

**Hinsdale School Board Meeting
October 14, 2026
SAU Conference Room
6:00 PM**

This meeting is being held in person and via Zoom.

Zoom Link:

<https://us06web.zoom.us/j/81619292840?pwd=gmVWMIHfO0878tMcK0bqKJd0mZz7XN.1>
Meeting ID: 816 1929 2840

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.

1. Call to Order A. Anderson

2. Review of the Manifests A. Anderson

3. Minutes A. Anderson

1. Motion to accept the public minutes of September 9, 2026.
2. Motion to accept the Board Retreat public minutes of September 21, 2026.
3. Motion to accept the Special Meeting public minutes of September 30, 2026.
4. Motion to accept the Joint Board Meeting public and non-public minutes of September 30, 2026.

4. Citizens' Comments 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.

5. Student Board Member A. Garcia

6. Superintendent's Report Dr. Ryan

1. Superintendent's Report – D. Ryan
 - a. HB1300 Summary and Public Forum
 - b. HB1184 No Trespass Orders Revised
 - c. 2026-2027 School Board Draft Goals
2. Business Administrator's Report - J. Fortson
3. Principals' Reports - A. Roth (HMHS); C. Roach (HES)
4. Director of Curriculum & Career Readiness (C. Roach)
5. IT Director's Report - J. Therieau
6. Director of Student Services' Report – P. Wallace
7. Facilities Director's Report – S. Naeck

7. New Board Business A. Anderson

1. Naming of the Basketball Court Follow Up
2. 2024-2025 Audit
3. NHSBA Proposed Resolutions
4. Policies – First Readings:
 - a. EHB – Data Records Retention
 - b. JFABD – Admission of Homeless Students
 - c. JICK- Pupil Safety and Violence Prevention
 - d. JJJ – Access by Nonpublic Students
 - e. JLCD – Administering Medication to Student

Other Business A. Anderson

5. Any other business to be conducted by the Board

8. Committee Reports

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 (L. Hubbard)

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. Wellness (K. Hemlow)

9. 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.

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

A. Anderson

11. 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.

MINUTES

**Hinsdale School Board Meeting
SAU Conference Room
September 9, 2026
6:00 PM**

Zoom Link:

<https://us06web.zoom.us/j/81619292840?pwd=gmVWMlHfO0878tMcK0bqKJd0mZz7XN.1>

Meeting ID: 816 1929 2840

Board Members Present: April Anderson, Wayne Dingman, Jr., Kendra Gardner, Kaylah Hemlow, Laura Hubbard, and Addison Garcia

Administration Present: Jane Fortson, Business Administrator; Steven Naeck, Director of Facilities; Craig Roach, Director of Curriculum & Career Readiness; Anna Roth, HMHS Principal; Dr. David Ryan, Superintendent; Justin Therieau, Director of Technology; and Patty Wallace, Director of Student Services

Others Present: Amanda Winchester, Winchester School Board Representative

Minutes Recorded by: Maria Webb, Executive Assistant

Call to Order:

A. Anderson called the meeting to order at 6:00 pm.

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

Review of the Manifests:

Reviewed the manifests and there were no questions.

Minutes:

The Board reviewed the following:

1. Public minutes of August 12, 2026.
2. Special Meeting public minutes of August 19, 2026.
3. Public Hearing public minutes of August 19, 2026.
4. Special Meeting public minutes of September 1, 2026.

W. Dingman, Jr. MOVED to approve the minutes for 8/12/2026 and 9/1/2026. K. Hemlow SECONDED. VOTE: 5-0-0, MOTION PASSED.

K. Hemlow MOVED to approve the minutes for 8/19/2026. L. Hubbard SECONDED. VOTE: 3-0-2, MOTION PASSED.

Citizens' Comments:

Mike Carrier asked about the proposed School Tax Cap Bill (HB1300). Dr. Ryan provided an update.

Student Board Member:

A. Anderson introduced Addison Garcia, returning Student Board Member. A. Garcia shared feedback regarding the new SRO and the hall pass process. Students felt the sign out list was not necessary due to the hallway cameras.

Dr. Ryan thanked A. Garcia for the feedback and explained how the sign out list is beneficial in the event of an emergency. Would like to invite the new SRO to the next monthly board meeting.

Superintendent's Report:

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

- Academic Convocation
- Opening of the new school year
- Visit to First Student Transportation
- New Senior Leadership Team Members
 - Craig Roach, Director of Curriculum & Career Readiness
 - Nicole Sul, Federal Projects Coordinator
- School Tax Cap Bill

The Board thanked Dr. Ryan for his report.

Business Administrator's Report:

J. Fortson reviewed her report with the Board. Discussed the New Hampshire State Adequate Education Aid Summary. Anticipates a tax decrease on the school side.

The Board thanked J. Fortson for her report.

Principals' Reports:

A. Roth reviewed her HMHS report with the Board. Highlighted:

- Opening day
- Culture & Climate

A. Winchester shared that the Winchester students feel very welcome here.

The Board thanked A. Roth for her report.

Dr. Ryan reviewed Dr. Bremner's report with the Board. Addressed work with the building leadership and the staff during the transition.

The Board thanked Dr. Bremner for her report.

Technology Report:

J. Therieau reviewed his report with the Board.

The Board thanked J. Therieau for his report.

Student Services Report:

P. Wallace reviewed her report with the Board.

The Board thanked P. Wallace for her report.

Facilities Report:

Steven Naeck reviewed his report with the Board. Highlighted:

- Safety Operational Excellence (OE) Review
- Safe Grant
- Elementary School Office Renovation
- Maintenance

Thanked the summer Student Custodians for all their work. Thanked W. Dingman, Jr. for painting the numbers for the high school student parking lot. W. Dingman, Jr. thanked A. Roth for her assistance and also the Town for their support.

Dr. Ryan shared that S. Naeck prepared an audit of the SAU/District Office building for the Board to review at the October meeting.

The Board thanked S. Naeck for his report.

Naming Proposal for the HMHS Basketball Court:

Sam Kilelee presented a request to name the court after Coach Terry Bonnette. Highlighted Coach Bonnette's accomplishments and impact on the school.

The gymnasium has been named after Robin Beauregard, so this is naming the court.

K. Gardner MOVED to approve of naming the court the Coach Bonnette Court. K. Hemlow SECONDED. VOTE: 5-0-0, MOTION PASSED.

Class Advisor Request:

A. Roth requested two Class Advisors for the Freshman Class and the class moving forward as it has approximately 70 students.

K. Hemlow MOVED to approve the request to for two Class Advisors for the current freshman class, and for the same class in each subsequent year. W. Dingman, Jr. SECONDED. VOTE: 5-0-0, MOTION PASSED.

School Board Manual:

This is in process and will be discussed at the October meeting.

Other Business:

There was no other business.

A. Garcia, S. Naeck, C. Roach, A. Roth, J. Therieau, P. Wallace, and A. Winchester were excused at 8:51 PM.

Committee Reports:

1. **Budget Committee** – Meeting on Sept. 16th.
2. **Community Connections** – A. Anderson is posting upcoming events.
3. **Facilities Maintenance/Emergency** – Meeting Oct. 9th.
4. **HASP Advisory Board** – Meeting Oct. 14th.
5. **Legislation/NHSBA** - A. Anderson will provide a summary at the Oct. meeting.
6. **Personnel Committee** – Met Sept. 8th. Negotiations on Sept. 15th.
7. **Policy Committee** – Meeting postponed to Oct. 14th.
8. **Selectboard** – L. Hubbard provided an update on the recent meeting.
9. **Wellness** – Meeting Oct. 29th.

Citizens' Comments:

Sarah Burgess thanked Senior Leadership for the support at the school.

Non-Public :

W. Dingman, Jr. MOVED to enter a nonpublic session according to RSA 91 A:3 II (c)(i) at 6:56 PM. K. Hemlow SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, K. Hemlow – yes, and L. Hubbard - yes. VOTE: 5-0-0, MOTION PASSED.

K. Hemlow MOVED to reconvene the public session at 7:23 PM. W. Dingman, Jr. SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, K. Hemlow – yes, and L. Hubbard - yes. VOTE: 5-0-0, MOTION PASSED.

W. Dingman, Jr. MOVED to seal the non-public minutes at 7:24 PM. K. Hemlow SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, K. Hemlow – yes, and L. Hubbard - yes. VOTE: 5-0-0, MOTION PASSED.

Adjournment:

K. Hemlow MOVED to adjourn the meeting at 7:24 PM. L. Hubbard SECONDED. VOTE: 5-0-0, MOTION PASSED.

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

Maria A. Webb

approved on _____

DRAFT

**Hinsdale School Board Meeting
A1 Pizza in Hinsdale
September 21, 2026
5:30 PM**

Board Members Present: April Anderson, Wayne Dingman, Jr., Kendra Gardner, Kaylah Hemlow, and Laura Hubbard

Administration Present: Dr. David Ryan, Superintendent

Minutes Recorded by: Dr. David Ryan, Superintendent

Call to Order:

A. Anderson called the meeting to order at 5:30 pm.

Citizens' Comments:

None

Review of the 2025-2026 School Board Goals:

A. Anderson led the Board through a review of the 2025-2026 Board goals and asked members of the Board to share their thoughts on progress and recommendations. All members participated in the discussion and the summary results are included on the Goal Review Template accompanying these minutes.

Dr. Ryan explained the rubric and scoring method for each of the goals, and the Board members spent time individually scoring achievement of each of the 2025-2026 goals. Once they were finished, Dr. Ryan facilitated a conversation about the scoring results of each goal.

Realign priorities 2026-2027:

- Eliminate Goal 3a but make it part of 3's overall goal.
- Keep goal 1 but incorporate the need to communicate with Winchester as well;
- Keep goal 2.
- Keep 4 as it is.

Develop New Board Goals:

Set a student academic achievement goal to satisfy RSA 189:1-a, II and share with the Board when the revised 2026-2027 goals are shared.

Non-Public Session Under NH RSA91-A:3, II (a)(b)(c):

K. Gardner made the motion to enter into non-public session, seconded by K. Hemlow. The roll call vote ended in 5-0. The board entered into non-public at 6:58 PM.

W. Dingman, Jr. made the motion to come out of non-public session; seconded by K. Hemlow. The roll call vote ended in 5-0. The board left non-public session at 7:29 PM.

W. Dingman, Jr. made the motion to seal the minutes of non-public session, seconded by L. Hubbard. Roll call vote resulted in 5-0.

Other Business:

W. Dingman, Jr. announced that he is not running for another term and he will no longer be serving on the board after town meeting in March 2027.

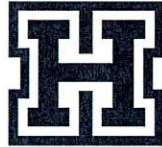
Adjournment:

K. Hemlow MOVED to adjourn the meeting at 7:33 pm. K. Gardner SECONDED. VOTE: 5-0-0, MOTION PASSED.

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

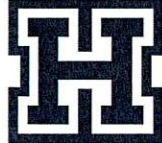
David Ryan, Ed.D.

approved on



2026 School Board Goals Rubric SCORING SHEET

Goal Area	4 – Exemplary Achievement	3 – Goal Achieved	2 – Developing / Partial Achievement	1 – Limited Achievement	SCORES
1. Stakeholder Communication	The Board consistently communicates proactively, clearly, and transparently with all stakeholder groups through multiple communication methods. Stakeholder feedback is routinely solicited, considered, and used to improve Board communication and decision-making.	The Board regularly communicates important information, decisions, priorities, and opportunities for engagement to stakeholders. Communication is timely, understandable, and accessible.	The Board communicates with stakeholders, but communication is inconsistent, primarily reactive, or does not consistently reach all stakeholder groups. Opportunities for two-way communication are limited.	Board communication is infrequent, unclear, or primarily occurs in response to issues or concerns. Significant stakeholder groups have limited access to Board information or opportunities for engagement.	3/3/4/3/2.5 3.1
2. Recruitment, Hiring, Professional Culture & Growth of	The Board consistently supports policies, resources, compensation structures, professional development, and organizational conditions that strengthen	The Board provides appropriate policy, fiscal, and organizational support for recruiting and retaining high-quality personnel and	The Board provides some support for recruitment, retention, professional culture, and growth, but efforts are inconsistent or not clearly connected to	Board actions provide limited support for recruitment, retention, professional growth, or the development of a positive professional culture.	2.5/2.5/3/2.5/2.5 2.6



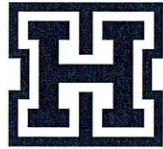
2026 School Board Goals Rubric SCORING SHEET

High-Quality Personnel	recruitment, retention, professional culture, and employee growth. The Board regularly reviews relevant workforce data to inform decisions.	supports professional learning, employee growth, and a positive professional culture.	identified personnel needs.		
3. Fiscal Leadership & Financial Responsibility	The Board demonstrates strategic, long-range fiscal leadership by routinely using financial data, enrollment projections, facilities needs, educational priorities, and multi-year planning to guide decisions. Budget decisions clearly balance student needs, community resources, and long-term financial sustainability.	The Board demonstrates responsible fiscal oversight through informed budget development, regular financial monitoring, and decisions that align available resources with district priorities and student needs.	The Board fulfills basic fiscal responsibilities, but financial decision-making is primarily short-term or reactive, with limited use of long-range planning or data.	Fiscal oversight is inconsistent, significant financial issues are addressed primarily after they emerge, or there is limited evidence that financial decisions are systematically connected to district priorities.	33433 3.2



2026 School Board Goals Rubric SCORING SHEET

4. Clear & Graphic Communication of the Proposed Budget	The Board supports the creation and broad dissemination of a concise, visually engaging budget communication that clearly explains revenues, expenditures, major changes, educational priorities, tax implications, and key financial trends. Stakeholder feedback is used to improve the presentation.	A simply designed, accessible budget explanation is created that uses graphics, charts, and concise language to communicate the major concepts and financial implications of the proposed budget.	A simplified budget explanation is developed, but it remains overly technical, provides limited visual information, or does not clearly communicate all major budget concepts.	No simplified budget communication is developed, or the information provided relies primarily on detailed financial documents that are difficult for the general public to interpret.	3.5/4/3/3/4 3.5
5. Winchester School Board Collaborative Partnership	The Board establishes an ongoing, mutually beneficial partnership with the Winchester School Board that includes regular joint communication, clearly identified shared priorities, collaborative problem-solving, and	The Board maintains regular communication with the Winchester School Board and participates in planned collaborative activities that strengthen the relationship established through	Communication and collaboration occur periodically, but interactions are primarily focused on immediate operational matters or implementation of the tuition agreement rather than	Communication between the Boards is limited, primarily reactive, or occurs only when required to address tuition agreement or operational issues.	2.5/2/4/3.5/3 3



2026 School Board Goals Rubric SCORING SHEET

	measurable joint initiatives extending beyond implementation of the tuition agreement.	the tuition agreement process.	development of a broader partnership.		
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**Hinsdale School Board Special Meeting
SAU Conference Room
September 30, 2026
5:00 PM**

Board Members Present: April Anderson, Kaylah Hemlow, Kendra Gardner, Wayne Dingman, Jr., and Laura Hubbard

Administration Present: Dr. David Ryan, Superintendent

Others Present: Pam Bressett and Liz Briggs

Minutes Recorded by: Maria Webb, Executive Assistant

Call to Order:

A. Anderson called the meeting to order at 5:04 pm.

HES Interim Principal Finalist Interview:

The Board conducted an interview in public session with the HES Interim Principal finalist, Christopher Garth.

Mr. Garth was given the opportunity to ask questions of the Board at the end.

After the interview, Dr. Ryan escorted Mr. Garth out and the Board entered into a non-public session.

Non-Public:

W. Dingman, Jr. MOVED to enter a nonpublic session according to RSA 91 A:3 II (b) at 5:49 PM. K. Hemlow SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, K. Hemlow – yes, and L. Hubbard - yes. VOTE: 5-0-0, MOTION PASSED.

W. Dingman, Jr. MOVED to reconvene the public session at 6:01 PM. K. Hemlow SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, K. Hemlow – yes, and L. Hubbard - yes. VOTE: 5-0-0, MOTION PASSED.

W. Dingman, Jr. MOVED to seal the non-public minutes at 6:01 PM. K. Hemlow SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, K. Hemlow – yes, and L. Hubbard - yes. VOTE: 5-0-0, MOTION PASSED.

Adjournment:

K. Hemlow MOVED to adjourn the meeting at 6:02 PM. W. Dingman, Jr. SECONDED. VOTE: 5-0-0, MOTION PASSED.

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

Maria A. Webb

approved on _____

DRAFT

**Joint Meeting of the
Hinsdale and Winchester School Boards
September 30, 2026
SAU Conference Room in Hinsdale
6:00 PM**

This meeting is being held in person and via Zoom.

<https://us06web.zoom.us/j/84820647449?pwd=gsjDCKZaj84dUEx2WtfexuzFjkEZA0.1>
Meeting ID: 848 2064 7449

Hinsdale Board Members Present: April Anderson, Wayne Dingman, Jr., Kendra Gardner, Kaylah Hemlow, and Laura Hubbard

HSD Administration Present: Jane Fortson, Business Administrator; Chris Ponce, HMHS Assistant Principal; Anna Roth, HMHS Principal; Dr. David Ryan, Superintendent

Winchester School Board Members Present: Jacob Blake, Dr. Karen Jerome, Amanda Winchester, and Kristin Landry

Attending Online: Megan Pouliot, WSD, Principal; and Robert Bushee, WSD Board Member

Also Attending: Peggy Higgins to record minutes for the Winchester School Board

Minutes Recorded for Hinsdale by: Maria Webb, Executive Assistant

Opening:

A. Anderson called the meeting to order at 6:06 pm.

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

Citizens' Comments:

There were no comments from those attending online.

High School Program Update:

A. Roth and C. Ponce shared an update on the transition process for the Winchester students. They shared a student video. The Winchester Board members asked questions and shared feedback.

C. Ponce and A. Roth were excused at 6:34 PM.

Tuition Rate Discussion (Due by October 1):

- 1) Tuition rate discussion based on HB1300 - J. Fortson shared the Winchester cost-out spreadsheet for use in 2027-2028. Proposed tuition for Winchester would be \$18,780.68.

W. Dingman, Jr. MOVED to approve the Winchester tuition rate of \$18,780.68 for 2027-2028. K. Hemlow SECONDED. VOTE: 5-0-0, MOTION PASSED.

- 2) Enrollment data for WRCC (CTE Program) – Dr. Ryan shared that the program is for 10th – 12th graders. Currently, HSD has 15 students enrolled.

Tuition Agreement Checkup:

- 1) Outreach by HMHS to Winchester 8th Graders (see #12 on Page 5 of the tuition agreement).
- 2) November 1 Enrollment Numbers from Winchester - There are 26 ninth grade students expected to attend HSD next school year.
- 3) Scheduled remaining joint board meetings (January and May):
 - a) 1/6/2027, 6:00 PM in Winchester
 - b) 5/26/2027, 6:00 PM in Hinsdale

Other Business:

There was no other business.

Questions and Feedback:

Dr. Ryan shared data will be provided to the WSD Board after the first semester.

Citizens' Comments:

Donna Foster, attending online, appreciated the cost-out sheet.

Non-Public:

W. Dingman, Jr. MOVED to enter a nonpublic session according to RSA 91 A:3.II (b) at 7:11 PM. K. Hemlow SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, K. Hemlow – yes, and L. Hubbard - yes. VOTE: 5-0-0, MOTION PASSED.

W. Dingman, Jr. MOVED to reconvene the public session at 7:26 PM. K. Hemlow SECONDED. Roll Call: A. Anderson – yes, W. Dingman, Jr. – yes, K. Gardner – yes, K. Hemlow – yes, and L. Hubbard - yes. VOTE: 5-0-0, MOTION PASSED.

Adjournment:

K. Hemlow MOVED to adjourn the meeting at 7:27 PM. W. Dingman, Jr. SECONDED. VOTE: 5-0-0, MOTION PASSED.

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

_____ approved on _____
Maria A. Webb

**TOWN OF HINSDALE
School Board Meeting
MINUTES OF NONPUBLIC SESSION**

DATE: 9-30-2026

PRESENT:

April Anderson	Y
Wayne Dingman, Jr.	Y
Kendra Gardner	Y
Kaylah Hemlow	Y
Laura Hubbard	Y

MOTION TO ENTER NONPUBLIC SESSION MADE BY: W. Dingman, Jr.

MOTION SECONDED BY: K. Hemlow

SPECIFIC EXEMPTION RELIED UPON AS A FOUNDATION FOR THE NONPUBLIC SESSION:

RSA 91-A:3 II

(b): The hiring of any person as a public employee

THE BOARD ENTERED INTO A NONPUBLIC SESSION AT 7:11 PM.

OTHER PERSONS PRESENT DURING THE NONPUBLIC SESSION:

J. Fortson, Business Administrator; and Dr. David Ryan, Superintendent

BRIEF DESCRIPTION OF SUBJECT MATTER DISCUSSED AND FINAL DECISIONS:

HES Interim Principal Finalist:

The Board reviewed the interview and discussed feedback from the staff members.

MOTION TO RECONVENE THE PUBLIC SESSION MADE BY: W. Dingman, Jr.

SECONDED BY: K. Hemlow

ROLL CALL VOTE:

April Anderson	Y
Wayne Dingman, Jr.	Y
Kendra Gardner	Y
Kaylah Hemlow	Y
Laura Hubbard	Y

THE BOARD RECONVENED TO THE PUBLIC SESSION AT 7:26 PM.

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

Maria A. Webb

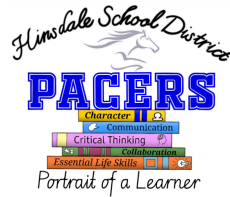
DRAFT

Report from the SUPERINTENDENT

Hinsdale School District

49 School Street, P.O. Box 27
Hinsdale, NH 03451
603-336-5728
www.hnhbsd.org

Our students can!



David Ryan, Ed.D.
Superintendent

Jane Fortson, CPA
Business Administrator

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

Superintendent's Report October 14, 2026

High School Choice Selection Survey

We completed our annual high school selection survey to Winchester families on September 29 and there are five families seeking a high school experience other than Hinsdale: two students will be applying to Franklin County Technical School, one student will be enrolling at Monadnock Regional High School, and two families will be individually requesting enrollment at Keene High School. As such, we have communicated with all five families regarding their next steps and responsibilities, and should any of their plans change, we have asked them to remain in contact with us. We will be sending welcome letters to the Hinsdale students in the next few weeks that will also include a range of transition activities - Principal Anna Roth will be managing that stage.

The Winchester eighth grade class has 28 students currently enrolled, so 23 will be headed here. This will bring the total of Hinsdale High School Students who reside in Winchester to 69. As you know, at the recent joint school board meeting on October 30, the 2027-2028 high school tuition rate was set and ratified at \$18,780.68 per pupil bringing the baseline tuition revenue for next year to \$1,295,866.92. It was reported by members of the Winchester School Board that families have been very pleased with Hinsdale with regard to the reception and inclusion of students, services and academic programs that have been offered, and diplomatic and collaborative communications such as the monthly school board representative and recent joint school board meeting. We are looking forward to building next year's experience that will include additional instructional staff and programs.

School Board Goals Development

After our school board retreat on September 21, I took the discussion summaries regarding what the board wanted to see its work focused on this year and re-crafted them into four measurable goals. The draft goals are as follows:

1. The Board will strengthen transparent, timely, and effective communication with all stakeholders in both the Hinsdale and Winchester School District communities, fostering trust, collaboration, and meaningful engagement to support a unified educational community and shared commitment to student success..

2. The Board will foster a positive, inclusive, and high-performing educational environment by supporting strategic recruitment, hiring, and retention of highly qualified personnel; promoting a collaborative and supportive professional culture; and investing in continuous professional growth, leadership development, and employee well-being to ensure organizational excellence and improved outcomes for all students.
3. The Board will strengthen its fiscal leadership and financial responsibility by promoting sound budgeting practices, ensuring responsible stewardship of taxpayer resources, and improving public understanding of the proposed school district budget through clear, concise, and visually accessible financial presentations.
4. The school board will continue to coordinate with the Winchester School Board to develop and strengthen the collaborative partnership that was established during the tuition agreement process.

The next step for the school board is to discuss the four goals and ensure that they are aligned to what was being considered, consider how they will be measured, and agree on their final wording. I would recommend that these goals be finalized prior to the end of the October 14, 2026 meeting so that they can be used to guide the work as soon as possible. The draft goals are attached to the board report for consideration as an action item.

HB1300 and Public Discussion

We will be attending the Hinsdale Select Board to discuss the piece of legislation that will be appearing on the November 3 general election ballot. The ballot question is the following:

“Shall the Town of Hinsdale limit property tax growth for Hinsdale School District under RSA 32:5-i? If adopted for a two-year period: (1) the local property tax levy may not grow beyond the prior year’s amount, adjusted for inflation and new construction; (2) SAU central office spending may not exceed 6 percent of total school district appropriations; and (3) bonded capital costs are excluded from both limits. These caps apply only to administrative operations of the SAU central office and do not affect classroom instruction, school-based services, or other municipal expenditures. These limits may be overridden as provided in RSA 32:5-i. Adoption requires a three-fifths (3/5) majority vote.”

[We recently received guidance from the NHSBA](#) on how to safely, in the eyes of the law, advocate for the Board’s position on this law. According to the guidance, public employees are not permitted to advocate “for” or “against” the passage of the law, otherwise we would be in violation of NH RSA 659:44-a (electioneering). Advocacy would include stating a position in any communications including board reports, emails, flyers, public comments (including at school board meetings), etc.

Board members, however, may express their position as described in the following manner:

*“Elected and appointed school board members are expressly excluded from the definition of “public employee” incorporated into RSA 659:44-a. **DO** participate in*

*public discussion of HB 1300 and provide relevant factual information concerning its potential impact on the district. **DON'T** assume that the exclusion from RSA 659:44-a resolves all questions concerning advocacy by a board or individual board members acting in their official capacity, particularly when district resources are involved. Boards should consult legal counsel regarding such questions. Board members MAY, however, advocate for a "Yes" or "No" when acting and speaking in their personal capacities and without using district resources."*

Confusing this process is the disagreement between the profession and the law about a superintendent's status - public employee or not? Even the NHSBA's brief is unclear, which prompted us to write to the NHSBA for clarification on the topic, however the clarification only made it more clearer than mud.

HES Interim Principal Update

As was shared with you on October 8, we are grateful for Craig Roach's decision to remain in the interim principal role at HES for the duration of the school year so that we can provide consistency for the students and staff with a priority of addressing an increase in dysregulated student behavior leading to some unsafe conditions. Mr. Roach's background will suit this role well and he has already established a comfortable rapport with the students and staff. Our leadership team spent some time discussing a redistribution of district-wide responsibilities so that no one team member would be overwhelmed and our progress would continue to move forward. We are fortunate to have a talented group of team members who understand that this work is a team sport.

Update on Right to Know Verified Petition Hearing

I attended the petition hearing in Superior Court in Keene on October 2 regarding our process and performance relative to the fifteen (15) NH RSA 91-A requests that were submitted by two previous employees between May and August. The presiding judge heard testimony from the representative employee (*pro se*) and rebuttal from our attorney over the course of just under two hours. She was asked by the former employee to review four specific documents (*in camera review*) that we had submitted with heavy redactions and determine if there needed to be that much redaction on each. We have since provided those unredacted documents to the court. Further, the judge requested that we ask our school board chairperson once more to search her personal email account for any and all emails sent by the former employee between April 13, 2026 to June 30, 2026. Having now satisfied those requests, we were informed that she would be issuing her decision and order, if any, in writing and I will be sure to share that information with you once it arrives through counsel.

College Board Week - November 2 - 6, 2026

It's that time of year again when I head off to a different part of the country for the biannual New England Regional Council Meeting and annual College Forum, both hosted by [College Board](#). As you know, I have been a part of the [College Board regional and national governance](#) team since 2014 and believe it or not, this is my final event as my terms have been fulfilled unless some unforeseen occurrence takes place. So, I will

be **working** in Las Vegas, NV for the week of November 2 - 6 but still very reachable and very much working. We are blessed with a strong leadership team here on campus so I do not have any concerns regarding my absence as it relates to school operations.



Guidance on HB 1300

What is HB1300 and What Does it Do?

Under newly enacted HB 1300, now codified as RSA 32:5-i, voters at the November 2026 and November 2028 state general elections will be presented with a single ballot question concerning two separate limitations: **(1) a local property tax cap for the school district; and (2) a fixed cap on the SAU central office administrative budget.** The form of the ballot question is prescribed by law and will appear on the state general election ballot.

Although both limitations are included in a single ballot question, whether each limitation is adopted is determined separately.

If three-fifths (3/5) of the voters voting on the question in the municipalities and wards served by a **school district** vote in favor, the school district local tax cap is adopted. The cap limits the amount of local property taxes that may be raised for the school district.

Separately, if three-fifths (3/5) of the voters voting on the question in the municipalities and wards served by the **school administrative unit** vote in favor, the SAU fixed cap is adopted. The SAU cap limits the “central office administrative budget”¹ to 6% of the total school district appropriations of the districts comprising the SAU, excluding bonded capital costs as provided in the statute.

¹ The services and expenditures which comprise the “school administrative unit central office administrative budget” as defined in RSA 32:5-i, IX do not include all of the “superintendent services” listed in RSA 194-C:4, or Ed 302, nor does it include all of the services and expenditures required under 194-C:9 (as amended by HB564) to be included in a SAU budget. In the event the HB1300 ballot question passes in your SAU, and absent guidance from the DRA or NHED, districts and SAUs should consult with private counsel as to how to apply the 32:5-i limitation your SAU budget.

Because the school district and SAU votes are calculated separately, particularly in a multi-district SAU, it is possible for the school district tax cap to be adopted while the SAU cap is not, or vice versa.

How Is the School District Tax Cap Calculated?

The school district tax cap limits the amount of local property taxes that may be raised for the school district. The statute establishes the following formula for determining the maximum allowable levy:

Prior fiscal year property tax levy × (1 + inflation + net new taxable property growth)

The statute defines both "inflation" and "net new taxable property growth," provides for the exclusion of certain bonded capital costs, and directs the Department of Revenue Administration (DRA) to annually certify net new taxable property growth.

A cap approved at the November 2026 election first applies beginning with the **FY 2028** school district or SAU budget, as applicable. A cap approved at the November 2028 election first applies beginning with the **FY 2030** budget.

How Will HB 1300 Impact Different School Districts?

There is no single answer to this question. How HB 1300 will operate in a particular school district depends upon a variety of factors and, in some circumstances, provisions of the law are unclear.

Among the factors that may affect how the law applies are whether a school district is:

- a single-district SAU or part of a multi-district SAU;
- a cooperative school district or a single-municipality school district;
- a district operating under a charter;
- an SB2 district, and if so whether it is operating under a default budget;
- a district already subject to a tax or budget cap; and/or
- a city school district and, if so, the governmental and fiscal structure under which the district operates (for instance, is it “city dependent” or “independent”).

The statute expressly provides that it does not repeal, supersede, or diminish an existing property tax limitation that is more restrictive. It further provides that where more than one applicable property tax or budget limitation applies, each applicable limitation must be satisfied.

HB 1300 also contains different provisions for districts with an annual meeting and districts without an annual meeting. Application of those provisions, particularly to certain city school districts and districts governed by charters, raises questions that may depend upon the circumstances of the individual district.

