CANDIA SCHOOL BOARD
MONDAY, NOVEMBER 2, 2026
Budget Meeting: 5:30 p.m.
Board Meeting: Immediately following the Budget Meeting
Henry W. Moore School Media Center
AGENDA

BOARD BUDGET MEETING

I. Open Meeting/Proof of Posting
II. Review of 2027/2028 Proposed Budget*
III. Public Input
IV. Adjournment

BOARD BUSINESS MEETING

I. CALL TO ORDER – Stephanie Helmig, Board Chair

II. PLEDGE OF ALLEGIANCE

III. PROOF OF POSTING – Superintendent Bill Rearick

IV. PINKERTON LIAISON – Rebecca Gill

V. MINUTES
A. Approval of Board Meeting of October 8, 2026*
B. Non Public Meeting Minutes of September 3, 2026

VI. OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD

VII. SUPERINTENDENT'S UPDATE*

VIII. REPORTS
A. Administrator Reports*
B. Standing Committees

IX. OLD BUSINESS
A. Pinkerton Bus Route Review (Continuation)
B. Heating Update-K. Lane

X. NEW BUSINESS
A. Book Review/Appeal
B. 2027/2028 Budget*
C. Clarification of Policy JFAB*
D. Furniture/Technology Recycling and Disposal*

XI. FINANCIAL
A. Expenditure Report and Summary*
B. Manifest Approval

XII. POLICIES
A. Second Reading* Policies JJJ Access to Public School Programs by Nonpublic, Charter and Home Educated Students, DGA/DK/DJ/DJB/DJE/DJG Purchasing and Payment Procedures, Authorized Signatures, DIH Fraud Prevention and Fiscal Management, EHAB Data Governance, EHB/EHB-R Data Records Retention/Schedule, GADA Employment References and Verification and ECAF (EEAA/EEAB) Audio and Video Surveillance on School Property and Buses

B. First Reading* Policies AE Accountability, BBA School Board Powers and Duties, BCB Board Member Conflict of Interest, BEC Non-Public Sessions, CA Administration Goals, CFB Building Principal/Special Education Director Evaluations, DB Annual Budget, DBC Budget Planning, EBCD Emergency Closings, and EEAE School Bus Safety

XIII. PERSONNEL

A. Nominations*

XIV. OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD

XV. NON-PUBLIC SESSION RSA 91-A 3 Sections II (a-k) (if necessary)

XVI. INFORMATIONAL/UPCOMING AGENDA ITEMS

Standing Committees*

XVII. ADJOURNMENT

The next regularly scheduled Candia School Board Meetings will be held on Thursday, December 3, 2026 at 6:00 p.m. at the Henry W. Moore School Media Center.

**Materials enclosed for Board review prior to meeting*

Please note: In addition to the items listed on the agenda, the Board may consider other matters not on the posted agenda and they may enter a non-public session or convene in non-meeting session in accordance with RSA 91-A if the need arises

