

**Hinsdale School Board Meeting  
April 9, 2025  
Robin Beauregard Gymnasium at the Hinsdale Middle High School**

**The meeting will begin either at 6:00 PM, or else  
ten minutes following the conclusion of the Public Hearing.**

This meeting is being held in person and via Zoom.

Zoom Link:

<https://us06web.zoom.us/j/83981747011?pwd=iqWf1UHUF4vLrz3pPiwQ8MRs49AaIq.1>

Meeting ID: 839 8174 7011

In an effort to maximize our meeting time and make efficient our work on behalf of our students, Hinsdale School Board members have subscribed to the following meeting norms:

1. We will be respectful to all speakers.
2. We listen to understand and not to respond.
3. We will be fully present at the meeting by becoming familiar with materials before we arrive.
4. We will be attentive to how our physical and verbal expressions affect others.
5. Each of us is responsible for respectfully airing disagreements with each other in a timely manner rather than sharing them with others.
6. We will be responsible for examining all points of view before a consensus is accepted.

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|--|-------------|
| <b>1. Call to Order</b>  | A. Anderson |
| <b>2. Review of the Manifests</b>  | A. Anderson |
| <b>3. Minutes</b>  | A. Anderson |
| 1. Motion to accept the public and non-public minutes of March 12, 2025.   |             |
| <b>4. Citizens' Comments</b>   | A. Anderson |
| Citizens will state their name and then direct their comment to the Chair. If needed, the Chair will ask for Board or Administrative response. The Chair will respond at the next scheduled board meeting if required. |             |
| <b>5. Winchester Hinsdale Tuition Agreement</b>  | A. Anderson |
| <b>6. Student Presentation: FBLA Students</b>  | A. Roth     |
| <b>7. Student Board Member Items</b>   | K. Howe     |
| <b>8. Superintendent's Report</b>  | Dr. Ryan    |

1. Superintendent's Report – D. Ryan

2. Business Administrator's Report - J. Fortson
3. Director of Academics and Career Readiness' Report - K. Thompson
4. Principals' Reports - A. Roth (HMHS); Dr. Bremner (HES)
5. IT Director's Report - J. Therieau
6. Director of Student Services' Report – P. Wallace
7. Facilities Director's Report – N. Boudreau

**9. New Board Business**

A. Anderson

1. Board Committee Assignments
2. Acceptance of the Annual Audit Report 2023-2024
3. Job Description Updates:
  - a. Title I Tutor
  - b. HES Student Services Coordinator
  - c. SAU Office Assistant
  - d. Staff Accountant
  - e. Business Administrator
4. Policies – First Readings:
  - a. ACAC – Title IX Sexual Harassment Policy and Grievance Process
  - b. BBBF – Student Board Members
  - c. IMGB – Therapy Animals
  - d. JFABE – Foster Children
  - e. JI – Student Rights and Responsibilities
  - f. JICD – Student Discipline and Due Process
  - g. JJJ – Access by Nonpublic Students
  - h. JKAA – Use of Restraints
  - i. JRA – Access to Student Records – FERPA
  - j. KEE – Website Accessibility and Grievance

A. Anderson

**Other Business**

5. Any other business to be conducted by the Board

**10. Committee Reports**

A. Anderson

1. Budget Committee Representative (A. Anderson, K. Hemlow = alternate)
2. Community Connections (A. Anderson, K. Hemlow)
3. Facilities Maintenance/Emergency (W. Dingman, Jr.)
4. HASP Advisory Board (K. Gardner, K. Hemlow)
5. Legislation/NHSBA (A. Anderson)
6. Personnel Committee (A. Anderson, W. Dingman, Jr.)
7. Policy Committee (K. Gardner)
8. Selectboard Representative (W. Dingman, Jr., M. Sprague = alternate)

**Vision Statement**

Supporting students by providing personalized learning and creating connections with the greater community.

**Mission Statement**

The Hinsdale School District works collaboratively with the community to create a safe learning environment that supports opportunities for personalized learning for all students. Our students will be lifelong learners that will be prepared to succeed in an ever-changing and diverse world.

9. Strategic Plan Steering Committee (A. Anderson, K. Hemlow)
10. Tuition Exploratory Committee (K. Gardner, K. Hemlow)
11. Wellness (K. Hemlow, M. Sprague)
12. Winchester Hinsdale Tuition Agreement Committee (A. Anderson, K. Hemlow; M. Sprague = alternate)

**11. Citizens' Comments**

A. Anderson

Citizens will state their names and then direct comments to the Chair. If needed, the Chair will ask for Board or Administrative response. The Chair will respond at the next scheduled board meeting if required.

**12. Non-public RSA 91 A:3 II (a)(b)(c)(d)(e)(i)(k)(l)(m) (as needed)**

A. Anderson

**13. Adjournment**

A. Anderson

**Vision Statement**

Supporting students by providing personalized learning and creating connections with the greater community.

**Mission Statement**

The Hinsdale School District works collaboratively with the community to create a safe learning environment that supports opportunities for personalized learning for all students. Our students will be lifelong learners that will be prepared to succeed in an ever-changing and diverse world.

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

# HINSDALE

## SCHOOL DISTRICT

Patricia Wallace, M.Ed., CAGS  
Director of Student Services

Karen Thompson, M.Ed.  
Director of Academics and Career  
Readiness

49 School Street, P.O. Box 27 | Hinsdale, NH 03451 | 603-336-5728 | [www.hnhsd.org](http://www.hnhsd.org)

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### Superintendent Report April 2025

#### Title VI Certification Requirement

On Thursday, USED [sent letters](#) to State Commissioners overseeing K-12 State Education Agencies requiring them to **certify their compliance with their anti-discrimination obligations** in order to continue receiving federal financial assistance. Each school district or chartered public school in NH must submit a completed certification to NHED no later than 5:00 p.m. on Thursday, **April 10**. If we do not submit a completed certification by the deadline, NHED is required to report that no certification from our district was received. The certification directions and documentation that must be completed may be found [here](#). We have complied with the requirement and already submitted our documentation for certification.

#### Holt Fund Application Due May 1

We have been assembling requests for funding over the past month and at our last leadership team we ranked all of the requests using a funding worksheet in accordance with the following prompt: *Please rank each request on a scale of 1 to 5, with 1 equating to the lowest priority (for now) for student success, and 5 representing highest priority for student success. We are defining student success as “opportunities and assistance for students to exceed their expectations while meeting the maxim of ‘our students can’.”* The results of our ranking include the following priorities, totaling \$29,250:

OWL Teleconferencing Equipment for AP Rural Collaborative	\$2,000
AP Pre-Calculus Summer Institute for Calvin Fortson	\$2,000
<a href="#">National School Safety Symposium for four attendees</a> for Chris Ponce and Molly Bremner	\$3000
<a href="#">National Association of School Resource Officers Conference</a> for SRO Josh Moore	\$2500
Elementary music program upgrade	\$5750
Playground Wood Chips ( <a href="#">see letter here</a> )	\$3000

CommuniVation Day (first student day) to pay \$5000  
for motivational speaker or activity for  
students

Experiential learning excursions for students \$6000 (3,000 for each building)

### **Safety and Security Task Force Meeting**

We met with the safety team on Tuesday, April 1 for our third meeting of the year and developed some priorities for the next several months. The team listened to a debrief from two team members who attended ALICE training and became certified trainers as a result of it. We will be conducting ALICE training for all staff on one of the two PD days at the end of the year, and we will run a makeup training at the start of the next school year for anyone who misses the training or is hired over the summer.

Members of the safety team will also be participating in Incident Command Systems training under the [National Incident Management System](#) sponsored by FEMA. After the safety team is trained, they will work to strategically assign different school district positions to ICS commands so that the response to any type of threat event can be organized and executed efficiently and with purpose.

Lastly, the front entrances of the two schools require additional access control systems, so the safety team asked the facilities director and business administrator to seek out architects with access control as a specialty and provide some cost estimates and designs. For this project, we anticipate applying for the Homeland Security Emergency Management safety grants that will be opened up for submissions in late summer/early fall. Our plan is to draft the submission over the next few months and be one of the first to submit an application once the window is open.

### **Winchester Hinsdale Tuition Agreement Progress**

The Winchester School Board hosted their public hearing for the draft tuition agreement on April 3 and it was met with a majority of support from a small crowd. A few of the stakeholders expressed a desire to have a higher percentage of students who could choose to attend elsewhere, however the balance of the agreement was met with positivity and approval. The public hearing lasted for approximately 75 minutes and culminated with a 4-1 approval vote from the school board. The one dissenting vote was from a board member who, after hearing from a few of the parents in the crowd, expressed that he thought there should be more discussion about the percentage of students seeking choice. The next step for the Winchester side is to hold a deliberative session to permit voters to express their support or opposition to the agreement, however no elements of the negotiated contract can be changed at that session. The voting session on this article is scheduled for May 17, 2025 in the gymnasium at Winchester School.

# MINUTES

**Hinsdale School Board Meeting  
SAU Conference Room  
March 12, 2025  
6:00 PM**

Zoom Link:

<https://us06web.zoom.us/j/83981747011?pwd=iqWf1UHUF4vLrz3pPiwQ8MRs49AaIq.1>

Meeting ID: 839 8174 7011

**Board Members Present:** April Anderson, Wayne Dingman, Jr., Kaylah Hemlow, and Kaylee Howe

**Board Members Excused:** Kendra Gardner and Marc Sprague

**Administration Present:** Dr. Molly Bremner, HES Principal; Jane Fortson, Business Administrator; Anna Roth, HMHS Principal; Dr. David Ryan, Superintendent; Justin Therieau, Director of Technology; and Karen Thompson, Director of Academics and Career Readiness

**Administration Excused:** Nathan Boudreau, Facilities Director; and Patty Wallace, Director of Student Services

**Minutes Recorded by:** Maria Webb, Executive Assistant

**Call to Order:**

A. Anderson called the meeting to order at 6:02 pm.

A. Anderson reviewed the guidelines for holding the Zoom meeting.

**Review of the Manifests:**

The Board signed the manifests. There were no questions.

**Minutes:**

1. Public minutes of the work session on February 12, 2025.
2. Public and non-public minutes of February 12, 2025.
3. Public and non-public minutes of February 18, 2025.

**W. Dingman, Jr. MOVED to approve the group of minutes listed above. A. Anderson SECONDED. VOTE: 3-0-0, MOTION PASSED.**

**Citizens' Comments:**

A. Anderson opened Citizens' Comments for 30 minutes. There were no comments from those attending in person or online.

*K. Gardner joined the meeting remotely. She shared that she was attending from home due to illness, with no others present in the room.*

**Student Board Member Items:**

K. Howe shared concerns from students regarding:

- Library access
- Middle School phones

**Superintendent's Report:**

Dr. Ryan reviewed his report with the Board. Highlighted:

- Career and Technical programming: There will be a meeting at WRCC this week.
- Next Generation Learning Challenge: Our team will attend the high school learning excursion in AZ from 4/28/25 – 5/1/25.
- Campus Safety and Security Taskforce: Chris Ponce, SRO Moore, and Miriam Tallman attended ALICE training. The taskforce will meet again in April.
- Winchester Hinsdale Tuition Agreement Status: Meeting tomorrow to finalize the agreement.

The Board thanked Dr. Ryan for his report.

**Business Administrator's Report:**

J. Fortson reviewed her report with the Board. The budget (minus wage information) and MS-27 are on the website. Will discuss procurement cards and bus bids later in the meeting.

The Board thanked J. Fortson for her report.

**Academics and Career Readiness Report:**

K. Thompson reviewed her report with the Board. Highlighted the following:

- Meeting with WRCC later this week due to issues with the Cheshire Career Center.
- Portrait of a Learner
- Career Day will be held in September.

The Board thanked K. Thompson for her report.

**Principals' Reports:**

A. Roth reviewed her HMHS report with the Board.

- Academics: Master schedule planning is underway.
- End of Year/Transitions: Will conduct a survey.
- Prom: May 17<sup>th</sup> at the former Landmark College Campus. Working on a theme, such as Old Hollywood.
- High School Semi-Formal was held last week.

- Senior Class Trip to Boston in the planning stages for June 2<sup>nd</sup>.
- Planning the transition for Fifth Graders.

The Board thanked A. Roth for her report. Also expressed appreciation to Joe Smith and Barbara Geiss for their work in Guidance.

Dr. Bremner reviewed her HES report with the Board.

- Shared a presentation regarding the Reading with Ribby Program.
- Shared a presentation regarding the MOY Data Update. Discussed the need for improvement in reading.

The Board thanked Dr. Bremner for her report. Dr. Ryan emphasized the focus on reading improvement.

### **Election of Officers for 2025-2026:**

#### **A. Chair:**

D. Ryan asked for nominations for Board Chair.

**K. Hemlow MOVED to nominate A. Anderson as Board Chair. W. Dingman, Jr. SECONDED. VOTE: 4-0-0, MOTION PASSED.**

#### **B. Vice Chair:**

A. Anderson asked for nominations for Board Vice Chair.

**A. Anderson MOVED to nominate K. Hemlow as Board Vice Chair. W. Dingman, Jr. SECONDED. VOTE: 4-0-0, MOTION PASSED.**

### **Technology Report:**

J. Therieau reviewed his report with the Board. The Board thanked J. Therieau for his report.

### **Student Services Report:**

The Board reviewed P. Wallace's report. The Board thanked P. Wallace for her report.

### **Facilities Report:**

The Board reviewed N. Boudreau's report. The Board thanked N. Boudreau for his work during the recent inspections.

### **District Meeting Discussion:**

Reviewed the plan for Saturday's Annual District Meeting. The Board requested that a student to lead the Pledge of Allegiance.

### **Prom and Class Trip:**

Discussed during A. Roth's report.

### **Individual Procurement Cards:**

Reviewed the information on the BMO Bank Corporate MasterCard Program for individual procurement cards (p-Cards). J. Fortson shared the potential cost savings with this program.

After discussion the following motions were made:

**W. Dingman, Jr. MOVED to approve the procurement cards program. K. Gardner SECONDED. VOTE: 4-0-0, MOTION PASSED.**

### **Bus Bids:**

To be discussed in the nonpublic session.

### **School Board Procedure Manual:**

Discussed developing a procedure manual for the School Board. Dr. Ryan will provide sample templates for the Board to consider.

### **Policies – Final Readings:**

Reviewed the policy drafts:

1. ACF – Food and Nutrition Antidiscrimination
2. ACN – Accommodation of Lactation Needs
3. Appendix IHBA-R(1) – Program for Pupils with Disabilities
4. Appendix IHBA-R(1) – Program for Pupils with Disabilities – Section 504 – Notice of Parent & Student Rights
5. JICG – Prohibitions Regarding Use and Possession of Tobacco Products, E-Cigarettes, and E-Liquids in and on School Facilities and Grounds
6. JLP – Parental Notification of and Involvement in Student Welfare

After discussion, the following motions were made:

**K. Hemlow MOVED to accept the policies above as Final Readings as a group. W. Dingman, Jr. SECONDED. VOTE: 4-0-0, MOTION PASSED.**

### **Other Business:**

Discussed the Town's fuel pumps. W. Dingman, Jr. advised that the school discontinue use of them.

**W. Dingman, Jr. MOVED to discontinue use of the pumps, barring the existence of an MOU requiring it. K. Hemlow SECONDED. VOTE: 4-0-0, MOTION PASSED.**

J. Fortson shared that HealthTrust representatives will be on-site in April to present benefits information to employees.

*K. Howe, J. Therieau, and K. Thompson were excused at 7:44 pm.*

**Committee Reports:**

1. **Budget Committee** – Annual District Meeting is Saturday, 3/15<sup>th</sup>.
2. **Community Connections** – A. Anderson is posting information from the newsletters.
3. **Facilities Maintenance/Emergency** – Meeting 3/14<sup>th</sup>. W. Dingman, Jr. shared regarding lighting projects to help with cost savings.
4. **HASP Advisory Board** – Meeting 4/9<sup>th</sup>.
5. **Legislation/NHSBA** – A. Anderson shared that the spending cap passed the House. There are many bills currently being considered.
6. **Personnel Committee** – Meeting 3/25<sup>th</sup>. Updating job descriptions.
7. **Policy Committee** – Meeting 3/18<sup>th</sup>.
8. **Selectboard** – M. Sprague attended the meeting (not present tonight).
9. **Strategic Planning Steering Committee** – No update.
10. **Tuition Exploratory Committee** – No update.
11. **Wellness** – Meeting 4/9<sup>th</sup>.
12. **Winchester Hinsdale Tuition Agreement Committee** – The next meeting is 3/13<sup>th</sup>.

**Citizens' Comments:**

None at this time.

**Non-public:**

**K. Hemlow MOVED to go into a nonpublic session according to RSA 91 A:3 II (b)(c) at 8:00 pm. W. Dingman, Jr. SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, and K. Hemlow – yes. VOTE: 4-0-0, MOTION PASSED.**

**K. Hemlow MOVED to reconvene the public session at 8:42 pm. K. Gardner SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, and K. Hemlow – yes. VOTE: 4-0-0, MOTION PASSED.**

The Board reviewed the proposed budget highlights in preparation for the Annual District Meeting.

**K. Hemlow MOVED to adjourn the meeting at 8:56 pm. W. Dingman, Jr. SECONDED. VOTE: 4-0-0, MOTION PASSED.**

I attest that this is a true copy of the minutes:

\_\_\_\_\_  
Maria A. Webb

approved on

**HINSDALE SCHOOL DISTRICT  
TUITION AGREEMENT  
FOR WINCHESTER SCHOOL DISTRICT**

THIS AGREEMENT is entered into by and between the Winchester School District ("Winchester") located in the county of Cheshire and State of New Hampshire, and the Hinsdale School District ("Hinsdale") located in the county of Cheshire and State of New Hampshire.

WHEREAS said Winchester, which does not maintain a high school, desires to have some of its pupils, grade 9-12 who seek a high school education, attend Hinsdale High School and has authorized its School Board to enter into a contract thereof on the terms and conditions hereinafter set forth; and,

WHEREAS said Hinsdale maintains Hinsdale High School ("HHS"), a high school approved by the Department of Education of the State of New Hampshire and, has authorized its School Board to receive students from outside the District and to afford them the complete course of instruction given at its high school; and,

WHEREAS Hinsdale is willing to receive some of Winchester's students and afford them such instruction at a tuition to be determined in accordance with the terms set out below; and,

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements hereinafter set forth it is mutually covenanted and agreed as follows:

1. **Agreement to Send and Receive Students.** Hinsdale shall accept from Winchester up to all of its public high school students, under the terms hereinafter set forth. (See also Section #11 for minimum tuition charges). Nothing herein shall limit Winchester's ability to properly limit access to other public school alternatives such that the number of Winchester students attending Hinsdale does not drop below the number of students enrolled to meet the minimum tuition charges set forth in paragraph 11. Nothing in this Agreement shall prohibit Winchester from entering into other tuition agreements or prohibit parents from enrolling their child in other public schools pursuant to NH RSA 193:3(IV). Winchester reserves the right to reassign regular education students who demonstrate manifest educational hardship in accordance with New Hampshire RSA 193:3 I and II or who demonstrate that reassignment is in the best interest of the child in accordance with RSA 193:3 III. Nothing in this Agreement shall prohibit Winchester from placing special education students in out-of-district placements when the placement is necessary for the student to receive a free appropriate public education.
2. **Term of Agreement.** The term of this contract shall be for seven (7) years, and shall commence with the school year beginning July 1, 2026, and shall terminate on June 30, 2033. The term of this contract will then be extended for ten (10) years provided that on June 30, 2033, and thereafter this contract may be terminated by either party after providing two (2) years written prior notice of the date of termination.
3. **Educational Quality.** Hinsdale shall provide Winchester students with access to the same education and opportunities that it provides to Hinsdale students. Winchester

students shall be treated in the same fashion as Hinsdale students and shall be subject to the same disciplinary procedures and protections as resident students, including suspension and expulsion from school. Hinsdale shall ensure that Winchester students are subject to the same expectations and obligations as are imposed upon its resident students. Hinsdale shall ensure that Winchester students are afforded all the same rights, protections, privileges and opportunities it extends to its resident students. Hinsdale shall provide the same quality of special education service and support that it provides to resident students enrolled at Hinsdale High School, and Hinsdale will bill Winchester for all special education services rendered in accordance with paragraph 4(b).

4. **Tuition and Costs.**

- a. **Regular Education Tuition.** Hinsdale offers Winchester a base rate per student cost of \$17,520 (2025-2026 estimated) exclusive of special education staffing as defined in Paragraph 4b. Each subsequent year the tuition rate will change by the percentage of the actual change in the appropriated operating cost of Hinsdale High School based on the prior fiscal year. For example, if the appropriated budget for HHS for FY28 is a 1.7% increase over the appropriated budget for FY27, then the tuition rate for FY28 will be a 1.7% increase over the FY27 tuition rate.
- b. **Special Education Expenses.** Winchester shall be charged the regular education tuition rate for special education students. However, any supplemental costs for special education, which exceed the costs included in the formula for calculating regular education tuition including, but not limited to, additional staff and/or services required by a student's IEP and/or 504 plan, special equipment, outside evaluations or services, special programs, the cost of due process appeals, or staffing that exceeds the limits defined in Paragraph 4b will be added to the cost and be the responsibility of Winchester.
  - i. The cost for Winchester students attending Hinsdale High School who have special educational needs, will be computed for each student based on the actual cost of the program he/she attends.
  - ii. State Special Education Reimbursement (formerly Catastrophic Aid): State Special Education Reimbursement for Winchester's special education students attending HHS shall be credited to Winchester. Hinsdale shall supply Winchester with any service logs or other documentation required for application for Medicaid reimbursement.
  - iii. The parties agree that the decision as to whether a Winchester student's needs can be met within Hinsdale rests with the student's IEP team. The decision concerning the placement of a special education student from Winchester to a special program or facility outside of Hinsdale shall be made with equal input from Hinsdale's placement team and the LEA representative from Winchester. When the decision has been made that a student's needs cannot be met in Hinsdale, it shall be Winchester's responsibility to determine that student's placement. Winchester shall bear all of the costs of any such special program or facility and the transportation to that facility.

- c. **School of Record.** Hinsdale shall become a high school maintained by Winchester pursuant to RSA 194:22 upon approval of this tuition contract for its high school students.

Upon NH Department of Education approval, Hinsdale shall be deemed a high school maintained by Winchester in accordance with NH RSA 194:22. The Parties recognize that Winchester's payment of the entire tuition amount is an accommodation for Hinsdale, and in no way is deemed to compromise Winchester's ability to recoup excess tuition costs from parents/custodians/adult students. (RSA 194:27)

- d. **Capital Costs (LONG TERM DEBT).** Both parties to this tuition agreement understand that additional facilities (and renovation) may be necessary to carry out the obligations of Winchester pursuant to this agreement. Therefore, in the event that future additional facilities are constructed or existing buildings renovated, or students utilize Hinsdale facilities financed by long-term debt, the following provisions shall apply:
  - i. By signing this tuition agreement, Winchester agrees to pay in addition to the student charges in Section 4a, and 4b, an annual Capital Payment through the life of the bond, consisting of its proportionate share of the principal and interest of current fiscal year cost of said long-term debt less appropriate school building aid. The method of apportioning capital expenses (bond issues) shall be the town of Winchester's equalized value (includes railroads and utilities) as a percentage of the total equalized value of both towns.
- e. **Financial Records.** Winchester or its designated representative shall be provided with access to the accounting of all records, data, reports and all materials of any nature used to calculate or finalize costs billed to the School District under this agreement. The Hinsdale School Board will report its high school expenditures on the DOE 25 separately from its other schools, defining the high school costs.
- f. **Tuition Payment.** Invoices for tuition students will be issued on November 1 and April 1. The November 1 invoice will be calculated for the October 1 enrollment. The April 1 invoice will be adjusted up or down based upon enrollment at the start of the high school second semester. However, in no case will a tuition charge for a particular student enrolled as of October 1, regardless of the duration of their enrollment thereafter, be less than 50% of the agreed to tuition rate charged by Hinsdale, as Hinsdale has staffed to the needs of students at the beginning of the school year.

- 5. **Tuition Notification.** On or before October 1st of each year, Hinsdale shall supply to the Winchester School Board a written statement of the tuition rate for the next succeeding school year. Any action by the legislative body that impacts the budget will allow Hinsdale the option of adjusting the tuition rate.

6. **Student Count.**

- a. **Projected.** On or before November 1 of each year, the Winchester School District shall supply Hinsdale with a written non-binding estimate of the number of students who will be attending HHS in the next succeeding school year. At no time will the non-binding number be less than the agreed upon minimum percentage of incoming students.
- b. **Dual Enrollment.** Winchester will pay Hinsdale a tuition rate determined on a case-by-case basis for non-public or home educated pupils from Winchester who access public school programs in Hinsdale in grades 9-12. In such a case, the tuition shall be prorated based on the number of courses and/or the extra-curricular activities in which the pupil participates.
- c. **Foreign Exchange Students.** Each year Hinsdale agrees to accept a maximum of one foreign exchange student free of tuition residing in Winchester. The student so enrolled will not be used in the calculation of the number of students for tuition purposes.

- 7. **Career and Technical Education.** Winchester students that desire to attend the Career & Technical Education Opportunities available to Hinsdale High School students shall be permitted to enroll without limit upon acceptance by the appropriate CTE center. All costs for tuition for career and technical education have been removed in setting the regular education tuition rate as defined in Paragraph 4a. Winchester will be billed for the tuition costs for the applicable CTE program and should any other costs be incurred that are not included in this paragraph, Winchester will be responsible for those costs. Reimbursements from the State (the years following the CTE enrollment) for the Winchester CTE students' tuition will be used to offset tuition costs in future years, or reimbursed, should no Winchester students attend.
- 8. **Conclusion of Contract.** Hinsdale agrees to allow the continued attendance through graduation of those students initially accepted at Hinsdale High School who behave in accordance with the rules of Hinsdale. Likewise, Hinsdale understands that at the conclusion of the contract, there will be a gradual phasing out of Winchester students as they complete their high school career. Paragraphs 3 through 7, and 11 through 22 of the terms and conditions of this agreement shall survive the termination or expiration of this Agreement for any reason and will govern the continued enrollment of Winchester students under these paragraphs.
- 9. **High School Accreditation.** Hinsdale agrees that during the term of this contract, it will provide a course of studies for grades 9-12 and such facilities and equipment so that at all times during the term of this agreement, Hinsdale High School:
  - a. qualifies as an approved school under RSA 194:23-b for attendance (For the purposes of this agreement, an approved school is a school either approved or conditionally approved under Ed 306.28 or approved under an alternative method of compliance in accordance with Ed 306.29, or those statutes and rules future equivalent); and

- b. the High School is accredited by the New England Association of Secondary Schools and Colleges, Inc., by the Commission on Public Secondary Schools, or
- c. the High School is certified by a similar organization that sets high standards for comprehensive public high schools and which is approved by both parties.

If Hinsdale High School fails to maintain its status as an "approved school" as defined herein or is not accredited by the New England Association of Secondary Schools and Colleges or other certifying organization. Hinsdale shall notify Winchester of its changed status, and this contract may be renegotiated at the end of the year that the school is considered unapproved by the NH Department of Education or not accredited by the NEASC to permit Winchester to place its students at another approved and accredited school.

#### 10. **School Board.**

- a. **Joint School Board Meetings.** The parties agree that the School Boards will meet at least three (3) times each year (August, January, and May) at Hinsdale and at such other times as the parties shall agree, so that the Hinsdale School Board may have the benefit of the suggestions and recommendations of the Winchester School Board on curriculum, financial matters, and policies of Hinsdale High School.
- b. **School Board Representation.** Winchester shall select one board member to act as a non-voting Winchester Representative to the Hinsdale School Board's monthly meetings. Hinsdale shall invite the Winchester Representative to special school board meetings regarding Hinsdale High School, as circumstances permit.
- c. **Participation at School Board Meetings.** Winchester citizens shall be entitled to attend Hinsdale School Board meetings and address the School Board as a whole when so desired to discuss issues arising under this agreement. Winchester citizens' participation will be limited to issues pertaining to the high school.

11. **Enrollment Schedule and minimum tuition calculation.** The parties agree that Winchester's pace of enrollment at Hinsdale High School should grow incrementally in order to facilitate a smooth transition of Winchester students into Hinsdale High School as well as to facilitate Hinsdale's budgetary planning. The objective of both districts is to reach an enrollment level of no fewer than 80% Winchester students.

Each year, Winchester will be charged for at least a minimum enrollment of 80% of all Winchester Grade 9 public school students in 2026-2027, 80% of all Winchester Grade 10 and 9 public school students in 2027-2028, 80% of all Winchester Grade 11, 10, and 9 public school students in 2028-2029, 80% of all Winchester public high school students in 2029-2030, and 80% of all Winchester public high school students each year thereafter, as well as biannually for all students accounting in excess of the minimum enrollment amount, or who are enrolled at HHS in a grade not included in the minimum calculation during the first three years of this agreement.

12. **Outreach.** Winchester will provide Hinsdale High School with the names and addresses of all students enrolled at Winchester Elementary/Middle School in the 8<sup>th</sup> grade. Names and addresses will be provided by September 1 of the 8<sup>th</sup> grade year.

Hinsdale High School will begin outreach to families and students during grade 8. Outreach may include orientation visits to Hinsdale High School, informational mailings, emails, and parent and student meetings.

13. **Summary of Student Progress.** By January 1 and August 1 of each year, the Hinsdale High School Administration will provide the Superintendent for Winchester and the Winchester School Board a report on the academic performance and attendance records for all Winchester students. Winchester School District shall be entitled to information regarding any individual Winchester student upon written request.

14. **Discipline.** All Winchester students attending Hinsdale High School shall be subject to the rules and regulations pertaining to Hinsdale students attending Hinsdale High School. Hinsdale will be legally responsible for student discipline while students are under the jurisdiction of the District, and any matters arising out of such discipline, including any alleged violations of students' rights, will be the sole responsibility of Hinsdale. If a student's conduct on a Winchester bus would have resulted in discipline by Hinsdale School District if the conduct had occurred on a Hinsdale bus, Hinsdale may, in addition to Winchester, discipline the student.

15. **Disputes.** Should either party have a complaint as to the operation of this agreement, that complaint shall be stated in writing to the Superintendent of Schools. If the Superintendent(s) cannot resolve the dispute, it shall be presented to the School Boards which shall jointly seek to resolve the dispute. Should resolution prove impossible, the dispute shall be referred to private mediation. If private mediation is unsuccessful, then the dispute shall be referred to the State Board of Education for a decision in accordance with administrative rules Ed 200 or, et seq., which decision may be appealed to a court of competent jurisdiction.

16. **Student Transportation.** Winchester will be responsible for determining whether to transport students to and from Winchester and the Hinsdale High School, including whether or not to provide a late bus for students who remain after school for activities. The parties agree that a committee should be formed to study the creation of a joint student transportation system.

17. **Curriculum Coordination.** The parties agree that all efforts at curriculum coordination are to be encouraged for middle school through high school and that the Administration shall establish appropriate vehicles to facilitate such coordination immediately following contract approval. The status of efforts to coordinate the curriculums shall be reviewed at least annually by each of the school boards at one of their regularly scheduled joint school board meetings.

18. **Special Education Liaison.** The parties agree that the interests of students and both districts are served by having a Winchester Special Education administrator or designee present at all IEP meetings.

The Winchester School District, being the district of origin, will serve as the **Local Education Agency (LEA)** at all special education meetings and be responsible for documentation and facilitation of signatures for paperwork. Both parties will work collaboratively with the development of the Individual Educational Plan and Progress reports. Winchester School District will grant access to Hinsdale employees to NHSEIS or other IEP development software that the state is using.

Both parties will work collaboratively to ensure Medicaid, State Indicators and other state requirements are being met.

19. **School Year Calendar.** The parties agree that coordination of school year calendars is to be encouraged. Hinsdale will agree to provide Winchester, by email, their proposed School Year Calendar within the first full week of January, for the year it will be implemented in the Fall. Winchester will provide any feedback to the Hinsdale School Board, no later than the first full week of February, as Calendars are approved by the Hinsdale School Board at their February meeting. In the event of disagreement, Hinsdale's calendar will be followed.
20. **Professional Development.** The parties agree that coordination of professional development for Winchester and Hinsdale middle school programs is to be encouraged and that the Administration shall establish appropriate vehicles to facilitate such coordination on an annual basis.
21. **Severability.** In the event any provision of this agreement is found to be invalid, the remaining provisions shall continue in full force and effect to the maximum extent possible.
22. **State Board of Education Approval.** The parties agree that this contract shall be binding after approval of the contract by Winchester and the approval of the contract by Hinsdale at their legally conducted school district meetings, special or otherwise, and approval by the State Board of Education pursuant to RSA 194:22.

IN WITNESS WHEREOF, Hinsdale School District has caused this Agreement to be executed by its duly authorized officers, and the Winchester School District has approved the Winchester School Board to execute this Agreement on the day and year first above written.

HINSDALE SCHOOL BOARD

WINCHESTER SCHOOL BOARD


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DATE:	DATE:
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APPROVED BY THE NEW HAMPSHIRE STATE BOARD OF EDUCATION

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Drew Cline, Chair  
NH State Board of Education

Louis (Frank) Edelblut, Commissioner  
New Hampshire Education Department

# Report from the SUPERINTENDENT

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

# HINSDALE

## SCHOOL DISTRICT

Patricia Wallace, M.Ed., CAGS  
Director of Student Services

Karen Thompson, M.Ed.  
Director of Academics and Career  
Readiness

49 School Street, P.O. Box 27 | Hinsdale, NH 03451 | 603-336-5728 | [www.hnhsd.org](http://www.hnhsd.org)

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### Superintendent Report April 2025

#### Title VI Certification Requirement

On Thursday, USED [sent letters](#) to State Commissioners overseeing K-12 State Education Agencies requiring them to **certify their compliance with their anti-discrimination obligations** in order to continue receiving federal financial assistance. Each school district or chartered public school in NH must submit a completed certification to NHED no later than 5:00 p.m. on Thursday, **April 10**. If we do not submit a completed certification by the deadline, NHED is required to report that no certification from our district was received. The certification directions and documentation that must be completed may be found [here](#). We have complied with the requirement and already submitted our documentation for certification.

#### Holt Fund Application Due May 1

We have been assembling requests for funding over the past month and at our last leadership team we ranked all of the requests using a funding worksheet in accordance with the following prompt: *Please rank each request on a scale of 1 to 5, with 1 equating to the lowest priority (for now) for student success, and 5 representing highest priority for student success. We are defining student success as "opportunities and assistance for students to exceed their expectations while meeting the maxim of 'our students can'."* The results of our ranking include the following priorities, totaling \$29, 250:

OWL Teleconferencing Equipment for AP Rural Collaborative	\$2,000
AP Pre-Calculus Summer Institute for Calvin Fortson	\$2,000
<a href="#">National School Safety Symposium for four attendees</a> for Chris Ponce and Molly Bremner	\$3000
<a href="#">National Association of School Resource Officers Conference</a> for SRO Josh Moore	\$2500
Elementary music program upgrade	\$5750
Playground Wood Chips ( <a href="#">see letter here</a> )	\$3000

Communication Day (first student day) to pay \$5000  
for motivational speaker or activity for  
students

Experiential learning excursions for students \$6000 (3,000 for each building)

### **Safety and Security Task Force Meeting**

We met with the safety team on Tuesday, April 1 for our third meeting of the year and developed some priorities for the next several months. The team listened to a debrief from two team members who attended ALICE training and became certified trainers as a result of it. We will be conducting ALICE training for all staff on one of the two PD days at the end of the year, and we will run a makeup training at the start of the next school year for anyone who misses the training or is hired over the summer.

Members of the safety team will also be participating in Incident Command Systems training under the [National Incident Management System](#) sponsored by FEMA. After the safety team is trained, they will work to strategically assign different school district positions to ICS commands so that the response to any type of threat event can be organized and executed efficiently and with purpose.

Lastly, the front entrances of the two schools require additional access control systems, so the safety team asked the facilities director and business administrator to seek out architects with access control as a specialty and provide some cost estimates and designs. For this project, we anticipate applying for the Homeland Security Emergency Management safety grants that will be opened up for submissions in late summer/early fall. Our plan is to draft the submission over the next few months and be one of the first to submit an application once the window is open.

### **Winchester Hinsdale Tuition Agreement Progress**

The Winchester School Board hosted their public hearing for the draft tuition agreement on April 3 and it was met with a majority of support from a small crowd. A few of the stakeholders expressed a desire to have a higher percentage of students who could choose to attend elsewhere, however the balance of the agreement was met with positivity and approval. The public hearing lasted for approximately 75 minutes and culminated with a 4-1 approval vote from the school board. The one dissenting vote was from a board member who, after hearing from a few of the parents in the crowd, expressed that he thought there should be more discussion about the percentage of students seeking choice. The next step for the Winchester side is to hold a deliberative session to permit voters to express their support or opposition to the agreement, however no elements of the negotiated contract can be changed at that session. The voting session on this article is scheduled for May 17, 2025 in the gymnasium at Winchester School.

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

# HINSDALE

## SCHOOL DISTRICT

Patricia Wallace, M.Ed., CAGS  
Director of Student Services

Karen Thompson, M.Ed.  
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Report from the  
BUSINESS  
ADMINISTRATOR

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

Patricia Wallace, M.Ed., CAGS  
Director of Student Services

Karen Thompson, M.Ed.  
Director of Academics and Career  
Readiness

# HINSDALE

## SCHOOL DISTRICT

49 School Street, P.O. Box 27 | Hinsdale, NH 03451 | 603-336-5728 | [www.hnhsd.org](http://www.hnhsd.org)

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**To: Hinsdale School Board**  
**From: Jane Fortson, CPA**  
**Business Administrator**  
**and Title IX Coordinator**  
**Re: Monthly Report – April 2025**  
**Date: 4/4/2025**

The audit has come to a close and the report was included in the board packet and is also posted on the website.

We will be updating wage schedules this month and anticipate getting letters of assurance out prior to the April break for those staff covered by collective bargaining agreements. Additionally, we have gotten the rate information put together for the various employee insurances offered during the open enrollment period in May. As part of this open enrollment process, we have planned for two representatives from HealthTrust to come on site April 14<sup>th</sup>, to explain and answer any questions regarding the health plans and wellness program. They will be onsite with two presentations, the first being at 3:00 pm and the second at 4:00 pm. To be held in the SAU Conference room unless a larger space is required. Sign-ups were necessary to ensure we had enough staff commitment to have the representatives come onsite...we do!!!

I am continuing to review the year-to-date budget to determine any shortfalls or excess balances in account lines and will be reporting to the Board at the meeting to update you on the status of the nine months ending March 31, 2025.

The SAU has updated several job descriptions. Thanks to all who helped work on them, providing corrections, additions, deletions and questions. Some are being moved to the board for this meeting. Over the next year, we will be continuing to update more. These will be reviewed by the Personnel Committee before coming to the full board.

I have supplied you with a budget transfer that needs to be acted on to move funds from the general ed para line in the HES to the substitute line of HES.

I did want to let you know that Nate Boudreau has completed his second certification by completing several courses and has now received his CSFM, Certified School Facility Manager certification.

Respectfully submitted,  
Jane

Budget Year 2024-2025

School or Department: HES

**Hinsdale School District  
BUDGET CHANGE FORM**

This form is to be filled out for requests beyond the budgeted amount in an account. It is used to indicate which accounts the excess funds will be removed from, and which accounts these funds will be added to. Please return this form to the Business Office for processing. No action is necessary if an account is less than \$250 over-expended.

**REMOVE FUNDS FROM:**

Account Number	Amount (Rounded to the nearest dollar)
100.1100.51150.21.00000 (regular ed para salaries)	\$18,000.00

**ADD FUNDS TO:**

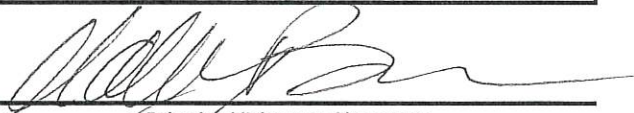
Account Number	Amount (Rounded to the nearest dollar)
100.1100.51250.21.00000	\$18,000.00

Reason for Request:	
A substitute has been hired to fill the general education paraprofessional vacancy.	

Approved X Disapproved \_\_\_\_\_

All Requests Require a Co-signature

Approved \_\_\_\_\_ Disapproved \_\_\_\_\_

  
Principal/Director Signature

\_\_\_\_\_  
Superintendent/Business Admin. Signature

All Requests over \$5,000 must be presented to the School board for approval.

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 4/30/2025

Account Mask: 100???????????????