For these and other issues on which the language of the statute is unclear, NHSBA recommends that school boards consult with their own legal counsel rather than rely upon generalized guidance concerning how the statute should be interpreted and applied within a specific district or SAU.

Electioneering and HB 1300

Because HB 1300 will appear as a question on the November general election ballot, school boards and employees should be mindful of New Hampshire's electioneering laws.

RSA 659:44-a prohibits a **public employee** from electioneering while performing official duties and from using government property or equipment for electioneering. "Electioneering" includes communications that a reasonable person would believe explicitly advocate for or against a measure being voted upon. RSA 659:44-a.

School district employees

- **DO** provide factual, neutral information concerning HB 1300 and relevant district financial information as part of official duties.
- **DON'T** advocate for a "Yes" or "No" vote while performing official duties or use district equipment, email accounts, or other government property for electioneering. RSA 659:44-a expressly prohibits both.

School board members

Elected and appointed school board members are expressly excluded from the definition of "public employee" incorporated into RSA 659:44-a.

- **DO** participate in public discussion of HB 1300 and provide relevant factual information concerning its potential impact on the district.
- **DON'T** assume that the exclusion from RSA 659:44-a resolves all questions concerning advocacy by a board or individual board members **acting in their official capacity**, particularly when district resources are involved. Boards should consult legal counsel regarding such questions.
- Board members **MAY**, however, advocate for a "Yes" or "No" when acting and speaking in their personal capacities and without using district resources.

District resources²

- **DO** use district resources to provide factual and educational information about HB 1300 and its potential impact.
- **DON'T** use district resources to produce or distribute materials expressly advocating for or against the ballot question, or direct district employees to use district resources for prohibited electioneering.

Questions concerning the permissible scope of advocacy by a school board or individual board members, particularly when district funds or resources are involved, should be referred to local legal counsel.

Public Hearings and Informational Forums

HB 1300 expressly permits school boards and SAU boards to one or more public hearing on the local tax cap and the SAU fixed cap on central office administrative budgets.

Because this school district related issue is removed from the ordinary annual meeting process, such hearings may be the only opportunity for the Board and the public to explore and discuss the new law and what it could mean to your districts. If your school board is considering holding a public hearing or informational forum, NHSBA offers the following suggestions:

- **Provide sufficient advance notice to the public.** Unlike many statutory hearings, there are no specific notice requirements beyond those of RSA 91-A. Given that the ballot vote is on November 3 (absentee ballots go out earlier), you would want to schedule your hearing at least a week prior.
- **Establish clear rules for the meeting.** Consider whether the board's regular public comment policy is appropriate for the hearing or forum, or whether additional or revised rules of order should be established. *NHSBA has attached a sample rules template at pages 7-8 of this guidance document.*
- **Consider asking the school district moderator to moderate the hearing or forum.**
- **Provide relevant financial information.** This might include the current budget, projected budget, fixed costs, estimated revenues, the current local property tax

² The restriction against board members using district resources does not apply to such things as advocating by using microphones at board meetings or public hearings, nor for preparation and delivery of informational flyers or videos, although it would apply to printing advocacy flyers or using district resources to prepare advocacy videos.

levy, and other information that may assist voters in understanding the possible impact of the caps.

- **Consider providing illustrative scenarios or hypotheticals.** These may help explain how adoption of either or both caps could affect future school district and SAU budgets. Any assumptions used in such examples should be clearly identified.
- **Keep the purpose of the hearing or forum educational.** The objective should be to provide voters with factual information about HB 1300 and its potential impact on the school district and SAU if either or both limitations are adopted.
- **Be mindful of electioneering restrictions.** The fact that RSA 32:5-i expressly permits a public hearing does not eliminate otherwise applicable election laws as described above. While board members and superintendents are not considered employees under the electioneering statutes, other employees participating as part of their official duties (e.g., business office employees, principals, etc.) remain subject to RSA 659:44-a's prohibition against electioneering while performing those duties.

New Responsibilities for the SAU “Secretary”

One of the more confounding aspects of HB 1300 is the role it assigns to the **"secretary of the school administrative unit board."**

Among other things, RSA 32:5-i provides that:

- the moderator of each municipality or ward in the school district shall report the results of the ballot question to the secretary of the SAU board for the school district;
- the moderator of each municipality or ward in the SAU shall report the results to the secretary of the SAU board; and
- the secretary of the SAU board shall certify the results to DRA.

The statute also assigns the secretary responsibilities in connection with recounts. For a school district local tax cap recount, the statute provides that 10 registered voters from any municipality served by the school district may apply in writing to the school district clerk within seven days of the general election. It then provides that "the secretary" shall schedule the recount, which is to be conducted by the school board. For an SAU fixed-cap recount, the request is made to the secretary of the SAU, and the secretary schedules a recount to be conducted by the "SAU."

Single-District SAUs Present an Additional Issue

RSA 194-C:5 provides that the school board of each SAU shall meet annually and organize by choosing a chairperson, secretary, and treasurer.

However, RSA 194-C:3 expressly provides that **single-district SAUs are considered the same as a single school district and are exempt from the requirements of RSA chapter 194-C, except for the requirement to provide superintendent services under RSA 194-C:4.** Thus, unlike a multi-district SAU, a single-district SAU is not required by RSA chapter 194-C to appoint an SAU secretary. RSA 194-C:3 Single District School Administrative Units; Exemption

This creates an apparent issue under HB 1300, which assigns responsibilities to the "secretary of the school administrative unit board" without separately addressing how those responsibilities are to be performed in a single-district SAU that does not have such an officer.

If a multi-district SAU does not presently have an appointed secretary, NHSBA recommends that the SAU board ensure that a secretary is appointed.

For single-district SAUs, NHSBA recommends consulting with legal counsel concerning how the duties assigned by RSA 32:5-i to the "secretary of the school administrative unit board" should be performed.

Limitation on NHSBA's Guidance

HB 1300 contains numerous ambiguities and raises significant questions concerning its interpretation and implementation. In addition, how the law applies to an individual school district may depend upon factors particular to that district, including its form of government, SAU structure, charter provisions, existing tax or budget limitations, and other local circumstances. As of October 1, 2026, neither the Secretary of State's Office nor the Attorney General's Office have provided guidance relative to some of the issues/questions concerning the functions of the SAU secretaries, or district clerks relative to what is otherwise a state election conducted by municipal election officers. If and when such guidance is released, NHSBA will forward it to NHSBA members.

For these reasons, **NHSBA's guidance concerning HB 1300 is intentionally limited to the statute's plain and unambiguous provisions. Where the statute is unclear, NHSBA believes it is more appropriate to identify the issue than to attempt to resolve it for its members.**

NHSBA is aware that school districts and SAUs are consulting with their own legal counsel regarding implementation of the new law. School boards and SAU boards should likewise

consult with their legal counsel regarding questions about how RSA 32:5-i applies to their particular circumstances.

Consistent with NHSBA's longstanding practice, NHSBA does not intend for this guidance to contradict or supplant advice provided by local counsel. This document is intended to provide general information to assist school boards as they navigate the requirements and uncertainties presented by HB 1300.

[] SCHOOL BOARD

NOTICE OF PUBLIC HEARING
NOVEMBER BALLOT QUESTION ON SCHOOL DISTRICT TAX CAP /
SAU BUDGET LIMITATION (HB1300)

Location: _____
[] Road/Street
[], New Hampshire 03[]
Date: _____
Time: ____ until ____.

SUBJECT, PURPOSE AND SCOPE

The purpose and “Subject” of the public hearing is to provide voters and members of the public with information regarding the ballot question and how a yes or no vote may impact [the process for adopting] the school district and SAU central office administrative budgets, and to provide an opportunity for members of the public to discuss, ask questions and offer comments concerning the ballot question.

No official statements or actions will be taken by the Board at the hearing. The decision whether to adopt the limitations provided by RSA 32:5-i will be made by the voters at the November 3 general election. Adoption requires a three-fifths majority vote.

The [chair/moderator/other] will act as the presiding officer of the hearing.

The hearing will concern only the subject matter in the notice heading above, and those matters which may directly relate to that subject.

In order to protect the due process and privacy rights of individuals, comments or information concerning specific individuals – whether positive or negative, other than Board members, will not be permitted, and will be deemed out of order. Persons with complaints regarding individual employees, personnel or students are directed to School Board policies AC, KE and KEB, copies of which will be available at the hearing, and may be accessed currently on the District website.

Only input and comments relating to the Subject will be accepted. The presiding officer may rule a commenter out of order should the comments veer off the Subject.

HEARING STRUCTURE AND PARTICIPATION RULES:

- a. The hearing is scheduled for [90] minutes, which period will include any presentation by the School Board or the Administration. The hearing may end earlier than 90 minutes if comments have ended. The Board also reserves the right to extend the hearing beyond 90 minutes.
- b. A sign-up sheet will be available [online? at the door? Other?], for persons wishing to speak. Speakers will be recognized by the presiding officer in order of appearance on the sign-up sheet. If there are additional speakers after those indicated on the sign-up sheet have spoken, the presiding officer will recognize additional speakers up through the end of the allotted 90 minutes. Such additional speakers will be recognized in order of a line formed in the place designated by the presiding officer..
- c. Each person will be permitted [5? 3? other?] minutes to speak, including any time used by the Board or administrators responding to questions by that speaker.
- d. Once everyone on the sign-up sheet has had the opportunity to speak, previous speakers will have additional opportunity to speak until the expiration of the 90 minutes or any additional time if approved by the Board. Repeat speakers should join the line for speakers who have not pre-registered as discussed in paragraph b above.
- e. No one will speak until he/she is recognized by the presiding officer. Once recognized to speak, the speaker should clearly state his/her name and address.
- f. All comments should be directed generally to the presiding officer. For questions, the presiding officer will determine who from the Board or administration is best equipped to respond. Additionally, in order to clarify a speaker's comments/questions members of the Board may respond or ask questions.
- g. Comments and questions on matters other than the Subject will be called out of order.
- h. Speakers are encouraged not to repeat comments made by other speakers. A simple statement of agreement with past speakers will provide for a more efficient use of time.
- i. Statements that threaten violence or are defamatory, and any conduct disruptive of the hearing will be considered out of order and will not be tolerated. The presiding officer may terminate the speaker's privilege of address if the speaker does not follow this rule of order. Refusal to comply with rulings of the presiding officer, or other continued disruption could result in removal from the hearing.

Plain-English Summary: NH “No Trespass Orders on Public Property Act”

This new law, enacted as **Chapter 339 (HB 1184-FN)**, creates a formal process that municipalities, school districts, and other governing bodies must follow when prohibiting someone from entering public property. It establishes both the authority to act quickly in an emergency and procedural rights for the person receiving the order. The final law was enacted after a gubernatorial veto was overridden on August 19, 2026, with the main provisions taking effect **October 18, 2026**.

What does the law do?

A governing body—or someone it has authorized—may issue an **emergency No Trespass Order (NTO)** requiring a person to leave or stay away from specified public property when immediate action is reasonably necessary to:

- protect public safety;
- prevent a substantial disruption of government operations; or
- prevent damage to public property.

For a **school district**, this means the law establishes a process for restricting an individual's access to particular school district property when one of these circumstances exists.

1. An emergency NTO can be issued immediately

The governing body does **not have to meet and vote before the initial emergency order is issued**. The governing body can authorize someone—for example, potentially a superintendent or other administrator—to issue the emergency NTO.

The emergency order must be **in writing** and specify the date and time, property covered, factual reason for the emergency, expiration date/time, and the person's right to request a hearing.

Important: The emergency NTO can remain in effect for **no more than 45 days** unless the governing body formally approves continuing it.

2. Continuing the order requires governing-body action

If the governing body wants the NTO to remain in effect beyond the initial period, it must approve the order by at least a **majority roll-call vote at a properly noticed public meeting**.

The matter may instead be considered in a **nonpublic session when permitted by RSA 91-A and requested by the individual who is subject to the NTO.**

The continuing NTO must clearly tell the person what property is off limits, why the order was issued, how long it lasts, how to request a hearing, and that an adverse decision may be appealed to Superior Court.

3. The individual has a right to challenge the order

A person receiving an NTO can request a hearing. The request must be made **in writing within 10 days** of issuance or governing-body approval.

The governing body must then hold the hearing at its **next regularly scheduled meeting.**

This deadline has teeth: **if the required hearing isn't held on time, the NTO is automatically vacated**, unless the delay was caused by the person requesting the hearing.

4. After the hearing, the board must make a written decision

Following the hearing, the governing body cannot simply leave the matter unresolved. It must issue a **written decision** stating that the NTO is either **rescinded, modified, or continued for a defined period.**

5. The individual can appeal to court

If the governing body continues or modifies the NTO and the individual disagrees with the final decision, the individual may appeal to **New Hampshire Superior Court.**

The appeal must be filed **within 30 days of the governing body's written decision.**

What this means for a school district

The practical change is that an NTO should now be viewed as a **formal legal process rather than simply an administrative directive.**

A school district should have a clear procedure covering **who is authorized to issue an emergency NTO, what information must appear in the written notice, when the School Board must act, how hearing requests are received and tracked, and how written decisions are issued.**

A useful way to think about the process is:

Immediate safety concern → Emergency written NTO → Maximum 45 days → School Board action if continuation is sought → Individual may request hearing within 10 days → Board hearing at next regular meeting → Written decision → Possible Superior Court appeal within 30 days.

One additional provision in the final enacted law

The text in your prompt does **not include one provision that appears in the final enacted version**. The final law requires governing bodies to review NTOs that were already in effect when the law takes effect. Within **90 days**, the governing body must either reissue or rescind those orders in accordance with the new law. If it takes no action, the existing NTO becomes void. That transitional requirement itself is scheduled to be repealed one year after passage.

For a **New Hampshire school district**, I would recommend developing a short administrative procedure plus standardized **Emergency NTO, Hearing Request, and School Board Decision forms** so administrators and the Board can consistently meet these deadlines and notice requirements.

SCHOOL DISTRICT PROCEDURE

No Trespass Orders on School District Property

Legal Reference: RSA 635:2-a

I. Purpose

This procedure establishes the process for issuing, reviewing, hearing, modifying, rescinding, and documenting No Trespass Orders ("NTOs") applicable to School District property in accordance with RSA 635:2-a.

II. Authority to Issue an Emergency NTO

The School Board, or a person specifically designated by the School Board, may issue an emergency NTO directing an individual to leave or not enter specified School District property when immediate action is reasonably necessary to:

- Protect public safety;
- Prevent substantial disruption of School District operations; or
- Prevent damage to public property.

The School Board should formally designate by policy, procedure, or Board action the District officials authorized to issue emergency NTOs.

III. Emergency NTO Requirements

An emergency NTO shall be effective immediately and must be in writing. It shall include:

1. The date and time of issuance;
2. The specific School District property covered by the order;
3. A brief factual explanation supporting the emergency action;
4. The expiration date and time; and
5. Notice that the individual has the right to request a hearing.

An emergency NTO shall expire **no later than 35 days after issuance** unless the School Board approves its continuation as provided below.

IV. Notice and Documentation

The District shall provide the written NTO to the affected individual and maintain a copy in the District's administrative records.

The Superintendent or designee shall maintain documentation supporting the NTO, including relevant incident reports, correspondence, witness information, photographs, video, or other records, as appropriate.

The Superintendent shall promptly notify the School Board of any emergency NTO issued by a designated District official.

V. School Board Review and Continuation

If continuation of the NTO beyond the initial emergency period is sought, the School Board shall consider the NTO before expiration of the emergency order.

Continuation requires approval by at least a **majority of the School Board through a roll-call vote at a duly noticed public meeting.**

The matter may be considered in nonpublic session when permitted by RSA 91-A **and requested by the individual who is subject to the NTO.**

Any NTO approved by the Board shall state:

1. The date of issuance;
2. The specific property covered;
3. The reason for the NTO;
4. The duration of the NTO, which shall not exceed **one year**;
5. The individual's right to request a hearing;
6. Instructions for requesting a hearing; and
7. The individual's right to appeal an adverse final decision to Superior Court.

VI. Request for Hearing

An individual subject to an NTO may submit a written request for a hearing.

The request must be made **within 10 days of the issuance of the NTO or School Board approval of the NTO**, as applicable.

Upon receipt of a timely request, the Superintendent shall promptly notify the School Board Chair and arrange for the hearing to be placed on the agenda of the **next regularly scheduled School Board meeting.**

If the required hearing is not held within that timeframe, the NTO shall be automatically vacated unless the delay is attributable to the individual requesting the hearing.

VII. Hearing Procedure

At the hearing, the School Board shall review the basis for the NTO and provide the individual subject to the order an opportunity to contest it and provide information relevant to the Board's decision.

The Board shall consider whether continued restriction from the identified School District property is warranted under RSA 635:2-a.

The hearing shall be conducted in accordance with applicable law, including RSA 91-A.

VIII. School Board Decision

Following the hearing, the School Board shall issue a **written decision** stating that the NTO is:

- **Rescinded** — the NTO is terminated;
- **Modified** — the terms, property covered, or duration are changed; or
- **Continued** — the NTO remains in effect for a specifically defined period.

The written decision shall be provided to the individual and maintained in the District's records.

IX. Appeal

An individual subject to an NTO may appeal the School Board's final decision to the **New Hampshire Superior Court**.

Any appeal must be filed within **30 days of the School Board's written decision**.

X. Expiration and Renewal

An NTO automatically expires at the end of its authorized duration.

An expired NTO shall not simply be administratively extended or renewed. Any subsequent NTO must comply with the requirements of RSA 635:2-a.

XI. Administrative Responsibility

The Superintendent or designee shall:

- Maintain copies of all NTOs and supporting documentation;
- Track all statutory deadlines and expiration dates;
- Notify the School Board when Board action is required;
- Coordinate hearing requests and required notices;
- Maintain copies of final School Board decisions; and
- Ensure relevant District administrators and, when appropriate, law enforcement personnel are informed of the status, modification, res

Hinsdale School District

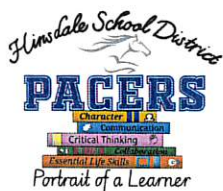
49 School Street, P.O. Box 27

Hinsdale, NH 03451

603-336-5728

www.hnhsd.org

Our students can!



David Ryan, Ed.D.
Superintendent

Jane Fortson, CPA
Business Administrator

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

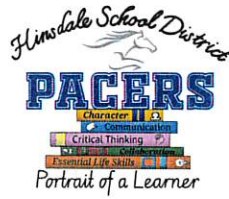
Hinsdale School Board 2026 - 2027 Goals

1. The Board will strengthen transparent, timely, and effective communication with all stakeholders in both the Hinsdale and Winchester School District communities, fostering trust, collaboration, and meaningful engagement to support a unified educational community and shared commitment to student success..
2. The Board will foster a positive, inclusive, and high-performing educational environment by supporting strategic recruitment, hiring, and retention of highly qualified personnel; promoting a collaborative and supportive professional culture; and investing in continuous professional growth, leadership development, and employee well-being to ensure organizational excellence and improved outcomes for all students.
3. The Board will strengthen its fiscal leadership and financial responsibility by promoting sound budgeting practices, ensuring responsible stewardship of taxpayer resources, and improving public understanding of the proposed school district budget through clear, concise, and visually accessible financial presentations.
4. The school board will continue to coordinate with the Winchester School Board to develop and strengthen the collaborative partnership that was established during the tuition agreement process.

Report from the
BUSINESS
ADMINISTRATOR

Hinsdale School District

49 School Street, P.O. Box 27
Hinsdale, NH 03451
603-336-5728
www.hnhsd.org



David Ryan, Ed.D.
Superintendent

Jane Fortson, CPA
Business Administrator

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

Our students can!

Business Administrator Report October 2026

The DOE25 has been uploaded to the Department of Education; I haven't heard back yet as to its status.

The Audit is done finally; it's been a long wait. I am hoping to have bound copies from the auditors for you next week, or at the very least an electronic copy (not marked DRAFT which I have had for a while) for you to review and ask questions.

Our health insurance rates are in; the news is not good as you saw in Dr. Ryan's email. I will try to quantify the financial impact for you at the board meeting.

Budget meetings have begun, and I hope to have them completed in the next couple of weeks. At that point, the administrative team will work collaboratively on the budget to bring for your review.

Respectfully submitted,
Jane



Medical Rate Exhibit for: School Administrative Unit #92

Rating Renewal: July

Rating Tier: Large

Rating Type: Combined

Current Benefit Option(s)	Enrollment Type	Enrollee Counts as of 11/26	07/26 Monthly Rates	07/27 Monthly Rates	% Change
AB15IPDED(07L)-RX10/20/45/3K(L)	Single	19	\$ 1,408.64	\$ 1,765.61	25.3%
	2-Person	8	\$ 2,817.28	\$ 3,531.23	25.3%
	Family	6	\$ 3,803.33	\$ 4,767.16	25.3%
AB5(07L)-RX10/20/45/3K(L)	Single	15	\$ 1,559.44	\$ 1,983.39	27.2%
	2-Person	13	\$ 3,118.88	\$ 3,966.78	27.2%
	Family	18	\$ 4,210.49	\$ 5,355.15	27.2%
OA20(07L)-RX10/20/45/3K(L)	Single	1	\$ 1,506.42	\$ 1,876.68	24.6%
	2-Person	2	\$ 3,012.84	\$ 3,753.37	24.6%
	Family	1	\$ 4,067.33	\$ 5,067.05	24.6%
Monthly Total for Actives / Early Retirees		83	\$ 223,447.67	\$ 282,561.55	26.5%

Current Benefit Option(s)	Enrollment Type	Enrollee Counts as of 11/26	07/26 Monthly Rates	07/27 Monthly Rates	% Change
MCNRX(07L)	Single	21	\$ 368.03	\$ 450.82	22.5%
Monthly Total for Medicomp Retirees		21	\$ 7,728.63	\$ 9,467.22	22.5%
Grand Monthly Total		104	\$ 231,176.30	\$ 292,028.77	26.3%

Alternative Benefit Option(s): HealthTrust offers a full range of comprehensive Benefit Options. Please consult with your Benefits Advisor to learn more about the Benefit Options that may best meet your Group's needs and work within HealthTrust's underwriting guidelines.

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2026

To Date: 6/30/2027

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)	\$0.00	(\$8,103,719.00)	\$0.00	\$0.00	\$0.00 0.00%
100.0000.41310.00.00000 Preschool Tuition	(\$7,000.00)	\$0.00	(\$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	(\$68,673.03)	\$62,673.03	\$0.00	\$62,673.03 -1044.55%
100.0000.41700.00.00000 Yearbook	(\$3,500.00)	\$0.00	\$15.51	(\$3,515.51)	\$0.00	(\$3,515.51) 100.44%
100.0000.41980.00.00000 Refund Of A Prior Year Expenditure	(\$34,000.00)	\$0.00	(\$18,338.49)	(\$15,661.51)	\$0.00	(\$15,661.51) 46.06%
100.0000.41990.00.00000 Other Local Revenues	(\$25,000.00)	\$0.00	(\$43,886.10)	\$18,886.10	\$0.00	\$18,886.10 -75.54%
100.0000.43111.00.00000 Adequate Education Aid	(\$4,851,811.00)	\$0.00	(\$4,851,811.01)	\$0.01	\$0.00	\$0.01 0.00%
100.0000.43112.00.00000 State Education Tax	(\$477,130.00)	\$0.00	(\$477,130.00)	\$0.00	\$0.00	\$0.00 0.00%
100.0000.43190.00.00000 Other State Aid	(\$4,450.00)	\$0.00	(\$15,100.56)	\$10,650.56	\$0.00	\$10,650.56 -239.34%
100.0000.43210.00.00000 Building Aid	(\$462,803.00)	\$0.00	(\$462,802.59)	(\$0.41)	\$0.00	(\$0.41) 0.00%
100.0000.43230.00.00000 Catastrophic Aid	(\$205,000.00)	\$0.00	(\$215,826.72)	\$10,826.72	\$0.00	\$10,826.72 -5.28%
100.0000.43241.00.00001 Voc Tuition Aid	(\$11,000.00)	\$0.00	(\$18,005.82)	\$7,005.82	\$0.00	\$7,005.82 -63.69%
100.0000.43242.00.00001 Voc Transp Aid	(\$775.00)	\$0.00	(\$926.64)	\$151.64	\$0.00	\$151.64 -19.57%

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Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance %

Remaining Bud

100.0000.44580.00.00000	(\$30,000.00)	\$0.00	(\$69,976.10)	\$39,976.10	\$0.00	\$39,976.10
Medicaid Reimbursement						-133.25%
100.5200.49300.00.00000	(\$1,110,500.00)	\$0.00	(\$110,850.29)	(\$999,649.71)	\$0.00	(\$999,649.71)
TRANSFERS IN						90.02%
Fund: 100	(\$15,332,688.00)	\$0.00	(\$14,462,510.84)	(\$870,177.16)	\$0.00	(\$870,177.16)

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Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

% Remaining Bud

Grand Total:

(\$15,332,688.00)

\$0.00

(\$14,462,510.84)

(\$870,177.16)

\$0.00

(\$870,177.16)

End of Report

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
100.1100.51100.21.00000 Teacher Salaries Reg Ed Elementary	\$1,099,946.00	\$0.00	\$1,064,502.64	\$35,443.36	\$0.00	\$35,443.36 3.22%
100.1100.51100.22.00000 Teacher Salaries Reg Ed Middle/High	\$1,478,419.00	\$0.00	\$1,495,449.60	(\$17,030.60)	\$0.00	(\$17,030.60) -1.15%
100.1100.51150.21.00000 Para Salaries Reg Ed Elementary	\$23,578.00	\$0.00	\$22,119.58	\$1,458.42	\$0.00	\$1,458.42 6.19%
100.1100.51150.22.00000 Para Salaries Reg Ed Middle/High	\$47,917.00	\$0.00	\$47,771.87	\$145.13	\$0.00	\$145.13 0.30%
100.1100.51200.21.00000 Substitutes Reg Ed Teacher Elementary	\$26,000.00	\$0.00	\$21,794.85	\$4,205.15	\$0.00	\$4,205.15 16.17%
100.1100.51200.22.00000 Substitutes Reg Ed Teacher Middle/High	\$40,000.00	\$0.00	\$45,520.13	(\$5,520.13)	\$0.00	(\$5,520.13) -13.80%
100.1100.51250.21.00000 Substitutes Reg Ed Para Elementary	\$23,000.00	\$0.00	\$25,769.00	(\$2,769.00)	\$0.00	(\$2,769.00) -12.04%
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	\$0.00	\$340,975.99	\$29,651.01	\$0.00	\$29,651.01 8.00%
100.1100.52110.22.00000 Health Insurance Regular Middle/High	\$585,492.00	\$0.00	\$460,209.62	\$125,282.38	\$0.00	\$125,282.38 21.40%
100.1100.52120.21.00000 Dental Insurance Regular Elementary	\$13,275.00	\$0.00	\$28,925.80	(\$15,650.80)	\$0.00	(\$15,650.80) -117.90%
100.1100.52120.22.00000 Dental Insurance Regular Middle/High	\$21,010.00	\$0.00	\$89,769.14	(\$68,759.14)	\$0.00	(\$68,759.14) -327.27%
100.1100.52200.21.00000 Social Security Reg Elementary	\$87,328.00	\$0.00	\$80,346.39	\$6,981.61	\$0.00	\$6,981.61 7.99%

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100.1100.52200.22.00000	\$116,765.00	\$0.00	\$114,022.12	\$2,742.88	\$0.00	\$2,742.88
Social Security Reg Middle/High						2.35%
100.1100.52310.22.00000	\$3,670.00	\$0.00	\$4,161.25	(\$491.25)	\$0.00	(\$491.25)
Nonteacher Retirement Regular Middle/High						-13.39%
100.1100.52320.21.00000	\$209,604.00	\$0.00	\$200,493.36	\$9,110.64	\$0.00	\$9,110.64
Teacher Retirement Regular Elementary						4.35%
100.1100.52320.22.00000	\$290,361.00	\$0.00	\$287,769.83	\$2,591.17	\$0.00	\$2,591.17
Teacher Retirement Regular Middle/High						0.89%
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	\$0.00	\$2,006.67	\$243.33	\$0.00	\$243.33
Supplies Art Elementary						10.81%
100.1102.56100.22.00000	\$3,669.00	\$0.00	\$2,059.11	\$1,609.89	\$0.00	\$1,609.89
Supplies Art Middle/High						43.88%
100.1105.56100.22.00000	\$1,050.00	\$0.00	\$787.07	\$262.93	\$0.00	\$262.93
Supplies Language Arts Middle/High						25.04%
100.1105.56410.21.00000	\$3,137.00	\$0.00	\$2,547.74	\$589.26	\$0.00	\$589.26
Books Lang Arts Elementary						18.78%
100.1105.56410.22.00000	\$3,275.00	\$0.00	\$3,337.56	(\$62.56)	\$0.00	(\$62.56)
Books Lang Arts Middle/High						-1.91%
100.1106.56100.22.00000	\$306.00	\$0.00	\$255.60	\$52.40	\$0.00	\$52.40
Supplies Modern Language Middle/High						17.01%
100.1107.56100.22.00000	\$60.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
Supplies In School Suspension Middle/High						100.00%
100.1108.56100.21.00000	\$1,528.00	\$0.00	\$1,485.88	\$42.12	\$0.00	\$42.12
Supplies Phys Ed Elementary						2.76%
100.1108.56100.22.00000	\$1,937.00	\$0.00	\$1,929.71	\$7.29	\$0.00	\$7.29
Supplies Phys Ed Middle/High						0.38%

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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	\$0.00	\$6,670.26	\$3,479.74	\$0.00	\$3,479.74
Supplies Life Sciences Middle/High						34.28%
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	\$0.00	\$1,134.59	\$29.41	\$0.00	\$29.41
Supplies Tech Ed Middle/High						2.53%
100.1111.56100.22.00000	\$2,335.00	\$0.00	\$2,252.01	\$82.99	\$0.00	\$82.99
Supplies Mathematics Middle/High						3.55%
100.1111.56410.21.00000	\$1,267.00	\$0.00	\$1,477.44	(\$210.44)	\$0.00	(\$210.44)
Books Mathematics Elementary						-16.61%
100.1111.56410.22.00000	\$2,450.00	\$0.00	\$2,520.00	(\$70.00)	\$0.00	(\$70.00)
Books Mathematics Middle/High						-2.86%
100.1112.53000.21.00000	\$700.00	\$0.00	\$764.59	(\$64.59)	\$0.00	(\$64.59)
Repairs & Other Services Music Elementary						-9.23%
100.1112.53000.22.00000	\$2,000.00	\$0.00	\$1,407.00	\$593.00	\$0.00	\$593.00
Repairs & Other Services Music Middle/High						29.65%
100.1112.56100.21.00000	\$479.00	\$0.00	\$580.37	(\$101.37)	\$0.00	(\$101.37)
Supplies Music Elementary						-21.16%
100.1112.56100.22.00000	\$5,000.00	\$0.00	\$4,120.80	\$879.20	\$0.00	\$879.20
Supplies Music Middle/High						17.58%
100.1112.58100.22.00000	\$835.00	\$0.00	\$175.00	\$660.00	\$0.00	\$660.00
Dues & Fees Music Middle/High						79.04%
100.1113.56100.21.00000	\$270.00	\$0.00	\$233.34	\$36.66	\$0.00	\$36.66
Supplies Science Elementary						13.58%
100.1113.56100.22.00000	\$6,993.00	\$0.00	\$6,904.54	\$88.46	\$0.00	\$88.46
Supplies Science Middle/High						1.26%

