

Oyster River Cooperative School District
REGULAR BOARD MEETING

May 15, 2024

ORMS – Recital Hall

7:00 PM

- O. MANIFEST REVIEW/APPROVAL AT EACH SCHOOL BOARD MEETING
- I. CALL TO ORDER 7:00 PM Chair
- II. APPROVAL OF AGENDA
- III. PUBLIC COMMENTS *(Total allotted time for public comment is 30 minutes)*
- IV. APPROVAL OF MINUTES *Motion to approve May 1, 2024, Regular Meeting Minutes.*
- V. ANNOUNCEMENTS, COMMENDATIONS AND COMMENTS
 - A. District
 - B. Board
- VI. DISTRICT REPORTS
 - A. Assistant Superintendent/Curriculum & Instruction Report(s)
 - Student Presentation – ORMS Robotics Team
 - B. Superintendent’s Report
 - C. Business Administrator
 - FY24 Budget Update
 - D. Student Representative {Maeve Hickok}
 - E. Finance Committee Report
 - F. Other:
- VII. UNANIMOUS CONSENT AGENDA *{Requires unanimous approval. Individual items may be removed by any Board Member for separate discussion and vote}*
 - Accept Mast Way letter of resignation. *Motion to accept Mast Way letter of resignation.*
 - List of Positions for Affirmation of Hiring for the 2024-25 School Year. *Motion for Affirmation of Hiring List of Positions for the 2024-25 School Year.*
 - Superintendent Summer Authority for Hiring. *Motion to Authorize Superintendent to hire for the summer.*
- VIII. DISCUSSION & ACTION ITEMS
 - Summer Technology Device Purchase Lease. *Motion to Approve Summer Technology Device Purchase Lease.*
 - Copier Leases District Wide. *Motion to Approve Copier Leases District wide.*
 - Consideration to approve updated Facilities Fees schedule. *Motion for consideration to approve updated Facilities Fees Schedule.*
 - List of Policies for First Read and Deletion: DAF-Administration of Federal Grant Funds, DKC- Expense Reimbursement District and Federal Funds for First Read. Policy D -Federal Cash Management, DA – Fiscal & Federal Monitoring Management, D1- Allowable Use of Funds & Adherence to Uniform Grant Guidance, D2- Procurement, D3- Time-Effort Reporting/Oversight, D4- Conflict of Interest and Mandatory Disclosure, D5- Inventory Management for Deletion. – *Motion to Approve List of Policies for First Read and Deletion. DAF-Administration of Federal Grant Funds, DKC- Expense Reimbursement District and Federal Funds for First Read. Policy D - Federal Cash Management, DA – Fiscal & Federal Monitoring Management, D1- Allowable Use of Funds & Adherence to Uniform Grant Guidance, D2- Procurement, D3- Time-Effort Reporting/Oversight, D4- Conflict of Interest and Mandatory Disclosure, D5- Inventory Management for Deletion.*
- IX. SCHOOL BOARD COMMITTEE UPDATES
- X. PUBLIC COMMENTS *(Total allotted time for public comment is 30 minutes)*
- XI. CLOSING ACTIONS
 - A. Future meeting dates:
 - June 5, 2024 – Regular School Board Meeting @ 7:00 PM @ ORMS Recital Hall
 - June 19th Rescheduled to:** June 20, 2024 – Regular School Board Meeting @ 7:00 PM @ ORMS Recital Hall
- XII. NON-PUBLIC SESSION: RSA 91-A:3 II {If Needed}
NON-MEETING SESSION: RSA 91-A2 I {If Needed}
- XIII. ADJOURNMENT

Respectfully submitted,
Superintendent

The School Board reserves the right to take action on any item on the agenda.

**Oyster River Cooperative School District
SAU #5**

Welcome to the School Board meeting. If you wish to be heard by the Board, please note “Public Comment” at the beginning of the agenda (reverse side). During the comment section of the agenda each speaker may have up to three (3) minutes within the time frame allowed. Board Chair may limit time allotment as deemed necessary. Occasionally, the Board may “suspend its rules” to allow visitor participation at the time an issue of specific interest is being addressed. A speaker will not be recognized for a second time on a particular topic.

Visitors should not expect a Board response to their comments or questions under the above since the Board may not have discussed or taken a position on the matter. The Superintendent, without speaking for the Board, may offer clarification as appropriate.

Agendas and background information are available on the district website prior to meetings. Agendas and additional information are generally available at the entrance to the meeting room or distributed at the time the item is introduced for discussion.

The ORCSD School Board will meet in regular session on the first and third Wednesdays of the month with additional meetings when necessary. The School Board appreciates your attendance at these meetings and invites your continued interest in its work on behalf of the children and residents of the District.

Oyster River Cooperative School District Members:

- | | |
|--------------------------|----------------------------|
| • Denise Day, | Term on Board: 2023 –2026 |
| • Matthew Bacon, | Term on Board: 2024 - 2027 |
| • Brian Cisneros | Term on Board: 2024 –2027 |
| • Heather Smith | Term on Board: 2022– 2025 |
| • Giana Gelsey | Term on Board: 2023 – 2026 |
| • Kelly Ickes | Term on Board: 2024 - 2027 |
| • Renee Bennett (1 year) | Term on Board: 2024 - 2025 |

Information Regarding Nonpublic Session

On occasion, the Board agenda may include (or be adjusted to include) a Nonpublic Session. When a motion is made to do so, it will be done under the provisions of the NH State Law RSA 91-A:3 II, and one or more of the following reasons will be claimed for entering Nonpublic Session:

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

Oyster River Cooperative School Board

Regular Meeting Minutes

May 1, 2024

DRAFT

SCHOOL BOARD PRESENT: Matt Bacon, Heather Smith, Denise Day, Brian Cisneros, Giana Gelsey, Kelly Ickes, Renee Bennett

STUDENT REPRESENTATIVE: Maeve Hickock

ADMINISTRATORS PRESENT: Dr. Morse, Suzanne Filippone, Catherine Plourde, David Totty, Rebecca Noe, Bill Sullivan, David Goldsmith, Misty Lowe

STAFF PRESENT: Kara Sullivan

GUEST PRESENT: ORHS Debate Team Members

ABSENT: Amy Ransom

o. MANIFEST REVIEW/APPROVAL AT EACH SCHOOL BOARD MEETING

I. CALLED TO ORDER at 7:00 PM by Chair Matt Bacon.

Matt thanked David Goldsmith and the Moharimet staff for hosting tonight's meeting and welcomed newest member Renee Benett.

II. APPROVAL OF AGENDA

Denise Day made a motion to approve the agenda as written, 2nd by Heather Smith. Motion passed 7-0 with the student representative voting in the affirmative.

III. PUBLIC COMMENTS –None provided.

IV. APPROVAL OF MINUTES

Denise Day made a motion to approve the April 10, 2024 Interview Minutes, 2nd by Giana Gelsey.

Denise Day made the following revision:

On page 1 under Jessica Rodriguez Boudreau change "Brentwood" to Northwood".

Giana Gelsey made the following revision:

On page 1, in the last sentence change "it's" to "its".

Motion passed with correction 6-0 with Renee Bennett abstaining and the student representative voting in the affirmative.

Brian Cisneros made a motion to approve the April 17, 2024 Regular Meeting Minutes, 2nd by Denise Day.

Heather Smith made the following revision:

On page 1 under District Announcements in paragraph 3 change "May 29 – April 3rd" to "April 29th – May 3rd".

On page 2 Under Board Announcements in paragraph 2 change "a conclude" to "conclude" so it reads, "She also thanked Gab Anderson for inviting the board back to conclude the sociology discussion."

Giana Gelsey made the following revisions:

On page 1 expand the last sentence so it reads "Brian Cisneros publicly thanked Rachael, especially for her work in assisting the development of the DEIJ program at ConVal school district, Brian's place of employment."

On page 5 add to the last paragraph "Giana Gelsey reiterated that she has suggested establishing a legislative subcommittee multiple times for this exact reason. Heather acknowledged the idea and suggested it appear in July goal setting."

