleted. Accordingly, the only change on 10/18/24 was to remove the 5,000 in DAF-6.A such that the remaining number is \$10,000. **September 30, 2024,** revisions included addition of DAF-12 relative to mandatory reporting on real property in which the Federal Government has an interest; addition of DAF-13, relative to Federal Whistleblower protections; DAF-3.D additions relative to veteran owned, and disabled service member owned businesses as "labor surplus firms"; replacing term "non-federal entity" with "recipient or sub-recipient" throughout (per change in UGG); expansion of D-5 relative to conflicts of interest and revision of language regarding mandatory disclosures in DAF-5; increase of the threshold for equipment from \$5,000 to \$10,000; addition and revisions to DAF-9.B relative to individual employee timekeeping for Time and Effort reporting; Creation of new DAF-9.C relative to audit requirements; other minor changes; and, finally, removal of the page references in the "table of contents" at the beginning of the policy due to the Simbli platform re-formatting. **September 2021,** NHSBA revised DAF to reflect amendments to the Uniform Grant Guidance (generally 2 CFR 200), primarily regarding pre-award costs (DAF-1.F), micro-purchase limits (DAF-3.C), addition of "domestic preference" and Huawei ban (DAF-3.H), grant closeout provisions (DAF-10), and minor text and grammar corrections; **July 2019,** NHSBA revised DAF to include DAF-11, regarding sub-recipient monitoring, and modified DAF-4 to include reference to "buy American" requirements; **April 2019,** policy created to reflect requirements of Title 2 CFR Part 200, commonly known as the Uniform Grant Guidance.

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## TABLE OF CONTENTS

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

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

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

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

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

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

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

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

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

### DAF-1 ALLOWABILITY

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

terms and conditions of the grant award.

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

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

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

7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
  8. Be adequately documented:
    - a. in the case of personal services, the Superintendent shall implement a system for District personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
    - b. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.
- B. Selected Items of Cost:** The District shall follow the rules for selected items of cost at 2 CFR Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, District staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those rules as well.

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

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

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

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

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

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

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

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

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

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

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

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

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

When the obligation is for:

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

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

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

#### **DAF-2 CASH MANAGEMENT AND FUND CONTROL**

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

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

The District's payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the NHDOE (pass-through entity) and disbursement by the District, regardless of whether the

payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

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

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

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

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

### **DAF-3    PROCUREMENT**

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

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

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

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

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

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

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

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

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

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

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

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

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

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements,



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

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

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

1. Micro-purchases

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000<sup>1</sup>. To the extent practicable, the District shall distribute micro-purchase equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable. The District maintains evidence of this reasonableness in the records of all purchases made by this method.

2. Small Purchases (Simplified Acquisition)

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

3. Sealed Bids

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

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

4. Competitive Proposals

Procurement by competitive proposal, normally conducted with more than one source submitting an

offer, is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

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

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

#### 5. Noncompetitive Proposals

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

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

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

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

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

at the individual cost elements.

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

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

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

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor 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 ensure. A person so excluded is suspended. (See 2 CFR Part 180 Subpart G).

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

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

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

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

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

\$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II (B)).

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

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

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

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

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

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

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

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

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
  2. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or
  3. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
  4. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
  5. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
  6. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
  7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.
- B. **Contracts with Food Service Management Companies:** Procedures for selecting and contracting with a food service management company shall comply with guidance provided by the NHDOE, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.
- C. **"Buy American" Requirement:** NOTE - See **{\*\*}DAF-3.H.6** regarding "domestic preference" requirements for procurements other than for food service.

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

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

1. **Exceptions:** The two main exceptions to the Buy American requirements are:
  - a. The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
  - b. Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.
2. **Steps to Comply with Buy American Requirements:** In order to help assure that the District remains in compliance with the Buy American requirement, the [\_\_\_\_ *Superintendent*\_/Officer/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 [optional: {from time-to-time} OR {state some other standard}].

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

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

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

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

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

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

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

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

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

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

- A. **"Equipment" and "Pilferable Items" Defined:** For purposes of this policy, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit

acquisition cost which equals or exceeds the lesser of \$10,000.00, 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*\_\_\_\_/Officer] 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*\_\_\_\_/Officer] shall cause a physical inventory of all equipment and pilferable items to be taken and the results reconciled with the property records. Except as otherwise provided in this policy {\*\*}DAF-6, inventories shall be conducted consistent with Board Policy [{\*\*}DID].
- D. **Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:
  - 1. prevent loss, damage, or theft of the property; any loss, damage, or theft must be investigated;
  - 2. to maintain the property and keep it in good condition; and
  - 3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

#### DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

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

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

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

The validity of payments for travel costs for all district employees and school officials shall be determined by the [\_\_\_\_*Superintendent*\_\_\_\_/Officer].

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*\_\_\_\_/Officer] shall maintain sufficient records to justify that:

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

#### DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

All fiscal transactions must be approved by the [\_\_\_\_Superintendent\_\_\_\_/Officer] who can attest that the expenditure is allowable and approved under the federal program. The [\_\_\_\_Superintendent\_\_\_\_/Officer] submits all required certifications.

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

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

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

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

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

B. **Time and Effort Reports:**

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



- d. Period of performance
- e. Signature of employee, and dated after period of performance;
- f. Signature of employee's supervisor who has direct knowledge of the work performed, and dated after period of performance; and
- g. Certifying statement that information is true (can be placed above signatures).