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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	\$0.00	\$789.11	\$336.89	\$0.00	\$336.89
Supplies Social Studies Middle/High						29.92%
100.1115.56410.21.00000	\$1,318.00	\$0.00	\$2,292.45	(\$974.45)	\$0.00	(\$974.45)
Books Social Studies Elementary						-73.93%
100.1116.56100.22.00000	\$3,000.00	\$0.00	\$3,054.00	(\$54.00)	\$0.00	(\$54.00)
Supplies ELO						-1.80%
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	\$315.00	(\$314.00)	\$0.00	(\$314.00)
Field Trip Entry Fees Elementary						-31400.00%
100.1126.56100.21.00000	\$22,624.00	\$0.00	\$17,722.76	\$4,901.24	\$0.00	\$4,901.24
Supplies General Expense Elementary						21.66%
100.1126.56100.22.00000	\$22,553.00	\$0.00	\$18,607.11	\$2,945.89	\$0.00	\$2,945.89
Supplies General Expense Secondary						13.06%
100.1126.56101.22.00000	\$8,110.00	\$0.00	\$4,441.49	\$3,668.51	\$0.00	\$3,668.51
Graduation & Special Events Middle/High						45.23%
100.1126.56410.22.00000	\$7,000.00	\$0.00	\$2,454.57	\$4,545.43	\$0.00	\$4,545.43
Yearbook						64.93%
100.1126.56500.21.00000	\$0.00	\$0.00	\$2,995.70	(\$2,995.70)	\$0.00	(\$2,995.70)
General Expense Software						0.00%
100.1200.51100.21.00000	\$230,620.00	\$0.00	\$220,078.31	\$10,541.69	\$0.00	\$10,541.69
Teacher Salaries Special educ. Elementary						4.57%

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100.1200.51100.22.00000	\$203,200.00	\$0.00	\$206,385.90	(\$3,185.90)	\$0.00	(\$3,185.90)
Teacher Salaries Special Education Middle/High						-1.57%
100.1200.51150.21.00000	\$431,107.00	\$0.00	\$384,747.16	\$46,359.84	\$0.00	\$46,359.84
Para Salaries Special Education Elementary						10.75%
100.1200.51150.22.00000	\$317,264.00	\$0.00	\$265,748.65	\$51,515.35	\$0.00	\$51,515.35
Para Salaries Special Education Middle/High						16.24%
100.1200.51200.21.00000	\$2,400.00	\$0.00	\$902.50	\$1,497.50	\$0.00	\$1,497.50
Substitutes Special Educ. Teacher Elementary						62.40%
100.1200.51200.22.00000	\$3,000.00	\$0.00	\$1,587.50	\$1,412.50	\$0.00	\$1,412.50
Substitutes Special Educ. Teacher Middle/High						47.08%
100.1200.51250.21.00000	\$5,000.00	\$0.00	\$3,592.50	\$1,407.50	\$0.00	\$1,407.50
Substitutes Special Educ. Para Elementary						28.15%
100.1200.51250.22.00000	\$500.00	\$0.00	\$3,150.00	(\$2,650.00)	\$0.00	(\$2,650.00)
Substitutes Special Educ. Para Middle/High						-530.00%
100.1200.52110.21.00000	\$139,833.00	\$0.00	\$123,500.54	\$16,332.46	\$0.00	\$16,332.46
Health Insurance Special Educ. Teachers Elementary						11.68%
100.1200.52110.22.00000	\$136,956.00	\$0.00	\$122,993.13	\$13,962.87	\$0.00	\$13,962.87
Health Insurance Special Educ Teachers Middle/High						10.20%
100.1200.52120.21.00000	\$3,902.00	\$0.00	\$2,815.80	\$1,086.20	\$0.00	\$1,086.20
Dental Insurance Special educ. Teachers Elementary						27.84%
100.1200.52120.22.00000	\$3,484.00	\$0.00	\$5,567.40	(\$2,083.40)	\$0.00	(\$2,083.40)
Dental Insurance Special Educ Teachers Middle/High						-59.80%
100.1200.52200.21.00000	\$50,622.00	\$0.00	\$43,545.92	\$7,076.08	\$0.00	\$7,076.08
Social Security Special Educ. Elementary						13.98%
100.1200.52200.22.00000	\$39,816.00	\$0.00	\$33,852.14	\$5,963.86	\$0.00	\$5,963.86
Social Security Special Educ. Middle/High						14.98%
100.1200.52310.22.00000	\$0.00	\$0.00	\$2,022.73	(\$2,022.73)	\$0.00	(\$2,022.73)
Nonteacher Retirement Special Educ. Middle/High						0.00%

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100.1200.52320.21.00000	\$45,294.00	\$0.00	\$43,223.28	\$2,070.72	\$0.00	\$2,070.72
Teacher Retirement Special Educ. Elementary						4.57%
100.1200.52320.22.00000	\$39,908.00	\$0.00	\$41,037.98	(\$1,129.98)	\$0.00	(\$1,129.98)
Teacher Retirement Special Educ. Middle/High						-2.83%
100.1200.53001.20.00000	\$52,500.00	\$0.00	\$44,876.97	\$7,623.03	\$0.00	\$7,623.03
Related Services Special Educ.						14.52%
100.1200.53001.21.00000	\$165,000.00	\$0.00	\$159,944.11	\$5,055.89	\$0.00	\$5,055.89
Related Services In District Elem						3.06%
100.1200.53001.22.00000	\$0.00	\$0.00	\$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	\$0.00	\$4,385.19	(\$4,385.19)	\$0.00	(\$4,385.19)
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 Special Education						100.00%
100.1200.55601.20.00000	\$3,000.00	\$0.00	\$215.26	\$2,784.74	\$0.00	\$2,784.74
Tuition Special Education Public						92.82%
100.1200.55602.20.00000	\$931,300.00	\$0.00	\$1,006,054.00	(\$74,754.00)	\$0.00	(\$74,754.00)
Tuition Special Education Private						-8.03%
100.1200.56100.20.00000	\$850.00	\$0.00	\$68.88	\$781.12	\$0.00	\$781.12
Supplies & Medical Hardware Out Of District						91.90%
100.1200.56100.21.00000	\$2,000.00	\$0.00	\$1,836.98	\$163.02	\$0.00	\$163.02
Supplies & Medical Hardware Elementary						8.15%
100.1200.56100.22.00000	\$1,089.00	\$0.00	\$1,095.26	(\$6.26)	\$0.00	(\$6.26)
Supplies & Medical Hardware Middle/High						-0.57%
100.1210.51100.21.00000	\$20,000.00	\$0.00	\$10,204.38	\$9,795.62	\$0.00	\$9,795.62
Salaries						48.98%
100.1210.51100.22.00000	\$12,000.00	\$0.00	\$3,183.50	\$8,816.50	\$0.00	\$8,816.50
Salaries						73.47%

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100.1210.52200.21.00000	\$1,530.00	\$0.00	\$778.45	\$751.55	\$0.00	\$751.55
Social Security						49.12%
100.1210.52200.22.00000	\$918.00	\$0.00	\$243.54	\$674.46	\$0.00	\$674.46
Social Security						73.47%
100.1210.52320.21.00000	\$3,928.00	\$0.00	\$865.14	\$3,062.86	\$0.00	\$3,062.86
Retirement						77.98%
100.1210.52320.22.00000	\$2,357.00	\$0.00	\$449.27	\$1,907.73	\$0.00	\$1,907.73
Retirement						80.94%
100.1280.51100.20.00000	\$40,000.00	\$0.00	\$31,179.04	\$8,820.96	\$0.00	\$8,820.96
Teacher Salaries ESL						22.05%
100.1280.52200.20.00000	\$3,060.00	\$0.00	\$2,385.31	\$674.69	\$0.00	\$674.69
Social Security ESL						22.05%
100.1300.55610.22.00000	\$48,000.00	\$0.00	\$29,257.64	\$18,742.36	\$0.00	\$18,742.36
Tuition Vocational Middle/High						39.05%
100.1310.54300.22.00000	\$0.00	\$0.00	\$811.69	(\$811.69)	\$0.00	(\$811.69)
Repairs & Maintenance Driver Ed Secondary						0.00%
100.1310.55800.22.00000	\$0.00	\$0.00	\$1,621.31	(\$1,621.31)	\$0.00	(\$1,621.31)
Gas & Oil Driver Ed Secondary						0.00%
100.1400.51190.22.00000	\$152,864.00	\$0.00	\$133,524.19	\$19,339.81	\$0.00	\$19,339.81
Advisors Stipends						12.65%
100.1400.52200.22.00000	\$11,695.00	\$0.00	\$9,741.75	\$1,953.25	\$0.00	\$1,953.25
Social Security CoCurricular						16.70%
100.1400.52310.22.00000	\$3,500.00	\$0.00	\$5,792.63	(\$2,292.63)	\$0.00	(\$2,292.63)
Nonteacher Retirement CoCurricular						-65.50%
100.1400.52320.22.00000	\$9,000.00	\$0.00	\$6,108.02	\$2,891.98	\$0.00	\$2,891.98
Teacher Retirement CoCurricular						32.13%
100.1400.53000.22.00000	\$1,250.00	\$0.00	\$27.90	\$1,222.10	\$0.00	\$1,222.10
Sports Physicals/Doctors' Services						97.77%

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2026

To Date: 6/30/2027

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
100.1400.53900.22.00000 Officials/Police Coverage	\$17,000.00	\$0.00	\$19,102.72	(\$2,102.72)	\$0.00	(\$2,102.72) -12.37%
100.1400.54300.22.00000 Repairs & Maintenance	\$2,500.00	\$0.00	\$1,596.40	\$903.60	\$0.00	\$903.60 36.14%
100.1400.55800.22.00000 Dues & Fees CoCurricular	\$5,410.00	\$0.00	\$5,520.00	(\$110.00)	\$0.00	(\$110.00) -2.03%
100.1400.56100.22.00000 Supplies/Awards CoCurr Secondary	\$20,771.00	\$0.00	\$19,917.11	\$853.89	\$0.00	\$853.89 4.11%
100.1400.58100.22.00000 Conferences CoCurr Secondary	\$2,000.00	\$0.00	\$2,172.01	(\$172.01)	\$0.00	(\$172.01) -8.60%
100.1430.51100.21.00000 Summer School Stipends Elementary	\$0.00	\$0.00	\$418.82	(\$418.82)	\$0.00	(\$418.82) 0.00%
100.1430.51100.22.00000 Summer School Stipends Middle/High	\$0.00	\$0.00	\$206.18	(\$206.18)	\$0.00	(\$206.18) 0.00%
100.1430.52200.21.00000 Social Security Summer School Elementary	\$0.00	\$0.00	\$32.03	(\$32.03)	\$0.00	(\$32.03) 0.00%
100.1430.52200.22.00000 Social Security Summer School Middle/High	\$0.00	\$0.00	\$15.78	(\$15.78)	\$0.00	(\$15.78) 0.00%
100.1430.52320.21.00000 Teacher Retirement Summer School Elementary	\$0.00	\$0.00	\$59.21	(\$59.21)	\$0.00	(\$59.21) 0.00%
100.1430.52320.22.00000 Teacher Retirement Summer School Middle/High	\$0.00	\$0.00	\$29.17	(\$29.17)	\$0.00	(\$29.17) 0.00%
100.1430.56100.22.00000 Supplies Summer Middle/High	\$7,000.00	\$0.00	\$1,540.00	\$5,460.00	\$0.00	\$5,460.00 78.00%
100.2120.51100.21.00000 Guidance Salaries Elementary	\$216,416.00	\$0.00	\$211,340.60	\$4,075.40	\$0.00	\$4,075.40 1.89%
100.2120.51100.22.00000 Guidance Salaries Middle/High	\$272,910.00	\$0.00	\$269,264.25	\$3,645.75	\$0.00	\$3,645.75 1.34%

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2026

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2120.52110.21.00000	\$54,751.00	\$0.00	\$54,186.87	\$564.13	\$0.00	\$564.13
Health Insurance Guidance Elementary						1.03%
100.2120.52110.22.00000	\$77,666.00	\$0.00	\$69,966.14	\$7,697.86	\$0.00	\$7,697.86
Health Insurance Guidance Middle/High						9.91%
100.2120.52120.21.00000	\$2,007.00	\$0.00	\$1,996.10	\$8.90	\$0.00	\$8.90
Dental Insurance Guidance Elementary						0.44%
100.2120.52120.22.00000	\$2,552.00	\$0.00	\$3,633.42	(\$1,081.42)	\$0.00	(\$1,081.42)
Dental Insurance Guidance Middle/High						-42.38%
100.2120.52200.21.00000	\$16,479.00	\$0.00	\$15,312.74	\$1,166.26	\$0.00	\$1,166.26
Social Security Guidance Elementary						7.08%
100.2120.52200.22.00000	\$20,878.00	\$0.00	\$19,238.10	\$1,639.90	\$0.00	\$1,639.90
Social Security Guidance Middle/High						7.85%
100.2120.52310.21.00000	\$0.00	\$0.00	\$5,172.14	(\$5,172.14)	\$0.00	(\$5,172.14)
Nonteacher Retirement						0.00%
100.2120.52310.22.00000	\$8,337.00	\$0.00	\$16,127.65	(\$7,790.65)	\$0.00	(\$7,790.65)
Nonteacher Retirement Guidance Middle/High						-93.45%
100.2120.52320.21.00000	\$37,211.00	\$0.00	\$25,196.63	\$12,014.37	\$0.00	\$12,014.37
Teacher Retirement Guidance Elementary						32.29%
100.2120.52320.22.00000	\$22,828.00	\$0.00	\$14,687.30	\$8,140.70	\$0.00	\$8,140.70
Teacher Retirement Guidance Middle/High						35.66%
100.2120.53000.21.00000	\$0.00	\$0.00	\$2,164.62	(\$2,164.62)	\$0.00	(\$2,164.62)
Guidance Contracted Svcs						0.00%
100.2120.53300.22.00000	\$2,500.00	\$0.00	\$36.54	\$2,463.46	\$0.00	\$2,463.46
Professional Services Guidance Middle/High						98.54%
100.2120.56100.21.00000	\$2,325.00	\$0.00	\$2,324.93	\$0.07	\$0.00	\$0.07
Supplies Guidance Elementary						0.00%
100.2120.56100.22.00000	\$638.00	\$0.00	\$0.00	\$638.00	\$0.00	\$638.00
Supplies 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
100.2120.56110.21.00000 Testing Map, Etc Elementary	\$3,625.00	\$0.00	\$0.00	\$3,625.00	\$0.00	\$3,625.00 100.00%
100.2120.56110.22.00000 Testing Map, Psat, Etc Middle/High	\$7,095.00	\$0.00	\$10,125.52	(\$3,030.52)	\$0.00	(\$3,030.52) -42.71%
100.2120.56410.21.00000 Books Guidance Elementary	\$225.00	\$0.00	\$0.00	\$225.00	\$0.00	\$225.00 100.00%
100.2120.56410.22.00000 Books Guidance Middle/High	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00 100.00%
100.2120.56500.21.00000 Guidance Software	\$2,595.00	\$0.00	\$120.00	\$2,475.00	\$0.00	\$2,475.00 95.38%
100.2120.58100.21.00000 Dues & Fees Guidance Elementary	\$250.00	\$0.00	\$826.30	(\$576.30)	\$0.00	(\$576.30) -230.52%
100.2120.58100.22.00000 Dues & Fees Guidance Middle/High	\$358.00	\$0.00	\$121.60	\$236.40	\$0.00	\$236.40 66.03%
100.2130.51100.21.00000 School Nurse Salaries Elementary	\$51,150.00	\$0.00	\$56,150.00	(\$5,000.00)	\$0.00	(\$5,000.00) -9.78%
100.2130.51100.22.00000 School Nurse Salaries Middle/High	\$65,118.00	\$0.00	\$65,118.00	\$0.00	\$0.00	\$0.00 0.00%
100.2130.52110.21.00000 Health Insurance Nurse Elementary	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00 0.00%
100.2130.52110.22.00000 Health Insurance Nurse Middle/High	\$26,173.00	\$0.00	\$26,173.04	(\$0.04)	\$0.00	(\$0.04) 0.00%
100.2130.52120.22.00000 Dental Insurance Nurse Middle/High	\$1,080.00	\$0.00	\$1,080.00	\$0.00	\$0.00	\$0.00 0.00%
100.2130.52200.21.00000 Social Security Nurse Elementary	\$3,913.00	\$0.00	\$4,295.49	(\$382.49)	\$0.00	(\$382.49) -9.77%
100.2130.52200.22.00000 Social Security Nurse Middle/High	\$4,982.00	\$0.00	\$4,501.22	\$480.78	\$0.00	\$480.78 9.65%

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
100.2130.52320.21.00000	\$10,046.00	\$0.00	\$10,045.87	\$0.13	\$0.00	\$0.13
Teacher Retirement Nurse Elementary						0.00%
100.2130.52320.22.00000	\$12,789.00	\$0.00	\$12,789.14	(\$0.14)	\$0.00	(\$0.14)
Teacher Retirement Nurse Middle/High						0.00%
100.2130.56100.21.00000	\$1,175.00	\$0.00	\$996.00	\$179.00	\$0.00	\$179.00
Supplies Nurse Elementary						15.23%
100.2130.56100.22.00000	\$1,060.00	\$0.00	\$981.06	\$68.94	\$0.00	\$68.94
Supplies Nurse Middle/High						6.57%
100.2130.56500.21.00000	\$825.00	\$0.00	\$825.00	\$0.00	\$0.00	\$0.00
Nursing Software						0.00%
100.2130.58100.21.00000	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Dues & Fees Nurse Elementary						100.00%
100.2140.51100.20.00000	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
Psychologist Salaries						100.00%
100.2140.53000.20.00000	\$38,000.00	\$0.00	\$88,299.41	(\$50,299.41)	\$0.00	(\$50,299.41)
Purchased Services Psychological						-132.37%
100.2140.56100.20.00000	\$500.00	\$0.00	\$100.00	\$400.00	\$0.00	\$400.00
Supplies Psychologist						80.00%
100.2150.51100.20.00000	\$126,042.00	\$0.00	\$125,595.41	\$446.59	\$0.00	\$446.59
Speech & Language Salaries						0.35%
100.2150.52110.20.00000	\$52,346.00	\$0.00	\$43,662.56	\$8,683.44	\$0.00	\$8,683.44
Health Insurance Speech & Language						16.61%
100.2150.52120.20.00000	\$2,160.00	\$0.00	\$2,160.00	\$0.00	\$0.00	\$0.00
Dental Insurance Speech & Language						0.00%
100.2150.52200.20.00000	\$9,650.00	\$0.00	\$8,572.11	\$1,077.89	\$0.00	\$1,077.89
Social Security Speech & Language						11.17%
100.2150.52310.20.00000	\$4,945.00	\$0.00	\$4,884.89	\$60.11	\$0.00	\$60.11
Nonteacher Retirement						1.22%

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2026

To Date: 8/30/2027

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☐ Print Detail

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2150.52320.20.00000	\$17,576.00	\$0.00	\$17,576.04	(\$0.04)	\$0.00	(\$0.04)
Teacher Retirement Speech & Language						0.00%
100.2150.53000.20.00000	\$84,500.00	\$0.00	\$102,052.69	(\$17,552.69)	\$0.00	(\$17,552.69)
Purchased Services Speech & Language						-20.77%
100.2150.55800.20.00000	\$600.00	\$0.00	\$590.00	\$10.00	\$0.00	\$10.00
Travel Speech & Language						1.67%
100.2150.56100.20.00000	\$1,200.00	\$0.00	\$1,245.52	(\$45.52)	\$0.00	(\$45.52)
Supplies Speech & Language						-3.79%
100.2160.58100.20.00000	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
Dues & Fees Speech & Language						100.00%
100.2160.51100.20.00000	\$3,684.00	\$0.00	\$3,684.00	\$0.00	\$0.00	\$0.00
Occupational Therapist Salaries						0.00%
100.2160.52200.20.00000	\$282.00	\$0.00	\$281.81	\$0.19	\$0.00	\$0.19
Social Security Occupational Therapist						0.07%
100.2160.53000.20.00000	\$17,564.00	\$0.00	\$41,756.69	(\$24,192.69)	\$0.00	(\$24,192.69)
Purchased Services Occupational Therapy						-137.74%
100.2170.51100.20.00000	\$45,839.00	\$0.00	\$45,920.42	(\$81.42)	\$0.00	(\$81.42)
Certified OT Assistant Salaries						-0.18%
100.2170.52110.20.00000	\$13,212.00	\$0.00	\$13,212.25	(\$0.25)	\$0.00	(\$0.25)
Health Ins Certified OT Assistant						0.00%
100.2170.52120.20.00000	\$662.00	\$0.00	\$655.80	\$6.20	\$0.00	\$6.20
Dental Insurance Certified OT Assistant						0.94%
100.2170.52200.20.00000	\$3,507.00	\$0.00	\$3,487.46	\$19.54	\$0.00	\$19.54
Social Security Certified OT Assistant						0.56%
100.2170.52310.20.00000	\$6,202.00	\$0.00	\$6,411.02	(\$209.02)	\$0.00	(\$209.02)
Nonteacher Retirement						-3.37%
100.2170.55800.20.00000	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
Travel COTA						100.00%

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2026

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
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	\$0.00	\$604.47	(\$604.47)	\$0.00	(\$604.47)
Professional Dev. Paras wage						0.00%
100.2210.52200.20.00000	\$0.00	\$0.00	\$40.55	(\$40.55)	\$0.00	(\$40.55)
Social Security						0.00%
100.2210.52310.20.00000	\$0.00	\$0.00	\$26.04	(\$26.04)	\$0.00	(\$26.04)
Nonteacher Retirement						0.00%
100.2210.53200.20.00000	\$29,000.00	\$0.00	\$29,095.00	(\$95.00)	\$0.00	(\$95.00)
Teachers' Staff Development CBA Article V.O						-0.33%
100.2210.53201.20.00000	\$8,000.00	\$0.00	\$1,330.63	\$6,669.37	\$0.00	\$6,669.37
Support Staff Development Workshops						83.37%
100.2212.51100.20.00000	\$118,601.00	\$0.00	\$123,027.71	(\$4,426.71)	\$0.00	(\$4,426.71)
Salaries Curriculum						-3.73%
100.2212.51101.20.00000	\$0.00	\$0.00	\$750.00	(\$750.00)	\$0.00	(\$750.00)
Curriculum Stipends						0.00%
100.2212.52110.20.00000	\$66,512.00	\$0.00	\$62,108.73	\$4,403.27	\$0.00	\$4,403.27
Health						6.62%
100.2212.52120.20.00000	\$2,160.00	\$0.00	\$2,162.36	(\$2.36)	\$0.00	(\$2.36)
Dental						-0.11%
100.2212.52200.20.00000	\$9,075.00	\$0.00	\$8,221.01	\$853.99	\$0.00	\$853.99
Social Security Curriculum						9.41%
100.2212.52310.20.00000	\$11,869.00	\$0.00	\$11,896.72	(\$27.72)	\$0.00	(\$27.72)
Nonteacher Retirement Curriculum						-0.23%
100.2212.52320.20.00000	\$115.00	\$0.00	\$298.99	(\$183.99)	\$0.00	(\$183.99)
Teacher Retirement Curriculum						-159.99%

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
100.2212.53200.00.04222	\$0.00	\$0.00	\$3,812.70	(\$3,812.70)	\$0.00	(\$3,812.70)
NHLI Contracted Service						0.00%
100.2212.53200.20.00000	\$30,875.00	\$0.00	\$35,395.96	(\$4,520.96)	\$0.00	(\$4,520.96)
Purchased Services District						-14.64%
100.2212.55600.20.00000	\$5,200.00	\$0.00	\$6,956.46	(\$1,756.46)	\$0.00	(\$1,756.46)
Travel & Conferences Prof Dev District						-33.78%
100.2212.56100.20.00000	\$3,000.00	\$0.00	\$1,055.66	\$1,944.34	\$0.00	\$1,944.34
Supplies Prof Dev District						64.81%
100.2212.56410.20.00000	\$1,500.00	\$0.00	\$586.80	\$913.20	\$0.00	\$913.20
Professional Learning Texts						60.88%
100.2212.56500.20.00000	\$3,000.00	\$0.00	\$2,685.00	\$115.00	\$0.00	\$115.00
Software Prof Dev						3.83%
100.2212.58100.20.00000	\$500.00	\$0.00	\$531.00	(\$31.00)	\$0.00	(\$31.00)
Dues & Fees Prof Dev District						-6.20%
100.2222.51100.22.00000	\$53,600.00	\$0.00	\$44,279.61	\$9,320.39	\$0.00	\$9,320.39
Library Salaries Middle/High						17.39%
100.2222.51150.21.00000	\$26,291.00	\$0.00	\$28,476.56	(\$2,185.56)	\$0.00	(\$2,185.56)
Library Salaries Elementary						-8.31%
100.2222.52110.21.00000	\$22,942.00	\$0.00	\$22,941.80	\$0.20	\$0.00	\$0.20
Health						0.00%
100.2222.52110.22.00000	\$23,423.00	\$0.00	\$28,829.76	(\$5,406.76)	\$0.00	(\$5,406.76)
Health Insurance Library Middle/High						-23.08%
100.2222.52120.22.00000	\$1,080.00	\$0.00	\$560.28	\$519.72	\$0.00	\$519.72
Dental Insurance Library Middle/High						48.12%
100.2222.52200.21.00000	\$2,011.00	\$0.00	\$1,535.60	\$475.40	\$0.00	\$475.40
Social Security Library Elementary						23.64%
100.2222.52200.22.00000	\$4,100.00	\$0.00	\$3,037.20	\$1,062.80	\$0.00	\$1,062.80
Social Security Library Middle/High						25.92%

Hinsdale School District

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Budget Balance

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100.2222.52310.21.00000	\$0.00	\$0.00	\$3,194.95	(\$3,194.95)	\$0.00	(\$3,194.95)
Nonteacher Retirement Library Elementary						0.00%
100.2222.52320.22.00000	\$10,527.00	\$0.00	\$8,696.52	\$1,830.48	\$0.00	\$1,830.48
Teacher Retirement Library Middle/High						17.39%
100.2222.54300.22.00000	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
Repairs Library Equip Middle/High						100.00%
100.2222.56100.21.00000	\$500.00	\$0.00	\$488.85	\$11.15	\$0.00	\$11.15
Supplies Library Elementary						2.23%
100.2222.56100.22.00000	\$850.00	\$0.00	\$695.00	\$155.00	\$0.00	\$155.00
Supplies Library Middle/High						18.24%
100.2222.56410.21.00000	\$3,000.00	\$0.00	\$3,461.05	(\$461.05)	\$0.00	(\$461.05)
Books & Information Resources Library Elementary						-15.37%
100.2222.56410.22.00000	\$8,000.00	\$0.00	\$3,818.15	\$2,181.85	\$0.00	\$2,181.85
Books & Information Resources Library Middle/High						36.36%
100.2222.56420.21.00000	\$1,600.00	\$0.00	\$1,347.38	\$252.62	\$0.00	\$252.62
Other Information Resources Library Elem						15.79%
100.2222.56420.22.00000	\$4,122.00	\$0.00	\$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	\$0.00	\$4,600.00	(\$250.00)	\$0.00	(\$250.00)
School Board & Others' Salaries						-5.75%
100.2310.52200.20.00000	\$356.00	\$0.00	\$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	\$0.00	\$15,389.66	(\$9,389.66)	\$0.00	(\$9,389.66)
Legal Expenses School Board						-156.49%
100.2310.53302.20.00000	\$22,000.00	\$0.00	\$23,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)
Audit Expenses School Board						-4.55%

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2026

To Date: 6/30/2027

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
100.2310.55800.20.00000	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Travel & Conferences School Board						100.00%
100.2310.58100.20.00000	\$4,600.00	\$0.00	\$4,613.52	(\$113.52)	\$0.00	(\$113.52)
Dues & Fees School Board						-2.52%
100.2310.58110.20.00000	\$6,000.00	\$0.00	\$3,097.12	\$2,902.88	\$0.00	\$2,902.88
Recognition & Awards School Board						48.38%
100.2320.51100.20.00000	\$166,448.00	\$0.00	\$176,388.32	(\$9,940.32)	\$0.00	(\$9,940.32)
SAU Salaries						-5.97%
100.2320.52110.20.00000	\$31,425.00	\$0.00	\$26,424.58	\$5,000.42	\$0.00	\$5,000.42
Health Insurance SAU						15.91%
100.2320.52120.20.00000	\$2,256.00	\$0.00	\$3,314.70	(\$1,058.70)	\$0.00	(\$1,058.70)
Dental Insurance SAU						-46.93%
100.2320.52200.20.00000	\$12,733.00	\$0.00	\$13,204.78	(\$471.78)	\$0.00	(\$471.78)
Social Security SAU						-3.71%
100.2320.52310.20.00000	\$8,314.00	\$0.00	\$8,332.74	(\$18.74)	\$0.00	(\$18.74)
NH Retirement SAU						-0.23%
100.2320.53000.20.00000	\$63,000.00	\$0.00	\$65,188.42	(\$2,188.42)	\$0.00	(\$2,188.42)
Purchased Services SAU						-3.47%
100.2320.53130.20.00000	\$5,000.00	\$0.00	\$3,923.76	\$1,076.25	\$0.00	\$1,076.25
Background Checks						21.53%
100.2320.53200.20.00000	\$500.00	\$0.00	\$245.00	\$255.00	\$0.00	\$255.00
Staff Development SAU						51.00%
100.2320.55340.20.00000	\$500.00	\$0.00	\$230.06	\$269.94	\$0.00	\$269.94
Postage SAU						53.99%
100.2320.55400.20.00000	\$35,000.00	\$0.00	\$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	\$0.00	\$2,468.49	\$1,731.51	\$0.00	\$1,731.51
Printing SAU						41.23%

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
100.2320.55800.20.00000	\$2,500.00	\$0.00	\$2,894.66	(\$394.66)	\$0.00	(\$394.66)
Travel SAU						-15.79%
100.2320.56100.20.00000	\$4,250.00	\$0.00	\$5,670.40	(\$1,420.40)	\$0.00	(\$1,420.40)
Supplies SAU						-33.42%
100.2320.56500.20.00000	\$3,900.00	\$0.00	\$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	\$0.00	\$234.66	\$4,765.34	\$0.00	\$4,765.34
Dues & Fees SAU						95.31%
100.2330.51100.20.00000	\$220,601.00	\$0.00	\$189,096.03	\$31,504.97	\$0.00	\$31,504.97
Special Services Admin Salaries						14.28%
100.2330.52110.20.00000	\$65,568.00	\$0.00	\$49,202.05	\$16,365.95	\$0.00	\$16,365.95
Health Insurance Special Services Admin						24.95%
100.2330.52120.20.00000	\$2,822.00	\$0.00	\$2,147.16	\$674.84	\$0.00	\$674.84
Dental Insurance Special Services Admin						23.91%
100.2330.52200.20.00000	\$16,876.00	\$0.00	\$13,616.95	\$3,259.05	\$0.00	\$3,259.05
Social Security Special Services Admin						19.31%
100.2330.52310.20.00000	\$7,342.00	\$0.00	\$7,337.99	\$4.01	\$0.00	\$4.01
NH Retirement Special Services Admin						0.05%
100.2330.52320.20.00000	\$32,668.00	\$0.00	\$26,483.30	\$6,184.70	\$0.00	\$6,184.70
Teacher Retirement						18.93%
100.2330.55800.20.00000	\$2,000.00	\$0.00	\$3,715.22	(\$1,715.22)	\$0.00	(\$1,715.22)
Travel Special Services Admin						-85.76%
100.2330.56100.20.00000	\$315.00	\$0.00	\$100.62	\$214.38	\$0.00	\$214.38
Supplies Special Services Admin						68.06%
100.2330.58100.20.00000	\$5,000.00	\$0.00	\$3,236.59	\$1,763.41	\$0.00	\$1,763.41
Dues & Fees Special Services Admin						35.27%