Motion passed with correction 6-0 with Renee Bennett abstaining and the student representative voting in the affirmative.

V. ANNOUNCEMENTS, COMMENDATIONS AND COMMENTS

A. District

Misty Lowe of Mast Way announced next week is Teacher Appreciation Week. She publicly thanked all the employees stating they are genuinely a team at Mast Way. Upcoming visits in May include ORHS students from the Child & Development Class (CDC) on 5/8 and ORMS students on 5/17 to read to K-1st graders for Service Palooza. Class of 2037 kindergarten screening and family orientation will begin late May. If you haven't registered an incoming kindergartner, please do so. The annual Mast Way Art Show will take place on 5/30 with drop-in hours of 5:30-7:30 pm. Fourth grade transition work with Principal Sullivan, counselors, and administrators has begun. Students can look forward to a Q&A session and a visit to ORMS. Save the date for the annual May Fair on 5/31 from 5:30-7:00 pm.

David Goldsmith of Moharimet welcomed the newest board members, Kelly Ickes & Renee Bennett. Moharimet will also host visits by CDC and ORMS students, as well honor the entire staff's incredible work during Teacher Appreciation Week. Collaboration with Principal Sullivan for the 4th grade transition is underway and kindergarten screening will begin in June. David thanked all the community members involved in the recent *Finding Nemo Jr* production. He gave special thanks to music teacher Beth Struthers for directing, art teacher Trisha Hall for designing the set, and Alexander Taylor for providing sound & lights. The play wouldn't have happened without the parent volunteers who helped with learning lines, building the set, and creating costumes. The 20th Annual Pancake Breakfast was a huge success bringing in 800 community members. It included music, commemorative t-shirts, and sold-out maple syrup. David thanked Jim Davis, who has been sugaring since the beginning of the program. He also thanked the 4th grade leaders from a new student committee who wrote donation letters, advertised around the building, and served pancakes that morning. Save the date for Day of Water on 5/31. It is the culminating event to this year's theme Year of Water in which students will choose from a variety of water activities ran by teachers, parents, and community members.

Bill Sullivan of ORMS announced the school is looking forward to a lot of great activities next week to celebrate their staff. The 6th grade had a very successful trip to Nature's Classroom, and over April break 130 8th graders spent 3 nights in Washington D.C. They had an amazing tour of the nation's capital and created memories for a lifetime. The 5th graders are looking forward to their Merrowvista trip coming up soon. Robotics sent 3 teams to the World's Competition in Dallas, TX this week. Bill thanked John Silverio for his leadership and the board for their support. ORMS students have been partnered with teams from Utah, Indiana, and Saudia Arabia for a collaborative task, and a closing ceremony will take place on Friday. The Southeast District Festival will be hosted by Sarah Kuhn and Jacob Boulay in the ORMS Recital Hall on 5/4. Schools from all over the seacoast will attend. Other upcoming music performances include a Strings Orchestra Concert on 5/14 at 6 pm in the Concert Hall, Band-a-Palooza on 5/29 at 6 pm on the Turf Field, and a Chorus Concert on 6/3 at 6 pm in the Concert Hall. Service Palooza will take place in May with a variety of service projects around the school and community. The end of the year art show has expanded to a Humanities Night on 5/23 from 6-7:30 pm. It will showcase student work from art, world language, STEM, PE, and language arts. In honor of Service Month, proceeds from the last dance and social will go to 68 Hours of Hunger. The 7th-8th grade dance is on 5/10 from 6-8 pm and the 5th-6th grade social is on 5/31 from 5:30-7 pm. The Student Leadership Committee has a goal to collect 5,000 items this month for local food pantries. Regarding the 4th grade transition, middle school students will talk to 4th graders at Moharimet on 5/29 and Mast Way on 5/31, and a Parent Night will be held on June 4th at 6 pm. Teacher Michele Vizzo collaborated with UNH colleagues to provide science presentations during every other Friday's FLEX for "Sci-Fri".

Rebecca Noe of ORHS announced new OR flair has been hung up outside the high school. She encouraged everyone to check out the new flags and designs. In honor of Mental Health Week, students have been busy organizing events. Friday afternoon will feature 20+ activities for students to choose from for a healthy break. Class elections for officer positions are coming up and paperwork can be found on Schoology. A lot of fun planning has gone into next week's Teacher Appreciation week, and Rebecca looks forward to acknowledging the

amazing staff. She gave special thanks to the PTO for organizing a luncheon for teachers. Jon Bromley has coordinated a community problem solving event on 5/10 at UNH, and sign-ups are online. Seniors can look forward to Senior Week events June 3rd-7th: Mon. – Carnival, Tues. –Cruise, Wed. – Canobie Lake, Thurs. – Awards, and Fri. – Graduation. Other important dates include Underclassmen Awards on 5/16, Prom on 5/23, and TW Day on 5/24.

B. Board

Brian Cisneros announced that tonight's NH Chronicle will recognize alum Jack Edwards, a longtime Boston Bruins broadcaster who is retiring. A recording will be available on the MUR website.

Heather Smith shared that Moharimet's Pancake Breakfast was awesome and she gave a shout out to David for keeping the music going in Ms. Struthers's absence.

Giana Gelsey invited everyone to attend DEIJ's community event tomorrow night at ORMS from 6-8 pm. The evening will feature speakers and breakout sessions around the theme of belonging.

VI. DISTRICT REPORTS

A. Assistant Superintendent/Curriculum & Instruction Report(s)

Suzanne Filippone updated the board on the June TW days. Two in-person days and two virtual days will focus on district-wide curriculum work for counseling, health, social studies, and library media. Grade level work will take place with special attention to math alignment and Eureka Math. CPR training will also be provided. Suzanne thanked principals and members of the Leadership Team for planning the professional development, and the digital learning specialists for doing the virtual side of the work.

Suzanne recognized ORHS teacher Kara Sullivan for being an incredibly dedicated educational professional that inspires students. She has been the debate coach since 2017. Kara said she appreciates the past support she received from former Principal Filippone and the current support she receives from Principal Noe. Rebecca has helped host and fund tournaments and has been a debate judge. Kara helped form the NH Debate League (NHDL) 6 years ago with Portsmouth, and today it includes 10 schools competing annually.

Dr. Morse said he is proud of Kara's dedication and recognized all the work she does outside of school.

Student Presentation – ORHS Debate Team

Kara Sullivan introduced Chase Poirer-McClain, Emmy Higginbotham, Lucy Milutinovich, Stella Pillet-Shore, Shreya Joglekar, and Anika Pant to present on the Debate Team. Students shared that the Debate Team membership has over doubled since the beginning of the year. It consists of a mix of upper and lower classman, which they said is great for knowledge to be passed down. They attended 7 school tournaments that required extensive preparation work. Students said they did a lot of research, wrote informative and persuading speeches for pro and con sides, and practiced effective delivery and rebuttal. In addition to gaining writing, public speaking, quick thinking, and teamwork skills for school and life, they have learned how to look objectively at a controversial topic and see both sides. In fact, they told the board they have gained a larger view of the world, and it has made them better rounded people overall. Several awards can be earned at tournaments including team, speaker, highest score, and novice (top three first year debaters). Awards can also qualify students for larger tournaments. Collaborating with other teams, specifically Portsmouth, has benefitted the students. They said they have learned more strategies, techniques, and resources, as well as insight from different student backgrounds. This year three team members qualified for the Coolidge Cup, which is a huge accomplishment. In an effort to attend tournaments outside of the NHDL, two members paid out of pocket to attend the National Forensics Debate Tournament. This international tournament included 4,000 students and 100 judges, and the sheer amount of diversity of people and speakers was astounding. Next year, the Debate Team hopes to expand membership at all grades and recruit students at ORMS to get kids interested in debate. Funding will be an area of focus moving forward. They plan on fundraising and seeking financial support to host more events; provide trophies, awards, and higher quality set ups; and send more members to tournaments outside NHDL. Being on debate team has several advantages both personally and academically, and it looks great on college applications.