Account Type: REVENUE

☐ Print Detail

☐ Include PreEncumbrance

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.0000.41111.00.00000 Hinsdale Assess.	(\$8,103,719.00)	(\$5,644,203.06)	(\$5,644,203.06)	(\$2,459,515.94)	\$0.00	(\$2,459,515.94) 30.35%
100.0000.41310.00.00000 Preschool Tuition	(\$7,000.00)	(\$5,480.00)	(\$5,480.00)	(\$1,520.00)	\$0.00	(\$1,520.00) 21.71%
100.0000.41322.00.00000 Sped Tuition LEA In State	(\$6,000.00)	\$0.00	\$0.00	(\$6,000.00)	\$0.00	(\$6,000.00) 100.00%
100.0000.41700.00.00000 Yearbook	(\$3,500.00)	\$2,795.51	\$2,795.51	(\$6,295.51)	\$0.00	(\$6,295.51) 179.87%
100.0000.41980.00.00000 Refund Of A Prior Year Expenditure	(\$34,000.00)	(\$5,521.75)	(\$5,521.75)	(\$28,478.25)	\$0.00	(\$28,478.25) 83.76%
100.0000.41990.00.00000 Other Local Revenues	(\$25,000.00)	(\$12,044.86)	(\$12,044.86)	(\$12,955.14)	\$0.00	(\$12,955.14) 51.82%
100.0000.43111.00.00000 Adequate Education Aid	(\$4,851,811.00)	(\$4,851,811.01)	(\$4,851,811.01)	\$0.01	\$0.00	\$0.01 0.00%
100.0000.43112.00.00000 State Education Tax	(\$477,130.00)	(\$280,796.94)	(\$280,796.94)	(\$196,333.06)	\$0.00	(\$196,333.06) 41.15%
100.0000.43190.00.00000 Other State Aid	(\$4,450.00)	(\$15,100.56)	(\$15,100.56)	\$10,650.56	\$0.00	\$10,650.56 -239.34%
100.0000.43210.00.00000 Building Aid	(\$462,803.00)	(\$462,802.59)	(\$462,802.59)	(\$0.41)	\$0.00	(\$0.41) 0.00%
100.0000.43230.00.00000 Catastrophic Aid	(\$205,000.00)	(\$215,826.72)	(\$215,826.72)	\$10,826.72	\$0.00	\$10,826.72 -5.28%
100.0000.43241.00.00001 Voc Tuition Aid	(\$11,000.00)	(\$18,932.46)	(\$18,932.46)	\$7,932.46	\$0.00	\$7,932.46 -72.11%
100.0000.43242.00.00001 Voc Transp Aid	(\$775.00)	\$0.00	\$0.00	(\$775.00)	\$0.00	(\$775.00) 100.00%

## Hinsdale School District

### General Ledger - On Demand Report

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From Date: 7/1/2024

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Account Type: REVENUE

☐ Print Detail

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☐ Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance %

Remaining Bud

100.0000.44580.00.00000	(\$30,000.00)	(\$29,847.60)	(\$29,847.60)	(\$152.40)	\$0.00	(\$152.40)
Medicaid Reimbursement						0.51%
100.5200.49300.00.00000	(\$1,110,500.00)	(\$106,427.76)	(\$106,427.76)	(\$1,004,072.24)	\$0.00	(\$1,004,072.24)
TRANSFERS IN						90.42%
Fund: 100	(\$15,332,688.00)	(\$11,645,999.80)	(\$11,645,999.80)	(\$3,686,688.20)	\$0.00	(\$3,686,688.20)

Hinsdale School District

General Ledger - On Demand Report

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Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance % Remaining Bud

Grand Total:

(\$15,332,688.00)

(\$11,645,999.80)

(\$11,645,999.80)

(\$3,686,688.20)

\$0.00

(\$3,686,688.20)

End of Report

## Hinsdale School District

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From Date: 7/1/2024

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.1100.51100.21.00000 Teacher Salaries Reg Ed Elementary	\$1,099,946.00	\$652,432.41	\$652,432.41	\$447,513.59	\$405,501.59	\$42,012.00 3.82%
100.1100.51100.22.00000 Teacher Salaries Reg Ed Middle/High	\$1,478,419.00	\$911,597.35	\$911,597.35	\$566,821.65	\$577,896.00	(\$11,074.35) -0.75%
100.1100.51150.21.00000 Para Salaries Reg Ed Elementary	\$41,578.00	\$10,754.88	\$10,754.88	\$30,823.12	\$8,132.08	\$22,691.04 54.57%
100.1100.51150.22.00000 Para Salaries Reg Ed Middle/High	\$47,917.00	\$32,535.39	\$32,535.39	\$15,381.61	\$14,792.50	\$589.11 1.23%
100.1100.51200.21.00000 Substitutes Reg Ed Teacher Elementary	\$26,000.00	\$17,191.31	\$17,191.31	\$8,808.69	\$0.00	\$8,808.69 33.88%
100.1100.51200.22.00000 Substitutes Reg Ed Teacher Middle/High	\$40,000.00	\$32,004.86	\$32,004.86	\$7,995.14	\$0.00	\$7,995.14 19.99%
100.1100.51250.21.00000 Substitutes Reg Ed Para Elementary	\$5,000.00	\$18,262.75	\$18,262.75	(\$13,262.75)	\$0.00	(\$13,262.75) -265.26%
100.1100.51250.22.00000 Substitutes Reg Ed Para Middle/High	\$1,100.00	\$0.00	\$0.00	\$1,100.00	\$0.00	\$1,100.00 100.00%
100.1100.52110.21.00000 Health Insurance Regular Elementary	\$370,627.00	\$259,985.19	\$259,985.19	\$110,641.81	\$80,990.80	\$29,651.01 8.00%
100.1100.52110.22.00000 Health Insurance Regular Middle/High	\$585,492.00	\$354,424.78	\$354,424.78	\$231,067.22	\$104,526.29	\$126,540.93 21.61%
100.1100.52120.21.00000 Dental Insurance Regular Elementary	\$13,275.00	\$9,581.12	\$9,581.12	\$3,693.88	\$2,993.68	\$700.20 5.27%
100.1100.52120.22.00000 Dental Insurance Regular Middle/High	\$21,010.00	\$15,146.59	\$15,146.59	\$5,863.41	\$4,793.55	\$1,069.86 5.09%
100.1100.52200.21.00000 Social Security Reg Elementary	\$87,328.00	\$48,735.93	\$48,735.93	\$38,592.07	\$30,147.32	\$8,444.75 9.67%

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100.1100.52200.22.00000	\$116,765.00	\$68,938.04	\$68,938.04	\$47,826.96	\$43,427.87	\$4,399.09
Social Security Reg Middle/High						3.77%
100.1100.52310.22.00000	\$3,670.00	\$2,871.51	\$2,871.51	\$798.49	\$1,171.98	(\$373.49)
Nonteacher Retirement Regular Middle/High						-10.18%
100.1100.52320.21.00000	\$209,604.00	\$124,848.13	\$124,848.13	\$84,755.87	\$77,168.52	\$7,587.35
Teacher Retirement Regular Elementary						3.62%
100.1100.52320.22.00000	\$290,361.00	\$178,066.32	\$178,066.32	\$112,294.68	\$112,516.95	(\$222.27)
Teacher Retirement Regular Middle/High						-0.08%
100.1102.53000.21.00000	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Artist In Residence Elementary						100.00%
100.1102.56100.21.00000	\$2,250.00	\$2,006.67	\$2,006.67	\$243.33	\$0.00	\$243.33
Supplies Art Elementary						10.81%
100.1102.56100.22.00000	\$3,669.00	\$448.00	\$448.00	\$3,221.00	\$2,787.86	\$433.14
Supplies Art Middle/High						11.81%
100.1105.56100.22.00000	\$1,050.00	\$53.59	\$53.59	\$996.41	\$0.00	\$996.41
Supplies Language Arts Middle/High						94.90%
100.1105.56410.21.00000	\$3,137.00	\$0.00	\$0.00	\$3,137.00	\$0.00	\$3,137.00
Books Lang Arts Elementary						100.00%
100.1105.56410.22.00000	\$3,275.00	\$3,085.56	\$3,085.56	\$189.44	\$0.00	\$189.44
Books Lang Arts Middle/High						5.78%
100.1106.56100.22.00000	\$308.00	\$255.60	\$255.60	\$52.40	\$0.00	\$52.40
Supplies Modern Language Middle/High						17.01%
100.1107.56100.22.00000	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
Supplies In School Suspension Middle/High						100.00%
100.1108.56100.21.00000	\$1,528.00	\$1,485.88	\$1,485.88	\$42.12	\$0.00	\$42.12
Supplies Phys Ed Elementary						2.76%
100.1108.56100.22.00000	\$1,937.00	\$1,929.71	\$1,929.71	\$7.29	\$0.00	\$7.29
Supplies Phys Ed Middle/High						0.38%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 4/30/2025

Account Mask: 100????????????????

Account Type: EXPENDITURE

☐ Print Detail

☐ Include PreEncumbrance

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.1109.54300.22.00000	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00
Repairs Life Sciences Middle/High						100.00%
100.1109.56100.22.00000	\$10,150.00	\$4,853.34	\$4,853.34	\$5,296.66	\$439.87	\$4,856.79
Supplies Life Sciences Middle/High						47.85%
100.1109.56410.22.00000	\$652.00	\$0.00	\$0.00	\$652.00	\$0.00	\$652.00
Books Life Sciences Middle/High						100.00%
100.1110.56100.22.00000	\$1,164.00	\$697.23	\$697.23	\$466.77	\$466.17	\$0.60
Supplies Tech Ed Middle/High						0.05%
100.1111.56100.22.00000	\$2,335.00	\$2,252.01	\$2,252.01	\$82.99	\$0.00	\$82.99
Supplies Mathematics Middle/High						3.55%
100.1111.56410.21.00000	\$1,267.00	\$1,477.44	\$1,477.44	(\$210.44)	\$0.00	(\$210.44)
Books Mathematics Elementary						-16.61%
100.1111.56410.22.00000	\$2,450.00	\$2,520.00	\$2,520.00	(\$70.00)	\$0.00	(\$70.00)
Books Mathematics Middle/High						-2.86%
100.1112.53000.21.00000	\$700.00	\$764.59	\$764.59	(\$64.59)	\$0.00	(\$64.59)
Repairs & Other Services Music Elementary						-9.23%
100.1112.53000.22.00000	\$2,000.00	\$1,407.00	\$1,407.00	\$593.00	\$0.00	\$593.00
Repairs & Other Services Music Middle/High						29.65%
100.1112.56100.21.00000	\$479.00	\$580.37	\$580.37	(\$101.37)	\$0.00	(\$101.37)
Supplies Music Elementary						-21.16%
100.1112.56100.22.00000	\$5,000.00	\$1,230.02	\$1,230.02	\$3,769.98	\$1,579.29	\$2,190.69
Supplies Music Middle/High						43.81%
100.1112.58100.22.00000	\$835.00	\$100.00	\$100.00	\$735.00	\$0.00	\$735.00
Dues & Fees Music Middle/High						88.02%
100.1113.56100.21.00000	\$270.00	\$233.34	\$233.34	\$36.66	\$0.00	\$36.66
Supplies Science Elementary						13.58%
100.1113.56100.22.00000	\$6,993.00	\$3,740.77	\$3,740.77	\$3,252.23	\$3,289.94	(\$37.71)
Supplies Science Middle/High						-0.54%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 4/30/2025

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Account Type: EXPENDITURE

☐ Print Detail

☐ Include PreEncumbrance

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☐ Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.1113.56410.21.00000	\$448.00	\$0.00	\$0.00	\$448.00	\$0.00	\$448.00
Books Science Elementary						100.00%
100.1113.56500.21.00000	\$1,475.00	\$0.00	\$0.00	\$1,475.00	\$0.00	\$1,475.00
Mystery Science Software						100.00%
100.1115.56100.22.00000	\$1,126.00	\$789.11	\$789.11	\$336.89	\$0.00	\$336.89
Supplies Social Studies Middle/High						29.92%
100.1115.56410.21.00000	\$1,318.00	\$2,292.45	\$2,292.45	(\$974.45)	\$0.00	(\$974.45)
Books Social Studies Elementary						-73.93%
100.1116.56100.22.00000	\$3,000.00	\$284.90	\$284.90	\$2,715.10	\$0.00	\$2,715.10
Supplies ELO						90.50%
100.1125.56410.21.00000	\$1,368.00	\$0.00	\$0.00	\$1,368.00	\$0.00	\$1,368.00
Books Reading Imp Elementary						100.00%
100.1126.53290.21.00000	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
Assemblies Elementary						100.00%
100.1126.55910.21.00000	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
Field Trip Entry Fees Elementary						100.00%
100.1126.56100.21.00000	\$22,624.00	\$9,193.99	\$9,193.99	\$13,430.01	\$196.86	\$13,233.15
Supplies General Expense Elementary						58.49%
100.1126.56100.22.00000	\$22,553.00	\$14,347.02	\$14,347.02	\$8,205.98	\$977.50	\$7,228.48
Supplies General Expense Secondary						32.05%
100.1126.56101.22.00000	\$8,110.00	\$1,961.76	\$1,961.76	\$6,148.24	\$0.00	\$6,148.24
Graduation & Special Events Middle/High						75.81%
100.1126.56410.22.00000	\$7,000.00	\$711.41	\$711.41	\$6,288.59	\$0.00	\$6,288.59
Yearbook						89.84%
100.1200.51100.21.00000	\$230,620.00	\$131,628.92	\$131,628.92	\$98,991.08	\$88,449.39	\$10,541.69
Teacher Salaries SPED Elementary						4.57%
100.1200.51100.22.00000	\$203,200.00	\$123,680.86	\$123,680.86	\$79,519.14	\$83,153.88	(\$3,634.74)
Teacher Salaries SPED Middle/High						-1.79%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 4/30/2025

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.1200.51150.21.00000 Para Salaries SPED Elementary	\$431,107.00	\$272,397.10	\$272,397.10	\$158,709.90	\$139,451.89	\$19,258.01 4.47%
100.1200.51150.22.00000 Para Salaries SPED Middle/High	\$317,264.00	\$191,061.46	\$191,061.46	\$126,202.54	\$82,765.96	\$43,436.58 13.69%
100.1200.51200.21.00000 Substitutes SPED Teacher Elementary	\$2,400.00	\$902.50	\$902.50	\$1,497.50	\$0.00	\$1,497.50 62.40%
100.1200.51200.22.00000 Substitutes SPED Teacher Middle/High	\$3,000.00	\$962.50	\$962.50	\$2,037.50	\$4,260.00	(\$2,222.50) -74.08%
100.1200.51250.21.00000 Substitutes SPED Para Elementary	\$5,000.00	\$1,392.50	\$1,392.50	\$3,607.50	\$0.00	\$3,607.50 72.15%
100.1200.51250.22.00000 Substitutes SPED Para Middle/High	\$500.00	\$87.50	\$87.50	\$412.50	\$0.00	\$412.50 82.50%
100.1200.52110.21.00000 Health Insurance SPED Teachers Elementary	\$139,833.00	\$92,588.83	\$92,588.83	\$47,244.17	\$31,436.29	\$15,807.88 11.30%
100.1200.52110.22.00000 Health Insurance SPED Teachers Middle/High	\$136,956.00	\$90,649.48	\$90,649.48	\$46,306.52	\$31,433.37	\$14,873.15 10.86%
100.1200.52120.21.00000 Dental Insurance SPED Teachers Elementary	\$3,902.00	\$2,145.44	\$2,145.44	\$1,756.56	\$670.36	\$1,086.20 27.84%
100.1200.52120.22.00000 Dental Insurance SPED Teachers Middle/High	\$3,484.00	\$2,351.29	\$2,351.29	\$1,132.71	\$696.11	\$436.60 12.53%
100.1200.52200.21.00000 Social Security SPED Elementary	\$50,622.00	\$28,817.51	\$28,817.51	\$21,804.49	\$15,427.02	\$6,377.47 12.60%
100.1200.52200.22.00000 Social Security SPED Middle/High	\$39,816.00	\$22,249.42	\$22,249.42	\$17,566.58	\$12,286.89	\$5,279.69 13.26%
100.1200.52310.22.00000 Nonteacher Retirement SPED Middle/High	\$0.00	\$900.53	\$900.53	(\$900.53)	\$1,058.48	(\$1,959.01) 0.00%
100.1200.52320.21.00000 Teacher Retirement SPED Elementary	\$45,294.00	\$25,851.86	\$25,851.86	\$19,442.14	\$17,371.41	\$2,070.73 4.57%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 4/30/2025

Account Mask: 100????????????????

Account Type: EXPENDITURE

☐ Print Detail

☐ Include PreEncumbrance

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.1200.52320.22.00000	\$39,908.00	\$25,792.71	\$25,792.71	\$14,115.29	\$17,168.13	(\$3,052.84)
Teacher Retirement SPED Middle/High						-7.65%
100.1200.53001.20.00000	\$52,500.00	\$34,741.58	\$34,741.58	\$17,758.42	\$0.00	\$17,758.42
Related Services SPED Out Of District						33.83%
100.1200.53001.21.00000	\$165,000.00	\$75,597.01	\$75,597.01	\$89,402.99	\$0.00	\$89,402.99
Related Services In District Elem						54.18%
100.1200.53001.22.00000	\$0.00	\$1,400.00	\$1,400.00	(\$1,400.00)	\$0.00	(\$1,400.00)
Related Services In District Middle/High						0.00%
100.1200.53002.20.00000	\$0.00	\$1,066.55	\$1,066.55	(\$1,066.55)	\$0.00	(\$1,066.55)
Charter School Special Ed Services						0.00%
100.1200.53300.20.00000	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Legal SPED Out Of District						100.00%
100.1200.55601.20.00000	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
Tuition SPED Public						100.00%
100.1200.55602.20.00000	\$931,300.00	\$759,466.55	\$759,466.55	\$171,833.45	\$0.00	\$171,833.45
Tuition SPED Private						18.45%
100.1200.56100.20.00000	\$850.00	(\$571.11)	(\$571.11)	\$1,421.11	\$0.00	\$1,421.11
Supplies & Medical Hardware Out Of District						167.19%
100.1200.56100.21.00000	\$2,000.00	\$1,038.00	\$1,038.00	\$962.00	\$0.00	\$962.00
Supplies & Medical Hardware Elementary						48.10%
100.1200.56100.22.00000	\$1,089.00	\$966.14	\$966.14	\$122.86	\$0.00	\$122.86
Supplies & Medical Hardware Middle/High						11.28%
100.1210.51100.21.00000	\$20,000.00	\$10,204.38	\$10,204.38	\$9,795.62	\$0.00	\$9,795.62
Salaries						48.98%
100.1210.51100.22.00000	\$12,000.00	\$3,183.50	\$3,183.50	\$8,816.50	\$0.00	\$8,816.50
Salaries						73.47%
100.1210.52200.21.00000	\$1,530.00	\$778.45	\$778.45	\$751.55	\$0.00	\$751.55
Social Security						49.12%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 4/30/2025

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Account Type: EXPENDITURE

☐ Print Detail

☐ Include PreEncumbrance

☐ Print accounts with zero balance

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.1210.52200.22.00000	\$918.00	\$243.54	\$243.54	\$674.46	\$0.00	\$674.46
Social Security						73.47%
100.1210.52320.21.00000	\$3,928.00	\$865.14	\$865.14	\$3,062.86	\$0.00	\$3,062.86
Retirement						77.98%
100.1210.52320.22.00000	\$2,357.00	\$449.27	\$449.27	\$1,907.73	\$0.00	\$1,907.73
Retirement						80.94%
100.1260.51100.20.00000	\$40,000.00	\$19,544.64	\$19,544.64	\$20,455.36	\$11,965.36	\$8,490.00
Teacher Salaries ESL						21.23%
100.1260.52200.20.00000	\$3,060.00	\$1,495.25	\$1,495.25	\$1,564.75	\$915.38	\$649.37
Social Security ESL						21.22%
100.1300.55610.22.00000	\$48,000.00	\$12,512.50	\$12,512.50	\$35,487.50	\$0.00	\$35,487.50
Tuition Vocational Middle/High						73.93%
100.1310.54300.22.00000	\$0.00	\$811.69	\$811.69	(\$811.69)	\$0.00	(\$811.69)
Repairs & Maintenance Driver Ed Secondary						0.00%
100.1310.55800.22.00000	\$0.00	\$679.03	\$679.03	(\$679.03)	\$0.00	(\$679.03)
Gas & Oil Driver Ed Secondary						0.00%
100.1400.51190.22.00000	\$152,864.00	\$83,920.08	\$83,920.08	\$68,943.92	\$3,356.16	\$65,587.76
Advisors Stipends						42.91%
100.1400.52200.22.00000	\$11,695.00	\$6,057.40	\$6,057.40	\$5,637.60	\$256.74	\$5,380.86
Social Security CoCurricular						46.01%
100.1400.52310.22.00000	\$3,500.00	\$3,844.82	\$3,844.82	(\$344.82)	\$454.08	(\$798.90)
Nonteacher Retirement CoCurricular						-22.83%
100.1400.52320.22.00000	\$9,000.00	\$3,266.11	\$3,266.11	\$5,733.89	\$0.00	\$5,733.89
Teacher Retirement CoCurricular						63.71%
100.1400.53000.22.00000	\$1,250.00	\$27.90	\$27.90	\$1,222.10	\$0.00	\$1,222.10
Sports Physicals/Doctors' Services						97.77%
100.1400.53900.22.00000	\$17,000.00	\$13,645.00	\$13,645.00	\$3,355.00	\$0.00	\$3,355.00
Officials/Police Coverage						19.74%

## Hinsdale School District

### General Ledger - On Demand Report

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From Date: 7/1/2024

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.1400.54300.22.00000	\$2,500.00	\$300.00	\$300.00	\$2,200.00	\$0.00	\$2,200.00
Repairs & Maintenance						88.00%
100.1400.55800.22.00000	\$6,310.00	\$4,135.00	\$4,135.00	\$2,175.00	\$0.00	\$2,175.00
Dues & Fees CoCurricular						34.47%
100.1400.56100.22.00000	\$19,871.00	\$8,377.62	\$8,377.62	\$11,493.38	\$844.27	\$10,649.11
Supplies/Awards CoCurr Secondary						53.59%
100.1400.58100.22.00000	\$2,000.00	\$791.13	\$791.13	\$1,208.87	\$0.00	\$1,208.87
Conferences CoCurr Secondary						60.44%
100.1430.56100.22.00000	\$7,000.00	\$1,540.00	\$1,540.00	\$5,460.00	\$0.00	\$5,460.00
Supplies Summer Middle/High						78.00%
100.2120.51100.21.00000	\$215,416.00	\$137,941.47	\$137,941.47	\$77,474.53	\$73,494.62	\$3,979.91
Guidance Salaries Elementary						1.85%
100.2120.51100.22.00000	\$272,910.00	\$188,308.19	\$188,308.19	\$84,601.81	\$83,263.30	\$1,338.51
Guidance Salaries Middle/High						0.49%
100.2120.52110.21.00000	\$54,751.00	\$41,326.56	\$41,326.56	\$13,424.44	\$12,860.21	\$564.23
Health Insurance Guidance Elementary						1.03%
100.2120.52110.22.00000	\$77,666.00	\$53,562.96	\$53,562.96	\$24,103.04	\$16,405.18	\$7,697.86
Health Insurance Guidance Middle/High						9.91%
100.2120.52120.21.00000	\$2,007.00	\$1,524.32	\$1,524.32	\$482.68	\$473.78	\$8.90
Dental Insurance Guidance Elementary						0.44%
100.2120.52120.22.00000	\$2,552.00	\$2,977.00	\$2,977.00	(\$425.00)	\$656.42	(\$1,081.42)
Dental Insurance Guidance Middle/High						-42.38%
100.2120.52200.21.00000	\$16,479.00	\$9,828.41	\$9,828.41	\$6,650.59	\$5,392.59	\$1,258.00
Social Security Guidance Elementary						7.63%
100.2120.52200.22.00000	\$20,878.00	\$13,360.59	\$13,360.59	\$7,517.41	\$6,045.63	\$1,471.78
Social Security Guidance Middle/High						7.05%
100.2120.52310.21.00000	\$0.00	\$3,978.56	\$3,978.56	(\$3,978.56)	\$1,193.58	(\$5,172.14)
Nonteacher Retirement						0.00%

## Hinsdale School District

### General Ledger - On Demand Report

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2120.52310.22.00000	\$8,337.00	\$12,376.26	\$12,376.26	(\$4,039.26)	\$4,063.56	(\$8,102.82)
Nonteacher Retirement Guidance Middle/High						-97.19%
100.2120.52320.21.00000	\$37,211.00	\$15,309.81	\$15,309.81	\$21,901.19	\$9,970.81	\$11,930.38
Teacher Retirement Guidance Elementary						32.06%
100.2120.52320.22.00000	\$22,828.00	\$8,980.70	\$8,980.70	\$13,847.30	\$5,706.60	\$8,140.70
Teacher Retirement Guidance Middle/High						35.66%
100.2120.53000.21.00000	\$0.00	\$2,164.62	\$2,164.62	(\$2,164.62)	\$0.00	(\$2,164.62)
Guidance Contracted Svcs						0.00%
100.2120.53300.22.00000	\$2,500.00	\$18.00	\$18.00	\$2,482.00	\$0.00	\$2,482.00
Professional Services Guidance Middle/High						99.28%
100.2120.56100.21.00000	\$2,325.00	\$2,246.93	\$2,246.93	\$78.07	\$0.00	\$78.07
Supplies Guidance Elementary						3.36%
100.2120.56100.22.00000	\$638.00	\$0.00	\$0.00	\$638.00	\$0.00	\$638.00
Supplies Guidance Middle/High						100.00%
100.2120.56110.21.00000	\$3,625.00	\$0.00	\$0.00	\$3,625.00	\$0.00	\$3,625.00
Testing Map, Etc Elementary						100.00%
100.2120.56110.22.00000	\$7,095.00	\$3,348.62	\$3,348.62	\$3,746.38	\$1,508.90	\$2,237.48
Testing Map, Psat, Etc Middle/High						31.54%
100.2120.56410.21.00000	\$225.00	\$0.00	\$0.00	\$225.00	\$0.00	\$225.00
Books Guidance Elementary						100.00%
100.2120.56410.22.00000	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
Books Guidance Middle/High						100.00%
100.2120.56500.21.00000	\$2,595.00	\$120.00	\$120.00	\$2,475.00	\$0.00	\$2,475.00
Guidance Software						95.38%
100.2120.58100.21.00000	\$250.00	\$826.30	\$826.30	(\$576.30)	\$0.00	(\$576.30)
Dues & Fees Guidance Elementary						-230.52%
100.2120.58100.22.00000	\$358.00	\$0.00	\$0.00	\$358.00	\$0.00	\$358.00
Dues & Fees Guidance Middle/High						100.00%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2130.51100.21.00000 School Nurse Salaries Elementary	\$51,150.00	\$31,476.96	\$31,476.96	\$19,673.04	\$24,673.04	(\$5,000.00) -9.78%
100.2130.51100.22.00000 School Nurse Salaries Middle/High	\$65,118.00	\$40,072.64	\$40,072.64	\$25,045.36	\$25,045.36	\$0.00 0.00%
100.2130.52110.21.00000 Health Insurance Nurse Elementary	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00 100.00%
100.2130.52110.22.00000 Health Insurance Nurse Middle/High	\$26,173.00	\$19,941.44	\$19,941.44	\$6,231.56	\$6,231.60	(\$0.04) 0.00%
100.2130.52120.22.00000 Dental Insurance Nurse Middle/High	\$1,080.00	\$822.88	\$822.88	\$257.12	\$257.12	\$0.00 0.00%
100.2130.52200.21.00000 Social Security Nurse Elementary	\$3,913.00	\$2,408.00	\$2,408.00	\$1,505.00	\$1,887.49	(\$382.49) -9.77%
100.2130.52200.22.00000 Social Security Nurse Middle/High	\$4,982.00	\$2,700.24	\$2,700.24	\$2,281.76	\$1,800.98	\$480.78 9.65%
100.2130.52320.21.00000 Teacher Retirement Nurse Elementary	\$10,046.00	\$6,182.08	\$6,182.08	\$3,863.92	\$4,845.79	(\$981.87) -9.77%
100.2130.52320.22.00000 Teacher Retirement Nurse Middle/High	\$12,789.00	\$7,870.24	\$7,870.24	\$4,918.76	\$4,918.90	(\$0.14) 0.00%
100.2130.56100.21.00000 Supplies Nurse Elementary	\$1,175.00	\$996.00	\$996.00	\$179.00	\$0.00	\$179.00 15.23%
100.2130.56100.22.00000 Supplies Nurse Middle/High	\$1,050.00	\$981.06	\$981.06	\$68.94	\$81.58	(\$12.64) -1.20%
100.2130.56500.21.00000 Nursing Software	\$825.00	\$825.00	\$825.00	\$0.00	\$0.00	\$0.00 0.00%
100.2130.58100.21.00000 Dues & Fees Nurse Elementary	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00 100.00%
100.2140.51100.20.00000 Psychologist Salaries	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00 100.00%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 4/30/2025

Account Mask: 100????????????????

Account Type: EXPENDITURE

☐ Print Detail

☐ Include PreEncumbrance

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2140.53000.20.00000 Purchased Services Psychological	\$38,000.00	\$54,146.63	\$54,146.63	(\$16,146.63)	\$0.00	(\$16,146.63) -42.49%
100.2140.56100.20.00000 Supplies Psychologist	\$500.00	\$100.00	\$100.00	\$400.00	\$0.00	\$400.00 80.00%
100.2150.51100.20.00000 Speech & Language Salaries	\$126,042.00	\$79,820.25	\$79,820.25	\$46,221.75	\$45,795.14	\$426.61 0.34%
100.2150.52110.20.00000 Health Insurance Speech & Language	\$52,346.00	\$36,174.62	\$36,174.62	\$16,171.38	\$11,693.98	\$4,477.40 8.55%
100.2150.52120.20.00000 Dental Insurance Speech & Language	\$2,160.00	\$1,594.33	\$1,594.33	\$565.67	\$514.27	\$51.40 2.38%
100.2150.52200.20.00000 Social Security Speech & Language	\$9,650.00	\$5,211.17	\$5,211.17	\$4,438.83	\$3,214.44	\$1,224.39 12.69%
100.2150.52310.20.00000 Nonteacher Retirement	\$4,945.00	\$3,348.50	\$3,348.50	\$1,596.50	\$1,539.08	\$57.42 1.16%
100.2150.52320.20.00000 Teacher Retirement Speech & Language	\$17,576.00	\$10,816.01	\$10,816.01	\$6,759.99	\$6,760.03	(\$0.04) 0.00%
100.2150.53000.20.00000 Purchased Services Speech & Language	\$84,500.00	\$65,189.87	\$65,189.87	\$19,310.13	\$0.00	\$19,310.13 22.85%
100.2150.55800.20.00000 Travel Speech & Language	\$600.00	\$590.00	\$590.00	\$10.00	\$0.00	\$10.00 1.67%
100.2150.56100.20.00000 Supplies Speech & Language	\$1,200.00	\$1,612.71	\$1,612.71	(\$412.71)	\$0.00	(\$412.71) -34.39%
100.2150.58100.20.00000 Dues & Fees Speech & Language	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00 100.00%
100.2160.51100.20.00000 Occupational Therapist Salaries	\$20,000.00	\$3,684.00	\$3,684.00	\$16,316.00	\$0.00	\$16,316.00 81.58%
100.2160.52200.20.00000 Social Security Occupational Therapist	\$1,530.00	\$281.81	\$281.81	\$1,248.19	\$0.00	\$1,248.19 81.58%

## Hinsdale School District

### General Ledger - On Demand Report

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To Date: 4/30/2025

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2160.53000.20.00000	\$0.00	\$16,201.39	\$16,201.39	(\$16,201.39)	\$0.00	(\$16,201.39)
Purchased Services Occupational Therapy						0.00%
100.2170.51100.20.00000	\$45,839.00	\$31,112.10	\$31,112.10	\$14,726.90	\$14,873.33	(\$146.43)
Certified OT Assistant Salaries						-0.32%
100.2170.52110.20.00000	\$13,212.00	\$9,437.25	\$9,437.25	\$3,774.75	\$3,145.75	\$629.00
Health Ins Certified OT Assistant						4.76%
100.2170.52120.20.00000	\$662.00	\$468.45	\$468.45	\$193.55	\$156.15	\$37.40
Dental Insurance Certified OT Assistant						5.65%
100.2170.52200.20.00000	\$3,507.00	\$2,282.11	\$2,282.11	\$1,224.89	\$1,104.97	\$119.92
Social Security Certified OT Assistant						3.42%
100.2170.52310.20.00000	\$6,202.00	\$4,209.49	\$4,209.49	\$1,992.51	\$2,012.39	(\$19.88)
Nonteacher Retirement						-0.32%
100.2170.55800.20.00000	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
Travel COTA						100.00%
100.2170.56100.20.00000	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
Supplies COTA						100.00%
100.2170.58100.20.00000	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
Dues & Fees COTA						100.00%
100.2210.51150.20.00000	\$0.00	\$456.30	\$456.30	(\$456.30)	\$0.00	(\$456.30)
Professional Dev. Paras wage						0.00%
100.2210.52200.20.00000	\$0.00	\$30.39	\$30.39	(\$30.39)	\$0.00	(\$30.39)
Social Security						0.00%
100.2210.52310.20.00000	\$0.00	\$19.78	\$19.78	(\$19.78)	\$0.00	(\$19.78)
Nonteacher Retirement						0.00%
100.2210.53200.20.00000	\$29,000.00	\$10,699.98	\$10,699.98	\$18,300.02	\$316.00	\$17,984.02
Teachers' Staff Development CBA Article V.O						62.01%
100.2210.53201.20.00000	\$8,000.00	\$1,045.63	\$1,045.63	\$6,954.37	\$0.00	\$6,954.37
Support Staff Development Workshops						86.93%

## Hinsdale School District

### General Ledger - On Demand Report

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2212.51100.20.00000 Salaries Curriculum	\$118,036.00	\$90,997.98	\$90,997.98	\$27,038.02	\$27,245.52	(\$207.50) -0.18%
100.2212.51101.20.00000 Curriculum Stipends	\$0.00	\$350.00	\$350.00	(\$350.00)	\$0.00	(\$350.00) 0.00%
100.2212.52110.20.00000 Health	\$66,512.00	\$45,538.04	\$45,538.04	\$20,973.96	\$14,193.70	\$6,780.26 10.19%
100.2212.52120.20.00000 Dental	\$2,160.00	\$1,966.52	\$1,966.52	\$193.48	\$102.80	\$90.68 4.20%
100.2212.52200.20.00000 Social Security Curriculum	\$9,030.00	\$6,225.55	\$6,225.55	\$2,804.45	\$1,856.28	\$948.17 10.50%
100.2212.52310.20.00000 Nonteacher Retirement Curriculum	\$11,869.00	\$9,156.93	\$9,156.93	\$2,712.07	\$2,739.79	(\$27.72) -0.23%
100.2212.52320.20.00000 Teacher Retirement Curriculum	\$0.00	\$68.74	\$68.74	(\$68.74)	\$0.00	(\$68.74) 0.00%
100.2212.53200.20.00000 Purchased Services District	\$31,600.00	\$10,231.56	\$10,231.56	\$21,368.44	\$0.00	\$21,368.44 67.62%
100.2212.55800.20.00000 Travel & Conferences Prof Dev District	\$5,200.00	\$3,194.23	\$3,194.23	\$2,005.77	\$0.00	\$2,005.77 38.57%
100.2212.56100.20.00000 Supplies Prof Dev District	\$3,000.00	\$251.59	\$251.59	\$2,748.41	\$0.00	\$2,748.41 91.61%
100.2212.56410.20.00000 Professional Learning Texts	\$1,500.00	\$586.80	\$586.80	\$913.20	\$0.00	\$913.20 60.88%
100.2212.56500.20.00000 Software Prof Dev	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00 100.00%
100.2212.58100.20.00000 Dues & Fees Prof Dev District	\$500.00	\$275.00	\$275.00	\$225.00	\$0.00	\$225.00 45.00%
100.2222.51100.22.00000 Library Salaries Middle/High	\$53,600.00	\$27,919.79	\$27,919.79	\$25,680.21	\$16,359.82	\$9,320.39 17.39%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2222.51150.21.00000 Library Salaries Elementary	\$26,291.00	\$19,210.55	\$19,210.55	\$7,080.45	\$8,440.88	(\$1,360.43) -5.17%
100.2222.52110.21.00000 Health	\$22,942.00	\$16,387.05	\$16,387.05	\$6,554.95	\$6,554.75	\$0.20 0.00%
100.2222.52110.22.00000 Health Insurance Library Middle/High	\$23,423.00	\$18,637.44	\$18,637.44	\$4,785.56	\$8,493.60	(\$3,708.04) -15.83%
100.2222.52120.22.00000 Dental Insurance Library Middle/High	\$1,080.00	\$404.13	\$404.13	\$675.87	\$156.15	\$519.72 48.12%
100.2222.52200.21.00000 Social Security Library Elementary	\$2,011.00	\$1,016.39	\$1,016.39	\$994.61	\$464.66	\$529.95 26.35%
100.2222.52200.22.00000 Social Security Library Middle/High	\$4,100.00	\$1,891.98	\$1,891.98	\$2,208.02	\$1,162.94	\$1,045.08 25.49%
100.2222.52310.21.00000 Nonteacher Retirement Library Elementary	\$0.00	\$1,941.26	\$1,941.26	(\$1,941.26)	\$1,142.05	(\$3,083.31) 0.00%
100.2222.52320.22.00000 Teacher Retirement Library Middle/High	\$10,527.00	\$5,483.45	\$5,483.45	\$5,043.55	\$3,213.07	\$1,830.48 17.39%
100.2222.54300.22.00000 Repairs Library Equip Middle/High	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00 100.00%
100.2222.56100.21.00000 Supplies Library Elementary	\$500.00	\$259.74	\$259.74	\$240.26	\$221.00	\$19.26 3.85%
100.2222.56100.22.00000 Supplies Library Middle/High	\$850.00	\$695.00	\$695.00	\$155.00	\$0.00	\$155.00 18.24%
100.2222.56410.21.00000 Books & Information Resources Library Elementary	\$3,000.00	\$2,428.00	\$2,428.00	\$572.00	\$1,403.24	(\$831.24) -27.71%
100.2222.56410.22.00000 Books & Information Resources Library Middle/High	\$6,000.00	\$3,909.15	\$3,909.15	\$2,090.85	\$2,877.98	(\$787.13) -13.12%
100.2222.56420.21.00000 Other Information Resources Library Elem	\$1,600.00	\$1,347.38	\$1,347.38	\$252.62	\$0.00	\$252.62 15.79%

## Hinsdale School District

### General Ledger - On Demand Report

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2222.56420.22.00000	\$4,122.00	\$3,888.21	\$3,888.21	\$233.79	\$0.00	\$233.79
Other Information Resources Library Middle/High						5.67%
100.2310.51100.20.00000	\$4,350.00	\$4,600.00	\$4,600.00	(\$250.00)	\$0.00	(\$250.00)
School Board & Others' Salaries						-5.75%
100.2310.52200.20.00000	\$356.00	\$267.76	\$267.76	\$88.24	\$0.00	\$88.24
Social Security School Board						24.79%
100.2310.53000.20.00000	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
Purchased Services Election Officials						100.00%
100.2310.53301.20.00000	\$6,000.00	\$7,716.90	\$7,716.90	(\$1,716.90)	\$0.00	(\$1,716.90)
Legal Expenses School Board						-28.62%
100.2310.53302.20.00000	\$22,000.00	\$23,000.00	\$23,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)
Audit Expenses School Board						-4.55%
100.2310.55800.20.00000	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Travel & Conferences School Board						100.00%
100.2310.58100.20.00000	\$4,500.00	\$4,013.52	\$4,013.52	\$486.48	\$0.00	\$486.48
Dues & Fees School Board						10.81%
100.2310.58110.20.00000	\$6,000.00	\$2,238.12	\$2,238.12	\$3,761.88	\$624.00	\$3,137.88
Recognition & Awards School Board						52.30%
100.2320.51100.20.00000	\$166,446.00	\$136,635.40	\$136,635.40	\$29,810.60	\$39,610.60	(\$9,800.00)
SAU Salaries						-5.89%
100.2320.52110.20.00000	\$31,425.00	\$20,326.60	\$20,326.60	\$11,098.40	\$6,097.98	\$5,000.42
Health Insurance SAU						15.91%
100.2320.52120.20.00000	\$2,256.00	\$2,747.60	\$2,747.60	(\$491.60)	\$567.10	(\$1,058.70)
Dental Insurance SAU						-46.93%
100.2320.52200.20.00000	\$12,733.00	\$10,230.58	\$10,230.58	\$2,502.42	\$2,963.47	(\$461.05)
Social Security SAU						-3.62%
100.2320.52310.20.00000	\$8,314.00	\$6,395.20	\$6,395.20	\$1,918.80	\$1,918.55	\$0.25
NH Retirement SAU						0.00%

## Hinsdale School District

### General Ledger - On Demand Report

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2320.53000.20.00000	\$63,000.00	\$6,410.54	\$6,410.54	\$56,589.46	\$0.00	\$56,589.46
Purchased Services SAU						89.82%
100.2320.53130.20.00000	\$5,000.00	\$3,733.75	\$3,733.75	\$1,266.25	\$0.00	\$1,266.25
Background Checks						25.33%
100.2320.53200.20.00000	\$500.00	\$245.00	\$245.00	\$255.00	\$0.00	\$255.00
Staff Development SAU						51.00%
100.2320.55340.20.00000	\$500.00	\$180.42	\$180.42	\$319.58	\$0.00	\$319.58
Postage SAU						63.92%
100.2320.55400.20.00000	\$35,000.00	\$4,439.64	\$4,439.64	\$30,560.36	\$0.00	\$30,560.36
Ads/Postings/Recruitment SAU						87.32%
100.2320.55500.20.00000	\$4,200.00	\$2,188.08	\$2,188.08	\$2,011.92	\$0.00	\$2,011.92
Printing SAU						47.90%
100.2320.55800.20.00000	\$2,500.00	\$2,360.84	\$2,360.84	\$139.16	\$0.00	\$139.16
Travel SAU						5.57%
100.2320.56100.20.00000	\$4,250.00	\$3,842.97	\$3,842.97	\$407.03	\$138.06	\$268.97
Supplies SAU						6.33%
100.2320.56500.20.00000	\$3,900.00	\$1,176.00	\$1,176.00	\$2,724.00	\$0.00	\$2,724.00
Software SAU						69.85%
100.2320.57300.20.00000	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Furniture & Equipment SAU						100.00%
100.2320.58100.20.00000	\$5,000.00	\$25.34	\$25.34	\$4,974.66	\$0.00	\$4,974.66
Dues & Fees SAU						99.49%
100.2320.58400.20.00000	\$0.00	\$150.00	\$150.00	(\$150.00)	\$0.00	(\$150.00)
Contingency						0.00%
100.2330.51100.20.00000	\$220,601.00	\$149,694.33	\$149,694.33	\$70,906.67	\$42,209.53	\$28,697.14
Special Services Admin Salaries						13.01%
100.2330.52110.20.00000	\$65,558.00	\$40,113.25	\$40,113.25	\$25,444.75	\$9,088.80	\$16,355.95
Health Insurance Special Services Admin						24.95%

## Hinsdale School District

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2330.52120.20.00000 Dental Insurance Special Services Admin	\$2,822.00	\$1,944.44	\$1,944.44	\$877.56	\$202.72	\$674.84 23.91%
100.2330.52200.20.00000 Social Security Special Services Admin	\$16,876.00	\$10,763.61	\$10,763.61	\$6,112.39	\$3,066.59	\$3,045.80 18.05%
100.2330.52310.20.00000 NH Retirement Special Services Admin	\$7,342.00	\$5,643.59	\$5,643.59	\$1,698.41	\$2,005.04	(\$306.63) -4.18%
100.2330.52320.20.00000 Teacher Retirement	\$32,668.00	\$21,204.38	\$21,204.38	\$11,463.62	\$5,278.93	\$6,184.69 18.93%
100.2330.55800.20.00000 Travel Special Services Admin	\$2,000.00	\$3,460.00	\$3,460.00	(\$1,460.00)	\$354.00	(\$1,814.00) -90.70%
100.2330.56100.20.00000 Supplies Special Services Admin	\$315.00	\$100.62	\$100.62	\$214.38	\$0.00	\$214.38 68.06%
100.2330.58100.20.00000 Dues & Fees Special Services Admin	\$5,000.00	\$2,060.59	\$2,060.59	\$2,939.41	\$0.00	\$2,939.41 58.79%
100.2400.51100.21.00000 Admin Salaries Elementary	\$197,538.00	\$154,420.33	\$154,420.33	\$43,117.67	\$50,823.92	(\$7,706.25) -3.90%
100.2400.51100.22.00000 Admin Salaries Middle/High	\$268,976.00	\$212,604.41	\$212,604.41	\$56,371.59	\$66,299.65	(\$9,928.06) -3.69%
100.2400.52110.21.00000 Health Insurance Admin Elementary	\$88,182.00	\$48,625.90	\$48,625.90	\$39,556.10	\$14,193.70	\$25,362.40 28.76%
100.2400.52110.22.00000 Health Insurance Admin Middle/High	\$109,394.00	\$81,800.40	\$81,800.40	\$27,593.60	\$24,539.96	\$3,053.64 2.79%
100.2400.52120.21.00000 Dental Insurance Admin Elementary	\$2,822.00	\$2,610.67	\$2,610.67	\$211.33	\$254.12	(\$42.79) -1.52%
100.2400.52120.22.00000 Dental Insurance Admin Middle/High	\$3,240.00	\$3,085.80	\$3,085.80	\$154.20	\$154.20	\$0.00 0.00%
100.2400.52200.21.00000 Social Security Admin Elementary	\$15,112.00	\$10,879.10	\$10,879.10	\$4,232.90	\$3,619.26	\$613.64 4.06%

## Hinsdale School District

### General Ledger - On Demand Report

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2400.52200.22.00000 Social Security Admin Middle/High	\$20,607.00	\$14,809.30	\$14,809.30	\$5,797.70	\$4,632.32	\$1,165.38 5.66%
100.2400.52310.21.00000 Nonteacher Retirement Admin Elementary	\$12,791.00	\$15,629.52	\$15,629.52	(\$2,838.52)	\$3,660.49	(\$6,499.01) -50.81%
100.2400.52310.22.00000 Nonteacher Retirement Admin Middle/High	\$7,229.00	\$5,930.91	\$5,930.91	\$1,298.09	\$1,971.23	(\$673.14) -9.31%
100.2400.52320.21.00000 Teacher Retirement Admin Elementary	\$20,229.00	\$16,671.01	\$16,671.01	\$3,557.99	\$4,668.29	(\$1,110.30) -5.49%
100.2400.52320.22.00000 Teacher Retirement Admin Middle/High	\$38,205.00	\$30,288.19	\$30,288.19	\$7,916.81	\$8,816.59	(\$899.78) -2.36%
100.2400.53300.22.00000 Professional Svcs Contractorrs	\$0.00	\$340.00	\$340.00	(\$340.00)	\$0.00	(\$340.00) 0.00%
100.2400.55340.21.00000 Postage Admin Elementary	\$1,500.00	\$560.61	\$560.61	\$939.39	\$0.00	\$939.39 62.63%
100.2400.55340.22.00000 Postage Admin Secondary	\$8,500.00	\$4,302.69	\$4,302.69	\$4,197.31	\$0.00	\$4,197.31 49.38%
100.2400.55800.21.00000 Travel & Conferences Admin Elementary	\$425.00	\$177.42	\$177.42	\$247.58	\$0.00	\$247.58 58.25%
100.2400.55800.22.00000 Travel & Conferences Admin Secondary	\$1,000.00	\$2,747.28	\$2,747.28	(\$1,747.28)	\$0.00	(\$1,747.28) -174.73%
100.2400.56100.21.00000 Supplies Admin Elementary	\$3,610.00	\$1,618.29	\$1,618.29	\$1,991.71	\$22.99	\$1,968.72 54.54%
100.2400.56100.22.00000 Supplies Admin Middle/High	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00 100.00%
100.2400.58100.21.00000 Dues & Fees Admin Elementary	\$2,160.00	\$89.00	\$89.00	\$2,071.00	\$600.00	\$1,471.00 68.10%
100.2400.58100.22.00000 Dues & Fees Admin Middle/High	\$7,885.00	\$5,304.00	\$5,304.00	\$2,581.00	\$0.00	\$2,581.00 32.73%

## Hinsdale School District

### General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2024

To Date: 4/30/2025

Account Mask: 100????????????????