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
100.2400.51100.20.00000 Teacher Retirement Stipends CBA Appendix A.D	\$0.00	\$0.00	\$41,248.88	(\$41,248.88)	\$0.00	(\$41,248.88) 0.00%
100.2400.51100.21.00000 Admin Salaries Elementary	\$197,538.00	\$0.00	\$202,794.93	(\$5,256.93)	\$0.00	(\$5,256.93) -2.66%
100.2400.51100.22.00000 Admin Salaries Middle/High	\$268,976.00	\$0.00	\$278,689.55	(\$9,713.55)	\$0.00	(\$9,713.55) -3.61%
100.2400.52110.21.00000 Health Insurance Admin Elementary	\$88,182.00	\$0.00	\$62,819.60	\$25,362.40	\$0.00	\$25,362.40 28.76%
100.2400.52110.22.00000 Health Insurance Admin Middle/High	\$109,394.00	\$0.00	\$106,340.48	\$3,053.52	\$0.00	\$3,053.52 2.79%
100.2400.52120.21.00000 Dental Insurance Admin Elementary	\$2,622.00	\$0.00	\$2,864.79	(\$242.79)	\$0.00	(\$242.79) -1.52%
100.2400.52120.22.00000 Dental Insurance Admin Middle/High	\$3,240.00	\$0.00	\$3,240.00	\$0.00	\$0.00	\$0.00 0.00%
100.2400.52200.20.00000 Social Security CBA Appendix A.D	\$0.00	\$0.00	\$3,155.55	(\$3,155.55)	\$0.00	(\$3,155.55) 0.00%
100.2400.52200.21.00000 Social Security Admin Elementary	\$15,112.00	\$0.00	\$14,313.69	\$798.31	\$0.00	\$798.31 5.28%
100.2400.52200.22.00000 Social Security Admin Middle/High	\$20,607.00	\$0.00	\$19,434.31	\$1,172.69	\$0.00	\$1,172.69 5.69%
100.2400.52310.21.00000 Nonteacher Retirement Admin Elementary	\$12,791.00	\$0.00	\$18,755.66	(\$5,964.66)	\$0.00	(\$5,964.66) -46.83%
100.2400.52310.22.00000 Nonteacher Retirement Admin Middle/High	\$7,229.00	\$0.00	\$7,658.49	(\$429.49)	\$0.00	(\$429.49) -5.94%
100.2400.52320.20.00000 Teacher Retirement CBA Appendix A.D	\$0.00	\$0.00	\$8,101.28	(\$8,101.28)	\$0.00	(\$8,101.28) 0.00%
100.2400.52320.21.00000 Teacher Retirement Admin Elementary	\$20,229.00	\$0.00	\$21,633.90	(\$1,404.90)	\$0.00	(\$1,404.90) -6.94%

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
100.2400.52320.22.00000	\$38,205.00	\$0.00	\$39,399.38	(\$1,194.38)	\$0.00	(\$1,194.38)
Teacher Retirement Admin Middle/High						-3.13%
100.2400.53300.22.00000	\$0.00	\$0.00	\$340.00	(\$340.00)	\$0.00	(\$340.00)
Professional Svcs Contractors						0.00%
100.2400.55340.21.00000	\$1,500.00	\$0.00	\$1,504.46	(\$4.46)	\$0.00	(\$4.46)
Postage Admin Elementary						-0.30%
100.2400.55340.22.00000	\$8,500.00	\$0.00	\$5,083.31	\$3,416.69	\$0.00	\$3,416.69
Postage Admin Secondary						40.20%
100.2400.55800.21.00000	\$425.00	\$0.00	\$269.12	\$155.88	\$0.00	\$155.88
Travel & Conferences Admin Elementary						36.68%
100.2400.55800.22.00000	\$1,000.00	\$0.00	\$3,860.85	(\$2,860.85)	\$0.00	(\$2,860.85)
Travel & Conferences Admin Secondary						-286.09%
100.2400.56100.21.00000	\$3,610.00	\$0.00	\$2,627.40	\$982.60	\$0.00	\$982.60
Supplies Admin Elementary						27.22%
100.2400.56100.22.00000	\$1.00	\$0.00	\$4,750.31	(\$4,749.31)	\$0.00	(\$4,749.31)
Supplies Admin Middle/High						-474931.00%
100.2400.58100.21.00000	\$2,160.00	\$0.00	\$808.85	\$1,351.15	\$0.00	\$1,351.15
Dues & Fees Admin Elementary						62.55%
100.2400.58100.22.00000	\$7,885.00	\$0.00	\$5,954.00	\$1,931.00	\$0.00	\$1,931.00
Dues & Fees Admin Middle/High						24.49%
100.2500.51100.20.00000	\$187,535.00	\$0.00	\$182,943.53	\$4,591.47	\$0.00	\$4,591.47
Salaries Business Office						2.45%
100.2500.52110.20.00000	\$45,127.00	\$0.00	\$42,025.00	\$3,102.00	\$0.00	\$3,102.00
Health						6.87%
100.2500.52120.20.00000	\$2,160.00	\$0.00	\$2,160.00	\$0.00	\$0.00	\$0.00
Dental						0.00%
100.2500.52130.20.00000	\$21,845.00	\$0.00	\$17,094.62	\$4,750.38	\$0.00	\$4,750.38
Disability & Life Insurance						21.75%

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
100.2500.52200.20.00000 Social Security	\$14,346.00	\$0.00	\$13,474.94	\$871.06	\$0.00	\$871.06 6.07%
100.2500.52310.20.00000 Retirement	\$7,906.00	\$0.00	\$7,924.53	(\$18.53)	\$0.00	(\$18.53) -0.23%
100.2500.52320.20.00000 Teacher Retirement	\$22,976.00	\$0.00	\$22,976.43	(\$0.43)	\$0.00	(\$0.43) 0.00%
100.2500.52500.20.00000 Unemployment Insurance	\$9,486.00	\$0.00	\$10,219.00	(\$733.00)	\$0.00	(\$733.00) -7.73%
100.2500.52600.20.00000 Workers' Comp Ins	\$26,664.00	\$0.00	\$26,664.00	\$0.00	\$0.00	\$0.00 0.00%
100.2500.56500.20.00000 Business Software	\$17,300.00	\$0.00	\$17,277.09	\$22.91	\$0.00	\$22.91 0.13%
100.2500.58100.20.00000 Dues & Fees Business	\$2,000.00	\$0.00	\$1,759.46	\$240.54	\$0.00	\$240.54 12.03%
100.2600.51100.20.00000 Custodian Salaries	\$401,468.00	\$0.00	\$395,152.01	\$6,315.99	\$0.00	\$6,315.99 1.57%
100.2600.52110.20.00000 Health Insurance Custodians	\$250,877.00	\$0.00	\$203,551.60	\$47,325.40	\$0.00	\$47,325.40 18.86%
100.2600.52120.20.00000 Dental Insurance Custodians	\$2,160.00	\$0.00	\$2,160.00	\$0.00	\$0.00	\$0.00 0.00%
100.2600.52200.20.00000 Social Security Custodians	\$30,712.00	\$0.00	\$28,130.52	\$2,581.48	\$0.00	\$2,581.48 8.41%
100.2600.52310.20.00000 Nonteacher Retirement Custodians	\$52,966.00	\$0.00	\$49,541.71	\$3,424.29	\$0.00	\$3,424.29 6.47%
100.2600.53000.20.00000 Building & Grounds Contract Services	\$68,600.00	\$0.00	\$51,665.30	\$16,934.70	\$0.00	\$16,934.70 24.69%
100.2600.54110.20.00000 Water/Sewer	\$25,000.00	\$0.00	\$20,755.85	\$4,244.15	\$0.00	\$4,244.15 16.98%

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
100.2600.54210.20.00000 Disposal Services	\$19,000.00	\$0.00	\$17,461.00	\$1,539.00	\$0.00	\$1,539.00 8.10%
100.2600.54300.20.00000 Repairs & Maintenance	\$55,500.00	\$0.00	\$62,574.24	(\$7,074.24)	\$0.00	(\$7,074.24) -12.75%
100.2600.55200.20.00000 Property Insurance	\$40,814.00	\$0.00	\$40,814.00	\$0.00	\$0.00	\$0.00 0.00%
100.2600.55800.20.00000 Training & Travel	\$1,000.00	\$0.00	\$4,773.43	(\$3,773.43)	\$0.00	(\$3,773.43) -377.34%
100.2600.56100.20.00000 Supplies	\$45,000.00	\$0.00	\$44,675.86	\$324.14	\$0.00	\$324.14 0.72%
100.2600.56110.20.00000 Maintenance Supplies	\$38,000.00	\$0.00	\$29,103.88	\$8,896.12	\$0.00	\$8,896.12 23.41%
100.2600.56220.20.00000 Electricity	\$190,000.00	\$0.00	\$190,606.69	(\$606.69)	\$0.00	(\$606.69) -0.32%
100.2600.56230.20.00000 Bottled Gas	\$15,835.00	\$0.00	\$11,224.80	\$4,610.20	\$0.00	\$4,610.20 29.11%
100.2600.56240.20.00000 Heating Oil	\$200,000.00	\$0.00	\$100,228.78	\$99,771.22	\$0.00	\$99,771.22 49.89%
100.2600.56260.20.00000 Gasoline	\$4,000.00	\$0.00	\$2,133.06	\$1,866.94	\$0.00	\$1,866.94 46.67%
100.2600.57300.20.00000 Maintenance Equipment	\$27,000.00	\$0.00	\$55,832.87	(\$28,832.87)	\$0.00	(\$28,832.87) -106.79%
100.2600.57370.20.00000 Replacement Furniture/Fixtures	\$22,001.00	\$0.00	\$22,846.41	(\$845.41)	\$0.00	(\$845.41) -3.84%
100.2700.51100.20.00000 Transportation Salaries	\$12,262.00	\$0.00	\$11,729.43	\$532.57	\$0.00	\$532.57 4.34%
100.2700.52200.20.00000 Social Security	\$938.00	\$0.00	\$897.28	\$40.72	\$0.00	\$40.72 4.34%

Hinsdale School District

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Budget Balance

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100.2700.55191.20.00000	\$352,232.00	\$0.00	\$304,117.23	\$48,114.77	\$0.00	\$48,114.77
Regular Student Transportation						13.66%
100.2700.55192.20.00000	\$365,000.00	\$0.00	\$387,942.56	(\$22,942.56)	\$0.00	(\$22,942.56)
Special Education Transportation						-6.29%
100.2725.55170.22.00000	\$50,000.00	\$0.00	\$41,013.30	\$8,986.70	\$0.00	\$8,986.70
Athletic Transportation						17.97%
100.2725.55190.21.00000	\$1.00	\$0.00	\$257.00	(\$256.00)	\$0.00	(\$256.00)
Field Trips/Cocurricular						-25600.00%
100.2725.55190.22.00000	\$3,000.00	\$0.00	\$3,414.55	(\$414.55)	\$0.00	(\$414.55)
Field Trips/Cocurricular						-13.82%
100.2725.55191.22.00000	\$5,000.00	\$0.00	\$1,653.85	\$3,346.15	\$0.00	\$3,346.15
Van Operating Costs						66.92%
100.2840.51100.20.00000	\$194,172.00	\$0.00	\$138,370.25	\$55,801.75	\$0.00	\$55,801.75
Salaries Technology						28.74%
100.2840.52110.20.00000	\$61,507.00	\$0.00	\$35,673.04	\$25,833.96	\$0.00	\$25,833.96
Health Tech						42.00%
100.2840.52120.20.00000	\$2,160.00	\$0.00	\$1,080.00	\$1,080.00	\$0.00	\$1,080.00
Dental Tech						50.00%
100.2840.52200.20.00000	\$14,854.00	\$0.00	\$10,102.15	\$4,751.85	\$0.00	\$4,751.85
Social Security Tech						31.99%
100.2840.52310.20.00000	\$26,271.00	\$0.00	\$18,358.18	\$7,912.82	\$0.00	\$7,912.82
Nonteacher Retirement						30.12%
100.2840.53400.20.00000	\$8,000.00	\$0.00	\$9,723.01	(\$1,723.01)	\$0.00	(\$1,723.01)
Powerschool Annual Support						-21.54%
100.2840.54300.20.00000	\$9,000.00	\$0.00	\$5,254.09	\$3,745.91	\$0.00	\$3,745.91
Repairs Tech						41.62%
100.2840.54420.20.00000	\$18,274.00	\$0.00	\$15,344.30	\$2,929.70	\$0.00	\$2,929.70
Copier Lease/Maint.						16.03%

Hinsdale School District

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Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
100.2840.55310.20.00000	\$32,799.00	\$0.00	\$32,085.88	\$713.12	\$0.00	\$713.12
Phone Internet						2.17%
100.2840.55800.20.00000	\$4,250.00	\$0.00	\$4,748.57	(\$498.57)	\$0.00	(\$498.57)
Travel & Conferences Tech						-11.73%
100.2840.56100.20.00000	\$9,500.00	\$0.00	\$9,617.39	(\$117.39)	\$0.00	(\$117.39)
Supplies Tech						-1.24%
100.2840.56500.20.00000	\$33,412.00	\$0.00	\$37,101.29	(\$3,689.29)	\$0.00	(\$3,689.29)
Software						-11.04%
100.2840.57340.20.00000	\$73,394.00	\$0.00	\$70,791.50	\$2,602.50	\$0.00	\$2,602.50
IT Equipment						3.55%
100.3110.57300.20.00000	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
Food Service Equipment						100.00%
100.3110.59300.20.00000	\$15,000.00	\$0.00	\$11,606.00	\$3,394.00	\$0.00	\$3,394.00
Food Service						22.63%
100.4000.53200.20.00000	\$1.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
Facilities Construction & Remodeling						100.00%
100.5100.58300.20.00000	\$720,000.00	\$0.00	\$720,000.00	\$0.00	\$0.00	\$0.00
Debt Service Principal						0.00%
100.5100.58400.20.00000	\$64,547.00	\$0.00	\$64,546.25	\$0.75	\$0.00	\$0.75
Debt Interest						0.00%
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	\$0.00	\$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	\$0.00	\$25,000.00	(\$25,000.00)	\$0.00	(\$25,000.00)
Trsf To Sch Maint Exp Fund						0.00%

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2026

To Date: 6/30/2027

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

Fund: 100

\$15,978,137.00

\$0.00

\$14,482,173.65

\$1,495,963.35

\$0.00

\$1,495,963.35

Hinsdale School District

General Ledger - On Demand Report

Fiscal Year: 2024-2025

From Date: 7/1/2026

To Date: 6/30/2027

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

Grand Total:

\$15,978,137.00

\$0.00

\$14,482,173.65

\$1,495,963.35

\$0.00

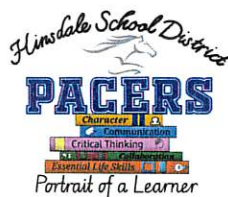
\$1,495,963.35

End of Report

Report from the
PRINCIPAL

Hinsdale Middle High
School

Hinsdale Middle High School
49 School Street
Hinsdale, NH 03451
603-336-5984
www.hnhbsd.org



Anna Roth
Principal

Christopher Ponce
Assistant Principal

Our students can!

Sam Kilelee
Athletic Director

HMHS Board Report for October 2026

Submitted 10/9/26 by Anna Roth

Teaching and Learning

We are busy preparing for fall testing which will begin after the long weekend. All students in grades 9 – 11 will participate in the PSAT/NMSQT on Thursday, October 15. This practice SAT assessment gives students an opportunity to experience the format and content of the SAT. We also use the data internally to assess growth over time and to identify students who are prepared for AP level coursework. We were excited to recently learn that, beginning this spring, the NH Education Department will be paying for 10th grade students to take the PSAT10. It will be helpful for these students to get extra practice with the College Board testing experience ahead of the state-required SAT in 11th grade.

Middle school students will participate in NWEA Measures of Academic Progress benchmark assessments in both math and reading during the course of the week of October 13th. Teachers use these assessments to measure growth over time, identify students in need of additional support, and set individual goals for students. Each student will be setting a growth goal before taking their benchmark assessment. If the middle school students collectively reach a growth goal, they will earn a schoolwide reward. These assessments will be repeated in January.

A small team of teachers participated in the first scheduling committee meeting with the goal of redesigning the middle school schedule. This was an effort that was made last year but, unfortunately, we were unable to design a new schedule that fell within the existing constraints. Our hope is by starting early this year we will be more successful in creating a new experience. We started the committee work by building an understanding of the research base regarding an effective middle school experience using AMLE's *This We Believe* characteristics. The group had a rich discussion about the experiences we are currently providing for students, the experiences we want them to have, and the constraints we are currently working within. More to come on this work.

Culture & Climate

I have been working with the high school student council members to bring more student-led activities into the school culture. The student council group planned our Homecoming spirit week as well as the pep rally, which included a lively game of staff vs students

dodgeball and recognition of our fall athletes. The student council members also planned a Kindness Bingo challenge in honor of National Be Kind Day (October 5th). Their next task will be to plan the annual Halloween assembly and costume contest.

Homecoming events were well attended including the Friday night bonfire, the Varsity soccer games on Saturday, and the high school dance on Saturday night. Currently the senior class is planning the Haunted Walk (10/23) and the first middle school dance of the year (10/30). We look forward to once again welcoming middle school students from Winchester School to our middle school dances.

Staffing

This month brought the beginning of the first monthly check-in meetings with teachers. These monthly meetings are an opportunity to review goals and progress toward them, ask and answer questions, and generally check in with teachers as humans. I value the one-on-one time with teachers that can often be hard to carve into the days unless it's on the calendar! At a recent staff meeting, we opened the meeting with a post-it activity (photos below). Teachers wrote on sticky notes to answer two different prompts: 1. How are you doing? 2. How can I support you? The general consensus of teachers is that they are feeling tired with the back-to-school ramp up – this long weekend comes at the right time!

Current Vacancies:.

- Business (LTS in place, interview scheduled)
- Paraprofessionals

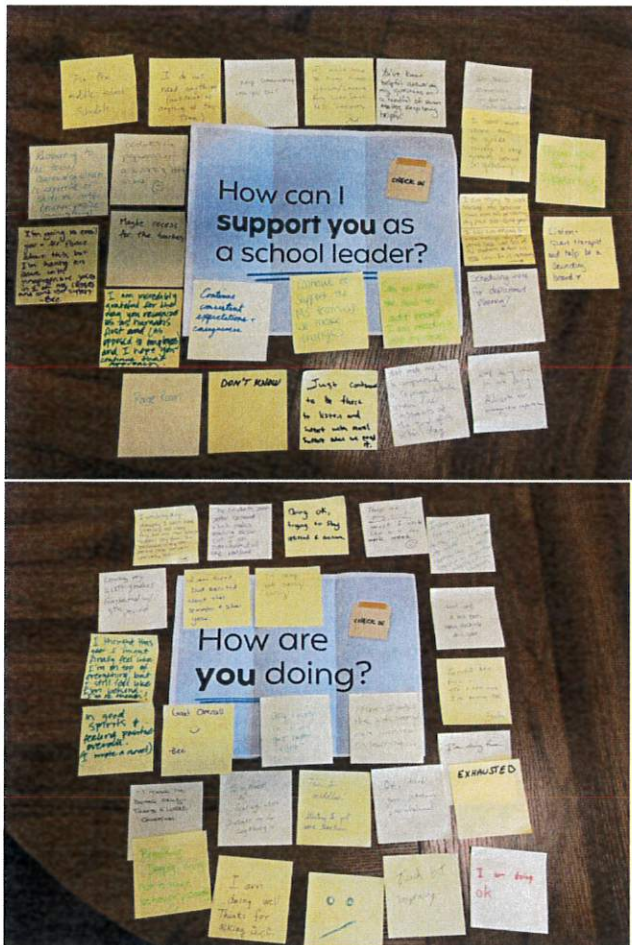
Enrollment

As of 9/3/26

6 th	42	
7 th	40	
8 th	40	
9 th	68	
10 th	44	
11 th	33	6 WRCC
12 th	42	8 WRCC
Total	309	

Upcoming Events

MS Halloween Dance 10/30



Report from the
PRINCIPAL

Hinsdale Elementary
School

Hinsdale School District

49 School Street, P.O. Box 27
Hinsdale, NH 03451
603-336-5728
www.hnhsd.org



David Ryan, Ed.D.
Superintendent

Jane Fortson, CPA
Business Administrator

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

Our students can!

Hinsdale Elementary Board Report – October 2026

Mission, Vision and Core Values

Flexible: The first month of HES 26/27 has been filled with transition. However, in my time as the substitute principal the staff has been accommodating, hardworking, and responsive to student needs. Education is a challenging enough career when all systems are fully functioning, but ALL staff at HES should be recognized for their ability to move forward together through the trials and tribulations of the first six weeks.

Ready to Learn: One of the first tasks for Classroom Teachers was to create “Report Card Standard Narratives” which explains the evidence of the standard in their classroom. Teachers had two staff meetings to work together in grade bands K-2 and 3-5, as standards typically overlap or have similarities, to complete their grade-based narratives.

Curriculum, Instruction, and Assessment

Hinsdale Elementary School has concluded the MAPS Fall Benchmarking period. With the results of the classrooms and cohorts finalized, HES teachers will look at their classroom data to create targeted instructional goals for the next 6-8 weeks.

Staff have reported the types of digital platforms they utilize to scaffold and support student learning. The survey was sent by Emily Newman, Technology Integrationist – HES, and Director of Curriculum, Instruction and Assessment. The results of this survey will help direct future purchases and allocations of grant money to align curriculum and targeted instruction in the classroom.

Professional Capacity of School Personnel

Sara Donahue coordinated the counseling team meeting, 10/06/26
Sarah Burgess facilitated a meeting for case managers, 10/06/26

Operations and Management

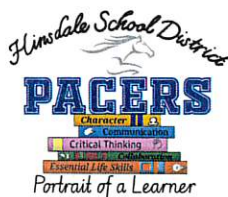
Staffing: Physical Education teacher position is unfilled
Enrollment: October 6, 2026. 229 Students.

Report from the
DIRECTOR OF
CURRICULUM &
CAREER READINESS

Hinsdale School District

49 School Street, P.O. Box 27
Hinsdale, NH 03451
603-336-5728
www.hnhsd.org

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David Ryan, Ed.D.
Superintendent

Jane Fortson, CPA
Business Administrator

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

Curriculum & Instruction Board Report – October 2026

A Professional Development Committee (PDC) has been formed to create our district professional development opportunities throughout the year. The Hinsdale School District has provided staff with eight Professional Development Days. The PDC will be soliciting feedback from district staff on areas where they would like focused training. Additionally, the PDC will evaluate the professional development master plan, ensure alignment, and promote continuous educator growth.

Mandatory trainings included:

- On September 23rd, Suicide Prevention training was facilitated for HES and HMHS. Sara Donohue, Dean of Students/LICSW led training for HES. HMHS was led by Connor's Climb, a New Hampshire based non-profit dedicated to youth suicide awareness and prevention.
- Prior to students arriving, employees have engaged in their Primex Training requirements. At this juncture our school district has 52% completed. Building principals will be following up with staff who have not yet completed training.
- CPI training: new staff received CPI (Crisis Prevention Institute) training led by Dr. Ryan. CPI is training in deescalation and nonviolent intervention.

Building on the work begun last year to shift to a competency-based learning system, HES continues to work toward finalizing Standards Based Report Cards. Two staff meeting days have been dedicated for staff to write their Grade Standard Descriptors (Narratives) that can be used as a companion guide for Report Cards. These will be completed and ready for dispersal at our Q1 report card.

Digital Platform Usage and Redundancy surveys were completed by HMHS and HES at the start of the year. The purpose was to find out where our teachers were spending the most time, what type of platforms were reinforcing our curriculum, and investigate financial efficiencies and spending redundancies. (Strategic Plan: Finance, Facilities, and Technology) Craig Roach (DCIA), Anna Bassett (MTSS-HES), and Nicole Sul (Grants-CO) met to review current and future platforms for Grant Specific spending/allocations.

MAP Testing at HES has been administered and completed.

Data Table: % of Free and Reduced, % of student proficiency, #of students, Salary of Teachers

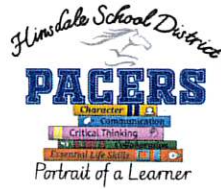
State of New Hampshire	21.59%	44.12%	767	\$69,531
Franklin	57.65%	20.00%	843	\$54,933
Littleton	56.48%	44.00%	563	\$59,318
Berlin	55.36%	29.50%	970	\$67,636
Newport	53.52%	21.00%	710	\$50,582
Seabrook	50.60%	39.00%	579	\$85,261
Hinsdale	50.48%	26.50%	519	\$58,145
Milton	44.71%	30.50%	510	\$51,282
White Mountains Regional	44.28%	38.00%	883	\$58,981
Farmington	41.61%	41.00%	733	\$42,000
Hillsboro-Deering Cooperative	41.39%	41.00%	981	\$70,936

Report from the
DIRECTOR OF
TECHNOLOGY

Hinsdale School District

49 School Street, P.O. Box 27
Hinsdale, NH 03451
603-336-5728
www.hnhsd.org

Our students can!



David Ryan, Ed.D.
Superintendent

Jane Fortson, CPA
Business Administrator

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

Justin Therieau
Director of Technology
October 2026 Technology Report

Hinsdale School Board,

Over the last month there has been a focus on ensuring that all testing and assessment platforms are rostered and operational. The elementary school started NWEA MAP testing during this time as well. We supported this testing by ensuring the rosters were up to date, and Phoebe and Emma provided in-person support in the classrooms.

The technology department has handled 174 tickets of the 199 tickets that have come in over the last 30 days. There was an uptick in active tickets during the middle of September, that coincided with students using the computers more and they tried accessing PowerSchool and other platforms.

Emma and Craig Roach have been working with IXL to purchase their platform for HES to support Math instruction. As this purchase moves forward, we will work with IXL to ensure that students are rostered, and any other technology needs are fulfilled before introducing it to the HES staff.

The technology related work for the new HES report cards has been completed. The teaching staff have begun the work to communicate the changes to parents and as we approach the end of Q1 we will work with teachers to ensure that their grades display correctly in the new template.

Report from the
DIRECTOR OF
STUDENT SERVICES

Hinsdale School District

49 School Street, P.O. Box 27
Hinsdale, NH 03451
603-336-5728
www.hnhsd.org

Our students can!



David Ryan, Ed.D.
Superintendent

Jane Fortson, CPA
Business Administrator

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

Student Services Board Report for October 2026

Submitted October 7, 2026, by Patricia Wallace, M.Ed., CAGS

Some highlights of indicators and other reports received from the New Hampshire Department of Education:

- The state has given the district initial Indicator 11 corrective actions (Initial evaluations) – We are fully in compliant
- Fairbanks have requested additional data about contracted services, this was provided. The purpose of this is for data collection by the DOE and Fairbanks.
- We have completed all our Random Time Studies and are currently 100% compliant with Medicaid to Schools.
- Received notification from the Department of Education that the estimated Special Education Aide reimbursement is \$197,767
- There have been two special education complaints that were investigated by the New Hampshire Department of Education
The first was in relation to one student from Spring of school year 2024-2025; the complaint basis from a claim that the student did not receive specially designed instruction in spring of 2024-2025. After receiving this complaint over 1500 sheets of paper were sent to the state to dispute this complaint including by not limited to service logs, email communications etc. The corrective action plan was that all special education staff attended NH DOE training that I set up about Written Prior Notices, convene Special education Meetings with parents, completed compensatory services to students during the summer of 2026. This case was resolved and closed by the NH DOE on 07/31/2026.

The second complaint about the same student was in reference to the student not receiving accommodation and modification in relation to a Science Class and the IEP was not being followed and that a meeting to review the independent evaluations that were completed summer 2025. Again, on this complaint over 1500 sheets of paper were sent to the state to dispute this complaint including by not limited to copies of assignments and email communications etc. Corrective actions: IEP meetings were convened, compensatory education services were offered for summer of 2026, I did mandatory training about the expectations and compliance of following IEP expectations to all staff in the districts. This case has not been closed yet by the NH DOE, the district has until October 24, 2026, to send proof of corrective actions being completed. I sent the last of the evidence of completion on September 24, 2026.

Numbers in Special Education for Summer 2026:

- Number of Special Education Students that transferred out of Hinsdale School System: 1-5
- Number of Special Education Students that moved into the Hinsdale School system: 1-5
- Number of new referrals made in September 2026:
 - 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

Celebrations and others information:

- Continually working with Winchester staff on streamlining the process and expectations with our new collaboration of having high school students attending Hinsdale.
- All Special Education Teachers will be trained in Goal book to assist in writing IEP Goals and present level and have resources for progress monitoring tools for IEP goals that will be data driven using research-based material. This is being funded with grant money. Training for the Elementary school is on October 13, 2026. Trained for the Middle/High School was on September 15 with very positive feedback about the program

Report from the FACILITIES DIRECTOR

Hinsdale School District

49 School Street, P.O. Box 27
Hinsdale, NH 03451
603-336-5728
www.hnhsd.org



David Ryan, Ed.D.
Superintendent

Jane Fortson, CPA
Business Administrator

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

Our students can!

Steven Naeck - Director of Facilities

School Board Facilities Report

October 14th, 2026

Safety:

No significant safety incidents were reported during the reporting period.

Safety Operational Excellence (OE) Review: Hartford High School dismissed students after a heating system boiler suffered a mechanical failure during extremely cold weather.

Projects:

Safe Grant: Door Access Control and Entry Door Upgrades

- The replacement Elementary School entry door received was the incorrect door. The door was re-ordered and scheduled to be installed on 10/12/26 (No School - Columbus Day)
- Replacement mullions for the High School entrance door modification were reordered after the original components were found to be the incorrect size. High School door work is currently on hold pending delivery of new components. New Mullions scheduled to ship on 9/30/26.
Installation TBD

Elementary School Office Renovation

- This project is complete! New window shades have been installed in the office windows, as required for security purposes. Additionally, all window shade deficiencies school wide have been resolved.