Dr. Morse told students they are awesome, and they've done a terrific job building the organization.

Denise Day suggested seeking out PTO to see if they have funding set aside for specific activities.

B. Superintendent's Report

Dr. Morse recognized David Totty's first day on the job as the new Facilities Director. The district is excited to have him on board. Gen Brown, the district's Director of Communications, has been elected as the NH Representative of Public-School Communication. She will be nationally recognized at a Seattle presentation this July and the district is very fortunate to have her. In honor of last week being Principals Week, Dr. Morse commended the principals and thanked them for being creative, open-minded, and supportive. He appreciates how engaged they are in the hiring process and their focus on hiring student-centered staff. Dr. Morse told the board the hiring process is going very well.

C. Business Administrator – (Absent)

D. Student Representative Report {Maeve Hickok}

Student Rep. Maeve Hickok announced she will not be re-running for student rep since she is graduating. Maeve recapped the Sustainability Club's Earth Week events that took place prior to April break, and she discussed this week's Mental Health and Wellness activities. On Monday students hung up motivational messages they created in advisory and on Tuesday they attended a Resource Fair in the MPR. Students can look forward to fun and relaxing activities for Friday afternoon's mental health break.

E. Finance Committee Report – None provided.

F. Other – None provided.

VII. UNANIMOUS CONSENT AGENDA – Chair Matt Bacon asked if any items needed to be discussed separately, and there were no concerns from the board.

- Accept two letters of resignation one District Wide, and one high school position.

Matt Bacon made a motion to approve the Unanimous Consent Agenda, 2nd by Heather Smith. Motion passed 7-0 with the student representative voting in the affirmative.

VIII. DISCUSSION & ACTION ITEMS

2024-25 Board Meeting Schedule

Brian Cisneros made a motion to approve the 2024-25 Board Meeting Schedule, 2nd by Renee Bennett.

Denise Day wondered about having only one meeting in July, and the board agreed to tentatively hold a workshop with Dr. Shaps after the regular board meeting.

Brian Cisneros pointed out it is Oyster River's turn to host the Barrington meeting for 2024-25.

Motion passed 7-0 with the student representative voting in the affirmative.

Consideration of Hiring an Additional Kindergarten Teacher for 2024-25

Dr. Morse met with leadership and concluded that adding another kindergarten teacher and paraeducator is critical due to the higher enrollment for fall. Also, to stay in compliance with school board policy on class size, an additional 3rd grade teacher is necessary. Since Mast Way has the available space, Dr. Morse asked the board to consider adding two new teachers, and designating new kindergarten families to Mast Way even if it is not the school for their town. He informed the board that savings from both hiring and health insurance would cover the cost of the new positions.

Brian Cisneros suggested that future budgets include the costs of an extra teacher and paraeducator as a place holder. It's a practice he uses at the district he works for, so funding is available for these situations, whether they use it or not.

Denise Day wondered if a family starts at Mast Way would they stay and how to fix the imbalance moving forward. Dr. Morse confirmed the family would stay in the building they start at. He suggested the board look at

long-term planning options, such as a primary and intermediate school. Although it was discussed years ago, today's enrollment issues may justify using this model to avoid imbalance at the two buildings. The board agreed to add it to their discussion of district goals.

Giana Gelsey said she is glad to look at this option for future contemplation. She felt that not only could it solve the imbalance problem, but everyone could benefit from the different resources offered at each building. She said it could be a great thing for students to experience.

Brian Cisneros made a motion to approve the hiring of an Additional Kindergarten and 3rd Grade Teacher for 2024-25, 2nd by Heather Smith. Motion passed 7-0 with the student representative voting in the affirmative.

The board defined that the hiring of a kindergarten teacher includes a paraeducator.

Motion passed 7-0 with the student representative voting in the affirmative.

ORMS Enrollment and Staff update

Dr. Morse stated it is the district's first time seeing the middle school numbers as low as they are, and he invited Principal Sullivan to share the plan that was addressed with teachers.

Bill reviewed the projected enrollment numbers for the current year to 2028, noting the decline each year. The plan is for no one to lose their job and for changes to be made through attrition and retirements. Bill and Alida are being flexible, creative, and openminded as they look at structuring options and certification opportunities for teachers. For example, retirement in the building opened positions and instead of hiring new, current teachers are gaining certification to fulfill them. The Mast Way PE opening allowed for an ORMS teacher to move within district. Other changes include contracting out a .5 World Language position, which reduces the positions from 5 to 4.5, and hiring a 1-year 6th grade Social Studies position so they can reassess structuring after a year. Models of 4-person and 3-person teams are being considered as student numbers shift down. Future planning includes reassigning staff to open positions whenever possible, matching staff to enrollment with flexible planning, and investigating the recruitment of out of district students for tuition.

Dr. Morse acknowledged teachers for working with Suzanne to get certified, stating it is a student-focused approach. He commended Bill, Alida, and faculty for working through this issue and the approach that has been taken. He feels it has been handled extremely well.

Board suggestions included budgeting for marketing in the fall budget to attract out of district families and using the current One World teacher for the .5 position to maintain stability. Board concerns included consistency of the .5 position around fundamentals, scope and sequence, expectations, and grading since the contracted position will not include professional development time. Bill and Suzanne will look at scheduling team meetings and collaboration within the position's contracted day.

IX. SCHOOL BOARD COMMITTEE UPDATES

The Manifest Committee met and completed the following manifests.

Payroll Manifest # 20 Total is \$788,563.95

Payroll Manifest # 21 Total is \$722,719.33

Payroll Manifest # 22 Total is \$764,341.10

Vendor Manifest #21 Total is \$921,802.17

Vendor Manifest #22 Total is \$187,528.14

Vendor Manifest #23 Total is \$795,874.17

Denise Day announced Policy Committee will meet at the SAU building on May 9th at 3:30 pm.

X. PUBLIC COMMENTS – None provided.

XI. CLOSING ACTIONS

A. Future Meeting Dates: May 15, 2024 – Regular School Board Meeting @ 7:00 PM – ORMS Recital Hall
June 5, 2024 – Regular School Board Meeting @ 7:00 PM – ORMS Recital Hall
June 19th Rescheduled to: June 20, 2024 – Regular School Board Meeting @ 7:00 PM – ORMS Recital Hall

XII. NON-PUBLIC SESSION: RSA 91-A:3 II {If Needed}

NON-MEETING SESSION: RSA 91-A2 I {If Needed}

XIII. ADJOURNMENT:

Principal Noe updated the board with the Science Showcase date, which will be on June 3rd at 6 pm in the high school library.

Chair Matt Bacon thanked Principal Goldsmith for hosting tonight's meeting and Alexander Taylor for setting it up.

Heather Smith made a motion to adjourn the meeting at 8:45 pm, 2nd by Brian Cisneros. Motion passed 7-0 with the student representative voting in the affirmative.

The School Board reserves the right to take action on any item on the agenda.

Respectfully Submitted,

Karyn Laird, Records Keeper

Robotics School Board Meeting – Talking Points

1. Overview of the Robotics Program:

- a. Brief overview of the program.
 - i. Grades 6-8
- b. This year we started the season with 96 and ended with 94

2. Robotics students will share about their experience in the program:

- a. **Teams W, G, & D**
 - i. What did they gain from the program?
 - ii. Share experiences from Worlds 2024
 - iii. How the program has inspired them to continue with robotics at the high school level.

3. Success of the program:

- a. ORMS teams represented at the Worlds level for 6 years in a row
- b. 1 out of 5 students at the middle school are taking part in robotics.
- c. We have 3 students who took part in the ORMS Robotics program who attend MIT.

4. Future forecast:

a. How the robotics program is funded:

- i. Last 4-5 years we have received funds from the NH DOE grant with some support from the district that has increasingly grown exponentially since the inception of the program.
- ii. We need to consider how we can sustain this program if we lose the grant from this state.
- iii. Stipends for the coaches

b. Continued growth and publicity

- i. We anticipate the program will continue to grow through the future years.

c. Goals of the ORMS Robotics Program:

- i. Motivate the next generation of problem solvers.