Account Type: EXPENDITURE

☐ Print Detail

☐ Include PreEncumbrance

☐ Print accounts with zero balance

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☐ Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2500.51100.20.00000	\$187,535.00	\$140,304.65	\$140,304.65	\$47,230.35	\$44,577.28	\$2,653.07
Salaries Business Office						1.41%
100.2500.52110.20.00000	\$45,127.00	\$37,604.00	\$37,604.00	\$7,523.00	\$11,281.20	(\$3,758.20)
Health						-8.33%
100.2500.52120.20.00000	\$2,160.00	\$2,057.20	\$2,057.20	\$102.80	\$102.80	\$0.00
Dental						0.00%
100.2500.52130.20.00000	\$21,845.00	\$13,951.08	\$13,951.08	\$7,893.92	\$0.00	\$7,893.92
Disability & Life Insurance						36.14%
100.2500.52200.20.00000	\$14,346.00	\$10,320.83	\$10,320.83	\$4,025.17	\$3,286.25	\$738.92
Social Security						5.15%
100.2500.52310.20.00000	\$7,906.00	\$6,081.80	\$6,081.80	\$1,824.20	\$1,824.54	(\$0.34)
Retirement						0.00%
100.2500.52320.20.00000	\$22,976.00	\$17,674.20	\$17,674.20	\$5,301.80	\$5,302.23	(\$0.43)
Teacher Retirement						0.00%
100.2500.52500.20.00000	\$9,486.00	\$10,219.00	\$10,219.00	(\$733.00)	\$0.00	(\$733.00)
Unemployment Insurance						-7.73%
100.2500.52600.20.00000	\$26,664.00	\$26,664.00	\$26,664.00	\$0.00	\$0.00	\$0.00
Workers' Comp Ins						0.00%
100.2500.56500.20.00000	\$17,300.00	\$17,277.09	\$17,277.09	\$22.91	\$0.00	\$22.91
Business Software						0.13%
100.2500.58100.20.00000	\$2,000.00	\$1,088.60	\$1,088.60	\$911.40	\$0.00	\$911.40
Dues & Fees Business						45.57%
100.2600.51100.20.00000	\$401,468.00	\$298,973.22	\$298,973.22	\$102,494.78	\$99,069.35	\$3,425.43
Custodian Salaries						0.85%
100.2600.52110.20.00000	\$250,877.00	\$156,809.78	\$156,809.78	\$94,067.22	\$46,151.50	\$47,915.72
Health Insurance Custodians						19.10%
100.2600.52120.20.00000	\$2,160.00	\$1,954.34	\$1,954.34	\$205.66	\$205.66	\$0.00
Dental Insurance Custodians						0.00%

## Hinsdale School District

### General Ledger - On Demand Report

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☐ Print Detail

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2600.52200.20.00000 Social Security Custodians	\$30,712.00	\$21,246.15	\$21,246.15	\$9,465.85	\$6,937.90	\$2,527.95 8.23%
100.2600.52310.20.00000 Nonteacher Retirement Custodians	\$52,966.00	\$37,485.69	\$37,485.69	\$15,480.31	\$13,090.14	\$2,390.17 4.51%
100.2600.53000.20.00000 Building & Grounds Contract Services	\$68,600.00	\$40,398.66	\$40,398.66	\$28,201.34	\$0.00	\$28,201.34 41.11%
100.2600.54110.20.00000 Water/Sewer	\$25,000.00	\$9,659.79	\$9,659.79	\$15,340.21	\$0.00	\$15,340.21 61.36%
100.2600.54210.20.00000 Disposal Services	\$19,000.00	\$11,832.00	\$11,832.00	\$7,168.00	\$0.00	\$7,168.00 37.73%
100.2600.54300.20.00000 Repairs & Maintenance	\$55,500.00	\$48,539.35	\$48,539.35	\$6,960.65	\$0.00	\$6,960.65 12.54%
100.2600.55200.20.00000 Property Insurance	\$40,814.00	\$40,814.00	\$40,814.00	\$0.00	\$0.00	\$0.00 0.00%
100.2600.55800.20.00000 Training & Travel	\$1,000.00	\$3,064.23	\$3,064.23	(\$2,064.23)	\$0.00	(\$2,064.23) -206.42%
100.2600.56100.20.00000 Supplies	\$45,000.00	\$32,994.88	\$32,994.88	\$12,005.12	\$0.00	\$12,005.12 26.68%
100.2600.56110.20.00000 Maintenance Supplies	\$38,000.00	\$20,718.88	\$20,718.88	\$17,281.12	\$733.80	\$16,547.32 43.55%
100.2600.56220.20.00000 Electricity	\$190,000.00	\$133,648.37	\$133,648.37	\$56,351.63	\$0.00	\$56,351.63 29.66%
100.2600.56230.20.00000 Bottled Gas	\$15,835.00	\$9,726.17	\$9,726.17	\$6,108.83	\$0.00	\$6,108.83 38.58%
100.2600.56240.20.00000 Heating Oil	\$200,000.00	\$71,734.00	\$71,734.00	\$128,266.00	\$0.00	\$128,266.00 64.13%
100.2600.56260.20.00000 Gasoline	\$4,000.00	\$757.73	\$757.73	\$3,242.27	\$0.00	\$3,242.27 81.06%

## Hinsdale School District

### General Ledger - On Demand Report

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☐ Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2600.57300.20.00000 Maintenance Equipment	\$27,000.00	\$50,626.98	\$50,626.98	(\$23,626.98)	\$0.00	(\$23,626.98) -87.51%
100.2600.57370.20.00000 Replacement Furniture/Fixtures	\$22,001.00	\$22,846.41	\$22,846.41	(\$845.41)	\$0.00	(\$845.41) -3.84%
100.2700.51100.20.00000 Transportation Salaries	\$12,262.00	\$38,450.63	\$38,450.63	(\$26,188.63)	\$4,155.32	(\$30,343.95) -247.46%
100.2700.52200.20.00000 Social Security	\$938.00	\$599.93	\$599.93	\$338.07	\$317.88	\$20.19 2.15%
100.2700.55191.20.00000 Regular Student Transportation	\$352,232.00	\$180,867.41	\$180,867.41	\$171,364.59	\$0.00	\$171,364.59 48.65%
100.2700.55192.20.00000 Special Education Transportation	\$365,000.00	\$235,564.60	\$235,564.60	\$129,435.40	\$0.00	\$129,435.40 35.46%
100.2725.55170.22.00000 Athletic Transportation	\$50,000.00	\$13,393.72	\$13,393.72	\$36,606.28	\$0.00	\$36,606.28 73.21%
100.2725.55190.21.00000 Field Trips/Cocurricular	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00 100.00%
100.2725.55190.22.00000 Field Trips/Cocurricular	\$3,000.00	\$408.00	\$408.00	\$2,592.00	\$0.00	\$2,592.00 86.40%
100.2725.55191.22.00000 Van Operating Costs	\$5,000.00	\$1,653.85	\$1,653.85	\$3,346.15	\$0.00	\$3,346.15 66.92%
100.2840.51100.20.00000 Salaries Technology	\$194,172.00	\$106,503.45	\$106,503.45	\$87,668.55	\$34,851.39	\$52,817.16 27.20%
100.2840.52110.20.00000 Health Tech	\$61,507.00	\$27,440.80	\$27,440.80	\$34,066.20	\$8,232.24	\$25,833.96 42.00%
100.2840.52120.20.00000 Dental Tech	\$2,160.00	\$1,028.60	\$1,028.60	\$1,131.40	\$51.40	\$1,080.00 50.00%
100.2840.52200.20.00000 Social Security Tech	\$14,854.00	\$7,771.10	\$7,771.10	\$7,082.90	\$2,557.01	\$4,525.89 30.47%

## Hinsdale School District

### General Ledger - On Demand Report

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☐ Print Detail

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2840.52310.20.00000 Nonteacher Retirement	\$26,271.00	\$14,371.66	\$14,371.66	\$11,899.34	\$4,715.39	\$7,183.95 27.35%
100.2840.53400.20.00000 Powerschool Annual Support	\$8,000.00	\$950.00	\$950.00	\$7,050.00	\$0.00	\$7,050.00 88.13%
100.2840.54300.20.00000 Repairs Tech	\$9,000.00	\$4,554.11	\$4,554.11	\$4,445.89	\$0.00	\$4,445.89 49.40%
100.2840.54420.20.00000 Copier Lease/Maint.	\$18,274.00	\$9,111.51	\$9,111.51	\$9,162.49	\$0.00	\$9,162.49 50.14%
100.2840.55310.20.00000 Phone Internet	\$32,799.00	\$25,188.25	\$25,188.25	\$7,610.75	\$0.00	\$7,610.75 23.20%
100.2840.55800.20.00000 Travel & Conferences Tech	\$4,250.00	\$4,748.57	\$4,748.57	(\$498.57)	\$0.00	(\$498.57) -11.73%
100.2840.56100.20.00000 Supplies Tech	\$9,500.00	\$9,587.42	\$9,587.42	(\$87.42)	\$0.00	(\$87.42) -0.92%
100.2840.56500.20.00000 Software	\$33,412.00	\$26,644.40	\$26,644.40	\$6,767.60	\$0.00	\$6,767.60 20.25%
100.2840.57340.20.00000 IT Equipment	\$73,394.00	\$9,145.22	\$9,145.22	\$64,248.78	\$1,533.90	\$62,714.88 85.45%
100.3110.57300.20.00000 Food Service Equipment	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00 100.00%
100.3110.59300.20.00000 Food Service	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00 100.00%
100.4000.53200.20.00000 Facilities Construction & Remodeling	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00 100.00%
100.5100.58300.20.00000 Debt Service Principal	\$720,000.00	\$720,000.00	\$720,000.00	\$0.00	\$0.00	\$0.00 0.00%
100.5100.58400.20.00000 Debt Interest	\$64,547.00	\$64,546.25	\$64,546.25	\$0.75	\$0.00	\$0.75 0.00%

## Hinsdale School District

### General Ledger - On Demand Report

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From Date: 7/1/2024

To Date: 4/30/2025

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Account Type: EXPENDITURE

☐ Print Detail

☐ Include PreEncumbrance

☐ Print accounts with zero balance

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☐ Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

% Remaining Bud

100.5220.59300.99.00000	\$729,500.00	\$0.00	\$0.00	\$729,500.00	\$0.00	\$729,500.00
Transfer To Grants						100.00%
100.5221.59300.99.00000	\$225,000.00	\$0.00	\$0.00	\$225,000.00	\$0.00	\$225,000.00
Transfer To Food Service Fund						100.00%
100.5252.59300.99.00000	\$0.00	\$25,000.00	\$25,000.00	(\$25,000.00)	\$0.00	(\$25,000.00)
Trsf To Sped Exp Trust						0.00%
100.5252.59310.99.00000	\$0.00	\$25,000.00	\$25,000.00	(\$25,000.00)	\$0.00	(\$25,000.00)
Trsf To Sch Maint Exp Fund						0.00%
Fund: 100	\$15,978,137.00	\$10,025,193.43	\$10,025,193.43	\$5,952,943.57	\$3,083,107.86	\$2,869,835.71

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025 From Date:7/1/2024 To Date:4/30/2025

Account Mask: 100???????????????	Account Type: EXPENDITURE		<input type="checkbox"/> Print Detail	<input type="checkbox"/> Include PreEncumbrance
<input type="checkbox"/> Print accounts with zero balance	<input type="checkbox"/> Include Inactive Accounts	<input type="checkbox"/> Filter Encumbrance Detail by Date Range	Budget Balance	
Account Number / Description	Budget	Range To Date	YTD	Balance
Grand Total:	\$15,978,137.00	\$10,025,193.43	\$10,025,193.43	\$5,952,943.57
				\$3,083,107.86
				\$2,869,835.71

End of Report

Report from the  
DIRECTOR OF  
ACADEMICS &  
CAREER READINESS

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

# HINSDALE SCHOOL DISTRICT

Patricia Wallace, M.Ed., CAGS  
Director of Student Services

Karen Thompson, M.Ed.  
Director of Academics and Career  
Readiness

49 School Street, P.O. Box 27 | Hinsdale, NH 03451 | 603-336-5728 | [www.hnhsd.org](http://www.hnhsd.org)

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April 2025

## **Career and Technical Education**

Dr, Ryan and I had a very productive and welcoming meeting with the folks from WRCC. As we begin to think about opportunities for our students for next year, Brattleboro welcomed us and are so excited to have our students back. Two of our current students that are finishing up their program at WRCC spent time with us on our tour and it was clear that they feel welcomed and feel like they are part of the WRCC community. We have spoken with Richard Town from the Chesire Career Center to let them know that HHS students will not be attending their program next year. While unfortunately our partnership with CCC didn't work out, often times things work out for the best and we feel certain that this move is what is best for the students of Hinsdale.

## **ASU&GSV Conference**

At the time of this board meeting, I will be attending a national conference in San Diego. Now in its 16th year, the ASU+GSV Summit is the most important and impactful gathering of 7,000+ "PreK to Gray" education and workforce learning leaders. With a uniquely dynamic alchemy of attendees, some of the most transformative ideas in education and innovation start right at this conference. I was the lucky recipient of a scholarship that provides registration to two administrators from our district. Jeanne Sturges will be attending the Summit, as well as "THE SHOW". The Show will start two days before the Summit and will allow us to Discover groundbreaking innovations and infinite possibility of the AI Revolution in education. We will be joining 10,000+ educators, workforce leaders, EdTechs, innovators, and AI explorers at the world's greatest gathering for all things AI in EDU. Our new Secretary of Education, Linda McMahon, will be making a guest appearance and will be addressing her ideas and vision for the changes in the Dept of Education over the next four years. It should be interesting.

## **NH SAS Testing**

Testing season is upon us. Both schools are preparing their teachers to proctor the NH SAS. Although, as I say every year regarding testing season, it is ONE snapshot into the growth of our student learning, but it is an important one. We hope that all teachers will take the time to prepare students to be regulated and focused as possible on test day. We will be testing in April and May with hopes to have testing completed May 30<sup>th</sup>.

## **KINDNESS DAY**

Kindness day is April 18<sup>th</sup> and the proposals for activities will have our students all over the Hinsdale Community with a few groups spreading kindness into the Winchester Community. It is exciting to hear all the ideas that the kids are coming up with. Associates from Walmart have asked if they could lend a hand as part of their community engagement program which is a great partnership for the HSD.

I try to meet with Jeanne and Anna Bassett weekly to talk about things that are going well and things that need improvement. As you know, the Science of Reading comes with some new and big changes. Change is hard but we know that we must continue to push through the difficulties and stay our course. The research continues to support our shift, but implementation is not always easy with a new focus and a new curriculum. However, we are seeing small wins in progress. Every piece of data matters and tells us a story that allows us to continue to strive to be better. I would like to highlight a few data points that showcases the hard work that has been happening at the elementary school level.

Our Title One Team deserves a shout out and Anna Basset shared the following email with me:

**Title 1 Team,**

I have a "thank you" and a celebration to share. First, I want to thank Jo for continuing to be such a powerhouse with collecting the progress monitoring data for the entire team. This data is vital to ensuring programming is effective and that students are making adequate progress. Again, **THANK YOU!**

Secondly, I know the changes, especially to programming, have been challenging, but this change has positively impacted student growth. I am always analyzing the progress monitoring data that is collected bi-weekly. Recently, I have constructed a table to break down data from January to March. The data shows the percentage of total data points that meet or exceed the aimline on mCLASS. We have a lot to celebrate!

Percent of Data Points At or Above Aimline			
Grade	1/22/25	3/08/25	3/19/25
Kinder	11%	50%	72%
1 <sup>st</sup>	20%	40%	80%
2 <sup>nd</sup>	33%	17%	56%
3 <sup>rd</sup>	13%	38%	43%
4 <sup>th</sup>	60%	25%	59%
5 <sup>th</sup>	45%	25%	50%
Total	30%	33%	59%

For the most part, the impacts of our complete shift to SoR programming in February shows the progress students are making.

As you can see, since January, the percentage of total students' meeting or exceeding the aimline has increased by 29%. Also, you will notice that there are a few grades that dipped after our shift to SoR

programming. This is typical when adopting a new program. On the flip side, the second round of PM in March, shows a rebound in ALL the grades that dropped in early March.

Keep up the focus on implementing the SoR intervention programing as intended, and we should continue to observe growth in our students. I am so happy for our students and so proud of the Title 1 team! Thank you for all your hard work!

I'd say that is a reason to celebrate. Even with the hills and valleys we are leaning in on change and through the uncomfortableness and vulnerability we all grown and change, at least that is my hope. I think Hinsdale School District is on its way to great things, I am proud to be part of this district.

Respectfully Submitted,

Karen Thompson

Report from the  
PRINCIPAL

Hinsdale Middle High  
School

# HINSDALE MIDDLE / HIGH SCHOOL

49 School Street

Hinsdale, New Hampshire 03451

Anna M. Roth  
Principal

Patricia A. Wallace  
Director of Student Services

Christopher S. Ponce  
Assistant Principal

Sam Kilelee  
Athletic Director

## HMHS Board Report for April 2025

Submitted 4/3/25 by Anna Roth

### Upcoming Events

- AP Art History Trip to MFA Boston 4/9
- Changemaker Design Challenge 4/11
- Kindness Day 4/18

### Academics

The next six weeks will include a variety of state-required summative assessments. Juniors will take the SAT on Friday, 4/11. In May, over the course of several weeks, students will participate in the NH SAS assessments as follows:

- Grades 6-8 Reading & Math
- Grades 8 & 11 Science

Teachers and staff are currently working through online training and certification in order to proctor the NH SAS assessments. These will be spread out over a number of days in hopes of minimizing the cognitive load of testing. It is important to remember, and we will remind students, that these assessments are just one measure of student achievement that should be considered as one part of the larger picture.

### Social Emotional

As part of our continued work towards strengthening our MTSS-B structure, our guidance department recently identified a universal screening tool called SAEBRS. Our staff will engage in training this spring to prepare for a fall rollout. This tool will serve as a “dipstick” of students’ social and emotional well-being in order to direct our efforts and identify those students in need of additional support. From their website:

“The SAEBRS (Social, Academic, and Emotional Behavior Risk Screener) is a brief, norm-referenced tool for screening all students to identify those who are at risk for

**Perseverance   Advocacy   Collaboration   Empathy   Responsibility   Scholarship**

SAU 92 does not discriminate on the basis of race, color, national origin, gender, sex, sexual orientation, religion, nationality, ethnic origins, country of origin, economic status, status as a victim of domestic violence, harassment, sexual assault, or stalking, disability, age or other protected classes under applicable law in its educational programs and activities. SAU 92 also provides equal access to buildings for youth groups. Link to Training - <https://nhprimex.org/explore-training/single/understanding-sexual-harassment/> Questions about Title IX can be referred to the SAU 92 Superintendent, Dr. David Ryan, [dryan@hnhsd.org](mailto:dryan@hnhsd.org) or 603-336-5728

social-emotional behavior (SEB) problems. SAEBRS is one of the only SEB universal screening tools built to assess both the absence of problem behaviors and symptomatology (e.g., internalizing and externalizing behaviors) and the presence of well-being and competencies (e.g., social-emotional skills)."

### **End of Year/Transitions**

After gathering input from seniors and their parents/guardians, the format of our Commencement events will stay the same. Class Day will be Friday, June 13 and Graduation will be Saturday, June 14. In addition, there will be an academic awards / yearbook assembly for all students on Friday, June 6.

### **Staffing**

We have begun to identify expected staff vacancies that will need to be filled for the 25 – 26 school year. As of the writing of this report, we have posted for:

- School Counselor (1, full time)
- High School Science
- Computer Science
- Special Ed Paraprofessionals

### **Enrollment**

6 <sup>th</sup>	43	
7 <sup>th</sup>	40	
8 <sup>th</sup>	40	
9 <sup>th</sup>	45	
10 <sup>th</sup>	44	
11 <sup>th</sup>	29	2 CCC
12 <sup>th</sup>	36	2 WRCC
Total	268	

Report from the  
PRINCIPAL

Hinsdale Elementary  
School

## **HINSDALE ELEMENTARY SCHOOL**

12 School Street  
Hinsdale, New Hampshire 03451

MOLLY BREMNER, Ed.D.  
Principal

PATRICIA WALLACE, MEd., CAGS  
Director of Student Services

MORGAN BRANIFF, LCMHC  
School Counselor

SARA DONAHUE, LICSW  
Social Worker

**April 2025**

### **Distributed Leadership Committees:**

MTSS-B: We are continuing to work through the school-based ToolKit from the NHDOE technical assistance center. We are excited that there is now a district level group as well that will utilize the district level toolkit. We are discussing the impact of attendance and executive functioning.

MTSS-Academic: We are working to navigate new guidance around where special education/related services staff can provide intervention to students who are not served on IEPs. We have continued to support the process of progress monitoring and diving deeper into 'then what'. The walkthroughs for MyView have been completed and information is being compiled to share with staff.

PLC & Data Teams: We are discussing ways to make sure that 'data driven' is specific and connects to practice. I am exploring a new model for these roles for next year.

All teams have participated in early discussions to develop a different system for class lists and schedule for next year.

### **Culture and Community:**

We had an amazing Math Night. I am so appreciative of the dedicated staff at HES for their time and energy to celebrating families learning with their children. We had (at least) 127 students from 88 families attend. They played math games, practiced math, solved problems, ate pizza, and took resources home. We were able to give away math reference materials from a previous curriculum to support families in supporting their students in math at home.

HES was featured in the article for HMHS as an ELO site. We are so thankful for this partnership. We also continue to develop our career library and resources.

Fieldtrips are gearing up: 5<sup>th</sup> grade to BMAC; 4<sup>th</sup> geology with BEEC, 3<sup>rd</sup> grade to Old Deerfield; 2<sup>nd</sup> Discovery Center

**Operations:**

We currently have the following unfilled:

1 Gen. Ed. Paraprofessional

Enrollment information:

Grade	Enrollment
PK3	12
PK4	9 (+1 pending)
K	38
1	33
2	34 (+1 pending)
3	30
4	41
5	44 (+1 pending)

**“Known”- Anticipated with at least some paperwork early childhood 2025-2026**

PK3- 16: We usually start with 10; this is high for this time of year

PK4-20: We usually start with 15; We are aware that 8 have or are in process with an IEP; This is high for this time of year

K-17: This is usually about where we are at this time of year

**Upcoming:**

HASP Play: Friday, May 2<sup>nd</sup> 6:00, Saturday, Saturday, May 3<sup>rd</sup> 1:00

Memorial Day Ceremony: May 23<sup>rd</sup> 1:15

Tile Ceremony TBD Thursday in May

Field Day Monday June 16<sup>th</sup>, rain date Tuesday 17<sup>th</sup>

Recognition Night June 19<sup>th</sup> Time TBD

**All School Meetings:**

April 18<sup>th</sup> 1:55-2:35

May- will be the Memorial Day ceremony

June- Last day of school TBD time

Report from the  
DIRECTOR OF  
TECHNOLOGY

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

Patricia Wallace, M.Ed., CAGS  
Director of Student Services

Karen Thompson, M.Ed.  
Director of Academics and Career  
Readiness

# HINSDALE

## SCHOOL DISTRICT

49 School Street, P.O. Box 27 | Hinsdale, NH 03451 | 603-336-5728 | [www.hnhsd.org](http://www.hnhsd.org)

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Justin Therieau  
Director of Technology  
April Technology Report

Hinsdale School Board,

I would like to start my report by welcoming Daisy Frederick to my department and our District in the Digital Learning Specialist role. Daisy was a Tech and Design teacher at Brattleboro Area Middle School for many years and now joins us from MC2 in Keene. We look forward to reviewing where technology is being used and identify areas for improvement. Daisy will be able to be in the classroom providing real time instructional support and guidance around the use of technology augmenting the instruction that teachers are currently doing.

State reporting on the new iNHDEX system that has replaced i4see is complete. This was a new process and came with a few hurdles, but I want to thank our counselors and administrative assistants for helping with cleaning up data or entering in new data in PowerSchool that the new system requires reporting on. Civil Rights Data Collection reporting for the federal level is being completed soon too.

We have been gearing up for NHSAS testing that is coming up in May. We have begun pushing out the new testing software for all student computers. We will be providing spare laptops to ensure that students are able to take the test with minimal interruption or delay. We have an upcoming tech check at HMHS that Connor will be attending to ensure all student laptops have received the updated software.

Looking forward we will be setting up A/V equipment for the public forum regarding tuition on April 9, 2025. In addition, we will be setting up equipment at the Town Hall for Tim O'Neil who has organized a design challenge for students on April 11, 2025.

Report from the  
DIRECTOR OF  
STUDENT SERVICES

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

# HINSDALE

## SCHOOL DISTRICT

Patricia Wallace, M.Ed., CAGS  
Director of Student Services

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Readiness

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### Student Services Board Report for April 2025

Submitted April 1, 2025, by Patricia Wallace, M.Ed., CAGS

#### *Some highlights about indicator reports received from the New Hampshire Department of Education:*

- Received Indicator 4 report from the state. Indicator 4 is the rates of suspension and expulsion: (A) LEA's that have significant discrepancy, as defined by the State, in the rate of suspensions and expulsions of greater than 10 days in a school year for students with disability and (B) LEAs with significant discrepancy by race/ethnicity with policies, procedures or practices that contribute to the significant discrepancy. It has been found that our district does not have a significant discrepancy for either part of the indicator.

#### *Ongoing projects through Special Education:*

- The LEA Determinations work has been ongoing. I submitted our final report, so this process should be concluded for this school year.

#### *Numbers in Special Education for February 2025:*

- Number of Special Education Students that moved out of district: 0
- Number of Special Education Students that moved into the district: 1-5
- Number of new referrals made in March: 1 -5
  - Preschool – Early Childhood supports referral: 1-5
  - Elementary School: 1 -5
  - Middle/High School: 1 -5
- Number of Students Evaluated (new or part of a 3-year eval) that do not meet criteria: 1-5

#### *New activity for my board report:*

I recently attended a conference on supporting students and staff and show appreciation for them.

As you know I can't highlight a student in my report, due to confidentiality. What I have decided to do is highlight one Special Education staff member through a random pick and develop an IEP for them. In these circumstances IEP stands for Individual Employee Plan.

My goal through this process is to highlight the staff members and recognize them for their accomplishments and dedication to Hinsdale School Community.

## **Individual Employee Plan (I.E.P)**

**Hi,** I'm Nichole Clark, I'm a Special Educator at the Elementary School.

**What is one thing about you that you want the school committee to know about you?** I am doing everything I can for these students and will continue to do all that I can to support the students.

**Why is this important to you?** I am in a "newer" position and have students with more intensive needs.

**I work best when** I'm supported

**My family members are** my husband Jon and my daughter Scarlett

**What is your best professional accomplishment** Working with such amazing students

**My preferred learning style is** visual

**My favor memory teaching** Watching all my students grow in all areas.

**I manage a stressful situation by** drawing, running or playing with my daughter

**I relax by** going to the beach or anything outside in the warm weather

**I can live without** bugs and long winters

**I can't live without** milk chocolate

**I prefer** coffee over tea, donuts over bagels, sweet over salty, getting up early over staying up late.

**If I won the lotto for \$200 million the first three things I would buy are** pay bills, go on vacation with my family and put money in savings

**I went to** Bow High school

**I went to** Keene State College for Early Childhood Education

**I started by career as an educator because** I know how it feels to struggle when things are hard and want to support students who feel discouraged and change their outlook on school.

*As the Director of Student Services, I appreciate Nichole for her perseverance. She comes to every meeting prepared and with a smile. She always starts with a positive when talking about a student to parents and the team. This year Nichole really has stepped it up. She has the highest case loads in the district, covering all Preschool and the BST room students*

*at the Elementary School. She completes all the evaluations for eligibility for incoming preschool students and most core instruction for the BST room students. She has been part of the Preschool LEA determinations and is a key person working with the preschool team in getting the DRDP Preschool assessments completed (State required assessments). This is a new assessment through the state and Nichole has been an integral part of the team in getting this completed. She has done a wonderful job collaborating with the BST students and staff, ensuring that these students are making progress and stay in the least restrictive environment. Thank you, Nichole, for everything you do for our students.*

Report from the  
FACILITIES  
DIRECTOR

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

# HINSDALE

## SCHOOL DISTRICT

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**Nathan Boudreau**  
**Facilities Director**  
**Hinsdale School District**

### **April 2025 Facilities Report**

A shorter than normal report from facilities this month as we have been busy with our normal day-to-day operation with no major surprises.

- **Town Meeting**

Our set up and breakdown for the town meeting went smoothly with no issues. Members of the town offices were very helpful guiding the crew with how we had all the tables set up in the past.

- **Summer Cleaning**

In anticipation of summer and extended breaks within the school year I have created a summer/vacation organization and scheduling group. The goals for this group are to assist me with creating a new summer work schedule that is comprehensive and realistic utilizing the many years of experience we have in the custodial dept.

- **Building and Grounds Beautification Committee**

Spring is quickly approaching and many areas around the school need improvement when it comes to landscaping. The goals for the committee are to help with a vision for what we want our grounds to look like and to set expectations we all can follow.

- Currently we have 6 members
- Environmental science class involvement
- Grounds position open for hire

# BOARD BUSINESS

## School Board Committees

2025-2026

### 1) Budget Committee Representative(s):

The purpose is to maintain the fiscal stability and long-term economic health of the Institute. The Committee oversees that financial planning for the Institute is supportive of and fully integrated with the long-range plans and mission of the Institute.

The Board has a voting member that is a part of the Town Budget Committee per RSA 32:15 I (b) "One member of the governing body of the municipality and, if the municipality is a town, one member of the school board of each school district wholly within the town and one member of each village district wholly within the town, all of whom shall be appointed by their respective boards to serve for a term of one year and until their successors are qualified. Each such member may be represented by an alternate member designated by the respective board, who shall, when sitting, have the same authority as the regular member."

The Representative to the Budget Committee will be expected to attend all meetings or notify their alternate of a meeting they cannot attend. The representative will act as a liaison between the Hinsdale School Board and the Budget Committee. Meetings are held on a monthly basis (3<sup>rd</sup> Wednesday) except in the months of October to February when the meetings are more frequent.

**2024-2025: April Anderson (Kaylah Hemlow = alternate)**

**2025-2026:** \_\_\_\_\_

### 2) Community Connections Committee:

The charge of the Community Connections Committee is to provide the community of Hinsdale with information on the activities of the school up to and including district initiatives, events, and School Board information. The committee will also collaborate with parents to assist with the developmental needs of all children. After the initial work of this committee to implement a plan of action, the committee will meet on a quarterly basis.

**2024-2025: April Anderson & Kaylah Hemlow**

**2025-2026:** \_\_\_\_\_

### 3) Facilities Maintenance/Emergency Committee:

The committee's responsibility will be to carry out School Board policy EBCA-

Emergency Plan, the charge will be to work and establish relationships with local and state emergency and law enforcement authorities. The emergency plan should address hazards such as Acts of violence, natural disasters fire, hazardous materials, medical emergencies and other hazards. The committee will meet at least quarterly.

The charge of the Facilities will be to develop and implement a Facility Maintenance Plan for the Hinsdale School District. The committee will consist of two board members, the Business Administrator and the Facilities Director. After the initial meetings to develop the plan, this committee will meet quarterly.

**2024-2025: Wayne Dingman, Jr.**

**2025-2026:** \_\_\_\_\_

**4) HASP Advisory Board:**

The representatives of the School Board will be voting members of the Hinsdale After School Program Advisory Board (HASP). The primary purpose of the Hinsdale After School Program Advisory Committee is to help the Site Director develop community resources, assess needs and evaluate the overall program and to publicize its effectiveness. The council serves in an advisory capacity only, has no legal powers to put recommendations into action nor does it have any liability that may result from consequences of actions taken. Its effectiveness and influence is the counsel it provides rather than through legal authority.

The meetings are held monthly on the second Wednesday of the month.

**2024-2025: Kendra Gardner & Kaylah Hemlow**

**2025-2026:** \_\_\_\_\_

**5) Legislative/NHSBA Reporting:**

Reporting out of legislative updates and New Hampshire School Board. Information of interest concerning educational issues may be reported to the Board at the monthly meeting.

**2024-2025: April Anderson**

**2025-2026:** \_\_\_\_\_

**6) Personnel Committee:**

The committee's responsibility includes handling negotiations and benefits policies. This committee will report to the board as necessary. This committee will meet on an as-needed basis. For the 2024-2025 school year negotiations will begin for the Hinsdale Federation of Teachers in August or September.

**2024-2025: April Anderson & Wayne Dingman**

**2025-2026:** \_\_\_\_\_

**7) Policy Committee:**

The Policy Committee of the Hinsdale School Board is responsible for reviewing the policies of the Hinsdale School District. The Policy Committee conducts an ongoing review of existing policies and makes recommendations for amendments to the policies to the Hinsdale School Board. The Policy Committee also recommends the adoption of new policies and the elimination of policies that are no longer relevant to the Hinsdale School District.

**2024-2025: Kendra Gardner**

**2025-2026:** \_\_\_\_\_

**8) Selectboard Representative:**

The representative will attend the next meeting of the Selectmen after the monthly school board meeting to update the selectman of matters of mutual interest.

**2024-2025: Wayne Dingman, Jr. (Marc Sprague = alternate)**

**2025-2026:** \_\_\_\_\_

**9) Strategic Plan Steering Committee:**

Strategic planning is an organized process of leaning into our recently developed Portrait of a Learner and determining how, as an organization, we are going to best deliver on the promises that we have made for our students. The plan will provide the direction and evidence for why we do what we do.

**2024-2025: April Anderson & Kaylah Hemlow**

**2025-2026:** \_\_\_\_\_

**10) Tuition Exploratory Committee:**

The charge of this committee is to explore the possibility of having high school students from other towns attend Hinsdale High School.

**2024-2025: Kendra Gardner & Kaylah Hemlow**

**2025-2026:** \_\_\_\_\_

**11) Wellness Committee:**

The committee's responsibilities include support for worksite health and safety. It will serve as a policy review committee for policy JLCF- Wellness Policy. This committee will meet at least quarterly. The committee will report to the Board and to each other in the form of minutes and verbally as needed.

**2024-2025: Kaylah Hemlow & Marc Sprague**

**2025-2026:** \_\_\_\_\_

**12) Winchester Hinsdale Tuition Agreement Committee:**

The committee's purpose is to negotiate a high school tuition agreement with the Winchester School Board and prepare the FY27 school district budget accordingly.

**2024 – 2025: April Anderson & K. Hemlow (Marc Sprague = alternate)**

**2025-2026:** \_\_\_\_\_

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**

**Financial Statements**

**With Schedule of Expenditures of Federal Awards**

**June 30, 2024**

**and**

**Independent Auditor's Report**

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

**Report on Compliance for Each Major Federal Program  
and Report on Internal Control over Compliance  
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**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**FINANCIAL STATEMENTS**  
**June 30, 2024**

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**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**FINANCIAL STATEMENTS**  
**June 30, 2024**

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## **INDEPENDENT AUDITOR'S REPORT**

To the School Board  
Hinsdale, New Hampshire School District

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hinsdale, New Hampshire School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Hinsdale, New Hampshire School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Hinsdale, New Hampshire School District, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Hinsdale, New Hampshire School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hinsdale, New Hampshire School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hinsdale, New Hampshire School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hinsdale, New Hampshire School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's proportionate share of the net OPEB liability, schedule of District OPEB contributions, schedule of changes in the District's total OPEB liability and related ratios, schedule of changes in the District's proportionate share of the net pension liability, and schedule of District pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hinsdale, New Hampshire School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the combining nonmajor governmental fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2025, on our consideration of the Hinsdale, New Hampshire School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hinsdale, New Hampshire School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hinsdale, New Hampshire School District's internal control over financial reporting and compliance.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
March 24, 2025

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEAR ENDED JUNE 30, 2024**

Presented herewith please find the Management Discussion & Analysis Report for the Hinsdale School District for the fiscal year ending June 30, 2024. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The School District Administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Hinsdale School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to Hinsdale School District's financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to most private-sector companies.

The Statement of Net Position presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the remaining difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District solely employs the use of governmental funds.

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEAR ENDED JUNE 30, 2024**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The District maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and Federal Projects Fund. Data from the other governmental funds are combined into a single, aggregate presentation.

The District adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided as required supplementary information for the General Fund to demonstrate compliance with this budget.

***Notes to the Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

***Required Supplementary Information***

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the General Fund, as previously mentioned. Also, as required, this section also includes a schedule changes in the District's proportionate share of the net OPEB liability, schedule of District OPEB contributions, schedule of changes in the District's total OPEB liability and related ratios, schedule of changes in the District's proportionate share of the net pension liability and a schedule of District pension contributions.

***Other Supplementary Information***

Other supplementary information includes the schedule of expenditures of federal awards and combining financial statements for nonmajor governmental funds.

**Government-Wide Financial Analysis**

***Statement of Net Position***

The table below provides a summary of the District's net position for the years ended June 30, 2024 and 2023:

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEAR ENDED JUNE 30, 2024**

	<u><b>FY 2024</b></u>	<u><b>FY 2023</b></u>
Capital and other assets:		
Capital assets, net	\$ 12,478,389	\$ 12,899,480
Other assets	2,451,913	2,100,752
Total Assets	<u>14,930,302</u>	<u>15,000,232</u>
Deferred Outflows of Resources:		
Deferred outflows related to OPEB	255,215	310,145
Deferred outflows related to pension	1,890,577	2,560,739
Total Deferred Outflows of Resources	<u>2,145,792</u>	<u>2,870,884</u>
Long-term and other liabilities:		
Long-term liabilities	14,371,392	14,883,280
Other liabilities	1,104,618	1,002,502
Total Liabilities	<u>15,476,010</u>	<u>15,885,782</u>
Deferred Inflows of Resources:		
Deferred inflows related to OPEB	211,750	343,631
Deferred inflows related to pension	351,893	174,906
Total Deferred Inflows of Resources	<u>563,643</u>	<u>518,537</u>
Net Position:		
Net investment in capital assets	10,156,316	10,492,323
Restricted	186,086	160,086
Unrestricted (deficit)	<u>(9,305,961)</u>	<u>(9,185,612)</u>
Total Net Position	<u>\$ 1,036,441</u>	<u>\$ 1,466,797</u>

The largest portion of the District's net position reflects its investment in capital assets such as land, buildings, and equipment less any related outstanding debt used to acquire those assets. Although the District's investments in its capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves generally cannot be used to liquidate these liabilities.