Maintenance Activities:

The following routine maintenance, inspection, and compliance requirements have been completed or are in progress:

- State-required three-year inspection of underground fuel oil storage tanks was completed on September 16 with the State of New Hampshire inspector and our UST maintenance vendor.
 - All deficiencies have been addressed: (Tests were scheduled with the State inspection to minimize vendor costs. However, this resulted in a deficiency from the state.)
 - Leak Test not performed
 - Cathodic protection test (elementary school) not performed
 - Level Alarm test not performed

- Person responsible for maintenance and inspections not updated
- State of NH Health Inspector performed an unannounced inspection of the MHS and ES Kitchens.
 - MHS had dust on the ceiling around the HVAC vent. Cleaning of the ceiling and ventilation duct to be coordinated with kitchen staff.
 - ES Warmer/Proofer door gasket needs to be replaced. Gasket was shrinking causing gaps (Warmer/Proofer may not maintain required temperature). New gasket ordered.
- HVAC system fall inspections and preparation for heating season are in progress.
- HVAC Controls PM was completed. No major issues identified. Several temperature sensors require replacement as time permits.
- High School boiler PMs completed. Boilers are in good condition.
- MHS double Boiler Trips continue to be experienced. Troubleshooting in progress. The trips are likely due to supply piping configuration. Developing a plan to re-route supply piping with the vendor.
- Need to hydro-jet sewer lines in the Elementary School cafeteria area due to multiple drainage issues causing back up. Requested 10/12 date from the vendor due to no school that day. Waiting response/confirmation.
- School vans used to transport students to undergo safety inspection and maintenance. New van required maintenance is complete. Old van scheduled for maintenance/inspections on 10/8.
- Heating boilers started for the first time on 10/7. Managed building temperature for as long as possible by delaying the start of ventilation fans to conserve fuel oil.
- Continued the mowing, lining and re-lining, and maintenance of the soccer fields.
- 73 tickets were completed during the past month. The facilities and maintenance staff continue to work diligently to address school needs in a timely, efficient and cost-effective manner.
- Received and assembled 27 new desks and chairs for MHS classrooms.
- Preparing for winter (cold and flu season) protocols:
 - Disinfecting classrooms as needed/when requested
 - Cleaning/disinfecting high touch items
 - Maintaining air flow during school hours with exhaust fan and HVAC fan operation
 - Using bleach in custodial laundry (dry mops, wet mops and wash cloths)

Staffing:

One full-time custodial vacancy. Position has been posted.

Major Projects being reviewed for scope and funding:

- Elementary School Refrigerator/Freezer replacement; obtaining 3 quotes for: new Refrigerator/Freezer, electrical work, and FP work. Estimated total cost: \$75K-\$100K
- MHS: All 12 HVAC units need replacement: All units are approx. 20 years old. Working on phased replacement plan/schedule.

- RAHU-1 (MHS HVAC roof unit) compressor failed. Fan and compressor unit need replacement due to obsolescence. Estimate: \$80K-\$100K (This unit provides cooling for approx. ½ of first floor and ½ second floor of the middle school wing).
- ES HVAC: 6 of 8 units need replacements: 6 units are approx. 20 years old. Working on phased replacement plan/schedule.
- MHS Roofs: 2 minor leaks to be repaired. Several damaged areas need repair. Some roofs are in poor shape and need to be replaced. A roofing replacement schedule is in development.
- ES Roofs: No active leaks. Several damaged areas need repair. Some roof sections are in poor shape and need replacement. A roofing section replacement schedule is in development.
- MHS Gym windows/insulation panels: Estimated to be 60+ years old (from OEM data). Windows are in very poor condition, glazing is failing, and most windows are missing the double pane glass. Insulation panels above the windows are degraded by sun/age and are no longer energy efficient. Windows and panels should be replaced at the same time as they were likely installed together originally. Propose eliminating windows and installing a continuous translucent insulation panel. This will increase energy efficiency and reduce project costs. Quotes are being developed. Need to involve stakeholders in decision making.

School Vehicles:

- New Van, 2015 Transit Van, 110K miles, \$3,900 in repairs completed. OK condition.
- Old Van, 2013 E-150 Van, 98K miles, safety inspection scheduled, showing signs of rust, fair condition. Maintenance costs are expected to increase due to age and mileage.
- Drivers Ed Car, 2014 Ford Fusion, 90K miles, good condition. Is this vehicle still needed? No programmatic use for this vehicle. Consider sale/trade-in for van?
- Maintenance Truck, 2010 Chevy Silverado 1500, 95K miles, poor condition.
- Maintenance Tractor, still functional and needs to be scheduled for replacement with other major purchases.

BOARD BUSINESS

October 7, 2026

To the School Board
Hinsdale, New Hampshire School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hinsdale, New Hampshire School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 23, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hinsdale, New Hampshire School District are described in Note 1 to the basic financial statements. During the year ended June 30, 2025, the District adopted and implemented GASB Statement No. 101, *Compensated Absences* and GASB Statement 102, *Certain Risk Disclosures*. There was no effect on beginning of the year balances as a result of adoption of these new standards (see Note 13 to the basic financial statements). We noted no transactions entered into by Hinsdale, New Hampshire School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities financial statements were:

Management's estimates of the useful lives of capital assets are based upon historical records of utilization, necessary improvements and replacements. We evaluated the key factors and assumptions used to develop the depreciable useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining cost-sharing pension and other post-employment benefits costs and single employer other post-employment benefits costs which are based on plan audited financial statements and a plan actuarial valuation report, respectively. We evaluated the assumptions used in the plan audited financial statements and the plan actuarial valuation report to determine that they are reasonable in relation to the financial statements as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Please see the attached schedule of material misstatements detected as a result of audit procedures that were corrected by management.

The following uncorrected misstatement was detected as a result of audit procedures. Management has determined that its effects are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatement or the matters underlying it could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statement under audit.

- The overstatement of accrued liabilities in the General Fund in the amount of \$24,810.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 7, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Hinsdale, New Hampshire School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Hinsdale, New Hampshire School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to 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, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards and combining nonmajor governmental fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the School Board and management of the Hinsdale, New Hampshire School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Vashon Clukay & Company PC

Client: HINSDALE SCHOOL DISTRICT
Report: Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
AJE01				
To record additional federal project receivable based on year end payable				
208-0000-11400-00-00000	Intergovernmental Receivables	536.00	0.00	
208-0000-44530-00-00000	Title I 24/25 Project 20250325 Revenue	0.00	536.00	
Total		536.00	536.00	536.00
AJE02				
To adjust food service receivables and unearned revenue at year end				
400-0000-11531-00-00000	Charges Made/Paid	0.00	11,108.00	
400-0000-24201-00-00000	Prepayments Made/Used	0.00	483.00	
400-0000-41600-00-00000	Food Service Sales	11,591.00	0.00	
Total		11,591.00	11,591.00	(11,591.00)
AJE03				
To adjust for expense and revenues net together				
400-0000-44560-00-00000	Child Nutrition Fed Lunch CFDA 10.555	0.00	22,328.00	
400-3110-55700-20-00000	FSMC Expense	22,328.00	0.00	
Total		22,328.00	22,328.00	0.00
AJE04				
To restore the prior year fund balance of the Expendable Trust Funds				
800-0000-12000-10-00000	Due from other govts - change to FV	0.00	12,294.00	
800-0000-30000-00-00000	Expendable TF- Fund balance	12,294.00	0.00	
Total		12,294.00	12,294.00	0.00
AJE05				
To adjust the change in fair value at year end of the expendable trust funds				
800-0000-12000-10-00000	Due from other govts - change to FV	5,536.00	0.00	
800-0000-45100-00-00000	Expendable TF- Investment Income	0.00	5,536.00	
Total		5,536.00	5,536.00	5,536.00
AJE06				
To adjust for client provided entry. To correct posting done in incorrect period.				
100-0000-11000-00-00000	Cash	0.00	148,923.00	
100-0000-24200-00-00000	Accounts Payable	140,802.00	0.00	
100-0000-24000-00-00000	Interfund Due To From	20,327.00	0.00	
100-0000-37700-00-00000	Unreserved Balance	0.00	12,346.00	
100-0000-24701-00-00000	Withholding Tax Payable	110.00	0.00	
100-0000-24706-00-00000	Annuities Payable	40.00	0.00	
100-0000-24703-00-00000	Retirement Payable	0.00	10.00	
Total		161,279.00	161,279.00	0.00
AJE07				
To adjust transfers between the General Fund and Federal Projects Funds				
100-0000-24000-00-00000	Interfund Due To From	4,025.00	0.00	
100-5200-49300-00-00000	TRANSFERS IN	0.00	4,025.00	
208-1100-51100-21-67829	Wages Family Engagement	388.00	0.00	
208-1100-52310-21-67829	Nonteacher Retirement	59.00	0.00	
208-1100-52200-21-65874	Title I 24/25 MTSS R FICA	21.00	0.00	
208-1100-52320-21-67829	NH Retirement Family Engagement	7.00	0.00	
208-1100-56410-21-67859	Books and Other Resources	77.00	0.00	
208-1100-52310-21-67829	Nonteacher Retirement	33.00	0.00	
208-5210-59300-21-67941	Title IA Indirect Costs 67941	0.00	585.00	
Total		4,610.00	4,610.00	4,025.00
AJE08				

Account	Description	Debit	Credit	Net Income Effect
To restore the beginning fund balance & adjust interfund balances				
100-0000-37700-00-00000	Unreserved Balance	12,232.00	0.00	
100-1100-51100-21-00000	Teacher Salaries Reg Ed Elementary	1,825.00	0.00	
100-0000-24000-00-00000	Interfund Due To From	0.00	14,057.00	
Total		14,057.00	14,057.00	(1,825.00)
GAJE01				
To record long term debt activity in the current year.				
999-2510-00000-00-00000	Bonds Payable	731,756.00	0.00	
999-5910-00000-00-00000	Debt Service Principal Payments	0.00	720,000.00	
999-5920-00000-00-00000	Interest & Fiscal Charges	0.00	11,756.00	
999-2500-00000-00-00000	Current Portion of Bonds	0.00	0.00	
Total		731,756.00	731,756.00	731,756.00
GAJE02				
To record accrued interest on long term debt in the current year.				
999-2025-00000-00-00000	Accrued Interest	8,393.00	0.00	
999-5920-00000-00-00000	Interest & Fiscal Charges	0.00	8,393.00	
Total		8,393.00	8,393.00	8,393.00
GAJE03				
To adjust NPL to actual.				
999-2820-00000-00-00000	Net Pension Liability	1,730,213.00	0.00	
999-1925-00000-00-00000	Deferred Outflows CS Pension	0.00	702,191.00	
999-2925-00000-00-00000	Deferred Inflows CS Pension	0.00	901,378.00	
999-5100-00000-00-00000	Instruction	0.00	75,590.00	
999-5210-00000-00-00000	Supporting Services	0.00	13,523.00	
999-5220-00000-00-00000	Instructional Staff Services	0.00	4,259.00	
999-5230-00000-00-00000	General Administration	0.00	27,337.00	
999-5260-00000-00-00000	Operation and Maintenance of Plant	0.00	5,935.00	
Total		1,730,213.00	1,730,213.00	126,644.00
GAJE04				
To adjust CS OPEB to actual.				
999-2810-00000-00-00001	OPEB Liability CS	127,423.00	0.00	
999-1915-00000-00-00001	Deferred Outflows CS OPEB	0.00	8,509.00	
999-2915-00000-00-00001	Deferred Inflows CS OPEB	0.00	107.00	
999-5100-00000-00-00000	Instruction	0.00	70,914.00	
999-5210-00000-00-00000	Supporting Services	0.00	12,686.00	
999-5220-00000-00-00000	Instructional Staff Services	0.00	3,995.00	
999-5230-00000-00-00000	General Administration	0.00	25,645.00	
999-5260-00000-00-00000	Operation and Maintenance of Plant	0.00	5,567.00	
Total		127,423.00	127,423.00	118,807.00
GAJE05				
To adjust current year retirement payout to actual.				
999-2700-00000-00-00001	Current Portion of Accrued Longevity Payout	0.00	17,360.00	
999-2705-00000-00-00001	Accrued Longevity Payout	9,722.00	0.00	
999-5100-00000-00-00000	Instruction	7,638.00	0.00	
Total		17,360.00	17,360.00	(7,638.00)
GAJE06				
To adjust accrued vacation and sick leave at year end				
999-2700-00000-00-00000	Current Portion of Compensated Abs.	0.00	73,014.00	
999-2705-00000-00-00000	Compensated Absences Payable	97,444.00	0.00	
999-5100-00000-00-00000	Instruction	0.00	8,809.00	
999-5210-00000-00-00000	Supporting Services	7,844.00	0.00	
999-5220-00000-00-00000	Instructional Staff Services	30,167.00	0.00	
999-5230-00000-00-00000	General Administration	0.00	41,794.00	
999-5260-00000-00-00000	Operation and Maintenance of Plant	0.00	11,838.00	
Total		135,455.00	135,455.00	24,430.00

Account	Description	Debit	Credit	Net Income Effect
GAJE07				
To record capital assets additions and disposals, and depreciation.				
999-1820-00000-00-00000	Depreciable Capital Assets, Net	0.00	470,179.00	
999-5230-00000-00-00000	General Administration	0.00	40,171.00	
999-5260-00000-00-00000	Operation and Maintenance of Plant	500,983.00	0.00	
999-5650-00000-00-00000	Food Service	9,367.00	0.00	
Total		510,350.00	510,350.00	(470,179.00)
GAJE08				
To adjust SE OPEB to actual.				
999-1915-00000-00-00000	Deferred Outflows SE OPEB	64,071.00	0.00	
999-2810-00000-00-00000	OPEB Liability SE	0.00	148,261.00	
999-2915-00000-00-00000	Deferred Inflows SE OPEB	11,958.00	0.00	
999-5100-00000-00-00000	Instruction	40,753.00	0.00	
999-5210-00000-00-00000	Supporting Services	7,839.00	0.00	
999-5220-00000-00-00000	Instructional Staff Services	4,207.00	0.00	
999-5230-00000-00-00000	General Administration	11,913.00	0.00	
999-5260-00000-00-00000	Operation and Maintenance of Plant	7,520.00	0.00	
Total		148,261.00	148,261.00	(72,232.00)
GRAND TOTAL		3,641,442.00	3,641,442.00	456,662.00

October 7, 2026

To the School Board
Hinsdale, New Hampshire School District

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hinsdale, New Hampshire School District for the year ended June 30, 2025, we considered the Hinsdale, New Hampshire School District's system of internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the Hinsdale, New Hampshire School District's internal control.

However, during our audit we became aware of matters that represent an opportunity for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes our comments and recommendations regarding these matters. We previously reported on the Hinsdale, New Hampshire School District's internal control in our report dated October 7, 2026. This letter does not affect that report or our report on the financial statements dated October 7, 2026.

We have already discussed these comments and recommendations with District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform an additional study of the matters, or to assist you in implementing the recommendations.

The purpose of this letter is to provide constructive and meaningful recommendations to you.

Sincerely,

Vachon Clukay & Company PC

RETIREMENT DOCUMENTATION

Observation

In performing audit procedures over the census data submitted to the New Hampshire Retirement System, we noted that the District did not have employee enrollment forms on file for two individuals selected for testing. These forms document key enrollment information, including the employee's retirement enrollment date and the applicable retirement group classification.

Implication

Without maintaining completed enrollment forms, the District may be unable to support the accuracy of employee retirement enrollment information submitted to the New Hampshire Retirement System. In addition, if an employee is enrolled in an incorrect retirement group, required employer contributions may be calculated using an incorrect rate, which could result in inaccurate retirement contributions and potential noncompliance with applicable retirement system requirements.

Recommendation

We recommend that the District implement procedures to ensure that completed New Hampshire Retirement System enrollment forms for all eligible employees are obtained, reviewed for accuracy, and retained in each applicable employee's personnel file. Management should also periodically review employee retirement classifications to verify that employees are enrolled in the appropriate retirement group and that contributions are being calculated using the correct rates.

STUDENT ACTIVITY FUND RECEIPTS

Observation

During our audit, we updated our understanding of the District's procedures over student activity fund cash receipts and subsequent deposits. In addition, we selected various transactions during the fiscal year to document whether the procedures were being followed. We noted several instances whereby the deposit date and the check date exceeded a week. However, we were unable to determine if these checks were deposited in a timely manner as there was no indication of when the check was actually received.

Implication

The controls over cash receipts of student activity funds are weakened. In order to provide a proper audit trail, all student activity fund receipts should be clearly marked to indicate when the District received the monies as some may be received through the mail.

Recommendation

We recommend that all deposits be supported by a formal receipt that indicates the date of receipt, who it was received from, total of all collections, and signatures of both the individual turning in the funds and the individual receiving the funds to corroborate the amount deposited. We further recommend that deposits should be made at least weekly or when a pre-determined amount has been collected.

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT

Financial Statements

With Schedule of Expenditures of Federal Awards

June 30, 2025

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 Program
and Report on Internal Control over Compliance
Required by the Uniform Guidance**

Schedule of Findings and Questioned Costs

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
FINANCIAL STATEMENTS
June 30, 2025

TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	i-v
BASIC FINANCIAL STATEMENTS	
EXHIBITS:	
A Statement of Net Position	1
B Statement of Activities	2
C Balance Sheet – Governmental Funds	3
C-1 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
D Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
D-1 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
NOTES TO BASIC FINANCIAL STATEMENTS	7-29
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULES:	
1 Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	30
2 Schedule of Changes in the District's Proportionate Share of the Net OPEB Liability	31
3 Schedule of District OPEB Contributions	32
4 Schedule of Changes in the District's Total OPEB Liability and Related Ratios	33
5 Schedule of Changes in the District's Proportionate Share of the Net Pension Liability	34
6 Schedule of District Pension Contributions	35
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	36

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
FINANCIAL STATEMENTS
June 30, 2025

TABLE OF CONTENTS (CONTINUED)

	<u>Page(s)</u>
SUPPLEMENTAL SCHEDULES	
SCHEDULES:	
A Combining Balance Sheet – Governmental Funds – All Nonmajor Funds	37
B Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – All Nonmajor Funds	38
FEDERAL COMPLIANCE	
SCHEDULE:	
I Schedule of Expenditures of Federal Awards	39-40
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	41
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	42-43
Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	44-46
Schedule of Findings and Questioned Costs	47-48
Summary Schedule of Prior Audit Findings	49

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, 2025, 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, 2025, 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 combining nonmajor governmental fund financial statements and the 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*, 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 combining nonmajor governmental fund financial statements and the schedule of expenditures of federal awards 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 October 7, 2026, 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.

Vachon Clukay & Company PC

Manchester, New Hampshire
October 7, 2026

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED JUNE 30, 2025**

Presented herewith please find the Management Discussion & Analysis Report for the Hinsdale School District for the fiscal year ending June 30, 2025. 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, 2025**

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. 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 combining financial statements for nonmajor governmental funds and the schedule of expenditures of federal awards.

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, 2025 and 2024:

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED JUNE 30, 2025**

	<u>FY 2025</u>	<u>FY 2024</u>
Capital and other assets:		
Capital assets, net	\$ 12,008,210	\$ 12,478,389
Other assets	2,433,578	2,451,913
Total Assets	<u>14,441,788</u>	<u>14,930,302</u>
Deferred Outflows of Resources:		
Deferred outflows related to OPEB	310,777	255,215
Deferred outflows related to pension	1,188,386	1,890,577
Total Deferred Outflows of Resources	<u>1,499,163</u>	<u>2,145,792</u>
Long-term and other liabilities:		
Long-term liabilities	11,024,060	13,572,357
Other liabilities	1,942,862	1,903,653
Total Liabilities	<u>12,966,922</u>	<u>15,476,010</u>
Deferred Inflows of Resources:		
Deferred inflows related to OPEB	199,899	211,750
Deferred inflows related to pension	1,253,271	351,893
Total Deferred Inflows of Resources	<u>1,453,170</u>	<u>563,643</u>
Net Position:		
Net investment in capital assets	10,417,893	10,156,316
Restricted	168,109	186,086
Unrestricted (deficit)	(9,065,143)	(9,305,961)
Total Net Position	<u>\$ 1,520,859</u>	<u>\$ 1,036,441</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 decreased by \$240,818 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, 2025 and 2024 are as follows:

**HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED JUNE 30, 2025**

	<u>FY 2025</u>	<u>FY 2024</u>
Program revenues:		
Charges for services	\$ 184,032	\$ 189,567
Operating grants and contributions	1,455,454	1,728,553
Capital grants and contributions	462,803	462,803
Total Program revenues	<u>2,102,289</u>	<u>2,380,923</u>
General revenues:		
Property taxes	8,580,849	7,848,811
State adequacy grant	4,851,811	4,851,811
Interest and investment income (loss)	16,659	16,255
Miscellaneous	167,243	184,810
Total General revenues	<u>13,616,562</u>	<u>12,901,687</u>
Total Revenues	<u>15,718,851</u>	<u>15,282,610</u>
Expenses:		
Instruction	7,840,880	8,057,101
Supporting services	1,444,785	1,374,045
Instructional staff services	652,879	624,308
General administration	2,274,529	2,460,947
Operation and maintenance of plant	1,817,501	1,863,689
Pupil transportation	762,004	754,984
Food service	333,834	325,132
Other student	60,424	90,115
Other miscellaneous	3,200	3,000
Interest and fiscal charges	44,397	57,795
Total Expenses	<u>15,234,433</u>	<u>15,611,116</u>
Change in net position	484,418	(328,506)
Net position at beginning of year	<u>1,036,441</u>	<u>1,364,947</u>
Net position at end of year	<u>\$ 1,520,859</u>	<u>\$ 1,036,441</u>

As shown in the above statement, the District experienced an increase in net position of \$484,418 on the full accrual basis of accounting.

Governmental Funds Analysis

The General Fund shows an ending fund balance of \$1,182,223, an increase of \$44,277, which is better than anticipated as the District applied \$695,448 of its beginning fund balance to offset the tax rate. This resulted from a combination of cost savings (actual expenditures were \$660,175 less than budgeted) and unanticipated revenues from multiple sources (actual revenues were \$133,997 more than budgeted). Please note that this fund balance includes \$402,201 from expendable trust funds (see page 27 in the notes to the financial statements).

The ending fund balance of the Nonmajor Governmental Funds decreased by \$19,840 from the prior year to \$213,220, 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, 2025**

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 \$133,997. Actual appropriations (expenditures and transfers out) were less than budgeted amounts by \$660,175.

Variances between the final budgeted amounts and actual results in the General Fund are shown in the Required Supplementary Information and Notes on pages 30 and 36, 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 2025, the net capital assets of the District decreased by \$470,179 which was a result of capital asset additions of \$40,171 less depreciation expense of \$510,350 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 2025, Hinsdale School District had a decrease in bonds payable of \$731,756. The District had \$720,000 from scheduled payments made during the year on an existing obligation. The related bond premiums decreased by \$11,756 from the current year amortization. The District showed a net increase in potential future payments for the accrued longevity payout of \$7,638 and a net decrease in compensated absences of \$24,430. Finally, the District recognized a decrease in other postemployment benefits net of related deferred outflows and inflows of \$46,575, and a decrease in net pension liability net of related deferred outflows and inflows of \$126,644. 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, 2025

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,649,943
Accounts receivable	53,666
Due from other governments	504,099
Prepaid items	225,870
Total Current Assets	<u>2,433,578</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	194,218
Depreciable capital assets, net	11,813,992
Total Noncurrent Assets	<u>12,008,210</u>
Total Assets	<u>14,441,788</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	310,777
Deferred outflows related to pension	1,188,386
Total Deferred Outflows of Resources	<u>1,499,163</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	389,888
Accrued liabilities	658,386
Unearned revenue	5,179
Current portion of bonds payable	720,000
Current portion of accrued longevity payout	39,234
Current portion of compensated absences	130,175
Total Current Liabilities	<u>1,942,862</u>
Noncurrent liabilities:	
Bonds payable	870,317
Accrued longevity payout	271,872
Compensated absences	15,829
OPEB liability	1,615,258
Net pension liability	8,250,784
Total Noncurrent Liabilities	<u>11,024,060</u>
Total Liabilities	<u>12,966,922</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	199,899
Deferred inflows related to pension	1,253,271
Total Deferred Inflows of Resources	<u>1,453,170</u>
NET POSITION	
Net investment in capital assets	10,417,893
Restricted	168,109
Unrestricted (deficit)	(9,065,143)
Total Net Position	<u>\$ 1,520,859</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, 2025

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	\$ 7,840,880	\$ 77,403	\$ 944,949		\$ (6,818,528)
Supporting services	1,444,785				(1,444,785)
Instructional staff services	652,879		180,721		(472,158)
General administration	2,274,529		145,819		(2,128,710)
Operation and maintenance of plant	1,817,501			\$ 462,803	(1,354,698)
Pupil transportation	762,004		5,048		(756,956)
Food service	333,834	106,629	178,917		(48,288)
Other student	60,424				(60,424)
Other miscellaneous	3,200				(3,200)
Interest and fiscal charges	44,397				(44,397)
Total governmental activities	<u>\$ 15,234,433</u>	<u>\$ 184,032</u>	<u>\$ 1,455,454</u>	<u>\$ 462,803</u>	<u>(13,132,144)</u>
General revenues:					
					8,580,849
					4,851,811
					16,659
					<u>167,243</u>
					<u>13,616,562</u>
					484,418
					<u>1,036,441</u>
					<u>\$ 1,520,859</u>

See accompanying notes to the basic financial statements

EXHIBIT C
HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2025

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS			
Cash and cash equivalents	\$ 1,604,832	\$ 45,111	\$ 1,649,943
Accounts receivable	3,464	50,202	53,666
Due from other governments	402,201	101,898	504,099
Due from other funds	89,317	138,778	228,095
Prepaid items	225,870		225,870
Total Assets	<u>2,325,684</u>	<u>335,989</u>	<u>2,661,673</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 2,325,684</u>	<u>\$ 335,989</u>	<u>\$ 2,661,673</u>
LIABILITIES			
Accounts payable	\$ 361,615	\$ 28,273	\$ 389,888
Accrued liabilities	643,068		643,068
Unearned revenue		5,179	5,179
Due to other funds	138,778	89,317	228,095
Total Liabilities	<u>1,143,461</u>	<u>122,769</u>	<u>1,266,230</u>
DEFERRED INFLOWS OF RESOURCES			
Total Deferred Inflows of Resources	-	-	-
FUND BALANCES			
Nonspendable	225,870		225,870
Restricted		168,109	168,109
Committed	402,201		402,201
Assigned		45,111	45,111
Unassigned	554,152		554,152
Total Fund Balances	<u>1,182,223</u>	<u>213,220</u>	<u>1,395,443</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,325,684</u>	<u>\$ 335,989</u>	<u>\$ 2,661,673</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, 2025

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 1,395,443
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.	12,008,210
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	310,777
Deferred outflows of resources related to pension	1,188,386
Deferred inflows of resources related to OPEB	(199,899)
Deferred inflows of resources related to pension	(1,253,271)
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	(1,590,317)
Accrued interest on long-term obligations	(15,318)
Accrued longevity payout	(311,106)
Compensated absences	(146,004)
OPEB liability	(1,615,258)
Net pension liability	<u>(8,250,784)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 1,520,859</u>

See accompanying notes to the basic financial statements

EXHIBIT D
HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General <u>Fund</u>	(Formerly major fund) Federal Projects <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 8,580,849			\$ 8,580,849
Intergovernmental	5,634,451		\$ 1,135,617	6,770,068
Charges for services	74,153		109,879	184,032
Investment income	16,659			16,659
Miscellaneous	61,882		105,361	167,243
Total Revenues	<u>14,367,994</u>	<u>\$ -</u>	<u>1,350,857</u>	<u>15,718,851</u>
Expenditures:				
Current operations:				
Instruction	7,437,333		510,469	7,947,802
Supporting services	1,419,937		35,374	1,455,311
Instructional staff services	446,038		180,721	626,759
General administration	2,251,744		145,819	2,397,563
Operation and maintenance of plant	1,332,338			1,332,338
Pupil transportation	751,025		10,979	762,004
Food service			324,467	324,467
Other student			60,424	60,424
Other miscellaneous			3,200	3,200
Debt service:				
Principal retirement	720,000			720,000
Interest and fiscal charges	64,546			64,546
Total Expenditures	<u>14,422,961</u>	<u>-</u>	<u>1,271,453</u>	<u>15,694,414</u>
Excess revenues over (under) expenditures	<u>(54,967)</u>	<u>-</u>	<u>79,404</u>	<u>24,437</u>
Other financing sources (uses):				
Transfers in	110,850		11,606	122,456
Transfers out	(11,606)		(110,850)	(122,456)
Total Other financing sources (uses)	<u>99,244</u>	<u>-</u>	<u>(99,244)</u>	<u>-</u>
Net change in fund balances	44,277	-	(19,840)	24,437
Fund Balances at beginning of year	<u>1,137,946</u>	<u>-</u>	<u>233,060</u>	<u>1,371,006</u>
Fund Balances at end of year	<u>\$ 1,182,223</u>	<u>\$ -</u>	<u>\$ 213,220</u>	<u>\$ 1,395,443</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, 2025

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 24,437
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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	40,171
Depreciation expense	(510,350)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	720,000
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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.	11,756
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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.	8,393
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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	(7,638)
Compensated absences	24,430

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	46,575
Net changes in pension	<u>126,644</u>

Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 484,418</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, 2025

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, 2025

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 is the District's major governmental fund:

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.

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

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

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, 2025, the District applied \$695,448 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, 2025

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 purchased 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.

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, 2025

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.

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 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 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, 2025

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, 2025

- 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, 2025, are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	<u>\$ 1,649,943</u>

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

Deposits as of June 30, 2025 consist of the following:

Deposits with financial institutions	<u>\$ 1,649,943</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, \$1,863,850 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 July 1, 2024	Additions	Reductions	Balance June 30, 2025
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	25,947		20,525,615
Machinery and equipment	391,128	14,224		405,352
Total other capital assets at historical cost	<u>21,000,372</u>	<u>40,171</u>	<u>-</u>	<u>21,040,543</u>
Less accumulated depreciation for:				
Land improvements	(109,576)			(109,576)
Buildings and improvements	(8,290,465)	(490,866)		(8,781,331)
Machinery and equipment	(316,160)	(19,484)		(335,644)
Total accumulated depreciation	<u>(8,716,201)</u>	<u>(510,350)</u>	<u>-</u>	<u>(9,226,551)</u>
Total other capital assets, net	<u>12,284,171</u>	<u>(470,179)</u>	<u>-</u>	<u>11,813,992</u>
Total capital assets, net	<u>\$ 12,478,389</u>	<u>\$ (470,179)</u>	<u>\$ -</u>	<u>\$ 12,008,210</u>

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

Depreciation expense was charged to governmental functions as follows:

Food service	\$ 9,367
Operation and maintenance of plant	500,983
	<u>\$ 510,350</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, 2025 are as follows:

Type	Balance July 1, 2024	Additions	Reductions	Balance June 30, 2025	Amounts Due Within One Year
Bonds payable	\$ 2,265,000		\$ (720,000)	\$ 1,545,000	\$ 720,000
Unamortized bond premium	57,073		(11,756)	45,317	
Total Bonds payable	2,322,073	\$ -	(731,756)	1,590,317	720,000
Accrued longevity payout	303,468	7,638		311,106	39,234
Compensated absences*	170,434		(24,430)	146,004	130,175
Totals	<u>\$ 2,795,975</u>	<u>\$ 7,638</u>	<u>\$ (756,186)</u>	<u>\$ 2,047,427</u>	<u>\$ 889,409</u>

* The change in compensated absences liability is presented as a net change.