CANDIA SCHOOL DISTRICT FY 2027-28 BUDGET DEVELOPMENT Account Number		Description	Budget 23-24	Actual 23-24	Budget 24-25	Actual 24-25	Budget 25-26	Actual 25-26	3 Year Average Expenditures	Approved Budget 26-27	Default 27-28	Requests	Requested Budget 27-28	FY28 Budget vs. FY27 Budget	Percentage of Increase	
21110010200	5110	REG ED - RETIREES	120,000.00	120,000.00	0.00	0.00	25,000.00	0.00	40,000.00	25,000.00		0.00	**0.00**	**(25,000.00)**	**-100.00%**	
21110010200	5112	REG ED - TEACHER SALARIES	1,372,433.60	1,441,501.39	1,606,943.79	1,645,446.87	1,773,602.00	1,760,748.49	1,615,898.92	1,897,689.36	1,979,841.00	0.00	**1,979,841.00**	**82,151.64**	**4.33%**	
21110010200	5114	REG ED - PARAPROFESSIONAL	17,710.77	7,092.35	26,262.60	31,315.07	32,810.31	32,761.75	23,723.06	34,666.06	37,097.06	0.00	**37,097.06**	**2,431.00**	**7.01%**	
21110010200	5120	REG ED - SUBSTITUTE SALARIES	25,000.00	103,764.66	25,000.00	67,750.17	25,000.00	70,531.97	80,682.27	74,513.53	74,513.53	0.00	**74,513.53**	**0.00**	**0.00%**	Level Funded
21110010200	5122	REG ED - HEALTH INSURANCE BUYOUT	18,936.64	21,334.27	12,936.65	25,686.64	22,686.65	23,718.32	23,579.74	23,436.65	35,750.00	0.00	**35,750.00**	**12,313.35**	**52.54%**	
21110010200	5211	REG ED - HEALTH INSURANCE	443,136.54	421,504.06	461,707.62	439,768.55	519,070.00	587,038.00	482,770.20	635,298.22	661,505.51	0.00	**661,505.51**	**26,207.29**	**4.13%**	Based on actuals plus estimated 12% increase
21110010200	5212	REG ED - DENTAL INSURANCE	20,973.11	16,407.20	22,278.56	21,904.72	24,929.00	26,370.55	21,560.82	26,871.06	27,316.12	0.00	**27,316.12**	**445.06**	**1.66%**	Based on actuals plus estimated 8% increaase
21110010200	5213	REG ED - LIFE INSURANCE	1,822.56	1,731.25	1,822.56	1,912.50	2,152.50	1,963.16	1,868.97	2,152.50	2,152.50	0.00	**2,152.50**	**0.00**	**0.00%**	
21110010200	5214	REG ED - DISABILITY INSURANCE	4,096.13	3,894.87	4,096.13	4,793.16	5,493.70	4,904.56	4,530.86	5,508.19	6,112.58	0.00	**6,112.58**	**604.39**	**10.97%**	
21110010200	5220	REG ED - FICA	115,620.02	124,897.46	127,842.99	129,077.30	141,781.19	135,799.21	129,924.66	157,230.88	162,730.92	0.00	**162,730.92**	**5,500.04**	**3.50%**	
21110010200	5231	REG ED - NHRS SUPPORT	2,396.27	292.02	0.00	20.29	0.00	50.11	120.81			0.00	**0.00**	**0.00**	**0.00%**	
21110010200	5232	REG ED - NHRS PROFESSIONAL	296,833.12	292,729.63	318,144.82	324,475.91	341,063.69	339,810.21	319,005.25	367,221.08	361,519.00	0.00	**361,519.00**	**(5,702.08)**	**-1.55%**	
21110010200	5240	REG ED - TUITION REIMBURSEMENT	25,000.00	2,265.00	22,000.00	7,495.00	22,000.00	3,795.98	4,518.66	22,000.00	22,000.00	0.00	**22,000.00**	**0.00**	**0.00%**	
21110010200	5241	REG ED - WORKSHOP REIMB PROF	3,000.00	260.00	7,500.00	1,505.24	7,500.00	3,009.91	1,591.72	7,500.00	7,500.00	0.00	**7,500.00**	**0.00**	**0.00%**	
21110010200	5250	REG ED - UNEMPLOYMENT INSURANCE	618.67	416.38	499.32	560.00	835.80	638.07	538.15	840.00	840.00	0.00	**840.00**	**0.00**	**0.00%**	
21110010200	5260	REG ED - WORKER'S COMPENSATION	5,543.24	5,543.24	5,011.51	5,011.51	5,413.54	4,979.80	5,178.18	5,438.86	6,024.20	0.00	**6,024.20**	**585.34**	**10.76%**	
21110010200	5320	REG ED - PROFESSIONAL EDUCATIONAL	500.00	762.00	500.00	120.00	500.00	0.00	294.00	1,500.00	1,500.00	0.00	**1,500.00**	**0.00**	**0.00%**	Field Trips
21110010200	5330	REG ED - OTHER PROF SVCS	500.00	0.00	500.00	1,327.00	500.00	631.00	652.67	500.00	500.00	0.00	**500.00**	**0.00**	**0.00%**	Tutorial Services
21110010200	5430	REG ED - REPAIRS & MAINT SERVICES	3,679.00	2,559.22	3,679.00	2,423.41	3,679.00	2,471.63	2,484.75	2,560.00	2,423.41	0.00	**2,423.41**	**(136.59)**	**-5.34%**	Staff & Workroom copier usage fees