The significant deficit unrestricted net position balance at year end is due to the required implementation of GASB Statement No. 68 during the year ended June 30, 2015 and GASB Statement No. 75 during the year ended June 30, 2018. The unrestricted net position deficit increased by \$18,499 (after restatement) from the prior year. A deficit unrestricted net position balance is expected to continue into subsequent years due to the net pension liability and OPEB liability being included on the government-wide financial statements.

***Statement of Activities***

Changes in net position for the fiscal years ended June 30, 2024 and 2023 are as follows:

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEAR ENDED JUNE 30, 2024**

	<u><b>FY 2024</b></u>	<u><b>FY 2023</b></u>
Program revenues:		
Charges for services	\$ 189,567	\$ 130,907
Operating grants and contributions	1,728,553	2,193,856
Capital grants and contributions	462,803	462,803
Total Program revenues	<u>2,380,923</u>	<u>2,787,566</u>
General revenues:		
Property taxes	7,848,811	8,248,917
State adequacy grant	4,851,811	4,952,958
Interest and investment income (loss)	16,255	(14,257)
Miscellaneous	184,810	164,622
Total General revenues	<u>12,901,687</u>	<u>13,352,240</u>
Total Revenues	<u>15,282,610</u>	<u>16,139,806</u>
Expenses:		
Instruction	8,057,101	8,064,411
Supporting services	1,374,045	1,255,903
Instructional staff services	624,308	565,391
General administration	2,460,947	2,519,009
Operation and maintenance of plant	1,863,689	1,789,190
Pupil transportation	754,984	724,121
Food service	325,132	347,393
Other student	90,115	72,524
Other miscellaneous	3,000	180
Interest and fiscal charges	57,795	86,954
Total Expenses	<u>15,611,116</u>	<u>15,425,076</u>
Change in net position	<u>(328,506)</u>	<u>714,730</u>
Net position at beginning of year, as previously reported	1,466,797	752,067
Restatement for correction of error	(101,850)	
Net position at beginning of year, as restated	<u>1,364,947</u>	<u>752,067</u>
Net position at end of year	<u>\$ 1,036,441</u>	<u>\$ 1,466,797</u>

As shown in the above statement, the District experienced a decrease in net position of \$328,506 on the full accrual basis of accounting.

**Governmental Funds Analysis**

The General Fund shows an ending fund balance of \$1,137,946, a decrease of \$327,057, which is better than anticipated as the District applied \$673,421 of its beginning fund balance to offset the tax rate. This resulted from a combination of cost savings (actual expenditures were \$150,417 less than budgeted) and unanticipated revenues from multiple sources (actual revenues were \$151,149 more than budgeted).

The ending fund balance of the Nonmajor Governmental Funds increased by \$20,277 from the prior year to \$233,060, primarily due to modest changes in each of the special revenue funds.

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEAR ENDED JUNE 30, 2024**

**General Fund Budgetary Highlights**

There was no difference between the original and final budgets for the General Fund in the current fiscal year. Actual revenues and other financing sources on the budgetary basis exceeded the budgeted amount by \$151,149. Actual appropriations (expenditures and transfers out) were less than budgeted amounts by \$150,417.

Variances between the final budgeted amounts and actual results in the General Fund are shown in the Required Supplementary Information and Notes on pages 29 and 35, respectively.

**Capital Assets**

Hinsdale School District considers a capital asset to be an asset whose costs exceed or equal \$10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life. During fiscal year 2024, the net capital assets of the District decreased by \$421,091 which was a result of capital asset additions of \$83,195 less depreciation expense of \$504,286 on existing capital assets. See Note 3 in the Notes to the Basic Financial Statements for further information regarding capital asset activity.

**Long-term Obligations**

During fiscal year 2024, Hinsdale School District had a decrease in bonds payable of \$85,084. The District had \$70,000 from scheduled payments made during the year on an existing obligation. The related bond premiums decreased by \$15,084 from the current year amortization. The District showed a net increase in potential future payments for the accrued longevity payout of \$32,959 and a net increase in compensated absences of \$93,943. Finally, the District recognized a decrease in other postemployment benefits net of related deferred outflows and inflows of \$32,422, and an increase in net pension liability net of related deferred outflows and inflows of \$248,914. See Notes 4, 5, and 6 in the Notes to the Basic Financial Statements for further information regarding long-term obligations activity.

**CONTACTING HINSDALE SCHOOL DISTRICT FINANCIAL MANAGEMENT**

This financial report is intended to provide our citizens and creditors with a general overview of the Hinsdale School District's finances and to show accountability for the money it receives. If you have questions about this report or need additional information, please contact Hinsdale School District Business Office at 49 School Street, Hinsdale, NH 03451-0027 or by telephone at (603) 336-5728.

EXHIBIT A  
**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**Statement of Net Position**  
June 30, 2024

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,771,586
Accounts receivable	45,438
Due from other governments	634,889
Total Current Assets	<u>2,451,913</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	194,218
Depreciable capital assets, net	12,284,171
Total Noncurrent Assets	<u>12,478,389</u>
Total Assets	<u>14,930,302</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	255,215
Deferred outflows related to pension	1,890,577
Total Deferred Outflows of Resources	<u>2,145,792</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	249,883
Accrued liabilities	675,140
Due to other governments	174,899
Unearned revenue	4,696
Current portion of bonds payable	720,000
Current portion of accrued longevity payout	21,874
Current portion of compensated absences	57,161
Total Current Liabilities	<u>1,903,653</u>
Noncurrent liabilities:	
Bonds payable	1,602,073
Accrued longevity payout	281,594
Compensated absences	113,273
OPEB liability	1,594,420
Net pension liability	9,980,997
Total Noncurrent Liabilities	<u>13,572,357</u>
Total Liabilities	<u>15,476,010</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	211,750
Deferred inflows related to pension	351,893
Total Deferred Inflows of Resources	<u>563,643</u>
NET POSITION	
Net investment in capital assets	10,156,316
Restricted	186,086
Unrestricted (deficit)	<u>(9,305,961)</u>
Total Net Position	<u>\$ 1,036,441</u>

*See accompanying notes to the basic financial statements*

EXHIBIT B  
**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**Statement of Activities**  
For the Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 8,057,101	\$ 67,009	\$ 1,287,092	-	\$ (6,703,000)
Supporting services	1,374,045		35,501		(1,338,544)
Instructional staff services	624,308		84,330		(539,978)
General administration	2,460,947		53,571		(2,407,376)
Operation and maintenance of plant	1,863,689		44,046	\$ 462,803	(1,356,840)
Pupil transportation	754,984		27,117		(727,867)
Food service	325,132	122,558	196,896		(5,678)
Other student	90,115				(90,115)
Other miscellaneous	3,000				(3,000)
Interest and fiscal charges	57,795				(57,795)
Total governmental activities	<u>\$ 15,611,116</u>	<u>\$ 189,567</u>	<u>\$ 1,728,553</u>	<u>\$ 462,803</u>	<u>(13,230,193)</u>
General revenues:					
Property taxes					7,848,811
State adequacy education grant					4,851,811
Interest and investment earnings					16,255
Miscellaneous					184,810
Total general revenues					<u>12,901,687</u>
Change in net position					<u>(328,506)</u>
Net Position - beginning of year, as previously reported					1,466,797
Restatement for correction of error					<u>(101,850)</u>
Net Position at beginning of year, as restated					<u>1,364,947</u>
Net Position at end of year					<u>\$ 1,036,441</u>

See accompanying notes to the basic financial statements

EXHIBIT C  
**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2024

	General Fund	Federal Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,724,612		\$ 46,974	\$ 1,771,586
Accounts receivable			45,438	45,438
Due from other governments	408,726	\$ 196,495	29,668	634,889
Due from other funds	182,434		134,721	317,155
Total Assets	<u>2,315,772</u>	<u>196,495</u>	<u>256,801</u>	<u>2,769,068</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 2,315,772</u>	<u>\$ 196,495</u>	<u>\$ 256,801</u>	<u>\$ 2,769,068</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 216,777	\$ 14,061	\$ 19,045	\$ 249,883
Accrued liabilities	651,429			651,429
Due to other governments	174,899			174,899
Unearned revenue			4,696	4,696
Due to other funds	134,721	182,434		317,155
Total Liabilities	<u>1,177,826</u>	<u>196,495</u>	<u>23,741</u>	<u>1,398,062</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Total Deferred Inflows of Resources	-	-	-	-
<b>FUND BALANCES</b>				
Restricted			186,086	186,086
Committed	388,830			388,830
Assigned	67,818		46,974	114,792
Unassigned	681,298			681,298
Total Fund Balances	<u>1,137,946</u>	<u>-</u>	<u>233,060</u>	<u>1,371,006</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,315,772</u>	<u>\$ 196,495</u>	<u>\$ 256,801</u>	<u>\$ 2,769,068</u>

*See accompanying notes to the basic financial statements*

EXHIBIT C-1  
**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
June 30, 2024

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 1,371,006
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,478,389
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Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.

Deferred outflows of resources related to OPEB	255,215
Deferred outflows of resources related to pension	1,890,577
Deferred inflows of resources related to OPEB	(211,750)
Deferred inflows of resources related to pension	(351,893)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable	(2,322,073)
Accrued interest on long-term obligations	(23,711)
Accrued longevity payout	(303,468)
Compensated absences	(170,434)
OPEB liability	(1,594,420)
Net pension liability	<u>(9,980,997)</u>

Net Position of Governmental Activities (Exhibit A)	<u>\$ 1,036,441</u>
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## EXHIBIT D

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT****Statement of Revenues, Expenditures and Changes in Fund Balances****Governmental Funds**

For the Year Ended June 30, 2024

	General Fund	Federal Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 7,848,811			\$ 7,848,811
Intergovernmental	5,613,241	\$ 1,183,030	\$ 246,896	7,043,167
Charges for services	67,009		122,558	189,567
Investment income	16,255			16,255
Miscellaneous	57,202		127,608	184,810
Total Revenues	<u>13,602,518</u>	<u>1,183,030</u>	<u>497,062</u>	<u>15,282,610</u>
Expenditures:				
Current operations:				
Instruction	6,968,285	865,754	48,875	7,882,914
Supporting services	1,293,710	35,501		1,329,211
Instructional staff services	524,825	84,330		609,155
General administration	2,352,318	53,571		2,405,889
Operation and maintenance of plant	1,299,116	44,046		1,343,162
Pupil transportation	727,867	27,117		754,984
Food service			370,406	370,406
Other student			90,115	90,115
Other miscellaneous			3,000	3,000
Debt service:				
Principal retirement	720,000			720,000
Interest and fiscal charges	80,554			80,554
Total Expenditures	<u>13,966,675</u>	<u>1,110,319</u>	<u>512,396</u>	<u>15,589,390</u>
Excess revenues over (under) expenditures	<u>(364,157)</u>	<u>72,711</u>	<u>(15,334)</u>	<u>(306,780)</u>
Other financing sources (uses):				
Transfers in	72,711		35,611	108,322
Transfers out	(35,611)	(72,711)		(108,322)
Total Other financing sources (uses)	<u>37,100</u>	<u>(72,711)</u>	<u>35,611</u>	<u>-</u>
Net change in fund balances	(327,057)	-	20,277	(306,780)
Fund Balances at beginning of year, as previously reported	1,566,853		212,783	1,779,636
Restatement for correction of error	(101,850)			(101,850)
Fund Balances at beginning of year, as restated	<u>1,465,003</u>	<u>-</u>	<u>212,783</u>	<u>1,677,786</u>
Fund Balances at end of year	<u>\$ 1,137,946</u>	<u>\$ -</u>	<u>\$ 233,060</u>	<u>\$ 1,371,006</u>

See accompanying notes to the basic financial statements

## EXHIBIT D-1

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**

For the Year Ended June 30, 2024

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (306,780)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays and depreciation expense in the current period are as follows:

Capital outlays	83,195
Depreciation expense	(504,286)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	70,000
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Debt service amounts are recognized as expenditures when due within the governmental funds.

Amounts reported as prepayments in the governmental funds are as follows:

Prepaid principal on bonds payable in the prior fiscal year	650,000
Prepaid interest on bonds payable in the prior fiscal year	31,386

Governmental funds report the effect of bond issuance premiums when debt is first issued, whereas these amounts are amortized over the life of the related debt in the statement of activities.	15,084
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(23,711)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. These expenses are from the following activities:

Accrued longevity payout	(32,959)
Compensated absences	(93,943)

Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.

Net changes in OPEB	32,422
Net changes in pension	(248,914)

Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ (328,506)</u>
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*See accompanying notes to the basic financial statements*

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2024

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Hinsdale, New Hampshire School District conform to accounting principles generally accepted in the United States of America for local educational units of government, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Hinsdale, New Hampshire School District (the District) is an independent governmental entity organized under the laws of the State of New Hampshire to provide public education within the borders of the Town of Hinsdale, New Hampshire. The District's legislative body is the annual meeting of registered voters within the District and is governed by an elected School Board. The District has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

***Basis of Presentation***

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**1. Government-Wide Financial Statements:**

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government.

The statement of net position presents the financial condition of the governmental activities of the District at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that are required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

**2. Fund Financial Statements:**

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

***Fund Accounting***

The District uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District solely employs the use of governmental funds.

**1. Governmental Funds:**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the District's major governmental funds:

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

The *Federal Projects Fund* is used to account for the financial resources related to various federal education grants and the related expenditures.

***Measurement Focus***

**1. Government-Wide Financial Statements:**

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the District are included on the Statement of Net Position.

**2. Fund Financial Statements:**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**1. Revenues – Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes, interest, tuition, grants, and student fees.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, receivables that will not be collected within the available period are reported as deferred inflows of resources.

**2. Expenses/Expenditures:**

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

***Budgetary Data***

The District's budget represents functional appropriations as authorized by annual District meetings. The school board may transfer funds between operating categories as they deem necessary. The District adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but requires the use of beginning fund balance to reduce the property tax rate. For the year ended June 30, 2024, the District applied \$756,696 of its unappropriated fund balance to reduce the tax rate.

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2024

***Capital Assets***

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value. The District maintains a capitalization threshold of \$10,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Land improvements	10
Buildings and improvements	5-39
Machinery and equipment	3-10

***Lease Liabilities and Lease Assets***

Lease liabilities are measured at the present value of payments expected to be made during the lease term. Lease assets are measured at the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs and are amortized on a straight-line basis over the life of the related lease.

The District has entered into various rental agreements as a lessee for equipment with varying maturity dates. Management has determined that the effect of implementing GASB No. 87 related to these leases is immaterial on its financial statements.

***SBITA Liabilities and Related Assets***

Subscription-based information technology arrangements (SBITA) liabilities are measured at the present value of the subscription payments expected to be made during the subscription term. Intangible right-to-use SBITA assets are measured at the initial measurement of the SBITA liability, plus any payments made to the SBITA vendor before commencement of the subscription term and certain direct costs.

The District has entered into various agreements for the use of vendor software with maturity dates of twelve months or less. Accordingly, management has determined that the effect of implementing GASB Statement No. 96 is immaterial on its financial statements.

***Bond Premiums***

Bond premiums are amortized as a component of interest expense over the life of the related bond using the effective interest rate method. Bonds payable are reported in the accompanying financial statements gross of any applicable unamortized bond premiums.

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2024

***Compensated Absences***

District teachers may accumulate sick leave days at a rate of 15 days per year, cumulative to a maximum of 125 days. Sick leave will only be paid out for teachers who have completed 15 years of service or more with the District and upon retirement with 18 months prior notice given. Qualifying teachers will be paid out a percent of their unused sick time based on years of service. The District recognizes an obligation for payment of unused sick leave only upon receipt of a qualifying notification to retire.

District administrators may accumulate sick leave at a rate of 15 days per year, cumulative to a maximum of 120 days. Sick leave will only be paid out upon retirement with 18 months prior notice given. Administrators will be paid out a percent of their unused sick time based on years of service. Payout percentages range from 30-50% based on years of service of at least 5 years. The District recognizes an obligation for payment of unused sick leave only upon receipt of a qualifying notification to retire.

District administrators and year-round non-collective bargaining agreement staff may also accumulate unused vacation time up to a total of 35 days, with a maximum of 10 days carried forward into the next fiscal year. All unused accrued vacation time will be paid upon voluntary separation from the District.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

***Accrued Longevity Payout***

District teachers with a minimum of fifteen years of service are entitled to a one-time lump sum payment at the time of their retirement equal to one percent (1%) of their current earnings, multiplied by the number of years of their service. An annual budgetary provision is made by the District for any expected lump sum payments.

For governmental fund financial statements, accrued longevity payouts are reported as liabilities and expenditures as payments come due upon the occurrence of employee retirement. The entire accrued longevity payout liability is reported on the government-wide financial statements.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences and accrued longevity payouts that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Postemployment Benefits Other Than Pensions (OPEB)***

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

***Net Position***

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***Fund Balance Policy***

The District has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts that can only be spent for specific purposes stipulated by external resource providers or by enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- *Committed Fund Balance*: Amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision making authority (the School Board). Commitments may be changed or lifted only by the governing board taking the same formal action that imposed the constraint originally.
- *Assigned Fund Balance*: Amounts the District intends to use for a specific purpose. For all governmental funds other than the General Fund, any remaining positive fund balance is to be classified as "Assigned".

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

- Unassigned Fund Balance: Amounts that are not obligated or specifically designated and is available for any purpose. These amounts are reported only in the General Fund, except for any deficit fund balance of another governmental fund.

The School Board delegates to the Superintendent of Schools, through the Business Administrator, the authority to assign amounts to be used for specific purposes.

Minimum Level of Unassigned Fund Balance

As authorized at the 2024 annual District meeting, the School Board has the authority to retain unassigned fund balance of the General Fund in an amount, not to exceed in any fiscal year, 5% of the current fiscal year's net assessment for emergency expenditures or to reduce the tax rate. Pursuant to the District's policy, the School Board will return to the Town, any remaining unassigned fund balance of the General Fund at fiscal year-end, to be used to offset the subsequent fiscal year's tax rate.

Spending Prioritizations

The District's policy is to first apply restricted resources when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Deficit Fund Balance

Pursuant to the District's policy, if any of the special revenue funds has a deficit unassigned fund balance at fiscal year end, the Superintendent is authorized to transfer funds from the General Fund to cover the deficit, providing the General Fund has the resources to do so.

***Interfund Activity***

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**NOTE 2—DEPOSITS**

Deposits as of June 30, 2024, are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	<u>\$ 1,771,586</u>

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

Deposits at June 30, 2024 consist of the following:

Deposits with financial institutions	<u>\$ 1,771,586</u>
--------------------------------------	---------------------

The School District's investment policy for its governmental funds requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The District's deposits with financial institutions consist solely of demand deposits.

Deposits for the Student Activity Funds are at the discretion of the School Principals and Superintendent of Schools.

***Custodial Credit Risk***

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned. The District's investment policy stipulates that all deposits and investments be covered by federal depository insurance, with all balances in excess of FDIC insurance limits collateralized.

Of the District's deposits with financial institutions at year end, \$1,627,272 was collateralized by securities held by the Bank of New York Mellon in the name of the District.

**NOTE 3—CAPITAL ASSETS**

The following is a summary of changes in capital assets of the governmental activities:

	Balance <u>July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2024</u>
Capital assets not being depreciated:				
Land	\$ 194,218			\$ 194,218
Total capital assets not being depreciated	<u>194,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>194,218</u>
Other capital assets:				
Land improvements	109,576			109,576
Buildings and improvements	20,499,668			20,499,668
Machinery and equipment	<u>335,052</u>	<u>83,195</u>	<u>(27,119)</u>	<u>391,128</u>
Total other capital assets at historical cost	<u>20,944,296</u>	<u>83,195</u>	<u>(27,119)</u>	<u>21,000,372</u>
Less accumulated depreciation for:				
Land improvements	(109,576)			(109,576)
Buildings and improvements	(7,800,247)	(490,218)		(8,290,465)
Machinery and equipment	<u>(329,211)</u>	<u>(14,068)</u>	<u>27,119</u>	<u>(316,160)</u>
Total accumulated depreciation	<u>(8,239,034)</u>	<u>(504,286)</u>	<u>27,119</u>	<u>(8,716,201)</u>
Total other capital assets, net	<u>12,705,262</u>	<u>(421,091)</u>	<u>-</u>	<u>12,284,171</u>
Total capital assets, net	<u>\$ 12,899,480</u>	<u>\$ (421,091)</u>	<u>\$ -</u>	<u>\$ 12,478,389</u>

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

Depreciation expense was charged to governmental functions as follows:

Food Service	\$ 1,561
General administration	5,841
Operation and maintenance of plant	496,884
	<u>\$ 504,286</u>

**NOTE 4—LONG-TERM OBLIGATIONS**

*Changes in Long-Term Obligations*

The changes in the long-term obligations of the governmental activities for the year ended June 30, 2024 are as follows:

Type	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Amounts Due Within One Year
Bonds payable	\$ 2,335,000		\$ (70,000)	\$ 2,265,000	\$ 720,000
Unamortized bond premium	72,157		(15,084)	57,073	
Total Bonds payable	2,407,157	\$ -	(85,084)	2,322,073	720,000
Accrued longevity payout	270,509	102,551	(69,592)	303,468	21,874
Compensated absences	76,491	138,720	(44,777)	170,434	57,161
Totals	<u>\$ 2,754,157</u>	<u>\$ 241,271</u>	<u>\$ (199,453)</u>	<u>\$ 2,795,975</u>	<u>\$ 799,035</u>

Payments on the outstanding general obligation bonds, accrued longevity payout, and compensated absences, are paid out of the General Fund. Amortization of the bond premium is recognized as a component of interest expense on the Statement of Activities (Exhibit B).

*General Obligation Bonds*

Bonds payable at June 30, 2024 is comprised of the following individual issues:

Description	Interest Rate	Maturity Date	Balance at June 30, 2024
2010 Series A Refunding Bonds	4.04%	August 2025	\$ 1,300,000
2018 Series A Bonds	2.86%	February 2038	965,000
			<u>2,265,000</u>
		Add: Unamortized bond premium	57,073
		Total Bonds Payable	<u>\$ 2,322,073</u>

General obligation bonds are direct obligations of the District, for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within District boundaries.

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

Debt service requirements to retire general obligation bonds outstanding at June 30, 2024 are as follows:

Year Ended June 30,	Principal	Interest	Totals
2025	\$ 720,000	\$ 64,546	\$ 784,546
2026	720,000	37,178	757,178
2027	70,000	29,938	99,938
2028	70,000	26,367	96,367
2029	70,000	22,797	92,797
2030-2034	350,000	75,138	425,138
2035-2038	265,000	20,874	285,874
Sub-total Bonds Payable	2,265,000	276,838	2,541,838
Add: <i>Unamortized bond premium</i>	57,073		57,073
Total Bonds Payable	<u>\$ 2,322,073</u>	<u>\$ 276,838</u>	<u>\$ 2,598,911</u>

**NOTE 5—OTHER POSTEMPLOYMENT BENEFITS**

*Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense*

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	\$ 59,428	\$ 580,215		\$ (15,156)
Single Employer Plan	195,787	1,014,205	\$ 211,750	67,806
Total	<u>\$ 255,215</u>	<u>\$ 1,594,420</u>	<u>\$ 211,750</u>	<u>\$ 52,650</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$43,465.

**COST-SHARING MULTIPLE EMPLOYER PLAN**

***Plan Description***

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

***Benefits Provided***

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

***Funding Policy***

Per RSA 100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The District's contribution rates for the covered payroll of teachers and political subdivision employees were 1.13% and 0.26%, respectively, for the year ended June 30, 2024. Contributions to the OPEB plan for the District were \$58,731 for the year ended June 30, 2024. Employees are not required to contribute to the OPEB plan.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

At June 30, 2024, the District reported a liability of \$580,215 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2022. The District's proportion of the net OPEB liability was based on actual contributions by the District during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2023, the District's proportion was approximately 0.1698 percent, which was a decrease of 0.0077 percentage points from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized negative OPEB expense of (\$15,156). At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual earnings on OPEB plan investments	\$ 697	
District contributions subsequent to the measurement date	58,731	
Totals	<u>\$ 59,428</u>	<u>\$ -</u>

The District reported \$58,731 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2024	\$ (115)
2025	(881)
2026	1,885
2027	(192)
	<u>\$ 697</u>

***Actuarial Assumptions***

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	5.40-5.65%
Private Market Equity	20%	4.00-6.65%
Prive Debt	5%	5.05%
Fixed Income	25%	2.15%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

***Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate***

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ 630,170	\$ 580,215	\$ 536,630

**SINGLE EMPLOYER PLAN**

***Plan Description***

The Hinsdale, New Hampshire School District administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

***Benefits Provided***

The District provides medical insurance benefits to its eligible retirees. The benefits are provided through fully insured plans that are provided through the New Hampshire Inter-Local Trust. Benefits are provided to the retirees and covered dependents. Employees hired before July 1, 2011 are eligible for benefits after (1) attaining age 60 or (2) attaining age 50 with 10 or more years of service or (3) age plus service is at

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

least 70 with 20 or more years of service. Employees hired on or after July 1, 2011 are eligible for benefits after (1) attaining age 65 or (2) attaining age 60 with 30 or more years of service. Retirees and their covered spouses are required to pay 100% of the premium for medical and dental coverage. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50.

***Employees Covered by Benefit Terms***

At July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	57
Active employees	<u>92</u>
	<u>149</u>

***Total OPEB Liability***

The District's total OPEB liability of \$1,014,205 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2022.

***Actuarial Assumptions and Other Inputs for OPEB***

The total OPEB liability in the July 1, 2022 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.50%
Discount rate	3.93%
Healthcare cost trend rates	25.00% in 2023, 7.50% in 2024, then decreasing to an ultimate rate of 4.54% by year 2090

The discount rate was based on the index provided by the Bond Buyer 20-Bond General Obligation Index based on the 20-year AA municipal bond rate as of June 30, 2024.

Mortality rates were based on the applicable Pub-2010 Headcount-Weighted Mortality fully generational using Scale MP-2021 for employees, teachers and retirees.

***Changes in the Total OPEB Liability***

Balance at June 30, 2023	\$ 879,073
Changes for the year:	
Service cost	55,321
Interest	38,849
Changes in assumptions or other inputs	67,311
Benefit payments	<u>(26,349)</u>
Net changes	<u>135,132</u>
Balance at June 30, 2024	<u>\$ 1,014,205</u>

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2024

The following assumptions were changed in the current year:

- Increased the discount rate from 3.65% to 3.93%
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through October 2023
- The percentage of retirees covering a spouse has been reduced to 65% based on future expectations

***Sensitivity of the Total OPEB Liability to Changes in the Discount Rate***

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,071,996	\$ 1,014,205	\$ 959,029

***Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate***

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	<u>Healthcare Cost Trend Rates</u>		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 911,524	\$ 1,014,205	\$ 1,135,076

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended June 30, 2024, the District recognized OPEB expense of \$67,806. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 140,781
Changes of assumptions	\$ 195,787	70,969
Totals	<u>\$ 195,787</u>	<u>\$ 211,750</u>

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2024

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>June 30,</u>	
2025	\$ (9,506)
2026	<u>(6,457)</u>
	<u>\$ (15,963)</u>

**NOTE 6—DEFINED BENEFIT PENSION PLAN**

***Plan Description***

The District contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301 or from their website at [www.nhrs.org](http://www.nhrs.org).

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

***Benefits Provided***

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

Years of Creditable Service as of <u>January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

***Funding Policy***

Plan members are required to contribute 7.0% of their covered salary and the District is required to contribute at an actuarially determined rate. The District's contribution rates for the covered payroll of teachers and general employees were 18.51% and 13.27%, respectively, for the year ended June 30, 2024. The District contributes 100% of the employer cost for teachers and general employees of the District.

Per RSA 100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State Legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The District's contributions to the NHRS for the year ending June 30, 2024 were \$1,076,472.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension***

At June 30, 2024, the District reported a liability of \$9,980,997 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2022. The District's proportion of the net pension liability was based on actual contributions by the District during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2023, the District's proportion was approximately 0.1783 percent, which was a decrease of 0.0061 percentage points from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$1,325,417. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 255,037	\$ 4,011
Change in assumptions	262,695	
Net difference between projected and actual earnings on pension plan investments	144,342	
Changes in proportion and differences between District contributions and proportionate share of contributions	152,031	347,882
District contributions subsequent to the measurement date	<u>1,076,472</u>	
Totals	<u>\$ 1,890,577</u>	<u>\$ 351,893</u>

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2024

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as an increase to unrestricted net position in the amount of \$1,538,684. The District reported \$1,076,472 as deferred outflows of resources related to pension resulting from District contributions made subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense for the measurement periods as follows:

<u>June 30,</u>	
2024	\$ 335,465
2025	(237,629)
2026	430,662
2027	(66,286)
	<u>\$ 462,212</u>

***Actuarial Assumptions***

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2022, using the following actuarial assumptions:

Inflation	2.00%
Wage Inflation	2.75% (2.25% for Teachers)
Salary increases	5.40%, average, including inflation
Investment rate of return	6.75% per year, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and geometric real rates of return for each asset class:

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

For the Year Ended June 30, 2024

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public Equity	50%	5.40-5.65%
Private Market Equity	20%	4.00-6.65%
Private Debt	5%	5.05%
Fixed Income	25%	2.15%
Total	<u>100%</u>	

***Discount Rate***

The discount rate used to measure the collective pension liability as of June 30, 2023 was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

***Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	\$ 13,543,005	\$ 9,980,997	\$ 6,937,480

**NOTE 7—INTERFUND BALANCES AND TRANSFERS**

The District has combined the cash resources of its governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at June 30, 2024 are as follows:

	<u>General Fund</u>	<u>Due From Federal Projects Fund</u>	<u>Totals</u>
Due to General Fund		\$ 182,434	\$ 182,434
Nonmajor Governmental Funds	\$ 134,721		134,721
	<u>\$ 134,721</u>	<u>\$ 182,434</u>	<u>\$ 317,155</u>

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

During the fiscal year, the Federal Projects Fund made a transfer to the General Fund for indirect costs allocated to grants. The transfer was made in accordance with the terms and provisions of the grant awards. In addition, the General Fund transferred funds to the Food Service Fund (a Nonmajor Governmental Fund) to cover the bad debts on its charges for services. Transfers made during the year ended June 30, 2024 are as follows:

	General Fund	Transfer from Federal Projects Funds	Totals
Transfer to General Fund		\$ 72,711	\$ 72,711
Nonmajor Governmental Funds	\$ 35,611		35,611
	<u>\$ 35,611</u>	<u>\$ 72,711</u>	<u>\$ 108,322</u>

**NOTE 8—RESTRICTED NET POSITION**

Net position of the governmental activities is restricted for specific purposes as follows:

Food service operations	\$ 92,616
Afterschool and instructional activities	93,470
	<u>\$ 186,086</u>

**NOTE 9—COMPONENTS OF FUND BALANCE**

The components of the District's fund balance for its governmental funds at June 30, 2024 are as follows:

<u>Fund Balances</u>	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Restricted for:</b>			
Food service operations		\$ 92,616	\$ 92,616
Afterschool and instructional activities		93,470	93,470
<b>Committed for:</b>			
Designated for subsequent fiscal year appropriation	\$ 50,000		50,000
Expendable trusts	338,830		338,830
<b>Assigned for:</b>			
Encumbrances	67,818		67,818
Student activity funds		46,974	46,974
<b>Unassigned:</b>			
Fund balance retention	50,000		50,000
General operations	631,298		631,298
	<u>\$ 1,137,946</u>	<u>\$ 233,060</u>	<u>\$ 1,371,006</u>

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

**NOTE 10—PROPERTY TAXES**

Property taxes levied to support the Hinsdale, New Hampshire School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Hinsdale, New Hampshire (an independent governmental unit) collects School District taxes and State of New Hampshire Education taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under state statutes. For the year ended June 30, 2024, School District taxes were \$7,363,608 and State of New Hampshire Education taxes were \$485,203.

**NOTE 11—RISK MANAGEMENT**

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2024, the District was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at June 30, 2024.

***Property and Liability Insurance***

The Trust provides certain property and liability insurance coverage to member school districts, school administrative units, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the District shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

***Worker's Compensation***

The Trust provides statutory worker's compensation coverage to member school districts, school administrative units, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
For the Year Ended June 30, 2024

**NOTE 12—CONTINGENT LIABILITIES**

*Federal Grants*

The District participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

*Litigation*

There may be various claims and suits pending against the District, which arise in the normal course of the District's activities. In the opinion of District management, any potential claims against the District, which are not covered by insurance are immaterial and would not affect the financial position of the District.

**NOTE 13—RESTATEMENT OF NET POSITION AND FUND BALANCE**

During the year ended June 30, 2024, it was determined that investments held by the Town Trustees and reported as "Due from other governments" were overstated, as previously reported.

*Government-Wide Statements*

Net position of the governmental activities as of July 1, 2023 has been restated as follows:

Net Position - July 1, 2023 (as previously reported)	\$ 1,466,797
Amount of restatement due to:	
Overstatement of investments held by Trustees	<u>(101,850)</u>
Net Position - July 1, 2023, as restated	<u>\$ 1,364,947</u>

*Governmental Funds*

Fund balance of the General Fund as of July 1, 2023 has been restated as follows:

Fund Balance - July 1, 2023 (as previously reported)	\$ 1,566,853
Amount of restatement due to:	
Overstatement of investments held by Trustees	<u>(101,850)</u>
Fund Balance - July 1, 2023, as restated	<u>\$ 1,465,003</u>

SCHEDULE 1

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**

**Schedule of Revenues, Expenditures and Changes in Fund Balance**

**Budget and Actual (Budgetary Basis) - General Fund**

For the Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 7,848,811	\$ 7,848,811	\$ 7,848,811	\$ -
Intergovernmental	5,526,014	5,526,014	5,613,241	87,227
Charges for services	10,000	10,000	67,009	57,009
Miscellaneous	28,000	28,000	57,202	29,202
Total Revenues	<u>13,412,825</u>	<u>13,412,825</u>	<u>13,586,263</u>	<u>173,438</u>
Expenditures:				
Current operations:				
Instruction	7,317,091	7,317,091	6,968,575	348,516
Supporting services	1,250,795	1,250,795	1,293,710	(42,915)
Instructional staff services	527,174	527,174	526,590	584
General administration	2,250,239	2,250,239	2,356,458	(106,219)
Operation and maintenance of plant	1,278,899	1,278,899	1,321,464	(42,565)
Pupil transportation	756,493	756,493	727,867	28,626
Debt service:				
Principal retirement	720,000	720,000	720,000	-
Interest and fiscal charges	80,554	80,554	80,554	-
Total Expenditures	<u>14,181,245</u>	<u>14,181,245</u>	<u>13,995,218</u>	<u>186,027</u>
Excess revenues over (under) expenditures	<u>(768,420)</u>	<u>(768,420)</u>	<u>(408,955)</u>	<u>359,465</u>
Other financing sources (uses):				
Transfers in	95,000	95,000	72,711	(22,289)
Transfers out	(1)	(1)	(35,611)	(35,610)
Total Other financing sources (uses)	<u>94,999</u>	<u>94,999</u>	<u>37,100</u>	<u>(57,899)</u>
Net change in fund balance	<u>(673,421)</u>	<u>(673,421)</u>	<u>(371,855)</u>	<u>301,566</u>
Fund Balances at beginning of year				
- Budgetary Basis	<u>1,103,153</u>	<u>1,103,153</u>	<u>1,103,153</u>	<u>-</u>
Fund Balances at end of year				
- Budgetary Basis	<u>\$ 429,732</u>	<u>\$ 429,732</u>	<u>\$ 731,298</u>	<u>\$ 301,566</u>

See accompanying notes to the required supplementary information

SCHEDULE 2

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**

**Schedule of Changes in the District's Proportionate Share of the Net OPEB Liability**

For the Year Ended June 30, 2024

Measurement Period Ended	Cost-Sharing Multiple Employer Plan Information Only				
	District's Proportion of the Net OPEB Liability	District's Proportionate Share of the Net OPEB Liability	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2023	0.16979235%	\$ 580,215	\$ 5,898,775	9.84%	12.80%
June 30, 2022	0.17751781%	\$ 670,818	\$ 5,825,284	11.52%	10.64%
June 30, 2021	0.17926083%	\$ 717,862	\$ 5,769,344	12.44%	11.06%
June 30, 2020	0.17665863%	\$ 773,251	\$ 5,379,846	14.37%	7.74%
June 30, 2019	0.16060365%	\$ 704,104	\$ 5,221,992	13.48%	7.75%
June 30, 2018	0.15116324%	\$ 692,094	\$ 4,816,106	14.37%	7.53%
June 30, 2017	0.18821975%	\$ 860,605	\$ 4,573,961	18.82%	7.91%
June 30, 2016	0.17971432%	\$ 870,006	\$ 4,307,606	20.20%	5.21%
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*

\* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015

*See accompanying notes to the required supplementary information*

SCHEDULE 3  
**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**Schedule of District OPEB Contributions**  
For the Year Ended June 30, 2024

<b>Cost-Sharing Multiple Employer Plan Information Only</b>					
<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2024	\$ 58,731	\$ (58,731)	\$ -	\$ 6,175,046	0.95%
June 30, 2023	\$ 74,319	\$ (74,319)	\$ -	\$ 5,898,775	1.26%
June 30, 2022	\$ 74,383	\$ (74,383)	\$ -	\$ 5,825,284	1.28%
June 30, 2021	\$ 86,103	\$ (86,103)	\$ -	\$ 5,769,344	1.49%
June 30, 2020	\$ 82,000	\$ (82,000)	\$ -	\$ 5,379,846	1.52%
June 30, 2019	\$ 73,293	\$ (73,293)	\$ -	\$ 5,221,992	1.40%
June 30, 2018	\$ 66,864	\$ (66,864)	\$ -	\$ 4,816,106	1.39%
June 30, 2017	\$ 111,558	\$ (111,558)	\$ -	\$ 4,573,961	2.44%
June 30, 2016	\$ 104,425	\$ (104,425)	\$ -	\$ 4,307,606	2.42%
June 30, 2015	*	*	*	*	*

\* 10 Year schedule, historical information not available

*See accompanying notes to the required supplementary information*

SCHEDULE 4  
HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT  
Schedule of Changes in the District's Total OPEB Liability and Related Ratios  
For the Year Ended June 30, 2024

<u>Single Employer Plan Information Only</u>										
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total OPEB Liability:										
Service cost	\$ 55,321	\$ 53,065	\$ 79,567	\$ 77,885	\$ 45,240	\$ 43,710	\$ 54,851	*	*	*
Interest	38,849	31,429	24,973	23,566	21,258	19,899	21,021	*	*	*
Changes of assumptions or other inputs	67,311	(148,109)		479,441		(25,295)		*	*	*
Differences between expected and actual experience		(272,795)		(31,718)		(147,648)	(37,129)	*	*	*
Benefit payments	(26,349)	(26,841)	(36,709)	(35,933)	(25,214)	(24,361)	(45,340)	*	*	*
Net change in total OPEB liability	135,132	(363,251)	67,831	513,241	41,284	(133,695)	(6,597)	*	*	*
Total OPEB Liability at beginning of year	879,073	1,242,324	1,174,493	661,252	619,968	753,663	760,260	*	*	*
Total OPEB Liability at end of year	\$ 1,014,205	\$ 879,073	\$ 1,242,324	\$ 1,174,493	\$ 661,252	\$ 619,968	\$ 753,663	*	*	*
Covered employee payroll	\$ 4,898,007	\$ 4,732,374	\$ 5,422,872	\$ 5,316,541	\$ 6,089,162	\$ 5,969,767	\$ 4,923,019	*	*	*
Total OPEB liability as a percentage of covered employee payroll	20.71%	18.58%	22.91%	22.09%	10.86%	10.39%	15.31%	*	*	*
<u>Significant Actuarial Assumptions</u>										
Discount rate	3.93%	3.65%	2.16%	2.16%	3.50%	3.50%	2.85%	*	*	*
Health cost trend rates:										
Initial	25.0% - 2023	8.2% - 2022	6.0% - 2020	6.0% - 2020	7.3% - 2018	7.3% - 2018	9.5% - 2016	*	*	*
Ultimate	4.54% - 2090	4.54% - 2090	4.04% - 2089	4.04% - 2089	5% - 2028	5% - 2028	5% - 2028	*	*	*
Mortality data set	Pub-2010	Pub-2010	SOA Pub-2014	SOA Pub-2014	SOA Pub-2014	SOA Pub-2014	RP-2000	*	*	*
Mortality improvement scale	MP-2021	MP-2021	MP-2020	MP-2020	MP-2018	MP-2018	Scale AA	*	*	*

**Note To Schedule:**

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75

\* 10 Year schedule, historical information not available

*See accompanying notes to the required supplementary information*

SCHEDULE 5

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**

**Schedule of Changes in the District's Proportionate Share of the Net Pension Liability**

For the Year Ended June 30, 2024

<u>Measurement Period Ended</u>	<u>District's Proportion of the Net Pension Liability</u>	<u>District's Proportionate Share of the Net Pension Liability</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2023	0.17828686%	\$ 9,980,997	\$ 5,898,775	169.20%	67.18%
June 30, 2022	0.18443147%	\$ 10,579,232	\$ 5,825,284	181.61%	65.12%
June 30, 2021	0.18772912%	\$ 8,320,003	\$ 5,769,344	144.21%	72.22%
June 30, 2020	0.18200620%	\$ 11,641,392	\$ 5,379,846	216.39%	58.72%
June 30, 2019	0.17793973%	\$ 8,561,845	\$ 5,221,992	163.96%	65.59%
June 30, 2018	0.16838260%	\$ 8,107,963	\$ 4,816,106	168.35%	64.73%
June 30, 2017	0.15431971%	\$ 7,589,432	\$ 4,573,961	165.93%	62.66%
June 30, 2016	0.14856216%	\$ 7,899,934	\$ 4,307,606	183.39%	58.30%
June 30, 2015	0.14736996%	\$ 5,838,101	\$ 4,234,568	137.87%	65.47%
June 30, 2014	0.14941127%	\$ 5,608,280	\$ 4,156,311	134.93%	66.32%

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2022 - 2023	2.00%	5.40%	6.75%	Pub-2010	MP-2019
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

*See accompanying notes to the required supplementary information*

SCHEDULE 6  
**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**Schedule of District Pension Contributions**  
For the Year Ended June 30, 2024

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2024	\$ 1,076,472	\$ (1,076,472)	\$ -	\$ 6,175,046	17.43%
June 30, 2023	\$ 1,072,098	\$ (1,072,098)	\$ -	\$ 5,898,775	18.17%
June 30, 2022	\$ 1,063,448	\$ (1,063,448)	\$ -	\$ 5,825,284	18.26%
June 30, 2021	\$ 860,923	\$ (860,923)	\$ -	\$ 5,769,344	14.92%
June 30, 2020	\$ 808,549	\$ (808,549)	\$ -	\$ 5,379,846	15.03%
June 30, 2019	\$ 774,361	\$ (774,361)	\$ -	\$ 5,221,992	14.83%
June 30, 2018	\$ 711,682	\$ (711,682)	\$ -	\$ 4,816,106	14.78%
June 30, 2017	\$ 565,340	\$ (565,340)	\$ -	\$ 4,573,961	12.36%
June 30, 2016	\$ 531,970	\$ (531,970)	\$ -	\$ 4,307,606	12.35%
June 30, 2015	\$ 494,409	\$ (494,409)	\$ -	\$ 4,234,568	11.68%

*See accompanying notes to the required supplementary information*

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
For the Year Ended June 30, 2024

**NOTE 1—BUDGET TO ACTUAL RECONCILIATION**

***General Fund***

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the District. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). General Fund budgetary revenues and other financing sources, and expenditures and other financing uses, were adjusted for non-budgetary revenues and expenditures and encumbrances as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 13,675,229	\$ 14,002,286
Non-budgetary revenues and expenditures	(16,255)	(39,275)
Encumbrances - June 30, 2024		67,818
Per Schedule 1	<u>\$ 13,658,974</u>	<u>\$ 14,030,829</u>

***Major Special Revenue Fund***

The District adopts its budgets under regulations of the New Hampshire Departments of Education and Revenue Administration which differ from accounting principles generally accepted in the United States of America. Consequently, budgetary information is not presented for the Federal Projects Fund, as the information is neither practical nor meaningful.

