

HART'S LOCATION SCHOOL BOARD

AGENDA for the meeting of the Hart's Location School Board to be held on **Tuesday, September 13, 2022** at 8:00 a.m. at the Josiah Bartlett Elementary School Conference Room.

1. Call to Order
2. Approval of Minutes (5-3-22)
4. Business Affairs
 - A. Signing of Manifest
 - B. Confirm Appointment of Nancy Hayes as Treasurer
 - C. FYI - Final Audited Financials for FY21
 - D. FYI - Program Assurances for Federal Formula Grants
 - E. FYI - Summary of Expenses and Receipts for 2021-22
 - F. Consider Retaining Fund Balance from 6/30/2022
 - G. Signing of MS-25/DOE-25 Financial Reports
5. Administrator's Report
 - A. Update of KHS Tuition Study Committee
6. Any Other Business
 - A. Set Date for Next Meeting (November 8, 2022 at 8:00 a.m. in Bartlett)
 - B. School Board Vacancy
7. Nonpublic Session – RSA 91-A:3 II
8. Adjournment

HART'S LOCATION SCHOOL BOARD
DRAFT MINUTES
May 3, 2022

Josiah Bartlett Elementary School

In attendance: Helen Brandon, Nancy Ritger (via phone), Kevin Richard (SAU 9).

1. The meeting was called to order by Superintendent Richard at 8:00 am
2. Reorganization of Board
 - a. Election of Chairperson-Nancy Ritger made a motion, seconded by Helen Brandon to elect Helen Brandon as chair of the Hart's Location School Board.
Vote: Helen Brandon-yes, Nancy Ritger-yes (2-0-0)
 - b. Election of Vice-chairperson- Helen Brandon made a motion, seconded by Nancy Ritger to elect Nancy Ritger as vice-chair of the Hart's Location School Board.
Vote: Helen Brandon-yes, Nancy Ritger-yes (2-0-0)
 - c. Set Meeting Dates and Times-Same
3. Approval of Minutes (2-8-22)
 - a. Helen Brandon moved to approve the minutes, seconded by Nancy Ritger.
Vote: Helen Brandon-yes, Nancy Ritger-yes (2-0-0)
4. Business Affairs-
 - A. Signing of Manifest-
 - B. Consider General Assurances, Terms and Requirements for Participation in Federal Programs- Helen Brandon moved to approve the assurances, seconded by Nancy Ritger. **Vote: Helen Brandon-yes, Nancy Ritger-yes (2-0-0)**
4. Administrator's Report-

Superintendent Richard provided an update on mileage transportation for three students. Two students are elementary aged and one is high school aged. This requires two trips in the morning and two trips in the afternoon daily. There is money in the budget to cover the expenses. Kevin Richard reviewed the mileage logs with the attendance records to insure accuracy.
5. Any Other Business
 - a. Set date for Next Meeting- (June 14, 2022 at 8:00 am in Bartlett)

There was discussion regarding the open seat on the school board. Both Helen Brandon and Nancy Ritger will follow up with the write in candidate to see if they are willing to sit on the school board.

6. Adjournment- Helen Brandon moved to adjourn the meeting. The motion was seconded by Nancy Ritger. **Roll call vote: Nancy Ritger-Yes, Helen Brandon-Yes (2-0).** The meeting was adjourned at 8:10 am.

Respectfully submitted,

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

Kevin Richard
Superintendent of Schools

HART'S LOCATION SCHOOL BOARD

**BOARD REPORT
JULY 12, 2022**

Confirm Appointment of Nancy Hayes as Non-Resident Treasurer

A vacancy exists for a School District Treasurer since no resident who is qualified to be a treasurer agreed to run for this position in March.

I recommend that the Hart's Location School Board confirm the appointment of Nancy Hayes as School District Treasurer effective July 1, 2022.

Respectfully submitted,

Kevin Richard
Superintendent of Schools

HART'S LOCATION SCHOOL BOARD

**BOARD REPORT
JUNE 14, 2022**

FYI – Final Audited Financials for FY21

Attached please find the final audited financials for year ending June 30, 2021 and the Independent Auditors Report for the Hart's Location School District.

Respectfully submitted,

Kevin Richard
Superintendent of Schools

Attachment

HART'S LOCATION SCHOOL DISTRICT

Hart's Location, New Hampshire

FINANCIAL STATEMENTS

June 30, 2021

and

Independent Auditor's Report

HARTS' LOCATION SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

ROBERGE AND COMPANY, P.C.

Certified Public Accountants

Member – American Institute of CPA's (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Member – New Hampshire Society of CPA's

P.O. Box 129
Franklin, New Hampshire 03235
Tel (603) 524-6734
jroberge@rcopc.com

INDEPENDENT AUDITOR'S REPORT

To the School Board
Hart's Location School District
Hart's Location, New Hampshire

We have audited the accompanying financial statements of the governmental activities and each major fund of the Hart's Location School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Hart's Location School District, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the tables of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Roberge and Co., P.C.

ROBERGE & COMPANY, P.C., CPA's
Franklin, New Hampshire
March 21, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

The Superintendent of Schools and the Accountant, as "management" of the Hart's Location School District (the "District"), a local education authority located in the County of Carroll, New Hampshire, submits this section of the District's annual financial report in order to present our discussion and analysis of the District's financial performance during the year ended June 30, 2021. Our discussion and analysis is in accordance with the provisions of Governmental Accounting Standards Board Statement 34 (GASB 34). Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's total combined net position decreased by \$34,040 or 24% between June 30, 2020, and 2021.
- The District's total combined net position amounted to \$107,702 as of June 30, 2021. Net position consisted of \$0 net investment in capital assets (the district does not own any assets and finances all its operations with general revenues, primarily local and state school taxes); and an unrestricted balance of \$107,702.
- The District has no long-term liabilities.
- During the year, the District's expenses were \$34,040 more than the \$114,753 in revenues generated from general revenues (consisting of the school district assessment and local, state and federal sources not restricted to specific purposes).
- As of June 30, 2021, the budgetary basis unassigned fund balance of the general fund was \$(1,721) and \$109,423 was committed for capital reserves.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS

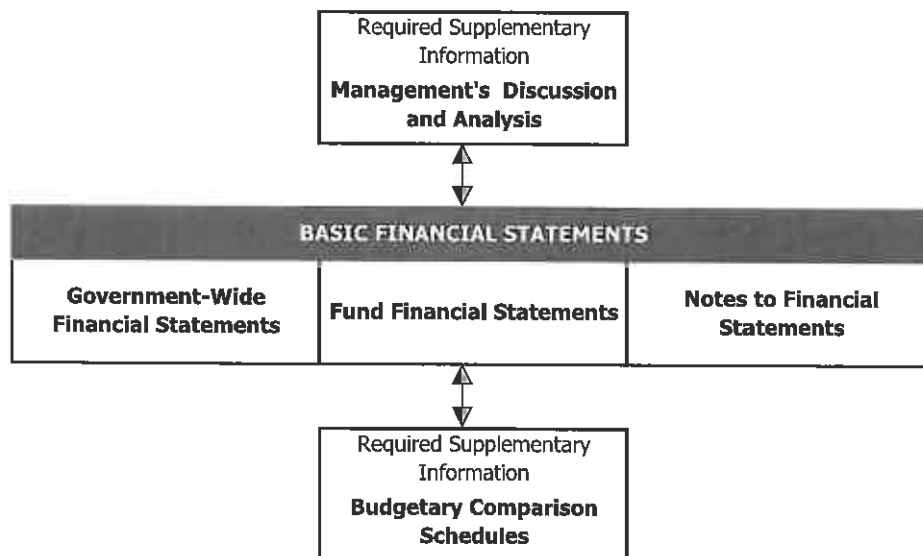
This discussion and analysis is intended to serve as an introduction to the District's annual report, which consists of a series of basic financial statements, notes and related financial or compliance information. The District's financial statements are comprised of five primary sections or components: (1) basic government-wide financial statements, (2) basic fund financial statements, (3) notes to basic financial statements, (4) required supplementary information, and (5) notes to required supplementary information.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status. (The Hart's Location School District does not have any long-term assets or liabilities).
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental funds statements tell how the District's services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit A-1 shows how the required parts of this annual report are arranged and related to one another.

Exhibit A-1



MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

Exhibit A-2 summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

Exhibit A-2

	Government-Wide	Fund Statements
		Governmental
SCOPE	Entire government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position	Balance Sheet
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances
ACCOUNTING BASIS	Accrual	Modified Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources
TYPE OF INFORMATION ASSETS AND DEFERRED OUTFLOWS, AND LIABILITIES AND DEFERRED INFLOWS	All assets and deferred outflows, and liabilities and deferred inflows, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

District Wide Financial Statements:

The first two basic statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status and report net position and changes in them. Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources and is one way to measure the District's financial health, or financial position.

- Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating, respectively.
- In order to assess the overall health of the District other nonfinancial factors should also be considered, such as changes in the District's general revenues (principally the school district assessment which is derived by local and statewide property taxes and general state aid); current and long-term student population information; and other items subject to significant financial or budgetary uncertainty (out-of-District special education enrollment and the related high cost potential of the mandated services).

The government-wide financial statements of the District are included in the Governmental Activities category. Most of the District's basic services are included here, such as instruction and support services (including general and executive administration). General revenues, including the school district assessment and state and federal aid finance most of these activities.

Fund Financial Statements:

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. State law, regulation or bond covenant requires some funds, while others are established to comply with the requirements of grantors. The District reports the following funds:

Governmental Funds - Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationships (or differences) between them.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

CONDENSED FINANCIAL INFORMATION AND ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

Exhibit B-1 shows the composition of the District's total combined net position, which decreased between June 30, 2020, and 2021 by \$34,040 or 24% to \$107,702.

Exhibit B-1 NET POSITION

	Governmental Activities		
	2020	2021	Change
Assets			
Current and other assets	\$ 144,379	\$ 110,010	\$ (34,369)
Noncurrent assets	-	-	-
Total assets	144,379	110,010	(34,369)
Deferred Outflows of Resources			
Deferred outflows of resources	-	-	-
Total deferred outflows of resources	-	-	-
Liabilities			
Current liabilities	-	-	-
Noncurrent liabilities	-	-	-
Total liabilities	-	-	-
Deferred Inflows of Resources			
Deferred inflows of resources	2,637.00	2,308	(329)
Total deferred inflows of resources	2,637.00	2,308	(329)
Net Position			
Unrestricted	141,742	107,702	(34,040)
Total net position	\$ 141,742	\$ 107,702	\$ (34,040)

A portion of the net position is restricted as to the purposes they can be used for.

- The District does not have any capital assets or long-term debt.

The unrestricted balance is \$107,702.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

Change in Net Position

The District's total revenues were \$114,753 while total expenses were \$148,793, resulting in a decrease in net position of \$34,040.

Exhibit B-2 shows that, 69.00%, of the District's total revenues came from the local school district assessment, 28.47% from State of New Hampshire source intergovernmental revenues, and 2.30% from federal sources.

Exhibit B-2 SOURCES OF DISTRICT REVENUES

	Governmental Activities				Change	
	2020		2021			
Program Revenues						
Operating grants and contributions	\$ -	0.00%	\$ 200	0.17%	\$ 200	100.00%
General Revenues						
School district assessment	\$ 8,778	22.17%	\$ 79,176	69.00%	\$ 70,398	801.98%
Local sources	66	0.17%	67	0.06%	1	1.52%
State of New Hampshire sources	28,057	70.85%	32,673	28.47%	4,616	16.45%
Federal sources	2,697	6.81%	2,637	2.30%	(60)	-2.22%
	<u>\$ 39,598</u>	<u>100.00%</u>	<u>\$ 114,753</u>	<u>100.00%</u>	<u>\$ 74,955</u>	<u>189.29%</u>

Exhibit B-3 shows that 95.93% of the District's total expenses were for instruction and 4.07% were for support services.

Exhibit B-3 DISTRICT EXPENSES

Functions / Programs	Governmental Activities				Change	
	2020		2021			
Instruction	\$ 21,438	80.40%	\$ 142,743	95.93%	\$ 121,305	565.84%
Support services	5,225	19.60%	6,050	4.07%	825	15.79%
	<u>\$ 26,663</u>	<u>100.00%</u>	<u>\$ 148,793</u>	<u>100.00%</u>	<u>\$ 122,130</u>	<u>458.05%</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

Governmental Activities

Exhibit B-4 presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment which is derived by local and statewide property taxes and general state aid).

Exhibit B-4 TOTAL AND NET COST OF SERVICES

Functions / Programs	2020		2021	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	\$ 21,438	\$ 21,438	\$ 142,743	\$ 142,543
Support services	5,225	5,225	6,050	6,050
	<u>\$ 26,663</u>	<u>\$ 26,663</u>	<u>\$ 148,793</u>	<u>\$ 148,593</u>

The total cost of all governmental activities this year was \$148,793; the total net cost was \$148,593. The primary financing for these activities of the District was as follows:

Property taxes

- The amount that was paid by taxpayers through property taxes was \$111,849, which consisted of \$79,176 paid in the form of local property taxes, and \$32,673 paid in the form of property taxes under the State of New Hampshire state-wide education tax system for the annual school district assessment.

Local Revenues

- Earnings on investments and other local revenue in the amount of \$67.

Federal Revenues

- The District received \$2,637 in federal forest reserve funds.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

ANALYSIS OF BALANCES AND TRANSACTIONS OF THE DISTRICT'S INDIVIDUAL FUNDS

General Fund

The total general fund balance decreased \$34,040 during the year from \$141,742 as of June 30, 2020, to \$107,702 as of June 30, 2021. The June 30, 2021, fund balance consisted of \$109,423 committed for capital reserves, and an unassigned fund balance in the amount of \$(1,721). In accordance with RSA 198:4-b, the district may vote to retain unassigned general fund balance in an amount not to exceed 2.5 percent of the current fiscal year's net assessment.

Nonmajor Funds

Grants Fund

The grants fund is classified as a special revenue fund and is reported as a non-major fund in the basic financial statements. It is made up of federal and state projects and is generally operated on a cost reimbursement basis.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended June 30, 2021, the District did not revise its statutory budgetary line items; rather, the District's budgetary control was managed on an aggregate total budget-to-actual basis; total estimated revenues and appropriations versus actual revenues and expenditures.

Actual Versus Final Budget Comparison

The amounts of actual inflows (resources) and outflows (charges to appropriations) varied from the final budget for the following significant items:

- Actual inflows (resources) were more than the budgetary revenue estimates by a variance of \$30,627. This was the result of withdrawing funds from an expendable trust fund for tuition.
- Actual total outflows (expenditures or charges to appropriations) were more than the budgeted appropriation by \$32,348. This was the result of more students in the district than anticipated.
- None of the currently known reasons for the budgetary variations are expected to have a significant effect on future services or liquidity.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District did not own any capital assets as of June 30, 2021. (All students are tuitioned to other Districts).

Debt

The District did not have any long-term liabilities as of June 30, 2021.

State law (RSA 195:6II) limits the amount of general obligation debt that the District may incur at any one time to 7.5% of the locally assessed valuation of the Town as equalized by the Commissioner of the New Hampshire Department of Revenue Administration. As of June 30, 2021, the District was below its legal debt limit.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

District management and the School Board considered many factors when submitting the fiscal year 2021-2022 budget to the District voters.

The budget consists primarily of tuition, transportation, SAU9 district share, and special education expenses. The budget, as proposed, reflects an increase \$51,861. Overall, the total approved FY22 budget (including separate and special warrant articles) represented an increase of 44.61%.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District's Director of Budget and Finance.

BASIC FINANCIAL STATEMENTS

HARTS' LOCATION SCHOOL DISTRICT

Statement of Net Position June 30, 2021

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 587
Receivables, net	<u>109,423</u>
Total assets	<u>110,010</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total deferred outflows of resources	<u>-</u>
LIABILITIES	
Total liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	<u>2,308</u>
Total deferred inflows of resources	<u>2,308</u>
NET POSITION	
Unrestricted	<u>107,702</u>
Total net position	<u>\$ 107,702</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

Statement of Activities Year Ended June 30, 2021

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Governmental Activities
Governmental activities:				
Instruction				
Regular instruction	\$ 100,422	\$ -	\$ -	\$ (100,422)
Special education instruction	42,121	-	200	(41,921)
Other instruction	200	-	-	(200)
Support services				
General administration	1,999	-	-	(1,999)
Executive administration	4,051	-	-	(4,051)
Total governmental activities	<u>148,793</u>	<u>-</u>	<u>200</u>	<u>(148,593)</u>
General revenues:				
School district assessment				\$ 79,176
Grants and contributions not restricted to specific purposes:				
State of New Hampshire sources				32,673
Federal sources				2,637
Investment income				67
Total general revenues				<u>114,553</u>
Change in net position				(34,040)
Net position, beginning				<u>141,742</u>
Net position, ending				<u>\$ 107,702</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

**Balance Sheet
Governmental Funds
June 30, 2021**

	General Fund	Total Governmental Funds
Assets		
Cash and cash equivalents	\$ 587	\$ 587
Held by trustees	109,423	109,423
Total assets	\$ 110,010	\$ 110,010
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities:		
Total liabilities	\$ -	\$ -
Deferred Inflows of Resources:		
Unearned revenue	2,308	2,308
Total deferred inflows of resources	2,308	2,308
Fund balances:		
Nonspendable	-	-
Restricted	-	-
Committed	109,423	109,423
Assigned	-	-
Unassigned	(1,721)	(1,721)
Total fund balance	107,702	107,702
Total liabilities, deferred inflows of resources and fund balances	\$ 110,010	\$ 110,010

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2021

Total Fund Balances - Governmental Funds \$ 107,702

There were no differences between the Fund Based Financial Statements and Government-wide Financial Statements

Total Net Position - Governmental Activities \$ 107,702

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds Year Ended June 30, 2021

	<u>General Fund</u>	<u>Nonmajor - Grant Fund</u>	<u>Total Governmental Funds</u>
Revenues			
School district assessment	\$ 79,176	\$ -	\$ 79,176
State of New Hampshire sources	32,673	-	32,673
Federal sources	2,637	200	2,837
Investment income	67	-	67
Total revenues	<u>114,553</u>	<u>200</u>	<u>114,753</u>
Expenditures			
Current:			
Instruction	142,543	200	142,743
General administration	1,999	-	1,999
Executive administration	4,051	-	4,051
Total expenditures	<u>148,593</u>	<u>200</u>	<u>148,793</u>
Revenue over (under) expenditures	(34,040)	-	(34,040)
Fund balance, beginning	<u>141,742</u>	<u>-</u>	<u>141,742</u>
Fund balance, ending	<u>\$ 107,702</u>	<u>\$ -</u>	<u>\$ 107,702</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2021

Total Net Change in Fund Balances - Governmental Funds	\$ <u>(34,040)</u>
There were no differences between the Fund Based Financial Statements and Government-wide Financial Statements	
Change in Net Position of Governmental Activities	\$ <u>(34,040)</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Hart's Location School District (the "District" or "Government") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict or contradict GASB pronouncements. The significant accounting policies established in GAAP and used by the District are discussed below.

A. THE REPORTING ENTITY

The District is a primary (special-purpose) local government governed by an elected board. As required by GAAP, these financial statements are required to present the District and its component units (if any).

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization; or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government. Fiscal independency is the ability to complete certain essential fiscal events without substantive approval by a primary government: (a) determine its budget without another government's having the authority to approve and modify that budget; (b) levy taxes or set rates or charges without approval by another government; and (c) issue bonded debt without approval by another government. Based upon the application of these criteria, these financial statements include no component units.

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. The District does not have any business type primary activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions / programs. The functions / programs are also supported by general revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants reflect capital-specific grants. The net costs (by function) are normally covered by general revenue. The District does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three major categories: governmental, proprietary and fiduciary, if applicable.

Fund financial statements focus on major funds of the primary government in contrast to the governmental and business type (if any) activities reported in the government-wide financial statements. Major funds represent the government's most important funds and are determined based on minimum criteria set forth in GASBS No. 34 (numerical formula using total assets, liabilities, revenues, or expenditures/expenses of either fund category or activity combined). Major individual governmental funds are reported in separate columns in the fund financial statements with a combined column for all other nonmajor funds. The general fund is required to be reported as major fund. The following fund types are used by the District:

1. **Governmental Funds** – The focus of governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District and is used to account for all resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (such as federal and state grants) that are legally restricted to expenditures for specific purposes. The District reported a Grants Fund as a special revenue fund in the current year.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Two different measurement focuses are used under the new financial reporting model, the flow of current financial resources and the flow of economic resources. The determination of when transactions are recognized is referred to as the basis of accounting. Like measurement focus, there are two different bases of accounting used: the accrual basis and the modified accrual basis.

Government-Wide Financial Statements

The government-wide financial statements use the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, generally, all revenues, expenses, gains, losses, assets, and liabilities should be recognized when the economic exchange takes place. The government-wide financial statements report all of the assets, liabilities, revenues, expenses, and gains and losses of the entire government. These financial statements do not report fund information. Instead, they focus on two specific types of activities performed by the government, "governmental activities" and, when applicable, "business type activities". Governmental and proprietary fund types are included in the governmental and, when applicable, business type activities reported in the government-wide financial statements and therefore utilize the measurement focus and basis of accounting applicable to these statements. Fiduciary funds are not reported in the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and asset are recognized when they susceptible to accrual, i.e., both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally within sixty days after year-end. Expenditures and liabilities are recognized in the accounting period in which the fund liability is incurred and due, with certain modifications. Debt service and capital lease payments are recognized when the payment is due and compensated absences, claims and judgments, and special termination benefits are recognized to the extent that the liabilities are "normally expected to be liquidated with expendable available financial resources". Fiduciary fund financial statements use the economic resources measurement focus and the full accrual basis of accounting, if applicable.

E. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

Cash and Cash Equivalents and Investments

The District has defined cash and cash equivalents to include cash on hand, demand deposits as well as short-term investments with a maturity date of within three months of the date acquired by the District.

Interfund Activity

Interfund activity is reported as either, loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to at market or near market rates, are treated as revenues and expenditures / expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements. The District did not report any interfund activity.

Capital Assets

For government-wide financial statements, capital assets purchased or acquired, in accordance with the District's capitalization policy, are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the assets estimated useful lives. For the year ended June 30, 2021, the District did not own any capital assets.

For fund financial statements, capital assets purchased for governmental operations are accounted for as capital expenditures of the governmental fund at the time of purchase. For the year ended June 30, 2021, the District did not report any capital assets.

Long-term Obligations

All long-term debt is reported as liabilities in the government-wide financial statements. Governmental funds reported in the fund financial statements are concerned with current financial resources only and do not report long-term debt. Instead, debt proceeds are reported as other financing sources when received and payments of principal and interest are reported as expenditures when due. As of and for the year ended June 30, 2021, the District did not have any long-term debt liability.

Governmental Fund Equity and Fund Balance Policy

The district implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement established new fund balance classifications and reporting requirements as follows:

Nonspendable – Are fund balances that cannot be spent because they are either; not in spendable form, such as inventories or prepaid amounts, or are legally or contractually required to be maintained intact, such as the principal of a permanent fund.

Restricted – Are amounts that can only be used for specific purposes because of enabling legislation or externally imposed constraints, such as grant requirements or laws or regulations.

Committed – Are amounts that can be used for specific purposes because of a formal action by the entities highest level of decision-making authority (District Meeting). This would include contractual obligations if existing resources have been committed. Formal action (School Board vote at a public meeting) to establish constraints should be taken before year-end, even if the amount might not be determined until the subsequent period.

Assigned – Are amounts intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body (School Board), or by and official whom authority has been given (Superintendent of Schools). Such assignments cannot exceed the available fund balance in any particular fund. This is the residual fund balance classification of all governmental funds except the general fund. Assigned fund balances should not be reported in the general fund if doing so causes the government to report a negative "unassigned" general fund balance.

Unassigned – Is the residual classification for the general fund. The general fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result to overspending for specific purposes for which amounts had been restricted, committed, or assigned.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

In instances where both restricted and unrestricted fund balances are available to fund expenditures, the restricted fund balances will be exhausted first, followed by the unrestricted classifications of, committed, assigned and unassigned fund balances.