OYSTER RIVER COOPERATIVE SCHOOL DISTRICT

FISCAL YEAR 2023-2024

FINANCIAL STATUS AS OF: 5/10/24

	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
SALARIES:	Budgeted	Expended	Encumbrances	Amount Remaining	Percentage Spent
Administrator	1,855,521	1,647,110	217,772	(9,361)	101%
Teacher	18,511,957	13,482,800	4,669,988	359,169	98%
Para	2,360,835	1,878,357	342,126	140,351	94%
Tutor	400,455	330,149	63,028	7,278	98%
Custodian	1,014,304	826,948	97,130	90,226	91%
Secretary	452,777	401,787	54,975	(3,985)	101%
District Hourly	860,099	781,029	105,653	(26,583)	103%
Maintenance	279,076	248,451	50,791	(20,167)	107%
Drivers	937,537	813,696	122,996	845	100%
Misc & Summer	182,043	86,162	51,968	43,912	76%
Subs - Professional	375,960	339,739	24,752	11,468	97%
Subs - Para	37,100	22,684	0	14,416	61%
Subs - Secretary	6,700	113	0	6,588	2%
O/T	22,000	6,797	0	15,203	31%
Med & Dent Payback	343,218	281,028	44,151	18,039	95%
TOTAL SALARIES	27,639,582	21,146,849	5,845,331	647,401	97.7%
BENEFITS:	Budgeted	Expended	Encumbrances	Amount Remaining	Percentage Spent
Health Ins	6,226,635	6,034,055	0	192,580	97%
Dental Ins	179,651	136,890	36,193	6,568	96%
Life Ins	70,965	73,085	0	(2,120)	103%
LTD Ins	58,406	66,140	0	(7,734)	113%
FICA	2,104,794	1,563,765	431,463	109,567	95%
Retirement - Non Professional	479,077	440,719	61,101	(22,743)	105%
Retirement - Professional	3,801,595	2,712,117	923,920	165,557	96%
Annuity	177,746	161,814	40,023	(24,091)	114%
Tuition Reimb	5,000	0	5,000	0	
Unemployment Comp	15,000	1,219	15,000	(1,219)	108%
Workers Com	134,106	134,128	0	(22)	100%
TOTAL BENEFITS	13,252,975	11,323,933	1,512,699	416,343	96.9%
ALL OTHER OPERATING EXPENSES:	Budgeted	Expended	Encumbrances	Amount Remaining	Percentage Spent
Mast Way	282,194	246,652	17,947	17,595	94%
Moharimet	191,791	146,969	11,756	33,067	83%
Middle School	416,207	289,990	36,526	89,692	78%
High School	837,940	646,672	60,269	130,999	84%
District	2,933,785	2,900,045	9,735	24,005	99%
Transportation	629,586	631,811	19,364	(21,589)	103%
Technology	821,966	796,730	5,264	19,972	98%
Facilities	2,566,008	2,439,945	193,603	(67,540)	103%
SPED	2,232,850	2,047,693	551,270	(366,112)	116%
TOTAL OPERATING	10,912,327	10,146,507	905,733	(139,912)	101.3%
Grand Total	51,804,884	42,617,289	8,263,763	923,832	98.2%

Office of the Superintendent
Oyster River School District
36 Coe Drive, Durham, NH 03824

INTEROFFICE MEMORANDUM

TO: School Board
FROM: Dr. Jim Morse, Superintendent
DATE: May 15, 2024
RE: Staff Member List for Affirmation.

Below listed please find the Staff Member List for Affirmation.

SCHOOL	NAME	POSITION
Mast Way	Joanne Ahlberg	Grade 4
Middle School	Kasey Bilodeau	Grade 5
	Cate Ormiston	Grade 5
	Carrie Young	Orchestra/Music

Oyster River Cooperative School District

Nomination Form

#of Resumes Received: 20

Name:	Joanne Ahlberg
Date:	05/15/24
Position:	Grade 4 Teacher
School for Position	<input checked="" type="checkbox"/> MW <input type="checkbox"/> MOH <input type="checkbox"/> MS <input type="checkbox"/> HS
Person Replacing:	Maria Bowden-Gerard
Budgeted Amount:	99,209
Recommended Step/Salary:	MA Step 9 \$65,894
Interviewed By:	Misty Lowe, Maria Bowden-Gerard, Beth Stacy, Erica Talbot, Amy Leone, Sarah Farwell
# Interviewed:	7
Education:	M.Ed. Instruction & Learning - Granite State College B.A. Elementary Ed - Granite State College
Certification:	Elementary Education K-8 General Special Education
Related Experience:	8 years Elementary teacher - Northwood Elementary
Comments:	Joanne impressed the committee with her knowledge and experience for teaching grade 4. She had strong references.
Date: <u>5/15/24</u>	Authorized Signature: <u>Misty Lowe</u>

REQUIRED Attachments:

Resume 3 Letters of Recommendation Copy of Certification

Oyster River Cooperative School District

Nomination Form

#of Resumes Received: 11

Name:	Cate Ormiston
Date:	May 15, 2024
Position:	Grade 5
School for Position	<input type="checkbox"/> MW <input type="checkbox"/> MOH <input checked="" type="checkbox"/> MS <input type="checkbox"/> HS
Person Replacing:	Erin Bobo-Caron
Budgeted Amount:	\$58,539
Recommended Step/Salary:	BA/Step 3 \$ 47,372
Interviewed By:	Bill Sullivan, Alida Carter, Caroline Hird, Emily Burke, Kyra Dulmage
# Interviewed:	5
Education:	Bachelors Degree - University of Maine
Certification:	Elementary Education - K-6
Related Experience:	Sanborn Regional School District - Grade 4
Comments:	Cate interviewed extremely well and shared numerous teaching methods and ideas. She was energetic and knowledgeable. She will fit in well with the Grade 5 team.
Date: <u>5/15/24</u>	Authorized Signature: <u>William Sullivan</u>

REQUIRED Attachments:		
<input checked="" type="checkbox"/> Resume	<input checked="" type="checkbox"/> 3 Letters of Recommendation	<input checked="" type="checkbox"/> Copy of Certification

Oyster River Cooperative School District

Nomination Form

#of Resumes Received: 11

Name:	Kasey Bilodeau
Date:	May 15, 2024
Position:	Grade 5 Teacher
School for Position	<input type="checkbox"/> MW <input type="checkbox"/> MOH <input checked="" type="checkbox"/> MS <input type="checkbox"/> HS
Person Replacing:	Diana Pelletier
Budgeted Amount:	\$94,409
Recommended Step/Salary:	BA/Step 10 \$ 62,611
Interviewed By:	Bill Sullivan, Alida Carter, Caroline Hird, Emily Burke, Kyra Dulmage
# Interviewed:	5
Education:	Bachelors of Science in Elementary Education - Keene State College
Certification:	Elementary Education - K-8
Related Experience:	Seacoast Charter School - Grade 7 & 8
Comments:	Kasey was energetic and knowledgeable. She will bring 9 years of teaching experience to the Grade 5 Team. Kasey's references were strong. We look forward to having her at the middle school.
Date: <u>5/15/24</u>	Authorized Signature: <u>William Sullivan</u>

REQUIRED Attachments:		
<input checked="" type="checkbox"/> Resume	<input checked="" type="checkbox"/> 3 Letters of Recommendation	<input checked="" type="checkbox"/> Copy of Certification