Payments on the outstanding general obligation bonds 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, 2025 is comprised of the following individual issues:

Description	Interest Rate	Maturity Date	Balance at June 30, 2025
2010 Series A Refunding Bonds	4.04%	August 2025	\$ 650,000
2018 Series A Bonds	2.86%	February 2038	895,000
			<u>1,545,000</u>
		Add: <i>Unamortized bond premium</i>	<u>45,317</u>
		Total Bonds Payable	<u>\$ 1,590,317</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, 2025

Debt service requirements to retire general obligation bonds outstanding at June 30, 2025 are as follows:

Year Ended June 30,	Principal	Interest	Totals
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	70,000	19,927	89,927
2031-2035	350,000	63,588	413,588
2036-2038	195,000	12,496	207,496
Sub-total Bonds Payable	1,545,000	212,291	1,757,291
Add: <i>Unamortized bond premium</i>	45,317		45,317
Total Bonds Payable	<u>\$ 1,590,317</u>	<u>\$ 212,291</u>	<u>\$ 1,802,608</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	\$ 50,919	\$ 452,792	\$ 107	\$ (74,936)
Single Employer Plan	259,858	1,162,466	199,792	132,293
Total	<u>\$ 310,777</u>	<u>\$ 1,615,258</u>	<u>\$ 199,899</u>	<u>\$ 57,357</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 \$110,878.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) is a public employee retirement system which 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.

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, 2025

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 general employees were 1.13% and 0.26%, respectively, for the year ended June 30, 2025. Contributions to the OPEB plan for the District were \$50,919 for the year ended June 30, 2025. 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, 2025, the District reported a liability of \$452,792 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, 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, 2023. 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, 2024, the District's proportion was approximately 0.1457 percent, which was a decrease of 0.0241 percentage points from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized negative OPEB expense of (\$74,936). At June 30, 2025, 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, 2025

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments		\$ 107
District contributions subsequent to the measurement date	\$ 50,919	
Totals	<u>\$ 50,919</u>	<u>\$ 107</u>

The District reported \$50,919 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, 2025. 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>	
2025	\$ (957)
2026	1,416
2027	(365)
2028	(201)
	<u>\$ (107)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Wage inflation	3.00% (2.50% for Teachers)
Salary increases	6.00%, 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-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.50% for Teachers)
- Increased price inflation from 2.00% to 2.25%
- Updated demographic assumptions in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-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 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	40%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	10%	5.05%
Fixed income	25%	2.15%
Infrastructure	5%	4.35%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2024 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	\$ 495,347	\$ 452,792	\$ 423,390

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

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 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, 2024, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Active employees	<u>103</u>
	<u>106</u>

Total OPEB Liability

The District's total OPEB liability of \$1,162,466 was measured as of June 30, 2025 and was determined by an actuarial valuation as of July 1, 2024.

Actuarial Assumptions and Other Inputs for OPEB

The total OPEB liability in the July 1, 2024 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	5.20%
Healthcare cost trend rates	12.65% in 2024, 8.00% in 2025, then decreasing to an ultimate rate of 4.54% by year 2090

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

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, 2025.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021.

The following assumptions were changed in the current year:

- Increased the discount rate from 3.93% to 5.20%
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2024
- The percentage of retiring employees expected to have spouse coverage has been reduced to 65% based on future experience
- The retirement and withdrawal tables were updated to reflect the New Hampshire Retirement System Annual Comprehensive Financial Report dated June 30, 2023.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2024	\$ 1,014,205
Changes for the year:	
Service cost	69,937
Interest	58,945
Differences between expected and actual experience	(123,078)
Changes in assumptions or other inputs	202,518
Benefit payments	(60,061)
Net changes	<u>148,261</u>
Balance at June 30, 2025	<u>\$ 1,162,466</u>

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:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB liability	\$ 1,238,280	\$ 1,162,466	\$ 1,091,855

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:

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

	Healthcare Cost Trend Rates		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,043,776	\$ 1,162,466	\$ 1,302,686

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$132,293. At June 30, 2025, 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		\$ 167,393
Changes of assumptions	\$ 259,858	32,399
Totals	<u>\$ 259,858</u>	<u>\$ 199,792</u>

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>	
2026	\$ 6,460
2027	12,917
2028	12,917
2029	27,772
	<u>\$ 60,066</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.

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.

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

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:

<u>Years of Creditable Service as of 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, 2025. 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, 2025 were \$951,217.

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

At June 30, 2025, the District reported a liability of \$8,250,784 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2023. 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, 2024, the District's proportion was approximately 0.1591 percent, which was a decrease of 0.0192 percentage points from its proportion measured as of June 30, 2023.

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

For the year ended June 30, 2025, the District recognized pension expense of \$707,158. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 183,675	\$ 1,659
Change in assumptions		96,564
Net difference between projected and actual earnings on pension plan investments		115,177
Changes in proportion and differences between District contributions and proportionate share of contributions	53,494	1,039,871
District contributions subsequent to the measurement date	951,217	
Totals	<u>\$ 1,188,386</u>	<u>\$ 1,253,271</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pension is reflected as a decrease to unrestricted net position in the amount of \$64,885. The District reported \$951,217 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, 2025. 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>	
2025	\$ (505,650)
2026	85,582
2027	(352,808)
2028	(243,226)
	<u>\$ (1,016,102)</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

Inflation	2.25%
Wage Inflation	3.00% (2.50% for Teachers)
Salary increases	6.00%, average, including inflation
Investment rate of return	6.75% per year, net of pension plan investment expense, including inflation

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

For the Year Ended June 30, 2025

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-2021.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2019 – June 30, 2023.

The following assumptions were changed in the current year:

- Increased wage inflation from 2.75% to 3.00% (2.50% for Teachers)
- Increased price inflation from 2.00% to 2.25%
- Updated demographic assumptions in mortality tables
- Updated mortality tables (specifically the projected fully generational mortality improvements using scale MP-2021 from scale MP-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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Public equity	40%	5.40-5.65%
Private market equity	20%	4.00-6.65%
Private debt	10%	5.05%
Fixed income	25%	2.15%
Infrastructure	5%	4.35%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability as of June 30, 2024 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.

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

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	\$ 11,535,532	\$ 8,250,784	\$ 5,514,488

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, 2025 are as follows:

	<u>General Fund</u>	<u>Due From Nonmajor Governmental Funds</u>	<u>Totals</u>
Due to General Fund		\$ 89,317	\$ 89,317
Nonmajor Governmental Funds	\$ 138,778		138,778
	<u>\$ 138,778</u>	<u>\$ 89,317</u>	<u>\$ 228,095</u>

During the fiscal year, the Federal Projects Fund, a Nonmajor Governmental 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, 2025, are as follows:

	<u>General Fund</u>	<u>Transfer from Nonmajor Governmental Funds</u>	<u>Totals</u>
Transfer to General Fund		\$ 110,850	\$ 110,850
Nonmajor Governmental Funds	\$ 11,606		11,606
	<u>\$ 11,606</u>	<u>\$ 110,850</u>	<u>\$ 122,456</u>

NOTE 8—RESTRICTED NET POSITION

Net position of the governmental activities at June 30, 2025 is restricted for specific purposes as follows:

Food service operations	\$ 65,301
Afterschool and instructional activities	102,808
	<u>\$ 168,109</u>

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

NOTE 9—COMPONENTS OF FUND BALANCE

The components of the District's fund balance for its governmental funds at June 30, 2025 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<i>Nonspendable :</i>			
Prepaid items	\$ 225,870		\$ 225,870
<i>Restricted for:</i>			
Food service operations		\$ 65,301	65,301
Afterschool and instructional activities		102,808	102,808
<i>Committed for:</i>			
Expendable trusts	402,201		402,201
<i>Assigned for:</i>			
Student activity funds		45,111	45,111
<i>Unassigned:</i>			
Fund balance retention	100,000		100,000
General operations	454,152		454,152
	<u>\$ 1,182,223</u>	<u>\$ 213,220</u>	<u>\$ 1,395,443</u>

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, 2025, School District taxes were \$8,103,719 and State of New Hampshire Education taxes were \$477,130.

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, 2025, 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, 2025.

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

For the Year Ended June 30, 2025

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.

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—CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 101 – Compensated Absences

During the year ended June 30, 2025, the District implemented GASB Statement No. 101, *Compensated Absences*. Under GASB Statement No. 101, a liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time otherwise paid in cash. However, salary-related payments related to defined benefit pensions or defined benefit OPEB should not be included in the measurement of liabilities for compensated absences. Management has determined that the effect of implementing GASB Statement No. 101 is immaterial to its financial statements for the year ended June 30, 2025.

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended June 30, 2025

GASB Statement No. 102 – Certain Risk Disclosures

During the year ended June 30, 2025, the District implemented GASB Statement No. 102, *Certain Risk Disclosures*. Under GASB Statement No. 102, governments are required to disclose risks from certain concentrations or constraints that limit its ability to acquire resources or control spending. Management has determined the District does not have any concentrations or constraints requiring disclosure in the notes to the basic financial statements for the year ended June 30, 2025.

NOTE 14—CHANGE WITHIN FINANCIAL REPORTING ENTITY

Reclassification of Major Fund

During the year ended June 30, 2025, changes within the financial reporting entity resulted in the reclassification of a previously reported major fund. Beginning fund balances have been adjusted as follows:

	July 1, 2024, As Previously <u>Presented</u>	Changes to or within the Financial <u>Reporting Entity</u>	July 1, 2024, <u>As Adjusted</u>
Governmental Funds			
Major Funds:			
General Fund	\$ 1,137,946		\$ 1,137,946
Federal Projects Fund	-		-
Nonmajor Governmental Funds	<u>233,060</u>		<u>233,060</u>
Total Governmental Funds	<u>\$ 1,371,006</u>	<u>\$ -</u>	<u>\$ 1,371,006</u>

NOTE 15—SUBSEQUENT EVENTS

Financed Purchase Obligation Issuance

During October 2025, the District entered into a financed purchase obligation agreement for LED light fixtures in the amount of \$390,452. The obligation is due in annual installments of \$191,880 during the fiscal year ending June 30, 2026, and \$37,650 thereafter, including interest at 4.98% through October 2033. The contract is subject to cancellation should funds not be appropriated to meet payment obligations.

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, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget -
				Favorable
				(Unfavorable)
Revenues:				
Taxes	\$ 8,580,849	\$ 8,580,849	\$ 8,580,849	\$ -
Intergovernmental	5,565,839	5,565,839	5,634,451	68,612
Charges for services	13,000	13,000	74,153	61,153
Miscellaneous	62,500	62,500	61,882	(618)
Total Revenues	<u>14,222,188</u>	<u>14,222,188</u>	<u>14,351,335</u>	<u>129,147</u>
Expenditures:				
Current operations:				
Instruction	7,734,443	7,734,443	7,437,043	297,400
Supporting services	1,364,769	1,364,769	1,419,937	(55,168)
Instructional staff services	449,454	449,454	444,273	5,181
General administration	2,397,056	2,397,056	2,241,366	155,690
Operation and maintenance of plant	1,489,934	1,489,934	1,273,665	216,269
Pupil transportation	788,433	788,433	751,025	37,408
Debt service:				
Principal retirement	720,000	720,000	720,000	-
Interest and fiscal charges	64,547	64,547	64,546	1
Total Expenditures	<u>15,008,636</u>	<u>15,008,636</u>	<u>14,351,855</u>	<u>656,781</u>
Excess revenues over (under) expenditures	<u>(786,448)</u>	<u>(786,448)</u>	<u>(520)</u>	<u>785,928</u>
Other financing sources (uses):				
Transfers in	106,000	106,000	110,850	4,850
Transfers out	(65,000)	(65,000)	(61,606)	3,394
Total Other financing sources (uses)	<u>41,000</u>	<u>41,000</u>	<u>49,244</u>	<u>8,244</u>
Net change in fund balance	(745,448)	(745,448)	48,724	794,172
Fund Balances at beginning of year				
- Budgetary Basis	<u>731,298</u>	<u>731,298</u>	<u>731,298</u>	<u>-</u>
Fund Balances at end of year				
- Budgetary Basis	<u>\$ (14,150)</u>	<u>\$ (14,150)</u>	<u>\$ 780,022</u>	<u>\$ 794,172</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, 2025

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, 2024	0.14565793%	\$ 452,792	\$ 5,506,909	8.22%	14.01%
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	*	*	*	*	*

* 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, 2024	2.25%	6.00%	6.75%	Pub-2010	MP-2021
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, 2025

<u>Year Ended</u>	Cost-Sharing Multiple Employer Plan Information Only				
	<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, 2025	\$ 50,919	\$ (50,919)	\$ -	\$ 5,506,893	0.92%
June 30, 2024	\$ 51,682	\$ (51,682)	\$ -	\$ 5,506,909	0.94%
June 30, 2023	\$ 74,312	\$ (74,312)	\$ -	\$ 5,898,775	1.26%
June 30, 2022	\$ 74,751	\$ (74,751)	\$ -	\$ 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%

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, 2025

<u>Single Employer Plan Information Only</u>		<u>2025</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>
Total OPEB Liability:											
Service cost	\$	69,937	\$ 55,321	\$ 53,065	\$ 79,567	\$ 77,885	\$ 45,240	\$ 43,710	\$ 54,851	*	*
Interest		58,945	38,849	31,429	24,973	23,566	21,258	19,899	21,021	*	*
Changes of assumptions or other inputs		202,518	67,311	(148,109)	-	479,441	-	(25,295)	-	*	*
Differences between expected and actual experience		(123,078)	-	(272,795)	-	(31,718)	-	(147,648)	(37,129)	*	*
Benefit payments		(60,061)	(26,349)	(26,841)	(36,709)	(35,933)	(25,214)	(24,361)	(45,340)	*	*
Net change in total OPEB liability		148,261	135,132	(363,251)	67,831	513,241	41,284	(133,695)	(6,597)	*	*
Total OPEB Liability at beginning of year		1,014,205	879,073	1,242,324	1,174,493	661,252	619,968	753,663	760,260	*	*
Total OPEB Liability at end of year	\$	1,162,466	\$ 1,014,205	\$ 879,073	\$ 1,242,324	\$ 1,174,493	\$ 661,252	\$ 619,968	\$ 753,663	*	*
Covered employee payroll	\$	5,207,133	\$ 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		22.33%	20.71%	18.58%	22.91%	22.09%	10.86%	10.39%	15.31%	*	*
<u>Significant Actuarial Assumptions</u>											
Discount rate		5.20%	3.93%	3.65%	2.16%	2.16%	3.50%	3.50%	2.85%	*	*
Health cost trend rates:											
Initial		12.65% - 2024	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	4.54% - 2090	4.04% - 2089	4.04% - 2089	5% - 2028	5% - 2028	5% - 2028	*	*
Mortality data set		Pub-2010	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-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, 2025

<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, 2024	0.15911142%	\$ 8,250,784	\$ 5,506,909	149.83%	70.33%
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%

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, 2024	2.25%	6.00%	6.75%	Pub-2010	MP-2021
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, 2025

<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, 2025	\$ 951,217	\$ (951,217)	\$ -	\$ 5,506,893	17.27%
June 30, 2024	\$ 959,058	\$ (959,058)	\$ -	\$ 5,506,909	17.42%
June 30, 2023	\$ 1,072,127	\$ (1,072,127)	\$ -	\$ 5,898,775	18.18%
June 30, 2022	\$ 1,067,886	\$ (1,067,886)	\$ -	\$ 5,825,284	18.33%
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%

See accompanying notes to the required supplementary information

HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2025

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, encumbrances, and budgetary transfers as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 14,478,844	\$ 14,434,567
Non-budgetary revenues and expenditures	(16,659)	(3,288)
Encumbrances - June 30, 2024		(67,818)
Budgetary transfers		50,000
Per Schedule 1	<u>\$ 14,462,185</u>	<u>\$ 14,413,461</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at June 30, 2025 are as follows:

<i>Nonspendable:</i>	
Prepaid items	\$ 225,870
<i>Unassigned:</i>	
Fund balance retention	100,000
General operations	454,152
	<u>\$ 780,022</u>

SCHEDULE A
HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
June 30, 2025

	Food Service <u>Fund</u>	(Formerly major fund) Federal Projects <u>Fund</u>	Private Grants <u>Fund</u>	Student Activity <u>Funds</u>	Total Nonmajor <u>Funds</u>
ASSETS					
Cash and cash equivalents				\$ 45,111	\$ 45,111
Accounts receivable	\$ 50,202				50,202
Due from other governments	12,045	\$ 89,853			101,898
Due from other funds	30,315		\$ 108,463		138,778
Total Assets	<u>92,562</u>	<u>89,853</u>	<u>108,463</u>	<u>45,111</u>	<u>335,989</u>
DEFERRED OUTFLOWS OF RESOURCES					
Total Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 92,562</u>	<u>\$ 89,853</u>	<u>\$ 108,463</u>	<u>\$ 45,111</u>	<u>\$ 335,989</u>
LIABILITIES					
Accounts payable	\$ 22,082	\$ 536	\$ 5,655		\$ 28,273
Unearned revenue	5,179				5,179
Due to other funds		89,317			89,317
Total Liabilities	<u>27,261</u>	<u>89,853</u>	<u>5,655</u>	<u>\$ -</u>	<u>122,769</u>
DEFERRED INFLOWS OF RESOURCES					
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Restricted	65,301		102,808		168,109
Assigned				45,111	45,111
Total Fund Balances	<u>65,301</u>	<u>-</u>	<u>102,808</u>	<u>45,111</u>	<u>213,220</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 92,562</u>	<u>\$ 89,853</u>	<u>\$ 108,463</u>	<u>\$ 45,111</u>	<u>\$ 335,989</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, 2025

	Food Service Fund	(Formerly major fund) Federal Projects Fund	Private Grants Fund	Student Activity Funds	Total Nonmajor Funds
Revenues:					
Intergovernmental	\$ 178,917	\$ 906,700	\$ 50,000		\$ 1,135,617
Charges for services	106,629		3,250		109,879
Miscellaneous			46,800	\$ 58,561	105,361
Total Revenues	<u>285,546</u>	<u>906,700</u>	<u>100,050</u>	<u>58,561</u>	<u>1,350,857</u>
Expenditures:					
Current operations:					
Instruction		465,189	45,280		510,469
Supporting services			35,374		35,374
Instructional staff services		180,721			180,721
General administration		145,819			145,819
Pupil transportation		4,121	6,858		10,979
Food service	324,467				324,467
Other student				60,424	60,424
Other miscellaneous			3,200		3,200
Total Expenditures	<u>324,467</u>	<u>795,850</u>	<u>90,712</u>	<u>60,424</u>	<u>1,271,453</u>
Excess revenues over (under) expenditures	<u>(38,921)</u>	<u>110,850</u>	<u>9,338</u>	<u>(1,863)</u>	<u>79,404</u>
Other financing sources (uses):					
Transfers in	11,606				11,606
Transfers out		(110,850)			(110,850)
Total Other financing sources (uses)	<u>11,606</u>	<u>(110,850)</u>	<u>-</u>	<u>-</u>	<u>(99,244)</u>
Net change in fund balances	(27,315)	-	9,338	(1,863)	(19,840)
Fund Balances at beginning of year	<u>92,616</u>	<u>-</u>	<u>93,470</u>	<u>46,974</u>	<u>233,060</u>
Fund Balances at end of year	<u>\$ 65,301</u>	<u>\$ -</u>	<u>\$ 102,808</u>	<u>\$ 45,111</u>	<u>\$ 213,220</u>

SCHEDULE I
HINSDALE, NEW HAMPSHIRE SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
DEPARTMENT OF AGRICULTURE			
Pass Through Payments from the New Hampshire Department of Education			
<i>Child Nutrition Cluster:</i>			
School Breakfast Program	10.553	N/A	\$ 34,415
National School Lunch Program			
- School Lunch (Cash)	10.555	N/A	120,501
- Commodities (Non-cash)	10.555	N/A	19,077
			<u>139,578</u>
Fresh Fruit and Vegetable Program	10.582	N/A	<u>19,220</u>
<i>Total Child Nutrition Cluster</i>			<u>193,213</u>
Total Department of Agriculture			<u>193,213</u>
DEPARTMENT OF EDUCATION			
Pass Through Payments from the New Hampshire Department of Education			
Title I Grants to Local Educational Agencies	84.010	#20250325	251,187
Title I Grants to Local Educational Agencies	84.010	#20240482	62,438
			<u>313,625</u>
Pass Through Payments from the New Hampshire Department of Education			
<i>Special Education Cluster (IDEA):</i>			
Special Education - Grants to States	84.027	#20250166	96,716
Special Education - Grants to States	84.027	#20240040	15,779
Special Education - Grants to States	84.027	#20230093	32,891
			<u>145,386</u>
Special Education - Preschool Grants	84.173	#20250166	5,323
Special Education - Preschool Grants	84.173	#20240040	5,289
			<u>10,612</u>
<i>Total Special Education Cluster (IDEA)</i>			<u>155,998</u>
Pass Through Payments from the New Hampshire Department of Education			
Twenty-First Century Community Learning Centers	84.287	#20250852	110,009
Twenty-First Century Community Learning Centers	84.287	#20250854	48,251
			<u>158,260</u>

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, 2025

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
DEPARTMENT OF EDUCATION (CONTINUED)			
Pass Through Payments from the New Hampshire Department of Education			
Supporting Effective Instruction State Grant	84.367	#20250756	19,898
Supporting Effective Instruction State Grant	84.367	#20240708	11,666
			<u>31,564</u>
Pass Through Payments from the New Hampshire Department of Education			
Student Support and Academic Enrichment Program	84.424	#20240869	19,463
Student Support and Academic Enrichment Program	84.424	#20231527	10,218
			<u>29,681</u>
Pass Through Payments from the New Hampshire Department of Education			
COVID-19 - Education Stabilization Fund	84.425U	#20220124	<u>217,572</u>
Total Department of Education			<u>906,700</u>
Total Expenditures of Federal Awards			<u>\$ 1,099,913</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, 2025

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, 2025. 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 District, it is not intended to and does not present the financial position or changes in net position of the 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 District has elected not to use the 10-percent de minimis indirect cost rate for awards received through October 1, 2024, or the 15-percent rate, thereafter, as 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 the Hinsdale, New Hampshire School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Hinsdale, New Hampshire School District's basic financial statements, and have issued our report thereon dated October 7, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the Hinsdale, New Hampshire School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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
October 7, 2026

**REPORT ON COMPLIANCE FOR EACH MAJOR 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 the 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 the Hinsdale, New Hampshire School District's major federal programs for the year ended June 30, 2025. The 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, the 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, 2025.

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 the 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 the 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 the 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 the 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 the 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 the 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 the 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 the 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.

Vashon Clukay & Company PC

Manchester, New Hampshire
October 7, 2026

**Hinsdale, New Hampshire School District
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025**

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? yes X 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 were no findings relating to the financial statements required to be reported by GAGAS.

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, 2025**

FINANCIAL STATEMENT FINDING:

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 testing of controls for 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.

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.

Status of Finding: This finding has been resolved during the year ended June 30, 2025.



New Hampshire School Boards Association

Barrett M. Christina, Executive Director

Matt Pappas, President, Rochester

Ege Cordell, First-Vice President, Chesterfield

James Noyes, Second-Vice President, Bethlehem and Profile Regional

Holly Kennedy, Immediate Past-President, Hinsdale

25 Triangle Park Drive, Suite 101

Concord, NH 03301

Phone: (603) 228-2061

www.nhsba.org

New Hampshire School Boards Association 2026 Delegate Assembly October 17, 2026

Dear NHSBA Members –

Last week, NHSBA sent a packet of documents for the 2026 NHSBA Delegate Assembly. After sending that packet, NHSBA was contacted by a few school board members who were confused about some of the proposed changes to the NHSBA Bylaws. NHSBA reviewed those concerns, agreed with some of them, **and is now issuing a REVISED NHSBA BYLAWS document.**

The proper version of proposed Bylaw changes is included in this packet. NHSBA apologizes for this confusion.

This year's DA is scheduled on Saturday October 17, 2026 starting at 10:30am. A full agenda will be provided in the coming weeks.

Members can register for the 2026 NHSBA Delegate Assembly here:

[2026 NHSBA Annual Delegate Assembly Registration](#)

IMPORTANT INFORMATION REGARDING THE 2026 DELEGATE ASSEMBLY

NHSBA is **proposing significant changes to our bylaws and is proposing significant changes to the structure and process of the current Delegate Assembly and Statement of Beliefs/Resolution process.**

The NHSBA *Policies, Resolutions and Statements of Belief Manual* contains more than eighty (80) policy positions. Many of the current policy positions are decades old and are either no longer relevant or are not top priorities for NHSBA's legislative advocacy. Additionally, in any given year, NHSBA receives more than a dozen proposed resolutions, adding to the already overabundant number of Association policies. Further, given the number of existing legislative policies positions, it is not feasible for NHSBA to advocate with fidelity for all current policies.

In consideration thereof, NHSBA is proposing the following changes to our legislative policy process. Those proposed changes include:

- In even years (2028, 2030, etc.) NHSBA will host a "Legislative Policy Conference" meeting where Association legislative priorities will be established by member school boards.
- NHSBA's Legislative Policy Positions and guiding Legislative Principles will be established at a biennial legislative policy conference, where every member municipality has an equal voice.
- These policies and principles will serve to guide the Association in its advocacy activities for the legislative biennium.
- Legislative policy positions will be effective for two years (and therefore, two legislative sessions). At subsequent Legislative Policy Conferences, members may re-adopt existing policy positions, introduce new legislative policy proposals, or remove existing policy positions.
- Adoption of a legislative policies will take a two-thirds (2/3) vote of the locally appointed representatives in attendance.
- Existing NHSBA *Policies, Resolutions and Statements of Belief Manual* will sunset. However, exiting legislative policies may be re-introduced, if these proposed processes are adopted by NHSBA members.
- In odd years (2027, 2029, etc.) NHSBA will host its Annual Business Meeting for matters such as electing members to the NHSBA Board of Directors, election of officers, receiving reports, and other business-related matters.
- Also, at the odd-year Annual Business Meetings, NHSBA will host a professional develop and training conference with presentations, guest speakers, and an opportunity for board members from across the state to interact with each other, collaborate, share ideas, and engage in peer-to-peer activities.

- Hosting this annual conference is a direct result of member feedback from NHSBA's ongoing strategic planning. School board members from across the state universally asked NHSBA to provide a forum for board members from different districts and different regions to interact with one another. We believe this change in process is one step toward addressing this request.
- NHSBA is borrowing some of these proposed changes from the NH Municipal Association's legislative policy process.

The proposed changes, as explained above, require NHSBA Bylaws to be amended. **We draw your attention specifically to Article IV and newly proposed/amended Article V.** A marked-up copy of the proposed Bylaw changes is included in this packet of materials. Please note that additional changes to the Bylaws are also being proposed. However, the Sections within the Bylaw regarding the Delegate Assembly is the most pressing.

Language proposed to be removed from the current Bylaws is in strikethrough (~~strikethrough~~).

Language proposed to be added to the Bylaws is in **red and bold font**.

Resolution Process for the 2026 NHSBA Delegate Assembly

Each member-school board may send one voting Delegate and one alternative. However, any and all board members are invited to attend. All proposed Resolutions will be brought forward to the Delegation. In past years, discussion of a proposed Resolution only followed a motion to adopt the proposal. This year, NHSBA will allow the Delegate from the board that submitted the proposed Resolution to speak to their submission, even if the proposal does not receive a motion to adopt.

NHSBA asks that our members please note the following:

- Have your local school board appoint/elect an official Delegate to attend the NHSBA Delegate Assembly and have the Delegate register using the link above.
- Have your local school board take an official vote/position on each of the Proposed Resolutions – support, oppose, abstain.
- NHSBA does not monitor local boards for their specific grants of authority and relies on each delegate to take positions consistent with their Board's authorization, therefore, the local school board should also discuss the authority of the delegate vote on amendments and amended resolutions.

- Every submitted Proposed Resolution is included as it was submitted. The Proposed Rationale was completed by the school board that submitted the Proposal.
- The recommendation from the NHSBA Board of Directors is just that - a recommendation. The ultimate positions/Resolutions will be determined by NHSBA member school boards.

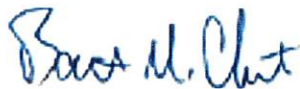
Included in this packet on the following pages are:

1. Proposed Bylaw changes
2. 2026 Proposed Resolutions
3. 2026 Continuing Resolutions
4. NHSBA Policies, Resolutions and Statements of Belief Manual

Thank you for your attention to these important matters. Please contact me directly if you or your board have any questions.

Thank you for your service and thank you for participating in this year's NHSBA Delegate Assembly.

Sincerely,

A handwritten signature in blue ink, appearing to read "Barrett M. Christina".

Barrett M. Christina
Executive Director

Table of Contents
2026 NHSBA Delegate Assembly

1. NHSBA Bylaws – Proposed Revisions	Page 6
2. 2026 Proposed Resolutions	Page 13
3. NHSBA Continuing Resolutions (2026)	Page 31
4. NHSBA Policies, Resolutions and Statement of Beliefs Manual	Page 33

**BY-LAWS OF THE
NEW HAMPSHIRE SCHOOL BOARDS ASSOCIATION**

ADOPTED OCTOBER 30, 1993
AMENDED OCTOBER 28, 1995
AMENDED OCTOBER 26, 1996

AMENDED NOVEMBER 3, 2001
AMENDED JANUARY 16, 2010
AMENDED OCTOBER 14, 2023
AMENDED OCTOBER 17, 2026

ARTICLE I

Membership and Membership Dues

1. **Local School Board Membership.** Local School Boards and the boards of state-approved Public Academies within **New Hampshire** may become members of the New Hampshire School Boards Association (hereinafter "NHSBA **(or the "Association")**") upon the payment of annual dues. The dues for local boards shall be based upon expenditure figures that are the most recent complete totals excluding federal funds and school construction costs. No board dues will increase more than 10% from one year to the other. All member boards will receive the same basic services, regardless of dues paid. No member board will pay less than their previous year's dues.

Dues increases must be approved by the NHSBA Board of Directors. NHSBA will provide notice to school boards by November 1st of each year if dues will increase for the following fiscal year.

For new member school boards (including boards rejoining NHSBA after a hiatus), incoming dues shall be the same as for the then current member school board whose expenditure totals for the most recently completed fiscal year (excluding federal funds and school construction costs) are nearest to those of the new member board's district.

2. **Associate Membership.** Other educational institutions and organizations which serve New Hampshire public schools may become Associate Members upon approval by the NHSBA Board of Directors and payment of membership dues. **The NHSBA services available and the annual dues for an associate membership of an institution's (or like class of institutions) will be established by the Board of Directors in consultation with the Executive Director.** which shall entitle them to NHSBA services, provided however that such Associate Membership shall be established annually by the Board of Directors.

ARTICLE II

Board of Directors

1. **Members.** The Board of Directors shall consist of ~~seventeen~~ **ten** persons, ~~three~~ **two** from each of five **regions**: North Country, Lakes, South Central, Southeast, and Southwest, **to be elected by the Annual Business Meeting as described in Article II.5, below** and ~~two~~ **three at large to be** selected by the Board of Directors. Consideration shall be given to sizes of school district and geographical area, with the goal that at least ~~three~~ **two** Board members **will represent** city school boards. Officers of the Association shall serve along with other members

of the Board of Directors but selection **of the officers and relative duties** shall follow Article III of the By-Laws.