The district voted to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed in any fiscal year, 2.5% of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11.

Revenues

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the period in which the resources are measurable and available. Revenue resulting from non-exchange transactions, in which the District receives value without directly giving equal value in return, generally includes grants and donations and is recognized when applicable grantor requirements, including purpose, eligibility, timing, and matching have been met.

General revenues on the Statement of Activities include the school district assessment (levied by the appropriate local governments as property taxes) and aid from various State of New Hampshire sources that are not program revenues (charges for services or related to operating or capital grant programs).

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Legal Debt Limit

Per state statute, the District may not incur debt at any one time in excess of 7.5% of its locally assessed valuation (for all municipalities in the District) as last equalized by the Commissioner of the New Hampshire Department of Revenue Administration.

For the year ended June 30, 2021, the District had not exceeded its legal debt limit.

Risk Management

The District is exposed to various risks of loss related to property loss, torts, errors and omissions, injuries to employees and natural disasters. The District purchases, through an agent, coverage from an insurance company for general liability and errors and omissions. There have no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

Claims, Judgments and Contingent Liabilities

Litigation - The District is subject to various claims, and sometimes lawsuits, which arise in the normal course of operations. Management of the District believes that the outcome of these contingencies will not have a materially adverse effect on the financial statements and accordingly, no provision for loss has been recorded.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2021, are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 587
	<u>\$ 587</u>

Deposits and investments as of June 30, 2021, consist of the following:

Cash on hand	\$ -
Deposits with financial institutions	587
	<u>\$ 587</u>

Credit Risk - Deposits

The District maintains deposits in accordance with RSA 197:23-a which states that the District Treasurer shall deposit the moneys in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in solvent banks in the state, except that funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the regional federal reserve bank collateral security for such deposits United States government obligations, United States government agency obligations, or obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk on deposits. As of June 30, 2021, all of the District's bank balance of \$837 was covered by FDIC insurance and \$0 was exposed to custodial credit risk because it was uninsured and the collateral for the amounts was held by the depository's agent but not in the District's name.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 4 - INTERFUND BALANCES AND TRANSFERS

Balances

As of June 30, 2021, the District did not have any interfund balances.

	<u>Due From</u>	<u>Due To</u>
Major Funds:		
General fund	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>

Transfers

For the year ended June 30, 2021, the District did not have any interfund transfers.

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General fund	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 5 - INTERGOVERNMENTAL RECEIVABLES AND PAYABLES

Intergovernmental Receivables

Intergovernmental receivables as of June 30, 2021, consisted of the following:

	<u>General Fund</u>
Local Governments	
Amounts held by Trustees of Trust Funds	\$ 109,423
	<u>\$ 109,423</u>

The intergovernmental receivable represents capital reserves held by the Trustees of Trust Funds in accordance with State Statute.

Intergovernmental Payables

The district did not have any intergovernmental payables as of June 30, 2021.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 6 - JOINT VENTURE

The District is a member of a joint venture, School Administrative Unit #9, (SAU). The District has an ongoing financial responsibility to fund the annual operations of the SAU along with the other members of the SAU. The SAU administers the operations of the member districts on a shared fee arrangement calculated under a cost allocation formula which is based on equalized property value and average daily enrollment of the member districts. The SAU does not accumulate financial resources and maintains minimal net position. The member districts and their respective financial responsibility to the SAU for the year ended June 30, 2021, are as follows:

Member School Districts	SAU ASSESSMENT	
	<u>%</u>	<u>Amount</u>
Conway	67.81%	\$ 1,161,986
Bartlett	21.15%	362,357
Jackson	6.85%	117,439
Albany	1.56%	26,773
Eaton	1.62%	27,824
Chatham	0.76%	13,086
Harts Location	<u>0.24%</u>	<u>4,051</u>
	<u>100.00%</u>	<u>\$ 1,713,516</u>

The financial statements of School Administrative Unit #9 are available for public review, by request, at the SAU Office on 176A Main Street, Conway, NH 03818.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 7 - FUND BALANCE COMPONENTS

The District's governmental fund balance components under GASB 54 are comprised of the following:

	<u>General Fund</u>	<u>Total Governmental Funds</u>
Non-Spendable:	\$ -	\$ -
Restricted:	-	-
Committed:	-	-
Capital reserves	109,423	109,423
Assigned:	-	-
Unassigned:	<u>(1,721)</u>	<u>(1,721)</u>
	<u>\$ 107,702</u>	<u>\$ 107,702</u>

REQUIRED SUPPLEMENTARY INFORMATION

HARTS' LOCATION SCHOOL DISTRICT

Budgetary Comparison Schedule - General Fund Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance
Budgetary Fund Balance - Beginning	\$ 9,759	\$ 9,759	\$ 8,038	\$ (1,721)
Resources (inflows):				
School district assessment				
Local school tax	79,176	79,176	79,176	-
State of New Hampshire sources				
State education tax	32,673	32,673	32,673	-
Federal sources				
Federal forest reserve	2,637	2,637	2,637	-
Transfers in				
Received from capital reserves	-	-	32,348	32,348
Amounts available for appropriation	<u>124,245</u>	<u>124,245</u>	<u>154,872</u>	<u>30,627</u>
Charges to appropriations (outflows):				
Instruction				
Regular instruction	47,200	47,200	100,422	(53,222)
Special education instruction	52,340	52,340	42,121	10,219
Support services				
Student support services	9,000	9,000	-	9,000
General administration				
School board	2,250	2,250	1,999	251
Executive administration				
SAU management services	4,051	4,051	4,051	-
Student transportation	1,404	1,404	-	1,404
Transfers out				
Transfer to capital reserve	8,000	8,000	8,000	-
Total charges to appropriations	<u>124,245</u>	<u>124,245</u>	<u>156,593</u>	<u>(32,348)</u>
Budgetary Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,721)</u>	<u>\$ (1,721)</u>

See the accompanying notes to the required supplementary information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 - BUDGETARY INFORMATION

A. Original Budget

Governmental budgetary appropriations and estimated revenues are accounted for on a fund basis in accordance with state statutes, administrative rules and local laws, policies or procedures. The budgetary process results in a formally adopted District budget by voters at the annual District meeting. Subsequent regulatory reviews by departments of the State of New Hampshire are made of the budgetary process (warrant articles, required results of votes, etc.), adopted budget and the estimated revenues of the District. After final allocation of state aid programs to the District and approval of final estimated revenues (including the use of beginning unassigned general fund balance), a balanced District budget is achieved in accordance with State statute (the "original" budget). The original budget is the first complete, legally appropriated budget adjusted for appropriate changes occurring *before* the beginning of the year.

B. Budgetary Changes, Transfers, Encumbrances and Continuing Appropriations

Budgetary Changes

In accordance with RSA 198:20-b, appropriations may be made by the school board by applying for, accepting and expending unanticipated funds (money from a state, federal or other governmental unit or a private source) which become available during the year without further action by the District. Such money may be used only for legal purposes for which a school district may appropriate money; shall not require the expenditure of other school district funds except those funds lawfully appropriated for the same purpose; and shall be exempt from the provisions of RSA 32 relative to the limitation of expenditure of school district moneys. The statute requires the school board to hold a public hearing on the action to be taken and to comply with various public notice requirements.

Transfers

The school board may authorize budgetary transfers between allowable appropriations (programs, functions or categories); however, total expenditures may not exceed the total allowable appropriations budgeted (which consists of the original budget plus appropriations allowable under RSA 198:20-b, encumbrances carried forward from the prior year and continuing appropriations, if any).

Encumbrances and Continuing Appropriations

All annual appropriations lapse at year-end unless encumbered. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Encumbrances are not expenditures and are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

Certain appropriations that are not "annual appropriations" do not lapse at year-end. These continuing appropriations include those from special or unanticipated revenues, capital projects and specific items that are not required to have been completed at year-end. Continuing appropriations are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

C. Final Budget

The final budget consists of the original budget adjusted for appropriate legal changes applicable to the year, including those occurring during and after the end of the year.

HART'S LOCATION SCHOOL DISTRICT

Notes to Required Supplementary Information
June 30, 2021

NOTE 2 - EXPLANATION OF BUDGETARY TO GAAP DIFFERENCES

Basis and Timing Differences

The basis of accounting or the timing of transactions used or applied by the funds in the basic financial statements (fund financial statements) differs from the basis of accounting or timing of transactions used or applied by the funds for budgetary purposes. The following is an explanation of the differences between budgetary inflows and outflows and GAAP revenues and expenditures.

<u>Budgetary Fund</u>	<u>General Fund</u>
<u>Financial Statement Major Fund</u>	<u>General Fund</u>
Sources / Inflows of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 154,872
Differences - Budget to GAAP:	
Budgetary inflows that are not revenues for financial reporting purposes	
Beginning fund (balance) deficit	(8,038)
Transfers from capital reserve funds held by trustees	(32,348)
Financial reporting revenues that are not inflows for budgetary purposes	
Earnings on capital reserve investments	<u>67</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 114,553</u>
Uses / Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 156,593
Differences - Budget to GAAP:	
Budgetary outflows that are not expenditures for financial reporting purposes	
Capital reserve transfer	<u>(8,000)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 148,593</u>

HART'S LOCATION SCHOOL DISTRICT

Hart's Location, New Hampshire

FINANCIAL STATEMENTS

June 30, 2021

and

Independent Auditor's Report

HARTS' LOCATION SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

ROBERGE AND COMPANY, P.C.

Certified Public Accountants

Member – American Institute of CPA's (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Member – New Hampshire Society of CPA's

P.O. Box 129
Franklin, New Hampshire 03235
Tel (603) 524-6734
jroberge@rcopc.com

INDEPENDENT AUDITOR'S REPORT

To the School Board
Hart's Location School District
Hart's Location, New Hampshire

We have audited the accompanying financial statements of the governmental activities and each major fund of the Hart's Location School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Hart's Location School District, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the tables of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Roberge and Co., P.C.

ROBERGE & COMPANY, P.C., CPA's
Franklin, New Hampshire
March 21, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

The Superintendent of Schools and the Accountant, as "management" of the Hart's Location School District (the "District"), a local education authority located in the County of Carroll, New Hampshire, submits this section of the District's annual financial report in order to present our discussion and analysis of the District's financial performance during the year ended June 30, 2021. Our discussion and analysis is in accordance with the provisions of Governmental Accounting Standards Board Statement 34 (GASB 34). Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's total combined net position decreased by \$34,040 or 24% between June 30, 2020, and 2021.
- The District's total combined net position amounted to \$107,702 as of June 30, 2021. Net position consisted of \$0 net investment in capital assets (the district does not own any assets and finances all its operations with general revenues, primarily local and state school taxes); and an unrestricted balance of \$107,702.
- The District has no long-term liabilities.
- During the year, the District's expenses were \$34,040 more than the \$114,753 in revenues generated from general revenues (consisting of the school district assessment and local, state and federal sources not restricted to specific purposes).
- As of June 30, 2021, the budgetary basis unassigned fund balance of the general fund was \$(1,721) and \$109,423 was committed for capital reserves.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS

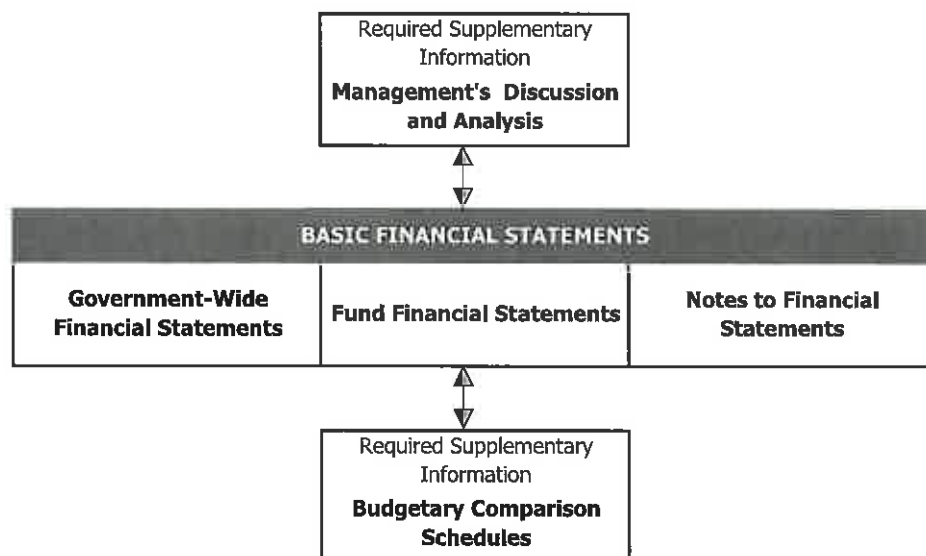
This discussion and analysis is intended to serve as an introduction to the District's annual report, which consists of a series of basic financial statements, notes and related financial or compliance information. The District's financial statements are comprised of five primary sections or components: (1) basic government-wide financial statements, (2) basic fund financial statements, (3) notes to basic financial statements, (4) required supplementary information, and (5) notes to required supplementary information.

The basic financial statements include two kinds of statements that present different views of the District based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status. (The Hart's Location School District does not have any long-term assets or liabilities).
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements. The governmental funds statements tell how the District's services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit A-1 shows how the required parts of this annual report are arranged and related to one another.

Exhibit A-1



MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

Exhibit A-2 summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain.

Exhibit A-2

	Government-Wide	Fund Statements
		Governmental
SCOPE	Entire government (except fiduciary funds)	All activities of the District that are not proprietary or fiduciary
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position	Balance Sheet
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances
ACCOUNTING BASIS	Accrual	Modified Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources
TYPE OF INFORMATION ASSETS AND DEFERRED OUTFLOWS, AND LIABILITIES AND DEFERRED INFLOWS	All assets and deferred outflows, and liabilities and deferred inflows, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

District Wide Financial Statements:

The first two basic statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status and report net position and changes in them. Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources and is one way to measure the District's financial health, or financial position.

- Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating, respectively.
- In order to assess the overall health of the District other nonfinancial factors should also be considered, such as changes in the District's general revenues (principally the school district assessment which is derived by local and statewide property taxes and general state aid); current and long-term student population information; and other items subject to significant financial or budgetary uncertainty (out-of-District special education enrollment and the related high cost potential of the mandated services).

The government-wide financial statements of the District are included in the Governmental Activities category. Most of the District's basic services are included here, such as instruction and support services (including general and executive administration). General revenues, including the school district assessment and state and federal aid finance most of these activities.

Fund Financial Statements:

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes. State law, regulation or bond covenant requires some funds, while others are established to comply with the requirements of grantors. The District reports the following funds:

Governmental Funds - Most of the District's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationships (or differences) between them.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

CONDENSED FINANCIAL INFORMATION AND ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

Exhibit B-1 shows the composition of the District's total combined net position, which decreased between June 30, 2020, and 2021 by \$34,040 or 24% to \$107,702.

Exhibit B-1 NET POSITION

	Governmental Activities		
	2020	2021	Change
Assets			
Current and other assets	\$ 144,379	\$ 110,010	\$ (34,369)
Noncurrent assets	-	-	-
Total assets	144,379	110,010	(34,369)
Deferred Outflows of Resources			
Deferred outflows of resources	-	-	-
Total deferred outflows of resources	-	-	-
Liabilities			
Current liabilities	-	-	-
Noncurrent liabilities	-	-	-
Total liabilities	-	-	-
Deferred Inflows of Resources			
Deferred inflows of resources	2,637.00	2,308	(329)
Total deferred inflows of resources	2,637.00	2,308	(329)
Net Position			
Unrestricted	141,742	107,702	(34,040)
Total net position	\$ 141,742	\$ 107,702	\$ (34,040)

A portion of the net position is restricted as to the purposes they can be used for.

- The District does not have any capital assets or long-term debt.

The unrestricted balance is \$107,702.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

Change in Net Position

The District's total revenues were \$114,753 while total expenses were \$148,793, resulting in a decrease in net position of \$34,040.

Exhibit B-2 shows that, 69.00%, of the District's total revenues came from the local school district assessment, 28.47% from State of New Hampshire source intergovernmental revenues, and 2.30% from federal sources.

Exhibit B-2 SOURCES OF DISTRICT REVENUES

	Governmental Activities				Change	
	2020		2021			
Program Revenues						
Operating grants and contributions	\$ -	0.00%	\$ 200	0.17%	\$ 200	100.00%
General Revenues						
School district assessment	\$ 8,778	22.17%	\$ 79,176	69.00%	\$ 70,398	801.98%
Local sources	66	0.17%	67	0.06%	1	1.52%
State of New Hampshire sources	28,057	70.85%	32,673	28.47%	4,616	16.45%
Federal sources	2,697	6.81%	2,637	2.30%	(60)	-2.22%
	<u>\$ 39,598</u>	<u>100.00%</u>	<u>\$ 114,753</u>	<u>100.00%</u>	<u>\$ 74,955</u>	<u>189.29%</u>

Exhibit B-3 shows that 95.93% of the District's total expenses were for instruction and 4.07% were for support services.

Exhibit B-3 DISTRICT EXPENSES

Functions / Programs	Governmental Activities				Change	
	2020		2021			
Instruction	\$ 21,438	80.40%	\$ 142,743	95.93%	\$ 121,305	565.84%
Support services	5,225	19.60%	6,050	4.07%	825	15.79%
	<u>\$ 26,663</u>	<u>100.00%</u>	<u>\$ 148,793</u>	<u>100.00%</u>	<u>\$ 122,130</u>	<u>458.05%</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

Governmental Activities

Exhibit B-4 presents the net cost of the District's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the school district assessment which is derived by local and statewide property taxes and general state aid).

Exhibit B-4 TOTAL AND NET COST OF SERVICES

Functions / Programs	2020		2021	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	\$ 21,438	\$ 21,438	\$ 142,743	\$ 142,543
Support services	5,225	5,225	6,050	6,050
	<u>\$ 26,663</u>	<u>\$ 26,663</u>	<u>\$ 148,793</u>	<u>\$ 148,593</u>

The total cost of all governmental activities this year was \$148,793; the total net cost was \$148,593. The primary financing for these activities of the District was as follows:

Property taxes

- The amount that was paid by taxpayers through property taxes was \$111,849, which consisted of \$79,176 paid in the form of local property taxes, and \$32,673 paid in the form of property taxes under the State of New Hampshire state-wide education tax system for the annual school district assessment.

Local Revenues

- Earnings on investments and other local revenue in the amount of \$67.

Federal Revenues

- The District received \$2,637 in federal forest reserve funds.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

ANALYSIS OF BALANCES AND TRANSACTIONS OF THE DISTRICT'S INDIVIDUAL FUNDS

General Fund

The total general fund balance decreased \$34,040 during the year from \$141,742 as of June 30, 2020, to \$107,702 as of June 30, 2021. The June 30, 2021, fund balance consisted of \$109,423 committed for capital reserves, and an unassigned fund balance in the amount of \$(1,721). In accordance with RSA 198:4-b, the district may vote to retain unassigned general fund balance in an amount not to exceed 2.5 percent of the current fiscal year's net assessment.

Nonmajor Funds

Grants Fund

The grants fund is classified as a special revenue fund and is reported as a non-major fund in the basic financial statements. It is made up of federal and state projects and is generally operated on a cost reimbursement basis.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended June 30, 2021, the District did not revise its statutory budgetary line items; rather, the District's budgetary control was managed on an aggregate total budget-to-actual basis; total estimated revenues and appropriations versus actual revenues and expenditures.

Actual Versus Final Budget Comparison

The amounts of actual inflows (resources) and outflows (charges to appropriations) varied from the final budget for the following significant items:

- Actual inflows (resources) were more than the budgetary revenue estimates by a variance of \$30,627. This was the result of withdrawing funds from an expendable trust fund for tuition.
- Actual total outflows (expenditures or charges to appropriations) were more than the budgeted appropriation by \$32,348. This was the result of more students in the district than anticipated.
- None of the currently known reasons for the budgetary variations are expected to have a significant effect on future services or liquidity.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Hart's Location School District
Year Ended June 30, 2021

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District did not own any capital assets as of June 30, 2021. (All students are tuitioned to other Districts).

Debt

The District did not have any long-term liabilities as of June 30, 2021.

State law (RSA 195:6II) limits the amount of general obligation debt that the District may incur at any one time to 7.5% of the locally assessed valuation of the Town as equalized by the Commissioner of the New Hampshire Department of Revenue Administration. As of June 30, 2021, the District was below its legal debt limit.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

District management and the School Board considered many factors when submitting the fiscal year 2021-2022 budget to the District voters.

The budget consists primarily of tuition, transportation, SAU9 district share, and special education expenses. The budget, as proposed, reflects an increase \$51,861. Overall, the total approved FY22 budget (including separate and special warrant articles) represented an increase of 44.61%.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District's Director of Budget and Finance.

BASIC FINANCIAL STATEMENTS

HARTS' LOCATION SCHOOL DISTRICT

Statement of Net Position June 30, 2021

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 587
Receivables, net	<u>109,423</u>
Total assets	<u>110,010</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total deferred outflows of resources	<u>-</u>
LIABILITIES	
Total liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	<u>2,308</u>
Total deferred inflows of resources	<u>2,308</u>
NET POSITION	
Unrestricted	<u>107,702</u>
Total net position	<u>\$ 107,702</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

Statement of Activities Year Ended June 30, 2021

Functions / Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and
				Changes in Net Position
				Primary Governmental Activities
Governmental activities:				
Instruction				
Regular instruction	\$ 100,422	\$ -	\$ -	\$ (100,422)
Special education instruction	42,121	-	200	(41,921)
Other instruction	200	-	-	(200)
Support services				
General administration	1,999	-	-	(1,999)
Executive administration	4,051	-	-	(4,051)
Total governmental activities	<u>148,793</u>	<u>-</u>	<u>200</u>	<u>(148,593)</u>
General revenues:				
School district assessment				\$ 79,176
Grants and contributions not restricted to specific purposes:				
State of New Hampshire sources				32,673
Federal sources				2,637
Investment income				67
Total general revenues				<u>114,553</u>
Change in net position				(34,040)
Net position, beginning				<u>141,742</u>
Net position, ending				<u>\$ 107,702</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

**Balance Sheet
Governmental Funds
June 30, 2021**

	General Fund	Total Governmental Funds
Assets		
Cash and cash equivalents	\$ 587	\$ 587
Held by trustees	109,423	109,423
Total assets	\$ 110,010	\$ 110,010
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities:		
Total liabilities	\$ -	\$ -
Deferred Inflows of Resources:		
Unearned revenue	2,308	2,308
Total deferred inflows of resources	2,308	2,308
Fund balances:		
Nonspendable	-	-
Restricted	-	-
Committed	109,423	109,423
Assigned	-	-
Unassigned	(1,721)	(1,721)
Total fund balance	107,702	107,702
Total liabilities, deferred inflows of resources and fund balances	\$ 110,010	\$ 110,010

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2021

Total Fund Balances - Governmental Funds \$ 107,702

There were no differences between the Fund Based Financial Statements and Government-wide Financial Statements

Total Net Position - Governmental Activities \$ 107,702

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds Year Ended June 30, 2021

	<u>General Fund</u>	<u>Nonmajor - Grant Fund</u>	<u>Total Governmental Funds</u>
Revenues			
School district assessment	\$ 79,176	\$ -	\$ 79,176
State of New Hampshire sources	32,673	-	32,673
Federal sources	2,637	200	2,837
Investment income	67	-	67
Total revenues	<u>114,553</u>	<u>200</u>	<u>114,753</u>
Expenditures			
Current:			
Instruction	142,543	200	142,743
General administration	1,999	-	1,999
Executive administration	4,051	-	4,051
Total expenditures	<u>148,593</u>	<u>200</u>	<u>148,793</u>
Revenue over (under) expenditures	(34,040)	-	(34,040)
Fund balance, beginning	<u>141,742</u>	<u>-</u>	<u>141,742</u>
Fund balance, ending	<u>\$ 107,702</u>	<u>\$ -</u>	<u>\$ 107,702</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

HARTS' LOCATION SCHOOL DISTRICT

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended June 30, 2021

Total Net Change in Fund Balances - Governmental Funds \$ (34,040)

There were no differences between the Fund Based Financial
Statements and Government-wide Financial Statements

Change in Net Position of Governmental Activities \$ (34,040)

The accompanying notes to the basic financial statements are an integral part of this statement.