Oyster River Cooperative School District

Nomination Form

#of Resumes Received: 4

Name:	Carrie Young
Date:	May 15, 2024
Position:	Orchestra/General Music Teacher
School for Position	<input type="checkbox"/> MW <input type="checkbox"/> MOH <input checked="" type="checkbox"/> MS <input type="checkbox"/> HS
Person Replacing:	New Position
Budgeted Amount:	63,439
Recommended Step/Salary:	BA/Step 13 69,140
Interviewed By:	Bill Sullivan, Alida Carter, Andrea von Oeyen, Jake Bouley, Amy Leone
# Interviewed:	4
Education:	Bachelors of Music - University of New Hampshire
Certification:	K-12 Music Education
Related Experience:	Keene School District - Grade 6-8 Music Teacher 2016-present. Hillsboro-Deering Cooperative K-5 Music Teacher 2012-2016
Comments:	Carrie came to us with 12 years of experience, four in Hillsboro and eight in Keene. The middle school interview team was excited to recommend her to the Superintendent . During her interview her answers were student centered, team oriented and knowledgeable. We are pleased to have her as our second strings teacher.
Date: <u>May 15, 2024</u>	Authorized Signature: <u>William Sullivan</u>

REQUIRED Attachments:		
<input checked="" type="checkbox"/> Resume	<input checked="" type="checkbox"/> 3 Letters of Recommendation	<input checked="" type="checkbox"/> Copy of Certification

Office of the Superintendent
Oyster River School District
36 Coe Drive, Durham, NH 03824

INTEROFFICE MEMORANDUM

TO: Dr. Jim Morse/ORCSD School Board
FROM: Josh Olstad, IT Director
DATE: May 15, 2024
RE: 2024 Summer Computer Order

The 24-25 IT budget has money planned for a lease that will replace:

- 505 Student devices in grades 1, 5 and 9
- 325 Faculty, staff, and admin laptops
- One mobile lab at ORHS 25 laptops
- One fixed lab at ORHS 25 desktops
- Three servers
- Accessories that including docking stations and monitors

All devices were quoted off national contracts to ensure the best price. For the lease we chose to use Dell Financial Services as we have existing leases with them and have good relationship with them.

Vender	Term	Rate	Total Financed	Annual Payment
Dell Financial	48 Months \$1 Buyout	4.99%	\$ 765,290.23	\$ 205,840.11

A motion from the board is needed to approve the proposal from Dell Financial Services for the total amount financed of \$765,290.23 with four annual payments of \$205,840.11.

Oyster River Cooperative School District
Business Administrator's Office

SAU #5
36 Coe Drive
Durham, NH 03824

Phone (603) 389-3288
Fax (603) 868-6668
aransom@orscd.org

INTEROFFICE MEMORANDUM

TO: ORCSB

FROM: Amy Ransom 

DATE: May 9, 2024

RE: Copier Lease

We are coming to the end of our lease on the copiers/printers in the district. The new proposal we are recommending is with Canon for 28 copiers, maintenance, and supplies. As a member of OMNIA Partners, we are using their Prebid contract for this lease. It would be a 5-year lease with an estimated annual savings of \$10,524. Josh has met with each of the principals and reviewed their needs to right size the machines in each building.

Since this is a lease agreement it requires the approval of the School Board. Josh Olstad, Technology Director, is available to answer any questions you may have.

We need a motion to approve entering a 5-year lease with Canon Solutions of America for copiers and printers.



Facility Fee Schedule

05/15/2024



Historical Background

- Up until approximately 5 years ago, the District required users to pay facility fees for the upkeep and maintenance of the facilities.
- Fees were based on whether the organization was a For-Profit or a Non-Profit group.
- Due to the climate within the District at the time, the Board adopted an additional category of user - Non-Profit Groups Supporting Children of the District (hereafter Group 5).
- This additional category of user was not charged fees to use the facilities, though other fees like Custodial or lighting were still assessed.



Maintenance

- The effect of this policy change has been evident in the maintenance needs of our facilities.
- ORHS Turf Field should have an approximately 10-12-year life span. It is unlikely to make the full term.
- ORHS & ORMS gym floors are requiring substantially more maintenance in the summer for top layer work.
 - Both gym floors once fully refinished should have a 10-year life span. The cycle has been more frequent at ORHS (refinished last summer).
 - ORMS's gym is 3 years old and already showing signs of needing refinishing before the full 10-year life span.



Usage

- While Group 5 uses the facilities at a lower rate than the schools themselves, the annual usage is not minor.

Annual Usage Hours	2022-23	2023-24
Mast Way Gym	291	227
Moharimet Gym	214	151
ORMS Gym	385	284
ORHS Gym	34	49
ORMS Turf	216	237
ORHS Turf	336	225
Total Hours	1,476	1,173



Proposed Fee Changes

- There are two categories of fee changes for the Board's consideration

Updating the fee schedule to reflect market rates for field and gymnasium usage.

Reinstating fees for all facility users.



Proposed Fee Changes

- The Finance Committee analyzed a peer group to determine the market rate for outside groups using district facilities.
 - Rates & rental minimums were adjusted for all ORMS & ORHS gymnasiums & fields.
 - Rates were chosen within the middle of the peer range.
- Peer Group:
 - Bow
 - Dover
 - Exeter
 - Hanover
 - Portsmouth
 - St Thomas
 - Souhegan
 - UNH



Proposed Fee Changes

- The Finance Committee is proposing a separate rate for non-profit organizations supporting youth sports.
- These rates are set by facility and assessed per season and per sport.
- The rates are based on historic usage, program enrollment, and O&M costs.

	Fee Schedule
Mast Way Gym	\$500/season/sport
Moharimet Gym	\$500/season/sport
ORMS Gym	\$1,000/season/sport
ORHS Gym	\$1,000/season/sport
ORMS Turf	\$1,500/season/sport
ORHS Turf	\$1,500/season/sport



Proposed Fee Changes

- Youth sport pricing is contingent on
 - Organization is in good standing within the District
 - Teams are comprised of at least 80% ORCSD & Barrington residents
 - Teams are comprised of U19 and younger age groups.



Summary

- District facility rates are in line with peer groups.
- The Board is reinstating fees for all groups for facilities usage
- Fees for youth sports have been considered separately and assessed per season and per sport.

**OYSTER RIVER COOPERATIVE SCHOOL DISTRICT
KF-R1 BUILDING/GROUNDS RENTAL FEES - Revised: 5/6/2024**

Facility Use Requirements updated May 6, 2024

IRS Tax Exempt Certificate shall be required to substantiate non-profit status annually.

Proof of Insurance will be provided by all users annually.

When there are two events held by one user: one event on one day and the other event the next - a separate fee is charged for each event.

Elementary Day Care Usage Monthly Charge \$200.00

UNH will be charged in the Non Profit Category

Oyster River PTOs and Oyster River Booster Clubs will not be charged for rental or custodial.

The Towns of Durham, Lee and Madbury, or any approved subcommittee of said towns, will not be charged for rental or custodial.

The fee schedule is at the discretion of the Superintendent and can be waived for nominal use.

Facility rental fees are per day unless otherwise noted (*). All groups will be charged for staffing and other fees as applicable.

BUILDING/GROUNDS RENTAL FEES

	STAFFING FEES:	Week Day	Weekend/ Holiday	
Custodial Fee	Minimum of 3 hour per event	40/hr*	60/hr*	
Auditorium Tech Fee	Minimum of 3 hour per event	50/hr*	75/hr*	
	OTHER FEES:			
Application Fee	Per event	\$25	\$25	
Audio/Visual	\$20.00 per day	\$20	\$20	
Outside lights	Turf Field - Track	75/hr*	75/hr*	
Gym Floor Cover Tarp	Per set up and breakdown	\$800	\$800	
Tables and Chairs	\$10 per table \$1 per chair	per item	per item	
	FACILITY RENTAL FEES:			

MOHARIMET SCHOOL	SEATING CAPACITY	For Profit	Non Profit	Additional Information
Cafeteria/Stage	298 (seating only set ups) 147 chairs allowed	\$200	\$125	
Gym	518 (seating only set ups) 357 chairs allowed	\$500	\$200	
Cafe/Gym Combined	816 (seating only set ups) 504 chairs allowed	\$500	\$200	
East Commons	50	\$150	\$75	
West Commons	50	\$150	\$75	
Library	44	\$200	\$100	
Classroom	30	\$100	\$50	
Sports Field		\$75/hr*	20/hr*	