2. **Term of Office.** The term of office for the ~~fifteen~~ **ten regional** Board members shall be three years. The term of office for the ~~two~~ **three** at-large members will be one year. Members of the Board of Directors shall serve through the end of the ~~annual Delegate Assembly~~ **Annual Meeting of the Association ("Annual Meeting") held in** year in which their respective terms expire. **With the exception of the office of Immediate-Past President** membership on the Board of Directors is contingent upon continued service as a local school board member and continued membership of his/her board in **the** Association.
3. **Qualifications.** A member of the Board of Directors must be a member of a school board in the state at the time of election and throughout the term of service. No person shall serve as a **regional** member for more than two three-year terms. At-large members shall not serve for more than ~~two~~ **three** one-year terms. There exist only two situations which would automatically exclude a local school board member from becoming a member of the Board of Directors. Those two situations include: (1) the candidate is not a member of a local member school board; and (2) the candidate would experience a professional conflict of interest benefiting him/herself by serving on the Board of Directors.
4. **Meetings.** All meetings of the Board of Directors shall be held at the call of the President or of any three of its members. **A quorum for the transaction of business shall consist of a majority of then sitting members of the Board of Directors.**
5. **Election.** Members of the Board of Directors, other than those in at-large seats, shall be elected by the ~~Delegate Assembly~~ named representatives at the time of the ~~annual Delegate Assembly~~ **Annual Meeting** and take office at the conclusion of ~~that~~ meeting. At-large members shall be selected as soon as possible after each **Annual Meeting of the Association.**
6. **Vacancy.** If a member of the Board of Directors dies, resigns, becomes incapacitated, leaves the state permanently, becomes an officer of the Association, or becomes unqualified according to the provisions of these by-laws the Board of Directors shall appoint a replacement to hold office until the next ~~annual Delegate Assembly~~ **Annual Meeting, at which the membership will elect a person to serve the balance of the original member's term.**
7. **Powers and Duties.** The Board of Directors shall carry out the purposes of the Association to the best of its ability. It shall transact the business of the Association, shall have the power to appoint and remove all agents and employees of the Association. ~~and prescribe their duties, shall fix the salaries of officers, agents, and employees, shall conduct, manage, and control the affairs of the Association and shall supervise all officers, agents, and employees to the end that their duties are properly performed.~~ It shall in all things, however, be guided by all duly adopted resolutions of the ~~Delegate Assembly~~ **legislative principles and policies established at the biannual Legislative Policy Conference as described in Article V, below,** as well as by the Statement of Responsibilities enacted by the Board of Directors (~~incorporated herein as Appendix A).~~

8. **Executive Committee.** There shall be an Executive Committee made up of the Officers ~~and chairs of all standing committees.~~ Membership on the Executive Committee may be expanded at any time **by the Board of Directors.** The Executive Committee assumes only those responsibilities which the full Board of Directors grant.

ARTICLE III

Officers

1. **Number.** The **O**fficers of the Association shall be President, First Vice-President, Second Vice-President, and Immediate Past President.
2. **Election and Term of Office.** Officers shall be elected at the ~~Delegate Assembly~~ **Annual Meeting** and **shall** take office **immediately following that Meeting.** ~~The Nominating Committee shall submit a slate of officers at the annual Delegate Assembly. The Nominating Committee shall also submit a slate of Board of Directors members to the Delegate Assembly.~~ **Nominations may be made by the Board of Directors or** from the floor **of the Annual Meeting.** No person shall serve more than two terms in each of the four officer positions.
3. **Vacancies.** If any **O**fficer dies, resigns, becomes incapacitated, or leaves the state permanently, his or her term of office shall terminate, and the Board of Directors shall elect a successor to serve until the close of the next annual ~~Delegate Assembly meeting.~~ **Annual Meeting.**
4. **President.** The President shall preside at all meetings of the Association and the Board of Directors, shall carry on the business of the Association ~~subject to the supervision of the Board of Directors,~~ and shall appoint **members of any** committees approved by the Board of Directors as desirable to carry out the business of the Association. He/she shall perform such other duties as ordinarily pertain to the office.
5. **First and Second Vice-Presidents.** It shall be the duty of the First Vice-President to perform the duties of the President in his/her absence. In the absence of both the President and First Vice-President, the Second Vice-President shall perform the duties of the President.
6. **Immediate Past President.** The Immediate Past President serves as an *ex-officio* member of the Board with full voting privileges. The Immediate Past-President serves until the term of the President expires. Service as the Immediate Past-President does not require current membership on a local school board.
7. **Treasurer.** ~~A designated member of the Finance Committee shall act as the Association's Treasurer with all voting rights as a member of the Board of Directors.~~

ARTICLE IV

[REPLACE ARTICLE IV IN FULL]

Meetings of the Association Membership

1. **Membership Meetings.** Meetings of the membership of the Association will be composed of annual meetings and special meetings (collectively “membership meetings”). While all individual board members (“individual members”) from member boards are welcome to attend membership meetings, and as discussed in Article IV, Section 3, below, voting at such meetings shall be by individual representatives appointed by their member school board (“member representative”).

Written notice of each membership meeting shall be sent via email to all individual members at least thirty (30) days prior to such meeting. A full report of each membership meeting will be sent in like manner to all individual members.

2. **Annual Membership Meetings.** Annual meetings of the Association shall be held at a time and place established by the Board of Directors. The Board of Directors may, for good cause, schedule the annual meeting beyond twelve (12) but not more than eighteen (18) months from the date of the preceding annual meeting.

At each annual meeting the membership shall meet act upon programs and policies initiated by the Board of Directors, receive necessary reports, elect Association officers, and elect the regional members of the Board of Directors.

Beginning with the annual meeting for 2028 and in each even year thereafter, the annual meeting shall include the Association’s biennial Legislative Policy Conference as discussed in Article V, below.

Beginning with the annual meeting for 2027 and in each odd year thereafter, the annual meeting will include guest speakers, development and training opportunities, peer-to-peer engagement, and/or other special programming.

3. **Member Representatives.** Although all individual school board members are eligible to attend membership meetings, each member school board is entitled to only one voting representative at membership meetings. Member school boards may appoint both a voting representative and an alternate representative for each meeting. The member school board is responsible for communicating the names of the appointed representative and alternative representative to NHSBA staff. Each school board is responsible for granting such authority to its representative(s) as deemed appropriate by that school board. Only the appointed member representative and, in the absence of the appointed representative, the alternative, may vote at membership meetings. There is no voting by proxy.

Each representative and alternate must serve on a member school district board as defined in Article I. Directors may serve as their local school board representative, provided their appointment is disclosed to the Executive Director prior to the membership meeting.

4. **Quorum.** Representatives representing twenty percent of the school boards which are then members of the Association shall constitute a quorum for the transaction of all business.

The Delegate Assembly

~~Annual Business Meetings~~

1. **Membership Meetings.** ~~Meetings of the membership of the Association shall be called Business Meetings, and the business shall be conducted by individual representatives appointed by each member school board.~~
2. **Annual Meetings of the Association.** ~~There shall be an Annual Business Meeting held annually at a time and place established by the Board of Directors. Written notice thereof shall be sent to all Association members at least thirty (30) days prior to the assembly.~~
3. **Special Assemblies.** ~~Special **assemblies** of the Association may be called by the Executive Director upon request of the President or a majority of the Board of Directors. Written notice thereof stating the purpose therefore shall be sent to Association members at least **15 days** prior to the said meeting. Only such business stated in the notice and matters reasonably incident thereto shall be transacted at said **special assembly**.~~
4. **Voting by Representative.** ~~Although all individual school board members are eligible to attend assemblies, each member school board is entitled to only one voting representative at the Annual Association. Member school boards shall may appoint both a voting representative and an alternate representative for each assembly. Each school board is responsible for granting such authority to its representative(s) as deemed appropriate by that school board. A person authorized by the local school board shall forward to the Association the names of the representative and alternate so appointed.~~
5. **Qualifications.** ~~Each delegate **representative** and alternate must serve on a member school district board as defined in Article I. Officers of the NHSBA may not serve as their local school board delegate. Directors may serve as their local school board delegate **representative**, provided their appointment is disclosed to the Executive Director prior to the assembly.~~
6. **Duties of the Delegate Assembly ~~Annual Business Meeting~~**. ~~The Delegate Assembly **Annual Business** meeting shall meet **convene** annually to approve or modify programs and policies initiated by the Board of Directors, adopt such resolutions as are necessary and desirable to further the purposes of the Association, **receive necessary reports**, and elect officers and members of the Board of Directors, except for members to be selected to at-large seats as provided in Article II. A full report of the proceedings of the Delegate Assembly **Annual Business Meeting** will be sent to the entire membership. **Other Association Business Meetings** meetings of the Delegate Assembly may be held at the call of the Board of Directors with 30 days' notice.~~
7. **Resolutions.** ~~The Delegate Assembly has full authority to adopt such resolutions as in its judgment are necessary and desirable to further the purposes of the Association. All NHSBA resolutions shall be reviewed by the Board of Directors, which shall recommend resolutions to the annual Delegate Assembly meeting. School boards shall receive copies of the resolutions at least 30 days prior to the Delegate Assembly. Consideration of additional resolutions requires a 2/3 vote of the delegates present.~~

8. Attendance. Only delegates ~~named representatives~~, or in their absence the alternates, elected in accordance with this Article, may vote on matters presented to the meeting. There shall be no voting by proxy. ~~Representatives representing twenty percent of the school boards then members of the Association~~ shall constitute a quorum for the transaction of all business.

ARTICLE V Area Organizations

The Association shall encourage the organization of regional areas as sections of the Association to discuss problems of a local nature and to widen the participation of school board members in the activities of the Association. Each area may adopt its own Constitution and By-Laws not inconsistent with these By-Laws or the Articles of Agreement of the Association. Each area shall keep the Secretary-Treasurer informed of its current officers.

ARTICLE V

Legislative Policies & Legislative Policy Conferences

1. Adoption of Legislative Principles and Policies. Legislative principles and policies to be supported by the Association shall be adopted by the Association members at **biennial Legislative Policy Conferences** pursuant to the provisions of these Bylaws and supplementary procedures as may be approved by the Board of Directors.
2. Legislative Policy Conferences. **Legislative Policy Conferences** shall be held no less often than biennially for the adoption of legislative principles and policies. The Legislative Conferences may be held as part of any Annual or Special Meeting of the Association and may constitute the only business of a Special Meeting. The adoption of any legislative principle or policy shall require the affirmative vote of at least two-thirds of those member boards represented at and voting on the question. Rules of procedure, not inconsistent with this section, for separate Legislative Conferences may be adopted by the Parliamentarian, pursuant to Article VI of these bylaws.
3. Adoption by Board. Between Legislative Policy Conferences, the Board of Directors may adopt legislative policies as necessary to address issues not addressed by the Association's existing legislative policies, to determine a clear policy on specific legislation where existing policies or principles are subject to interpretation, or to resolve apparent conflicts between existing policies. The adoption of a legislative policy may be approved at any regular meeting of the Board of Directors and shall require the affirmative vote of a two-thirds of the directors present and voting on the question.

ARTICLE VI

Parliamentary Authority and Rules of Order

The Board of Directors, in consultation with a parliamentarian, shall establish Rules of **Order for every meeting of Officers, the Board of Directors, Annual Business Meetings, or Legislative Principles and Policies Conference**, which shall govern the Association in all cases to which they are applicable **provided such rules are subject to approval of the meeting and** are not inconsistent with these Bylaws.

ARTICLE VII

Amendments

These By-Laws may be amended, altered, or replaced by a majority vote of those present and voting at the ~~Delegate Assembly~~ **Annual Business Meeting, Legislative Policy Conference, or any specially called Business Meeting**, provided written notice of the same is given in the call of the **Annual Business Meeting**.



New Hampshire School Boards Association

Barrett M. Christina, Executive Director
Matt Pappas, President, Rochester
Ege Cordell, First Vice President, Chesterfield
James Noyes, Second Vice President, Bethlehem
Holly Kennedy, Immediate Past-President, Hinsdale

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Proposed Resolution #1

Submitted By: Governor Wentworth School Board

Proposed Resolution:

Establish a new Policy III:B that states: NHSBA supports school districts' ability to join and govern governmental pooled risk management programs, commonly called "risk pools." Further, NHSBA supports multiple forms of risk pools to be permitted to exist, including, but not limited to, assessable and nonassessable risk pools. NHSBA also supports the reasonable regulation of risk pools and for those regulations to promote and ensure risk pools' solvency, which creates stability for risk pool members and their employees.

Rationale:

We believe NHSBA should have a clear established position on governmental pooled risk management program. We also believe the position should support multiple forms of risk pools existing and reasonable regulations of the pools.

NHSBA Board of Directors Recommendation: Not support. Recent legislation and related matters concerning New Hampshire's pooled-risk programs, specifically as it relates to health insurance, are important matters to school boards. However, the Board of Directors believes that the proposal is too specific and does not necessarily relate to school board governance matters. Additionally, NHSBA has not taken a position on such legislation the last two years, believing that the issues at hand do not relate to NHSBA's vision and mission statements.

Proposed Resolution #2

Submitted By: Dover School Board

Proposed Resolution:

NHSBA opposes any legislation that enacts a statewide school budget cap.

Rationale:

NH operates on a long, cherished tradition of local control. Recent legislative attempts to enact a statewide mandated school budget cap threaten that local control, locking every district into a one-size-fits-all restriction that provides no flexibility for unique community needs. Local residents already have the ability to enact a budget cap in their own communities - voted on by the people who would be directly affected by that decision. Many essential education costs - disability services, transportation and health insurance to name just a few - often rise faster than inflation. School board members and administrators are best suited to know and address the needs of their local communities, and should be trusted to act with fidelity in developing budgets that balance those needs with the capacity of their local residents to fund education services.

NHSBA Board of Directors Recommendation: Not support. While the NHSBA Board of Directors recognizes the importance of this proposal and legal problems with HB 1300 as adopted, the Board believes this proposal is not necessary, given that NHSBA advocated vigorously against this bill. Further, given that HB 1300 is now law, the proposal seems reactive to a law that is now in place.

Proposed Resolution #3

Submitted By: Chesterfield School Board

Proposed Resolution:

The New Hampshire School Boards Association (NHSBA) adopt a default advocacy position in favor of focused, germane legislation affecting New Hampshire public schools; that NHSBA communicate to the New Hampshire Legislature its concern about the use of non-germane amendments as a vehicle for unrelated policy; and that NHSBA oppose non-germane amendments when, in NHSBA's judgment, they compromise the clarity, transparency, or effectiveness of legislation impacting public school students and communities — while retaining full discretion to support any amendment that, upon thorough review, advances the interests of New Hampshire public schools.

Rationale:

Local school boards across New Hampshire — regardless of district size, geography, or political composition — share a common need: clear, predictable, and transparent state law that they can implement faithfully on behalf of their students and communities. This resolution does not seek to restrict NHSBA's legislative flexibility or to intervene in the internal procedures of the New Hampshire Legislature. Rather, it asks NHSBA to give voice to a practical concern that school boards across the state encounter when unrelated policy is bundled into education legislation through the use of non-germane amendments.

This is not a partisan concern. Non-germane amendments have been used by legislators across the political spectrum, and the burden they place on school boards falls equally regardless of which party introduces them. The following benefits illustrate why focused, germane legislation serves New Hampshire's public school students, educators, and communities more effectively:

1. CLARITY OF IMPLEMENTATION

When a law addresses a single, clearly defined subject, school boards and administrators can develop coherent policies and procedures to implement it. Non-germane amendments introduce unrelated obligations into a single statute, forcing boards to simultaneously address policy areas that may require entirely different stakeholders, legal reviews, and community input processes. Focused legislation allows school boards to implement new law efficiently, consistently, and with fidelity to legislative intent.

2. INFORMED PUBLIC PARTICIPATION

School board members are directly accountable to their communities. When a bill is amended with non-germane provisions, parents, educators, and community members may be unaware that policy affecting their schools is advancing under an unrelated bill title. This is true even when a public hearing is technically held — hearings on non-germane amendments are frequently scheduled with little notice, giving advocates and community members insufficient time to understand the amendment's implications or meaningfully participate. Germane legislation ensures that a bill's title and stated purpose accurately reflect its content, giving the public a fair opportunity to engage with their elected representatives.

3. PROTECTION OF STRONG, STANDALONE LEGISLATION

Non-germane amendments can place school boards and legislators in an untenable position: accepting harmful or inadequately vetted policy in order to advance important protections, or rejecting a meritorious bill entirely because of an unrelated rider. This dynamic has occurred repeatedly in the New Hampshire Legislature across multiple legislative sessions and across bills of varying subject matter. Requiring that amendments be germane protects the integrity of good bills regardless of their origin or sponsorship.

4. ACCURATE FISCAL AND OPERATIONAL PLANNING

School boards engage in multi-year and long-range operational planning. Non-germane amendments can introduce unfunded mandates or significant operational requirements with little notice and no opportunity for fiscal analysis prior to passage. When legislation is focused and its content is predictable from its title and stated purpose, school boards can anticipate costs, engage their communities on resource needs, and plan for compliance — rather than being required to implement policy they had no meaningful opportunity to review.

5. STRENGTHENING NHSBA'S LEGISLATIVE EFFECTIVENESS

NHSBA's credibility and effectiveness as an advocate depends on its ability to evaluate legislation thoroughly and respond in a timely, informed manner. Non-germane amendments — frequently introduced late in the legislative session — compress the time available for staff analysis, member input, and stakeholder consultation. A consistent, publicly stated position that NHSBA expects germane legislation strengthens NHSBA's standing at the statehouse and signals to legislators that the association is a rigorous, principled advocate for New Hampshire's public schools.

NHSBA Board of Directors Recommendation: Support. In the past, NHSBA has not uniformly opposed the use of non-germane amendments, as such amendments could include positions that the Association supports. However, the volume and complexity of legislative activity in recent years have exacerbated the challenges this practice creates for policymakers, stakeholders, and the public, with several such amendments becoming law without full hearing and without integration into current statutory frameworks. As a result, the Board of Directors now supports requiring amendments to be germane to the underlying legislation to promote greater transparency, meaningful review, and informed decision-making.

Proposed Resolution #4

Submitted By: Pittsfield School Board

Proposed Resolution:

Education Freedom Accounts (EFAs) should be made available only to students who meet the eligibility requirements for free and reduced lunch and who are not succeeding academically in their local public school. This restores the initial intent of EFAs and prevents the current free-for-all approach that has spiraled costs out of control.

Rationale:

EFA funds are being provided to parents who do not need them (kids already in private school, have the means to pay) and the resulting impact on the budget is squeezing other services.

NHSBA Board of Directors Recommendation: Not support. NHSBA has two long-standing Statements of Belief opposing vouchers, tax credits and tax subsidies that divert scarce tax dollars away from public education (I:A, adopted in 1991; and I:B, adopted in 2005). If the delegates wish to adopt this proposal, those two long-standing Statements of Belief would have to be amended or deleted.

- *I:A• NHSBA supports the utilization of public education funds solely for public school purposes as determined by the local school boards. (1991)*
- *I:B• NHSBA urges the NH Legislature and Congress to oppose any efforts to subsidize elementary or secondary private, religious or home schools with public tax dollars. Specifically, NHSBA opposes the creation of vouchers, tax credits and tax subsidies that in any form are targeted to the tuition or expenses for non-public K-12 schools. Rather than diverting scarce tax dollars away from our public school classrooms, NHSBA urges the NH Legislature and Congress to support improvements in our public schools and meet current funding obligations and promises, benefiting the vast majority of America's children who are educated daily in our public schools. (2005)*

Proposed Resolution #5

Submitted By: Pittsfield School Board

Proposed Resolution:

If the legislature continues its pursuit of state-mandated open enrollment, the state should be responsible for covering the full cost of the student's participation in the receiving district and should fund transportation expenses for students attending a school other than their public school of record. No local funds from the sending district should be allocated to the receiving district since the state will have superseded local control over these decisions.

Rationale:

The state should fully fund state-required changes in educational policy such as this, rather than allowing the burden to fall on local school districts.

NHSBA Board of Directors Recommendation: Support alternative language.

Alternative Resolution Proposed by the NHSBA Board of Directors:

Amend continuing resolution #5 to read: *NHSBA opposes state-mandated open enrollment as a primary legislative position. Such opposition is paramount when any proposals to expand open enrollment is not fully funded by the state, and/or does not include sufficient state funding to provide transportation for all K-12 students to the open enrollment of their choice.*

NHSBA Rationale:

In 2025, NHSBA members adopted Continuing Resolution #5, which states “NHSBA opposes state-mandated open enrollment.”

The Board of Directors holds firm on that commitment as a primary position, but acknowledges that continuing legislative efforts to expand open enrollment may require the Association to work to mitigate negative effects of future bills. In recent proposed legislation, some of the negative impacts would have included further erosion of New Hampshire’s longstanding principle of local control, the forced impact of individual family choices upon school district budgets, and the disparate impact on families lacking the financial or time resources necessary to transport their children to other schools.

If the delegates wish to accept this Proposed Resolution in some form, the NHSBA Board of Directors amending Continuing Resolution #5.

Proposed Resolution #6

Submitted By: Pittsfield School Board

Proposed Resolution:

Local Education Agencies (LEAs) may pursue agreements to share, streamline, or merge SAU administrative services as negotiated by their local school boards. Any state-driven merging of such SAU services must, however, allow a minimum of three years before implementation and must articulate how smaller and/or poorer districts will not be overlooked in a larger administrative unit.

Rationale:

We do not disagree that administrative services for smaller districts are expensive to maintain. However, the decisions about when and whether to consolidate in some way should be left to local boards (local control). If the state mandates such consolidation, they must allow time to consider its implementation, and the state must articulate how the plan will not disenfranchise smaller and/or poorer districts.

NHSBA Board of Directors Recommendation: Support alternative language.

Alternative Resolution Proposed by the NHSBA Board of Directors:

The New Hampshire School Boards Association supports local school districts pursuing agreements to share, streamline, or merge SAU administrative services as negotiated by the local school boards. However, NHSBA believes that any state-mandated merging of SAUs or SAU services must, allow for a reasonable time before implementation so such implementation can be done with fidelity. Further, state-mandated SAU mergers must articulate and ensure that smaller and/or poorer school districts will not be overlooked by a larger administrative unit.

NHSBA Rationale: Though NHSBA has opposed state-mandated SAU mergers the last two legislative sessions, there is continuing discussion at the legislature about implementing some sort of legislation to consolidate SAUs and/or SAU services. NHSBA believes that such mergers, if any, should be left to local voters to approve following negotiation among and by local school boards. Further, the NHSBA Board of Directors believes ensuring that smaller and poorer school districts are not overlooked by a larger SAU structure is a prudent principle.

Proposed Resolution #7

Submitted By: Pittsfield School Board

Proposed Resolution:

The state will not further decrease or eliminate any tax or other revenue stream unless and until 40% of the cost of special education in every district in the state has been funded by a combination of state and federal funds.

Rationale:

Education does not have a spending problem. We have a revenue problem, driven largely by the legislature's decisions to reduce or eliminate sources of revenue such as the Interest and Dividends tax and the BET. If the decision to reduce revenue is taken, the state should ensure that its obligations to local districts' special education costs have been met first.

NHSBA Board of Directors Recommendation: Not support.

NHSBA Statement of Belief IX:A states "NHSBA urges the U.S. Congress to appropriate funds to pay 40% of the cost of implementing IDEA, and to fully fund any additional requirements in the area of special education and to provide financial impact statements." (1990)

Additionally, NHSBA Statement of Belief IX:B (2002) states in part "Congress should fully fund the federal share of IDEA as a mandatory program."

For these reasons, the NHSBA Board of Directors believes the Proposed Resolution is already covered by these two existing Statements of Belief.

Proposed Resolution #8

Submitted By: Pittsfield School Board

Proposed Resolution:

NHSBA supports the right of parents to homeschool their children. However, parents who choose to do so should be required to submit accountability measures to the State Board of Education. Furthermore, no parents homeschooling their child should receive an Education Freedom Account (EFA) unless their child would meet the eligibility requirements for free and reduced lunch in public school.

Rationale:

Accountability for education rests with the public schools. If children are educated at home by parents, the state has a vested interest in ensuring that children are making academic progress. Parents who choose to homeschool their children should not receive EFAs unless their child would meet the eligibility requirements of FRL in the public school to keep the system fair.

NHSBA Board of Directors Recommendation: Not support. First, as noted above, NHSBA has two long-standing Statements of Belief opposing school vouchers. This proposal implies that NHSBA does not oppose vouchers provided certain conditions or criteria are met. Second, homeschooling matters are not necessarily matters impact or affecting school board governance. For these reasons, the NHSBA Board of Directors does not support this proposal.

Proposed Resolution #9

Submitted By: Raymond School Board

Proposed Resolution:

BE IT RESOLVED that the New Hampshire School Boards Association establish a process requiring any resolution that is seven (7) years old or older to be reviewed by the appropriate committee or governing body; and

BE IT FURTHER RESOLVED that following such review, the resolution shall be recommended for one of the following actions:

1. Retain the resolution as written;
2. Amend or update the resolution; or
3. Remove the resolution from the Association's active policy positions; and

BE IT FURTHER RESOLVED that the results of the review process be communicated to the membership as part of the Association's regular resolution and delegate assembly process.

Rationale:

The New Hampshire School Boards Association maintains a series of resolutions intended to guide advocacy efforts, legislative priorities, and organizational positions on behalf of member school districts; and

Resolutions adopted many years ago may no longer reflect current educational priorities, legislative realities, fiscal conditions, or the needs of New Hampshire school districts; and

Regularly reviewing existing resolutions helps ensure that the Association's positions remain relevant, accurate, and representative of its membership; and

A formal review process would provide member districts with the opportunity to reaffirm, revise, or retire outdated resolutions in an organized and transparent manner.

NHSBA Board of Directors Recommendation: Support. The NHSBA Board of Directors agrees that the Association currently has too many Resolutions/Statement of Beliefs and that many of them are either outdated or no longer pertinent.

Proposed Resolution #10.1

Submitted By: Claremont School Board

Proposed Resolution:

Developing a New Hampshire Educational and Municipal Finance Workforce Pipeline

WHEREAS, New Hampshire school districts and municipalities are experiencing significant difficulty recruiting and retaining qualified business administrators, finance directors, accountants, and other public-sector financial professionals; and

WHEREAS, accounting practices, statutory requirements, reporting obligations, tax-rate calculations, grant administration, governmental auditing standards, and financial management responsibilities in school districts and municipalities differ substantially from those found in private-sector accounting; and

WHEREAS, many skills and competencies required for governmental and school finance administration are not routinely taught in traditional business accounting degree programs; and

WHEREAS, the shortage of qualified candidates creates operational risks for school districts, threatens compliance with state and federal requirements, and increases costs associated with recruitment, training, and turnover;

NOW, THEREFORE, BE IT RESOLVED, that the New Hampshire School Boards Association advocate for legislation, appropriations, and state-supported initiatives that encourage New Hampshire colleges, community colleges, universities, and other institutions of higher education to establish, expand, or support programs, certificates, concentrations, internships, apprenticeships, and degree pathways focused on governmental, municipal, and school district accounting and finance; and

BE IT FURTHER RESOLVED, that NHSBA advocates for scholarships, loan-forgiveness programs, internships, and other incentives designed to attract and retain qualified professionals in New Hampshire's public education and municipal finance workforce.

This resolution is contingent on Claremont School Board approval

Rationale:

New Hampshire faces a growing shortage of qualified school and municipal finance professionals. Private-sector accounting experience alone often does not provide the specialized knowledge necessary to administer public funds, comply with governmental accounting standards, calculate tax rates, manage grants, and meet state and federal reporting requirements. Establishing educational pathways focused specifically on governmental and school finance will strengthen the workforce pipeline, improve compliance, reduce risk, and better protect taxpayer resources.

NHSBA Board of Directors Recommendation: See the NHSBA Board of Directors response and recommendation following Proposed Resolution 10.3.

Resolution #10.2

Submitted By: Claremont School Board

Proposed Resolution:

Reinstatement of State Certification Requirements for School District Business Administrators

WHEREAS, school district business administrators are responsible for the stewardship of substantial public funds and for ensuring compliance with complex state and federal financial requirements; and

WHEREAS, the responsibilities of school district business administrators include budgeting, accounting, financial reporting, tax-rate development, grant administration, procurement, debt management, internal controls, auditing coordination, and regulatory compliance; and

WHEREAS, these responsibilities require specialized expertise that is distinct from private-sector accounting and financial management; and

WHEREAS, consistent professional standards help ensure sound financial practices, transparency, accountability, and protection of taxpayer resources;

NOW, THEREFORE, BE IT RESOLVED, that the New Hampshire School Boards Association advocate for legislation and administrative rules requiring school district business administrators to obtain and maintain state certification as a condition of employment in New Hampshire public school districts; and

BE IT FURTHER RESOLVED, that certification standards reflect the specialized knowledge and competencies required for school finance administration and governmental accounting in New Hampshire.

Rationale:

School district business administrators occupy positions of significant fiduciary responsibility. Requiring state certification establishes a consistent baseline of professional competence, promotes accountability, and helps ensure that individuals entrusted with managing public education funds possess the specialized knowledge required to perform these duties effectively. Reinstating certification requirements will strengthen financial oversight and reduce the risk of costly compliance failures.

NHSBA Board of Directors Recommendation: See the NHSBA Board of Directors response and recommendation following Proposed Resolution 10.3.

Proposed Resolution 10.3

Submitted By: Claremont School Board

Proposed Resolution:

Strengthening Continuing Education Requirements for Certified School District Business Administrators

WHEREAS, state and federal laws, regulations, accounting standards, grant requirements, auditing expectations, and financial reporting obligations affecting school districts change regularly; and

WHEREAS, maintaining professional competency requires ongoing education and demonstrated mastery of specialized subject matter; and

WHEREAS, continuing education programs that rely solely upon attendance verification do not adequately demonstrate comprehension or competency; and

WHEREAS, failures in grant administration, reimbursement procedures, tax-rate calculations, financial reporting, procurement compliance, and other areas of public finance can result in financial losses, audit findings, delayed reimbursements, and increased taxpayer burden;

NOW, THEREFORE, BE IT RESOLVED, that the New Hampshire School Boards Association advocate for mandatory continuing education requirements for all certified school district business administrators; and

BE IT FURTHER RESOLVED, that continuing education programs include objective assessment measures demonstrating successful completion and comprehension of course content, including examinations, competency assessments, case-study evaluations, or other measurable methods of evaluation; and

BE IT FURTHER RESOLVED, that required continuing education include instruction and demonstrated competency in areas including, but not limited to:

- School district accounting and governmental accounting standards;
- State and federal grant administration;
- Grant reimbursement procedures and compliance requirements;
- Financial reporting and audit preparation;
- Tax-rate calculation and revenue estimation;
- Budget development and long-range financial planning;
- Procurement and contracting requirements;
- Internal controls and fraud prevention;
- State-specific statutory and regulatory requirements;
- Federal compliance requirements and reimbursement regulations; and
- Other topics essential to the effective stewardship of public education funds.

Rationale:

Continuing education should ensure not only participation but also demonstrated competency. School district business administrators must remain current on increasingly complex financial, regulatory, and grant-management requirements. Requiring objective evaluation as part of continuing education will promote professional excellence, improve compliance, reduce audit findings, maximize reimbursement opportunities, and strengthen public confidence in the management of taxpayer resources.

NHSBA Board of Directors Recommendation: Support alternative language.