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Hart's Location School District (the "District" or "Government") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict or contradict GASB pronouncements. The significant accounting policies established in GAAP and used by the District are discussed below.

A. THE REPORTING ENTITY

The District is a primary (special-purpose) local government governed by an elected board. As required by GAAP, these financial statements are required to present the District and its component units (if any).

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization; or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government. Fiscal independency is the ability to complete certain essential fiscal events without substantive approval by a primary government: (a) determine its budget without another government's having the authority to approve and modify that budget; (b) levy taxes or set rates or charges without approval by another government; and (c) issue bonded debt without approval by another government. Based upon the application of these criteria, these financial statements include no component units.

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. The District does not have any business type primary activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions / programs. The functions / programs are also supported by general revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants reflect capital-specific grants. The net costs (by function) are normally covered by general revenue. The District does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three major categories: governmental, proprietary and fiduciary, if applicable.

Fund financial statements focus on major funds of the primary government in contrast to the governmental and business type (if any) activities reported in the government-wide financial statements. Major funds represent the government's most important funds and are determined based on minimum criteria set forth in GASBS No. 34 (numerical formula using total assets, liabilities, revenues, or expenditures/expenses of either fund category or activity combined). Major individual governmental funds are reported in separate columns in the fund financial statements with a combined column for all other nonmajor funds. The general fund is required to be reported as major fund. The following fund types are used by the District:

1. **Governmental Funds** – The focus of governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District and is used to account for all resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (such as federal and state grants) that are legally restricted to expenditures for specific purposes. The District reported a Grants Fund as a special revenue fund in the current year.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Two different measurement focuses are used under the new financial reporting model, the flow of current financial resources and the flow of economic resources. The determination of when transactions are recognized is referred to as the basis of accounting. Like measurement focus, there are two different bases of accounting used: the accrual basis and the modified accrual basis.

Government-Wide Financial Statements

The government-wide financial statements use the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, generally, all revenues, expenses, gains, losses, assets, and liabilities should be recognized when the economic exchange takes place. The government-wide financial statements report all of the assets, liabilities, revenues, expenses, and gains and losses of the entire government. These financial statements do not report fund information. Instead, they focus on two specific types of activities performed by the government, "governmental activities" and, when applicable, "business type activities". Governmental and proprietary fund types are included in the governmental and, when applicable, business type activities reported in the government-wide financial statements and therefore utilize the measurement focus and basis of accounting applicable to these statements. Fiduciary funds are not reported in the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and asset are recognized when they susceptible to accrual, i.e., both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally within sixty days after year-end. Expenditures and liabilities are recognized in the accounting period in which the fund liability is incurred and due, with certain modifications. Debt service and capital lease payments are recognized when the payment is due and compensated absences, claims and judgments, and special termination benefits are recognized to the extent that the liabilities are "normally expected to be liquidated with expendable available financial resources". Fiduciary fund financial statements use the economic resources measurement focus and the full accrual basis of accounting, if applicable.

E. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

Cash and Cash Equivalents and Investments

The District has defined cash and cash equivalents to include cash on hand, demand deposits as well as short-term investments with a maturity date of within three months of the date acquired by the District.

Interfund Activity

Interfund activity is reported as either, loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to at market or near market rates, are treated as revenues and expenditures / expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements. The District did not report any interfund activity.

Capital Assets

For government-wide financial statements, capital assets purchased or acquired, in accordance with the District's capitalization policy, are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the assets estimated useful lives. For the year ended June 30, 2021, the District did not own any capital assets.

For fund financial statements, capital assets purchased for governmental operations are accounted for as capital expenditures of the governmental fund at the time of purchase. For the year ended June 30, 2021, the District did not report any capital assets.

Long-term Obligations

All long-term debt is reported as liabilities in the government-wide financial statements. Governmental funds reported in the fund financial statements are concerned with current financial resources only and do not report long-term debt. Instead, debt proceeds are reported as other financing sources when received and payments of principal and interest are reported as expenditures when due. As of and for the year ended June 30, 2021, the District did not have any long-term debt liability.

Governmental Fund Equity and Fund Balance Policy

The district implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement established new fund balance classifications and reporting requirements as follows:

Nonspendable – Are fund balances that cannot be spent because they are either; not in spendable form, such as inventories or prepaid amounts, or are legally or contractually required to be maintained intact, such as the principal of a permanent fund.

Restricted – Are amounts that can only be used for specific purposes because of enabling legislation or externally imposed constraints, such as grant requirements or laws or regulations.

Committed – Are amounts that can be used for specific purposes because of a formal action by the entities highest level of decision-making authority (District Meeting). This would include contractual obligations if existing resources have been committed. Formal action (School Board vote at a public meeting) to establish constraints should be taken before year-end, even if the amount might not be determined until the subsequent period.

Assigned – Are amounts intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body (School Board), or by and official whom authority has been given (Superintendent of Schools). Such assignments cannot exceed the available fund balance in any particular fund. This is the residual fund balance classification of all governmental funds except the general fund. Assigned fund balances should not be reported in the general fund if doing so causes the government to report a negative "unassigned" general fund balance.

Unassigned – Is the residual classification for the general fund. The general fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result to overspending for specific purposes for which amounts had been restricted, committed, or assigned.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

In instances where both restricted and unrestricted fund balances are available to fund expenditures, the restricted fund balances will be exhausted first, followed by the unrestricted classifications of, committed, assigned and unassigned fund balances.

The district voted to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed in any fiscal year, 2.5% of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11.

Revenues

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the period in which the resources are measurable and available. Revenue resulting from non-exchange transactions, in which the District receives value without directly giving equal value in return, generally includes grants and donations and is recognized when applicable grantor requirements, including purpose, eligibility, timing, and matching have been met.

General revenues on the Statement of Activities include the school district assessment (levied by the appropriate local governments as property taxes) and aid from various State of New Hampshire sources that are not program revenues (charges for services or related to operating or capital grant programs).

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Legal Debt Limit

Per state statute, the District may not incur debt at any one time in excess of 7.5% of its locally assessed valuation (for all municipalities in the District) as last equalized by the Commissioner of the New Hampshire Department of Revenue Administration.

For the year ended June 30, 2021, the District had not exceeded its legal debt limit.

Risk Management

The District is exposed to various risks of loss related to property loss, torts, errors and omissions, injuries to employees and natural disasters. The District purchases, through an agent, coverage from an insurance company for general liability and errors and omissions. There have no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

Claims, Judgments and Contingent Liabilities

Litigation - The District is subject to various claims, and sometimes lawsuits, which arise in the normal course of operations. Management of the District believes that the outcome of these contingencies will not have a materially adverse effect on the financial statements and accordingly, no provision for loss has been recorded.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2021, are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 587
	<u>\$ 587</u>

Deposits and investments as of June 30, 2021, consist of the following:

Cash on hand	\$ 587
Deposits with financial institutions	587
	<u>\$ 587</u>

Credit Risk - Deposits

The District maintains deposits in accordance with RSA 197:23-a which states that the District Treasurer shall deposit the moneys in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in solvent banks in the state, except that funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the regional federal reserve bank collateral security for such deposits United States government obligations, United States government agency obligations, or obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk on deposits. As of June 30, 2021, all of the District's bank balance of \$837 was covered by FDIC insurance and \$0 was exposed to custodial credit risk because it was uninsured and the collateral for the amounts was held by the depository's agent but not in the District's name.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 4 - INTERFUND BALANCES AND TRANSFERS

Balances

As of June 30, 2021, the District did not have any interfund balances.

	<u>Due From</u>	<u>Due To</u>
Major Funds:		
General fund	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>

Transfers

For the year ended June 30, 2021, the District did not have any interfund transfers.

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General fund	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 5 - INTERGOVERNMENTAL RECEIVABLES AND PAYABLES

Intergovernmental Receivables

Intergovernmental receivables as of June 30, 2021, consisted of the following:

	<u>General Fund</u>
Local Governments	
Amounts held by Trustees of Trust Funds	\$ 109,423
	<u>\$ 109,423</u>

The intergovernmental receivable represents capital reserves held by the Trustees of Trust Funds in accordance with State Statute.

Intergovernmental Payables

The district did not have any intergovernmental payables as of June 30, 2021.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 6 - JOINT VENTURE

The District is a member of a joint venture, School Administrative Unit #9, (SAU). The District has an ongoing financial responsibility to fund the annual operations of the SAU along with the other members of the SAU. The SAU administers the operations of the member districts on a shared fee arrangement calculated under a cost allocation formula which is based on equalized property value and average daily enrollment of the member districts. The SAU does not accumulate financial resources and maintains minimal net position. The member districts and their respective financial responsibility to the SAU for the year ended June 30, 2021, are as follows:

Member School Districts	SAU ASSESSMENT	
	<u>%</u>	<u>Amount</u>
Conway	67.81%	\$ 1,161,986
Bartlett	21.15%	362,357
Jackson	6.85%	117,439
Albany	1.56%	26,773
Eaton	1.62%	27,824
Chatham	0.76%	13,086
Harts Location	<u>0.24%</u>	<u>4,051</u>
	<u>100.00%</u>	<u>\$ 1,713,516</u>

The financial statements of School Administrative Unit #9 are available for public review, by request, at the SAU Office on 176A Main Street, Conway, NH 03818.

HART'S LOCATION SCHOOL DISTRICT

Notes to Basic Financial Statements
June 30, 2021

NOTE 7 - FUND BALANCE COMPONENTS

The District's governmental fund balance components under GASB 54 are comprised of the following:

	<u>General Fund</u>	<u>Total Governmental Funds</u>
Non-Spendable:	\$ -	\$ -
Restricted:	-	-
Committed:	-	-
Capital reserves	109,423	109,423
Assigned:	-	-
Unassigned:	<u>(1,721)</u>	<u>(1,721)</u>
	<u>\$ 107,702</u>	<u>\$ 107,702</u>

REQUIRED SUPPLEMENTARY INFORMATION

HARTS' LOCATION SCHOOL DISTRICT

Budgetary Comparison Schedule - General Fund Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance
Budgetary Fund Balance - Beginning	\$ 9,759	\$ 9,759	\$ 8,038	\$ (1,721)
Resources (inflows):				
School district assessment				
Local school tax	79,176	79,176	79,176	
State of New Hampshire sources				
State education tax	32,673	32,673	32,673	
Federal sources				
Federal forest reserve	2,637	2,637	2,637	
Transfers in				
Received from capital reserves	-	-	32,348	32,348
Amounts available for appropriation	<u>124,245</u>	<u>124,245</u>	<u>154,872</u>	<u>30,627</u>
Charges to appropriations (outflows):				
Instruction				
Regular instruction	47,200	47,200	100,422	(53,222)
Special education instruction	52,340	52,340	42,121	10,219
Support services				
Student support services	9,000	9,000	-	9,000
General administration				
School board	2,250	2,250	1,999	251
Executive administration				
SAU management services	4,051	4,051	4,051	-
Student transportation	1,404	1,404	-	1,404
Transfers out				
Transfer to capital reserve	8,000	8,000	8,000	-
Total charges to appropriations	<u>124,245</u>	<u>124,245</u>	<u>156,593</u>	<u>(32,348)</u>
Budgetary Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,721)</u>	<u>\$ (1,721)</u>

See the accompanying notes to the required supplementary information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 - BUDGETARY INFORMATION

A. Original Budget

Governmental budgetary appropriations and estimated revenues are accounted for on a fund basis in accordance with state statutes, administrative rules and local laws, policies or procedures. The budgetary process results in a formally adopted District budget by voters at the annual District meeting. Subsequent regulatory reviews by departments of the State of New Hampshire are made of the budgetary process (warrant articles, required results of votes, etc.), adopted budget and the estimated revenues of the District. After final allocation of state aid programs to the District and approval of final estimated revenues (including the use of beginning unassigned general fund balance), a balanced District budget is achieved in accordance with State statute (the "original" budget). The original budget is the first complete, legally appropriated budget adjusted for appropriate changes occurring *before* the beginning of the year.

B. Budgetary Changes, Transfers, Encumbrances and Continuing Appropriations

Budgetary Changes

In accordance with RSA 198:20-b, appropriations may be made by the school board by applying for, accepting and expending unanticipated funds (money from a state, federal or other governmental unit or a private source) which become available during the year without further action by the District. Such money may be used only for legal purposes for which a school district may appropriate money; shall not require the expenditure of other school district funds except those funds lawfully appropriated for the same purpose; and shall be exempt from the provisions of RSA 32 relative to the limitation of expenditure of school district moneys. The statute requires the school board to hold a public hearing on the action to be taken and to comply with various public notice requirements.

Transfers

The school board may authorize budgetary transfers between allowable appropriations (programs, functions or categories); however, total expenditures may not exceed the total allowable appropriations budgeted (which consists of the original budget plus appropriations allowable under RSA 198:20-b, encumbrances carried forward from the prior year and continuing appropriations, if any).

Encumbrances and Continuing Appropriations

All annual appropriations lapse at year-end unless encumbered. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Encumbrances are not expenditures and are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

Certain appropriations that are not "annual appropriations" do not lapse at year-end. These continuing appropriations include those from special or unanticipated revenues, capital projects and specific items that are not required to have been completed at year-end. Continuing appropriations are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

C. Final Budget

The final budget consists of the original budget adjusted for appropriate legal changes applicable to the year, including those occurring during and after the end of the year.

HART'S LOCATION SCHOOL DISTRICT

Notes to Required Supplementary Information
June 30, 2021

NOTE 2 - EXPLANATION OF BUDGETARY TO GAAP DIFFERENCES

Basis and Timing Differences

The basis of accounting or the timing of transactions used or applied by the funds in the basic financial statements (fund financial statements) differs from the basis of accounting or timing of transactions used or applied by the funds for budgetary purposes. The following is an explanation of the differences between budgetary inflows and outflows and GAAP revenues and expenditures.

<u>Budgetary Fund</u>	<u>General Fund</u>
<u>Financial Statement Major Fund</u>	<u>General Fund</u>
Sources / Inflows of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 154,872
Differences - Budget to GAAP:	
Budgetary inflows that are not revenues for financial reporting purposes	
Beginning fund (balance) deficit	(8,038)
Transfers from capital reserve funds held by trustees	(32,348)
Financial reporting revenues that are not inflows for budgetary purposes	
Earnings on capital reserve investments	<u>67</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 114,553</u>
Uses / Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 156,593
Differences - Budget to GAAP:	
Budgetary outflows that are not expenditures for financial reporting purposes	
Capital reserve transfer	<u>(8,000)</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 148,593</u>

FYI - Program Assurances for Federal Formula Grants

Attached please find the 2022-23 Program Assurances for Federal Formula Grants.

- Every Student Succeeds Act
 - Title I, Part A
 - Title II, Part A
 - Title III, Part A
 - Title IV, Part A
 - Title V, Part B, Subpart 2
- Individuals with Disabilities Education Act, Part B
- Carl D. Perkins Strengthening Career and Technical Education for the 21st Century Act

These program assurances must be reviewed by the Superintendent and must be provided to and reviewed with the LEA school board. The Superintendent must then sign each of the program assurances the LEA plans to participate in.

Respectfully submitted,

Kevin Richard
Superintendent of Schools

Attachment

**New Hampshire Department of Education
School Year 2022-2023**

GRANT PROGRAM ASSURANCES DOCUMENT

Attached are the 2022-2023 school year (SY) New Hampshire Department of Education (NHED) **Program Assurances** for the following federal formula grants:

Superintendent/Charter School Administrator: indicate which federal program(s) in which the LEA is accepting federal funds for the 2022-2023 SY.

Every Student Succeeds Act (ESEA) Programs	Participating	Not participating
Title I, Part A (Improving Basic Programs Operated by LEAs)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Title II, Part A (Supporting Effective Instruction state grants)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Title III, Part A (English Language Acquisition, Language Enhancement, and Academic Achievement Act)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Title IV, Part A (Student Support and Academic Enrichment Grants)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Title IV, Part B (21 st Century Community Learning Centers)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Title V, Part B, Subpart 2 (Rural and Low-Income School Program)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
IDEA, Part B (Individuals with Disabilities Education Act)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Perkins V (Carl D. Perkins Strengthening Career and Technical Education for the 21st Century Act)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Superintendent/Charter School Administrator Contact Information:

Local Education Agency (LEA):

SAU Number:

Hart's Location School District

SAU #9

Superintendent/Charter School Administrator Contact Name:

Kevin Richard

Superintendent/Charter School Administrator Contact Phone:

603-447-8368

Email:

krichard@sau9.org

Local Education Agencies (LEAs) must submit a signed copy of these Grant Assurances to the NHED prior to receiving formula funds for grants awarded under the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESEA), Individuals with Disabilities Education Act (IDEA) and Carl D. Perkins Strengthening Career and Technical Education for the 21st Century Act. By signing these Grant Assurances the LEA assures that it will accept and administer these formula funds in accordance with all applicable Federal and State statutes and regulations.

As the Superintendent/Charter School Administrator you must carefully review and sign each funding source that you will be accepting for the 2022-2023 SY. There is one signature block at the end of the document Assurances must be signed and uploaded to the District Page of the online Grants Management System (GMS) before an application for funds can be substantially approved.

At the end of this document you will find the General Education Provisions Act (GEPA) Section 427 which requires each LEA applying for federal funds to include in its application a description of the steps the LEA proposes to take to ensure equitable access to and participation in its federally assisted programs for students, teachers, and other program beneficiaries with special needs. The statute highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, you should determine whether these or other barriers may prevent your students, teachers, et al from such access to, or participation in, the federally funded projects or activities.

All LEAs accepting federal grants must provide a description of how it will ensure equitable access for students and teachers to participate in federally assisted programs. Please provide a clear and succinct description of how you plan to address those barriers that are applicable to the LEAs circumstances.

Please remember that Program Assurances are reviewed and signed by you, the Superintendent/Charter School Administrator as a way of indicating your agreement with the laws and regulations specific to certain grant types. The assurances below are not all-inclusive as to the entire scope of requirements for the LEA. Superintendents/Charter School Administrators are responsible for understanding all requirements of the grants they receive.

The Process:

Please read each step carefully:

1. The Superintendent/Charter School Administrator indicates which federal program(s) in which the LEA is accepting for the 2022-2023 SY and provides their contact information.
2. The Superintendent/Charter School Administrator carefully reviews the assurances for each federal program in which the LEA is participating and consults with the LEA School Board/Board of Trustees about the assurances.
3. The Superintendent/Charter School Administrator signs and dates the bottom of the Program Assurance document.
4. **All** Superintendent/Charter School Administrators (or designee) must complete the GEPA section.
5. The assurances must then be scanned and uploaded to the LEA Homepage of the online Grants Management System (GMS).

Please contact your NHED program manager if you have any questions.

Section A: Assurances for ESEA - Title I, Part A

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title I, Part A the LEA will:

A-1 USE FEDERAL FUNDS ONLY TO SUPPLEMENT, NOT SUPPLANT, OTHER RESOURCES

Use federal funds received under this part only to supplement the funds that would, in the absence of such federal funds, be made available from non-federal sources for the education of students participating in programs assisted under Title I, and not to supplant such funds. *Section 1118(b).*

Under ESEA, LEAs must demonstrate that the methodology they use to allocate state and local funds to schools provides each Title I school with all of the state and local money it would receive if it did not participate in the Title I program. This should expand Title I's spending options. Title I costs must still be allowable and must still support eligible students among other requirements.

A-2 MEET COMPARABILITY OF SERVICES REQUIREMENTS

Ensure compliance with all comparability requirements, including establishing and implementing on a grade-span by grade-span basis or a school-by-school basis: (a) a local educational agency-wide salary schedule; (b) a policy to ensure equivalence among schools in teachers, administrators, and other staff; and (c) a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies. *Section 1118(c).*

A-3 INFORM SCHOOLS ABOUT SCHOOLWIDE PROGRAM OPTIONS AND PROVIDE TECHNICAL ASSISTANCE TO SCHOOLWIDE PROGRAMS

Inform eligible schools (40% poverty and above) and parents of schoolwide program authority and the ability of such schools to consolidate funds from federal, state, and local sources under *Section 1114.*

Provide technical assistance and support to schoolwide programs, including a one-year planning period (exceptions provided in *Section 1114 (b)(1)*), in consultation with stakeholders described in *Section 1114(b)(2)* resulting in a written plan that addresses the required components pursuant to *Section 1114.*

A-4 PROVIDE SERVICES TO ELIGIBLE STUDENTS IN TARGETED ASSISTANCE SCHOOLS

Provide supplementary services to educationally disadvantaged students in Title I schools. Eligible students are children identified by the school as failing, or most at risk of failing, to meet the state's challenging student academic achievement standards on the basis of multiple, educationally related, objective criteria, pursuant to *Section 1115.*

A-5 PROVIDE ASSISTANCE TO SCHOOLS TO CLOSE THE ACIEVIEMENT GAP

Ensure that all children receive a high-quality education and close the achievement gap between children meeting the challenging State academic standards and those children who are not meeting such standards. *Section 1112(b).*

A-6 ENSURE QUALIFIED AND EFFECTIVE EDUCATORS IN ALL LEA SCHOOLS



Department of Education

Ensure, through incentives for voluntary transfers, the provision of professional development, recruitment programs, or other effective strategies, that students from low-income families and minority students are not taught at higher rates than other students by unqualified, out-of-field, or beginning educators. *Section 1111(g)(1)(B)*.

Ensure that all teachers and paraprofessionals working in a program supported with Title I funds meet applicable state certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification. *Section 1111(g)(2)(J)*.

At the beginning of each school year, the LEA receiving funds under this Part shall notify the parent(s) of each student attending any school receiving funds under this Part that the parents may request, and the LEA will provide the parents on request (and in a timely manner), information regarding the professional qualifications of the student's classroom teachers, including at a minimum, the following: (i) Whether the students' teacher (I) has met State qualifications and licensing criteria for the grade levels and subject areas in which the teacher provides instruction; (II) is teaching under emergency or other provisional status through which State qualification or licensing criteria have been waived; and, (III) is teaching in the field of discipline of the certification of the teacher. *Section 1112(e)(1)*.

A-7 USE INTERVENTIONS THAT IMPROVE OUTCOMES FOR STUDENTS

Take into account the strength of the evidence when selecting curricula and relevant interventions, identifying supports, services, and interventions that are likely to be effective for improving student outcomes. Title I, Section 1003 requires the use of evidence-based interventions that meet higher levels of evidence for schools identified for Comprehensive or Targeted Support and Improvement. *Section 1003 (b)(1)(B)* and *Section 8101(21)(A)*.

A-8 ASSIST SCHOOLS TO INCREASE PARENT AND FAMILY ENGAGEMENT

Develop and maintain a written policy on parent and family engagement and work in consultation with schools as they develop and implement their plans for activities under *Section 1116*. Parents shall be notified of this policy in an understandable and uniform format and to the extent practicable, provided in a language the parents can understand. Such policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school. *Section 1116(b)(1)*.

Conduct outreach to all parents and family members and implement programs, activities, and procedures for the involvement of parents and family members in programs assisted under this Part consistent with this Section. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of participating children. Each LEA shall develop jointly with, agree on with, and distribute to, parents and family members of participating children a written parent and family engagement policy. The policy shall establish the LEA's expectations and objectives for meaningful parent and family involvement. *Section 1116(a)(1-2)*.

A-9 ALIGN EARLY CHILDHOOD SERVICES WITH HEAD START STANDARDS

In the case of an LEA that chooses to use funds under this Part to provide early childhood education services to low-income children below the age of compulsory school attendance, ensure that such services comply with the performance standards established under *Section 641A(a)* of the Head Start Act (42 USC §9836a(a)). *Section 1112(c)(7)*.

A-10 PROVIDE EQUITABLE SERVICES FOR ELIGIBLE STUDENTS IN PRIVATE SCHOOLS:



Provide, after timely and meaningful consultation with private school officials, equitable services to eligible students attending private elementary and secondary schools in accordance with *Section 1117*.