**NOTE 2—BUDGETARY FUND BALANCE**

The components of the budgetary fund balance for the General Fund at June 30, 2024 are as follows:

<b><i>Committed for:</i></b>	
School Building Maintenance Fund	\$ 25,000
Special Education Fund	25,000
<b><i>Unassigned:</i></b>	
Fund balance retention	50,000
General operations	631,298
	<u>\$ 731,298</u>

## SCHEDULE I

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT****Schedule of Expenditures of Federal Awards**

For the Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>			
Pass Through Payments from the New Hampshire Department of Education			
<i><b>Child Nutrition Cluster:</b></i>			
School Breakfast Program	10.553	N/A	\$ 35,602
National School Lunch Program			
- School Lunch (Cash)	10.555	N/A	126,759
- COVID-19 - Supply Chain Assistance (Cash)	10.555	N/A	14,915
- Commodities (Non-cash)	10.555	N/A	24,563
			166,237
Fresh Fruit and Vegetable Program	10.582	N/A	14,767
<i><b>Total Child Nutrition Cluster</b></i>			216,606
<i><b>Total Department of Agriculture</b></i>			216,606
<b>DEPARTMENT OF EDUCATION</b>			
Pass Through Payments from the New Hampshire Department of Education			
Title I Grants to Local Educational Agencies	84.010	#20230287	93,980
Title I Grants to Local Educational Agencies	84.010	#20240482	246,691
			340,671
Pass Through Payments from the New Hampshire Department of Education			
<i><b>Special Education Cluster (IDEA):</b></i>			
Special Education - Grants to States	84.027	#20220083	18,777
Special Education - Grants to States	84.027	#20230093	24,107
Special Education - Grants to States	84.027	#20240040	95,369
			138,253
Special Education - Preschool Grants	84.173	#20220083	259
Special Education - Preschool Grants	84.173	#20230093	5,207
			5,466
<i><b>Total Special Education Cluster (IDEA)</b></i>			143,719
Pass Through Payments from the New Hampshire Department of Education			
Twenty-First Century Community Learning Centers	84.287	#20240078	107,557
Twenty-First Century Community Learning Centers	84.287	#20240079	51,219
			158,776

See notes to schedule of expenditures of federal awards

## SCHEDULE I

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT****Schedule of Expenditures of Federal Awards (Continued)**

For the Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>DEPARTMENT OF EDUCATION (CONTINUED)</b>			
Pass Through Payments from the New Hampshire Department of Education			
Supporting Effective Instruction State Grants	84.367	#20230600	4,180
Supporting Effective Instruction State Grants	84.367	#20240708	27,478
			<u>31,658</u>
Pass Through Payments from the New Hampshire Department of Education			
Student Support and Academic Enrichment Program	84.424	#20221358	18,748
Student Support and Academic Enrichment Program	84.424	#20231527	12,038
			<u>30,786</u>
Pass Through Payments from the New Hampshire Department of Education			
COVID-19 - Education Stabilization Fund	84.425D	#20211591	74,201
COVID-19 - Education Stabilization Fund	84.425U	#20220124	400,537
COVID-19 - Education Stabilization Fund	84.425W	#20220679	2,682
			<u>477,420</u>
<b>Total Department of Education</b>			<u>1,183,030</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,399,636</u>

*See notes to schedule of expenditures of federal awards*

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2024

**NOTE 1—BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Hinsdale, New Hampshire School District (the District) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Hinsdale, New Hampshire School District, it is not intended to and does not present the financial position or changes in net position of the Hinsdale, New Hampshire School District.

**NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3—INDIRECT COST RATE**

The Hinsdale, New Hampshire School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

To the School Board  
Hinsdale, New Hampshire School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hinsdale, New Hampshire School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Hinsdale, New Hampshire School District's basic financial statements, and have issued our report thereon dated March 24, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hinsdale, New Hampshire School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hinsdale, New Hampshire School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hinsdale, New Hampshire School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item #2024-001 that we consider to be a significant deficiency.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hinsdale, New Hampshire School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Hinsdale, New Hampshire School District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Hinsdale, New Hampshire School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Hinsdale, New Hampshire School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vashon Clukay & Company PC*

Manchester, New Hampshire  
March 24, 2025

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the School Board  
Hinsdale, New Hampshire School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Hinsdale, New Hampshire School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Hinsdale, New Hampshire School District's major federal programs for the year ended June 30, 2024. Hinsdale, New Hampshire School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hinsdale, New Hampshire School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hinsdale, New Hampshire School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hinsdale, New Hampshire School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Hinsdale, New Hampshire School District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hinsdale, New Hampshire School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Hinsdale, New Hampshire School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hinsdale, New Hampshire School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hinsdale, New Hampshire School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Hinsdale, New Hampshire School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Vachon Clukay & Company PC*

Manchester, New Hampshire  
March 24, 2025

**Hinsdale, New Hampshire School District  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024**

**Section I—Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified – all reporting units

Internal control over financial reporting:

Material weakness(es) identified?        yes   X   no  
Significant deficiency(ies) identified?   X   yes        none reported

Noncompliance material to financial statements noted?        yes   X   no

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?        yes   X   no  
Significant deficiency(ies) identified?        yes   X   none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?        yes   X   no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B program: \$ 750,000

Auditee qualified as low-risk auditee?   X   yes        no

## **Section II—Financial Statement Findings**

There following findings relating to the financial statements were required to be reported by GAGAS.

### **Finding #2024-001 Payroll**

**Criteria:** District policies and federal labor laws require the employer to maintain on file a signed copy of written notifications, signed by the employee regarding employee rates of pay or salary. In addition, the hours paid to an employee are to agree with the approved timecard.

**Condition:** During the testing of controls over payroll transactions, we noted the hourly rate paid to various employees was not formally approved. We also noted an instance in which an employee was paid for more hours than indicated on the approved timecard.

**Cause:** Raises were given subsequent to the start of the school year. However, these pay increases were not formally approved and maintained within the personnel files. The incorrect hours paid to an employee started with an approved timecard that did not properly calculate. Instead of reducing the number of hours indicated on the timecard, additional hours were entered into the payroll software program.

**Effect or potential effect:** Failure to maintain authorized rate of pay forms on file for all employees increases the risk in which employees are paid an incorrect amount. In addition, failure to enter the proper hours indicated on approved timecards prior to processing payroll may result in an employee being paid for an incorrect number of hours worked.

**Identification as a repeat finding:** This was reported as Finding #2023-001 in the June 30, 2023 financial statements.

**Recommendation:** We recommend the District obtain signed copies of rate of pay forms for all employees and all positions the employee is being compensated for. Approved pay rate forms should also be maintained on file when incremental raises are given. In addition, prior to processing payroll we recommend District personnel review employee timecards for the proper number of hours worked.

## **Section III—Federal Award Findings and Questioned Costs**

There were no findings and questioned costs required to be reported under 2 CFR 200.516(a).

**Hinsdale, New Hampshire School District  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2024**

**FINANCIAL STATEMENT FINDING:**

**Finding #2023-001 – Payroll**

**Criteria:** District policies and federal labor laws require the employer to maintain on file a signed copy of written notifications, signed by the employee regarding employee rates of pay or salary. District policies additionally require department supervisors to approve employee timecards.

**Condition:** During testing of controls for payroll transactions, we noted the District did not have rate of pay forms on file for certain individuals selected for testing. Additionally, departmental supervisor approvals were not present on several employee timecards selected for testing.

**Cause:** District personnel responsible for distributing and obtaining signed forms to document hourly wages or daily rates did not distribute forms for 6 individuals selected for testing. Additionally, District personnel processed payroll without the required departmental supervisor's approval of two employee timecards.

**Effect or potential effect:** Failure to maintain authorized rate of pay forms on file for all employees increases the risk in which employees are paid an incorrect amount. In addition, failure to obtain required departmental supervisor approval on timecards prior to processing payroll may result in an employee being paid for work which was not performed.

**Recommendation:** We recommend the District obtain signed copies of rate of pay forms for all employees and all positions the employee is being compensated for. In addition, prior to processing payroll we recommend District personnel review employee timecards for required departmental supervisor approval.

**Status of Finding:** This prior year finding is also deemed to be a significant deficiency for the year ended June 30, 2024.

David Ryan, Ed.D.  
Superintendent

Jane Fortson, CPA  
Business Administrator

# HINSDALE

## SCHOOL DISTRICT

Patricia Wallace  
Director of Student Services

Karen Thompson  
Director of Personalized  
Learning

49 School Street, P.O. Box 27 | Hinsdale, NH 03451 | 603-336-5728 | [www.hnhsd.org](http://www.hnhsd.org)

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### **Corrective Action Plan Year Ended June 30, 2024**

**Contact Person:** Jane Fortson, Business Administrator

#### **Finding 2024-001 - Payroll**

**Description of Finding:** The hourly rate paid to various employees was not formally approved. In addition, an employee was paid for more hours than indicated on the approved timecard.

**Statement of Concurrence of Nonconcurrence:** Concurrence

**Planned Corrective Action:** The District has taken steps to ensure that wage/position/hours changes have been approved and processed through payroll, including management signatures. These changes had been employed in the fall prior to being informed of the need. The District is reminding management of the ongoing need to ensure all wage, position and hours changes are approved and documented to the business office prior to the change being made.

**Anticipated Completion Date:** June 30, 2025

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SAU 92 does not discriminate on the basis of race, color, national origin, gender, sex, sexual orientation, religion, nationality, ethnic origins, country of origin, economic status, status as a victim of domestic violence, harassment, sexual assault, or stalking, disability, age or other protected classes under applicable law in its educational programs and activities. SAU 92 also provides equal access to buildings for youth groups. Link to Training - <https://nhprimex.org/explore-training/single/understanding-sexual-harassment/> Questions about Title IX can be referred to the SAU 92 Interim Superintendent, Dr. David Ryan, [dryan@hnhsd.org](mailto:dryan@hnhsd.org) or 603-336-5728.

SCHEDULE A  
**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT**  
**Combining Balance Sheet**  
**Governmental Funds - All Nonmajor Funds**  
June 30, 2024

	Food Service <u>Fund</u>	Private Grants <u>Fund</u>	Student Activity <u>Funds</u>	Total Nonmajor <u>Funds</u>
ASSETS				
Cash and cash equivalents			\$ 46,974	\$ 46,974
Accounts receivable	\$ 45,438			45,438
Due from other governments	29,668			29,668
Due from other funds	41,123	\$ 93,598		134,721
Total Assets	<u>116,229</u>	<u>93,598</u>	<u>46,974</u>	<u>256,801</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 116,229</u>	<u>\$ 93,598</u>	<u>\$ 46,974</u>	<u>\$ 256,801</u>
LIABILITIES				
Accounts payable	\$ 18,917	\$ 128		\$ 19,045
Unearned revenue	4,696			4,696
Total Liabilities	<u>23,613</u>	<u>128</u>	<u>\$ -</u>	<u>23,741</u>
DEFERRED INFLOWS OF RESOURCES				
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted	92,616	93,470		186,086
Assigned			46,974	46,974
Total Fund Balances	<u>92,616</u>	<u>93,470</u>	<u>46,974</u>	<u>233,060</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 116,229</u>	<u>\$ 93,598</u>	<u>\$ 46,974</u>	<u>\$ 256,801</u>

## SCHEDULE B

## HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

## Governmental Funds - All Nonmajor Funds

For the Year Ended June 30, 2024

	Food Service <u>Fund</u>	Private Grants <u>Fund</u>	Student Activity <u>Funds</u>	Total Nonmajor <u>Funds</u>
Revenues:				
Intergovernmental	\$ 196,896	\$ 50,000		\$ 246,896
Charges for services	122,558			122,558
Miscellaneous		43,216	\$ 84,392	127,608
Total Revenues	<u>319,454</u>	<u>93,216</u>	<u>84,392</u>	<u>497,062</u>
Expenditures:				
Current operations:				
Instruction		48,875		48,875
Food service	370,406			370,406
Other student			90,115	90,115
Other miscellaneous		3,000		3,000
Total Expenditures	<u>370,406</u>	<u>51,875</u>	<u>90,115</u>	<u>512,396</u>
Excess revenues over (under) expenditures	<u>(50,952)</u>	<u>41,341</u>	<u>(5,723)</u>	<u>(15,334)</u>
Other financing sources (uses):				
Transfers in	<u>35,611</u>			<u>35,611</u>
Total Other financing sources (uses)	<u>35,611</u>	<u>-</u>	<u>-</u>	<u>35,611</u>
Net change in fund balances	(15,341)	41,341	(5,723)	20,277
Fund Balances at beginning of year	<u>107,957</u>	<u>52,129</u>	<u>52,697</u>	<u>212,783</u>
Fund Balances at end of year	<u>\$ 92,616</u>	<u>\$ 93,470</u>	<u>\$ 46,974</u>	<u>\$ 233,060</u>

# SCHOOL DISTRICT

<b>Job title: Title I Tutor</b>		<b>Work Location: Hinsdale Elementary/Middle/High School</b>
<b>School/Department: Curriculum / Title I</b>		<b>Reports to: Title I Program Director</b>
<input type="checkbox"/> Full-time	<input type="checkbox"/> Exempt	<b>Hours Per Week: variable</b> <b>Days Per Week: variable</b>
<input type="checkbox"/> Part-time	<input checked="" type="checkbox"/> Nonexempt	

## Qualifications

- Maintain current NH Paraprofessional II certification and/or NH Reading and Writing Specialist certification, and/or NH educator (K-5 or K-8) certification.
- Experience with and knowledge of current, evidence-based educational pedagogy and practices related to reading, literacy and/or math instruction.
- Experience with and knowledge of students' developmental, social emotional needs

## Responsibilities

- The purpose of the Title I Tutor is to provide eligible students with tiered intervention supports in a variety of school setting to improve student achievement in reading and math; Implement Title 1 goals (e.g., parental involvement) as determined by Program Director, including participation in events and other activities for the purpose of meeting programmatic goals.
- Work with students individually and in small groups to teach reading skills within an MTSS (Multi-tiered System of Support) framework, including Tier 1, 2 and 3; establish a supportive and compassionate relationship with students.
- Use school and district adopted curricula and programs to provide interventions; prepare instructional materials for the purpose of providing necessary instructional supports and scaffolds; understand and utilize educational technologies, as appropriate.
- Establish and maintain cooperative working relationships with students, staff, and parents.
- Collaborate with colleagues to determine needs of students and design instruction using the requisite evaluation system and data analysis; Administers and reports out on reading assessments, including benchmarking, progress monitoring, summative and formative assessments.
- Maintain student and program records to comply with New Hampshire and Federal guidelines and to document student learning and performance adhering to district and school expectations and using school and district platforms and software.
- Assist in program evaluation, for the ultimate objective of increasing Title I student achievement.
- Attend meetings, training and professional development as required by the state, school district and Title I Program Director.
- Adhere to Ed. 510: Code of Conduct for New Hampshire Educators; Guiding Principles: The Code of Ethics for New Hampshire Educators; All district school board policies and procedures; All district handbooks.
- Respond to emergencies (e.g., injured student, fights, etc.) for the purpose of resolving immediate safety concerns and/or directing to appropriate personnel for resolution.
- Maintain NH Paraprofessional II certification and/or NH Reading and Writing Specialist certification, and/or NH educator (K-5 or K-8) certification.
- Assist administration, teachers and other staff, as needed.
- Performs other related duties, as assigned.

## Physical Requirements:

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**PHYSICAL ACTIVITY REQUIREMENTS (Frequently, Occasionally, Rarely):****PRIMARY PHYSICAL REQUIREMENTS**

Lift up to 10 lbs.: Frequently required  
Lift up to 25 lbs.: Occasionally  
Lift 26 to 50 lbs.: Rarely  
Lift over 50 lbs.: Rarely

CARRY up to 10 lbs.: Frequently required  
CARRY 11 to 25 lbs.: Occasionally  
CARRY 26 to 50 lbs.: Rarely  
CARRY over 50 lbs.: Rarely.

**OTHER PHYSICAL CONSIDERATIONS**

Twisting: Occasionally  
Bending: Occasionally  
Crawling: Rarely  
Squatting: Rarely  
Kneeling: Rarely  
Crouching: Rarely  
Climbing: Rarely  
Balancing: Rarely

**WORK SURFACES:** (describe)

Composite desk  
Carpet/tile floors  
Computer keyboard/screen

REACH above shoulder height: Occasionally  
REACH at shoulder height: Frequently required  
REACH below shoulder height: Frequently required  
PUSH/PULL: Occasionally

**DURING AN EIGHT HOUR DAY,****EMPLOYEE IS REQUIRED TO:**

Consecutive hours	Total Hours
Sit: 2	5
Stand: 1	2
Walk: 1	1

**HAND MANIPULATION**

Grasping:	Occasionally
Handing:	Frequently required
Torquing:	Occasionally
Fingering:	Frequently required

Short Description: (Example: Work is performed inside and out of doors in an environment which includes exposure to physical elements or a number of disagreeable working conditions.)

The physical demands of the duties described here are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Environment: Inside: 98%      Outside: 2%

**COGNITIVE AND SENSORY REQUIREMENTS:**

Talking:	Necessary for communicating with others.
Hearing:	Necessary for receiving information and instructions.
Sight:	Necessary to do job effectively and correctly.
Tasting & Smelling:	Smelling required to detect noxious fumes and odors.

**SUMMARY OF OCCUPATIONAL EXPOSURES:**

Bacterial and viral infections carried by children.

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I have reviewed this job description and am in acceptance of its parameters

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Print Employee Name:

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Employee signature:

Date:

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# HINSDALE

## SCHOOL DISTRICT

<b>Job Title: Student Services Coordinator</b>		<b>Work Location: Hinsdale Elementary School</b>
<b>School/Department: Elementary School/Special Educ.</b>		<b>Reports To: Director of Student Services</b>
<input checked="" type="checkbox"/> <b>Full-time</b>	<input checked="" type="checkbox"/> <b>Exempt</b>	<b>Hours Per Week: 40</b> <b>Days Per Year: 198 Days</b>
<input type="checkbox"/> <b>Part-time</b>	<input type="checkbox"/> <b>Nonexempt</b>	

### Qualifications

Master's degree in education, 3 years' experience as a Special Education classroom teacher, administration experience is recommended, demonstrate excellent oral and written skills demonstrate understanding of federal and NH Special Education regulations.

### Job Goal

To provide leadership in developing and maintaining student services and special education. To supervise Special Education Teachers, Special Education Paraprofessionals, and the Administrative Assistant for special education.

### Responsibilities

- Review IEP's and oversee the coordination of all IEP development and evaluation processes.
- Work collaboratively with parents to make placement decisions and resolve conflicts.
- Coordinate all aspects of special education programming and placements for the Hinsdale Elementary School as directed by the principal and Director of Student Services.
- Review and coordinate obtaining signatures on all special education paperwork.
- Work with administration on hiring, retaining and scheduling case managers and paraeducators.
- Work with Director of Student Services to coordinate NH Alternative Assessments and NH SAS Assessments.
- Collaborate with the principal to supervise and evaluate special education staff.
- Serve as Local Education Agency for Special Education meetings.
- Conduct department meetings and develop training programs.
- Oversee maintenance of special education files and records.
- Coordinate with the related service providers to facilitate evaluations with students, and/or administer assessments under your qualifications.
- Train, maintain and educate all stakeholders on New Hampshire special education law and expectations.
- Other duties as assigned by the Director of Special Services and Principal.

### Physical Requirements:

#### PHYSICAL ACTIVITY REQUIREMENTS (Frequently, Occasionally, Rarely):

#### PRIMARY PHYSICAL REQUIREMENTS

Lift up to 10 lbs.: Frequently required  
 Lift up to 25 lbs.: Occasionally  
 Lift 26 to 50 lbs.: Rarely  
 Lift over 50 lbs.: Rarely  
 CARRY up to 10 lbs.: Frequently required  
 CARRY 11 to 25 lbs.: Occasionally  
 CARRY 26 to 50 lbs.: Rarely  
 CARRY over 50 lbs.: Rarely  
 REACH above shoulder height: Occasionally  
 REACH at shoulder height: Frequently required  
 REACH below shoulder height: Frequently required  
 PUSH/PULL: Occasionally

#### OTHER PHYSICAL CONSIDERATIONS

Twisting: Occasionally  
 Bending: Occasionally  
 Crawling: Rarely  
 Squatting: Rarely  
 Kneeling: Rarely  
 Crouching: Rarely  
 Climbing: Rarely  
 Balancing: Rarely

#### WORK SURFACES: (describe)

Composite desk  
 Carpet/tile floors  
 Computer keyboard/screen

#### HAND MANIPULATION

Grasping: Occasionally  
 Handling: Frequently required  
 Torquing: Occasionally  
 Fingering: Frequently required

---

**DURING AN EIGHT HOUR DAY, EMPLOYEE IS REQUIRED TO:**

<b>Consecutive hours:</b>	<b>Total Hours:</b>
Sit: 2	5
Stand: 1	2
Walk: 1	1

**Environment:**

Inside: 98%                      Outside: 2%

**Short Description:** (Ex ample: Work is perform ed inside and out of doors in an environm ent which includes exposure to physical elem ents or a num ber of disagreeable working conditions.)

The physical dem ands of the duties described here are representative of those that must be m et by an employee to successfully perform the essential functions of this position. Reasonable accom modations may be m ade to enable individuals with disabilities to perform the essential functions

**COGNITIVE AND SENSORY REQUIREMENTS:**

Talking:	Necessary for communicating with others.
Hearing:	Necessary for receiving information and instructions.
Sight:	Necessary to do job effectively and correctly.
Tasting & Smelling:	Smelling required to detect noxious fumes and odors.

**SUMMARY OF OCCUPATIONAL EXPOSURES**

Bacterial and virus infections carried by children  
Cleaning products

**Special Conditions of Employment**

All employees must pass a criminal history background check

I have reviewed this job description and am in acceptance of its parameters

---

**Print Employee Name:**

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**Employee signature:**

**Date:**

---

# HINSDALE

## SCHOOL DISTRICT

<b>Job title: SAU Office Assistant</b>		<b>Work Location: SAU Building</b>
<b>School/Department: SAU</b>		<b>Reports to: Business Administrator or Designee</b>
<input type="checkbox"/> Full-time	<input type="checkbox"/> Exempt	<b>Hours Per Week: 16</b> <b>Days Per Year: Year Round</b>
<input checked="" type="checkbox"/> Part-time	<input checked="" type="checkbox"/> Nonexempt	

### Qualifications

High school diploma, computer literate, working knowledge of basic office procedures and the operation of common office equipment and machines. Writing, spelling, communication, self-management, interpersonal skills, public service, teamwork, ability to multi-task, computer, and on-line skills courteous, friendly, enthusiastic, energetic, organized, resourceful, patient, tolerant, integrity, warmth, concern, judgment, flexible, cooperative, and confidential. Such alternatives to the above qualifications as the Board may find appropriate.

### Job Goal

The office assistant works as a member of a team supporting the efficient operation of the SAU office and the school district.

### Responsibilities

- Assists the business administrator and staff accountant with business and human resources work as assigned.
- Records all bank deposits for the district
- Act as backup payroll and A/P as needed
- Submit MSB invoices online for reimbursement
- Assists the executive assistant to the superintendent with the preparation of documents, correspondence, newsletters, mailings, etc. as needed.
- Assists the SAU team in ways that optimizes the functions of the office.
- Performs general office duties such as photocopying, filing, mailings, data entry, etc.
- Answers telephone calls; provide information to callers or routes to appropriate staff members; takes messages. Greets and assists office visitors.
- Prepares correspondence, forms, and memoranda; proofreads products for distribution.
- Handles information and communications in a responsive and confidential way.
- Assist with incoming and outgoing mail as needed.
- Maintains files and performs other administrative support tasks as assigned.
- Keeps an inventory of office supplies and orders supplies as needed. Assist with supply purchase orders; receive, store, and distribute supplies and office materials.
- Performs a wide variety of problem-solving tasks in support of business, human resources, and administrative functions.
- May run various routine errands, as required, for the unit/department.
- May perform specialized services of a routine clerical/administrative nature.
- Performs receptionist duty when needed.
- May be asked to sit in or be a member of various district committees
- May be asked to conduct staff training and be a certified expert in topic
- Assist District as Notary
- Assist district with Human Resources duties as necessary
- Performs such other tasks as may be assigned by the supervisor or designee.

### Physical Requirements:

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**PHYSICAL ACTIVITY REQUIREMENTS (Frequently, Occasionally, Rarely):****PRIMARY PHYSICAL REQUIREMENTS**

Lift up to 10 lbs.: Frequently required  
Lift up to 25 lbs.: Occasionally  
Lift 26 to 50 lbs.: Rarely  
Lift over 50 lbs.: Rarely

CARRY up to 10 lbs.: Frequently required  
CARRY 11 to 25 lbs.: Occasionally  
CARRY 26 to 50 lbs.: Rarely  
CARRY over 50 lbs.: Rarely.

**OTHER PHYSICAL CONSIDERATIONS**

Twisting: Occasionally  
Bending: Occasionally  
Crawling: Rarely  
Squatting: Rarely  
Kneeling: Rarely  
Crouching: Rarely  
Climbing: Rarely  
Balancing: Rarely

REACH above shoulder height: Occasionally  
REACH at shoulder height: Frequently required  
REACH below shoulder height: Frequently required  
**PUSH/PULL:** Occasionally

**WORK SURFACES:** (describe)

Composite desk  
Carpet/tile floors  
Computer keyboard/screen

**DURING AN EIGHT HOUR DAY,  
EMPLOYEE IS REQUIRED TO:**

Consecutive hours	Total Hours
Sit: 2	5
Stand: 1	2
Walk: 1	1

**HAND MANIPULATION**

Grasping:	Occasionally
Handing:	Frequently required
Torquing:	Occasionally
Fingering:	Frequently required

Short Description: (Example: Work is performed inside and out of doors in an environment which includes exposure to physical elements or a number of disagreeable working conditions.)  
The physical demands of the duties described here are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**Environment:** Inside: 98%      Outside: 2%

**COGNITIVE AND SENSORY REQUIREMENTS:**

Talking:	Necessary for communicating with others.
Hearing:	Necessary for receiving information and instructions.
Sight:	Necessary to do job effectively and correctly.
Tasting & Smelling:	Smelling required to detect noxious fumes and odors.

**SUMMARY OF OCCUPATIONAL EXPOSURES:**

Bacterial and viral infections carried by children.

---

I have reviewed this job description and am in acceptance of its parameters

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**Print Employee Name:**

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**Employee signature:**

**Date:**

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# HINSDALE

## SCHOOL DISTRICT

<b>Job title: Staff Accountant</b>		<b>Work Location: SAU Building</b>
<b>School/Department: SAU</b>		<b>Reports to: Business Administrator</b>
<input checked="" type="checkbox"/> <b>Full-time</b> <input type="checkbox"/> <b>Part-time</b>	<input checked="" type="checkbox"/> <b>Exempt</b> <input type="checkbox"/> <b>Nonexempt</b>	<b>Hours Per Week: 40</b> <b>Days Per Year: 260</b>

### Qualifications

Associate Degree in Accounting or Business, or equivalent experience. Minimum of two years of experience in Payroll. Strong mathematics, computer and critical thinking skills required. Knowledge of state and federal wage and hour laws, computerized payroll systems preferred. Experience in an educational setting is helpful but not required. Such alternatives to these qualifications as may be appropriate and acceptable.

### Job Goal

To provide support to SAU team in payroll, benefits, and accounts payable related activity of the SAU

### Responsibilities

- Receives and verifies employee data from the Administrative Assistant to the Superintendent, entering or updating payroll information as necessary. Calculating pay, withholdings, and deductions, resolving discrepancies with appropriate personnel.
- Processes routine and special payrolls according to the annual calendar. Prepares and submits payroll deposit files, tax payments, and payroll payables requisitions on time.
- Maintains the payroll database and ensures the payroll system is fully functional for budget development, collective bargaining, and wage/benefit analysis.
- Administers accounting software, provides technical support, and collaborates with coworkers on its use.
- Supports the Business Administrator in managing wages, hours, payroll, and employee benefits, including medical, dental, life, disability, and retirement programs.
- Prepares and submits authorized payroll data inquiries (e.g., employment verifications, retirements, disability/life insurance applications).
- Prepares and files reports such as IRS forms 941, W-2, W-3, 1095, New Hampshire Retirement System, workers' compensation, state unemployment, and injury reports.
- Manages all accounts payable procedures, including processing invoices, generating checks, and preparing pay order manifests.
- Supports school personnel in requisitioning goods and services. Traces errors, adjusts incorrect accounts, and communicate with administrative personnel regarding payment requests.
- Compiles project management files with invoices and tracking data for the Business Administrator.
- Assists the Business Administrator with the preparation of the annual wage and benefit budgets, contract negotiation analyses, and other payroll calculations.
- Works with the Business Administrator to develop, recommend, and update internal control policies for the SAU and School District.
- Tracks W-9 submissions and prepares 1099/1096 reports.
- Works independently on new procedures as laws and requirements change.
- Verifies cafeteria monies received daily and ensure weekly deposits are made to the bank.
- Receives and maintains confidential Student Accident Reports, liaising with insurance companies, families and healthcare providers as needed.
- Assist retirees in navigating benefits, services, and resources.
- Works with employees to ensure compliance and provide support for workers' compensation, FMLA, and benefits programs.

## Physical Requirements:

### PHYSICAL ACTIVITY REQUIREMENTS (Frequently, Occasionally, Rarely):

#### PRIMARY PHYSICAL REQUIREMENTS

Lift up to 10 lbs.: Frequently required  
Lift up to 25 lbs.: Occasionally  
Lift 26 to 50 lbs.: Rarely  
Lift over 50 lbs.: Rarely  
CARRY up to 10 lbs.: Frequently required  
CARRY 11 to 25 lbs.: Occasionally  
CARRY 26 to 50 lbs.: Rarely  
CARRY over 50 lbs.: Rarely  
REACH above shoulder height: Occasionally  
REACH at shoulder height: Frequently required  
REACH below shoulder height: Frequently required  
PUSH/PULL: Occasionally

#### OTHER PHYSICAL CONSIDERATIONS

Twisting: Occasionally  
Bending: Occasionally  
Crawling: Rarely  
Squatting: Rarely  
Kneeling: Rarely  
Crouching: Rarely  
Climbing: Rarely  
Balancing: Rarely

#### WORK SURFACES: (describe)

Composite desk  
Carpet/tile floors  
Computer keyboard/screen

#### HAND MANIPULATION

Grasping: Occasionally  
Handing: Frequently required  
Torqueing: Occasionally  
Fingering: Frequently required

#### DURING AN EIGHT HOUR DAY, EMPLOYEE IS REQUIRED TO:

##### Consecutive hours:    Total Hours:

Sit: 2	5
Stand: 1	2
Walk: 1	1

#### Environment:

Inside: 98%                      Outside: 2%

**Short Description:** (Example: Work is performed inside and out of doors in an environment which includes exposure to physical elements or a number of disagreeable working conditions.)

The physical demands of the duties described here are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions

#### COGNITIVE AND SENSORY REQUIREMENTS:

Talking:	Necessary for communicating with others.
Hearing:	Necessary for receiving information and instructions.
Sight:	Necessary to do job effectively and correctly.
Tasting & Smelling:	Smelling required to detect noxious fumes and odors.

#### SUMMARY OF OCCUPATIONAL EXPOSURES

Bacterial and virus infections carried by children  
Cleaning products

#### Special Conditions of Employment

All employees must pass a criminal history background check

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I have reviewed this job description and am in acceptance of its parameters.

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**Print Employee Name:**

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**Employee signature:**

**Date:**

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# HINSDALE

## SCHOOL DISTRICT

Job title: Business Administrator		Work Location: SAU Building
School/Department: SAU		Reports to: Superintendent/ Supervises Facilities Dir. & Accountant
<input checked="" type="checkbox"/> Full-time	<input checked="" type="checkbox"/> Exempt	Hours Per Week: 40+ Days Per Year: 260 days
<input type="checkbox"/> Part-time	<input type="checkbox"/> Nonexempt	

### Qualifications

Bachelor's degree in business administration, finance, or accounting. (Master's degree or its equivalent preferred). A minimum of 5 years of experience in one of the above fields, including at least 3 years' experience in a supervisory capacity. Such alternatives to the above qualifications as the Board may find appropriate and acceptable.

### Job Goal

To administer the business affairs of Hinsdale School District in such a way as to provide the best possible educational services with the financial resources available.

### Responsibilities

- Act as chief financial officer for all non-academic finance and business operations of the district.
- Assume responsibility for all financial management operations, including developing and implementing financial and accounting policies and procedures.
- Prepare the district's annual budget, including establishing budgetary guidelines and processes, and working with the superintendent, principals, and administrators in the preparation of all budgets.
- Assume responsibility for all financial reporting requirements interpreting the financial position of the district; enforcing financial reporting standards and preparing financial reports as required.
- Assume responsibility for all audit operations and assisting the district auditors in their performance of the annual independent audit.
- Is a member of the Joint Loss Committee for the school.
- Prepare all staff contracts and letters of assurance annually.
- Upload monthly grant activities into the GMS (Grant Management System)
- Upload and track costs for all Out of District Placements
- Contracts with actuarial company for the GASB75 reporting requirements and provides necessary documentation.
- Contracts with the 403b third party administrator.
- Supervise and evaluate the Facilities Director; assist in the preparation of bid packages and negotiating contracts.
- Manage the district's student transportation program including preparation of bid packages and negotiating contracts.
- Oversee all activities relating to the School Breakfast, National School Lunch, Summer Food Service, Fresh Fruit & Vegetable, and Commodities Distribution programs. Supervises the Food Service Management Company.
- Assume responsibility for the district's assets, including managing banking relationships in conjunction with the district treasurer; supervising the collection, safekeeping, and distribution of all funds; implementing a records retention policy that meets legal requirements, liaison to Trustee of Trust Funds.
- Assume responsibility for the district's purchasing operations in keeping within the budget; preparing bid specifications and documentation for the purchase of goods, equipment and services within district budgets and policy guidelines.

- Develop and implement personnel policies and procedures for review and approval of the school board, and superintendent.
- Manage the district's property, liability, health, dental, life, and disability insurance programs.
- Manage the risk management and safety programs.
- Fiscally manage State and federal funds and submit required financial reports.
- Assist in recruiting, screening, hiring, assigning, supervising, developing, and evaluating personnel under their jurisdiction.
- Develop and recommend changes in policy and procedures as it relates to finance, purchasing, payroll, facilities, technology infrastructure, food service and transportation
- Act as advisor to the Superintendent on business and financial matters including school building and/or renovation projects; collective bargaining process; emergency response planning; and organizational design and staffing.
- Maintain effective relations with, and act as a resource for, the school board, budget committee, other elected officials, district staff, students, vendors, public agencies and their staff, the media, private organizations and the public.
- Track capital projects and costs for both Capital Improvement Plan and for the auditors as required.
- Act as Title IX Coordinator.
- Oversee the preparation of paperwork related to Worker's Compensation claims, Unemployment Compensation claims, Family Medical Leave and employment verifications
- Manage employee benefits and insurance policies.
- Is the Wellness Coordinator for the school district.
- Work closely with legal counsel/negotiator on collective bargaining issues and all other matters pertaining to employment law for the school board (two bargaining units).
- Advise town and school officials on personnel policy practices and problems and counsel employees on employee rights and personnel matters.
- Keep abreast of changes in legislation affecting labor laws, regulations and arbitration decisions.
- Perform other tasks and assume other responsibilities as may be assigned by the Superintendent of Schools.

#### Physical Requirements:

### **PHYSICAL ACTIVITY REQUIREMENTS (Frequently, Occasionally, Rarely):**

#### **PRIMARY PHYSICAL REQUIREMENTS**

Lift up to 10 lbs.: Frequently required  
 Lift up to 25 lbs.: Occasionally  
 Lift 26 to 50 lbs.: Rarely  
 Lift over 50 lbs.: Rarely  
 CARRY up to 10 lbs.: Frequently required  
 CARRY 11 to 25 lbs.: Occasionally  
 CARRY 26 to 50 lbs.: Rarely  
 CARRY over 50 lbs.: Rarely  
 REACH above shoulder height: Occasionally  
 REACH at shoulder height: Frequently required  
 REACH below shoulder height: Frequently required  
 PUSH/PULL: Occasionally

#### **OTHER PHYSICAL CONSIDERATIONS**

Twisting: Occasionally  
 Bending: Occasionally  
 Crawling: Rarely  
 Squatting: Rarely  
 Kneeling: Rarely  
 Crouching: Rarely  
 Climbing: Rarely  
 Balancing: Rarely

#### **HAND MANIPULATION**

Grasping: Occasionally  
 Handling: Frequently required  
 Torquing: Occasionally  
 Fingering: Frequently required

#### **WORK SURFACES:** (describe)

Composite desk  
 Carpet/tile floors

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Computer keyboard/screen

**DURING AN EIGHT HOUR DAY, EMPLOYEE IS REQUIRED TO:**

<b>Consecutive hours:</b>	<b>Total Hours:</b>
Sit: 2	5
Stand: 1	2
Walk: 1	1

**Environment:**

Inside: 98%                      Outside: 2%

Short Description: (Example: Work is performed inside and out of doors in an environment which includes exposure to physical elements or a number of disagreeable working conditions.)

The physical demands of the duties described here are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions

**COGNITIVE AND SENSORY REQUIREMENTS:**

Talking:                      Necessary for communicating with others.  
Hearing:                    Necessary for receiving information and instructions.  
Sight:                        Necessary to do job effectively and correctly.  
Tasting & Smelling:      Smelling required to detect noxious fumes and odors.

**SUMMARY OF OCCUPATIONAL EXPOSURES**

Bacterial and virus infections carried by children  
Cleaning products

**Special Conditions of Employment**

All employees must pass a criminal history background check

I have reviewed this job description and am in acceptance of its parameters.

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Print Employee Name:

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Employee signature:

Date:

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## ACAC- TITLE IX SEXUAL HARASSMENT POLICY AND GRIEVANCE PROCESS

Category: Priority/Required by Law

Related Policies: AC, AC-E, GBEAB, JICK & JLF

This policy and grievance procedure applies to all reports or complaints of sexual harassment, whether prohibited by Title IX ("Title IX sexual harassment") or sexual harassment prohibited/governed by other policies or state or federal laws ("Non-Title IX sexual harassment"). Definitions for both Title IX and Non-Title IX sexual harassment are found in Section II.C of this policy.

Instructions for making a report of either form of sexual harassment are found in Section II.K, and instructions for making a "Formal Complaint" initiating the Title IX investigation and determination process are found in Section III.A. The "Title IX Grievance Process" (or sometimes simply the "Grievance Procedure") is Section III.

**Commented [1]:** February 2025, replaced July 2024 sample ACAC with a revised version of the 2020 sample ACAC. The reversion to the 2020 sample was necessitated by an order of the U.S. District Court for the District of Eastern Kentucky on January 9, 2025 (see *State of Tennessee, et al. v Cardona, et al.*, No. 2:24-072-DCR). Revisions to the 2020 sample include: (a) change in title; (b) clarifying the different definitions of prohibited "sexual harassment" under (1) Title IX and (2) other board policies and/or state or federal laws; (c) additional revisions to better connect with related sample policies created or updated since the original 2020 version of ACAC

### I. RESTATEMENT OF POLICY PROHIBITING DISCRIMINATION ON THE BASIS OF SEX.

Per Board policy AC, Title IX of the Education Amendments Act of 1972 ("Title IX"), as well as RSA 193:38, among others, the District does not discriminate on the basis of sex in its educational programs and activities, including employment and admissions. All forms of sex-based discrimination, including sexual harassment, are prohibited in the District.