Alternative Resolution Proposed by the NHSBA Board of Directors:

- 10.1** The New Hampshire School Boards Association will advocate for and support legislation and administrative rules requiring school district business administrators to obtain and maintain state certification (with appropriate alternative pathways) as a condition of employment in New Hampshire public school districts; and that certification standards reflect the specialized knowledge and competencies required for school finance administration and governmental accounting in New Hampshire.
- 10.2** The New Hampshire School Boards Association will advocate for and support mandatory continuing education requirements for all certified school district business administrators; and that continuing education programs include objective assessment measures demonstrating successful completion and comprehension of course content, including examinations, competency assessments, case-study evaluations, or other measurable methods of evaluation.
- 10.3** The New Hampshire School Boards Association will advocate for and support legislation, appropriations, and state-supported initiatives that encourage New Hampshire colleges, community colleges, universities, and other institutions of higher education to establish, expand, or support programs, certificates, concentrations, internships, apprenticeships, and degree pathways focused on governmental, municipal, and school district accounting and finance; and that the Association will advocate for scholarships, loan-forgiveness programs, internships, and other incentives designed to attract and retain qualified professionals in New Hampshire's public education and municipal finance workforce.

NHSBA Rationale: New Hampshire school districts, many with annual budgets in the 10s of millions of dollars, face significant challenges recruiting and retaining qualified business administrators, finance directors, accountants, and other public-sector financial professionals, creating operational risks and increasing costs associated with recruitment, training, and turnover.

School district finance work requires specialized expertise in budgeting, accounting, financial reporting, tax-rate development, grant administration, procurement, debt management, internal controls, audit coordination, and regulatory compliance—knowledge that differs substantially from private-sector accounting and is not routinely taught in traditional business accounting programs.

School district business administrators (SBA's) are responsible for the stewardship of substantial public funds and must maintain compliance with complex and regularly changing state and federal laws, regulations, accounting standards, grant requirements, auditing expectations, and financial reporting obligations.

Breakdowns in grant administration, reimbursement procedures, tax-rate calculations, financial reporting, procurement compliance, or other public-finance functions can result in financial losses, audit findings, delayed reimbursements, increased taxpayer burden, and diminished public accountability.

Consistent professional standards and continuing education demonstrating mastery of specialized subject matter support sound financial practices, transparency, accountability, compliance, and protection of taxpayer resources.

Proposed Resolution #13

Submitted By: Hooksett School Board

Proposed Resolution:

The New Hampshire School Boards Association advocate for legislation affecting the governance, operations, or finances of public school districts to include implementation timelines that provide school districts with sufficient notice to comply with new statutory requirements through their normal governance and budgetary processes. Legislation requiring board action, budget committee approval, public hearings, policy revisions, or other district action should not become effective immediately upon passage when doing so could reasonably result in administrative hardship, loss of statutory authority, or significant unbudgeted financial impacts.

Rationale:

School districts operate on annual budget cycles and are required to comply with numerous statutory processes involving school board action, budget committee review, public hearings, and voter authorization. When legislation imposing new requirements or modifying existing statutory authority becomes effective immediately upon passage, districts may have little or no opportunity to complete these required processes before the close of the fiscal year.

HB 1610 (2025) illustrates this concern. The legislation modified the requirements governing school district contingency funds, including annual authorization requirements, funding limitations, and the conditions under which such funds may be used. Because the bill became effective immediately upon passage, districts faced uncertainty regarding whether actions needed to be taken before the Governor signed the bill in order to preserve their ability to establish or retain contingency funds for the upcoming fiscal year.

Reasonable implementation periods promote thoughtful decision-making, compliance with statutory public processes, sound fiscal management, and equitable administration across all school districts. The New Hampshire School Boards Association should advocate that legislation affecting school district governance or finances include effective dates that provide adequate time for districts to implement new requirements without unnecessary administrative or financial hardship.

NHSBA Board of Directors Recommendation: Support. NHSBA routinely informs the legislature that certain timelines for implementing new legislation, new policies, and new practices are not possible; and further, NHSBA routinely asks the legislature to delay the effective date of legislation so school boards and administrators can prepare and plan properly.

Proposed Resolution #14

Submitted By: Chester School Board

Proposed Resolution:

RESOLVED, that the Chester School Board supports the inclusion of implementation safeguards in any universal enrollment legislation or policy, including:

1. Prevent duplicate tuition payments and preserve existing tuition and area agreements.
2. Limit student transfers during the school year, except for hardship or relocation.
3. Require timely parent notification to resident and receiving districts.
4. Preserve existing area agreements, tuition agreements, and enrollment rights.
5. Allow districts to determine participation and available enrollment capacity.
6. State funding follows the student.
7. Resident districts shall not be responsible for tuition payments.

Rationale:

Universal enrollment can expand educational opportunities for students and families; however, it must be implemented in a manner that promotes fiscal responsibility and operational stability for school districts. Clear provisions addressing tuition obligations, enrollment timelines, student mobility, and existing area agreements will help districts budget effectively, maintain educational continuity, and preserve successful collaborative school arrangements while supporting family choice.

NHSBA Board of Directors Recommendation: No position. As with Proposed Resolution #5, last year, NHSBA members adopted Continuing Resolution #5, which states “NHSBA opposes state-mandated open enrollment.” If the delegates choose to adopt this proposal, the NHSBA Board of Directors believes Continuing Resolution #5 should be amended to add theses proposed provisions, rather than create a new Resolution.

Proposed Resolution #15

Submitted By: Deerfield School Board

Proposed Resolution:

NHSBA will actively support legislation that fully funds special education costs in the State of New Hampshire and IDEA federally, this is consistent with the promise Congress made when the creation of IDEA occurred in 1975 and signed into law by President Gerald Ford.

Rationale:

NHSBA Board of Directors Recommendation: Not support. As with proposal #7, NHSBA Statement of Belief IX:A (1990) urges Concord to fulfill its IDEA obligations. Further, Statement of Belief IX:B calls for Congress to fully fund the federal share of IDEA as a mandatory program.



Barrett M. Christina, Executive Director

Matt Pappas, President, Rochester

Ege Cordell, First Vice President, Chesterfield

James Noyes, Second-Vice President, Bethlehem and Profile Regional

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**Continuing Resolutions for 2026
Adopted at the 2025 NHSBA Delegate
Assembly October 25, 2025**

1. The NHSBA will advocate for minimum standards for public school approval, ED 306, that are consistent with the NHSBA Statement of Beliefs Manual and current approved Continuing Resolutions. (2024)
2. NHSBA will advocate for laws governing impact fees to be updated to require local Planning Boards to revisit impact fee methodology, policy, and schedule at least every five years, to ensure local ordinances reflect legislative or rule changes and consider other local factors and school district concerns. (2024)
3. NHSBA will support legislation that requires the State of New Hampshire to fund the cost of the Youth Risk Behavior Survey for all New Hampshire middle school students in the state in districts that wish to implement it. (2024)
4. NHSBA supports legislation which prioritizes the well-being and safety of students and, while recognizing the rights of parents to make decisions about their children, also gives due consideration and weight to educators' professional judgment and their responsibility under the Code of Ethics for New Hampshire Educators to always act in a student's best interests. (2024)
5. NHSBA opposes state-mandated open enrollment. (2025)
6. NHSBA supports legislation that would for a simple majority to approve bonds intended for the maintenance, repair, or improvement of existing school district facilities, especially when the major portion of the borrowed

funds are essential to bring such facilities up to fire and other safety requirements, or improvements necessary to meet the requirements of the minimum standards for school facilities.



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Policies, Resolutions and Statements of Belief Manual

October 2025
By Procedure Adopted Unanimously at Delegate Assembly,
November 4, 2006
And Following Action of the
October 25, 2025 Delegate Assembly

Overview of Action Taken at the 2006 Delegate Assembly

The resolutions contained herein have been adopted for three consecutive years by a vote of the Delegate Assembly. Such resolutions become a continuing commitment of the Association and part of this document, *Policies, Resolutions and Statements of Belief Manual*. This practice is based on the proposal adopted unanimously at the 2006 Delegate Assembly on November 4, 2006:

Whereas NHSBA takes consistent positions on certain issues that repeatedly come before the Delegate Assembly as re-adopted resolutions; and

Whereas these issues deserve special recognition for their continued importance as long-standing positions;

Be it therefore resolved that any resolution adopted for at least three continuous years be moved to the NHSBA Policies, Resolutions and Statements of Belief Manual.

**RESOLUTIONS QUALIFYING FOR INCLUSION IN THE
POLICIES, RESOLUTIONS AND STATEMENTS OF BELIEF MANUAL**

<u>SECTION</u>	<u>TOPIC</u>	<u>PAGE</u>
I	School Choice	4
II	Education Funding	4
III	Health Care Funding	7
IV	Charter Schools	7
V	Local Control/School District Autonomy	7
VI	School Safety	10
VII	Accountability	11
VIII	State Board of Education	12
IX	Federal Legislation	13
X	Public Pension System	15

Perennial Resolutions of the New Hampshire School Boards Association

I - School Choice

- I:A• NHSBA** supports the utilization of public education funds solely for public school purposes as determined by the local school boards. (1991)
- I:B• NHSBA** urges the NH Legislature and Congress to oppose any efforts to subsidize elementary or secondary private, religious or home schools with public tax dollars. Specifically, NHSBA opposes the creation of vouchers, tax credits and tax subsidies that in any form are targeted to the tuition or expenses for non-public K-12 schools. Rather than diverting scarce tax dollars away from our public school classrooms, **NHSBA** urges the NH Legislature and Congress to support improvements in our public schools and meet current funding obligations and promises, benefiting the vast majority of America's children who are educated daily in our public schools. (2005)

II - Education Funding

- II:A• NHSBA** proposes that the state fully fund all state public schools, public school districts and education aid formulas before the funding of any other state obligation. (1994; amended 2025)
- II:B• NHSBA** supports reducing the threshold for determining the local share of a catastrophic aid special education placement to 2 times the state average elementary and secondary costs of general education. (1998)
- II:C• NHSBA** supports additional appropriations under RSA 198:15-a, IV, the state's Building Aid Program to adequately fund all necessary school facility needs. This program has effectively created local and state partnerships in financing school building improvements that benefit all students of New Hampshire, and which should be considered a significant part of fulfilling the State's constitutional duty to provide an adequate education to all children. (First Adopted in 2000; Revised 2014; Revised 2020; Revised 2023)
- II:D• NHSBA** supports a continual review of all costs associated with providing the opportunity for an adequate education, including costs associated with facilities, transportation and increasing the state commitment to reflect actual costs incurred. Any additional revenue raised by the state to meet this obligation shall be dedicated solely for the

purpose of fully funding a constitutionally adequate education for all students in the state.
(First Adopted in 2000 – Revised in 2014 – Revised in 2020)

II:E• NHSBA proposes that the state develop an equitable and sustainable tax plan dedicated solely to public schools operated by local school districts education for the purpose of fully funding a constitutionally adequate education for all students in the state. (2002; amended 2024)

II:F• NHSBA opposes the dramatic and unpredictable changes in educational funding each year – often with solid information only coming to the school districts after the balloting or school district meetings are done.

NHSBA also opposes any new educational funding legislation, passed and enacted by the Legislature, which takes effect any earlier than the next biennium. School boards cannot be expected to work with legislation passed after the budget cycle for the following year is completed. (2005)

II:G• *Replaced by Resolution II:D in 2014.*

II:H• NHSBA supports a required kindergarten program as part of a comprehensive K-12 curriculum offering, with concurrent state kindergarten funding. (*First Adopted in 2003 – Revised in 2014*)

II:I• *Replaced by Resolution II:N in 2014.*

II:J• NHSBA opposes any constitutional amendment that vacates the spirit and intent of the Claremont and Londonderry lawsuits and attempts in any way to limit or redirect funding in a manner that is contrary to the New Hampshire Supreme Court’s ruling and present interpretation of the New Hampshire Constitution. (2008)

II:K• NHSBA opposes transfer of the responsibility to provide and fund a free and appropriate education (FAPE) for special education students from resident districts to attending districts when a non-resident student is placed in a district by a parent. (2008)

II:L• *Replaced by Resolution II:C in 2014.*

- II:M• NHSBA** opposes the recent change in statute that decreases the state share of local employer retirement costs. NHSBA calls for the immediate return of the state share of local employer retirement costs for teachers, police and fire to 35% for fiscal years 2010 and 2011, as well as maintaining this commitment in the future. (2010)
- II:N• NHSBA** opposes legislation that would directly or indirectly divert state costs or responsibilities to local school districts, including unfunded state aid programs (e.g. catastrophic aid and building aid), and the state share of retirement contributions. (2011)
- II:O•** Should the special education mandates of the state of New Hampshire exceed the federal special education requirements, then the state of NH should fully fund those mandates that exceed federal requirements to the local school districts. This resolution should not be interpreted to obligate the NHSBA to challenge the renewal or re-authorization of mandates that uphold existing rights for students receiving special education services. (First Adopted in 2009 – Revised in 2020)
- II:P• NHSBA** supports amending New Hampshire’s special education statute so that only the state legislature, not the state board of education via rulemaking or any other process, decides when it is appropriate for state law to exceed federal law. (2010)
- II:Q• NHSBA** supports fully funding the School Building Aid program pursuant to RSA 198:15-a. Furthermore, NHSBA believes that an adequate school building is a component of the requirement to provide an adequate education and therefore the state is obligated to provide funding for adequate school facilities. The state has failed to meet this obligation since 2009. (2017)
- II:R• NHSBA** supports modifying RSA 198:38 to provide state funding for the cost of full day kindergarten for school districts that have chosen to provide kindergarten for the entire school day. (2017)
- II:S• NHSBA** supports additional state adequacy aid for public pre-kindergarten. (First adopted in 2017; revised in 2023)

II:T• NHSBA supports the state seeking to provide viable financial solutions and funding models to assist municipalities in completing the true “last-mile” broadband Internet networks throughout their towns or cities or establish a regulatory framework that requires providers to complete the networks, so that broadband Internet access is available along every public way in the state. (January 2021)

II:U• NHSBA calls upon the New Hampshire Legislature to full fund any legislation that creates or has a fiscal impact on local school districts. (2020).

II:V• NHSBA believes that school districts should be held harmless for pandemic related reduction in enrollment that may negatively impact differentiated aid. Differentiated aid should be based upon free and reduced numbers from pre-pandemic enrollment or current enrollment, whichever is greater. (2021)

II:X• NHSBA supports that the state and federal government seek and provide viable, sustainable, permanent funding to provide a school breakfast and lunch at no cost to students and at no cost to local school districts. (2022; amended 2024)

II:Y• NHSBA supports legislation and rulemaking that requires the state of New Hampshire and NH Department of Education to participate in the federal Medicaid Direct Certification Program to more accurately calculate eligibility for free and reduced lunch programs. (2023)

III - Health Care Funding

III:A• NHSBA supports a statewide effort to work with legislative bodies to address the spiraling costs associated with health care benefits borne by the school districts in New Hampshire. (2005)

III:B• NHSBA supports legislation and rulemaking that helps make Medicaid to Schools (MTS) funding more accessible to school districts by allowing greater flexibility in signing off by school counselors and by supporting implied parental consent after due diligence on the school district’s part, and a clearly defined and executable opt-out process to increase access to public benefits for students with disabilities. (2023)

III:C• NHSBA will support legislation and rulemaking that proposes an increase in per service fees under Medicaid programs. (2023)

IV – Charter Schools

- IV:A• NHSBA** proposes that for any charter school authorized by the State Board of Education, state aid entitlements under RSA 198:42 should be paid directly to the charter school from state funds which are separate from local district grants. (2006)
- IV:B• NHSBA** proposes that the State Department of Education develop evaluation and accountability criteria for the state’s charter schools to ensure their financial stability as well as sound educational objectives. (2006)

V - Local Control and School District Autonomy

- V:A• NHSBA** supports legislation to lower the mandated 2/3-majority vote for passing a bond article to 60% for all school districts. (1997)
- V:B• NHSBA** supports the continued ability for Cooperative School Districts to adopt apportionment formulas based on locally determined factors. (2000)
- V:C• Deleted in 2014.**
- V:D• NHSBA** supports amending current law to allow school districts to establish a non-lapsing contingency fund to meet the cost of unanticipated expenses. (2001)
- V:E• NHSBA** supports legislation that allows local governing bodies to indicate their recommendation on any warrant article, in addition to those recommendation requirements already specified in the municipal budget law, RSA 32. (2006)
- V:F• The NHSBA** supports the NH Legislature amending the “SB 2” process to allow a legislative body to specifically vote by a supermajority of 60% on a Warrant Article to create and fund a program that would then continue beyond the single year and its costs would be included as part of the following years default budget. (2008)
- V:G• NHSBA** opposes any change in statute implementing an “Evergreen Clause” in all negotiated contracts. Evergreen clauses mandate the continuation of any pay plan after the expiration of a contract when a successor agreement has not been reached. Any such

provision exceeds previous standards and usurps local control, significantly tipping the balance of negotiations. (*First adopted in 2009 – Revised in 2014*)

V:H• NHSBA opposes any mandated teacher salary schedule requiring all districts in the state to pay salaries based on a common state schedule. (2009)

V:I• NHSBA supports local control provided in NH statutes and rules that allow local school districts the authority to make their own decisions in defining a school calendar that complies with both the spirit and the letter of the law. (*First adopted in 2009 – Revised in 2014*)

V:J• NHSBA supports new legislation or administrative rules that impose penalties against school district employees who breach their employment contracts. (2011)

V:K• NHSBA opposes any branch of New Hampshire government adopting or supporting curriculum standards that usurp state's rights and de-emphasize and limit local control of curriculum and local school board oversight. (2011)

V:L• NHSBA supports legislation to allow local school districts to retain a percentage of their year-end unreserved fund balance in the same manner as local municipal governments. (2011)

V:M• NHSBA supports local boards and their responsibility for establishing the structure, accountability, advocacy and delivery of instruction within their local district. This includes statutory changes that affirm this managerial policy confided exclusively to public employers. Specifically, governing bodies have the right to determine standards for evaluation, compensation, selection, layoff and retention, discipline, assignment and transfer, and other traditionally accepted managerial rights so as to continue public control of governmental functions. (2013)

V:N• NHSBA supports state and federal legislation that affirms the responsibility for education resides with the states, which have delegated to local school boards the power and authority to adopt policies, establish priorities, and provide accountability to direct the operation of the schools, including the school system's mission and goals, organization, budget, program, curriculum and services, all essential to the daily operation of schools, consistent with state laws and regulations. (2014)

- V:O• NHSBA** supports legislative affirmation of the management right associated with teacher evaluation that is an integral component of the requirement that school boards adopt a teacher evaluation policy. Further, NHSBA supports involving teachers and principals by allowing a reasonable opportunity to comment on draft school board evaluation policy, understanding that the school board has the sole prerogative to adopt a local policy it deems appropriate. (2014)
- V:P• NHSBA** supports New Hampshire’s adoption of updated requirements in statutes and rules that reflect current document imaging technologies and backup capabilities. (2016)
- V:Q• NHSBA** supports language in legislation that provides parents’ rights to opt-out of content and programs that they feel are not appropriate for their child(ren). However, NHSBA opposes language requiring parents to opt-in to content and programs for their child(ren). Opt-in language creates an undue burden on the school district to account for every student who would participate, versus the few who choose not to participate. (2017)
- V:R• NHSBA** supports modifying RSA 193:12 to add the following: Any person who provides false information for establishing residency for school attendance purposes, or any person who assists in doing so, may be required to remit full restitution to the school district or districts that have financial or fiscal liability as a result of the false information. (2018)
- V:S• NHSBA** supports amending pertinent electioneering statutes to clarify: (1) the definition of “election” official”; (2) that electioneering by election officials may not occur at the polling place; and (3) that a public body may affirmatively promote positions established by formal actions of that body. (2018)
- V:T• NHSBA** supports modifying RSA 193:3, I, to require the New Hampshire State Board of Education to restore support for local decision in Change of School Assignments and Manifest Educational Hardship requests by requiring the State of New Hampshire to fully fund any change in school assignment made under RSA 193:3,1 so that the local school district will not be held financially responsible for any school assignment change prescribed by the State Board of Education which conflicts with the local school board decision. (2019)
- V:U• NHSBA** supports amending RSA 91-A to allow for remote participation of all public body members in official meetings of public bodies without having a quorum physically present, while still ensuring that full notice and full transparency are satisfied. (2021; amended 2025)

~~V:V• NHSBA supports amending RSA 91-A to allow committees, subcommittees, and advisory committees to hold meetings without having a quorum physically present, while still ensuring that full notice and full transparency requirements are satisfied. (2022; rescinded 2025)~~

V:W• NHSBA opposes any legislations that divests local school boards of original jurisdiction relative to complaints about local curriculum, instruction, and instructional resources such as books, library materials, and other instructional resources. Further, NHSBA opposes any legislation that subjects school district staff to civil lawsuits and sanctions relative to curriculum and instruction. (2023)

V:X• NHSBA affirms the qualifications of school district staff to research and select appropriate digital and printed material for schools. Literary and curricular collections should offer students information that provides a balance of cultural values. Further, literary collections should represent diverse points of view; provide a global perspective; stimulate essential thinking skills; and meet the interests, abilities, learning styles, and information needs of the learning community. (2023)

V:Y• NHSBA will support legislation that creates flexibility for town moderators and moderators of cooperative school districts to postpone school district elections in the event of inclement weather. (2023)

V:Z• NHSBA supports any legislation that intends to streamline the recruiting, credentialing, and hiring of certified teachers and other licensed school staff from other states. This resolution is in support of both the State of NH credentialing laws, as well as the interstate compact and reciprocity between NH and neighboring states. This resolution also supports changes to reduce barriers to teachers from other states who wish to transfer retirement savings from their current retirement program into the NH Retirement system. (2023)

VI - School Safety

VI:A• NHSBA supports legislation which excludes public schools from being designated as neutral ground for visitation purposes for children of parents undergoing a divorce procedure by legal or other administrative orders. (1998)

VI:B• NHSBA supports efforts to enact legislation which would require notification to school districts of restraining orders related to a student's behavior. (1999)

VI:C• NHSBA supports legislative action to remove the unfunded mandated provisions of RSA 193-F, Pupil Safety and Violence Prevention. The imposition of these new mandates and their related financial costs, without additional state funding, violates the New Hampshire Constitution, Part First, Article 28-a. (2011)

VI:D• NHSBA supports legislative action that allows criminal background checks to be shared with their Human Resources Department and that the specific charge be shared with the Superintendent so he/she can make an informed judgment related to their employment. (2017)

VI:E• NHSBA calls upon the United States Congress, the New Hampshire Legislature and local public safety agencies to prioritize collaborative threat assessment and crisis planning with school districts; and further supports legislation at the federal, state and local levels that protect students and school district employees from on-campus violence. (2019)

VI:F• NHSBA supports equity and inclusion in all aspects of education, including curricular programs, co-/extra-curricular programs and governance. NHSBA supports adherence to all anti-discrimination laws, rules and statutes ensuring that no person is excluded or discriminated against on the basis of sex, gender identity, race, religious creed, color, marital status, physical or mental disability, national origin, economic status, familial status, sexual orientation, health condition, or native language. (January 2021; amended 2024; amended 2025)

VI:G• NHSBA supports legislation to restrict possession of firearms on school property, limiting possession to certified police officers only. (2020)

VI:H• NHSBA supports diversity, equity, and inclusion in all aspects in our schools, is committed to the concept that free and open dialogue around such concepts as racism and

sexism is a vital component to education, and opposes any actions which limit this free exchange of ideas. (2021)

- VI:I• NHSBA** will advocate for legislative action that ensures local school boards comply with federal firearm laws and policies. (2022)

VII - Accountability

- VII:A• NHSBA** believes that all components of state testing (English Language Arts, Writing Prompt, Mathematics, Science, and Social Studies) should continue to be given annually at the end of the school year with appropriate and immediate steps being taken to ensure that these test results are received by school districts no later than the following July 1. Valid data to assess school performance relies on measuring individual student progress: NH should adopt gain score or value-added measures as the principal means for measuring student performance. If NH does not adopt gains-score or value-added measures as the principal means for measuring student performance, then annual testing should take place at the beginning of the school year so that information may be used instructionally during the year. *(First adopted in 1998 – Revised in 2016)*
- VII:B• NHSBA** supports the inclusion of only students who have enrolled in a district continuously for the previous school year in the numbers calculated to measure student performance. *(First adopted in 2005 – Revised in 2016)*
- VII:C• NHSBA** supports a review of NH's accountability and performance measures as well as standards established for the NH state assessment program. (2009)
- VII:D• NHSBA** supports legislation to amend the State Common Core Testing that will begin in the school year 2014-2015 to allow special education students be tested at their grade level ability rather than their placement of their current school grade. (2013)
- VII:E• NHSBA** supports the development of curriculum for use by trained teachers in grades K-12 to educate students in the prevention of sexual abuse, with such curriculum to be developed locally using either a model developed by the New Hampshire Department of Education or by one of the 13 state agencies that already use evidence-based sexual abuse prevention education. (2016)

VII:F• NHSBA supports public school approval standards that encompass holistic and comprehensive academic subject areas including: English/language arts and reading; Mathematics; Science; Social studies, to include including civics, government, economics, geography, history, and Holocaust and genocide education; Arts education, to include music and visual arts; World languages; Health and wellness education; Physical education; Engineering and technologies including technology applications; Computer science and digital literacy; Personal finance literacy. (2022)

VII:G• NHSBA urges the New Hampshire Legislature and Department of Education to clarify the responsibilities, obligations and rights of school boards and school districts when students do not attend school on a regular basis; are habitually truant; and otherwise, do not conform to the rules and regulations of the district. (2023)

VIII - State Board of Education

VIII:A• NHSBA calls on the State Board of Education to continuously monitor all teacher training programs at New Hampshire colleges and universities to assure that such institutions are offering quality and relevant training programs preparing individuals for careers as teachers and/or administrators in New Hampshire’s public schools. (*First adopted in 1998 – Revised in 2014*)

VIII:B• NHSBA proposes that the Department of Education develop and maintain a database of available grants and other funding mechanisms to assist local school districts in their grant writing efforts and funding of locally determined programs. (2002)

VIII:C• NHSBA urges the State Board of Education to conduct a statewide study of the “traditional” school calendar utilized by most public school districts in New Hampshire and to issue a summary report of its findings, conclusions and recommendations. (2003)

VIII:D• NHSBA urges the NH State Board of Education to adopt Standards of NH School Approval which emphasize qualitative standards rather than quantitative standards. (2003)

VIII:E• *Replaced by Resolution II:H in 2014.*

VIII:F• NHSBA supports the development and implementation of poverty indicators for Title I eligibility, which best reflect the current distribution of children from low-income families in

the public schools across the State and maximizes the number of districts eligible for Title I funds. (2003)

VIII:G• NHSBA supports the concept and duties of the State Board of Education as established in RSA 21-N:10-11. In its capacity to review all programs, advise on goals and hear appeals, the State Board of Education should have the authority to appoint the Commissioner of Education as well as confirm the Deputy Commissioner and division directors nominated by the Commissioner of Education. (2005)

VIII:H• NHSBA opposes the changes in student assessment at the state level which are resulting in fewer content and skill areas tested, especially the loss of the writing assessment. Basing assessment decisions on availability of funding rather than on what is best for the students of New Hampshire is not something that **NHSBA** can support. (2005)

VIII:I• NHSBA supports a compulsory attendance age of eighteen (18), along with flexibility to utilize alternative options that allow students to continue a program of study to complete their high school education. (*First adopted in 2006 – Revised in 2014*)

VIII:J• NHSBA supports a Department of Education funded study on the impact on performance of extended learning opportunities and those extended learning opportunities' relationship to the funding formula. (2009)

VIII:K• NHSBA supports the adoption of statutory language requiring that any statute or New Hampshire Department of Education rule, which mandates the adoption of local school board policies, will expire after five years; and that such statute or rule cannot be renewed without full public hearings, debate and re-authorization by the New Hampshire Legislature. All rules and regulations stipulated by the New Hampshire Department of Education must be submitted to the full New Hampshire Legislature for final consent and approval. (2015)

VIII:L• NHSBA supports modifying RSA 193-C:6 to require that the State Department of Education publish the results of the statewide assessment within 30 days of receipt of the assessment results. The NHSBA supports modifying RSA 193-C:6 to prohibit embargos of assessment results by the State Department of Education, local school districts, or other agencies. (2017)

IX – Federal Legislation

Individual with Disabilities Education Act:

IX:A• NHSBA urges the U.S. Congress to appropriate funds to pay 40% of the cost of implementing IDEA, and to fully fund any additional requirements in the area of special education and to provide financial impact statements. (1990)

IX:B• Since its original enactment in 1975, the Individuals with Disabilities Education Act (IDEA) has played a pivotal role to assure that students with disabilities receive the services they need for their success. **NHSBA** supports and applauds the efforts and goals encompassed by IDEA's mission.

As our Congress considers the reauthorization of IDEA, **NHSBA** believes attention should be directed at components of the program that are moving away from the original mission of educating children to a mission that involves a wider range of functions. **NHSBA** believes that for special education to achieve its potential in today's environment, several areas should receive attention. **NHSBA** proposes that federal reauthorization of IDEA address these specific priority concerns in the following areas:

- federal funding - Congress should fully fund the federal share of IDEA as a mandatory program;
- teacher recruitment and retention - federal law should create and encourage incentives for new teachers seeking special education certification;
- administration and paperwork - federal law should ease the current complex paper trail aimed at documenting compliance as well as allowing greater flexibility in the IEP process;
- due-process hearings - federal law should provide for adequate notice of issues and good-faith mediation
- related services - federal law should identify the financial role of other governmental units rather than fix all costs for related services on the narrow portion of the tax base that just serves education;
- private placements - federal law should focus on whether a substantive deprivation of educational opportunities exists in the public setting before consideration of private placement;
- safe learning environment - federal law should allow local school district personnel the flexibility and discretion to make appropriate discipline determinations that are in the best interests of all students when it comes to disciplining children with disabilities;
- over identification - federal law should clarify the definition of those disabilities that can result in over identification. (2002)

IX:BA• NHSBA opposes changes in the IDEA allocation calculations resulting in funds being disbursed directly to the school/district in which the child is registered (in towns which do not have high schools) and not to the student's residence. NHSBA calls for the immediate return of prior method of calculations for IDEA federal and state funds, as well as maintaining this commitment in the future to keep any and all funds distributed to the student's town of residence. (January 2021)

Every Student Succeeds Act:

IX:C• NHSBA urges the New Hampshire Legislature and New Hampshire Department of Education, consistent with the language and intent of the Every Student Succeeds Act (ESSA), to maximize local governance and community leadership through enhanced local school board flexibility in addressing key areas such as standards, testing, and accountability; and further to pro-actively engage and collaborate with NHSBA in all legislative and administrative discussions and decisions concerning the implementation of ESSA. (*First adopted in 2003 – Revised in 2009 – Revised in 2016*)

National School Boards Association:

IX:D• *Deleted/removed from the NHSBA Policies, Resolutions and Statements of Belief Manual at the October 2023 Delegate Assembly. (2023)*

X – Public Pension System

X:A• *Deleted in 2019. Replaced with Perennial Resolution X:B (2019).*

X:B• NHSBA supports the continuing existence of the New Hampshire Retirement System (NHRS). The NHRS should be strong, secure, solvent and fiscally stable. To achieve this goal, NHSBA supports legislation that will return state contributions to NHRS. (2019)