The LEA must consult with each non-public school about the Title I, Part A grant. The LEA must maintain a written record of the consultation in its records and provide a copy to the SEA by posting the signed document on the online Grants Management System.

A-11 IMPLEMENT THE STATEWIDE ASSESSMENT PROGRAM AND USE ASSESSMENT RESULTS TO REVIEW AND ASSESS PROGRESS:

Comply with the statewide assessment program requirements under *Section 1111 (b)(2)* or Innovative Assessment and Accountability Demonstration Authority under *Section 1204(b)(1)*, (i.e. Performance Assessment for Competency Education). Use the results of the statewide assessment and other measures or indicators available to the LEA, to review annually the progress of each school served by the LEA and receiving funds under this Part. In addition, make widely available through public means (includes posting in a clear and easily accessible manner on the LEA's website and, where practicable, on the website of each school served by the LEA for each grade level served, information on each assessment required by the State to comply with *Section 1111*, other assessments required by the State, and where such information is available and feasible to report, assessments required by the LEA, including: (i) subject matter assessed; (ii) the purpose for which the assessment is designed and used; (iii) the source of the requirement for the assessment; and (iv) where such information is available: (I) the amount of time students will spend taking the assessment and the schedule for the assessment; and (II) the time and format for disseminating results.

A-12 PARTICIPATE IN THE NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS (NAEP), GRADES 4 and 8, READING AND MATHEMATICS:

Participate, if selected, in NAEP for reading and mathematics in grades 4 and 8 carried out under *Section 303(b)(3)* of the NAEP Authorization Act (*20 USC SEC 9622(b)(3)*).

A-13 PROVIDE TIMELY STUDENT REPORTS TO PARENTS AND TEACHERS

Ensure that the results from the statewide academic assessments required under *Section 1111(b)(2)* and *Section 1204(b)(1)* will be provided to parents and teachers as soon as practicable after the assessment is taken, in an understandable and uniform format and, to the extent feasible, in a language that the parents can understand.

A-14 PUBLICLY DISSEMINATE ANNUAL LEA AND SCHOOL REPORT CARDS

Disseminate LEA and school report cards containing, at a minimum, information on teacher quality, assessment, and school and LEA accountability to all schools in the LEA and to all parents of students attending those schools in an understandable and uniform format and, to the extent practicable, in a language that the parents can understand, and make the information available through public means. *Section 1111(h)(2)*.

A-15 COORDINATE WITH OTHER EDUCATIONAL SERVICES

Coordinate and integrate services provided under this Part with other educational services at the LEA or individual school level, such as services for English Learners, children with disabilities, migratory children, American Indian, Alaska Native, and the Native Hawaiian children, and homeless children and youths, in order to increase program effectiveness, eliminate duplication, and reduce fragmentation of the instructional program.

In compliance with *Section 1112*, coordinate and integrate services with other programs under this Act (including Title I, Part C, Title II, Title III, etc.), the Individuals with Disabilities



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Education Act, the Rehabilitation Act of 1973, the Carl D. Perkins Career and Technical Education Act of 2006, the Workforce Innovation and Opportunity Act, the McKinney-Vento Homeless Assistance Act, the Head Start Act, the Adult Education and Family Literacy Act, and other Acts, as appropriate. Equity of services will be met for disadvantaged students, to include:

- Selecting migratory children who are eligible to receive services on the same basis as other children who are selected to receive services;
- Conducting outreach to identify homeless children and youth and working in consultation with shelters and other community agencies to identify and remove barriers to enrollment;
- Assuring space is available in Title I programs for students in foster care, homeless children and youth, and that homeless students are eligible for Title I services by virtue of their homelessness;
- Complying with the requirements of Immigrant Data Collection Survey located in the NH DOE Education Statistics System on an annual basis to ensure appropriate services are provided to English language learners; and
- If the LEA uses Title I or Title III funds to provide a language instruction educational program as determined under Title III, the LEA must comply and coordinate parent services for English learners as outlined in *Section 1112(3)(A-D)*.

A-16 ENSURE THE EDUCATIONAL STABILITY OF STUDENTS IN FOSTER CARE

Enroll foster youth or allow the foster youth to remain in their school of origin, unless a determination is made that it is not in the child's best interest to attend that school. Best interest factors include, but are not limited to, appropriateness of the current educational setting and proximity to the school in which the child is enrolled at the time of placement. *Section 1111(g)(1)(E)(i)*.

Ensure that if a determination is made that it is not in the child's best interest to remain in the school of origin, the child will be immediately enrolled in a new school, even if the child is unable to produce records normally required for enrollment. *Section 1111(g)(1)(E)(ii)*. LEAs will immediately contact the school of origin to obtain relevant academic and other records. *Section 1111(g)(1)(E)(iii)*.

Develop and implement clear written procedures governing transportation for students in foster care in their school of origin when in their best interest. The procedure will be provided, arranged, and funded for the duration of their time in foster care, and ensure that students promptly receive that transportation. The transportation procedure must describe how this requirement will be met in the event of a dispute regarding which agency or agencies (LEA, multiple LEAs or child welfare agency) will pay any additional costs incurred in providing transportation, and must describe which agency or agencies will initially pay the additional costs so that transportation is provided promptly during the pendency of the dispute. *Section 1112(c)(5); 34 Code of Federal Regulations §299.13(c)(1)(ii)*.

Designate a point of contact (POC) if the corresponding child welfare agency notifies the LEA in writing that it has designated an employee to serve as a POC for the LEA. *Section 1111(g)(1)(E)(iv)*.

A-17 COORDINATION REQUIREMENTS:

Coordinate activities described under Section 1119 (b) with Head Start agencies and, if feasible, other entities carrying out early childhood development programs. Each LEA shall develop agreements with such Head Start agencies and other entities to carry out such activities, i.e., systematic procedures for receiving records of preschool children, communication, parent and



Department of Education

family engagement, teachers and Head Start to discuss needs of children, joint transition-related training and linking LEA educational services with Head Start agencies. *Section 1119.*

A-18 EDUCATION FOR HOMELESS CHILDREN AND YOUTHS

Reserve Title I, Part A funds as necessary to provide comparable services to homeless children and youth that assist them to effectively take advantage of educational opportunities as provided to children in schools funded under Title I, Part A. These comparable services shall be provided to homeless children and youth in public schools, shelters and other locations where children may live (institutions for neglected children and, where appropriate, local institutions such as local community day school programs). This reservation requirement is not formula driven. The method of determination of such funds shall be determined as follows:

- Based on the total allocation received by the LEA; and,
- Prior to any allowable expenditure or transfers by the LEA. *Section 1113(c)(3)(A).*

Section B: Assurances for ESEA - Title II, Part A

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title II, Part A the LEA will:

B-1 ENGAGE IN CONSULTATION AND USE DATA

Use data (*Section 2102(b)(2)(D)*) and ongoing consultation described in *Section 2102(b)(3)* to continually update and improve activities supported under this Part.

B-2 TARGET FUNDS TO NEEDIEST SCHOOLS

Target funds to schools within the jurisdiction of the LEA that are implementing comprehensive support and improvement activities under Section 1111(d) and have the highest percentage of low income children counted under *Section 1124(c)*. *Section 2102(c)*

B-3 ENSURE PRIVATE SCHOOL PARTICIPATION

Comply with *Section 8501* regarding equitable participation by private school teachers in professional development activities. Provide for the equitable participation of private school teachers, and other educational personnel in private schools, and engage in meaningful consultation, in a timely manner, with private school officials during the design and development of their Title II, Part A program. *Section 2102(b)(2)(E)*.

The LEA must consult with each non-public school about the Title II, Part A grant. The LEA must maintain a written record of this consultation in its records and provide a copy to the SEA by posting the signed document on the online Grants Management System.

B-4 PROVIDE PROFESSIONAL DEVELOPMENT ACTIVITIES

Ensure that all professional development activities provided are evidenced-based and intended to improve the subject matter knowledge and the teaching and leadership skills of teachers, principals, and administrators and, in appropriate cases, paraprofessionals, and coordinated with professional development activities authorized under this Part with professional development activities provided through other Federal, State, and local programs. *Section 2102(b)(2)(F)*.

B-5 SUPPLEMENT, NOT SUPPLANT

Ensure that Title II, Part A funds shall only be used to supplement, and not supplant, non-federal State and local funds that would otherwise be used for activities authorized under Title II, Part A. *Section 2301*.

Section C: Assurances for ESEA - Title III, Part A

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title III, Part A the LEA will:

C-1 CONSULT WITH OTHERS ON PLAN DEVELOPMENT

Assure consultation has occurred with teachers, researchers, school administrators, parents and family members, community members, public or private entities, and institutions of higher education, in developing and implementing the Title III plan. *Section 3116(b)(4)(C).*

C-2 ASSESS ENGLISH PROFICIENCY ANNUALLY

Assess annually the English proficiency of all English learners participating in a program funded under Title III, consistent with *Section 1111(b)(2)(B) and (G)*. *Section 3113(b)(3)(A) and (B).*

C-3 USE EFFECTIVE APPROACHES AND METHODOLOGIES

Use effective approaches and methodologies for teaching English learners and immigrant children and youth to: 1) develop and implement new language instruction educational programs and academic content instructional programs for English learners and immigrant children and youth, including early childhood education programs, elementary school programs, and secondary school programs, 2) carry out highly focused, innovative, locally designed activities to expand or enhance existing language instruction educational programs and academic content instructional programs for English learners and immigrant children and youth, 3) implement, within an individual school, school-wide programs for restructuring, reforming, and upgrading all relevant programs, activities, and operations relating to language instruction educational programs and academic content instruction for English learner and immigrant children and youth, 4) implement, within the entire jurisdiction of a local educational agency, agency-wide programs for restructuring, reforming, and upgrading all relevant program, activities, and operations relating to language instruction educational programs and academic content instruction for English learners and immigrant children and youth. *Section 3115(a)(1-4).*

C-4 COMPLY WITH PRIVATE SCHOOL PARTICIPATION REQUIREMENTS

After timely and meaningful consultation with appropriate private school officials, provide to children who are enrolled in private elementary and secondary schools in areas served by such agency, consortium, or entity and to their teachers or other educational personnel, on an equitable basis, educational services or other benefits that address their needs under Title III the program. *Section 8501.*

The LEA must consult with each non-public school about the Title III, Part A grant. The LEA must maintain a written record of the consultation in its records and provide a copy to the SEA by posting the signed document on the Online Grants Management System.

C-5 ASSESS ENGLISH LEARNERS IN ENGLISH

Comply with the requirement in *Section 1111(b)(2)(B)(ix)* regarding assessment of English learners in English. *Section 3113(b)(3)(A).*

C-6 BE IN COMPLIANCE WITH STATE LAWS



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Assure, by signing in this section, that the LEA is not in violation of any State law, including State constitutional law, regarding the education of English learners (EL), consistent with Sections 3125 and 3126. *Section 3116(b)(4)(B).*

C-7 USE TITLE III FUNDS TO ONLY SUPPLEMENT, NOT SUPPLANT, OTHER RESOURCES

Use Title III funds in order to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for English learner and Immigrant children and youth, and in no way supplant such Federal, State, and local public funds. *Section 3115(g).*

C-8 USE OF FUNDS

Use Title III funds to increase the English language proficiency of English learners, provide effective professional development, and implement effective parent, family, and community engagement activities and strategies that enhance or supplement language instruction educational programs for ELs. *Section 3115(c).*

C-9 SELECT METHODS OF EFFECTIVE INSTRUCTION

Select one or more methods or forms of effective instruction to be used in the programs and activities undertaken by the entity to assist English learners to attain English language proficiency and meet challenging State academic standards. *Section 3115(f)(1)*

C-10 COMPLY WITH PARENT REQUESTS FOR INFORMATION ABOUT STAFF EDUCATING THEIR CHILDREN

Ensure that each LEA that is included in the eligible entity is complying with Section 1112(e) prior to, and throughout, each school year. *Section 3116(b)(4)(A).*

C-11 COORDINATE WITH HEAD START AND EARLY HEAD START

Coordinate activities and share relevant data under the plan with local Head Start and Early Head Start agencies, including migrant and seasonal Head Start agencies, and other early childhood education providers. *Section 3116(b)(4)(D).*

C-12 USE OF IMMIGRANT SET-ASIDE FUNDS

Understand that by accepting Title III Immigrant Set-Aside funds, if applicable, to use these funds to support activities that provide enhanced instructional opportunities for immigrant children and youth and agree to comply with all associated program requirements. *Section 3115(e).*

Title III	
LEA CERTIFICATION ON TEACHERS' FLUENCY IN ENGLISH	
I certify that all teachers in any language instruction educational program for English learners that is, or will be, funded under Title III are fluent in English and any other language used for instruction, including having written and oral communication skills. <i>Section 3116(c).</i>	
Signature of the Superintendent / Charter School Administrator	Date

Section D: Assurances for ESEA - Title IV, Part A

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title IV, Part A the LEA will:

D-1 USE FEDERAL FUNDS ONLY TO SUPPLEMENT, NOT SUPPLANT, OTHER RESOURCES

Use Title IV, Part A funds only to supplement, not supplant, non-Federal funds that would otherwise be used for Title IV, Part A activities. *Section 4110.*

D-2 PRIORITIZE THE DISTRIBUTION OF FUNDS TO SCHOOLS

Prioritize the distribution of Title IV, Part A funds to schools that:

- (a) are among the schools with the greatest need (as determined by the LEA);
- (b) have the highest percentages of low-income students;
- (c) are identified for comprehensive support and improvement;
- (d) have consistently underperforming subgroups;
- (e) are identified as a persistently dangerous public elementary school or secondary school under *Section 8532.*

Section 4106(e)(2).

D-3 PROVIDE EQUITABLE SERVICES FOR ELIGIBLE STUDENTS IN PRIVATE SCHOOLS:

The LEA will provide, after timely and meaningful consultation with private, nonprofit (*ESEA Section 8101*) school officials, equitable services to eligible students attending private, non-profit elementary and secondary schools in accordance with *Section 8501.*

The LEA must consult with each non-public school about the Title IV, Part A grant. The LEA must maintain a written record of this consultation in its records and provide a copy to the SEA by posting the signed document on the Online Grants Management System.

D-4 CONDUCT A NEEDS ASSESSMENT

LEAs that receive an allocation of at least \$30,000 must conduct a comprehensive needs assessment that includes, at minimum, a focus on the three priority areas (*See Use of Funds below*) of Title IV, Part A, at least once every three years.

D-5 USE TITLE IV, PART A FUNDS FOR STUDENT SUPPORT AND ACADEMIC ENRICHMENT:

The LEA will assure that the conditions under *Section 4106(e)(2)* or the conditions under *Section 4106(f)* shall apply:

- If the LEA receives a Title IV-A allocation in an amount less than \$30,000, shall be required to meet only one of the assurances below. If the LEA receives a Title IV-A allocation greater than \$30,000, the LEA shall be required to meet all three of the assurances below:
 - use **not less than 20 percent** of funds received under Title IV-A to support one or more of the activities authorized under section 4107; activities to support well-rounded educational opportunities.
 - use **not less than 20 percent** of funds received under Title IV-A to support one or more of the activities authorized under section 4108; activities to support safe and healthy students.



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- use a portion of funds received under Title IV-A to support one or more activities authorized under section 4109(a), including an assurance that the local educational agency, or consortium of local educational agencies, will comply with section 4109(b); activities that support the effective use of technology.

D-6 ANNUAL REPORTING TO THE STATE:

Annually report to the State for inclusion in the report described in *Section 4104(a)(2)* how funds are being used under Title IV-A to meet the State's Title IV-A Program requirements.

Section E: Assurances for ESEA - Title IV, Part B

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title IV, Part B the LEA will:

- E-1** Operate all Nita M. Lowey 21st Century Community Learning Centers (21st CCLC) programs in a manner that will maximize the program's impact on the academic performance of the participating students. Programs will provide a breadth of activities and services that offer opportunities for students to learn new skills, develop creative ways to approach challenges and achieve academic success (ESEA Section 4204(b)(2)(J)).

All academic services will be aligned with the curriculum in the core subject areas of each of the schools attended by the participating students. Lesson and/or unit plans for academic enrichment activities will be required. Each student in the program must be offered the full breadth of programming each week (ESEA Section 4204(b)(2)(B), ESEA Section 4205(a) and ESEA Section 4204(a)(2)).

Services and benefits provided must be secular, neutral and non-ideological. No funds provided pursuant to this program shall be expended to support religious practices, such as religious instruction, worship or prayer. Faith-based organizations (FBOs) may offer such practices, but not as part of the program receiving federal assistance and FBOs should comply with generally applicable cost accounting requirements to ensure that funds are not used to support these activities. (2 CFR 3474.15).

- E-2** Implement activities based on evidence-based research. The authorizing statute provides measures of effectiveness to guide applicants in successfully identifying and implementing programs and activities that can directly enhance student learning, one of which includes activities based on evidence-based research. The programs or activities must be based in research that shows that the students will meet challenging State academic standards (ESEA Section 4204(b)(2)(E)).
- E-3** Use 21st CCLC funds to increase the level of state, local and/or other nonfederal funds that would, in the absence of funds under this part, be made available for programs and activities authorized under this part, and in no case supplant federal, state, local or non-federal funds (ESEA Section 4204(b)(2)(G)). Programs must also coordinate Federal, State, and local programs to make the most effective use of resources (ESEA Section 4204(b)(2)(C)). Programs are prohibited from using 21st CCLC funds to pay for existing levels of service; rather, grant funds must supplement, not supplant, existing services. Funds may be used to expand or enhance current activities, or to establish programs in non-participating schools within a local education agency (LEA)/ community based organization (CBO) that has a 21st CCLC grant.
- E-4** Will provide program facility(ies) that are as available and accessible to participants as the students' local school. The facility(ies) have sufficient resources to provide all proposed and required activities, such as a computer lab, library, eating facility, safe recreational area and study area. The program will maintain equipment, security, resources and a clear strategy for the safe transportation of students to and from the center and home (ESEA Section 4204(b)(2)(A)(ii)). The program will take place in a safe and easily accessible facility (ESEA Section 4204(b)(2)(A)(i)).



- E-5** Will provide nutritious snacks and/or meals that meet the requirements of the United States Department of Agriculture (USDA) guidelines for afterschool snacks and summer meal supplements. Depending on when the 21st CCLC program operates, a supplemental snack and/or meal must be offered to each student, each day. Students shall not be charged for costs associated with supplemental snacks/meals. Documentation of meeting supplemental snack/meal requirements is required and may be subject to monitoring. (7 CFR 210.10 and 7 CFR 210.9(c)(1-8)).
- E-6** Offer children with special needs the same opportunities as children in the general population in accordance with state and federal laws. Students with special needs include those who may be identified as English language learners (ELLs); homeless; migrant; or with physical, developmental, psychological, sensory or learning disabilities that result in significant difficulties in communication, self-care, attention or behavior, and are in need of more structured, intense supervision. Children with special needs shall not be excluded from the 21st CCLC program, regardless of the level or severity of need, provided that they can be safely accommodated. Description of services to students with special needs shall be documented and may be subject to monitoring (GEPA 427 General Educational Provisions Act).
- E-7** In accordance with ESEA SEC 4201(a)(3), 21st CCLC programs are required to offer families of students served by community learning centers opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related educational development. For purposes of this program, the term family includes parents, caregivers, guardians or others such as grandparents, who act in the stead of parents. A minimum of three (3) meaningful family engagement activities will occur throughout the year. Programming will be designed to provide adult family members with the tools necessary to support their student's academic achievement goals.
- E-8** Have a professional development plan that is responsive to the needs of its staff, and identifies the professional development activities for staff delivering program activities. Conferences and trainings will be linked to the 21st CCLC funding purpose. 21st CCLC orientation/professional development and evidence of staff training shall be documented, uploaded to Cayen systems and may be subject to monitoring (ESEA Section 4203(a)(6)). In accordance with ESEA Section 4204(b)(2)(M), if the program plans to use volunteers in activities carried out through the community learning center, a description is needed of how the eligible entity will encourage and use appropriately qualified persons to serve as the volunteers.
- E-9** Have partners to help coordinate the use of resources and implement components of programming that are not paid for with 21st CCLC funds. Partnerships through public and private community agencies will be developed to help carry out the activities identified in the needs assessment and in the development of a well-rounded community learning center that offers diversity in programming. In accordance with ESEA Section 4204(b)(2)(H) a description of the partnership between a local educational agency, a community-based organization, and another public entity or private entity needs to be established prior to entering into a relationship with any entity. Funded 21st CCLC programs will complete a memorandum of understanding (MOU) as a formal agreement between all relationships with a partner/contractor, as described in 2 CFR Part 200.331 and maintain documentation to support that the partnership is completed prior to engaging the outside entity.
- E-10** According to ESEA, Section 4204(b)(2)(D), the 21st CCLC program will document that it was developed and implemented in active collaboration with the school district attended by the participating students. Adequate communication between the 21st CCLC program staff and the



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students' regular school day teachers, school administrators and family members is critical to ensure student needs are addressed in the 21st CCLC program. **The agency has a written MOU with the school district stating how pertinent student data will be shared from the school district to the 21st CCLC program and how these groups will share information about the needs and performance of 21st CCLC students.** The written MOU will also include how the regular school lessons will be identified and reinforced during the 21st CCLC program.

- E-11** In accordance with ESEA Sec. 4204(b)(2)(K), have at least a preliminary plan for how the 21st CCLC program will continue after funding ends. Program will plan to sustain their 21st CCLC program by building partnerships and collaborating with other school and community agencies to build support for resources needed to sustain the program. Must demonstrate how the proposed program will coordinate federal, state and local programs and make the most effective use of public resources. Establish a written plan to be disseminated through community outreach and engagement strategy that communicates the benefits of the program and persuades community leaders and entities to provide in-kind and/or financial support to sustain and expand access to community learning centers to low income students (ESEA Section 4204 (b)(2)(C)).
- E-12** Establish a local 21st CCLC Advisory Board comprised of students, teachers, parents and members of community agencies and businesses. The agency will collect and maintain documentation of board meetings, such as minutes and attendance lists. The Advisory Board will consider such topics as program needs and concerns, operations and sustainability. The Advisory Board will include **at least one parent and one student (if the program is serving middle or high school students) and take place a minimum of three (3) times per school year.** Documentation supporting 21st CCLC advisory board meetings are required to be uploaded to Cayen Systems, and may be subject to monitoring.
- E-13** Manage property acquired (e.g., computers, classroom desks, tables) under the 21st CCLC program in accordance with Federal regulations. Equipment and supplies will remain within the appropriate facility for continued use in the 21st CCLC program after the funding period has expired. If the 21st CCLC program at the facility(ies) is not maintained after federal funding expires, all equipment and supplies will be used and/or distributed in accordance 2 CFR 200.313 and 2 CFR 200.314.
- E-14** Fully cooperate with all monitoring, auditing, evaluation and reporting requirements established by the NHED and/or authorized representatives. The subrecipient agrees to participate in all statewide evaluation activities (e.g., cooperate with site visits, cooperate with the quality improvement evaluation process, responding to data requests, submitting accurate and on time data). The subrecipient will submit all required data and reports, as required and/or requested, to the NHED and the US Department of Education (USED) (ESEA Section 4203(A)(14)).
- E-15** Ensure that all procedures and regulations for health, fire, safety, pick-ups, parental/guardian consents, transportation, field trips, food, medical and other emergency procedures, etc. will be clearly listed and widely disseminated, and that they will conform to applicable local and state practices/standards (ESEA Section 4204(b)(2)(iii)).
- E-16** Provide a timely and meaningful consultation with private school officials, providing equitable services to eligible students attending private elementary and secondary schools. The subrecipient must consult with each non-public school about the 21st CCLC grant. Consultation to private schools must be completed on a yearly basis with the required Equitable Services Affirmation document and submitted in the Grants Management System (GMS) by June 30th prior to the start of each fiscal year, throughout the five (5) year grant cycle, in order for your grant to be approved to expend funds in the upcoming fiscal year. The applicant shall give the appropriate



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representatives a genuine opportunity to express their views regarding each matter subject to the consultation requirements in this section. (Title IX, Part E Uniform Provisions, Subpart 1, Section 9501).