MAST WAY SCHOOL	SEATING CAPACITY	For Profit	Non Profit	Additional Information
Multi-Purpose Room/Stage	250 (lecture style) 134 (with tables/chairs)	\$500	\$200	
Cafeteria	225 (lecture style) 170 (with tables/chairs)	\$200	\$125	
North Commons	40	\$150	\$75	
Library	44	\$200	\$100	
Classroom	30	\$100	\$50	
Sports Field		\$75/hr*	\$20/hr*	

**OYSTER RIVER COOPERATIVE SCHOOL DISTRICT
KF-R1 BUILDING/GROUNDS RENTAL FEES - Revised: 5/6/2024**

MIDDLE SCHOOL				
MIDDLE SCHOOL	SEATING CAPACITY	For Profit	Non Profit	Additional Information
Recital Hall	911	\$600 1st 3 hrs \$75/hr add'l*	\$300 1st 3 hrs \$40/hr add'l*	3 hour minimum w/ hourly rate for additional hours
Gymnasium	1128 (seating) 236 (performance) 892	\$100/hr*	\$50/hr*	
Changing Rooms	23	\$50	\$50	
Adaptive PE	18	\$100	\$50	
Learning Commons	330	\$200	\$125	
Library		\$200	\$100	
Chorus/Band Rooms	86/65	\$225	\$125	
Classroom	45	\$100	\$50	
Turf Field		\$450 for 2 hrs \$225/hr add'l* \$1,200/day max	\$240 for 2 hrs \$120/hr add'l* \$600/day max	2 hour minimum w/ hourly rate for additional hours
HIGH SCHOOL				
HIGH SCHOOL	SEATING CAPACITY	For Profit	Non Profit	Additional Information
Auditorium/Stage & Music Room	524 seats with 6 spots for wheelchairs	\$600 1st 3 hrs \$75/hr add'l	\$300 1st 3 hrs \$40/hr add'l	3 hour minimum w/ hourly rate for additional hours
Gymnasium	PLEASE SEE BOX BELOW	\$100/hr*	\$50/hr*	
Multipurpose Room	242 (tables/chairs) 519 (lecture style)	\$300	\$150	
Locker Rooms		\$50	\$50	
Cafeteria	200 (tables/chairs) 428 (lecture style)	\$200	\$125	
Library	64	\$200	\$100	
Music Room	40	\$225	\$125	
Classroom	30	\$100	\$50	
HS Athletic Turf Field & Track Cannot be rented separately		\$450 for 2 hrs \$225/hr add'l* \$1,200/day max	\$240 for 2 hrs \$120/hr add'l* \$600/day max	2 hour minimum w/ hourly rate for additional hours
HS Other Fields (Grass Soccer)		\$450 for 2 hrs \$225/hr add'l* \$1,200/day max	\$240 for 2 hrs \$120/hr add'l* \$600/day max	2 hour minimum w/ hourly rate for additional hours
Baseball*		\$240 for 2 hrs \$120/hr add'l \$800/day max	\$160 for 2 hrs \$80/hr add'l \$400/day max	
Softball*		\$240 for 2 hrs \$120/hr add'l \$800/day max	\$160 for 2 hrs \$80/hr add'l \$400/day max	
Tennis Courts		\$150/hr*	\$75/hr*	
*Baseball/Softball and Grass Soccer cannot be rented simultaneously				
HS Gymnasium Capacity				
Bleachers closed no furniture	1729			
Bleachers closed chairs only	1153			
Bleachers closed tables/chairs	808			
Bleachers	672			
Bleachers open & chairs	907			
Bleachers open table/chairs	636			
Fees for non-profits supporting youth sports				
		Youth Sport Pricing Contingent on:		
MOH Gymnasium	\$500/season/sport	- Organization is in good standing with the District - Teams are comprised of at least 80% ORCSD & Barrington residents - Teams are comprised of U19 and younger age groups		
MW Gymnasium	\$500/season/sport			
ORMS Gymnasium	\$1,000/season/sport			
ORHS Gymnasium	\$1,000/season/sport			
ORMS Turf Field	\$1,500/season/sport			
ORHS Turf Field	\$1,500/season/sport			

**Policies for
First Read/Second Read/Adoption/Deletion
SB Meeting of: May 15, 2024**

May 15, 2024 First Read- Deletion

Title	Code
Policies for First Read	
Administration of Federal Grant Funds	DAF
Expense Reimbursement District and Federal Funds	DKC
Policies for Second Read/Adoption - Unanimous Consent	
Policies for Deletion/Replacement	
Federal Cash Management	D
Fiscal & Federal Monitoring Management	DA
Allowable Use of Funds & Adherence to Uniform Grant Guidance	D1
Procurement	D2
Time-Effort Reporting/Oversight	D3
Conflict of Interest and Mandatory Disclosures	D4
Inventory Management - Equipment & Supplies Purchased w/Federal Funds	D5

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: DAF
Policy Committee Review for consolidation: May 9, 2024 School Board First Read: May 15, 2024	Page 1 of 19

ADMINISTRATION OF FEDERAL GRANT FUNDS

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

DAF-1	ALLOWABILITY	2
DAF-2	CASH MANAGEMENT AND FUND CONTROL	5
DAF-3	PROCUREMENT	6
DAF-4	PROCUREMENT – ADDITIONAL PROVISIONS PERTINENT TO FOOD SERVICE PROGRAM	12
DAF-5	CONFLICT OF INTEREST AND MANDATORY DISCLOSURES	13
DAF-6	INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS	14
DAF-7	TRAVEL REIMBURSEMENT – FEDERAL FUNDS	14
DAF-8	ACCOUNTABILITY AND CERTIFICATIONS	15
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NOTICE: Notwithstanding any other policy of the District, all funds awarded directly or indirectly through any Federal grant or subsidy programs shall be administered in accordance with this Policy, and any administrative procedures adopted implementing this Policy.

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

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

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

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

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

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

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DAF-1 ALLOWABILITY

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

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

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

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4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
5. Be determined in accordance with generally accepted accounting principles.
6. Be representative of actual cost, net of all applicable credits or offsets.

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

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

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

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

D. Determining Whether A Cost is Direct or Indirect:

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

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

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

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

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

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

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

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

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

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

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

When the obligation is for:

1. Acquisition of property – on the date which the District makes a binding written commitment to acquire the property.
2. Personal services by an employee of the District – when the services are performed.
3. Personal services by a contractor who is not an employee of the District – on the date which the District makes a binding written commitment to obtain the services.
4. Public utility services – when the District received the services.
5. Travel – when the travel is taken.
6. Rental of property – when the District uses the property.
7. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E – Cost Principles – on the first day of the project period.

- F. Period of Performance:** All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: DAF
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twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

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

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

DAF-2 CASH MANAGEMENT AND FUND CONTROL

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

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

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

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

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

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

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

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

DAF-3 PROCUREMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Micro-purchases

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

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2. Small Purchases (Simplified Acquisition)

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

3. Sealed Bids

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

a. In order for sealed bidding to be feasible, the following conditions shall be present:

- i. a complete, adequate, and realistic specification or purchase description is available;
- ii. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

b. When sealed bids are used, the following requirements apply:

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

4. Competitive Proposals

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

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If this method is used, the following requirements apply:

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

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

5. Noncompetitive Proposals

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

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

D. Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area

Firms: The District must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

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

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

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

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

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

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

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

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

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

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

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

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

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H. Additional Requirements for Procurement Contracts Using Federal Funds:

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

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

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

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

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

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J. **Maintenance of Procurement Records:** The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and records regarding debarment/suspension queries or actions. Such records shall be retained consistent with District Policy EHB and District Administrative Procedures EHB-R and EHB-R1.

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

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

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

Under the “Buy American” provision of the National School Lunch Act (the “NSLA”), school food authorities (SFAs) are required to purchase, to the maximum extent practicable, *domestic commodity or product*. As an SFA, the District is required to comply with the “Buy American” procurement standards set forth in 7 CFR Part 210.21(d)

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when purchasing commercial food products served in the school meals programs. This requirement applies whether the District is purchasing the products directly or when the products are purchased by third parties on the District’s behalf (e.g., food service management companies, group purchasing cooperatives, shared purchasing, etc.).