### II. DEFINITIONS AND OTHER PROVISIONS APPLICABLE TO PROHIBITED SEXUAL HARASSMENT.

**A. Prohibited Sexual Harassment.** Sexual harassment is a form of sex discrimination and is strictly prohibited by the District. Behaviors that will often constitute prohibited sexual harassment include:

1. Sexually suggestive remarks or jokes;
2. Verbal harassment or abuse;
3. Displaying or distributing sexually suggestive pictures, in whatever form (e.g., drawings, photographs, videos, irrespective of format);
4. Sexually suggestive gesturing, including touching oneself in a sexually suggestive manner in front of others;
5. Harassing or sexually suggestive or offensive messages that are written or transmitted electronically;
6. Subtle or direct propositions for sexual favors or activities; or
7. Touching of a sexual nature or groping will always constitute a violation of school policies, and such touching or groping that occurs without consent (i.e. sexual assault) will constitute sexual harassment prohibited under Title IX.

Such behaviors are prohibited and, depending on the context, the repetition, and/or the severity, may also violate one or more state or federal laws. The most severe, pervasive, and offensive of these behaviors are governed by Title IX. Less severe sexual harassment may still constitute a violation of this policy, Board policy {\*\*}AC and/or {\*\*}JICK, as well as one or more state or federal laws, such as: Title VII of the Civil Rights Act of 1964, RSA 193:38, RSA 354-A:1, -A:6 and -A:27. More detailed definitions of “Title IX sexual harassment” and other prohibited sexual harassment (“non-Title IX sexual harassment”) are set out in the definitions section in II.C, below.

While all reports of sexual harassment are to be processed in the first instance under Sect. II.K.1 of this Policy, only formal complaints regarding alleged conduct that could constitute Title IX sexual harassment are subject to the Complaint and Grievance Procedure found in Sect. III, below. If the alleged conduct does not appear to meet - or has been determined under the Title IX Grievance Procedure of Sect. III not to meet - the definition of sexual harassment under Title IX, then the report will be investigated and processed in accordance with Board policy {\*\*}ACA.

**B. Application of Policy.**

This Policy shall apply to all students, employees, and any third party who contracts with the District to provide services to District students or employees, upon District property or during any school program or activity.

Nothing in this policy will be construed to confer on any third party a right to due process or other proceedings to which student and employee respondents are entitled under this policy unless such right exists under law. Volunteers and visitors who engage in sexual harassment will be directed to leave school property and/or will be reported to law enforcement, the NH Division of Children, Youth and Families (DCYF), as appropriate. A third party under the supervision and control of the school system will be subject to termination of contracts/agreements, restricted from access to school property, and/or subject to other consequences, as appropriate.

The Superintendent shall have overall responsibility for implementing this Policy, and shall annually appoint a District Title IX Coordinator as that position is described in Sect. II.C, below. The name and contact information for the Title IX Coordinator is set forth in Board Policy AC-R(2), which policy shall be updated and disseminated annually with the Title IX Coordinator’s name as set forth in Board policy AC.

**C. Definitions.**

As used in this Policy and the Title IX Grievance Process, the terms below shall have the meaning ascribed.

“Actual knowledge” occurs when the District’s Title IX Coordinator or ANY employee

of one of the District's schools (other than a "respondent" or alleged harasser) receives a notice, report or information or becomes aware of sexual harassment or allegations of sexual harassment.

**"Complainant"** is an individual who is alleged to be the victim of conduct that could constitute sexual harassment, whether or not that person files a report or formal complaint.

**"Days"** shall mean calendar days, but shall exclude non-weekend days on which the SAU office is closed (e.g., holidays, office-wide vacations), or any weekday during the school year on which school is closed (e.g., snow days).

**"Decision Maker"** means persons tasked with: the responsibility of making initial determinations of responsibility (at times referred to as "initial decision maker"); or the responsibility to decide any appeal (at times "appeals decision maker") with respect to formal complaints of sexual harassment in accordance with the Title IX Grievance Process.

**"Determination of Responsibility"** is the formal finding by the decision-maker on each allegation of Sexual Harassment contained in a Formal Complaint that the Respondent did or did not engage in conduct constituting Sexual Harassment Under Title IX.

**"Formal Complaint"** means a document filed by a complainant, the complainant's parent/guardian, or the Title IX Coordinator, alleging sexual harassment against a respondent, and requesting that the district investigate the allegation of sexual harassment.

**"Respondent"** is an individual who is reported to be the individual accused of conduct that could constitute sexual harassment.

**"Sexual harassment"** prohibited under this policy includes sexual harassment specifically prohibited and defined under regulations implementing Title IX ("Title IX sexual harassment") and other sexual harassment defined or governed by other policies, or state or federal laws ("non-Title IX Sexual Harassment").

The context and severity of behavior can make a difference between conduct prohibited under Title IX, and conduct of a sexual nature that violates Board policy and/or other statutes. The nature of the allegations will determine whether the allegations are to be processed under provisions relating to Title IX or under Board policy ACA. The Title IX Grievance Process found in Sect. III, below, will only be used upon the filing of a formal complaint (discussed in Sections II.K.3 and III.A, below).

Sexual harassment under either definition may be directed against a particular person or persons, or a group, whether of the opposite sex or the same sex.

***“Title IX sexual harassment”*** is conduct on the basis of sex occurring in a school system, education program or activity that constitutes one or more of the following:

1. A school district employee conditioning an aid, benefit, or service of an education program or activity on an individual’s participation or refusal to participate in sexual conduct, irrespective of whether the conduct is welcomed by the student or other employee;
2. Sexual assault, dating violence, domestic violence, or stalking as defined in state or federal law; or,
3. Unwelcome sex-based/related conduct determined by a reasonable person to be so severe, pervasive, AND objectively offensive that it effectively denies a person equal access to the education program or activity (this standard requires consideration of all the facts and circumstances, including, but not limited to, the ages and disability statuses of the harasser and victim and the number of individuals involved and their authority. (Note: conduct that meets some but not all the elements of this type of sexual harassment would not be Title IX sexual harassment, but, may, nonetheless, constitute Non-Title IX sexual harassment.)

Conduct that meets one or more of the above will not constitute Title IX sexual harassment if the conduct occurred (1) outside the United States or (2) under circumstances in which the school system did not have substantial control over both the harasser/respondent and the context in which the harassment occurred. The same conduct, may, however, be addressed under policy ACA.

***NOTE Regarding Concurrent Enrollment and Dual Enrollment, Extended Learning Opportunities, 3rd Party Distance Learning and Other Alternative Instructional Programs:*** Under federal regulations, in order for the District to have jurisdiction over conduct that would otherwise meet the definition above of Title IX sexual harassment, the District must have substantial control over both the respondent and the context in which the harassment occurred. In general, this will mean that unless such learning program is occurring upon district property, conduct otherwise meeting the definition of Title IX sexual harassment within that program, may not be subject to this policy.

***“Non-Title IX sexual harassment”*** prohibited under this policy, Board policies AC and ACA and one or more of Title VII of the Civil Rights Act of 1964, RSA 193:38, RSA 354-A:1, -A:6 or -A:27 is defined as unwelcome sexual advances,

requests for sexual favors, and other verbal, non-verbal, or physical conduct of a sexual nature in the following situations:

- i. Submission to such conduct is made either explicitly or implicitly a term or condition of a student's educational benefits, a term of an employee or prospective employee's employment, or any other person's access to District programs or activities;
- ii. Submission to or rejection of such conduct is used as the basis for decisions on educational benefits, district employment, or access to programs or facilities; or
- iii. Such conduct has the purpose and effect of substantially interfering with a student's academic performance, an employee's work performance, any person's access to district programs or facilities, OR creates an intimidating, hostile or offensive learning or work environment.

**“Supportive Measures”** are free, non-disciplinary, non-punitive, individualized services and shall be offered to the complainant, and may be offered to the respondent, as appropriate. These measures may include, but are not limited to, the following:

1. Counseling;
2. Course modifications;
3. Schedule changes; and
4. Increased monitoring or supervision

Supportive measures shall be designed to restore or preserve equal access to the District's education programs and activities without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment and/or deter sexual harassment. Supportive measures shall remain confidential with exclusive exceptions stated and required in Sect. II.F, below.

**D. Title IX Coordinator.**

The Title IX Coordinator shall respond promptly to all general reports as well as formal complaints of sexual harassment, whether the report concerns Title IX sexual harassment or Non-Title IX sexual harassment. The Title IX Coordinator shall receive general and specific reports of sexual harassment and coordinate the District's responses to both reports and formal complaints of sexual harassment so that the same are prompt and equitable. In addition to any other specific responsibilities assigned under this Policy, or as assigned by the Superintendent, the Title IX Coordinator will be responsible for:

1. meeting with a complainant, and informing the parent/guardian once the Title IX Coordinator becomes aware of allegations of conduct that could constitute sexual harassment as defined in this Policy;
2. identification and implementation of supportive measures;

3. signing or receiving formal complaints of sexual harassment;
4. engaging with the parents/guardians of parties to any formal complaint of sexual harassment;
5. coordinating with District and school-level personnel to facilitate and assure implementation of investigations, and remedies, and helping to assure that the District otherwise meets its obligations associated with reports and complaints of sexual harassment;
6. coordinating with the Superintendent with respect to assignment of persons to fulfill the District's obligations, both general and case specific, relative to this Policy (e.g., investigator, decision makers, etc.; this may involve the retention of third party personnel.);
7. coordinating with District and school-level personnel to assure appropriate training and professional development of employees and others in accordance with Sect. II.E of this Policy; and
8. helping to assure that appropriate systems are identified and maintained to centralize sexual harassment records and data.

In cases where the Title IX Coordinator is unavailable, including unavailability due to a conflict of interest or other disqualifying reason (see Sect. II.H, below), the Superintendent shall assure that another person with the appropriate training and qualifications is appointed as acting Title IX Coordinator for that case, in such instances "Title IX Coordinator" shall include the acting Title IX Coordinators.

#### **E. Training.**

All District employees shall receive regular training relative to mandatory reporting obligations under this policy (see also Board policy {\*\*}GBEAB), and any other responsibilities they may have relative to this Policy.

Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process must receive training on the definition of sexual harassment, this Policy, the scope of the District's education program or activity, and how to conduct an investigation (including the requirements of the reporting and the Title IX Grievance Process, including hearings, appeals, and information resolution processes). The training must also include avoiding prejudgment of the facts, conflicts of interest, and bias.

Decision-makers must also receive training on issues of relevance of questions and evidence, including when questions about the complainant's sexual predisposition or prior sexual behavior are not relevant.

Investigators must receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.

Materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, must not rely on sex stereotypes, must promote impartial investigations and adjudications of formal complaints of sexual harassment, and must be made available to the public as provided in Sect. II.I of this Policy.

**F. Confidentiality.**

The District will respect the confidentiality of the complainant and the respondent as much as possible; however, some information may need to be disclosed to appropriate individuals or authorities. All disclosures shall be consistent with the District's legal obligations and the necessity to investigate allegations of harassment and take disciplinary action. Examples of required disclosure include:

1. information to either party to the extent necessary to provide the parties due process during the Title IX Grievance Process (if allegations concern Title IX sexual harassment, or a formal complaint has been filed instituting the Title IX Grievance Process under Sect. III.A);
2. information to individuals who are responsible for handling the District's investigation and determination of responsibility to the extent necessary to complete the District's grievance process;
3. mandatory reports of child abuse or neglect to DCYF or local law enforcement (per Board policy JLF);
4. information to the complainant's and the respondent's parent/guardian as required under this Policy and or the Family Educational Rights and Privacy Act ("FERPA"); and
5. reports to the New Hampshire Department of Education as required under N.H. Code of Administrative Rules Ed 510 regarding violations of the NH Code of Conduct for Education Professionals.

Additionally, any supportive measures offered to the complainant or the respondent shall remain confidential to the extent that maintaining such confidentiality would not impair the ability of the school district to provide the supportive measures.

Except as specified above in this Section, the District shall keep confidential the identity of:

- i. Any individual who has made a report or complaint of sex discrimination;
- ii. Any individual who has made a report or filed a formal complaint of sexual harassment;
- iii. Any complainant;
- iv. Any individual who has been reported to be the perpetrator of sex discrimination;
- v. Any respondent; and

vi. Any witness.

Any supportive measures provided to the complainant or respondent shall be kept confidential to the extent that maintaining such confidentiality does not impair the ability of the District to provide the supportive measures.

**G. Retaliation Prohibited.**

Retaliation against any person who makes a report or complaint, or against any person who assists, participates, or refuses to participate in any investigation of an act alleged in this Policy is prohibited. Actions taken in response to materially false statements made in bad faith, or to submitting materially false information in bad faith, as part of a report or during the Title IX Grievance Process do not constitute retaliation. A finding of responsibility alone is insufficient to conclude that a person made a materially false statement in bad faith. Complaints of retaliation with respect to reports or formal complaints of sexual harassment shall be filed under the District's general grievance process.

**H. Conflict of Interest.**

No person designated as a Title IX Coordinator, investigator, decision-maker, nor any person designated by the District to facilitate an informal resolution process, may have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

**I. Dissemination and Notice.**

The District shall include in all student and employee handbooks, and shall make publicly available on the district's website the following information:

1. the District's policy of non-discrimination on the basis of sex (included in Board policy AC).
2. the title, name, office address, email address, and telephone number of the Title IX Coordinator (to be provided pursuant to Board policy AC and its addendum, updated annually, AC-R(2);
3. the complaint process;
4. how to file a complaint of sex discrimination or sexual harassment;
5. how the District will respond to such a complaint; and
6. a statement that Title IX inquiries may be referred to the Title IX Coordinator or to the Assistant Secretary for Civil Rights.

The same information shall be provided to all persons seeking employment with the District, or seeking to enroll or participate in the District's educational programs or activities.

Additionally, the District will make this Policy, as well as any materials used to train personnel as required under Sec. II.E publicly available on the district's website.

**J. Records and Record Keeping.**

1. For each report or formal complaint of sexual harassment, the District, through the Title IX Coordinator, must create, and maintain for seven (7) years, record of:
  - a. Any actions, including any supportive measures,
  - b. The basis for the District's conclusion that its response was not deliberately indifferent; and
  - c. Documentation which:
    - If supportive measures were provided to the complainant, a description of the supportive measures taken designed to restore or preserve equal access to the District's education program or activity; or
    - If no supportive measures were provided to a complainant, explains the reasons why such a response was not clearly unreasonable in light of the known circumstances.
2. In addition, the District shall maintain the following records for a minimum of seven (7) years:
  - a. Records for each formal complaint of sexual harassment, including:
    - Any determination regarding responsibility, including dismissals;
    - Any disciplinary sanctions imposed on the respondent;
    - Any remedies provided to the complainant designed to restore or preserve equal access to the District's education program or activity;
    - Any appeal and the result therefrom;
    - Any informal resolution process and the result therefrom;
  - b. All materials used to train Title IX Coordinators, investigators, and decision-makers.

**K. Reports of Sexual Harassment, Formal Complaints and District Responses.**

1. Report of Sexual Harassment.

NOTE: A report does not initiate the formal Title IX Grievance Process. That process is begun only upon the filing of a formal complaint under the procedures set out in II.K.3, and III.A, below.

Any person may report sexual harassment whether relating to her/himself or another person. **However, if any District employee – other than the employee harasser, or the Title IX Coordinator – receives information of conduct which may constitute sexual harassment under this Policy, s/he shall, without delay, inform the Title IX Coordinator of the alleged sexual harassment.**

Failure to report will subject the employee to discipline up to and including dismissal.

A report of sexual harassment may be made at any time, in person, by mail, by telephone, electronic mail, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report. Additionally, while the District strongly encourages reports of sexual harassment to be made directly to the Title IX Coordinator, the report may be made to any District staff member, including, for instance, a counselor, teacher or principal.

If the Title IX Coordinator is the alleged respondent, the report or formal complaint may be made directly to the Superintendent, who shall thereafter fulfill the functions of the Title IX Coordinator regarding that report/complaint, or delegate the function to another person.

NOTE: For any allegation of sexual assault on a student under the age of 18, such conduct shall be reported immediately to the DCYF per Board policy JLF. If the alleged respondent (perpetrator) is a person holding a license or credential from the New Hampshire Department of Education (i.e., "credential holder"), then a report shall also be made pursuant to Board policy GBEAB.

2. District Response to Report of Sexual Harassment.

The district will promptly respond when there is actual knowledge of sexual harassment, even if a formal complaint has not been filed. The district shall treat complainants and respondents equitably by providing supportive measures to the complainant<sup>6</sup> and by following the Title IX Grievance Process prior to imposing any disciplinary sanctions or other actions that are not supportive measures against a respondent. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

As soon as reasonably possible after receiving a report of alleged sexual harassment from another District employee or after receiving a report directly through any means, the Title IX Coordinator shall contact the complainant to:

- a. discuss the availability of and offer supportive measures;
- b. consider the complainant's wishes with respect to supportive measures;
- c. inform the complainant of the availability of supportive measures with or without the filing of a formal complaint; and
- d. explain to the complainant the process for filing a formal complaint.

3. Formal Complaints.

Pursuant to federal regulations, and this Policy, a formal complaint that contains allegations of conduct that may constitute Title IX sexual harassment and a request that the District investigate the allegations is required before the District may conduct a formal investigation of Title IX sexual harassment or take any action (other than supportive measures) against a person accused of Title IX sexual harassment. Once a formal complaint of Title IX sexual harassment is received by the Title IX Coordinator, s/he shall commence the Title IX Grievance Process set out in Sect. III below. The process for filing a formal complaint is set forth in Sect. III.A. If the alleged conduct does not appear to meet the definition of Title IX sexual harassment, AND no formal complaint is filed under Sect. III.A, then the matter may be processed under Board policy ACA.

4. Limitation on Disciplinary Action.

In no case shall the District impose disciplinary consequences or sanctions against a respondent who has been accused of conduct which may constitute Title IX sexual harassment, until the Title IX Grievance Process has been completed.

5. Emergency Removal and Administrative Leave.

At any point after receiving a report or formal complaint of sexual harassment, the Title IX Coordinator (or other District official charged with a specific function under this Policy or the Title IX Process: e.g., investigator, decision maker, etc.) may request the Superintendent to direct that an individualized safety and risk analysis be performed to determine whether a respondent student is an immediate threat to the physical health or safety of any person. In the event that the safety and risk analysis determines that the respondent student does present an immediate threat to the physical health and safety of any person, the District may remove that student, provided that such removal is in full compliance with the IDEA, a student's IEP and or 504 plan if applicable. Such emergency removal shall not be disciplinary. However, the District must provide the respondent with notice and an opportunity to challenge the decision immediately following the removal, and shall continue to offer educational programming until a final determination is made pursuant to the Title IX Grievance Process.

The Title IX Coordinator shall keep the Superintendent of Schools informed of any employee respondents so that he/she can make any necessary reports to New Hampshire Department of Education in compliance with applicable administrative rules and the New Hampshire Code of Conduct for Educational Professionals. In appropriate cases, the Superintendent may place an employee respondent on non-disciplinary administrative leave pursuant to RSA 189:31.

### III. TITLE IX GRIEVANCE PROCESS.

The Title IX Grievance Process is used only upon the filing of a formal complaint of sexual harassment as described in Sect. III.A, below. The provisions of Sections I and II of this Policy are incorporated as part of the Title IX Grievance Process. **However, as used in this Section III, "sexual harassment" shall only refer to "Title IX sexual harassment" unless otherwise**

**specifically indicated.** Upon receipt of a formal complaint of sexual harassment, the Title IX Coordinator will coordinate the District's efforts to comply with its responsibilities related to the Title IX Grievance Process.

**A. Process for Filing a Formal Complaint of Sexual Harassment.**

The Title IX Grievance Process is initiated by way of a formal complaint ("complaint" or "formal complaint") filed by the complainant, the complainant's parent/guardian, or the Title IX Coordinator. The complainant may file a complaint or choose not to file a complaint and simply receive the supportive measures. If the Complainant does not file a complaint, the Title IX Coordinator may sign a formal complaint, but only if initiating the grievance process against the respondent is not clearly unreasonable in light of the known circumstances, and in other cases where, in the exercise of good judgment and in consultation with the District's attorney as appropriate, the Title IX Coordinator determines that a grievance process is necessary to comply with the obligation not to be deliberately indifferent to known allegations of sexual harassment (e.g., reports of sexual assault, employee on student harassment, repeat reports, or the conduct in the complainant's report has not been adequately resolved through the provision of supportive measures). If the complaint is filed by the Title IX Coordinator, he/she is not a party to the action, and the District must comply with all of the provisions of the Title IX Grievance Process relative to respondents and complainants.

If no formal complaint is filed by the complainant or the Title IX Coordinator no disciplinary action may be taken against the respondent based upon conduct that would constitute sexual harassment under this policy.

Although there is no time limit per se to filing a formal complaint, for complaints initiated by the complainant or his/her parent/guardian, the complainant must be employed by the District or participating in or attempting to participate in the education program or activities of the District at the time of filing. Additionally, although the District will initiate the Title IX Grievance Process regardless of when the formal complaint is submitted, delays in reporting may significantly impair the ability of school officials to investigate and respond to the allegations.

At a minimum, a formal complaint must:

1. contain the name and address of the complainant and the student's parent or guardian if the complainant is a minor student;
2. describe the alleged sexual harassment,
3. request an investigation of the matter, and
4. be signed by the complainant or otherwise indicate that the complainant is the person filing the complaint.

The complaint may be filed with the Title IX coordinator in person, by mail, or by email. Complaint forms may be obtained from the Title IX Coordinator or on the District and school websites.

**B. Initial Steps and Notice of Formal Complaint.**

1. The Title IX Coordinator will provide notice to the complainant and the complainant's parent/guardian (if the complainant is a non-eligible student under FERPA), and to the respondent (if known) and the respondent's parent/guardian (if the respondent is a non-eligible student under FERPA), as well as to any other known parties, of the following:
  - a. this Title IX Grievance Process, including any informal resolution process;
  - b. the allegations of sexual harassment potentially constituting sexual harassment, including sufficient details known at the time and with sufficient time to prepare a response before any initial interview; "sufficient details" shall include to the extent known identities of persons involved, the conduct allegedly constituting sexual harassment, and the date and location of the incident;
  - c. a statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility will be made at the conclusion of the grievance process;
  - d. that each party may have an advisor of their choice, who may be, but is not required to be, an attorney;
  - e. that each party is entitled to inspect and review evidence; and
  - f. a reference to any provision in the District's code of conduct that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.
2. The Title IX Coordinator will contact the complainant to discuss and offer supportive measures.
3. The Title IX Coordinator may contact the respondent to discuss, and or impose, non-disciplinary supportive measures.
4. The Title IX Coordinator will examine the allegations in the formal complaint, to determine whether even if assumed true, the allegations are sufficient to sustain a finding of sexual harassment under this Policy. If the Title IX Coordinator was not involved with preparing the formal complaint, the Title IX Coordinator will contact the complainant to discuss the complaint and whether amendment is appropriate, in which case the process of Sect. III.C.4 will apply.
5. If the formal complaint fails to satisfy the definition of sexual harassment in this Policy, the complaint shall be dismissed as provided in Sect. III.G, below.

6. If the complaint is not dismissed, the Title IX Coordinator will consult with the Superintendent as to whether the Title IX Coordinator should act as the investigator or whether a different District or other employee shall act in that capacity. At the same time, the Title IX Coordinator and the Superintendent shall appoint the person who shall make the initial determination of responsibility (initial decision maker). [The District's policy contains additional language regarding appointment of decision maker. Can be optional language, e.g., {"Ordinarily the building principal shall serve as the initial decision maker..." or "The Superintendent, in consultation with the Title IX Coordinator, shall appoint an initial decision maker on a case-by-case basis.....10."}] In all cases, the investigator and the initial decision maker must be properly trained and otherwise qualified (see Sect. II.E "Training", and Sect. II.H "Conflict of Interest").
7. If the report alleges sexual harassment by the Superintendent, the Title IX Coordinator will inform the School Board Chair and the Business Administrator, the latter of whom shall have authority to seek guidance from the District's general counsel, but shall not delay the District's response to the report as outlined in this Policy.

Commented [2]: Need to establish this

**C. General Provisions and Additional Definitions Relative to Title IX Grievance Process.**

1. Copies and Notices. Except as specifically stated elsewhere in this Policy, for any document, information or material required to be delivered to a party or to a person assigned with responsibility under the Title IX Grievance Process, the manner of transmittal may be by electronic mail, regular mail or such other manner reasonably calculated to assure prompt delivery with evidence thereof (such as a commercial carrier or other receipted delivery). Hand delivery will only be permitted if made to the District official charged with the specific function under this Policy (e.g., Title IX Coordinator, Superintendent, investigator, decision maker(s), etc.). Any document required to be delivered to a minor or other non-eligible student, must also be delivered to the minor's parent/guardian. Copies should also be sent to a party's advisor if the information for the advisor has been previously communicated to the sending party. (Under federal regulations, copies of the investigative evidence, as well as the investigative report, must be forwarded to a party's advisor. See Sections III.E.3, and III.E.4).
2. Risk Analysis and Emergency Removal. At any point during the Title IX Grievance Process, the Title IX Coordinator may arrange for an individualized safety and risk analysis as described in Sec. II.K.5, following which a student may be removed.
3. Administrative Leave. At any point during the Title IX Grievance Process, the Superintendent, and at his/her own discretion, and with or without consulting the

Title IX Coordinator, may place an employee on administrative leave pursuant to RSA 189:31.

4. Additional Allegations. If, in the course of an investigation, the District decides to investigate allegations about the complainant or respondent that were not included in the previous notice, the District shall simultaneously provide notice of the additional allegations to the parties whose identities are known.
5. No Interference with Legal Privileges. At no point in process will the Title IX Coordinator, the investigator, any decision maker, or any other person participating on behalf of the District, require, allow, rely upon, or otherwise use questions or evidence that constitutes, or seeks disclosure of, information protected under a legally recognized privilege (e.g., doctor/patient, attorney/client, clergy, etc.), unless the person holding such privilege (parent/guardian for minor student) has waived the privilege in writing to use the information with respect to the Title IX Grievance Process.
6. Consolidation of Complaints. The District may consolidate formal complaints of allegations of sexual harassment where the allegations of sexual harassment arise out of the same facts or circumstances and the formal complaints are against more than one respondent; or by more than one complainant against one or more respondents; or by one party against the other party. When the District has consolidated formal complaints so that the grievance process involves more than one complainant or more than one respondent, references to the singular “party”, “complainant”, or “respondent” include the plural, as applicable.
7. Remedies: Range of Disciplinary Sanctions and Remedial Actions Upon Final Determination of Responsibility.
  - a. “Disciplinary sanctions” are consequences imposed on a respondent when s/he is found responsible for sexual harassment under this Policy. Remedial actions are actions intended to restore or preserve a complainant’s equal access to the educational programs and activities of the District.
  - b. “Disciplinary sanctions” against an employee respondent may include any available sanction available for the discipline of employees, up to and including dismissal or non-renewal for any other violation of Board policy, NH Code of Conduct for Educational Professionals, applicable individual or collective bargaining contract, or state or federal laws or regulations.
  - c. “Disciplinary sanctions” against a student may include any available discipline or sanction, up to and including expulsion, under the policies, rules and procedures that establish the district’s comprehensive student code of conduct.

- d. "Remedial actions" as to a respondent after a final finding of responsibility, whether employee or student, may include the imposition upon a responsible respondent of any additional non-disciplinary measures appropriate to effecting a remedy for sexual harassment, and may include such measures as no-contact requirements, scheduling adjustments, removal or exclusion from extracurricular activities, class reassignments, limits on future class registrations, restrictions on access to various spaces in the school buildings, reassignment of attendance, and similar measures fine-tuned to respond appropriately to the circumstances surrounding a successful complainant's right to access the district's program and activity.

Additional remedial actions may include recommendations that a school-wide or system-wide response is needed in order to respond to the sexual harassment in a way that is not clearly unreasonable under the circumstances. In such cases, the Superintendent shall provide additional staff training, harassment prevention programs, or such other measures as determined appropriate to protect the safety of the educational environment and/or to deter sexual harassment.

#### **D. Timeframe of Grievance Process.**

The District shall make a good faith effort to conduct a fair, impartial grievance process in a timely manner designed to provide all parties with a prompt and equitable resolution. It is expected that in most cases, the grievance process will be concluded through at least the determination of responsibility decision within 80 days after filing the formal complaint. In more complex cases, the time necessary to complete a fair and thorough investigation or other circumstances mean that a determination of responsibility cannot reasonably be made within that timeframe.

##### **1. Summary of Grievance Process Timeline.**

- a. Investigation (as described in Sect. III.E.1) 20 +/- days as the complexity of the case demands
- b. 10 days for reviewing information prior to conclusion of investigation
- c. 10 days after receiving report to respond to report
- d. 10 days for decision maker to allow initial questions
- e. 10 days for responses to questions
- f. 10 days for questions and responses to follow-up questions.
- g. 10 days for determination of responsibility decision
- h. 10 days for appeal (6 additional days for administrative steps)
- i. 10 days for argument/statement challenging or supporting determination

- j. 10 days for decision on appeal
- 2. Delays and Extensions of Time. At any stage of the grievance process, the District (through the Superintendent, or if the Superintendent is the respondent, the Title IX Coordinator or designee) may for good cause allow for temporary delays or extensions of time upon request of either party, or on his/her own initiative. Examples of good cause may include such things as availability of parties or witnesses, school or school administrative office holidays or vacations, referral back to an earlier stage of the grievance process, concurrent law enforcement or other agency activity, or need to obtain interpreters or accommodation of disabilities. For any such delay or extension of time, the Superintendent or the Title IX Coordinator will provide written notice to the parties of the delay/extension and the reason(s).

**E. Investigation.**

The Title IX Coordinator will coordinate the investigation. The investigator shall be appointed pursuant to Sect. III.B.6.

- 1. The Title IX Coordinator may conduct the investigation, or, in consultation with the Superintendent, designate another qualified person to investigate. The investigation and investigator must:
  - a. Include objective evaluation of all relevant evidence, including inculpatory and exculpatory evidence. (Evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, unless such evidence about the complainant's prior sexual behavior is offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the evidence concerns specific incidents of the complainant's prior sexual behavior with respect to the respondent and is offered to prove consent.)
  - b. Ensure that the burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rests on the District and not on either of the parties;
  - c. Provide an equal opportunity for the parties to present witnesses, and other inculpatory and exculpatory evidence;
  - d. Not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence;
  - e. Provide the parties with the same opportunities to have others present during any interview or other part of the investigation, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice. The investigator may restrict any others from participating, as long as the restrictions apply equally to both parties;

- f. Provide, to a party (e.g., respondent or complainant – and parent/guardian as appropriate) whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of all hearings, investigative interviews, or other meetings, with sufficient time for the party to prepare to participate within the timeframes established in Sect. III.D, below.
  - g. Provide both parties an equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in a formal complaint;
- 2. Prior to completion of the investigative report, the District, through the Title IX Coordinator, must send to each party and party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy, and the parties must have at least 10 days to submit a written response, which the investigator will consider prior to completion of the investigative report;
- 3. The investigator must prepare a written investigative report that fairly summarizes relevant evidence, including, without limitation, witness credibility, discrepancies, inculpatory and exculpatory information, and relevant District policies, rules and regulations, and the manner in which the same were made known to the pertinent school populations or specific parties. The investigative report shall include a description of the procedural steps taken, starting with the receipt of the formal complaint, and continuing through the preparation of the investigative report, including any notifications to the parties, interview with parties and witnesses, site visit, and methods used to gather evidence.
- 4. The investigator shall provide the investigative report in hard copy or electronic format to the Title IX Coordinator, to each party and each party's advisor, if any. Each party will have 10 days from receipt to provide the Title IX Coordinator a written response to the investigative report.
- 5. It serves all parties when investigations proceed diligently and conclude within a reasonable time, which may vary case by case. In most cases, it is expected that the investigator will conclude the initial investigation, and provide the parties the evidence and other information required under Sect. III.E.2. Not more frequently than every other week, any party may request the Title IX Coordinator to obtain and provide the parties with a basic status report on the investigator's progress toward completion. In most cases, the investigator should conclude the investigation within 10-20 days after receiving a Formal Complaint.

**F. Determination of Responsibility and Initial Decision Maker.**

The determination of responsibility of the respondent shall be made by the initial decision maker as appointed pursuant to Sect. III.B.6.

1. Prior to making a determination of responsibility, the initial decision maker will afford each party 10 days to submit written, relevant questions to the initial decision maker that the party wants asked of any party or witness.
2. The initial decision-maker must explain to the party proposing the questions any decision to exclude a question as not relevant. Questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant, unless such questions and evidence about the complainant's prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the question and evidence concern specific incidents of the complainants prior sexual behavior with respect to the respondent and are offered to prove consent.<sup>12</sup>
3. The initial decision maker will provide the questions to the party/witness, with copies to each party, and provide no less than 10 days for written responses, likewise to be provided to each party.
4. The initial decision maker will provide 5 days each for supplementary, limited follow-up questions and 5 days for answers, and may provide for additional rounds of follow-up questions, as long as the provision is extended to both parties equally.
5. The initial decision maker may not make any credibility determinations based on the person's status as a complainant, respondent or witness.
6. The respondent must be deemed to be not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.
7. The initial decision maker may impose disciplinary sanctions and remedies as described in Sect. III.C.7, above.
8. The standard to be used for formal complaints in determining whether a violation has occurred and/or that the respondent is responsible is the **preponderance of the evidence standard**, which is only met when the party with the burden convinces the fact finder (the initial decision maker) that there is a greater than 50% chance that the claim is true (i.e., more likely than not).
9. The initial decision-maker must issue a written determination/decision within 10 days after the close of the period for responses to the last round of follow-up questions. The written "Initial Determination of Responsibility" must include:
  - a. Identification of the allegations potentially constituting sexual harassment;
  - b. A description of the procedural steps taken from the receipt of the formal complaint through the Initial Determination of Responsibility, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather evidence, and hearings held;

- c. Findings of fact supporting the determination;
  - d. Conclusions regarding the application of the District's applicable codes of conduct, policies, administrative regulations or rules to the facts;
  - e. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility (i.e., whether or not the respondent is responsible for sexual harassment), and any disciplinary sanctions or remedies; and
  - f. The District's procedures and permissible bases for the complainant and respondent to appeal (as set forth in Sect. III.H, below).
10. The decision maker shall provide the Initial Determination of Responsibility to the Title IX Coordinator, the Superintendent and the parties simultaneously.

**G. Dismissal of a Formal Complaint.**

1. The District must dismiss a formal complaint with regard to Title IX sexual harassment if the alleged conduct:
  - a. Would not constitute Title IX sexual harassment, even if proved;
  - b. Did not occur in the District's education program or activity; or
  - c. Did not occur against a person in the United States.
2. The District may dismiss a formal complaint with regard to Title IX sexual harassment if at any time during the investigation or determination of responsibility stage(s):
  - a. A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein;
  - b. The respondent is no longer enrolled or employed by the District; or
  - c. Specific circumstances prevent the recipient from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.
3. Prior to dismissal of a complaint, the person responsible at that stage shall consult with the Superintendent.
4. Upon dismissal of a formal complaint, the District must promptly send written notice of the dismissal and the reason(s) therefore simultaneously to the parties.

The dismissal of a formal complaint under Title IX does not preclude the District from continuing any investigation or taking action relative to Non-Title IX sexual harassment or otherwise under Board policy ACA, other applicable District policies, code of conduct or administrative rules/regulations. In some cases, the

District may have an obligation to continue an investigation and proceed under a different policy or mandated process. (See discussions in Sect. II.A and the definitions under "sexual harassment" in Sect. II.C).

#### **H. Appeals Process.**

1. Either party may appeal the Initial Determination of Responsibility or the dismissal of a formal complaint or any allegation in a formal complaint by notifying the Superintendent in writing ("written appeal"), with a copy to the Title IX Coordinator. If there are multiple determinations of responsibility, the written appeal shall specify which ones are included in the appeal. The written appeal must be received by the Superintendent within 10 days of the Initial Determination of Responsibility or written notice of dismissal being communicated to the parties.
2. An appeal under this Policy may only be based upon one or more of the following bases, which must be stated specifically in the party's written appeal:
  - a. Procedural irregularity that affected the outcome of the matter;
  - b. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter;
  - c. The Title IX Coordinator, investigator(s), or decision-maker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

Appeals for any other reason or upon any determination of responsibility not included in the written appeal will not be heard.

Appeals pertain only to the determination of responsibility and non-disciplinary remedies. Once a determination of responsibility is final per Sect. III.I, below, appeals of disciplinary sanctions may be made pursuant to the District's ordinary review process for discipline, or, to the extent applicable, any statutory or other processes provided under collective bargaining agreements or individual contracts.
3. Within 3 days of receipt of the written appeal, the Superintendent shall appoint a decision maker for appeal ("appeals decision maker"), who must have adequate training as provided in Sect. II.E, be free from conflict of interest as provided in Sect. II.H, and may not be the same person as the initial decision maker, the person who ordered dismissal, the investigator(s), or the Title IX Coordinator. Upon the appointment of the appeals decision maker, the Superintendent shall provide a Notice of Appeal to each party and to the Title IX Coordinator, with a copy of the written appeal. The Notice of Appeal must include information about all deadlines and timeframes in the appeal stage.

4. Each party shall have 10 days from the date the Notice of Appeal is delivered to the parties to submit to the appeals decision maker a written statement, with copies to the Superintendent, Title IX Coordinator, and other party a statement ("appeal statement") in support of, or challenging, the determination of responsibility or dismissal.
5. Each party shall provide copies of the appeal statement to the other party, the Superintendent, and the Title IX Coordinator at the same time the appeal statement is given to the appeals decision maker. If the basis of the appeal is newly available evidence affecting the outcome, the party shall submit such evidence or a summary of such evidence along with the party's appeal statement.
6. The appeals decision maker may refer an appealed issue back to a prior point in the grievance process, with written notice to the parties, the Superintendent and the Title IX Coordinator.
7. The appeals decision maker shall provide a written appeals decision after considering the record and the parties' appeal statements. The appeals decision maker will only overturn the Initial Determination of Responsibility upon a conclusion that it was clearly erroneous (i.e., either made on unreasonable grounds, or without any proper consideration of the circumstances). If the basis or one of the bases for the appeal was new evidence, the appeals decision maker may either make a determination of responsibility regarding that evidence, or refer it back to the appropriate stage of the Title IX Grievance Process. The written appeals decision will describe the result(s) of the appeal and the rationale, with copies provided to the parties, Superintendent and Title IX Coordinator, no more than 10 days after receiving the last of the parties' written statements per Sect. III.H.5.

- I. **Finality of Determination of Responsibility.** The determination regarding responsibility becomes final either on the date that the recipient, through the Superintendent, provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal of the Initial Determination of Responsibility would no longer be considered timely. The final determination shall be identified as the Title IX Decision.

Once the Title IX Decision is final, the District may implement remedies and disciplinary sanctions. The Title IX Coordinator is responsible for effective implementation of any non-disciplinary remedies, with the assistance of building and District administrative personnel, while disciplinary sanctions will be imposed by persons charged with such responsibilities under other Board policies, regulations or administrative procedures. The District may also proceed against the respondent or complainant pursuant to the District's applicable code of conduct or other Board policies, collective bargaining agreement, individual contract or administrative rules/regulations/procedures. The issue of

responsibility for the conduct at issue shall not be subject to further review or appeal within the District.

**J. Informal Resolution.**

At any time prior to reaching a determination regarding responsibility (but only after the filing of a formal complaint), the District may offer an optional informal resolution process 15 (e.g., mediation, arbitration), provided that the District:

1. Provides written notice to the parties disclosing:
  - a. The allegations of the formal complaint;
  - b. The requirements of the information resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to an informal final resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint; and
  - c. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.
2. Obtains the parties' voluntary written consent to the informal resolution process; and

**In no event may the District offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student.**

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NH Statutes	Description
RSA 193:38	<a href="#">Discrimination in Public Schools</a>
RSA 354-A:1	<a href="#">(Human Rights) Title and Purposes of Chapter</a>
RSA 354-A:27	<a href="#">Opportunity for Public Education without Discrimination a Civil Right</a>
RSA 354-A:6	<a href="#">Opportunity for Employment without Discrimination a Civil Right</a>
NH Dept of Ed Regulation	Description
N.H. Code Admin. Rules Ed 303.01 (i)	<a href="#">School Board Substantive Duties</a>
N.H. Code Admin. Rules Ed 303.01 (j)	<a href="#">Substantive Duties of School Boards; Sexual Harassment Policy</a>

Federal Regulations	Description
34 CFR 106.30	<a href="#">Definitions</a>
34 CFR 106.44	<a href="#">Recipient's response to sexual harassment</a>
34 CFR 106.45	<a href="#">Grievance process for formal complaints of sexual harassment</a>
34 CFR 106.71	<a href="#">Retaliation</a>
34 CFR 106.8	<a href="#">Designation of responsible employee and adoption of grievance procedures.</a>
34 CFR, Part 99	<a href="#">Family Educational Rights and Privacy Act Regulations</a>
Federal Statutes	Description
20 U.S.C 1681, et seq	<a href="#">Title IX of the Education Amendments of 1972</a>
42 U.S.C. 2000e et seq.	<a href="#">Title VII of the Civil Rights Act of 1964</a>
Cross References	
Code	Description
AC	<a href="#">Nondiscrimination, Equal Opportunity Employment, and Anti-Discrimination Plan</a>
AC-R(2)	<a href="#">Nondiscrimination, Equal Opportunity Employment, and Anti-Discrimination Plan - Annual Notice of Contact Information</a>
ACA	<a href="#">Discrimination and Harassment Grievance Procedure</a>
ACN	<a href="#">Accommodation of Nursing Mothers</a>
EHB	<a href="#">Data/Records Retention</a>
EHB-R(1)	<a href="#">Data/Records Retention - Local Records Retention Schedule</a>
GBAM	<a href="#">Accommodation of Pregnancy and Related Medical Conditions: Personnel</a>
GBEAB	<a href="#">Mandatory Code of Conduct Reporting - All Employees</a>
IHBCA	<a href="#">Accommodation of Pregnancy and Related Medical Conditions: Students</a>
JICK	<a href="#">Pupil Safety and Violence Prevention</a>

JICK-R(1)	<a href="#"><u>Pupil Safety and Violence Prevention - Report Form</u></a>
JICK-R(2)	<a href="#"><u>Pupil Safety and Violence Prevention - Bullying Report Form</u></a>
JICK-R(3)	<a href="#"><u>Pupil Safety and Violence Prevention - School Board Notification of Bullying Report</u></a>
JJIC	<a href="#"><u>Eligibility for Interscholastic Athletics</u></a>
JLF	<a href="#"><u>Reporting Child Abuse or Neglect</u></a>
JLF-F(1)	<a href="#"><u>Reporting Child Abuse or Neglect - Report Form</u></a>

*Revision History:*

*School Board First Reading: 4/9/2025*

*School Board Final Reading:*

***District Policy History: February 12, 2025***

***Revised: February 10, 2025***

*Second Revision: July 2024*

*Approved: August 11, 2024*

*First Revision: August 19, 2020*

*Originally Approved: September 10, 2020*

## BBBF - STUDENT BOARD MEMBERS

### *Category: Required by law*

#### **A. General Policy.**

*The Board will have one student school board member from Hinsdale Middle High School.*

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

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

Student-members will serve one-year terms, beginning on July 1st of each year.