- E-17 The 21st CCLC program will target students who primarily attend schools with eligible programs under ESEA Section 1114, 1111, 1115 and 1113 and the families of such students (ESEA Section. 4204(b)(2)(F), ESEA Section. 4203(a)(3) and ESEA Section 4204(i)(1)(A)(i)).

- E-18 Agree that the NHED 21st CCLC Program Office shall periodically review the progress made on the activities and deliverables listed. If the subrecipient fails to meet and comply with the activities/deliverables (example: daily attendance numbers, amount of days and time of operation, required reporting, required submission of information, proposed activities and/or proposed goals/objectives) or to make appropriate progress on the activities and/or towards the development of the program, and they are not resolved within four (4) weeks of notification, the 21st CCLC Program Office will (1) approve a reduced payment, (2) request the applicant redo the work and/or (3) terminate the project (2 CFR 200.339).

Section F: Assurances for ESEA - Title V, Part B, Subpart 2

All Sections cited are from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act through P.L. 114-95, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in ESEA, Title V, Part A, Subpart 2 the LEA will:

F-1 USE FEDERAL FUNDS ONLY TO SUPPLEMENT, NOT SUPPLANT, OTHER RESOURCES

Use Title V, Part A, Subpart 2 funds only to supplement, not supplant, non-Federal funds that would otherwise be used for Title V, Part A, Subpart 2 activities. *Section 5232.*

SECTION G: ASSURANCES FOR IDEA, Part B

All Sections cited are from the Individuals with Disabilities Education Act as amended by P.L. 108-446, and the IDEA Regulations (34 CFR §300.201 through §300.213) unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in IDEA, Part B the LEA will:

- G-1. Assure that the LEA meets each of the conditions in 34 CFR §300.201 through §300.213, including:

§300.201 Consistency with State policies.

The LEA, in providing for the education of children with disabilities within its jurisdiction, must have in effect policies, procedures, and programs that are consistent with the State policies and procedures established under Sec. Sec. 300.101 through 300.163, and Sec. Sec. 300.165 through 300.174. (Authority: 20 U.S.C. 1413(a)(1))

§300.202 Use of amounts.

(a) General. Amounts provided to the LEA under Part B of the Act--

- (1) Must be expended in accordance with the applicable provisions of this part;
- (2) Must be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
- (3) Must be used to supplement State, local, and other Federal funds and not to supplant those funds.

(b) Excess cost requirement.

(1) General.

(i) The excess cost requirement prevents an LEA from using funds provided under Part B of the Act to pay for all of the costs directly attributable to the education of a child with a disability, subject to paragraph (b)(1)(ii) of this section.

(ii) The excess cost requirement does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages 3, 4, 5, 18, 19, 20, or 21, if no local or State funds are available for nondisabled children of these ages. However, the LEA must comply with the non-supplanting and other requirements of this part in providing the education and services for these children.

(2) (i) An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the Act are used.

(ii) The amount described in paragraph (b)(2)(i) of this section is determined in accordance with the definition of excess costs in Sec. 300.16. That amount may not include capital outlay or debt service.

(3) If two or more LEAs jointly establish eligibility in accordance with Sec. 300.223, the minimum average amount is the average of the combined minimum average amounts determined in accordance with the definition of excess costs in Sec. 300.16 in those agencies for elementary or secondary school students, as the case may be. (Authority: 20 U.S.C. 1413(a)(2)(A))

§300.203 Maintenance of effort.

(a) *Eligibility standard.* (1) For purposes of establishing the LEA's eligibility for an award for a fiscal year, the SEA must determine that the LEA budgets, for the education of children with disabilities, at least the same amount, from at least one of the following sources, as the LEA spent for that purpose from the same source for the most recent fiscal year for which information is available:

- (i) Local funds only;



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- (ii) The combination of State and local funds;
- (iii) Local funds only on a per capita basis; or
- (iv) The combination of State and local funds on a per capita basis.

(2) When determining the amount of funds that the LEA must budget to meet the requirement in paragraph (a)(1) of this section, the LEA may take into consideration, to the extent the information is available, the exceptions and adjustment provided in §§ 300.204 and 300.205 that the LEA:

- (i) Took in the intervening year or years between the most recent fiscal year for which information is available and the fiscal year for which the LEA is budgeting; and
 - (ii) Reasonably expects to take in the fiscal year for which the LEA is budgeting.
- (3) Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraph (a)(1) of this section.

(b) *Compliance standard.* (1) Except as provided in §§ 300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.

(2) An LEA meets this standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in §§ 300.204 and 300.205:

- (i) Local funds only;
- (ii) The combination of State and local funds;
- (iii) Local funds only on a per capita basis; or
- (iv) The combination of State and local funds on a per capita basis.

(3) Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraphs (b)(1) and (2) of this section.

(c) *Subsequent years.* (1) If, in the fiscal year beginning on July 1, 2013 or July 1, 2014, an LEA fails to meet the requirements of § 300.203 in effect at that time, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures.

(2) If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(i) or (iii) of this section and the LEA is relying on local funds only, or local funds only on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(i) or (iii) in the absence of that failure, not the LEA's reduced level of expenditures.

(3) If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(ii) or (iv) of this section and the LEA is relying on the combination of State and local funds, or the combination of State and local funds on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(ii) or (iv) in the absence of that failure, not the LEA's reduced level of expenditures.

(d) *Consequence of failure to maintain effort.* If an LEA fails to maintain its level of expenditures for the education of children with disabilities in accordance with paragraph (b) of this section, the SEA is liable in a recovery action under section 452 of the General Education Provisions Act (20 U.S.C. 1234a) to return to the Department, using non-Federal funds, an amount equal to the



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amount by which the LEA failed to maintain its level of expenditures in accordance with paragraph (b) of this section in that fiscal year, or the amount of the LEA's Part B subgrant in that fiscal year, whichever is lower. (Approved by the Office of Management and Budget under control number 1820-0600) (*Authority: 20 U.S.C. 1413(a)(2)(A), Pub. L. 113-76, 128 Stat. 5, 394 (2014), Pub. L. 113-235, 128 Stat. 2130, 2499 (2014)*)

§ 300.204 Exception to maintenance of effort.

Notwithstanding the restriction in Sec. 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

(b) A decrease in the enrollment of children with disabilities.

(c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child--

(1) Has left the jurisdiction of the agency;

(2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or

(3) No longer needs the program of special education.

(d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

(e) The assumption of cost by the high cost fund operated by the SEA under Sec. 300.704(c).

(*Authority: 20 U.S.C. 1413(a)(2)(B)*)

§300.205 Adjustment to local fiscal efforts in certain fiscal years.

(a) Amounts in excess. Notwithstanding Sec. 300.202(a)(2) and (b) and Sec. 300.203(a), and except as provided in paragraph (d) of this section and Sec. 300.230(e)(2), for any fiscal year for which the allocation received by an LEA under Sec. 300.705 exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures otherwise required by Sec. 300.203(a) by not more than 50 percent of the amount of that excess.

(b) Use of amounts to carry out activities under ESEA as amended by ESSA. If an LEA exercises the authority under paragraph (a) of this section, the LEA must use an amount of local funds equal to the reduction in expenditures under paragraph (a) of this section to carry out activities that could be supported with funds under the ESEA as amended by ESSA regardless of whether the LEA is using funds under the ESEA as amended by ESSA for those activities.

(c) State prohibition. Notwithstanding paragraph (a) of this section, if an SEA determines that an LEA is unable to establish and maintain programs of FAPE that meet the requirements of section 613(a) of the Act and this part or the SEA has taken action against the LEA under section 616 of the Act and subpart F of these regulations, the SEA must prohibit the LEA from reducing the level of expenditures under paragraph (a) of this section for that fiscal year.

(d) Special rule. The amount of funds expended by an LEA for early intervening services under Sec. 300.226 shall count toward the maximum amount of expenditures that the LEA may reduce under paragraph (a) of this section. (*Authority: 20 U.S.C. 1413(a)(2)(C)*)

§300.206 Schoolwide programs under Title I of the ESEA as amended by ESSA.

(a) General. Notwithstanding the provisions of Sec. Sec. 300.202 and 300.203 or any other provision of Part B of the Act, an LEA may use funds received under Part B of the Act for any fiscal year to carry out a schoolwide program under section 1114 of the ESEA as amended by ESSA, except that the amount used in any schoolwide program may not exceed--

(1) (i) The amount received by the LEA under Part B of the Act for that fiscal year; divided by

(ii) The number of children with disabilities in the jurisdiction of the LEA; and multiplied by



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- (2) The number of children with disabilities participating in the schoolwide program.
- (b) Funding conditions. The funds described in paragraph (a) of this section are subject to the following conditions:
 - (1) The funds must be considered as Federal Part B funds for purposes of the calculations required by Sec. 300.202(a)(2) and (a)(3).
 - (2) The funds may be used without regard to the requirements of Sec. 300.202(a)(1).
 - (c) Meeting other Part B requirements. Except as provided in paragraph (b) of this section, all other requirements of Part B of the Act must be met by an LEA using Part B funds in accordance with paragraph (a) of this section, including ensuring that children with disabilities in schoolwide program schools--
 - (1) Receive services in accordance with a properly developed IEP; and
 - (2) Are afforded all of the rights and services guaranteed to children with disabilities under the Act. (*Authority: 20 U.S.C. 1413(a)(2)(D)*)

§300.207 Personnel development.

The LEA must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of Sec. 300.156 (related to personnel qualifications) and section 2122 of the ESEA as amended by ESSA. (*Authority: 20 U.S.C. 1413(a)(3)*)

§300.208 Permissive use of funds.

- (a) Uses. Notwithstanding Sec. Sec. 300.202, 300.203(a), and 300.162(b), funds provided to an LEA under Part B of the Act may be used for the following activities:
 - (1) Services and aids that also benefit nondisabled children. For the costs of special education and related services, and supplementary aids and services, provided in a regular class or other education-related setting to a child with a disability in accordance with the IEP of the child, even if one or more nondisabled children benefit from these services.
 - (2) Early intervening services. To develop and implement coordinated, early intervening educational services in accordance with Sec. 300.226.
 - (3) High cost special education and related services. To establish and implement cost or risk sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high cost special education and related services.
- (b) Administrative case management. An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities, that is needed for the implementation of those case management activities. (*Authority: 20 U.S.C. 1413(a)(4)*)

§300.209 Treatment of charter schools and their students.

- (a) Rights of children with disabilities. Children with disabilities who attend public charter schools and their parents retain all rights under this part.
- (b) Charter schools that are public schools of the LEA.
 - (1) In carrying out Part B of the Act and these regulations with respect to charter schools that are public schools of the LEA, the LEA must--
 - (i) Serve children with disabilities attending those charter schools in the same manner as the LEA serves children with disabilities in its other schools, including providing supplementary and related services on site at the charter school to the same extent to which the LEA has a policy or practice of providing such services on the site to its other public schools; and
 - (ii) Provide funds under Part B of the Act to those charter schools--
 - (A) On the same basis as the LEA provides funds to the LEA's other public schools, including proportional distribution based on relative enrollment of children with disabilities; and



Department of Education

(B) At the same time as the LEA distributes other Federal funds to the LEA's other public schools, consistent with the State's charter school law.

(2) If the public charter school is a school of an LEA that receives funding under Sec. 300.705 and includes other public schools--

(i) The LEA is responsible for ensuring that the requirements of this part are met, unless State law assigns that responsibility to some other entity; and

(ii) The LEA must meet the requirements of paragraph (b)(1) of this section. *(Authority: 20 U.S.C. 1413(a)(5))*

§300.210 Purchase of instructional materials.

(a) General. Not later than December 3, 2006, an LEA that chooses to coordinate with the National Instructional Materials Access Center (NIMAC), when purchasing print instructional materials, must acquire those instructional materials in the same manner, and subject to the same conditions as an SEA under Sec. 300.172.

(b) Rights of LEA.

(1) Nothing in this section shall be construed to require an LEA to coordinate with the NIMAC.

(2) If an LEA chooses not to coordinate with the NIMAC, the LEA must provide an assurance to the SEA that the LEA will provide instructional materials to blind persons or other persons with print disabilities in a timely manner.

(3) Nothing in this section relieves an LEA of its responsibility to ensure that children with disabilities who need instructional materials in accessible formats but are not included under the definition of blind or other persons with print disabilities in Sec. 300.172(e)(1)(i) or who need materials that cannot be produced from NIMAS files, receive those instructional materials in a timely manner. *(Authority: 20 U.S.C. 1413(a)(6))*

§300.211 Information for SEA.

The LEA must provide the SEA with information necessary to enable the SEA to carry out its duties under Part B of the Act, including, with respect to Sec. Sec. 300.157 and 300.160, information relating to the performance of children with disabilities participating in programs carried out under Part B of the Act. *(Authority: 20 U.S.C. 1413(a)(7))*

§300.212 Public information.

The LEA must make available to parents of children with disabilities and to the general public all documents relating to the eligibility of the agency under Part B of the Act. *(Authority: 20 U.S.C. 1413(a)(8))*

§300.213 Records regarding migratory children with disabilities.

The LEA must cooperate in the Secretary's efforts under section 1308 of the ESEA as amended by ESSA to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding those children. *(Authority: 20 U.S.C. 1413(a)(9))*

G-2 PRIVATE SCHOOL PARTICIPATION

Provide for services on behalf of students with disabilities enrolled in private schools as required by IDEA. *(Authority: 20 U.S.C. 1412(a)(10)).*

G-3. IEP SERVICES CONSISTENT WITH LAW

Provide all services specified in eligible students' accepted individualized education programs (IEPs) consistent with the requirements of state and federal special education law and regulations. *(Authority: 20 U.S.C. 1414(d); NH PART Ed1109).*

Section H: Assurances for the Strengthening Career and Technical Education for 21st Century Act (Perkins V).

All Sections cited are from the Carl D. Perkins Career and Technical Education Act of 2006, as amended by the Strengthening Career and Technical Education for the 21st Century Act P.L. 115-224, unless otherwise noted.

The local education agency (LEA) hereby assures the New Hampshire Department of Education that pursuant to the requirements in the Strengthening Career and Technical Education for 21st Century Act, the LEA will:

- H-1 Administer each program, service or activity covered by the LEA local application in accordance with all applicable statutes and regulations governing the Strengthening Career and Technical Education for 21st Century Act and in accordance with *Section 135 Local Uses of Funds*.
- H-2 Be in compliance with *Executive Order 12246; Title VI of the Civil rights Act of 1964, as amended; Title IX Regulations; Section 504 of the Rehabilitation Act of 1973, as amended; Individuals with Disabilities Education Act* and any other federal or state laws, regulations and policies which apply to the operation of the programs.
- H-3 Comply with the requirement of the Act and the provisions of the State plan, including the provision of a financial audit of funds received under the Act which may be included as part of an audit of other Federal or State programs. (*Section 122(d)(13)(A)*).
- H-4 Not to expend funds under the Act to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any employee of the acquiring entity, or any organization affiliated with such an employee. (*Section 122 (d)(13)(B)*).
- H-5 Comply with all reporting requirements in a timely manner and ensure that the information reported is valid, reliable, and accurate.
- H-6 Not discriminate on the basis of sex, race, color, national origin or handicap in the educational programs, services or activities being provided. (*Section 122(b)(9)(B)*).

By signing this document, I attest I have read and understand the obligations of all the assurance statements above (Section A through H) and will ensure that the LEA complies with the assurances for the federal program(s) in which the LEA is accepting federal funds for the 2022-2023 SY. I further attest that I have provided a copy of all the assurances for the program the LEA will participate in to the LEA School Board and have consulted with them, including explaining the obligations of the LEA under these assurances. I will ensure that the LEA will electronically attach this signed document in the online Grants Management System District page and a copy will be kept on file at the LEA.



Signature of Superintendent/Charter School Administrator



Date

General Education Provisions Act (GEPA) Section 427 and 442 Requirements

Please compose answers carefully and completely. Use additional pages as needed.

Contact information for the person responsible for fulfilling GEPA requirements:

Name/Title:

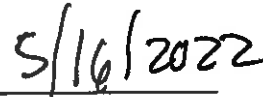

Kevin Richard/Superintendent

Phone Number:

603-447-8368

E-mail Address:

krichard@sau9.org



Signature of Superintendent/Charter School Administrator

Date

GEPA 427 General Educational Provisions Act Requirement

1. Section 427 of GEPA (20 U.S.C. 1228a), requires subrecipients to provide a description of the steps it proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program.

SAU 9/Hart's Location School District has a number of policies and procedures that ensure equitable access by all community members to participate in federally assisted programs. Adopted policies include: nondiscrimination/ equal opportunity; harassment and sexual harassment of students; student discrimination and harassment complaint procedure; and guidelines for modification to policies, practices, or procedures for individuals with disabilities. There is also the Free and Reduced lunch policy to ensure access for our student lunch population.



1. Section 442 of GEPA requires subrecipients to provide opportunities for the participation in, planning for, and operation of each program supported by ESEA and IDEA funds, by teachers, parents, and other interested agencies, organizations, and individuals.

Please describe how such participation opportunities will be provided.

Program planning and operations are discussed at board meetings. All policy meetings are open to the public. The policies and procedures noted above are provided for community members in the student handbook and high school program of studies document. All documents and meeting minutes are available online at www.sau9.org.

2. Section 442 of GEPA requires subrecipients applications, evaluations, plans, or reports related to each program will be made available to parents and the public.

Please describe how such information will be made available to parents and the public.

These policies and procedures are provided for community members in the student handbook and high school program of studies document. These documents are available at the schools and on the SAU9 and school websites.

HART'S LOCATION SCHOOL DISTRICT
Summary Of Expenses & Receipts 2021-2022

09/13/2022

	(NET) ADOPTED BUDGET 2021-2022	ACTUAL EXP. OR REVENUE 2021-2022	+ OR - 2021-2022	REASON FOR + OR -
EXPENSES:				
1100 Regular Education	\$ 101,674	\$ 117,817	\$ (16,143)	Reg Educ Tuition
1200 Special Education	\$ 54,635	\$ -	\$ 54,635	Spec Ed Tuition
2140 Psychological Services	\$ 1,000	\$ -	\$ 1,000	
2150 Speech Services	\$ 100	\$ -	\$ 100	
2310 School Board Services	\$ 2,250	\$ 1,737	\$ 513	School Board Expenses
2320 Office of Superintendent	\$ 4,235	\$ 4,235	\$ -	
2720 Pupil Transportation	\$ 4,212	\$ 1,246	\$ 2,966	Transportation Costs
5250 Capital Reserve-Special Education	\$ 3,000	\$ 3,000	\$ -	
5250 Expendable Trust-Tuition	\$ 10,000	\$ 10,000	\$ -	
TOTAL EXPENSES	\$ 181,106	\$ 138,035	\$ 43,071	
REVENUE:				
1111 District Assessment	\$ 144,392	\$ 144,392	\$ -	
1112 Deficit Appropriation	\$ -	\$ -	\$ -	
1510 NOW Account Interest	\$ -	\$ -	\$ -	
1990 Other Local	\$ -	\$ -	\$ -	
3112 Adequacy Aid (State Tax)	\$ 34,406	\$ 34,406	\$ -	
4580 Medicaid	\$ -	\$ 159	\$ 159	
4800 National Forest Reserve	\$ 2,308	\$ 2,308	\$ 0	
5250 Tuition Trust Fund	\$ -	\$ -	\$ -	
5250 Special Education Reserve	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 181,106	\$ 181,265	\$ 159	

Analysis Of Fund Balance

Beginning Fund Bal. 6/30/21	\$ (1,721)
Plus Revenue Over Budgeted Amounts FY22	\$ 159
Plus Unexpended Expense Budget FY22	\$ 43,071
Ending Fund Bal. 6/30/22	\$ 41,509 *

* Amount to be determined to be retained, if any - balance will offset taxes

Net Assessment FY22	\$ 178,798
2.5%	\$ 4,470
Max Retainage from FY22	\$ 4,470

5-11

HART'S LOCATION SCHOOL BOARD

4-F
BOARD REPORT
SEPTEMBER 13, 2022

CONSIDER RETAINING FUND BALANCE FROM 6/30/22

At the Hart's Location School District annual meeting in March, 2013, the voters approved Warrant Article #4: To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5% of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11.

The fiscal year end final general fund balance for FY2022 is 41,509.

Hart's Location School District is **allowed to retain \$4,470** of the above fund balance (not to exceed the actual fund balance available) for fiscal year ending June 30, 2022.

The Hart's Location School Board needs to vote whether to retain any or all of the \$4,470 as allowed.

Respectfully submitted,

Kevin Richard
Superintendent of Schools

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2022

For School District of _____ Hart's Location _____, NH

SAU # 09

DUE TO THE NH DEPARTMENT OF REVENUE
Not Later Than September 1, 2022

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."
Per RSA 198:4-d

School Board Chairperson

Date

Superintendent of Schools: _____ Date: _____

SCHOOL BOARD MEMBERS

Please sign in ink.