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

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

DAF-5 CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

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

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

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

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

The Superintendent shall timely disclose in writing to NHDOE or other applicable pass-through-entity, all violations of federal criminal law involving fraud, bribery, or gratuities potentially effecting any federal award. The Superintendent shall

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

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

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

- A. **“Equipment” and “Pilferable Items” Defined:** For purposes of this policy, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$5,000, or the capitalization level established by the District for financial statement purposes. “Pilferable items” are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. **Records:** The Superintendent or designee, shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. **Inventory:** No less than once every two years, the Superintendent or designee shall cause a physical inventory of all equipment and pilferable items to be taken and the results reconciled with the property records. Except as otherwise provided in this policy DAF-6, inventories shall be conducted consistent with Board Policy DID.
- D. **Control, Maintenance and Disposition:** The Superintendent shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:
 1. prevent loss, damage, or theft of the property; any loss, damage, or theft must be investigated;
 2. to maintain the property and keep it in good condition; and
 3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

DAF-7 TRAVEL REIMBURSEMENT – FEDERAL FUNDS

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

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

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

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

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

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

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

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

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

DAF-8 ACCOUNTABILITY AND CERTIFICATIONS

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

DAF-9 TIME-EFFORT REPORTING / OVERSIGHT

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

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

- A. **Compensation:** Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:
 - 1. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
 - 2. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.
- B. **Time and Effort Reports:** Time and effort reports shall:
 - 1. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
 - 2. be incorporated into the official records of the District;

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3. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
4. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
5. comply with the District’s established accounting policies and practices;
6. support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

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

DAF-10 GRANT BUDGET RECONCILIATION AND GRANT CLOSEOUT

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

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

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

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

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

DAF-11 SUB-RECIPIENT MONITORING AND MANAGEMENT

When entering agreements involving the expenditure or disbursements of federal grant funds, the District shall determine whether the recipient of such federal funds is a “contractor” or “subrecipient”, as those terms are defined in 2 CFR §200.23 and §200.93, respectively. See also guidance at 2 CFR §200.330 “Subrecipient and contractor determinations”. Generally, “subrecipients” are instrumental in implementing the applicable work program whereas a “contractor” provides goods and services for the District’s own use. Contractors will be subject to the District’s procurement and purchasing policies (e.g., DAF-3 relative to federal grant funds, DJE relative to bidding requirements for non-federal money projects, etc.). Subrecipients are subject to this Policy.

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

A. Sub-award Contents and Communication.

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

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

B. Subrecipient Monitoring Procedures.

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

Subrecipient monitoring procedures include:

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

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

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

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

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

D. Audit Requirements.

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

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

E. Methodology for Resolving Findings.

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

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

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

Legal References:

- 2 CFR Part 180
- 2 CFR Part 200
 - 200.0-200.99, 200.305, 200.313(d), 200.317-200.326, 200.403-200.406, 200.413(a)-(c), 200.430, 200.430, 200.431, 200.458, 200.474(b) 200 Appendix II
- 7 CFR Part 210
 - 210.16, 210.19, 210.21,
- 7 CFR Part 215.14a
- 7 CFR Part 220.16
- 42 USC 1751-66 – National School Lunch

Cross References:

- Policy ADB – Drug Free Workplace & Drug Free School
- Policy DID – Fixed Assets
- Policy DJ – Purchasing
- Policy DJC – Petty Cash Accounts
- Policy EFAA – Meal Charging
- Policy EHB/EHB-R/EHB-R1 – Data Record Retention
- Policy GADA – Employment References and Verification
- Policy JICI – Weapons on School Property
- Policy JRA/JRA-R – Student Education Records and Information

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EXPENSE REIMBURSEMENT DISTRICT AND FEDERAL FUNDS

Oyster River Cooperative School District personnel and officials who incur expenses in carrying out their authorized duties may be reimbursed by the District upon submission of a properly filled out and approved form and such supporting receipts as required.

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

Meals and Incidental Expenses shall be ~~limited to a total of \$54.00 per day determined by location of event using the GSA (US General Services Administration) website, but not to exceed maximum day expense as depicted on the GSA.~~

When official travel by personally owned vehicle has been authorized, mileage payment shall be made at the current approved IRS rate.

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

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

All travel outside New Hampshire must have the prior written approval of the Superintendent.

Cross Reference:

DJ – Purchasing
GCI & R – Professional Staff Development Opportunities and Re-imbusement
Form
www.gsa.gov

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FEDERAL CASH MANAGEMENT

The Oyster River Cooperative School District shall maintain the following information for cash management:

All federal contracts Oyster River enters into directly or indirectly must include the following and be retained in a contract binder in the Business Administrators office:

1. Requirements for subawards if allowed;
2. Requirements for cost analysis, match requirements, record keeping and billing procedures;
3. Specifics for suspensions or extension options of contract;
4. Any and all appropriate federal requirements and regulations that pertain to the award;
5. CFDA title and number;
6. Federal award identification number and year;
7. Name of Federal Agency; and
8. Name of pass-through entity, if any.

All federal requirements pertaining to the specific contract and award shall be followed. Reimbursement request for costs previously incurred shall follow stated guidelines and rules within the contract or award. Oyster River shall monitor each contract's costs and expenditures closely to ensure that they do not go over budget and that the cash is available for spending. All efforts shall be taken to avoid spending monies that are unavailable or incurring costs not expected to be reimbursed.

Responsibility for determining how required match amounts or limits for matching, levels of effort, or earmarking will be secured, are those of the Business Administrator and accomplished in the preparation and collaboration of contract proposal and preparation with said federal agency or agencies.

Methods of valuing matching requirements and in-kind contributions of property and/or services, calculations of effort, etc. are maintained by the Accounting Director and overseen by the Business Administrator in the management of the contract over the duration of the contract. These methods are to be based on the federal requirements specific to that award as stated in the award contract or based on accepted federal policies for that program. Day to day accounting of match, level of effort, or earmarking are monitored and documented by the Business Administrator during the course of the awarded contract.

Subcontracts between Oyster River and another entity will be established consistent with federal requirements governing the award. Payments will be a monthly basis and invoices must be received by Oyster River by the 8th of each month to be included in the upcoming billing cycle, unless otherwise specified in the contract with the sub-grantee. Unless explicitly forbidden by the granting agency Oyster River is not obliged to make a payment disbursement under a sub-agreement for grant funds which are not first made available by the federal granting agency.

Oyster River uses the following federal requirements in establishing its procedures for administering all awards for federally funded program agreements:

- OMB Uniform Guidance, Subpart E (Cost Principles)

Additionally, the allowability of costs is further determined by any additional federal requirements pertaining to the specific contract and award.

Subsequent to the identification of any instance of non-compliance, Oyster River shall take prompt action to remedy the situation. All such action shall be documented in writing

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FISCAL & FEDERAL MONITORING MANAGEMENT

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

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

Through district management the plan seeks to achieve the following:

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

Legal Reference: RSA 32:4, Preparation of Budgets: Estimate of Expenditures and Revenues
RSA 32:5, Budget Preparation
RSA 197:5-a, School Meetings and Officers: Budget

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ALLOWABLE USE OF FUNDS AND ADHERENCE TO UNIFORM GRANT GUIDANCE

The Oyster River Cooperative School District shall adhere to all applicable cost principles governing the use of federal and non-federal grants and contracts. This policy addresses the importance of properly classifying costs, both direct and indirect, charged to grant funded projects and that proposed and actual expenditures are consistent with the grant agreement and all applicable federal rules embodied in the Uniform Grant Guidance at 2 CFR 200 (UGG). District personnel who are responsible for administering, expending or monitoring grant funded programs should be well versed with the categories of costs that are generally allowable and unallowable.