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

#### **C. Responsibilities of Student Government.**

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

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

#### **D. Student-Member Expectations.**

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

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

## BBBF - STUDENT BOARD MEMBERS

### E. Oversight.

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

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#### *District Policy History:*

*School Board First Reading: 4/9/2025*

*School Board Final Reading:*

***Revised: March 18, 2025***

*Last revised/adopted: 10/12/2022*

#### *Legal References:*

RSA 189:1-c, School Board Student Member

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

## IMGB - THERAPY ANIMALS

*Category: Optional*

**Commented [1]:** May 2024, NHSBA released sample IMGB after receiving requests by several school districts.

**Commented [2]:** This is an optional policy. If you do not wish to allow therapy animals on campus, do not adopt this policy. As an optional policy, all provisions are likewise optional, but note that irrespective of whether you adopt this policy, therapy animals do not meet the definition of service animals under the Americans with Disabilities Act.

### A. General Policy.

The District recognizes that specially trained therapy animals can provide educational benefits for District students. The School Board authorizes the Superintendent or the Superintendent's designee to allow appropriate staff to make a therapy animal available to students during the school day only as provided in this policy.

**This policy is not intended to, and does not, allow students, parents, or staff to bring emotional support or comfort animals onto District property.** Individuals who bring onto District property an animal that does not meet the definition of a service animal under policy IMGA or that has not been approved under this policy or Board policy IMG, shall be asked to remove the animal from District property. Repeated violations may result in disciplinary or legal action.

### B. Definitions.

**"Service animals."** See Board policy IMGA.

**"Therapy animal."** An animal that has graduated from an assistance animal training program affiliated with Therapy Dogs International or a similar nonprofit organization which adheres to the highest training standards. Such a graduate animal has been trained specifically for the purpose of providing emotional support, well-being, comfort, or companionship. Therapy animals are the personal property of a District employee or volunteer and are not owned by the District. Therapy animals do NOT meet the definition of "service animals" under Board policy IMGA or the Americans with Disabilities Act.

**"Therapy animal handler."** An employee of the school district or volunteer who has received training and passed an evaluation from Therapy Dogs International or a similar nonprofit organization for handling a specific therapy animal and who will be overseeing care of that specific therapy animal for the entire time the animal is on District property.

### C. Minimum Standards Required for Presence of a Therapy Animal.

1. No therapy animal will be permitted in school buildings or on school grounds during the school day unless and until prior approval has been given by the Superintendent/designee.
2. District employees will not receive any additional pay, stipend, or compensation for providing the therapy animal or for being the handler and/or the owner of the therapy animal.

3. Supervision and care of the approved therapy animal is solely the responsibility of the therapy animal handler(s) and the District staff who request approval for a therapy animal.
4. The therapy animal handler will assume full responsibility and liability for any damage to District property or injury to District staff, students, or others while the therapy animal is on District property.
5. The therapy animal handler must maintain an insurance policy that provides liability coverage for the therapy animal while on District property.
6. Approved therapy animals must be clean, well-groomed, in good health, housebroken, and be current on all vaccinations and immunizations.
7. The therapy animal shall display appropriate identification indicating it is a therapy animal at all times while on District property.
8. The therapy animal shall be under the control of the therapy animal handler(s) at all times, which requires the therapy animal be attached to the therapy animal handler by means of a leash or harness whenever the therapy animal is on District property and outside of the approved location.
9. At no time will a therapy animal be taken through a District building to meet with a student. Students who have time scheduled with a therapy animal shall go to the room where the therapy animal is located.
10. A student shall not schedule or attend a session with the therapy animal until the student's parent/guardian, or the student if over eighteen (18) years of age, provides written authorization for the student to use the services of a therapy animal.

**D. Aggressive or Defensive Behavior.**

The building Principal is to receive a verbal report within fifteen (15) minutes of any act of aggressive - including vocalizations such as growling - or defensive behavior by a therapy animal toward a human or any aggressive or inappropriate behavior by a student toward a therapy animal. A full written incident report shall be submitted to both the building Principal and the Superintendent, or designer, before the close of the following school day.

An act of aggressive or defensive behavior by a therapy animal shall result in:

1. An immediate end of the student's current session with the therapy animal;
2. The prohibition of any further interactions between the therapy animal and students for the remainder of the school day; and
3. Exclusion of the therapy animal from District property until the superintendent, or designee, completes an investigation and authorizes the therapy animal's return.

**E. Allergic Reactions.**

If a student has a known allergy to the therapy animal, the student shall not have any sessions with the therapy animal without the specific written authorization of the student's parent/guardian, or the student if over eighteen (18) years of age.

If a student demonstrates symptoms of an allergic reaction during or after a session with the therapy animal, the student's parent/guardian shall receive written notification of the possibility of their student's allergy and that the student shall not have any future sessions with the therapy animal.

If other students in the same classroom demonstrate symptoms of an allergic reaction following a student's return to class after a session with the therapy animal, no further sessions with the therapy animal shall be scheduled for any student in that classroom and the parents of any student who demonstrated symptoms of an allergic reaction shall receive written notification of their student's possible allergy.

#### **F. Therapy Animal Proposal.**

1. **Requirements.** Any individual seeking to bring a therapy animal into a school building or onto other School District property during the school day shall submit a written proposal to the Superintendent/designee addressing each of the following areas:
  - a. **Location Information.** The location for the therapy animal to be kept when the therapy animal is on campus must meet all of the following conditions:
    - i. Appropriate access to the outdoors to permit the therapy animal to enter and exit the building without using - or with minimal usage of - the building's interior hallways;
    - ii. Ample space away from intake for the building or room ventilation system or an independent ventilation system;
    - iii. Non-porous surfaces, including carpet-free floors, for easy hair removal, cleaning, and sanitation.
  - b. **Appropriateness of Animal and of Certification Providers.**
    - i. The certification the proposed therapy animal has received, including the training required to receive the certification;
    - ii. The credentials of the certification providers;
    - iii. Satisfactory evidence of appropriate temperament of the proposed therapy animal (e.g., AKC Temperament Test or other temperance evaluation(s));
    - iv. The credentials of the temperance evaluator(s);
    - v. Proof demonstrating the therapy animal is current on all vaccinations.
  - c. **Therapy Animal Handler.**

- i. The individual(s) who will be responsible for handling the therapy animal;
    - ii. Training obtained by the proposed handler(s);
    - iii. The credentials of the providers of the handler's training;
    - iv. Proposed schedule for the handler(s) to provide necessary care for the therapy animal, including exercise, feeding, watering, bodily functions, and any cleanup resulting from caring for the animal; and
    - v. Proof of an insurance policy that provides liability coverage for the therapy animal while on District property.
  - d. **Students.**
    - i. The set(s) of students whom the therapy animal is intended to serve and/or to whom the animal will be available;
    - ii. Proposed training to be provided to students on the appropriate behavior and treatment of the therapy animal;
    - iii. Consequences for inappropriate treatment of the therapy animal;
    - iv. The anticipated goals for and intended uses of the therapy animal.
2. **Administrative Discretion.** The Superintendent/designee may reject the proposal if:
- a. The proposal does not include sufficient information regarding each of the areas identified in Section F.1, above, or does not otherwise meet the requirements of this policy;
  - b. The Superintendent/designee does not perceive any educational benefit to be achieved based on the information contained in the proposal;
  - c. The Superintendent/designee believes that the time required to meet the needs of the therapy animal is inconsistent with the assigned duties of the school employee either proposed as the therapy animal's handler or in whose class/activity the therapy animal would be present; or
  - d. The proposal is otherwise inconsistent with the needs of the school or school building.
3. **Approval.** The approval of a proposal must be in writing with the proposal attached, and with any additional requirements or modifications imposed by the Superintendent/designee. The written approval is required before the therapy animal may be present in school, or on School District property, during the school day.
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***District Policy History:***

***Introduced (New Policy): March 18, 2025***

*School Board First Reading: 4/9/2025*

*School Board Final Reading:*

***Legal References:***

**Federal Statutes**

**Description**

20 U.S.C. § 1400-1417

Individuals with Disabilities Education Act (IDEA)

29 U.S.C. 794

Rehabilitation Act of 1973 (Section 504)

42 U.S.C. 12101, et seq.

Title II of The Americans with Disabilities Act of 1990

**Code**

**Description**

IMG

Animals in the School

IMGA

Service Animals

## JFABE- EDUCATION OF CHILDREN IN FOSTER CARE

Commented [1]: May 2024 - Minor change only to internal reference to sample policy JAFBD

### *Related Policies: EEA, JFA, JFAA, & JFABD*

It is the Board's intent to remove barriers to the identification, enrollment and retention in school of children who are in foster care. All staff shall take reasonable steps to ensure that children in foster care are not segregated or stigmatized and that educational decisions are made in the best academic interests of those students.

#### **A. Definition.**

Under guidance issued jointly by NHDOE and the N.H. Department of Health and Human Services, and for the purposes of this Policy, "foster care" shall mean "24 hour substitute care for children placed away from their parents or guardians for whom the child welfare agency has placement and care responsibility. This includes children in foster family homes, shelters, relative foster homes, group homes and residential facilities, regardless of whether the foster care facility is licensed or whether payments are made by the state." To the extent required under applicable law, a child in foster care under this policy also includes children whom an appropriate child welfare agency indicates are awaiting a foster care placement. (Note: children awaiting foster care may also qualify as homeless under policy JFABD.

Commented [2]: This is literally the only change.

The District shall coordinate with other districts and with local child welfare agencies and other agencies or programs providing services to students in foster care as needed. The coordination requirements apply to both situations (i) when a student who is a resident of the District is placed in foster care in another district, or (ii) when a student residing in another district is placed foster care in a home within this District.

The Superintendent is responsible for providing any required assurances to applicable state and federal agencies that the District is complying with applicable requirements related to ensuring the educational stability of children in foster care; and for reasonably monitoring compliance with such assurances.

#### **B. District Point of Contact with Child Welfare Agencies.**

The Superintendent shall designate a staff member to serve as the District's point of contact (the "Foster Care POC") between the New Hampshire Division of Children, Youth and Families ("DCYF"), NHDOE, other districts, and other child welfare agencies. The main duty of the Foster Care POC is to facilitate the prompt and appropriate placement, transfer, and enrollment of students in foster care, pursuant to applicable state and federal statutes, regulations and guidance. Additionally, the Foster Care POC shall work with the Superintendent or designee to monitor regulations and guidance related to this policy that may be issued by applicable state and federal agencies (e.g., DCYF, NHDOE, and the U.S. Department of Education).

The District shall provide training opportunities and other technical assistance to the Foster Care POC and other appropriate district staff regarding the District's obligations to students in foster care.

**C. Best Interest Enrollment Determinations, Disputes and Enrollment.**

Generally, a student in foster care will remain in his/her school of origin, unless there is a determination that it is not in the student's best interest. The Foster Care POC shall assist DCYF or any other child welfare agency to make a "best interest determination" education decision, particularly the determination of whether or not it is in the best interest of the student in foster care to remain in his/her school of origin or to enroll in a new school. Unless local procedures are established in accordance with state and federal law, the District will use the model procedures prepared jointly by the NHDOE and DCYF.

If the determination is that the best interests of a child is not to remain in the school of origin, and instead placed within a new school within this District, the child in foster care shall be immediately enrolled in the new school ("receiving school"), even if any documents or records otherwise required for enrollment are not immediately available.

If there are disputes regarding a determination regarding the best interest determination for a child in foster care, it is expected that DCYF and the separate school districts, both sending and receiving, will work collaboratively at the local level to resolve the issue. Should there be no resolution, RSA 193.12, V-b, requires the Department of Health and Human Services to request in writing that the two Superintendents involved resolve the dispute. If the residency dispute remains unresolved after 10 days after such request, the Department of Health and Human Services shall request that the Commissioner of the Department of Education determine the residence of the child for purposes of school enrollment.

If a school within the District is a receiving school, such receiving school shall accept the student's certified coursework as if it had been completed at the receiving school. To the extent such coursework is not aligned with the curriculum, the awarded credit may be elective, but it must be counted toward required credits for advancement or graduation.

**D. Transportation.**

When the District is notified that a student in foster care needs, or may need, transportation to a District school, the Foster Care POC will take steps to establish an individualized plan that addresses transportation to maintain the student in his/her school of origin will be arranged, provided and funded for the duration of time that the student in foster care is attending his/her school of origin.

In establishing such a plan, the Foster Care POC and other district staff shall follow any existing transportation procedures, systems-level plan or agreement that the District, acting in collaboration with DCYF and/or other departments of human services, has adopted or otherwise expressly agreed to implement for the cost-effective transportation of the student. Out of District transportation of children in foster care shall be provided in accordance with

DCYF's or other child welfare agency's authority to use child welfare funding for school of origin transportation.

If there are disputes regarding the provision or funding of transportation, the school district foster care point of contact and child welfare agency representative will contact their respective Supervisor and Superintendent of the school to resolve the dispute. To the extent feasible and appropriate, the school districts involved should ensure that a child remains in his or her school of origin while the disputes are being resolved to minimize disruptions and reduce school transitions.

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**District Policy History:**

*First reading: October 9, 2019*

*Second reading/adopted: November 13, 2019*

***District revision history:***

*School Board First Reading: 4/9/2025*

*School Board Final Reading:*

**Legal References:**

- 20 U.S.C. 1232g (Family Educational Rights and Privacy Act – “FERPA”)
- 20 U.S.C. 1701-1758 (Equal Educational Opportunities Act of 1974 – “EEOA”)
- 20 U.S.C. 6311 (g)(1)(E) and 6312(c)(5) (provisions in ESSA regarding obligations to students in foster care)
- 42 U.S.C. 671 (a)(10) and 675 (1)(G) (child welfare agency requirements related to supporting normalcy for children in foster care and ensuring educational stability of children in foster care)
- 42 U.S.C. §11431 and §11432 (McKinney-Vento Homeless Assistance Act – Education for Homeless Children and Youth)
- Public Law 110-351, The Fostering Connections to Success and Increasing Adoptions Act of 2008
- 34 C.F.R. 200.30 (f)(1)(iii) (ESSA’s definition of “foster care”)
- Plyler v. Doe, 457 U.S. 202 (1982)
- RSA 193:12, Legal Residence Required
- “N.H. Guidance on ESSA and Foster Care to Ensure that the Educational Needs of Children and Youth in Foster Care are Being Addressed”, January 2017, NHDOE and NHDHHS

## JI- STUDENTS RIGHTS AND RESPONSIBILITIES

**Commented [1]:** May 2024, minor correction only, changed classification from "Recommended" to "Priority/Required by Law".

**Category: Priority/Required by Law**

*Related Policies: JIC & JICD*

Student rights and responsibilities shall be published annually in the applicable student handbook, and will be made available in another language or presented orally upon request. Student disciplinary procedures will be implemented pursuant to Board Policies JIC and JICD.

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### **District Policy History:**

***Revised: March 18, 2025***

*School Board First Reading: 4/9/2025*  
*School Board Final Reading:*

*First revised on April 14, 2021*  
*Adopted: May 12, 2021*

### **Legal References:**

*RSA 189:15, Regulations*  
*NH Code of Administrative Rules, Section Ed 306.04(a)(3), Student Discipline*  
*NH Code of Administrative Rules, Section Ed 306.04(f), Student Discipline*  
*NH Code of Administrative Rules, Section Ed 317.04(b), Disciplinary Procedures*

## JICD - STUDENT DISCIPLINE AND DUE PROCESS

*Category Priority/Required by Law -The subject matter of these policies is required by state and or federal law.*

*Related Policies: JI, JIC, JICI & JICK*

*See also Appendix JICD-R*

### A. Policy Statement.

This policy establishes the substantive parameters, procedures and due process that shall apply before a student may be subject to temporary (same day) removal from classrooms or activities, restriction from activities, detentions, suspensions and/or expulsion. Pursuant to Board policy JIC, response to misconduct, including disciplinary measures and consequences should be designed to maximize student academic, emotional and social success, while at the same time assuring safety of all students, staff and school visitors. Administration of any of the consequences described in this policy shall be consistent with the system of supports and graduated sanctions established pursuant to Policy JIC and the applicable Student Code of Conduct.

### B. Standards and Procedures Relative to Disciplinary Consequences.

1. **"Removal from the classroom"** means a student is sent to the building Principal's office or other designated area during the same school day. It is within the discretion of the person in charge of the classroom or activity to remove the student.

Students may be removed from the classroom at the classroom teacher's discretion if the student refuses to obey the teacher's directives, becomes disruptive, fails to abide by school or District rules, or the Code of Conduct, or otherwise impedes the educational purpose of the class. Before ordering the removal, the staff member ordering the removal shall warn the student of the infraction and allow the student to respond.

~~Detentions~~ **Removals under this policy** are not appealable.

2. **"Restriction from school activities"** means a student will attend school and classes, but will not participate in other school extra-curricular activities, including such things as competitions, field trips, and performances. A student who has been restricted from school activities may participate in practices at the discretion of the person imposing the restriction.

Before ordering the restriction, the supervising employee (e.g., teacher, coach, director, Principal, etc.) ordering the restriction shall warn the student of the infraction and allow the student to respond. If the restriction is immediate and outside of school hours, provision must be made to assure the student is not left unsupervised. The terms of the restriction shall be communicated to the Principal and the student's parent/guardian.

**Commented [1]:** May 2024, (1) Changed section and paragraph references, and removed former footnote 4, all regarding Dept. of Education rule Ed 317 to reflect 2023 amendments to Ed 317; (2) corrected revision note for September 2021, as the original entry misstated the applicable statute;

Restrictions under this policy are not appealable.

3. **"Detention"** means the student's presence is required for disciplinary purposes before or after the hours when the student is assigned to be in class, and may occur on one or more Saturdays.

Students may be assigned classroom detention at the classroom teacher's discretion, and building detention at the Principal's discretion, if the student refuses to obey the teacher/employee's directives, becomes disruptive, fails to abide by printed classroom, school or District rules, or the Code of Conduct, or otherwise impedes the educational purpose of the class. Before ordering the detention, the staff member ordering the detention shall warn the student of the infraction and allow the student to respond. Parents/guardians shall be notified at least 24 hours prior to a student serving detention.

Detentions before or after school shall not exceed one hour, and Saturday detentions shall not exceed three hours. The building Principal is authorized to establish, announce and post additional guidelines and rules regarding detention, supervision, building access, etc. The length and timing of the detention, is within the discretion of the licensed employee disciplining the student or the building Principal, pursuant to the posted rules of the school.

Detentions are not appealable.

4. **"Temporary Reassignment"** or "in-school suspension" means the student will attend school but will be temporarily isolated from one or more classes while under supervision. A temporary reassignment should not exceed five consecutive school days. Parents/guardians shall be notified at least 24 hours prior to the administration of a temporary reassignment.

The building Principal is authorized to issue reassignment, restrictions from activities, or place a student on probation for repeated failure to conform to the Student Code of Conduct, classroom rules, or for any conduct that causes material or substantial disruption to the school/class environment, interferes with the rights of others, presents a threat to the health and safety of students, employees, and visitors, is otherwise inappropriate, or is prohibited by law.

5. **"Probation"** means a student is given a conditional suspension of a penalty for a definite period of time in addition to being reprimanded. The conditional suspension will mean the student must meet the conditions and terms for the suspension of the penalty. Failure of the student to meet these conditions and terms will result in reinstatement of the penalty. Notwithstanding the assignment of probation, no imposition of the suspended consequence may be administered unless and until all of the provisions of this policy applicable to the suspended consequence (i.e., long-term suspension, expulsion, etc.) are satisfied. **The building principal is authorized to place a student on probation for any of the reasons stated in paragraph 4, above.**

6. **“Out-of-school suspension”** means the temporary denial of a student's attendance at school for a specific period of time. It includes short-term and long-term out of school suspensions.

- a. **Short-term suspension.** A “short-term suspension” means an out-of-school suspension of ten (10) consecutive school days or less. RSA 193:13, I (a).

The Superintendent or his/her written designee is authorized to suspend a student for ten (10) school days or less.

A short term suspension may be imposed only for:

- i. Behavior that is detrimental to the health, safety, or welfare of pupils or school personnel (including, but not limited to, and act of theft, destruction or violence, as defined in RSA 193-D:1); or
- ii. Repeated and willful disregard of the reasonable rules of the school that is not remediated through imposition of the district's graduated sanctions described in JIC and the Student Code of Conduct.

Pursuant to RSA 193:13, XI(b) and Board policy JIC, a short-suspension over 5 days must conform to the standards included in the Student Code of Conduct.

**Before any short-term suspension may be imposed, a student is entitled to the minimum due process (notice before meeting of the charge and explanation of evidence, notice of the possibility of suspension, opportunity for the student to respond, and a written decision explaining the disciplinary action taken). See New Hampshire Department of Education Rule Ed 317.04(f)(1).**

- b. **Long-term suspension.** A “long-term suspension” is the extension or continuation of a short-term suspension for a period **not to exceed an additional 10 days** beyond the duration of the short-term suspension.

The Superintendent is authorized to continue the suspension and issue a long-term suspension of a pupil for a period in excess of ten (10) school days, provided only that if the Superintendent issued the original short-term suspension, then the School Board may designate another person to continue the short-term suspension and issue the long-term suspension.

A long-term suspension may only be imposed for:

- i. an act that constitutes an act of theft, destruction or violence, as defined in RSA 193-D;
- ii. bullying pursuant to Board policy JICK when the pupil has not responded to targeted interventions **and** poses an ongoing threat to the safety or welfare of another student; or
- iii. possession of a firearm, BB gun, or paintball gun.

Prior to a long-term suspension, the student will be afforded a hearing on the matter. The informal hearing need not rise to the level and protocol of a formal hearing, but **the process must comply with the requirements of Ed 317.04 (f)(2), and (f)(3)(g)**, including, without limitation, the requirements for advance notice and a written decision.

- c. Appeal of long-term suspension. Any long-term suspension issued other than by the School Board under this policy, is appealable to the School Board, provided the Superintendent or School Board chair receives the appeal in writing within ten (10) days after the issuance of the Superintendent's hearing and written decision required under N.H. Dept. of Education Rule Ed. 317.04 (f)(2)c, and sub-paragraph B.6.b, above. The Board shall hold a hearing on the appeal, but will rely upon the record of the decision being appealed from.

Any suspension in excess of ten (10) school days shall remain in effect while this appeal is pending unless the School Board stays the suspension while the appeal is pending. Any request to stay a long-term suspension should be included in the original appeal.

- d. Educational Assignments. As required by RSA 193:13, V, educational assignments shall be made available to students during both short and long term suspensions.
  - e. Alternative Educational Services. The school shall provide alternative educational services to a suspended pupil whenever the pupil is suspended **in excess of 20 cumulative days** within any school year. The alternative educational services shall be designed to enable the pupil to advance from grade to grade.
  - f. Re-entry Meetings and Intervention Plans. Prior to returning to regular classes, a suspended student, and parent/guardian (when available) shall meet with the building Principal or his/her designee to assist the student in smoothly returning to the school setting.

Any time a pupil is suspended **more than 10 school days in any school year**, upon the pupil's return to school the school district shall develop an intervention plan designed to proactively address the pupil's problematic behaviors by reviewing the problem behavior, re-teaching expectations, and identifying any necessary supports.
  - g. Attendance Safe Harbor. A student may not be penalized academically solely by virtue of missing class due to a suspension.
7. **"Expulsion"** means the complete denial of a pupil's attendance at school for any of the reasons listed in RSA 193:13, II and IV.
- a. Grounds for Expulsion. An expulsion may only be imposed for an act that poses an ongoing threat to the safety of students or school personnel AND that constitutes:
    - i. A repetition of an act that warranted long term suspension under section B.6.b, above;

- ii. Any act of physical or sexual assault that would be a felony if committed by an adult;
- iii. Any act of violence pursuant to RSA 651:5, XIII;
- iv. Criminal threatening pursuant to RSA 631:4, II(a); **OR**
- v. For bringing or possessing a firearm as defined in Section 921 U.S.C. Title 18 within a safe school zone as prohibited under RSA 193-D:1, or under the Gun Free School Zones Act, unless such pupil has written authorization from the Superintendent.

Before expelling a pupil, the Board shall consider each of the following factors:

- (1) The pupil's age.
  - (2) The pupil's disciplinary history.
  - (3) Whether the pupil is a student with a disability.
  - (4) The seriousness of the violation or behavior committed by the pupil.
  - (5) Whether the school district or chartered public school has implemented positive behavioral interventions under paragraph V.
  - (6) Whether a lesser intervention would properly address the violation or behavior committed by the pupil.
- b. Due Process to Be Afforded Prior to Expulsion. Prior to any expulsion, the District will ensure that the **due process standards set forth in Ed 317.04(f)(3) through 317.04 (m)** are followed.
  - c. Duration of Expulsion. An expulsion will run for the duration stated in the written decision or until the School Board or Superintendent restores the student's permission to attend school as provided in this policy. An expulsion relating to a firearm in a safe school zone per B.7.a.v, shall be for a period of not less than 12 months.
  - d. Educational Services. The Superintendent is authorized, but not required, to arrange for educational services to be provided to any student residing in the District who has been expelled by the District or by any other school.

**C. Modification or Reinstatement After Suspension or Expulsion.**

Expelled or suspended students may request a modification of, or reinstatement from, an expulsion or suspension as provided below. Except for students establishing residency from out-of-state, requests for modification or reinstatement from expulsion/suspension shall be submitted in writing to the Superintendent no later than August 15. The request should set forth the reasons for the request, and include additional information to establish that it is in the best interest of the student and school community to reinstate the student. Such additional information may include such things as work history, letters of reference, medical information, etc. All reinstatements shall include an Intervention Plan as described in paragraph B.6.f, above, including such conditions as the reinstating authority (Superintendent or Board) deem appropriate.

1. **Modification by Superintendent.** Subject to all other applicable laws, regulations and Board policies, and paragraph C.3, below (relating to firearms), the Superintendent is authorized to reinstate any student who has been suspended or expelled from a school in this District, and or enroll a student suspended or expelled from another school or district, on a case-by-case basis.

2. **Review and reinstatement by Board.** A student may request the School Board (of the district of attendance) to review an expulsion decision prior to the start of each school year by filing a written request with the Superintendent detailing the basis of the request. The Board will determine whether and in what manner it will consider any such request after consultation with the Superintendent.

3. **Modification of Expulsion for Firearms.** A student who has been expelled from this District or any other public or private school for bringing or possessing a firearm in a safe school zone as prohibited under RSA 193-D1, or under the Gun Free Schools Act, may only be reinstated or enrolled if the Superintendent first determines: possession of the firearm was inadvertent and unknowing; the firearm was for sporting purposes and the student did not intend to display the firearm to any other person while within the safe schools zone; the student is/was in the fifth or lower grade when the incident occurred; or the Superintendent determines that the firearm was not loaded; and that no ammunition was reasonably available; and that the pupil had no intention to display the firearm to other students.

Additionally, the School Board may enroll a student expelled from a school outside of New Hampshire for a violation of the Gun Free Schools Act upon the student establishing residency.

D. **Appeals to State Board of Education.** Any decision by the Board (i) to expel a student, (ii) not to reinstate a student upon request, or (iii) enroll a student from another state who had been expelled for a violation of the Gun Free Schools Act, may be appealed to the State Board of Education at any time that the expulsion remains in effect, subject to the rules of the State Board of Education.

E. **Sub-committee of Board.** For purposes of sections B.6 and B.7 of this policy, "Board" or "School Board" may either be a quorum of the full Board, or a subcommittee of the Board duly authorized by the School Board.

F. **Superintendent and Principal Designees.**

Except where otherwise stated in this policy, the Superintendent may delegate any authority s/he has under this policy, and a principal may delegate any authority s/he has under this policy, to other appropriate personnel.

G. **Disciplinary Removal of Students with Disabilities.**

If a student is disabled under the Individuals with Disabilities Act (IDEA), the New Hampshire RSA 186-C, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act, or any other law providing special rights to disabled students, those laws shall govern and shall supersede these local policies to the extent these local policies are

inconsistent with those laws. Accordingly, any suspension or expulsion of a child with a disability as defined in Ed 1102.01(t) shall be in accordance with Ed 1124.01.

**H. Notice and Dissemination.**

This policy shall be made available to families, students and staff as provided in Board policy JIC.

**I. Conflict in Law or State Regulation.**

If any provision of this policy shall conflict with State or Federal law, or regulation of the New Hampshire Department of Education, then such law or regulation shall apply, and the remainder of the policy shall be read and interpreted to be consistent with the law or regulation. School administrators and families are strongly encouraged to review the links for pertinent statutes and laws as referenced in this policy.

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**District Policy History:**

*Revised March 18, 2025*

*School Board First Reading: 4/9/2025*

*School Board Final Reading:*

*First reading: February 9, 2022*

*Second reading/adopted: March 9, 2022*

**Legal References:**

*18 U.S.C. § 921, Et seq., Firearms*

*20 U.S.C. § 7151, Gun-Free Schools Act*

*RSA 189:15, Regulations*

*RSA 193:13, Suspension & Expulsion of Pupils*

*RSA Chapter 193-D, Safe Schools Zones*

*RSA 631:4, Criminal Threatening*

*RSA 651:5, XIII "Act of Violence"*

*NH Code of Administrative Rules, Section Ed 306.04(a)(3), Discipline*

*NH Code of Administrative Rules, Section Ed 306.04(f), Student Discipline Policy*

*NH Code of Administrative Rules, Section Ed. 306.04(g), Suspension & Expulsion*

*NH Code of Administrative Rules, Section Ed 317.04, Suspension and Expulsion of Pupils*

*Assuring Due Process Disciplinary Procedures*

*In re Keelin B., 162 N.H. 38, 27 A.3d 689 (2011)*

## **JJJ- ACCESS TO PUBLIC SCHOOL PROGRAMS BY NONPUBLIC, CHARTER SCHOOL AND HOME EDUCATED PUPILS**

### ***Category: Required by law***

All pupils residing in the District, whether they are home educated, or are attending public chartered school or nonpublic schools, shall have access to curricular courses and co/extra-curricular programs offered by the District in accordance with RSA 193:1-c and these administrative regulations.

~~The District will comply with the provisions of RSA 193:1-c allowing pupils who attend nonpublic schools, charter schools or are home educated equal access to the District's curricular courses and co/extra-curricular programs. The District recognizes that any School Board policies regulating participation in curricular courses and co/extra-curricular programs, cannot be more restrictive for non-public, public chartered school, or home educated pupils than the policy governing the District's resident pupils.~~

### **A. Equal Access to District Courses and Programs.**

Non-enrolled district students will have the same access as enrolled students to the District's courses and programs. Non-enrolled district students shall not be subject to any policies, procedures or standards with respect to participation in the District's courses or programs that are more restrictive than those governing the District's enrolled students. Non-enrolled district students, however, must meet the same eligibility criteria as the District's students as described in paragraph B below.

The district allows non-enrolled district students to participate on an equal basis in courses and programs offered by the district provided they meet the eligibility requirements for participation (e.g., deadlines for registration, academic progress/performance, parental permission, third party (e.g., NHIAA) requirements, physical exams/health requirements, etc).

In the event that a course or program has reached capacity, selection between enrolled students and non-enrolled district students must be made using the same criteria, such as registration deadlines, registration dates, audition/tryout, seniority by grade, etc. If, after applying such criteria the course/program remains overenrolled, the determination should be made randomly.

If a student or their parent/guardian believes that they have not been given equal opportunity for participation in district programs, then they may appeal as outlined in Board policy JJA-R.

### **B. Participation in Curricular Courses.**

In order to participate in the District's curricular courses, non-enrolled district students must meet the eligibility criteria that applies to students enrolled in the school district. The building Principal will provide this eligibility criteria to parents or guardians of non-enrolled district students upon request.

**Commented [1]:** August 2022, sample JJJ was substantially revised in conjunction with revisions to IHBG, JJA and JJJ, as well as accompanying procedural documents JJA-R and JJJ-R to better coordinate the "equal access" provisions relating to home educated and other non-enrolled district students' participation in public school district courses, programs and activities as required under RSA 193:1-c and 193-A:6, III. In addition to the comprehensive revisions to the text of JJJ, the policy category was changed from "Recommended" to "Priority/Required by Law" to reflect the 2022 passage of HB1663, which amended 193:1-c to include such a policy.

Parents/guardians shall submit requests for participation in District courses in writing to the building Principal consistent with Board procedures JJJ-R. The building Principal will verify that the eligibility standards are the same as those that apply to students enrolled in the school district.

The Principal will determine if a non-enrolled district student has satisfied eligibility criteria and prerequisites in the same manner as s/he would:

1. for determining whether a course satisfies requirements for awarding credits (Board policy IK); and
2. for assigning to classes or grade levels and for students transferring from other schools (Board policy JG).

In making the determination, the Principal should consider home education evaluation materials (see RSA 193-A:6, III), course descriptions, syllabi, and/or any other relevant information offered by the parent/guardian of the student.

Requests for the related services including, but not limited to, physical therapy, occupational therapy, speech therapy, counseling, psychological, guidance, and/or special education services shall be referred to the Student Services Director. If a dispute arises between the parent/guardian and the District as to the pupil's right to these services, the Student Services Director shall inform the Superintendent, who shall consult the District's attorney for a legal opinion.

#### **C. Use of School Texts and Library Materials.**

Non-enrolled district students will be permitted to use the school library, borrow school texts and borrow library materials under the same conditions and rules as pupils enrolled in the District.

#### **D. Participation in Activities and Co/extra-curricular Programs.**

Requests by non-enrolled district students for participation in District co-curricular/ extra-curricular activities or programs ("activities") shall be made in writing by the parent/guardian to the building Principal. The building Principal shall ensure that there is equal treatment and opportunity of non-enrolled district students relative to their participation in District activities.

In order to participate in District activities, non-enrolled district students must:

1. Meet the eligibility criteria for participation in the activity that apply to students enrolled in the school district, with the exception of school attendance;
2. Meet any tryout criteria or their equivalent for participation in the activity that apply to students enrolled in the school district (see Board policy JJA); and
3. Comply with all policies, rules and regulations or their equivalent of the governing organization of the activity (see Board policy JJA).

Non-enrolled district students participating in district co-curricular and extra-curricular activities are subject to the same fees charged enrolled students for the activity.

**E. Appeals.**

Any student/parent/guardian who believes that the district's policies/regulations or the State's laws/regulations pertaining to a non-enrolled district student's access to a course or program have not been appropriately or fairly interpreted may appeal as follows:

*If the original decision being appealed was made by the Principal, then the "Principal" as used in steps 1-4 shall refer to the "Superintendent", and the Superintendent's decision shall be final. Step 5 shall not apply.*

1. Submit a letter to the building Principal stating the nature of the concern and requesting a hearing.
2. Within five (5) school days the Principal will convene a meeting with him/herself, the student and/or parents, the coach/advisor, and a teacher(s).
3. The student/parent will be given an opportunity to explain why they believe the student should be eligible for participation. Additionally, the student/parent may present information, documents or other material in support of their position. The Principal shall prepare minutes of the meeting.
4. The Principal will consider all information available and will make a final decision within three (3) school days following the meeting. The Principal will notify and inform the student/parents of his/her decision in writing via email. When time is of the essence, the Principal should first convey the basic conclusion as soon as practicable via telephone or email.
5. The student/parent/guardian may within 3 days of the Principal's email of the decision submit a written request for further review by the Superintendent. The written request should describe why the Principal's decision should not be upheld. The Superintendent may decide without further information to uphold the Principal's decision, or may determine a further meeting is necessary. In either event, the Superintendent's decision will be final. If the parent/guardians do not request a review by the Superintendent, then the Principal's decision will be final as of the fourth day after the Principal's written decision was transmitted to the parents/guardians.

**F. Administrative Regulations or Procedures.**

The Superintendent or designee may adopt such administrative regulations or procedures as s/he deems appropriate in order to implement this policy.

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**District Policy History:**

**Revised: March 18, 2025**

*School Board First Reading: 4/9/2025*

*School Board Final Reading:*

*Original introduction and adoption: November 14, 2018*

**Legal References:**

<b>NH Statutes</b>	<b>Description</b>
RSA 193-A:6	<u>(Home Education), Records; Evaluation</u>
RSA 193:1-c	<u>Access to Public School Programs by Nonpublic or Home Educated Pupils</u>
<b>Code</b>	<b>Description</b>
IHBG	<u>Home Education Instruction</u>
IK	<u>Earning of High School Credit</u>
JG	<u>Assignment of Students to Classes and Grade Levels</u>
JJA	<u>Student Activities &amp; Organizations</u>
JJA-R(1)	<u>Student Activities &amp; Organizations - Eligibility Standards</u>
JJIB	<u>School Sponsored Athletic Programs</u>
JJIC	<u>Eligibility for Interscholastic Athletics</u>

## JKAA - USE OF RESTRAINTS AND SECLUSION

*Category: Priority required by law*

**A. Policy Statement.** This policy is designed to help ensure the safety and dignity of all students by limiting and regulating the use of restraint and seclusion only as crisis or emergency responses. Restraint and seclusion of students is prohibited in the District except as described below.

**B. Definitions:** For the purposes of this policy,

1. "Restraint" means bodily physical restriction, mechanical devices, or any device that immobilizes a person or restricts the freedom of movement of the torso, head, arms, or legs. It includes mechanical restraint, physical restraint, and medication restraint used to control behavior in an emergency or any involuntary medication. It is limited to actions taken by persons who are school or facility staff members, contractors, or otherwise under the control or direction of a school or facility
  - (b) "Restraint" shall not include:
    - (1) Brief touching or holding to calm, comfort, encourage, or guide a child, so long as limitation of freedom of movement of the child does not occur.
    - (2) The temporary holding of the hand, wrist, arm, shoulder, or back for the purpose of inducing a child to stand, if necessary, and then walk to a safe location, so long as the child is in an upright position and moving toward a safe location.
    - (3) Physical devices, such as orthopedically prescribed appliances, surgical dressings and bandages, and supportive body bands, or other physical holding when necessary for routine physical examinations and tests or for orthopedic, surgical, and other similar medical treatment purposes, or when used to provide support for the achievement of functional body position or proper balance or to protect a person from falling out of bed, or to permit a child to participate in activities without the risk of physical harm.
    - (4) The use of seat belts, safety belts, or similar passenger restraints during the transportation of a child in a motor vehicle.
    - (5) The use of force by a person to defend himself or herself or a third person from what the actor reasonably believes to be the imminent use of unlawful force by a child, when the actor uses a degree of such force which he or she reasonably believes to be necessary for such purpose and the actor does not immobilize a child or restrict the freedom of movement of the torso, head, arms, or legs of any child.
- a. "Medication restraint" occurs when a child is given medication involuntarily for the purpose of immediate control of the child's behavior.

**Commented [1]:** September 2024 - Minor correction only. Last sentence of section K was moved to new section L, and labeled accordingly. May 2024, endnote ii edited to reflect that the NH DOE report form was made available in late January. DOE form and Technical Advisory are available through live links in the "see more" section in the heading for this sample JKAA. September 2023, Substantial revisions and reformatting throughout. The impetus for revision was the 2023 passage of SB179 and HB491, both amending provisions of RSA 126-U. SB179 refined the definition of seclusion, and added a requirement for use of "co-regulators". SB179 further requires the Dept. of Education and Dept. of Health and Human Services to develop a form for reporting the information required in RSA 126-U:7, II. As of preliminary release of this revision (9/8/2023), the form had not been released. HB491 added a specific definition and prohibition of the use of "prone restraint" (previously would have been prohibited as a form of dangerous restraint technique). Sections also added to sample policy relative to mandated reporting for violations of RSA 126-U, and review of IEPs, 504 plans, behavior intervention plans, or other such individualized plans following use of restraint or seclusion.

- b. **“Mechanical restraint”** occurs when a physical device or devices are used to restrict the movement of a child or the movement or normal function of a portion of his or her body.
  - c. **“Physical restraint”** occurs when a manual method is used to restrict a child’s freedom of movement or normal access to his or her body.
  - d. **“Prone restraint”** is a prohibited physical restraint technique which occurs when a child is intentionally placed face-down on the floor or another surface, and the child’s physical movement is limited to keep the child in a prone position. For the purpose of this definition, physical restraint that involves the temporary controlling of an individual in a prone position while transitioning to an alternative, safer form of restraint is not considered to be a prohibited form of physical restraint.
  - e. **Exceptions to definition of restraint.** The term “restraint” DOES NOT, however, include:
    - i. Brief touching or holding to calm, comfort, encourage, or guide a child, so long as limitation of freedom of movement of the child does not occur.
    - ii. The temporary holding of the hand, wrist, arm, shoulder, or back for the purpose of inducing a child to stand, if necessary, and then walk to a safe location, so long as the child is in an upright position and moving toward a safe location.
    - iii. Physical devices, such as orthopedically prescribed appliances, surgical dressings and bandages, and supportive body bands, or other physical holding when necessary for routine physical examinations and tests or for orthopedic, surgical, and other similar medical treatment purposes, or when used to provide support for the achievement of functional body position or proper balance or to protect a person from falling out of bed, or to permit a child to participate in activities without the risk of physical harm.
    - iv. The use of seat belts, safety belts, or similar passenger restraints during the transportation of a child in a motor vehicle.
    - v. The use of force by a person to defend himself or herself or a third person from what the actor reasonably believes to be the imminent use of unlawful force by a child, when the actor uses a degree of such force which he or she reasonably believes to be necessary for such purpose and the actor does not immobilize a child or restrict the freedom of movement of the torso, head, arms, or legs of any child.
2. **“Dangerous Restraint Technique”** are prohibited forms of restraint and/or behavior techniques that include:
- a. Prone restraint, or any other physical restraint or containment technique that:
    - i. Obstructs a child’s respiratory airway or impairs the child’s breathing or respiratory capacity or restricts the movement required for normal breathing;
    - ii. Places pressure or weight on, or causes the compression of, the chest, lungs, sternum, diaphragm, back, or abdomen of a child;
    - iii. Obstructs the circulation of blood;
    - iv. Involves pushing on or into the child’s mouth, nose, eyes, or any part of the face or involves covering the face or body with anything, including soft objects such as pillows, blankets, or washcloths; or
    - v. Endangers a child’s life or significantly exacerbates a child’s medical condition.