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL & PROPERTY DIVISION
P.O. BOX 487
CONCORD, NH 03302-0487
(603)230-5090

NAME: Hart's Location	Acct #	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70
TITLES		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY
BALANCE SHEET						TOTALS
ASSETS						
Current Assets						
1. CASH	100	45,200.78	0.00	0.00	0.00	122,440.38
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENTS RECEIVABLE	120	0.00	0.00	0.00	0.00	0.00
4. INTERFUND RECEIVABLE	130	0.00	0.00	0.00	0.00	0.00
5. INTERGOVT REC	140	0.00	0.00	0.00	0.00	0.00
6. OTHER RECEIVABLES	150	0.00	0.00	0.00	0.00	0.00
7. BOND PROCEEDS REC	160	0.00	0.00	0.00	0.00	0.00
8. INVENTORIES	170	0.00	0.00	0.00	0.00	0.00
9. PREPAID EXPENSES	180	0.00	0.00	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00
11. Total Current Assets lines 1 - 10		45,200.78	0.00	0.00	0.00	122,440.38
LIAB & FUND EQUITY						
Current Liabilities						
12. INTERFUND PAYABLES	400	0.00	0.00	0.00	0.00	0.00
13. INTERGOVT PAYABLES	410	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	1,100.00	0.00	0.00	0.00	1,100.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00	0.00
16. BOND AND INTEREST PAY	440	0.00	0.00	0.00	0.00	0.00
17. LOANS AND INTEREST PAY	450	0.00	0.00	0.00	0.00	0.00
18. ACCRUED EXPENSES	460	0.00	0.00	0.00	0.00	0.00
19. PAYROLL DEDUCTIONS	470	0.00	0.00	0.00	0.00	0.00
20. DEFERRED REVENUES	480	2,591.79	0.00	0.00	0.00	2,591.79
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		3,691.79	0.00	0.00	0.00	3,691.79
Fund Equity						
Nonspendable:						
23. RESERVE FOR INVENTORIES	751	0.00	0.00	0.00	0.00	0.00
24. RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00	0.00
25. RESERVE FOR ENDOWMENTS (principal only)	756	0.00	0.00	0.00	0.00	0.00
Restricted:						
26. RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE						
28. UNSPENT BOND PROCEEDS						
Committed:						
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMT'S VOTED	755	0.00	0.00	0.00	0.00	0.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0.00	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		4,470.00	0.00	0.00	0.00	4,470.00
Assigned:						
33. RESERVED FOR SPECIAL PURPOSES	760	0.00	0.00	0.00	0.00	0.00
34. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00	0.00
35. UNASSIGNED FUND BALANCE	770	37,938.99	0.00	0.00	0.00	37,938.99
36. Total Fund Equity lines 23-36		41,508.99	0.00	0.00	0.00	122,440.38
37. TOT LIAB & FUND EQUITY lines 22 & 36		45,200.78	0.00	0.00	0.00	122,440.38
REVENUES		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST

REVENUES										
Revenue From Federal Sources										
24. Unrestricted Grants-In-Aid	4100-4299								0.00	0.00
RESTRICTED GRANTS-IN-AID										
25. Restricted Grants-in-Aid Direct from Fed Gov't	4300-4399								0.00	0.00
26. Restricted Grants-in-Aid from Fed Gov't thru State	4500-4599								158.82	158.82
27. Other Revenue for Ion Behalf of LEA	4700-4999								0.00	0.00
28. Federal Forest Land Distribution	4810								2,308.42	2,308.42
29. Total Revenue from Federal Gov't (Lines 24-28)									2,467.24	2,467.24
Other Financing Sources										
30. Sale of Bonds and Notes	5100-5139								0.00	0.00
31. Reimbursement Anticipation Notes	5140								0.00	0.00
Interfund Transfers										
32. Transfer from General Fund	5210								0.00	0.00
33. Transfer from Special Revenue Funds	5220-5229								0.00	0.00
34. Transfer from Capital Projects	5230-5239								0.00	0.00
35. Transfer from Capital Reserve Funds	5251								0.00	0.00
36. Transfer from Trust Funds	5252-5253								0.00	0.00
37. Compensation for Loss of Fixed Assets	5300-5399								0.00	0.00
38. Capital Lease/Lease Purchases	5500-5600								0.00	0.00
39. Total Other Financing Sources (Lines 30-38)									0.00	0.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)									181,265.24	194,282.13

		GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
EXPENDITURES						
Instruction						
1. Regular Programs	1100-1199	117,817.42		0.00		117,817.42
2. Special Programs	1200-1299	0.00		0.00		0.00
3. Vocational Programs	1300-1399	0.00		0.00		0.00
4. Other Instructional Programs	1400-1499	0.00		0.00		0.00
5. Non-Public Programs	1500-1599	0.00		0.00		0.00
6. Adult & Community Programs	1600-1899	0.00		0.00		0.00
7. Total Instructional Expenditures (Lines 1-6)		117,817.42	0.00	0.00	0.00	117,817.42
Support Services						
8. Student Services	2100-2199	0.00		0.00		0.00
9. Instructional Staff	2200-2299	0.00		0.00		0.00
10. General Administration - SAU Level	2300-2399	5,971.98		0.00		5,971.98
11. School Administration	2400-2499	0.00		0.00		0.00
12. Business	2500-2599	0.00		0.00		0.00
13. Operation/Maintenance of Plant	2600-2699	0.00		0.00		0.00
14. Student Transportation	2700-2799	1,245.79		0.00		1,245.79
15. Centralized Services	2800-2899	0.00		0.00		0.00
16. Other Support Services	2900-2999					
17. Food Service Operation	3100-3199		0.00			0.00
18. Total Support Services (Lines 8-17)		7,217.77	0.00	0.00	0.00	7,217.77
Other Outlays						
19. Facility Acquisition & Construction	4000-4999	0.00		0.00	0.00	0.00
20. Debt Service - Principal	5110	0.00		0.00		0.00
21. Debt Service - Interest	5120	0.00		0.00		0.00
Other Financing Uses						
22. Transfer to General Fund	5210		0.00		0.00	0.00
23. Transfer to Food Service (Special Revenue) Funds	5220-5221	0.00		0.00		0.00
24. Transfers to All Other Special Revenue Funds	5222-5229	0.00		0.00		0.00
25. Transfer to Capital Projects Funds	5230-5239	0.00		0.00		0.00
26. Transfer to Capital Reserves	5251	0.00		0.00		0.00
27. Transfer to Expendable Trust Funds	5252	13,016.89				13,016.89
28. Transfer to Nonexpendable Trust Funds	5253	0.00		0.00		0.00
29. Transfer to Fiduciary Fund	5254	(16.89)				(16.89)
30. Allocation to Charter Schools	5310	0.00		0.00		0.00
31. Allocation to Other Agencies	5390	0.00		0.00		0.00
32. Total Other Outlays and Financing Uses (Lines 19-31)		13,000.00	0.00	0.00	0.00	13,000.00
33. Total Expenditures for All Purposes (Lines 7, 18 & 32)		138,035.19	0.00	0.00	0.00	138,035.19

AMORTIZATION OF LONG TERM DEBT For the Fiscal Year Ending on June 30th REPORT IN WHOLE DOLLARS	(1) DEBT 1	(2) DEBT 2	(3) DEBT 3	(4) DEBT 4	(5) DEBT 5	(6) TOTAL
Length of Debt (yrs)	0	0	0	0	0	
Date of Issue (mm/yy)	0	0	0	0	0	
Date of Final Payment(mm/yy)	0	0	0	0	0	
Original Debt Amount	0.00	0.00	0.00	0.00	0.00	
Interest Rate	0.00	0.00	0.00	0.00	0.00	
Principal at Beginning of Yr	0.00	0.00	0.00	0.00	0.00	
New Issues This Year	0.00	0.00	0.00	0.00	0.00	
Retired Issues This Yr	0.00	0.00	0.00	0.00	0.00	
Remaining Principal Bal Due	0.00	0.00	0.00	0.00	0.00	
Remaining Interest Bal Due	0.00	0.00	0.00	0.00	0.00	
Amount of Prin to be Paid Next Fisc. Yr	0.00	0.00	0.00	0.00	0.00	
Amount of Interest to be Paid Next Fisc Yr.	0.00	0.00	0.00	0.00	0.00	
Total Debt (P&I) to be Paid Next Fisc. Yr	0.00	0.00	0.00	0.00	0.00	

District Profile

School District Profile			
Dist Name:	Hart's Location		
	2021-2022 Current Expenditure Per Pupil(in dollars)		
	Elementary	0	
	Middle/Junior	0	
	High	0	
	District Total	0	
Function	2021-22-Current Expenditure Per Pupil	\$	%
1100	Regular Education	117,817	94.2
1200	Special Programs	0	0.0
1300	Vocational Programs	0	0.0
1400	Other Instructional Programs	0	0.0
2100	Student Support Services	0	0.0
2200	Instructional Staff Support	0	0.0
2300&2800	General Administration & Business	5,972	4.8
2400	School Administration	0	0.0
2500	Business Services	0	0.0
2600	Plant Operations	0	0.0
2700	Transportation	1,246	1.0
2900	Other Support Services	0	0.0
1500	Non-public Programs	0	0.0
1600-1800,2750	Community Programs	0	0.0
5120	Bond Interest	0	0.0
5310+5390	Charter Schools/Other Agencies	0	0.0
3100	Food Service	0	0.0
	Total Recurring Expenditures	125,035	100.0
4000	Facility Construction	0	
	Total Expenditures	125,035	
5100	Bonds & Notes Principal Repayment	0	
Function	2021-22-Total Revenues	\$	%
1100	Local Property Tax	144,392	79.7
	Tuition, Food & Other Local Services	17	0.0
111&3112&3119	State Foundation/Adequacy Aid	34,406	19.0
3120-3900	Other State Aid	0	0.0
4000	Federal Aid	2,467	1.4
5300-5600	Other	0	0.0
	Total Revenues	181,282	100.1
5110&5140	Sales of Bonds & Notes	0	

NAME: ***** ***** *****	DIST LOC 236 236 PAGE LINE No	Acct No	DOE 25 2021-2022				(7)
			(1)	(2)	(3)	(4)	
TITLES *****			Fund 10 GENERAL	Fund 21 FOOD SERVICE	Fund 22 ALL OTHER	Fund 30 CAPITAL PROJECTS	Fund 70 TRUST/AGENCY
BALANCE SHEET					SPECIAL REVENUE		
ASSETS							
Current Assets							
CASH	1 1	100	45,200.78				122,440.38
INVESTMENTS	1 2	110					0.00
ASSESSMENTS RECEIVABLE	1 3	120					
INTERFUND RECEIVABLE	1 4	130					0.00
INTERGOVERNMENTAL RECEIVABLES	1 5	140					0.00
OTHER RECEIVABLES	1 6	150					0.00
BOND PROCEEDS RECEIVABLE	1 7	160					
INVENTORIES	1 8	170					
PREPAID EXPENSES	1 9	180					0.00
OTHER CURRENT ASSETS	1 10	190					0.00
Total Current Assets	1 11		45,200.78	0.00	0.00	0.00	122,440.38
LIABILITY & FUND EQUITY							
Current Liabilities							
INTERFUND PAYABLES	1 12	400					0.00
INTERGOVERNMENTAL PAYABLES	1 13	410					0.00
OTHER PAYABLES	1 14	420	1,100.00				0.00
CONTRACTS PAYABLE	1 15	430					
BOND AND INTEREST PAYABLE	1 16	440					
LOANS AND INTEREST PAYABLE	1 17	450					
ACCRUED EXPENSES	1 18	460					
PAYROLL DEDUCTIONS	1 19	470					
DEFERRED REVENUES	1 20	480	2,591.79				0.00
OTHER CURRENT LIABILITIES	1 21	490					
Total Current Liabilities	1 22		3,691.79	0.00	0.00	0.00	0.00
Fund Equity							
Nonspendable:							
RESERVE FOR INVENTORIES	1 23	751					
RESERVE FOR PREPAID EXPENSES	1 24	752					
RESERVE FOR ENDOWMENTS (principal only)	1 25	756					0.00
Restricted:							
RESERVE FOR ENDOWMENTS (interest)	1 26	756					0.00
RESTRICTED FOR FOOD SERVICE	1 27						
UNSPENT BOND PROCEEDS	1 28						
Committed:							
RESERVE FOR CONTINUING APPROPRIATIONS	1 29	754					0.00
RESERVE FOR AMTS VOTED	1 30	755					
RESERVE FOR ENCUMBRANCES (non-lapsing)	1 31	753					0.00
UNASSIGNED FUND BALANCE RETAINED	1 32		4,470.00				
Assigned:							
RESERVED FOR SPECIAL PURPOSES	1 33	760					122,440.38
RESERVED FOR ENCUMBRANCES	1 34	753					0.00
UNASSIGNED FUND BALANCE	1 35	770	37,038.99				0.00

NAME	DIST	LOC	Acct	DOE 25 2021-2022							
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
TITLES	PAGE	LINE	No								
	1	36		41,508.99	0.00	0.00	0.00	122,440.38			
Total Fund Equity				45,200.78	0.00	0.00	0.00	122,440.38			
Total Liabilities and Fund Equity											

NAME: <i>Leah A. Woodard</i>	DIST LOC 236 236	Acct PAGE LINE No	DOE 25 2021-2022				(7)
			(1) Fund 10	(2) Fund 21	(3) Fund 22 ALL OTHER	(4) Fund 30	
TITLES			GENERAL	FOOD SERVICE	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
STATEMENT OF REVENUES							
<i>Revenue from Local Sources</i>							
<i>Assessments</i>							
CURRENT APPROPRIATION	2	1	1111				
DEFICIT APPROPRIATION	2	2	1112				
OTHER	2	3	1119				
Total Assessments	2	4	1100	0.00	0.00	0.00	0.00
<i>TUITION</i>							
<i>Tuition from Individuals</i>							
REGULAR DAY SCHOOL	2	5	1311				
SUMMER SCHOOL	2	6	1314				
DRIVER EDUCATION	2	7	1315				
ADULT EDUCATION	2	8	1316				
<i>Tuition from Other LEAs Within NH</i>							
REGULAR DAY SCHOOL	2	9	1321				
SPECIAL EDUCATION	2	10	1322				
VOCATIONAL	2	11	1323				
<i>Tuition from Other LEAs outside NH</i>							
REGULAR DAY SCHOOL	2	12	1331				
SPECIAL EDUCATION	2	13	1332				
VOCATIONAL	2	14	1333				
<i>Tuition from Other Sources</i>							
REGULAR DAY SCHOOL	2	15	1341				
SPECIAL EDUCATION	2	16	1342				
OTHER	2	17	1349				
Total Tuition	2	18	1300	0.00	0.00	0.00	0.00

NAME:	DIST	LOC	DOE 25 2021-2022		(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Acct	No							
TITLES	236	236	Acct	No	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
	PAGE	LINE			GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY		
TRANSPORTATION FEES											
<i>Transportation Fees from Individuals</i>											
REGULAR DAY SCHOOL	3	1	1410	1411							
SUMMER SCHOOL	3	2	1414								
<i>Other LEAs Within NH</i>											
REGULAR DAY SCHOOL	3	3	1420	1421							
SPECIAL EDUCATION	3	4	1422								
VOCATIONAL	3	5	1423								
<i>Other LEAs Outside NH</i>											
REGULAR DAY SCHOOL	3	6	1430	1431							
SPECIAL EDUCATION	3	7	1432								
VOCATIONAL	3	8	1433								
TRANSPORTATION FEES FOR NON-STUDENT	3	9	1440								
Total Transportation	3	10	1400		0.00		0.00				
<i>Additional Revenues</i>											
EARNINGS ON INVESTMENTS	3	11	1500								
FOOD SERVICE SALES	3	12	1600							16.89	
STUDENT ACTIVITIES	3	13	1700								
COMMUNITY SERVICE ACTIVITIES	3	14	1800								
<i>Other Revenue from Local Sources</i>											
RENTALS	3	15	1910								
CONTRIBUTION & DONATIONS	3	16	1920								
SALE OF FIXED ASSETS	3	17	1930								
SALE OF TEXTBOOKS & MATERIALS	3	18	1940								
SERVICES PROVIDED OTHER LEAs WITHIN NH	3	19	1951								
SERVICES PROVIDED OTHER LEAs OUTSIDE NH	3	20	1952								
SERVICES PROVIDED SAUs	3	21	1953								
SERVICES PROVIDED TO LOCAL GOV UNITS	3	22	1960								
REFUND OF PRIOR YEAR EXPENDITURES	3	23	1980								
OTHER	3	24	1990								
Total Additional/Other Revenue	3	25			0.00	0.00	0.00	0.00	0.00	16.89	
Total Local Revenue	3	26	1000		144,362.00	0.00	0.00	0.00	0.00	16.89	

NAME:	DIST	LOC	Acct	DOE 25 2021-2022				(7)	
				(1)	(2)	(3)	(4)		(5)
TITLES	PAGE	LINE	No	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70	
REVENUES				GENERAL	FOOD SERVICE	ALL OTHER	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
<i>Revenue from State Sources</i>									
<i>Unrestricted Grants-In-Aid</i>									
ADEQUACY AID GRANT	4	1	3111						
STATEWIDE ENHANCED EDUCATION TAX	4	2	3112	34,406.00					
SHARED REVENUE	4	3	3119						
OTHER STATE AID	4	4	3190						
Total Unrestricted Grants-In-Aid	4	5	3100	34,406.00	0.00	0.00	0.00	0.00	0.00
<i>Restricted Grants-In-Aid</i>									
SCHOOL BUILDING AID	4	6	3210						
KINDERGARTEN BUILDING AID	4	7	3215						
KENO-KINDERGARTEN AID	4	8	3220						
SPECIAL EDUCATION AID	4	9	3230						
VOCATIONAL EDUCATION (TUITION)	4	10	3241						
VOCATIONAL EDUCATION (TRANSPORTATION)	4	11	3242						
VOCATIONAL EDUCATION (BUILDING)	4	12	3243						
VOCATIONAL EDUCATION (ROBOTICS)	4	13	3249						
ADULT EDUCATION	4	14	3250						
CHILD NUTRITION	4	15	3260						
DRIVER EDUCATION	4	16	3270						
SCHOOL IMPROVEMENT AID	4	17	3280						
OTHER RESTRICTED STATE AID	4	18	3290						
Total Restricted Grants-In-Aid	4	19	3200	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC INTER AGENCIES	4	20	3700						
REVENUE IN LIEU OF TAXES	4	21	3800						
REVENUE FOR/ON BEHALF OF LEA	4	22	3900						
Total State Revenue	4	23	3000	34,406.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC	Acct	No	DOE 25 2021-2022				(7)	
					(1)	(2)	(3)	(4)		(5)
TITLES	PAGE	LINE			Fund 10	Fund 21	Fund 22	Fund 30	Fund 70	
					GENERAL	FOOD SERVICE	ALL OTHER	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY
REVENUES										
<i>Revenues from Federal sources</i>										
<i>Unrestricted Grants-In-Aid</i>										
FROM THE FEDERAL GOVT DIRECT	5	1	4100							
FROM THE FEDERAL GOVT THROUGH STATE	5	2	4200							
Total Unrestricted Grants-In-Aid	5	3			0.00	0.00	0.00	0.00	0.00	
<i>Restricted Grants-In-Aid</i>										
FROM THE FEDERAL GOVT DIRECT			4300							
ELEMENTARY/SECONDARY PROGRAMS	5	4	4310							
VOCATIONAL PROGRAMS	5	5	4330							
DISABILITIES PROGRAMS	5	6	4350							
FROM THE FEDERAL GOVT THROUGH STATE			4500							
ELEM/SEC(ESEA) - TITLE 1	5	7	4520							
ELEM/SEC(ESEA) - ALL OTHER PROGRAMS	5	8	4530							
VOCATION EDU (ALL PROGRAMS)	5	9	4540							
ADULT EDUCATION	5	10	4550							
CHILD NUTRITION	5	11	4560							
DISABILITIES PROGRAMS	5	12	4570							
MEDICAID DISTRIBUTIONS	5	13	4580		158.82					
OTHER RESTRICTED FED AID THROUGH STATE	5	14	4590							
EMERGENCY RELIEF (ESSER) GRANT	5	15	4595							
Total Restricted Grants-In-Aid	5	16			158.82	0.00	0.00	0.00	0.00	
OTHER PUBLIC INTERMEDIATE AGENCIES	5	17	4700							
<i>Revenue In Lieu of Taxes</i>										
FEDERAL FOREST RESERVE	5	18	4810		2,308.42					
OTHER REVENUE IN LIEU OF TAXES	5	19	4890							
<i>Revenue For/On Behalf of LEA</i>										
REVENUE FOR/ON BEHALF OF LEA	5	20	4900							
Total Revenue from Federal Sources	5	21	4000		2,467.24	0.00	0.00	0.00	0.00	

NAME:	DIST	LOC	Acct	DOE 25 2021-2022						
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
OTHER FINANCING SOURCES				GENERAL	FOOD SERVICE	ALL OTHER	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST/AGENCY	
<i>Sales of Bonds & Notes Proceeds</i>										
PRINCIPAL	6	1	5110							
PREMIUM	6	2	5120							
ACCRUED INTEREST	6	3	5130							
REIMBURSEMENT ANTICIPATION NOTES	6	4	5140							
Total Sale of Bonds and Notes	6	5	5100	0.00	0.00	0.00	0.00	0.00		
<i>Interfund Transfers</i>										
TRANS FROM GENERAL FUND	6	6	5210					13,000.00		
TRANS FROM FOOD SERVICE SPECIAL REV FUND	6	7	5221							
TRANS FROM ALL OTHER SPEC REV FUNDS	6	8	5222							
TRANS FROM CAPITAL PROJECTS FUNDS	6	9	5230							
Total Interfund Transfers	6	10	5200	0.00	0.00	0.00	0.00	13,000.00		
<i>Transfer from Trust Funds</i>										
FROM CAPITAL RESERVE FUND	6	11	5251							
FROM OTHER EXPENDABLE TRUST FUNDS	6	12	5252							
FROM NONEXPENDABLE TRUST FUNDS	6	13	5253							
Total Transfer from Trust Funds	6	14	5250	0.00	0.00	0.00	0.00	0.00		
COMPENSATION FOR LOSS OF FIXED ASSETS	6	15	5300							
CAPITAL LEASES	6	16	5500							
LEASE PURCHASES	6	17	5600							
Total Other Financing Sources	6	18	5000	0.00	0.00	0.00	0.00	13,000.00		
Total Revenue & Other Financing Sources	6	19		181,265.24	0.00	0.00	0.00	13,016.89		

NAME: <i>Central Education</i>	DIST	LOC	Acct	DOE 25 2021-2022					(7)	
				(1)	(2)	(3)	(4)	(5)		(6)
TITLES	PAGE	LINE	No	Salaries	Employee Benefits	Purchased	Supplies	Property	800/900 Other	Total
GENERAL FUND				100	200	300,400,500	600	700		
ELEMENTARY EXPENDITURES										
<i>Instruction</i>										
REGULAR PROGRAMS	7	1	1100			81,264.42				81,264.42
SPECIAL PROGRAMS	7	2	1200							0.00
VOCATIONAL PROGRAMS	7	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	7	4	1400							0.00
<i>Support Services</i>										
STUDENT	7	5	2100							0.00
INSTRUCTIONAL STAFF	7	6	2200							0.00
GENERAL ADMINISTRATION	7	7	2300		203.27	4,276.71				4,478.98
SCHOOL ADMINISTRATION	7	8	2400							0.00
BUSINESS	7	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	7	10	2600							0.00
STUDENT TRANSPORTATION	7	11	2700			793.12				793.12
CENTRAL	7	12	2800							0.00
OTHER	7	13	2900							0.00
Total Elementary Expenditures	7	14		0.00	203.27	86,333.25	0.00	0.00	0.00	86,536.52

NAME: <i>High School</i>	DIST	LOC	Acct	DOE 25 2021-2022							
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
TITLES	PAGE	LINE	No	Salaries	Employee Benefits	Purchased	Supplies	Property	800/900	Other	Total
GENERAL FUND				100	200	300,400,500	600	700			
MIDDLE/JUNIOR HIGH EXPENDITURES											
<i>Instruction</i>											
REGULAR PROGRAMS	8	1	1100								0.00
SPECIAL PROGRAMS	8	2	1200								0.00
VOCATIONAL PROGRAMS	8	3	1300								0.00
OTHER INSTRUCTIONAL PROGRAMS	8	4	1400								0.00
<i>Support Services</i>											
STUDENT	8	5	2100								0.00
INSTRUCTIONAL STAFF	8	6	2200								0.00
GENERAL ADMINISTRATION	8	7	2300								0.00
SCHOOL ADMINISTRATION	8	8	2400								0.00
BUSINESS	8	9	2500								0.00
OPERATION/MAINTENANCE OF PLANT	8	10	2600								0.00
STUDENT TRANSPORTATION	8	11	2700								0.00
CENTRAL	8	12	2800								0.00
OTHER	8	13	2900								0.00
Total Middle/Junior High Expenditures	8	14		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC	DOE 25 2021-2022				(7)				
			(1)	(2)	(3)	(4)		(5)	(6)		
TITLES	236	236	Act	No	100	200	300,400,500	600	700	800/900	Total
GENERAL FUND	PAGE	LINE			Salaries	Employee Benefits	Purchased	Supplies	Property	Other	
HIGH SCHOOL EXPENDITURES											
<i>Instruction</i>											
REGULAR PROGRAMS	9	1	1100				36,553.00				36,553.00
SPECIAL PROGRAMS	9	2	1200								0.00
VOCATIONAL PROGRAMS	9	3	1300								0.00
OTHER INSTRUCTIONAL PROGRAMS	9	4	1400								0.00
<i>Support Services</i>											
STUDENT	9	5	2100								0.00
INSTRUCTIONAL STAFF	9	6	2200								0.00
GENERAL ADMINISTRATION	9	7	2300		67.76	1,425.24					1,493.00
SCHOOL ADMINISTRATION	9	8	2400								0.00
BUSINESS	9	9	2500								0.00
OPERATION/MAINTENANCE OF PLANT	9	10	2600								0.00
STUDENT TRANSPORTATION	9	11	2700				452.67				452.67
CENTRAL	9	12	2800								0.00
OTHER	9	13	2900								0.00
Total High School Expenditures	9	14			0.00	67.76	38,430.91	0.00	0.00	0.00	38,498.67

NAME:	DIST	LOC	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	Salaries	Employee Benefits	Purchased	Supplies	Property	800/900 Other	Total
DISTRICT WIDE EXPENDITURES	10	1	1500							0.00
PRIVATE PROGRAMS	10	2	1600							0.00
ADULT/CONTINUING ED PROGRAMS	10	3	1700							0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	10	4	1800							0.00
COMMUNITY SERVICE PROGRAMS	10	5	2750							0.00
NON-STUDENT TRANSPORTATION	10	6	4000							0.00
FACILITIES ACQUISITION & CONSTRUCTION	10	7		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total District Wide Expenditures	10	8		0.00	271.03	124,764.16	0.00	0.00	0.00	125,035.19
Total Expenditures General Fund										
OTHER FINANCING USES										
Debt Service			5100							0.00
PRINCIPAL	10	9	5110							0.00
INTEREST	10	10	5120							0.00
Fund Transfers			5200							
FOOD SERVICE SPECIAL REV. FUND	10	11	5221							0.00
ALL OTHER SPECIAL REV. FUNDS	10	12	5222							0.00
CAPITAL PROJECT FUNDS	10	13	5230							0.00
TRUST/AGENCY FUNDS	10	14	5250						13,000.00	13,000.00
Intergovernmental Agency Allocations			5300							
TO CHARTER SCHOOLS	10	15	5310							0.00
TO OTHER AGENCIES	10	16	5390							0.00
Total Other Financing Uses	10	17		0.00	0.00	0.00	0.00	0.00	13,000.00	13,000.00
Total Expenditures & Other Financing Uses	10	18		0.00	271.03	124,764.16	0.00	0.00	13,000.00	138,035.19