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

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

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

#### DAF-10 GRANT BUDGET RECONCILIATION AND GRANT CLOSEOUT

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

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

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

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

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

#### DAF-11 SUB-RECIPIENT MONITORING AND MANAGEMENT

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

procurement and purchasing policies (e.g., **{\*\*}**DAF-3 relative to federal grant funds, **{\*\*}**DJE relative to bidding requirements for non-federal money projects, etc.). Subrecipients are subject to this Policy.

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

**A. Sub-award Contents and Communication.**

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

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

**B. Subrecipient Monitoring Procedures.**

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

Subrecipient monitoring procedures include:

1. At the time of proposal, assess the potential of the subrecipient for programmatic, financial, and administrative suitability.
2. Evaluate each subrecipient's risk of noncompliance prior to executing a sub-award. In doing so, the District will assess the subrecipient's:
  - a. Prior experience with the same or similar sub-awards.
  - b. The extent and results of Federal awarding agency monitoring.

- c. New personnel or new or substantially changed systems.
  - d. Results of previous audits and single audit (if applicable).
3. Confirm the statement of work and review any non-standard terms and conditions of the sub-award during the negotiation process.
  4. Monitor financial and programmatic progress and ability of the subrecipient to meet objectives of the sub-award. To facilitate this review, subrecipients are required to submit sufficient invoice detail and a progress report. The District project managers will encourage subrecipients to submit regular invoices.
  5. Invoices and progress reports will be date stamped upon receipt if received in hard copy. A record of the date of receipt will be maintained for those invoices sent electronically.
  6. In conducting regular oversight and monitoring, the District project managers will:
    - a. Verify invoices that include progress reports.
    - b. Raise any concerns to the [\_\_\_\_Superintendent\_\_\_\_/Officer].
    - c. Initial the progress report and invoice confirming review and approval prior to payment.
    - d. Review subrecipient match tasks for eligibility.
    - e. Obtain report, certification and supporting documentation of local (non-federal)/in-kind match work from the subrecipient.
    - f. Review invoice to ensure supporting documentation is included and invoices costs are within the scope of work for the projects being invoiced.
    - g. Compare invoice to agreement budget to ensure eligibility of costs and that costs do not exceed budget.
    - h. Review progress reports to ensure project is progressing appropriately and on schedule.
  7. The [\_\_\_\_Superintendent\_\_\_\_/Officer], upon recommendation from the project's manager, will approve the invoice payment and will initial invoices confirming review and approval prior to payment.
  8. Payments will be withheld from subrecipients for the following reasons:
    - a. Insufficient detail to support the costs billed;
    - b. Incomplete work or work not completed in accordance with required specifications.
    - c. Ineligible costs; and/or
    - d. Unallowable costs;
  9. Verify every subrecipient is audited in accordance with 2 CFR §200 Subpart F – Audit Requirements.

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

- a. Project proposal;
- b. Project scope;
- c. Progress reports;
- d. Interim and final products; and

e. Copies of other applicable project documents as required, such as copies of contracts or MOUs.

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

If a deficiency is identified, the District will:

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

E. **Methodology for Resolving Findings.**

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

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

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

**DAF-12 REPORTING ON REAL PROPERTY**

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

**DAF-13 WHISTLEBLOWER PROTECTIONS: NOTIFICATION, RIGHTS & REMEDIES**

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

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

Methods of notification may include:

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

Individuals may report suspected violations through the following methods:

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

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<sup>1</sup>[REMOVE FOOTNOTE PRIOR TO ADOPTION]The 2020 UGG amendments (see 2 CFR 200.320) set the micro-purchase threshold at \$10,000, but allow a district, as a "recipient or sub-recipient" to "*self-certify*" a micro-purchase threshold above the default amount of \$10,000 up to \$50,000 under certain conditions. The recipient or sub-recipient must establish the higher threshold on an annual basis, and would be required to maintain documentation available to the Federal awarding agency and auditors in accordance with 2 CFR 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of the following: (A) a qualification as a low-risk auditee, in accordance with the criteria in 2 CFR 200.520 for the most recent audit; (B) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; and (C) a higher threshold consistent with State law. Additionally, §200.320 allows a non-public entity to request a micro-purchase limit above \$50,000. **NHSBA strongly encourages any school board wishing to establish a higher micro-purchase threshold to consult with its BA and private counsel.**

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***District Policy History:***

*First reading:* \_\_\_\_\_  
*Second reading/adopted:* \_\_\_\_\_

***District revision history:***

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**Actual: 100-2320-53220-1-00-00000 (07/01/24 - 06/30/25)**

| Trx #  | Batch # | Journal | Posting Date | Description                             | Source | Amount   |
|--------|---------|---------|--------------|-----------------------------------------|--------|----------|
| 52769  | 45179   | AP      | 11/8/2024    | 605-NHSBA                               | NHSBA  | 219.00   |
| 302609 | 45168   | GJ      | 11/1/2024    | GRANT FUNDING NOT APPROVED - MOVE TO OB |        | 1,260.00 |
| 302608 | 45167   | GJ      | 11/1/2024    | GRANT FUNDING NOT APPROVED - MOVE TO OB |        | 560.00   |
| 52436  | 44800   | AP      | 8/30/2024    | 604-NHSAA                               | NHSAA  | 219.00   |

4 1260.00 D Legendre - helps with charts  
8 560.00 " " " "