A portion of financial support for the School District comes from the federal government. This funding is in the form of direct support for District programs and often includes reimbursement for indirect costs. The federal Uniform Grant Guidance identifies the criteria that must be met in order to properly charge these costs to federally funded projects. Individual non-federal awards may also include special terms and conditions that must be met before costs can be charged or reimbursed, which must also be considered before allocating certain costs to the award.

District is aware of and utilizes the N.H. Department of Education Federal Funds Handbook

Policy Requirements

All costs expended using federal funds must meet the following general criteria laid forth in the UGG at 2 CFR 200, Subpart E:

- Be necessary and reasonable for the proper and efficient performance and administration of the grant program.
- Be allocable to federal awards under the provisions of the federal circular.
- Be authorized and not prohibited under state or local laws or regulations.
- Conform to any limitations or exclusions set forth in the principles, federal laws, terms and conditions of the federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the District.
- Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost.
- Except as otherwise provided for in the federal circular, be determined in accordance with generally accepted accounting principles.
- Not included as a cost or used to meet cost sharing or matching requirements of any other federal award in either the current or a prior period.
- Be net of all applicable credits.
- Be adequately documented.

The cost guidelines of the UGG must be considered any time federal award funds are to be expended. The District may apply federal UGG requirements to non-federal projects as well.

Federal regulations also require that any other District policies related to specific types of expenditures must also be followed, for example student incentives, travel, meals or

equipment.

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Direct and indirect costs

Allowable and allocable costs must be appropriately classified as direct or indirect. In general, direct costs are those that can be identified specifically with a particular cost objective while indirect costs are those (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

If an indirect cost rate is going to be utilized for charging indirect rates, the rate must first be approved by the applicable approving authority.

Definitions

Direct costs are expenses that are specifically associated with a particular grant program that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include the GPM's salary and fringe benefits, equipment and supplies for the program, subcontracted service provider, or other materials consumed or expended in the performance of the grant.

Indirect costs are incurred for common or joint objectives and, therefore, cannot be readily and specifically identified with a particular program. They are expenses that benefit more than one grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

Cost transfers

Any costs charged to a federal or non-federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines. Cost transfers must be performed in accordance with the District's policy.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding. Grant Program Managers (GPM), school personnel and any other individuals responsible for expending grant funds are held responsible for compliance with UGG and must understand that severe penalties and funding disallowances could result from instances of non-compliance.

Responsibilities

Central Office Fiscal personnel are responsible for creating encumbering and purchasing documents using grant funds at the request of a GPM or Principal. They should be familiar with the general cost principals embodied in the federal UGG and summarized above, and the cost principles applicable to the specific program funds they expend. Personnel must notify the Grant Program Manager or Principal if they recognize a request is for an unallowable cost.

Central Office Fiscal personnel monitor, review and approve (or disapprove) grant expenditures at the school and program office levels as the first level of " Approver" in Advantage for non-personnel expenditures to ensure that applicable cost principles,

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Personnel will have prior approval authority for federal non-full-time salary (supplemental pay) prior to their entry into the payroll system for payment to ensure allowability and documentation requirements have been met. They are also responsible for providing training and guidance to designated Program Office personnel, and any other District staff seeking clarification of cost allowability requirements.

Central Office Fiscal personnel are responsible for preparing financial reports and reviewing grant transactions. They should be familiar with the cost principles applicable to the program funds they oversee and should notify the GPM or Principal if they recognize a transaction for an unallowable cost. Grant Analysts have responsibility for processing journal vouchers needed to transfer unallowable costs between grant awards.

Grant Project Managers must ensure that any costs charged to their award are aligned with applicable cost principals, are computed correctly, and would not create a compliance violation. They should collect, maintain and where applicable, submit copies of adequate documentation to support the expenditures.

Cross Reference:

DA – Fiscal Management
DB – Annual District Budget
DBD – Budget Planning
DBI – Budget Implementation
DBJ – Transfer of Appropriation
DFA – Investment
DFE – Gate Receipts and Admissions
DGD – School District Credit Cards, Procurement Cards, or Other Purchasing Cards
DH – Bonded Employees
DIA – Fund Balance
DID – Fixed Asset Policy
DJ & R, R1 – Purchasing
DJC & R – Petty Cash Accounts
DJGA – Sales Calls and Demonstrations
DK & R – Payment Manifest
DKA – Payroll Process
DKC – Expense Reimbursement
DM – Cash in School Buildings

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Procurement

The Oyster River Cooperative School District shall maintain the following information for procurement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Micro-purchases

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

2. Small Purchases (Simplified Acquisition)

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

3. Sealed Bids

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

- a. In order for sealed bidding to be feasible, the following conditions shall be present:
 - i. a complete, adequate, and realistic specification or purchase description is available;

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- ii. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- iii. the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

b. When sealed bids are used, the following requirements apply:

- i. Bids shall be solicited in accordance with the provisions of State law and Policy DJ. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
- ii. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
- iii. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
- iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
- v. The Board reserves the right to reject any and all bids for sound documented reason.
- vi. Bid protests shall be handled pursuant to the process set forth in D2, Paragraph I.

4. Competitive Proposals

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

If this method is used, the following requirements apply:

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

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

5. Noncompetitive Proposals

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

- a. the item is available only for a single source;
- b. the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

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- c. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; and/or
- d. after solicitation of a number of sources, competition is determined to be inadequate.

D. Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor

Surplus Area Firms: The District must take necessary affirmative steps to assure that minority businesses, women’s business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

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

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

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

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

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

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

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

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

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

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

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

Documentation that debarment/suspension was queried must be retained for each covered transaction as part of the documentation required under D2, paragraph J. This documentation should include the date(s) queried and copy(ies) of the SAM result report/screen shot, or a copy of the or certification from the vendor. It should be attached to the payment backup and retained for future audit review.

H. Additional Requirements for Procurement Contracts Using Federal Funds

1. For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition/Small Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II(A)).
2. For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the District's authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II(B)).
3. For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II(G)).
4. For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (J).
5. For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.323(b)).

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

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

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

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

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

Procurement Provisions Pertinent to Food Service Program

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

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

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
2. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or
3. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
4. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
5. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state

agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;

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

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

Cross Reference: Policy D – Allowable Use of Funds
Policy DJ – Purchasing
Policy DGD – School District Credit Cards, Procurement Cards, or Other Purchasing Cards
Policy EHB – School District Record Retention

For Deletion

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: D3
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TIME-EFFORT REPORTING/OVERSIGHT

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

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

A. Compensation:

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

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

B. Time and Effort Reports:

Time and effort reports shall:

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

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

Cross Reference:

D1 – Allowable Use of Funds and Adherence to Uniform Grant Guidance

D2 – Procurement

DA – Fiscal & Federal Monitoring Management

For Deletion

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: D-4
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CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

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

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

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

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

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

Cross Reference:

- D1 – Allowable Use of Funds and Adherence to Uniform Grant Guidance
- D2 – Procurement
- D3 – Time-Effort Reporting Conflict
- D5 – Inventory Management-Equipment and Supplies Purchased with Federal Funds
- DA – Fiscal & Federal Monitoring Management

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: D-5
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INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS

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

- A. “Equipment” and “Pilferable Items” Defined:** For purposes of this policy, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$5,000, or the capitalization level established by the District for financial statement purposes. “Pilferable items” are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. Records:** The Superintendent or designee shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. Inventory:** No less than once every two years, the Superintendent or designee shall cause a physical inventory of all equipment and pilferable items must be taken and the results reconciled with the property records at least once every two years. Except as otherwise provided in this policy, inventories shall be conducted consistent with Board Policy DID – Fixed Assets.
- D. Control, Maintenance and Disposition:** The Superintendent or designee shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:
1. prevent loss, damage, or theft of the property; Any loss, damage, or theft must be investigated;
 2. to maintain the property and keep it in good condition; and
 3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

Cross Reference:

- D1 – Allowable Use of Funds and Adherence to Uniform Grant Guidance
- D2 – Procurement
- D3 – Time-Effort Reporting Conflict

D4 – Conflict of Interest and Mandatory Disclosure
DA – Fiscal & Federal Monitoring Management

For Deletion