NAME: Hart's Location	DIST LOC 236	Acct No	DOE 25 2021-2022				(7)		
			(1)	(2)	(3)	(4)		(5)	(6)
TITLES	PAGE LINE	No	Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
SPECIAL REVENUE FUND			100	200	300,400,500	600	700	800/900	
ELEMENTARY EXPENDITURES									
<i>Instruction</i>									
REGULAR PROGRAMS	11	1100							0.00
SPECIAL PROGRAMS	11	1200							0.00
VOCATIONAL PROGRAMS	11	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	11	1400							0.00
<i>Support Services</i>									
STUDENT	11	2100							0.00
INSTRUCTIONAL STAFF	11	2200							0.00
GENERAL ADMINISTRATION	11	2300							0.00
SCHOOL ADMINISTRATION	11	2400							0.00
BUSINESS	11	2500							0.00
OPERATION/MAINTENANCE OF PLANT	11	2600							0.00
STUDENT TRANSPORTATION	11	2700							0.00
CENTRAL	11	2800							0.00
OTHER	11	2900							0.00
Total Elementary Expenditures	11	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DOE 25 for 2021-2022

NAME: <i>Central Instruction</i>	DIST	LOC	Acct	DOE 25 2021-2022						
				(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
SPECIAL REVENUE FUND				100	200	300,400,500	600	700	800/900	
MIDDLE/JUNIOR HIGH EXPENDITURES										
<i>Instruction</i>										
REGULAR PROGRAMS	12	1	1100							0.00
SPECIAL PROGRAMS	12	2	1200							0.00
VOCATIONAL PROGRAMS	12	3	1300							0.00
OTHER INSTRUCTIONAL PROGRAMS	12	4	1400							0.00
<i>Support Services</i>										
STUDENT	12	5	2100							0.00
INSTRUCTIONAL STAFF	12	6	2200							0.00
GENERAL ADMINISTRATION	12	7	2300							0.00
SCHOOL ADMINISTRATION	12	8	2400							0.00
BUSINESS	12	9	2500							0.00
OPERATION/MAINTENANCE OF PLANT	12	10	2600							0.00
STUDENT TRANSPORTATION	12	11	2700							0.00
CENTRAL	12	12	2800							0.00
OTHER	12	13	2900							0.00
Total Middle/Junior High Expenditures	12	14		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC	DOE 25 2021-2022		(1)	(2)	(3)	(4)	(5)	(6)	(7)
			236	236							
TITLES	PAGE	LINE	No								
SPECIAL REVENUE FUND					100	200	300,400,500	600	700	800/900	
HIGH SCHOOL EXPENDITURES					Salaries	Employee Benefits	Purchased	Supplies	Property	Other	Total
<i>Instruction</i>											
REGULAR PROGRAMS	13	1	1100								0.00
SPECIAL PROGRAMS	13	2	1200								0.00
VOCATIONAL PROGRAMS	13	3	1300								0.00
OTHER INSTRUCTIONAL PROGRAMS	13	4	1400								0.00
<i>Support Services</i>											
STUDENT	13	5	2100								0.00
INSTRUCTIONAL STAFF	13	6	2200								0.00
GENERAL ADMINISTRATION	13	7	2300								0.00
SCHOOL ADMINISTRATION	13	8	2400								0.00
BUSINESS	13	9	2500								0.00
OPERATION/MAINTENANCE OF PLANT	13	10	2600								0.00
STUDENT TRANSPORTATION	13	11	2700								0.00
CENTRAL	13	12	2800								0.00
OTHER	13	13	2900								0.00
Total High School Expenditures	13	14			0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME: <i>Westchester</i>	DIST	LOC	Acct	No	(1)	(2)	DOE 25 2021-2022		(5)	(6)	(7)
							(3)	(4)			
TITLES	PAGE	LINE									
ALL OTHER SPEC REV FUNDS					100	200	300,400,500	600	700	800/900	Total
DISTRICT WIDE EXPENDITURES					Salaries	Employee Benefits	Purchased	Supplies	Property	Other	
PRIVATE PROGRAMS	14	1	1500								0.00
ADULT/CONTINUING ED PROGRAMS	14	2	1600								0.00
COMMUNITY/JR. COLLEGE ED. PROGRAMS	14	3	1700								0.00
COMMUNITY SERVICE PROGRAMS	14	4	1800								0.00
FACILITIES ACQUISITION & CONSTRUCTION	14	5	4000								0.00
Total District Wide Expenditures	14	6			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures Special Revenue Funds	14	7			0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING USES											
<i>Debt Service</i>											
PRINCIPAL	14	8	5100								0.00
INTEREST	14	9	5120								0.00
<i>Fund Transfers</i>	14		5200								
TO GENERAL FUND	14	10	5210								0.00
TO FOOD SERVICE SPEC REV. FUND	14	11	5221								0.00
TO CAPITAL PROJECTS FUNDS	14	12	5230								0.00
TO TRUST/AGENCY FUNDS	14	13	5250								0.00
<i>Intergovernmental Agency Allocations</i>			5300								
TO CHARTER SCHOOLS	14	14	5310								0.00
TO OTHER AGENCIES	14	15	5390								0.00
Total Other Financing Uses	14	16			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures & Other Financing Uses	14	17			0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC	Acct	DOE 25 2021-2022					(7)	
	236	236	No	(1)	(2)	(3)	(4)	(5)	(6)	
TITLES	PAGE	LINE								
FOOD SERVICE				100	200	300,400,500	600	700	800/900	Total
<i>Operation of Non-Instructional Services</i>			3000	Salaries	Employee Benefits	Purchased	Supplies	Property	Other	
<i>Food Service Operations</i>			3100							
ELEMENTARY	15	1								0.00
MIDDLE/JUNIOR HIGH	15	2								0.00
HIGH	15	3								0.00
TRANSFER TO OTHER FUNDS	15	4	5200							0.00
Total Expenditures & Other Financing Uses	15	5		0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUMMARY OF OBJECT 600 SUPPLIES (COLUMN 4)										
				(1)	(2)	(3)	(4)			
FOOD	15	6		ELEMENTARY	MIDDLE/JR HIGH	HIGH	TOTAL			
OTHER SUPPLIES	15	7								0.00
TOTAL	15	8		0.00	0.00	0.00	0.00			0.00
CAPITAL PROJECTS				100	200	300,400,500	600	700	800/900	Total
<i>Facilities Acquisition & Construction</i>			4000	Salaries	Employee Benefits	Purchased	Supplies	Property	Other	
SITE ACQUISITION	15	9	4100							0.00
SITE IMPROVEMENT	15	10	4200							0.00
ARCHITECTURAL/ENGINEERING	15	11	4300							0.00
EDU SPECIFICATION DEVELOPMENT	15	12	4400							0.00
BUILDING ACQUISITION/CONSTRUCTION	15	13	4500							0.00
BUILDING IMPROVEMENT	15	14	4600							0.00
OTHER	15	15	4900							0.00
TRANSFER TO OTHER FUNDS	15	16	5200							0.00
Total Expenditures & Other Financing Uses	15	17		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC	DOE 25 2021-2022		(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Acct	No							
TITLES	PAGE	LINE									
			APPROPRIATIONS	INTERFUND TRANSFERS	INTEREST EARNED	OTHER INCOME	TOTAL				
TRUST FUNDS:											
COMBINING STATEMENT OF REVENUES											
Capital Reserve Funds											
LAND ACQUISITION	16	1									0.00
BUILDING CONSTRUCTION	16	2									0.00
BUILDING RENOVATION	16	3									0.00
SCHOOL BUS	16	4									0.00
ATHLETIC FIELDS	16	5									0.00
OTHER	16	6									0.00
Subtotal (Lines 1 thru 6)	16	7	0.00	0.00	0.00	0.00					0.00
Other Expendable Funds											
HEALTH MAINTENANCE FUND	16	8									0.00
FACILITIES MAINTENANCE/REPAIR	16	9									0.00
SPECIAL EDUCATION	16	10		3,000.00	7.99						3,007.99
TUITION	16	11		10,000.00	8.90						10,008.90
TECHNOLOGY	16	12									0.00
OTHER	16	13									0.00
Subtotal (Lines 8 thru 13)	16	14	0.00	13,000.00	16.89	0.00					13,016.89
Non-Expendable Funds											
	16	15									0.00
	16	16									0.00
	16	17									0.00
	16	18									0.00
Subtotal (Lines 15 thru 19)	16	19	0.00	0.00	0.00	0.00					0.00
Total Trust Fund Revenue	16	20	0.00	13,000.00	16.89	0.00					13,016.89

NAME:	DIST	LOC	Acct	DOE 25 2021-2022					TOTAL	
				(1)	(2)	(3)	(4)	(5)		(6)
TITLES	PAGE	LINE	No	100	200	300,400,500	600	700	800/900	
TRUST FUNDS:				SALARIES	EMPLOYEE	PURCHASE	SUPPLIES	PROPERTY	Fund Transfers	
COMBINING STATEMENT OF EXPENDITURES					BENEFITS	SERVICES				
Capital Reserve Funds										
LAND ACQUISITION	17	1								0.00
BUILDING CONSTRUCTION	17	2								0.00
BUILDING RENOVATION	17	3								0.00
SCHOOL BUS	17	4								0.00
ATHLETIC FIELDS	17	5								0.00
OTHER	17	6								0.00
Subtotal (Lines 1 thru 6)	17	7	5251	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expendable Funds										
HEALTH MAINTENANCE FUND	17	8								0.00
FACILITIES MAINTENANCE/REPAIR	17	9								0.00
SPECIAL EDUCATION	17	10								0.00
TUITION	17	11								0.00
TECHNOLOGY	17	12								0.00
OTHER	17	13								0.00
Subtotal (Lines 8 thru 13)	17	14	5252	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Expendable Funds										
	17	15								0.00
	17	16								0.00
	17	17								0.00
	17	18								0.00
Subtotal (Lines 15 thru 18)	17	19	5253	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Trust Fund Expenditures	17	20		0.00	0.00	0.00	0.00	0.00	0.00	0.00

NAME:	DIST	LOC	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	Capital Reserve	Other Expendable	Non-Expendable	Total			
TRUST FUNDS:										
COMBINING BALANCE SHEET										
CURRENT ASSETS										
CASH	18	1	100		122,440.38		122,440.38			
INVESTMENTS	18	2	110				0.00			
INTERFUND RECEIVABLES	18	3	130				0.00			
INTERGOVERNMENTAL RECEIVABLES	18	4	140				0.00			
OTHER RECEIVABLES	18	5	150				0.00			
PREPAID EXPENSE	18	6	180				0.00			
OTHER ASSETS	18	7	190				0.00			
Total Current Assets	18	8		0.00	122,440.38	0.00	122,440.38			
CURRENT LIABILITIES										
INTERFUND PAYABLES	18	9	400				0.00			
INTERGOVERNMENTAL PAYABLES	18	10	410				0.00			
OTHER PAYABLES	18	11	420				0.00			
OTHER LIABILITIES	18	12	490				0.00			
Total Current Liabilities	18	13		0.00	0.00	0.00	0.00			
FUND EQUITY										
RESERVED FOR ENCUMBRANCES	18	14	753				0.00			
RESERVE FOR ENCUMBRANCES (NON-LAPSING)	18	15	753				0.00			
RESERVED FOR CONTINUING APPROPRIATIONS	18	16	754				0.00			
RESERVED FOR ENDOWMENTS (principal)	18	17	756				0.00			
RESERVED FOR ENDOWMENTS (Interest)	18	18	756				0.00			
RESERVED FOR SPECIAL PURPOSES	18	19	760				0.00			
Total Fund Equity	18	20		0.00	122,440.38	0.00	122,440.38			
Tot Liabilities & Fund Equity	18	21		0.00	122,440.38	0.00	122,440.38			

NAME: Spartan College	DIST 236	LOC 236	Acct No	DOE 25 2021-2022				(7)		
				(1)	(2)	(3)	(4)		(5)	(6)
TITLES	PAGE LINE			Fund 10	Fund 21	Fund 22	Fund 30	Fund 70		
STATEMENT OF ANALYSIS OF CHANGE IN FUND EQUITY										
TOTAL FUND EQUITY, JULY 1, 2021	19	1		General (1,721.06)	Food Service	All Other	Capital Projects	Trust	109,423.49	
Additions										
REVENUE *	19	2		181,265.24					13,016.89	
OTHER ADDITIONS **	19	3								
Total Additions	19	4		181,265.24	0.00	0.00	0.00		13,016.89	
Deletions										
EXPENDITURES ***	19	5		138,035.19						
OTHER DELETIONS **	19	6								
Total Deletions	19	7		138,035.19	0.00	0.00	0.00		0.00	
Total Fund Equity June 30, 2022****	19	8		41,508.99	0.00	0.00	0.00		122,440.38	
* Must agree with totals on Page 6, line 19										
** Other Additions - (Explain below)										
*** Other Deletions - (Explain below)										
**** Must agree with total for:										
General Fund on..... Page 10, Line 18, Col. 7										
Food Service Special Revenue Fund on..... Page 15, Line 5, Col. 7										
All Other Special Revenue Funds on..... Page 14, Line 17, Col. 7										
Capital Projects Funds on..... Page 15, Line 17, Col. 7										
Trust Funds on..... Page 17, Line 20, Col. 7										
**** Must agree with..... Page 1, Line 31										

NAME:	DIST	LOC	DOE 25 2021-2022							
	236	236	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE LINE	No								
AMORTIZATION SCHEDULE OF LONG TERM DEBT										
For the Fiscal Year Ending on June 30, 2022										
REPORT IN WHOLE DOLLARS										
Length of Debt (yrs)	20	1		DEBT 1	DEBT 2	DEBT 3	DEBT 4	DEBT 5	TOTAL	
Date of Issue (mm/yy)	20	2								
Date of Final Payment(mm/yy)	20	3								
Original Debt Amount	20	4								
Interest Rate	20	5								
Principal at Beginning of Year	20	6							0.00	
New Issues This Year	20	7							0.00	
Retired Issues This Year	20	8							0.00	
Remaining Principal Balance Due	20	9							0.00	
Remaining Interest Balance Due	20	10							0.00	
Remaining Debt(P&I) (Lines 9 plus 10)	20	11		0.00	0.00	0.00	0.00	0.00	0.00	
Amount of Principal to be Paid Next Fiscal Year	20	12							0.00	
Amount of Interest to be Paid Next Fiscal Year	20	13							0.00	
Total Debt Next Fiscal Year Lines 12 plus 13)	20	14		0.00	0.00	0.00	0.00	0.00	0.00	
COMPENSATED ABSENCES PAYABLE										
FIXED ASSET GROUP OF ACCOUNTS (OPTIONAL)										
For Fiscal Year Ending June 30, 2022										
			BAL BEG OF YEAR	ADDITIONS	DEDUCTIONS	BAL END OF YEAR				
	20	15								
			BEGINNING OF YEAR	END OF YEAR						
			Debit	Credit	Debit	Credit				
SITES	20	16								
SITE IMPROVEMENTS	20	17								
BUILDINGS AND IMPROVEMENTS	20	18								
MACHINERY AND EQUIPMENT	20	19								
CONSTRUCTION IN PROGRESS	20	20								
INVESTMENT IN GENERAL FIXED ASSETS	20	21								
Total	20	22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

NAME:	DIST	LOC	Acct No	(1)	(2)	(3)	(4)	(5)	(6)	(7)
TITLES	PAGE	LINE	No	100	200	300,400,500	600	700	800/900	
DETAILED EXP DATA FOR SPECIAL EDUCATION (Data for Handicapped/Disabled Only) (All Funds)				Salaries	Employee Benefits	Purchased Services	Supplies	Property	Other	Total
INSTRUCTION										
Elementary	21	1								0.00
Middle/Junior High	21	2								0.00
High	21	3								0.00
Subtotal (Lines 1 thru 3)	21	4		0.00	0.00	0.00	0.00	0.00	0.00	0.00
RELATED SERVICES										
Elementary	21	5								0.00
Middle/Junior High	21	6								0.00
High	21	7								0.00
Subtotal (Lines 5 thru 7)	21	8		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION										
Elementary	21	9				602.89				602.89
Middle/Junior High	21	10								0.00
High	21	11				200.96				200.96
Subtotal (Lines 9 thru 11)	21	12		0.00	0.00	803.85	0.00	0.00	0.00	803.85
LEGAL										
Elementary	21	13								0.00
Middle/Junior High	21	14								0.00
High	21	15								0.00
Subtotal (Lines 13 thru 15)	21	16		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION										
Elementary	21	17								0.00
Middle/Junior High	21	18								0.00
High	21	19								0.00
Subtotal (Lines 17 thru 19)	21	20		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (Lines 4,8,12,16,20)	21	21		0.00	0.00	803.85	0.00	0.00	0.00	803.85
Total by Instructional Level										
Elementary	21	22		0.00	0.00	602.89	0.00	0.00	0.00	602.89
Middle/Junior High	21	23		0.00	0.00	0.00	0.00	0.00	0.00	0.00
High	21	24		0.00	0.00	200.96	0.00	0.00	0.00	200.96
TOTAL	21	25		0.00	0.00	803.85	0.00	0.00	0.00	803.85

NAME:	DIST	LOC	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	236	236	No	100	200	300,400,500	600	700	800/800	
TITLES	DOE 25 2021-2022									
DOE 25 2021-2022	Employee Benefits Purchased Services									
DOE 25 2021-2022	Supplies									
DOE 25 2021-2022	Property									
DOE 25 2021-2022	Other									
DOE 25 2021-2022	Total									
DETAILED EXP DATA FOR SPECIAL EDUCATION (Data for Culturally Deprived, Bilingual and Gifted/Talented) (All Funds)										
ACTIVITY										
CULTURALLY DEPRIVED										
Elementary	22	1								0.00
Middle/Junior High	22	2								0.00
High	22	3								0.00
Subtotal (Lines 1 thru 3)	22	4		0.00	0.00	0.00	0.00	0.00	0.00	0.00
BILINGUAL										
Elementary	22	5								0.00
Middle/Junior High	22	6								0.00
High	22	7								0.00
Subtotal (Lines 5 thru 7)	22	8		0.00	0.00	0.00	0.00	0.00	0.00	0.00
GIFTED AND TALENTED										
Elementary	22	9								0.00
Middle/Junior High	22	10								0.00
High	22	11								0.00
Subtotal (Lines 9 thru 11)	22	12		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL (Lines 4, 8, 12)	22	13		0.00	0.00	0.00	0.00	0.00	0.00	0.00
DETAILED EXPENDITURE DATA REGARDING TUITION (All Funds) - DO NOT INCLUDE CHARTER SCHOOLS										
Description	Object	(1) Elementary	(2) Middle/Jr. High	(3) High	(4) Total					
Regular Program Tuition to LEAs within NH	22 14 561	81,264.42		36,553.00	117,817.42					
Regular Program Tuition to LEAs outside NH	22 15 562			0.00	0.00					
Regular Program Tuition to Public Academies/JMA	22 16 563			0.00	0.00					
Regular Program Tuition to Private and Other Sch	22 17 564			0.00	0.00					
Special Program Tuition to LEAs within NH	22 18 561			0.00	0.00					
Special Program Tuition to LEAs outside NH	22 19 562			0.00	0.00					
Special Program Tuition to Public Academies/JMA	22 20 563			0.00	0.00					
Special Program Tuition to Private and Other Sch	22 21 564			0.00	0.00					
Special Program Residential Costs	22 22 569			0.00	0.00					
Vocational Program Tuition to LEAs within NH	22 23 561			0.00	0.00					
Vocational Program Tuition to LEAs outside NH	22 24 562			0.00	0.00					
Vocational Program Tuition to Public Academies/JMA	22 25 563			0.00	0.00					
Vocational Program Tuition to Private & Other Sch	22 26 564			0.00	0.00					
*Coe-Brown, Pinkerton and Prospect Mtn only										

NAME:	DIST	LOC	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	236	236	No			DOE 25 2021-2022				
TITLES										
DETAILED EXPENDITURE DATA ON TRANSPORTATION EXPENDITURES (General Fund only)										
Description	PAGE LINE	Function	Object	Elementary	Middle/Jr. High	High	Total			
Regular To and From Transportation	23	2721	ALL	793.12		452.67	1,245.79			
All Special Education Transportation	23	2722	ALL				0.00			
Vocational Education Transportation	23	2723	ALL				0.00			
Athletic Trips	23	2724	ALL				0.00			
Co curricular Trips/Field Trips	23	2725	ALL				0.00			
Intra-District Transportation	23	2726	ALL				0.00			
Other Transportation	23	2729	ALL				0.00			
TOTAL	23	2700	ALL	793.12	0.00	452.67	1,245.79			
DETAILED EXPENDITURE DATA ON CAPITAL ITEMS IN THE GENERAL AND OTHER SPECIAL REV FUNDS										
Description	PAGE LINE	Function	Object	Elementary	Middle/Jr. High	High	Total			
Land and Improvements	23	All except 4000	710				0.00			
Buildings	23	All except 4000	720				0.00			
Equipment (Mach/Furn/Veh/Computers)	23	All except 4000	730				0.00			
TOTAL	23	All except 4000	700	0.00	0.00	0.00	0.00			
DETAILED EXPENDITURE DATA ON SUMMER SCHOOL PROGRAMS EXPENDITURES (All Funds Combined)										
Description	PAGE LINE	Function	Object	Elementary	Middle/Jr. High	High	Total			
Elementary	23	100	200	300,400,500	600	700	800/900			
Middle/Junior High	23	Salaries	Employee Benefits	Purchased	Supplies	Property	Other			
High School	23									
TOTAL	23			0.00	0.00	0.00	0.00			

NAME:		DIST LOC		DOE 25 2021-2022						
TITLES		236	236	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PAGE LINE		Acct No		Page/Line/Column			Page/Line/Column			
				1/11/1	45,200.78	45,200.78	1/37/1	0.00		
				1/11/2	0.00	0.00	1/37/2	0.00		
				1/11/3	0.00	0.00	1/37/3	0.00		
				1/11/4	0.00	0.00	1/37/4	0.00		
				1/11/5	122,440.38	122,440.38	1/37/5	0.00		
				1/36/1	41,508.99	41,508.99	19/8/1	0.00		
				1/36/2	0.00	0.00	19/8/2	0.00		
				1/36/3	0.00	0.00	19/8/3	0.00		
				1/36/4	0.00	0.00	19/8/4	0.00		
				1/36/5	122,440.38	122,440.38	19/8/5	0.00		
				6/19/1	181,265.24	181,265.24	19/2/1	0.00		
				6/19/2	0.00	0.00	19/2/2	0.00		
				6/19/3	0.00	0.00	19/2/3	0.00		
				6/19/4	0.00	0.00	19/2/4	0.00		
				6/19/5	13,016.89	13,016.89	19/2/5	0.00		
				10/18/7	138,035.19	138,035.19	19/5/1	0.00		
				14/17/7	0.00	0.00	19/5/3	0.00		
				15/5/4	0.00	0.00	15/8/4	0.00		
				15/5/7	0.00	0.00	19/5/2	0.00		
				15/17/7	0.00	0.00	19/5/4	0.00		
				16/20/7	13,016.89	13,016.89	19/2/5	0.00		
				17/20/7	0.00	0.00	19/5/5	0.00		
				18/8/1	0.00	0.00	18/2/1/1	0.00		
				18/8/2	122,440.38	122,440.38	18/2/1/2	0.00		
				18/8/3	0.00	0.00	18/2/1/3	0.00		
				18/8/4	122,440.38	122,440.38	18/2/1/4	0.00		
				2/1/5	0.00	0.00	16/20/1	0.00		
				3/11/5	16.89	16.89	16/20/3	0.00		
				6/10/5	13,000.00	13,000.00	16/20/2	0.00		
				6/19/5	13,016.89	13,016.89	16/20/7	0.00		
				23/8/6	1,245.79	1,245.79	7/11/7+8/11/7+9/11/7	0.00		
				23/12/6	0.00	0.00	(10/8/5+14/7/5)-	0.00		
				7/11/7	793.12	793.12	23/8/3	0.00		
				8/11/7	0.00	0.00	23/8/4	0.00		
				9/11/7	452.67	452.67	23/8/5	0.00		
				6/6/2	0.00	0.00	(10/11/6+14/11/6)	0.00		
				6/6/3	0.00	0.00	10/12/6	0.00		
				6/6/4	0.00	0.00	10/13/6+14/12/6	0.00		
				6/6/5	13,000.00	13,000.00	10/14/6+14/13/6	0.00		
				BALANCE CHECK		0.00				