- b. The intentional infliction of pain, including the use of pain inducement to obtain compliance.
  - c. The intentional release of noxious, toxic, caustic, or otherwise unpleasant substances near a child for the purpose of controlling or modifying the behavior of or punishing the child.
  - d. Any technique that unnecessarily subjects the child to ridicule, humiliation, or emotional trauma.
  - e. Other forms of physical and medical restraint shall be administered in such a way so as to prevent or minimize physical harm. During the administration of restraint, the physical status of the child, including skin temperature, color, and respiration, shall be continuously monitored. The child shall be released from restraint immediately if they demonstrate signs of one or more of the following: difficulty breathing; choking; vomiting; bleeding; fainting; unconsciousness; discoloration; swelling at points of restraint; cold extremities, or similar manifestations.
3. **"Seclusion"** means: the involuntary ~~placement~~ **confinement** of a child alone in **any room or area** ~~a place where no other person is present and from which the particular child is unable to exit, either due to physical manipulation by a person, a lock, or other mechanical device or barrier, or from which the child reasonably believes they are not free to leave; or, the involuntary confinement of a child to a room or area, separate from their peers, with one or more adults who are using their physical presence to prevent egress.~~

The term **"seclusion"** **DOES NOT**, ~~shall not however~~, include the voluntary separation of a child from a stressful environment for the purpose of allowing the child to regain self-control, when such separation is to an area which a child is able to leave; ~~Seclusion does not include~~ circumstances in which there is no physical barrier, ~~between the child and any other person or~~ and the child is physically able to leave; ~~the place.~~ **or involuntary confinement of a child to a room or area with an adult who is actively engaging in a therapeutic intervention.** A circumstance may be considered seclusion even if a window or other device for visual observation is present, if the other elements of this definition are satisfied. ~~A circumstance may be considered seclusion even if a window or other device for visual observation is present, if the other elements of this definition are satisfied.~~

4. **"Child"** means a person who has not reached the age of 18 years and who is not under adult criminal prosecution or sentence of actual incarceration resulting therefrom, either due to having reached the age of 17 years or due to the completion of proceedings for transfer to the adult criminal justice system under RSA 169-B:24, RSA 169-B:25, or RSA 169-B:26. "Child" also includes a person in actual attendance at a school who is less than 22 years of age and who has not received a high school diploma.
- C. **Training Required.** Under RSA 126-U:5, II, the restraint may only be used/implemented by trained school staff, while 126-U:5-a, II applies the same limitation to the use of seclusion. The Superintendent shall ensure that:
- 1. each school building has staff who have been appropriately trained in the proper and safe implementation of seclusion or restraint techniques;
  - 2. each school building has staff who have been appropriately trained and are authorized to assess the mental, emotional, and physical well-being of a student relative to a period of restraint that exceeds 30 minutes in conditions described in  , below; and

3. all employees, designated volunteers and other persons who are required to have criminal history background checks under Board policy GBCD receive *general training* in the requirements and prohibitions of this policy, as well as basic de-escalation procedures. *Personnel who have only received such general training are not authorized to use restraint or seclusion upon any student.*

**D. Procedures for Managing The Behavior of Students.** General procedures for managing student behavior are found in Board policies, each school's Code of Conduct, and student handbooks. Behavior of individual students may be addressed in applicable individualized educational plans, 504 plans, behavior intervention plans, or other such individualized documents. The Superintendent is authorized to establish procedures for managing the behavior and to implement this Policy as needed. Such procedures shall be consistent with all Board policies this policy and all applicable laws or regulations. The Superintendent is further authorized to establish any other procedures necessary to implement this policy and/or any other legal requirements.

**E. Provisions Governing the Circumstances in Which - and Conditions by Which - Forms of Restraint May and May Not Be Used:**

**1. Authorized Use of Restraint.**

~~Restraint will only be used to ensure the immediate physical safety of any person when there is a substantial and imminent risk of serious bodily harm to the student or others.~~

~~Restraint will only be used by trained school staff.~~

~~Restraint will not be as punishment for the behavior of a student.~~

~~Restraint will not be imposed for longer than is necessary to protect the student or others from the substantial and imminent risk of serious bodily harm.~~

~~No period of restraint of a student may exceed 15 minutes without the approval of a supervisory employee designated by the director to provide such approval. No period of restraint of a student may exceed 30 minutes unless an assessment of the mental, emotional, and physical well-being of the student is conducted by a trained and authorized employee.~~

**a. General.**

- i. ~~Restraint may only be used by trained personnel using extreme caution when all other interventions have failed or have been deemed inappropriate.~~
- ii. ~~The determination of whether the use of restraint is justified in a specific instance must be made with consideration of all relevant circumstances, including whether continued acts of violence by a child to inflict damage to property will create a substantial risk of serious bodily harm to the child or others.~~
- iii. ~~Restraint may only be used to ensure the immediate physical safety of any person when there is a substantial and imminent risk of serious bodily harm to the student or others.~~
- iv. ~~Restraint shall never be used either explicitly or implicitly as punishment for the behavior of a child.~~

- v. Restraint will not be imposed for longer than is necessary to protect the student or others from the substantial and imminent risk of serious bodily harm.
- vi. Restraint will be *discontinued immediately* if a child demonstrates signs of one or more of the following: difficulty breathing; choking; vomiting; bleeding; fainting; unconsciousness; discoloration; swelling at points of restraint; cold extremities; or similar manifestations.

- b. Restraint Periods Exceeding 15 Minutes. Pursuant to RSA 126-U:11, no period of restraint of a student may exceed 15 minutes without the approval of a supervisory employee designated by the Superintendent or Principal to provide such approval.

*However, no period of restraint of a student may exceed 30 minutes unless an assessment of the mental, emotional, and physical well-being of the student is conducted by an employee trained and authorized to make such assessments.*

Such assessments shall be repeated at least every 30 minutes during the period of restraint. Each such assessment shall be documented in writing and such records shall be retained as part of the Written Notification required in Section G.1.c. below.

- 2. **Prohibition of Certain Forms of Restraint.** The use of any dangerous restraint technique as defined in Section B, above, is prohibited. Additionally, medical and mechanical restraints are prohibited except that limited mechanical restraint may be used in transportation as described in and subject to the conditions set forth in paragraph 3, of this Section.
- 3. **Limited Use of Mechanical Restraints During Transportation.** Pursuant to RSA 126-U:6, the use of Mechanical Restraints is generally prohibited. However, RSA 126-U:12 allows the use of mechanical restraint during transportation when case-specific circumstances dictate that such methods are necessary.

Whenever a student is transported to a location outside the school, the Superintendent or designee will ensure that all reasonable and appropriate measures consistent with public safety are made to transport or escort the student in a manner which:

- a. Prevents physical and psychological trauma;
- b. Respects the privacy of the child; and
- c. Represents the least restrictive means necessary for the safety of the child.

Whenever a student is transported using mechanical restraints, the Superintendent or designee will document in writing the reasons for the use of the mechanical restraints as described in Section G.3 below.

- 4. **Reporting and Notification.** Any occurrence or incident or occurrence in which restraint is used shall be followed by reports and notification as described in Section G, below.

#### **F. Use of Seclusion.**

- 1. **Circumstances in Which - and Conditions by Which - Seclusion May and May Not Be Used.**

~~The School Board recognizes the statutorily imposed conditions of seclusions and hereby adopts those conditions, as defined by RSA 126 U:5-b.~~

~~Seclusion may only be used when a student's behavior poses a substantial and imminent risk of physical harm to the student or others.~~

~~Seclusion will be used only by trained school staff.~~

~~Seclusion will not be used as a form of punishment for the behavior of a student.~~

- a. Seclusion may only be used by personnel trained in the proper use of seclusion as provided in Section C, above.
  - b. Seclusion may only be used when a student's behavior poses a substantial and imminent risk of physical harm to the student or others and may only continue until that danger has dissipated.
  - c. Seclusion shall only be used after other approaches to the control of behavior have been attempted and been unsuccessful or are reasonably concluded to be unlikely to succeed based on the history of actual attempts to control the behavior of a particular child.
  - d. Seclusion will not be used explicitly or implicitly as a form of punishment or discipline for the behavior of a student.
  - e. Seclusion shall not be used in a manner that unnecessarily subjects the child to the risk of ridicule, humiliation, or emotional or physical harm.
2. **Conditions of Seclusion.** When seclusion is permitted under this policy,
- a. it may only be imposed in rooms which:
    - i. Are of a size which is appropriate for the chronological and developmental age, size, and behavior of the children placed in them.
    - ii. Have a ceiling height that is comparable to the ceiling height of the other rooms in the building in which they are located.
    - iii. Are equipped with heating, cooling, ventilation, and lighting systems that are comparable to the systems that are in use in the other rooms of the building in which they are located.
    - iv. Are free of any object that poses a danger to the children being placed in the rooms.
    - v. Have doors which are either not equipped with locks or are equipped with devices that automatically disengage the lock in case of an emergency. For the purposes of this subparagraph, an "emergency" includes, but is not limited to:
      - A. The need to provide direct and immediate medical attention to a child;
      - B. Fire;
      - C. The need to remove a child to a safe location during a building lockdown; or
      - D. Other critical situations that may require immediate removal of a child from seclusion to a safe location.

- b. Each use of seclusion shall be directly and continuously visually and auditorily monitored by a person trained in the safe use of seclusion (e.g., in person, window with accommodation for sound, video with audio feed).
- 3. **Required Use of Co-Regulators.** When seclusion is used, the Principal, or when the Principal is not immediately available, the Principal's designee or the then supervising employee, shall designate a co-regulator to monitor the child and develop a plan to help the child manage their state of regulation and their return to a less restrictive setting. The co-regulator shall check the child at regular intervals not to exceed 30 minutes in length. The co-regulator shall be selected and designated in the following order of preference:
  - a. A trusted adult selected by the child.
  - b. A clinician or counselor trained in trauma informed practices.
  - c. A staff member known to have a positive relationship with the child.
  - d. A staff member who was **NOT** involved in the incident that led to seclusion.
- 4. **Reporting and notification.** Any occurrence or incident in which seclusion is used shall be documented and followed with reports and notification as described in Section G, below. Multiple incidents of seclusion/restraint may be present within a single occurrence, and should be individually described within the reports and notifications.

#### **Prohibition of Dangerous Restraint Techniques:**

The School Board recognizes and hereby prohibits the use of "dangerous restraint techniques" as defined in RSA 126 U:4.

#### **G. Reporting, Notification, and Record-Keeping Requirements and Parental Notification:**

In the event restraint or seclusion is used on a student, the building principal will, within 24 hours, verbally notify the student's parents/guardian of the occurrence.

The building principal will, within 5 business days after the occurrence, submit a written notification/report to the Superintendent. The notification shall contain all the requirements and information as mandated by RSA 126 U:7, II. The Superintendent may develop a reporting form or other documents necessary to satisfy these reporting requirements.

Unless prohibited by court order, the Superintendent will, within 2 business days of receipt of the notification required in the above paragraph, send by first class mail to the child's parent or guardian the information contained in the notification/report. Each notification/report prepared under this section shall be retained by the school for review in accordance with state board of education rules and the department of health and human services rules.

If a school employee has intentional physical contact with a student in response to a student's aggressive misconduct or disruptive behavior, the building principal will make reasonable efforts to inform the student's parent or guardian as soon as possible, but no later than the end of the school day. The building principal will also prepare a written report of the incident within five (5) business days of the incident. The report will include information required under RSA 126 U:7, V.

#### **Transportation:** (RSA 126 U:12)

The school district will not use mechanical restraints during the transportation of children unless case-specific circumstances dictate that such methods are necessary.

Whenever a student is transported to a location outside the school, the Superintendent or designee will ensure that all reasonable and appropriate measures consistent with public safety are made to transport or escort the student in a manner which:

1. Prevents physical and psychological trauma;
2. Respects the privacy of the child; and
3. Represents the least restrictive means necessary for the safety of the child.

Whenever a student is transported using mechanical restraints, the Superintendent or designee will document in writing the reasons for the use of the mechanical restraints.

**1. Restraint and Seclusion.** Whenever restraint or seclusion has been used on a child, the following shall apply:

- a. Immediate verbal report to Principal, designee or then current supervising employee: Immediately after the occurrence of seclusion or restraint and any threat to safety is no longer imminent, the employee who uses seclusion or restraint shall provide verbal notice to the Principal, Principal's designee or other supervising employee on duty.
- b. Initial Notification to Parent/Guardian: Upon receipt of a report of the use of seclusion or restraint, and unless prohibited by court order, the Principal, Principal's designee, or other supervising employee who received the immediate verbal report described in Paragraph G.1.a, shall make reasonable efforts to contact the child's parent or guardian as soon as is practicable, but *no later than the time of the return of the child to the parent/guardian or the end of the business day, whichever is earlier.* The form of notice shall be in the manner calculated to give the parent/guardian actual notice of the incident at the earliest possible time.
- c. Written Notification to Superintendent: Within five business days of the use of seclusion or restraint, the employee who used seclusion or restraint on a child, will, with the assistance of the Principal or other employee who received the immediate verbal report (or if the employee is not available, the Principal or other recipient of the immediate report) will submit written notification on the form provided by the New Hampshire Departments of Education and Health and Human Services (the "DOE/DHHS form") to the Superintendent. In the absence of the availability of the DOE/DHHS form, the submission shall nonetheless be in writing and include all of the information required under RSA 126-U:7, II. The DOE/DHHS form or other writing used will be referred to as the Written Notification.

If the use of restraint on a child exceeded 30 minutes, the Written Notification shall also include information pertaining to the assessments described in Section E.1.b, above.

- d. Written Information to Parent/Guardian: Unless prohibited by court order, within 2 business days of receipt of the Written Notification, the Superintendent/designee shall send by USPS first class mail, or transmit by electronic means, to the child's parent/guardian all of the information included in the Written Notification or the Written Notification itself.

- e. **Final Investigation and Report:** The Superintendent or Superintendent's designee shall review and investigate each incident of seclusion or restraint for a determination as to whether the use complied with this policy, RSA 126-U and Ed 1201-1203. After the completion of a reasonable review/investigation, the Superintendent or her/his designee, shall follow the Written Notification with a Final Report of the incident. The Final Report should include findings and conclusions, the documentary and other physical evidence (or summary of oral evidence), and a description of actions taken in response to those findings and conclusions.

2. **Additional Reporting Required for Injury or Death of a Child Subject to Restraint or Seclusion.** In cases involving serious injury or death to a child subject to restraint or seclusion in a school, the Principal/Superintendent designee shall, in addition to the reports and notifications described above, and in accordance with the provisions of RSA 126-U:7, notify the Commissioner of the Department of Education, the New Hampshire Attorney General, and the New Hampshire Disability Rights Center using the contact information provided by the Department of Education.

Such notice shall include the Official/Written Notification required in Section G.1.c, above.

3. **Additional Documentation Regarding Use of Mechanical Restraint.** Whenever a child is transported using mechanical restraints, the person(s) completing the Official Report Form/written notification described in G.1.c, above, shall include the reasons for the use of mechanical restraints. Such documentation shall be treated and retained as a notification of restraint under RSA 126-U:7.

4. **Documentation for Other Intentional Physical Contact Between Employee and Student.** The following shall apply whenever there is an instance where a school employee or designated volunteer] has intentional physical contact with a student in response to a student's aggressive misconduct or disruptive behavior.

- a. **Notice to parents:** the Principal, designee, or other supervising employee will make reasonable efforts to promptly notify the student's parent or guardian. Such *notification shall be made no later than the time of the return of the child to the parent/guardian or the end of the business day, whichever is earlier.* The form of notice shall be in the manner calculated to give the parent/guardian actual notice of the incident at the earliest possible time.
- b. **Physical Contact Written Description:** Unless the incident is subject to the notice and reporting requirements of Section G.1 above, the Principal shall prepare a written description of the incident ("Physical Contact Written Description") of the incident within five (5) business days of the occurrence/incident. The Physical Contact Written Description will include:
- i. The date and time of the incident.
  - ii. A brief description of the actions of the child before, during, and after the occurrence.
  - iii. The names of the persons involved in the occurrence.
  - iv. A brief description of the actions of the facility or school employees involved before, during, and after the occurrence.

- v. A description of any injuries sustained by, and any medical care administered to, the child, employees, or others before, during, or after the incident.

**5. Circumstances when Reporting/Notification is not Required.** The notification, reporting and record keeping requirements included in this Section G are not required in the following circumstances:

- a. When a child is escorted from an area by way of holding of the hand, wrist, arm, shoulder, or back to induce the child to walk to a safe location. If, however, the child is actively combative, assaultive, or causes self-injury while being escorted, then the notification requirements described above are applicable.
- b. When actions are taken such as separating children from each other, inducing a child to stand, or otherwise physically preparing a child to be escorted.
- c. When the contact with the child is incidental or minor, such as for the purpose of gaining a misbehaving child's attention. However, blocking of a blow, forcible release from a grasp, or other significant and intentional physical contact with a disruptive or assaultive child shall be subject to the notification and reporting requirements described above.

**6. Retention of Records.** All reports, notifications and other records created pursuant to this Section, or Sections H, I or J, shall be retained [the term of the student's enrollment plus three years, unless:

- a. the student is or was a student with an Individualized Educational Program, in which case, the records shall be retained and destroyed in accordance with paragraph B.1 of Board policy EHB; or
- b. a longer period is required pursuant to instruction by the Department of Education or the Department of Health and Human Services.

**H. Mandatory Reporting of Violations by Others.** Any school employee who has reason to believe that the action of another may constitute a violation of this policy, or the provisions of RSA 126-U, must report the suspected violation to the Principal or Superintendent in accordance with the reporting procedures of Board policy GBEAB. The conduct giving rise to the suspected violation may require reporting under Board policies JLF – Reporting Child Abuse or Neglect.

**I. Complaints of Violation of RSA 126-U.** Any individual may file a complaint with the Superintendent's office alleging a violation of this policy or RSA 126-U. The complainant should be encouraged to file the complaint in writing with the information listed in paragraph 1 below, but if declined, the Superintendent/designee should promptly prepare a written summary of the complaint with such information as could be obtained from the complainant. The complaint should be made as soon as possible after the incident. (Note that under Ed 1203.02, complaints to the New Hampshire Department of Education made more than twelve months after an incident will be dismissed by the Department.)

**1. Complaint Contents.** The written complaint or complaint summary should include:

- a. The complainant's name, unless the complainant refuses;
- b. The date or approximate date of the alleged incident;

- c. The location of the alleged incident;
- d. The name of the child or children subject to the alleged restraint or seclusion, if known;
- e. The name of the school personnel alleged to have restrained or secluded the child, if known;
- f. A description of the alleged restraint or seclusion; and
- g. The date of complaint.

2. **Investigation and Resolution of Complaint.** The complaint or grievance will be investigated by the Superintendent, or another person designated by the Superintendent. The Complainant should be contacted no later than 5 business days (excluding school year vacations) following the date of the complaint.

In most cases, investigation of the complaint should be completed within 20 days following receipt of the complaint. If the Superintendent is not personally conducting the investigation, however, the extension of time must first be approved by the Superintendent. When extra time is required, the reasons for the extension should be included in the final investigative report.

A written investigative report of the findings and conclusions (whether the complaint is founded or unfounded) should be completed within five days of completion of the investigation. In addition to findings and conclusions, the investigative report must include the documentation of the evidence (or summary of oral evidence) relied upon.

The Superintendent will contact the complainant within 5 days after the report is completed to discuss the completion of the investigation. The amount of information provided is dependent on the nature of the complainant and the legal privacy of the concerned parties. If the complainant is the parent or guardian of the child concerned, the Superintendent may allow the parent/guardian access to the written report in the same manner as any other student record.

The Superintendent shall take such actions as are appropriate in light of the investigative report, including, without limitation, any mandatory or discretionary reports to outside agencies, employee discipline, ordering further investigation, training, etc..

Any further review of the original complaint or investigative report will be in accordance with other established processes, e.g., grievance processes within applicable collective bargaining agreements, Board policies relating to complaints such as found in KEB and GBK.

The written complaint/complaint summary, the investigative report, evidence, and other documents concerning the complaint shall be retained in accordance with Ed 1202.02(e).

- J. Review of IEP or 504 Plan Following the Use of Restraint or Seclusion.** Pursuant to RSA 126-U:14, upon information that restraint or seclusion has been used for the first time upon a child with a disability as defined in RSA 186-C:2, I or a child who is receiving services under Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. section 701, and its implementing regulations, the school shall review the Individual Educational Program ("IEP") and/or

Section 504 plan and make such adjustments as are indicated to eliminate or reduce the future use of restraint or seclusion.

If there have been multiple instances of restraint or seclusion of a child with a disability since the last IEP/504 plan review, an additional review shall occur at the request of the parent or guardian of the child.

- K. Prohibition Against Retaliation or Harassment.** No person shall subject any individual to harassment or retaliation for filing, in good faith, a report under this policy, RSA 126-U, or Department of Education Rules Ed 1200.
- L. Dissemination of Policy.** A copy of this policy shall be provided to the parent, guardian, or legal representative of each full- or part-time student upon enrollment, and annually thereafter printed in each student handbook. Additionally, the policy will be included on each school's website and/or the online School Board Policy Manual available to the general public.

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***District Adoption Record***  
***Revised: March 18, 2025***

*School Board First Reading: 4/9/2025*  
*School Board Final Reading:*

Originally Revised: September 2010, May 2012, September 2014  
Original Reading of the Hinsdale School Board 2/10/15

**Legal References:**  
***RSA 126-U, Limiting the Use of Child Restraint Practices***

## JRA - ACCESS TO STUDENT RECORDS - FERPA

*Category Recommended- While these policies are not required by law, they are highly recommended for effective school board operations.*

See also EHB, JRC

- A. General Statement.** It is the policy of the School Board that all school district personnel will follow the procedures outlined herein as they pertain to the maintenance of student records. Furthermore, it is the policy of the School Board that all school district personnel will follow the provisions of the Family Educational Rights Privacy Act (FERPA) and its corresponding regulations.
- B. "Education Record".** For the purposes of this policy and in accordance with FERPA, the term "educational record" is defined as all records, files, documents and other material containing information directly related to a student; and maintained by the school district; or by such other agents as may be acting for the school district. Such records include, but are not limited to, completed forms, printed documents, handwriting, videotape, audiotape, electronic or computer files, film, print, microfilm and/or microfiche. Educational records do not include records of instructional, supervisory, and administrative personnel and educational personnel ancillary thereto which are in the sole possession of the maker thereof and which are not accessible or revealed to any other person except a substitute.
- C. "Directory Information".** For the purposes of this policy, and in accordance with the provisions of FERPA and New Hampshire RSA 189:1-e, the term "directory information" means:
1. Students' name(s), address(es), telephone number(s), and date(s) of enrollment;
  2. Parents'/guardians' name(s) and address(es);
  3. Students grade levels, enrollment status and dates of attendance;
  4. Student photographs;
  5. Students participation in recognized school activities and sports;
  6. Weight and height of members of athletic teams;
  7. Post-high school plans; and
  8. Students' diplomas, certificates, awards and honors received.

Except for elements of a student's directory information which the student's parents or an eligible student has notified the District not to disclose, the District may release or disclose student directory information without prior consent of the student's parents/eligible students. Within the first three weeks of each school year, the District will provide notice to parents/eligible students of their rights under FERPA and that the District may publish

**Commented [1]:** Significant revision due to missing the first and second update in May 2024; after update released, corrected second Section G to be Section H, changing the lettering of previous Sections H-J to Sections I-K. May 2024 - (1) Added the FERPA definition of "parent" (i.e., who has access to student records as a parent), which required relettering of what had been Sections E through I; (2) revised definitions in Section H.1 associated with the "school officials with a legitimate educational interest" exception to prior consent requirement; and (3) additional minor revisions as shown;

directory information without their prior consent. Parents/eligible students will be given October 1 to notify the District in writing of any or all directory information items that they refuse to permit the District to release or disclose. Notice from a parent/eligible student that any or all directory information shall not be released will only be valid for that school year and must be re-issued each school year.

**D. "Personally Identifiable Information".** "Personally identifiable information" is defined as data or information which makes the individual who is the subject of a record known, including a student's name; the student's or student's family's address; the name of the student's parent or other family members; a personal identifier such as a student's Social Security number; the student's date of birth, place of birth, or mother's maiden name. "Personally identifiable information" also includes other information that, alone or in combination, is linked or linkable to a specific student, that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with a reasonable certainty or other information requested by a person who the District reasonably believes knows the identity of the student to whom the education record relates.

**E. FERPA Definition of "Parent".** For the purposes of this policy, the term parent shall mean and include a natural, parent, a guardian, or an individual acting as a parent in the absence of a parent or guardian, and all of their plural or singular forms.

**F. Annual Notification/Rights of Parents and Eligible Students.** Within the first 4 weeks, the District will publish notice to parents and eligible students of their rights under State law, Federal law, and this policy. The District will send a notice listing these rights home with each student. The notice will include:

1. The rights of parents or eligible students to inspect and review the student's education records;
2. The intent of the District to limit the disclosure of information in a student's record, except: (a) by the prior written consent of the parent or eligible student; (b) as directory information; or (c) under certain, limited circumstance, as permitted by law;
3. The right of a student's parents or an eligible student to seek to correct parts of the student's educational records which he/she believes to be inaccurate, misleading, or in violation of student rights; this includes a hearing to present evidence that the records should be changed if the District decides not to alter them according to the parent's or eligible student's request;
4. The right of any person to file a complaint with the United States Department of Education if the District violates FERPA; and
5. The procedure that a student's parents or an eligible student should follow to obtain copies of this policy.

**G. Procedure To Inspect Education Records.** Parents or eligible students may inspect and review that student's education records. In some circumstances, it may be more convenient for the record custodian to provide copies of records.

Since a student's records may be maintained in several locations, the school Principal may offer to collect copies of records or the records themselves from locations other than a student's school, so that they may be inspected at one site. If parents and eligible students wish to inspect records where they are maintained, school Principals will determine if a review at that site is reasonable.

Although not specifically required, in order that a request is handled in a timely manner, parents/eligible students should consider submitting their request in writing to the school Principal, identifying as precisely as possible the record or records that he/she wishes to inspect. The Principal will contact the parents or the eligible student to discuss how access is best arranged for their inspection or review of the records (copies, records brought to a single site, etc.).

The Principal will make the needed arrangements as soon as possible and notify the parent or eligible student of the time and place where the records may be inspected. **This procedure must be completed within fourteen (14) days that the request for access is first made.**

*Note: the fourteen (14) day limit is required under New Hampshire RSA 189:66, IV, in contrast to the forty-five (45) day period otherwise allowed under FERPA.*

If for any valid reason such as the parent's working hours, distance between record location sites or the parent or student's health, a parent or eligible student cannot personally inspect and review a student's education records, the Principal may arrange for the parent or eligible student to obtain copies of the records.

When records contain information about students other than a parent's child or the eligible student, the parent or eligible student may not inspect and review the records of the other students. If such records do contain the names of other students, the Principal will seek consultation with the Superintendent and/or the District's attorney to determine how best to proceed. ***Where practicable, it may be necessary to prepare a copy of the record which has all personally identifiable information on other students redacted, with the parent or eligible student being allowed to review or receive only a copy of the redacted record. Both the original and redacted copy should be retained by the District.***

**H. Procedures To Seek To Correction of Education Records.** Parents of students or eligible students have a right to seek to change any part of the student's records which they believe is inaccurate, misleading or in violation of student rights. FERPA and its regulations use both "correct/ion" and "amend". For the purposes of this policy, the two words (in all of their respective forms) shall mean the same thing unless the context suggests otherwise. To establish an orderly process to review and correct (amend) the education records for a requester, following processes are established.

1. **First-level decision.** When a parent or eligible student finds an item in the student's education records that he/she believes is inaccurate, misleading or in violation of student rights, he/she should submit a written request asking the building Principal to correct

it. If the records are incorrect because of clear error and it is a simple matter to make the change, the Principal should make the correction. If the records are changed to the parent's/eligible student's satisfaction, both parties shall sign a document/form stating the date the records were changed and that the parent/eligible student is satisfied with the correction.

If the Principal believes that the record should not be changed, he/she shall:

- a. Provide the requester a copy of the questioned records at no cost;
  - b. Ask the parent/eligible student to initiate a written appeal of the denial of the request for the change, which will be forwarded to the Superintendent;
  - c. Forward the written appeal to the Superintendent; and
  - d. Inform the parents/eligible student that the appeal has been forwarded to the Superintendent for a decision.
2. **Second-level decision.** If the parent/eligible student wishes to challenge the Principal's decision to not change the student record, he/she may appeal the matter to the Superintendent. The parent/eligible student shall submit a written request to the Principal asking that the matter be appealed to the Superintendent. The Principal will forward the appeal to the Superintendent.

The Superintendent shall, within ten (10) business days after receiving the appeal:

- a. Review the request;
- b. Discuss the request with other school officials;
- c. Make a decision whether or not to make the requested correction to the educational record;
- d. Schedule a meeting with the parents/eligible student if the Superintendent believes such a meeting would be necessary; and
- e. Notify the parents/eligible student of the Superintendent's decision on their request to correct the student's educational record.

If the Superintendent determines the records should be corrected, he/she will make the change and notify the parents/eligible student in writing that the change has been made. The letter stating the change has been made will include an invitation for the parent/eligible student to inspect and review the records to verify that the records have been corrected and the correction is satisfactory. If the records are changed to the parent's/eligible student's satisfaction, both parties shall sign a document/form stating the date the records were changed and that the parent/eligible student is satisfied with the correction.

If the Superintendent determines the records are will not be corrected, he/she will notify the parents/eligible student in writing of his/her decision. Such letter will also notify the parents/eligible student of their right to an appeal hearing before the School Board.

3. **Third-level decision.** If the parents or eligible student are not satisfied with the Superintendent's decision, they may submit a written request for a hearing before the School Board. The parents/eligible student shall submit the request for a hearing with the Superintendent within ten (10) business days of the date of the Superintendent's written decision in level-two. The Superintendent will inform the School Board of the request for a hearing and will work with the School Board to schedule a hearing within forty five (45) days of receipt of the request. Once the meeting is scheduled, the Superintendent will inform the parents/eligible student in writing of the date, time and place of the hearing.

The hearing will be held in non-public session consistent with the provisions of RSA 91-A:3, unless the parent/eligible student requests that the hearing be held in public session. The School Board will give the parent/eligible student a full and fair opportunity to present evidence relevant to the issues raised under their request. The parents/eligible students may be assisted or represented by one or more individuals of their own choice, including an attorney.

The School Board will issue its final decision in writing within thirty (30) days of the hearing, and will notify the parents/eligible student thereof via certified mail, return receipt requested. The School Board will base its decision solely on the evidence presented at the hearing. The School Board's written decision will include a summary of the evidence and the reasons for its decision.

If the School Board determines that the student record should be corrected, it will direct the Superintendent to do so as soon as possible. The Superintendent will then contact the parents/eligible student for a meeting so they can review and inspect the records to verify that they have been corrected. At this meeting, both parties shall sign a document/form stating the date the records were corrected and that the parent/eligible student is satisfied with the correction.

The School Board's decision will be final.

4. **Parent/Eligible Student Explanation to be Included in Record.** Notwithstanding the resolution of any request to correct a student's record(s), in accordance with section (a)(2) of FERPA, a parent or eligible student may insert into that student's educational record a written explanation respecting the content of the record.
- I. **Disclosure of Student Records and Student Information.** In addition to directory information, the District may disclose student records and student information without consent to the following parties on the condition that the recipient agrees not to permit any other party to have access to the released information without the written consent of the parents of the student, and under the conditions specified.

1. *School officials with a legitimate educational interest.* ~~School officials with a legitimate educational interest may access student records.~~ A school official may only access student records when the school official has a legitimate educational interest.
  - a. "School officials" means persons employed or used by the District to perform institutional services and functions, and includes such persons as teachers, instructional aides, administrators, including health or medical staff, school resource officers, and third parties such as contractors, attorneys, consultants, and volunteers. Such third party school officials may access student records provided such persons are:
    - i. Under the District's direct control with respect to the use and maintenance of education records, and
    - ii. Prohibited from disclosing the information to any other party without the prior written consent of the parent/eligible student, or as otherwise authorized by law.
  - b. "Legitimate education interest" ~~refers to school officials or employees who need to know information in a student's education record in order to perform the employee's employment responsibilities and duties.~~ includes performing a task or engaging in an activity related to (i) one's regular duties or professional responsibilities, (ii) a student's education, (iii) the discipline of a student, (iv) a service to or benefit for a student, (v) measures to support student success, and (vi) the safety and security of the campus.
2. *Other schools into which a student is transferring or enrolling,* upon condition that the student's parents be notified of the transfer, receive a copy of the record if desired, and have an opportunity for a hearing to challenge the content of the record. This exception continues after the date that a student has transferred
3. *Officials for audit or evaluation purposes.*
4. *Appropriate parties in connection with financial aid.*
5. *Organizations conducting certain studies for, or on behalf of the School District.* Student records or student information will only be provided pursuant to this paragraph if the study is for the purpose of: developing, validating or administering predictive tests; administering student aid programs; or improving instruction. The recipient organization must agree to limit access to the information and to destroy the information when no longer needed for the purpose for which it is released.
6. *Accrediting organizations.*
7. *Judicial orders or lawfully issued subpoenas,* upon condition that parents and the student are notified of all such orders or subpoenas in advance of compliance therewith by the District, except when a parent is a party to a court proceeding involving child abuse or neglect or dependency. The Principal shall consult with the Superintendent and legal counsel as needed to ensure compliance with the judicial order and applicable law.
8. *Health and safety emergencies.*

**J. Maintenance of Student Records and Data.** The Principal of each building is responsible for record maintenance, access and destruction of all student records. All school district personnel having access to records shall place great emphasis upon privacy rights of students and parents.

All entries into student records must be dated and signed by the person access such records.

The principal will ensure that all records are maintained in accordance with applicable retention schedules as may be established by law.

**K. Disclosures Made From Education Records.** The District will maintain an accurate record of all requests for it to disclose information from, or to permit access to, a student's education records and of the information it discloses and persons to whom it permits access, with some exceptions listed below. This record is kept with, but is not a part of, each student's cumulative school records. It is available only to the record custodian, the eligible student, the parent(s) of the student or to federal, state or local officials for the purpose of auditing or enforcing federally supported educational programs.

The record includes:

1. The name of the person who or agency which made the request;
2. The interest which the person or agency has in the information;
3. The date on which the person or agency made the request;
4. Whether the request was granted and, if it was, the date access was permitted or the disclosure was made; and
5. In the event of a health and safety emergency, the articulable and significant threat to the health or safety of a student or other individuals that formed the basis for the disclosure; and the parties to whom the agency or institution disclosed the information.

The District will maintain this record as long as it maintains the student's education record. The records do not include requests for access or information relative to access which has been granted to parent(s) of the student or to an eligible student; requests for access or access granted to officials of the District who have a legitimate educational interest in the student; requests for, or disclosures of, information contained in the student's education records if the request is accompanied by the prior written consent of a parent/eligible student or if the disclosure is authorized by such prior consent or for requests for, or disclosures of, directory information designated for that student.

The records of a request for the correction of an educational record, including any appeal of a denial of that request, if the educational record is ultimately corrected shall not be treated as part of the educational record of the student and shall be preserved separately.

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**Revision History:**

***Revision: March 18, 2025***

*School Board First Reading: 4/9/2025*

*School Board Final Reading:*

*Original reading/adoption: November 14, 2018*

**Legal References:**

*RSA 91-A:5,III, Exemptions, Pupil Records*

*RSA 189:1-e, Directory Information*

*RSA 189:66, IV, Data Inventory and Policies Publication*

*20 U.S.C. §1232g, Family Educational Rights and Privacy Act*

*34 C.F.R. Part 99, Family Educational Rights and Privacy Act Regulations*

## KEE- WEBSITE ACCESSIBILITY AND GRIEVANCE

*Category Recommended- While these policies are not required by law, they are highly recommended for effective school board operations.*

### **Related Policies: AC, KD, KDC & KED**

The District is committed to ensuring accessibility of its website for students, parents, and members of the community with disabilities. All pages on the District website will conform to the W3C Web Accessibility Initiative (WAI) Web Content Accessibility Guidelines (WCAG) 2.0, Level AA conformance ~~requirements or updated equivalents of these guidelines~~ **as specified in the federal rule published in 89 FR 31320. If there are differences between WCAG and the federal rule, the standards in the federal rule prevail.**

The Superintendent is directed to establish procedures whereby students, parents, and members of the public may present a complaint regarding a violation of the Americans with Disabilities Act (ADA), Section 504 and Title II related to the accessibility of any official District web presence which is developed by, maintained by, or offered through the District or third party vendors and open sources.

#### **A. Website Accessibility.**

With regard to the District website and any official District web presence which is developed by, maintained by, or offered through third party vendors and open sources, the District is committed to compliance with the provisions of the Americans with Disabilities Act (ADA), Section 504 and Title II so that students, parents and members of the public with disabilities are able to independently acquire the same information, engage in the same interactions, and enjoy the same benefits and services within the same timeframe as those without disabilities, with substantially equivalent ease of use; and that they are not excluded from participation in, denied the benefits of, or otherwise subjected to discrimination in any District programs, services, and activities delivered online.

All existing web content produced by the District, and new, updated and existing web content provided by third-party developers, will conform to Web Content Accessibility Guidelines (WCAG) 2.0, Level AA conformance, or updated equivalents, ~~by September 20, 2018~~. This Regulation applies to all new, updated, and existing web pages, as well as all web content produced or updated by the District or provided by third-party developers.

#### **B. Complaints and Grievances Concerning Accessibility of District Websites.**

A student, parent or member of the public who wishes to submit a complaint or grievance regarding a violation of the Americans with Disabilities Act (ADA), Section 504 or Title II related to the accessibility of any official District web presence that is developed by, maintained by, or offered through the District, third party vendors and/or open sources may complain directly to a school administrator, or the school or District webmaster. To best assure timely

**Commented [1]:** May 2024, additional change after May 13, 2024, update, reference to KDD changed to KEE in last bulleted paragraph in Section C. May 2024, Policy updated to reflect U.S. Dept. of Justice regulations which set guidelines for website accessibility. As of the date of this revision, final rules had not been published in the Code of Federal Regulations but they can be found at Nondiscrimination on the Basis of Disability: Accessibility of Web Information and Services of State and Local Government Entities (link tested as of 2024/5/9). Pursuant to the federal rule, the accessibility compliance deadline (April 24, 2026 or April 26, 2027) for a district is based on whether the district is independent or dependent (i.e., city) and the U.S. Census population for the district, not the student population. For districts with a population of 50,000 or more compliance is required by April 24, 2026; districts with less than 50,000 must comply by April 26, 2027.

processing and resolution of any complaint/grievance under this Policy, the initial complaint or grievance should be made using Website Accessibility Complaint/Request Form to be created under the direction of the Superintendent.

The Website Accessibility Complaint/Request Form may be submitted in hard copy or via email to the District's "Website Accessibility Compliance Coordinator". The Board designates the Director of Technology as the Website Accessibility Compliance Coordinator. Notwithstanding the above, however, a verbal complaint or grievance may be made. Any District employee who receives such a verbal complaint or grievance, is directed to immediately refer the matter to the Website Accessibility Compliance Coordinator, who shall take such steps as are necessary to reduce the Complaint/Grievance to writing.

**C. Investigation and Resolution of Complaints and Grievances.**

Whether or not a formal complaint or grievance is made, once the District has been notified of inaccessible content, effective communication shall be provided as soon as possible to the reporting party to provide access to the information. The Complainant should not have to wait for the investigation of the complaint to be concluded before receiving the information that he/she was unsuccessful in accessing.

The formal ADA non-compliance complaint, and the Website Accessibility Complaint/Request Form should include the following:

- Name
- Address
- Date of the Complaint
- Description of the problem encountered
- Web address or location of the problem page
- Solution desired
- Contact information in case more details are needed (email and phone number)

The complaint or grievance will be investigated by the Website Accessibility Compliance Coordinator or another person designated by the Superintendent. The student, parent, or member of the public shall be contacted no later than five (5) working days following the date the Website Accessibility Compliance Coordinator receives the information.

The procedures to be followed are:

- An investigation of the complaint shall be completed within fifteen (15) working days. Extension of the timeline may only be approved by the Superintendent.

- The investigator shall prepare a written report of the findings and conclusions within five (5) working days of the completion of the investigation.
- The investigator shall contact the Complainant upon conclusion of the investigation to discuss the findings and conclusions and actions to be taken as a result of the investigation.
- A record of each complaint and grievance made pursuant to Governing Board Policy ~~KDD~~ **KEE** shall be maintained at the District office. The record shall include a copy of the complaint or grievance filed, report of findings from the investigation, and the disposition of the matter.

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**District Policy History:**

***Revised: March 18, 2025***

*School Board First Reading: 4/9/2025*

*School Board Final Reading:*

*Original reading and adoption: March 13, 2019*

**Legal References:**

Ed 306.08, Instructional Resources

Age Discrimination in Employment Act of 1967 29 U.S.C. §§621 et seq.

Americans with Disabilities Act, 42 U.S.C. §§12101 et seq.

Title VI, Civil Rights Act of 1964, 42 U.S.C. §§2000d et seq. (nondiscrimination based on race, color, and national origin in federally assisted programs)

Title VII, Civil Rights Act of 1964, 42 U.S.C. §§2000e et seq. (nondiscrimination based on race, color, and national origin in employment)

Title IX, Education Amendments of 1972, 20 U.S.C. §§1681 et seq. (nondiscrimination based on sex)

§504, Rehabilitation Act of 1973, 29 U.S.C. §794

Individuals with Disabilities Education Law, 20 U.S.C. §§1400 et seq.

Genetic Information Nondiscrimination Act of 2008 P.L. 110-233, 34 C.F.R. §§ 100.6; 104.8; 106.9; 110.25

# CORRESPONDENCE

March 2025

Dear April Anderson and The Hinsdale  
School Board:

Thank you so much for your kind  
words and thoughtful gift on my  
retirement. I shall follow the fortunes  
of The Hinsdale Schools with great  
interest!

Sincerely,  
Laura Kelbey