NAME: Hart's Location	DIST LOC 236	Acct No	DOE 25 2021-2022				(7)
			(1)	(2)	(3)	(4)	
TITLES	PAGE LINE	No	ELEM	MID/JH	HIGH	TOTAL	
PER PUPIL COST							
2021-2022							
CURRENT EXPENDITURES			86,536.52	0.00	38,498.67	125,035.19	
LESS: FOOD SERVICE REVENUE			0.00	0.00	0.00	0.00	
LESS: TRANSPORTATION EXPENDITURES			793.12	0.00	452.67	1,245.79	
LESS: SUPPLMT EXPENDITURES			81,264.42	0.00	36,553.00	117,817.42	
PUPIL COST			4,478.98	0.00	1,493.00	5,971.98	
AVE DAILY MEMBERSHIP						0.00	
COST PER PUPIL			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Adjustment to Cost						0.00	
Adjustment to ADM						0.00	
Adjusted Cost per Pupil	99	1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Schedule of Expenditures for Computation of Restricted Indirect Cost

Dist Name: Function	Hart's Location General	Fund	Total	Direct/ Disallowed Cost		Indirect Cost	Excluded Cost per 34 CFR 76			
				Objects 100-600	Objects 100-600		Portion of Contract	Capital/Property	Other	Debt Services
			Expenditures	117,817.42	117,817.42	Objects 100-600	amounts above \$25,000	Object 700	Object 800-900	Function 5100
1000		Instruction	117,817.42	117,817.42				0.00	0.00	0.00
2100		Support Services - Student	0.00	0.00				0.00	0.00	0.00
2200		Support Services - Instructional Staff	0.00	0.00				0.00	0.00	0.00
2300		General Administration	4,527.17	4,527.17	4,527.17			0.00	0.00	0.00
2310		School Board Cost	41.96	41.96						
2317		School Board Audit	1,000.00	1,000.00	1,000.00					
2321		Cost of Superintendent & Sec & Assistant Super	1,402.85	1,402.85						
2400		School Administration	0.00	0.00				0.00	0.00	0.00
2500		Business	0.00	0.00				0.00	0.00	0.00
2600		Operation and Maintenance of Plant	0.00	0.00				0.00	0.00	0.00
2700		Student Transportation	1,245.79	1,245.79				0.00	0.00	0.00
2800		Central	0.00	0.00				0.00	0.00	0.00
1800		Adult/Continuing Ed Programs	0.00	0.00				0.00	0.00	0.00
1700		Community/Jr. College Programs	0.00	0.00				0.00	0.00	0.00
1800		Community Service Programs	0.00	0.00				0.00	0.00	0.00
4000		Capital Outlay	0.00	0.00				0.00		
		Facilities Acquisition And Construction								
5110-5120		Debt Service	0.00	0.00						0.00
		Principal & Interest								
3100		Special Revenue Funds	0.00	0.00				0.00	0.00	0.00
		1. Food Service Operations								
		minus Cost of Food								
1000-2800		2. Special Revenue Expenditures	0.00	0.00				0.00	0.00	0.00
		Total Grand Expenditures	120,508.02	120,508.02	5,527.17			0.00	0.00	0.00
		Total Indirect Cost	5,527.17	5,527.17						
		Total Direct Cost	120,508.02	120,508.02						

We are requesting an indirect cost rate (choose yes or no in green cell below)
 YES

Restricted Indirect Cost Rate to be determined
 Includes Audit - Y/N

Notes

1) **2310 School Board Costs** - Enter the total expenditures for the District School Board Operations. This is an "unallowed" cost that is subtracted from the indirect pool of expenditures, and is added to the direct pool of expenditures.

2) **2317 Cost of Audit** - Enter the cost of the audit. This is an "allowed" cost that is added back in to the indirect pool of expenditures.

3) **2321 Cost of Superintendent & Secretary and Assistant Superintendent** - Enter the cost which reflects the salary, benefits, fixed charges, supplies and other cost of the Superintendent, Superintendent's Secretary and Assistant Superintendent (where applicable) whose responsibilities is directing and managing all affairs of the LEA. The activities of the Assistant Superintendent's office should be charge here, unless the activities can be placed properly into a service area such as: 2500 Business - Assistant Superintendent of Finance. This is an "unallowed" cost that is subtracted from the indirect pool of expenditures, and is added to the direct pool of expenditures.

4) **Contract Amounts Above \$25,000** - Enter the amount of any contracted service that exceeds \$25,000 per year per contract. (Prorate multi-year contracts.) This applies to object 300 (professional and technical services) except per diem. It also includes object code 400 and 500 fixed price and term contracts for such things as janitorial, grounds maintenance, transportation and food service operation. **It does not include rentals, utilities or tuition.**

District
Hart's Location

District #

236

School Level Expenditures

ELEMENTARY

Elementary School Name
Other District Expenditures

Elementary School #
99999

District
Other District Expenditures

State/Local
Expenditures 86,536.52
Federal
Expenditures

Grand Total	86,536.52	DOE-25 Total Elem School Pupil Cost Pg. 7&11	86,536.52	Variance	0.00
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86,536.52

0.00

MIDDLE

Middle School Name
Other District Expenditures

Middle School #
99999

District
Other District Expenditures

State/Local
Expenditures
Federal
Expenditures

Grand Total	0.00	DOE-25 Total Middle School Pupil Cost Pg. 8&12	0.00	Variance	0.00
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0.00

0.00

HIGH

High School Name
Other District Expenditures

High School #
99999

District
Other District Expenditures

State/Local
Expenditures 38,498.67
Federal
Expenditures

Grand Total	38,498.67	DOE-25 Total High School Pupil Cost Pg. 9&13	38,498.67	Variance	0.00
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38,498.67

0.00

KENNETT HIGH SCHOOL TUITION CONTRACT COMMITTEE
Thursday, August 18, 2022 – 6:00 pm
Conway Professional Development Center
Draft Minutes

1. Call to Order – The meeting was called to order at 6:00 pm by Superintendent Kevin Richard.

Present:

- ▶ Albany: Dan Bianchino, Anne Merrow
- ▶ Bartlett: Scott Grant, Gene Chandler
- ▶ Conway: Mark Hounsell, Randy Davison
- ▶ Eaton: None
- ▶ Hart's Location: None
- ▶ Jackson: Jerry Dougherty, Genn Anzaldi
- ▶ Freedom: Jake Stephen
- ▶ Madison: Jeremy Thompson
- ▶ Tamworth: None (conflict with another meeting)
- ▶ Also attending: Kevin Richard & Jim Hill from SAU 9; Michael Wade from SAU 13; and Matt Upton, ESQ.

2. Introductions

3. Guided Discussion with Attorney Matt Upton

The boards in which Attorney Upton represents will receive a letter waiving any conflict with him being present at this meeting and discussing JMA, as no individual advice is being rendered.

A. JMA Revisited

- ▶ All boards are encouraged to review the brief RSA 194:21, which basically states any number of school districts can come together and by contract agree to operate a school.
- ▶ Came into existence approximately 20 years ago to bring unlike sized school districts together and try to run one school district and avoid the one man / one vote or weighted vote concepts of a Cooperative School District.
- ▶ Retains the ability of local boards to still have control and allows all districts that are a member of the JMA a say in operations and budget. A sample agreement was provided, using the terms and conditions within the current tuition contracts with the addition of governance, to bring back to individual boards for discussion purposes.
- ▶ The only JMA in N.H. is at Prospect Mountain, where Alton and Barnstead came together and built at school. This situation would be different as Conway would maintain ownership of KHS but lease it to the JMA under agreed upon terms.
- ▶ Where 92% of all schools have identical policies that come from NHSBA the governance tends to be seamless leaving the bigger issue to be the budget.
- ▶ Under a JMA
 - DOE assigns a new SAU that would be # 302, as it is a separate legal entity. The formation of the new SAU would include hiring all personnel necessary to run an SAU. However, the JMA School Board could agree to utilize the services in place and have Mr. Richard and the SAU #9 staff also run SAU # 302.
 - A JMA School Board would be comprised of two members from each member district with an equal vote. The board would deal with issues related to heating, policies, student discipline,

etc. Additionally, the JMAs are flexible and can be created to meet everyone's agreed upon terms.

- Governance can be structured with equally weighted voting except for operating budget. There are limitless possibilities as this is a contract.
 - SAU # 302 would become the successor employer of all KHS employees with the CBA's seamlessly transferring over until it its time to renegotiate. Renegotiation could include a change in terms and conditions of employment to meet the needs of KHS. This could also be an advantage as the group is distinct with distinct interest.
 - An additional meeting would be required of the 16 JMA Board members, these meetings could be cut back to 6 per year. There will be no annual meeting for the JMA SAU # 302.
 - The first step would be for Conway School Board to discuss and decide if they want to lease ownership and share the responsibilities of KHS with other districts. Should Conway School Board decide not to lease the building and share responsibility for KHS, the JMA will not work.
 - A 2/3 vote is required to change the terms and/or conditions of the JMA.
- ▶ **Budgeting**
- The JMA board would prepare an operating and default budget with the assistance of an advisory Budget Committee, that is comprised of one member from each member district, to be placed on the warrant of each member district. The amount placed on each member district's warrant would be town specific.
 - A majority of voters within all member districts must adopt or defeat the proposed budget. Everybody either gets the operating budget or default budget and it is equal throughout.
 - CBAs would follow this same rule if being negotiated for more than one year.
 - **Mr. Hill** clarified the funding formula agreed upon by the JMA board would be the same across the board for all member districts. However, tuition contracts can be negotiated per sending district.
 - Conway is giving up a share of governance and not paying more, the sending towns are gaining governance and should be willing to pay more.
 - A discussion ensued regarding the potential tuition formula.

Discussion:

Mr. Richard – reminded the committee they had previously come together to discuss a Cooperative School District and decided that would not work for the communities in SAU # 9 & SAU # 13. The purpose of tonight's meeting is to discuss and understand JMAs and take that information back to their individual boards. The next steps would be for Conway to decide what they would like to do. Then there will either be continued meetings to discuss the formation of the JMA or tuition contract negotiations.

A discussion ensued regarding concerns with the need to create a new SAU and a duplicative separate layer of administration and meetings and suggested seeking the DOE to reconsider that requirement.

Mr. Hounsell – encouraged the Conway School Board to take an in depth look at the JMA prior to deciding as this is for the wellbeing of future generations. Further, this is an opportunity to enhance KHS.

Mr. Hounsell – expressed concern with anticipated tuition contract modification requests from Bartlett and how it will affect fairness for other districts.

Mr. Dougherty – stated the primary motivation for discussing the Cooperative School District and now JMA is for sending towns to have some say in governance and the second reason is monetary. He noted it may be beneficial for Conway to know what each sending town's expectations are before deciding about a JMA.

Mr. Bianchino – inquired of other examples where sending districts have governance without a JMA. **Attorney Upton** explained the hierarchy of the Cooperative District, JMA, AREA, and Tuition Agreements, noting governance is only given within a Cooperative District or JMA.

Mr. Grant – clarified not all sending towns must participate in a JMA. Some of the sending towns can opt to negotiate a tuition contract, however, they would not be part of the governance. Further stating that time is of the essence as some sending towns are ready to negotiate. **Mr. Hounsell** inquired if the tuition contract would be negotiated with SAU #9 or the JMA SAU # 302. **Attorney Upton** advised it would be with the JMA SAU # 302 and there is a clause addressing that within the sample JMA. However, it is beneficial for all communities to come together within one agreement for course offerings such as the AP program. Mr. Hounsell stated the strength of the JMA is students become part of KHS and therefore the parents become part of KHS and should have a say in the governance.

Mr. Dougherty – based on population Conway will have a bigger influence on the vote.

Mr. Hounsell – with the State offering funding for school choice, it is important for KHS to be competitive. A further discussion ensued.

Mr. Jones – inquired if board members would need to be elected separate from member district school boards or would it be like a committee assignment. Attorney Upton advised the member district boards stay intact and JMA board members are appointed.

Mr. Dougherty – in his opinion feels the JMA will not work and could end up hurting the quality of education at KHS. He further complimented Conway on the administration and education provided at KHS and the inclusion of sending towns through the SAU meetings

Tuition Contract Discussion

B. Organizational Structure for Potential Future Meetings

Mr. Dougherty suggested the committee continuing either for JMA or tuition contract negotiations with Mr. Hounsell running the meetings.

Establishing a Tuition Study Committee will be added to all district's agenda.

4. Any Other Business

Mr. Hounsell, should we continue considering going forward with a JMA. (6-2-3)

- | | |
|--|---|
| ▶ Albany: Dan Bianchino - Yes, Anne Merrow - Yes | ▶ Jackson: Jerry Dougherty - No, Genn Anzaldi - Yes |
| ▶ Bartlett: Scott Grant - Abstain, Gene Chandler - Yes | ▶ Freedom: Jake Stephen - Abstain |
| ▶ Conway: Mark Hounsell - Yes, Randy Davison - No | ▶ Madison: Jeremy Thompson - Yes |
| | ▶ Michael Wade from SAU 13 - Abstain |

Mr. Davison and Mr. Hounsell will address the Conway School Board with an open mind noting the sending towns are willing to move forward with further discussions about a JMA

5. Adjournment

There being no further business, the meeting ended at 7:30 PM.

Respectfully Submitted,
Lisa E. Towle,
Recording Secretary

MOUNT WASHINGTON VALLEY
JOINT MAINTENANCE AGREEMENT

Pursuant to RSA 194:21, the school districts of Conway, Madison, Tamworth, Jackson, Freedom, Bartlett, and Albany (Member Districts) agree to the following Joint Maintenance Agreement:

1. **Adoption:** The school boards of the Member Districts shall, after public hearing in each Member District, and after approval by the State Board of Education, present this Joint Maintenance Agreement (JMA) to their respective Member District meetings. Upon passage of the agreement by a simple majority of those voting at each, this agreement shall be considered adopted.
2. **Purpose:** The purpose of this agreement is to enable the undersigned Member Districts to lease and operate the Kennett High School, which will serve the pupils of the Member Districts, for the term of the agreement, plus any renewal terms.
3. **Governance:** Two members from each of the Member District School Boards shall constitute the JMA Board. The JMA Board shall meet at least six times a year to develop and adopt a budget for submission to the annual school district meetings and to vote on any other matter, such as staff/union contracts, school board policies, student discipline, curriculum and such other matters which may come before it. At such JMA Board meetings, at least one member from of each Member District School Board shall be present in order to transact the business of the JMA. Voting on any issue shall be by majority voice vote of those present and voting (unless a super-majority is required by agreement or statute) with each member having one vote;

PROVIDED THAT, prior to any vote on any issue, a majority of the JMA Board may request that there be a hand or ballot vote.

The JMA Board shall establish organizational rules, procedural rules, and by-laws for the conduct of its business. Committees and subcommittees may be formed to perform various functions, such as budget preparation or negotiations, as the JMA Board may deem appropriate. An executive committee may also be established to consider matters assigned to it by the JMA Board. Chairs of such committees shall be chosen on a rotating basis from the Member Districts.

4. **Kennett High School:** The Conway School District shall retain ownership on the Kennett High School and all buildings, structures improvements, and real estate associated therewith (referred to hereafter collectively as the "Campus"). The Conway School District agrees to lease the Campus to the Mount Washington Valley Joint Maintenance Agreement School District, SAU #302, for the annual sum of \$_____. The Conway School District shall retain all legal rights to, and responsibilities for, the Campus as set forth in the Lease, which shall be executed contemporaneously herewith, or as may be otherwise provided by law. Any future material improvements, equipment replacements, additions, renovations or other substantial changes or alterations to the Campus, shall require the prior written approval of the Conway School Board. For the purposes of this agreement, the term "Campus" shall also include any fixtures, equipment, furniture, textbooks, playground equipment, computers, and office equipment.

5. **Tuition Agreements:** The JMA Board is authorized to enter into tuition agreements with other communities for the purposes of provided educational services to students from such communities at the Kennett High School. The JMA Board is

authorized to determine the amount of the Tuition and any other matters related to the delivery of such education services.

6. **Bond Issues:** The JMA Board shall have the same authority given to newly formed cooperative school boards to present plans and proposed bond issues for consideration at the annual meetings of the Member Districts or at special meetings that may be called for that purpose. Accordingly, this agreement and any lawful resultant bond votes, shall be binding on subsequent Member District meetings.

All bond votes must receive at least sixty percent (60%) approval of all voters voting within the Member Districts. Accordingly, each Member District shall record the number of votes in favor of the bond issue and all votes opposed and the results shall be delivered to the School District Clerk for the Mount Washington Valley Joint Maintenance Agreement School District, SAU #302. If a majority of the affirmative votes cast in the Member Districts exceed 60% of the votes cast, then the bond shall be deemed approved.

7. **Capital Expenses:** Principal and interest payments, after deducting state building aid is applied, will be divided among the member districts in the same manner as the prior tuition agreements.

8. **Operating Expenses:** Annual operating expenses shall be apportioned among the Member Districts on the basis of the prior tuition agreements with thirty five percent (35%) of the cost allocated based upon equalized value and sixty five percent (65%) of the cost based average daily membership (ADM). The number of students that shall constitute ADM for the purposes of this agreement shall be the number enrolled and attending the Kennett High School from each Member District as of November 1 of the prior fiscal year. The JMA Board shall have the authority to make equitable adjustments in enrollment figures due to out-of-district placements or other factors from time to time

provided that all adjustments shall be completed on or before January 1st of the current fiscal year and approved by a majority vote of the JMA Board.

The JMA Board shall adopt a budget annually by a majority vote with careful consideration of the input from the advisory budget committee. Further, the JMA Board shall also calculate a default budget which shall equal the prior year's operating budget, including capital costs, and adjusted, as the case may be, by changes in contractual obligations. The Member District's allocation of operating and capital cost shall be submitted to the voters in a separate warrant article including its assigned share of the default budget. The Warrant article shall not be amended.

Each Member District shall report the number of yes and no votes for the proposed operating budget to the School District Clerk for the Mount Washington Valley Joint Maintenance Agreement School District, SAU #302. If the operating budget receives a majority vote of all the votes cast in the Member Districts, the operating budget shall be deemed adopted. If the operating budget receives less than a majority of the votes cast in the Member Districts, then the default budget shall be deemed adopted. It is the intent of this agreement to handle the approval of the JMA budget using the same format for the approval of school administrative unit budgets under RSA 194-C: 9-b.

9. **Budget Committee:** The JMA Board shall develop and adopt a budget and present it to an advisory budget committee which shall have the same functions in the preparation of an advisory municipal budget committee. The JMA budget committee shall consist of one member from each Member District, plus one member appointed by a majority the JMA School Board, who shall serve as the Chair of the advisory budget committee.

10. **Term:** This agreement shall have an original term of no less than ten (10) years, or coterminous with the period of indebtedness of any future school bond(s) or notes, whichever is greater.

11. **Renewal, Withdrawal and Early Termination:** This agreement will be automatically renewed for additional one (1) year terms, unless a Member District seeking to terminate the agreement votes, no later than three (3) years prior to the end of the original term or any renewal term, to terminate by a two-thirds (2/3) ballot vote. The withdrawal of any Member District shall require an amendment to this agreement.

In order to retain control over the size of the Campus, termination of this agreement may also occur three years following two consecutive November 1st student counts, when the student count on both dates has reached core capacity plus ten per cent (10%). When this point is reached, any Member District may, by a two-thirds vote at an annual meeting or a special meeting called for this purpose, vote within the following year to so terminate the agreement. Unless otherwise agreed by a majority vote of the JMA Board, the effective date of such an early termination shall not occur prior to five (5) years from the date of any outstanding bond or note. The effective date of such a termination shall be at the end of a school year. Termination of the agreement shall not relieve a Member District from their share of any outstanding bonds or notes.

12. **Amendment:** This agreement may be amended during its original terms and any renewal term upon recommendation of a majority of the JMA Board or upon identical petitions presented by voters in each Member Districts in accordance with RSA 197:6 and shall become effective when ratified by a two-thirds ballot vote in each of the Member Districts. In the event the state legislature amends the joint maintenance

agreement provisions of state law, the JMA Board will draft appropriate amendments to comply therewith. The existing agreement shall remain in effect until such time as it is replaced by an amended agreement.

13. **Termination:** At either at the end of the original term of this agreement or any renewal term, the JMA Board may vote to terminate this agreement which shall be effective at the beginning of the school year no less than three (3) years later. Upon termination of this agreement, possession, and control of the Campus, including any improvements thereto, shall be returned to the Conway School District as set forth herein or as otherwise stipulated in the Lease.

14. **Enforceability:** Any Member District may independently seek to enforce this agreement as permitted by law. Further, the JMA board, by a majority vote, may enforce this agreement by filing a complaint with the Commissioner of Education for adjudication by a hearing officer and decision by the State Board of Education in accordance with Administrative Rules ED 200. Breach of the agreement shall occur when the legislative body of any Member District fails to appropriate or turn over its share of the district capital and/or operating expenses.

15. **Insurance:** The JMA Board shall be responsible for assuring that adequate insurance coverage for the operation of the Campus and associated personnel is maintained at all times during the term of this agreement, and that the Member Districts are named as insureds and loss payees so as to protect the operations of the JMA.

16. **State Aid:** Each Member District shall continue to receive its adequacy monies as separate revenues of the Member Districts. State building aid for and any future additions or alterations shall be paid to the JMA and shall reduce each district's capital appropriation in the same proportion in which operating expenses are allocated.

17. **Employees:** The JMA shall become the successor employer relative to any collective bargaining agreement between union(s) and the Conway School District. It is the intent of the Member Districts that those full time who are employed by the Conway School District at the time of the creation of the JMA will continue to be employed by the JMA except as may be required due to declining enrollment, absence of grant funding, or as otherwise determined by the JMA Board with notice to effected employees as required by law.

18. **Special Education:** Routine costs for core special education staff and facilities at the high school shall be considered as part of operating expenses. Any additional special education costs such as individual aides, special equipment or tests, special programs, or out-of-district placements and due-process appeals will be borne by the member District of residence or as otherwise determined in accordance with state residency laws. Catastrophic aid will be credited to the Member District of residence.

19. **SAU 302:** The provision of administrative services for Mount Washington Valley Joint Maintenance Agreement School District, SAU #302, will be provided either by a new or existing School Administrative Unit or such other arrangement as the JMA Board may elect.

20. **Disputes:** Should a dispute arise as to the operation of the agreement or the calculation of a district's share of expenses, that complaint shall be stated in writing to the JMA Board where a good-faith effort shall be made to resolve the dispute. Should resolution prove impossible, the dispute shall be referred to the State Board of Education for a decision in accordance with Administrative Rules ED 200. That decision shall be final and binding.

21. **Claims:** The JMA Board shall have the authority, as agents of the Member Districts, to prosecute and defend any claims or suits brought by or against the JMA Board or arising out of the operation and maintenance of the Campus.

22. **Public Access:** The JMA Board is authorized to make available Campus facilities and equipment for specified public purposes which are in the best interests of the residents of the Member Districts, due consideration being given to efficient, economical and appropriate use of the facilities and equipment subject only to any restrictions contained within the Lease between the Conway School District and the Mount Washington Valley Joint Maintenance Agreement School District, SAU #302.