21110010200	5431	REG ED - REPAIRS EQUIPMENT	650.00	280.00	650.00	0.00	650.00	74.00	118.00	300.00	300.00	0.00	**300.00**	**0.00**	**0.00%**	Radio & Instrument Repairs
21110010200	5442	REG ED - RENTAL OF EQUIPMENT	7,740.00	(4,252.57)	7,740.00	5,017.20	7,740.00	5,017.20	1,927.28	5,017.20	5,017.20	0.00	**5,017.20**	**0.00**	**0.00%**	Copier Lease Fees
21110010200	5580	REG ED - MILEAGE REIMBURSEMENT	300.00	0.00	300.00	0.00	300.00	0.00	0.00	300.00	300.00	0.00	**300.00**	**0.00**	**0.00%**	
21110010200	5610	REG ED - SUPPLIES	13,200.00	20,507.28	13,200.00	7,160.12	13,200.00	10,543.40	12,736.93	13,200.00	13,200.00	840.00	**14,040.00**	**840.00**	**6.36%**	3 year average + 10%
21110010200	5641	REG ED - TEXTBOOKS	300.00	57.33	300.00	144.75	300.00	0.00	67.36	200.00	200.00	0.00	**200.00**	**0.00**	**0.00%**	
21110010200	5643	REG ED - INFORMATION ACCESS FEES	0.00	0.00	0.00	1,788.00	1,788.00	0.00	596.00			0.00	**0.00**	**0.00**	**0.00%**	
21110010200	5737	REG ED - REPLACEMENT FURNITURE & F	1,300.00	710.88	0.00	0.00	0.00	0.00	236.96			17,660.00	**17,660.00**	**17,660.00**	**100.00%**	4 teacher desks/chairs - $6,000; whiteboard table - $460; 40 student desks & chairs - $11,200
21110010206	5610	FOREIGN LANGUAGE - SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00			300.00	**300.00**	**300.00**	**100.00%**	Instructional supplies for K-8 Spanish
21110010206	5641	FOREIGN LANGUAGE - TEXTBOOKS	866.00	110.28	0.00	0.00	0.00	0.00	36.76			0.00	**0.00**	**0.00**	**0.00%**	
21110010208	5610	ART - SUPPLIES	2,475.00	2,456.23	2,475.00	1,753.67	2,475.00	2,485.91	2,231.94	2,475.00	2,475.00	425.00	**2,900.00**	**425.00**	**17.17%**	290 students x $10/student
21110010218	5610	HEALTH - SUPPLIES	1,054.20	950.35	1,054.20	937.75	1,054.20	0.00	629.37	1,000.00	750.00	0.00	**750.00**	**(250.00)**	**-25.00%**	K-2 Health Curriculum & Bullying Prevention materials
21110010223	5610	MATH - SUPPLIES	822.42	997.44	822.42	257.19	822.42	901.00	718.54	590.00	590.00	200.00	**790.00**	**200.00**	**33.90%**	3 year average + 10%
21110010223	5641	MATH - TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21110010223	5643	MATH - INFORMATION ACCESS FEES	9,375.00	9,340.00	9,375.00	3,065.00	9,375.00	105.00	4,170.00	9,848.50	9,600.00	0.00	**9,600.00**	**(248.50)**	**-2.52%**	Math in Focus - $4,560; mClass Math - $5,040
21110010223	5645	MATH - PRACTICE BOOKS	3,210.00	2,932.48	3,210.00	0.00	3,210.00	0.00	977.49	2,714.40	2,888.00	0.00	**2,888.00**	**173.60**	**6.40%**	Math in Focus Consumables + 10%
21110010224	5610	MUSIC - SUPPLIES	1,000.00	639.51	1,000.00	302.36	1,000.00	0.00	313.96	1,000.00	1,000.00	0.00	**1,000.00**	**0.00**	**0.00%**	Band/Chorus music, guitar strings, etc.
21110010224	5643	MUSIC - INFORMATION ACCESS FEES	600.00	684.00	600.00	0.00	600.00	0.00	228.00			0.00	**0.00**	**0.00**	**0.00%**	
21110010224	5731	MUSIC - NEW EQUIPMENT	570.68	246.50	570.68	468.69	570.68	0.00	238.40	515.00	515.00	0.00	**515.00**	**0.00**	**0.00%**	Recorders, etc.
21110010225	5610	PHYS ED - SUPPLIES	1,415.99	1,650.63	1,415.99	1,263.04	1,415.99	1,208.56	1,374.08	1,160.00	1,160.00	290.00	**1,450.00**	**290.00**	**25.00%**	290 students X $5 (in line with 3 year average)
21110010227	5610	READING - SUPPLIES	159.34	259.75	159.34	103.25	159.34	250.53	204.51	2,534.00	2,534.00	162.00	**2,696.00**	**162.00**	**6.39%**	Words I Use - $242; Dibels Materials - $2,120; Middle School Supplies
21110010227	5643	READING - INFORMATION ACCESS FEES	5,350.00	2,169.40	5,350.00	2,448.71	5,350.00	480.00	1,699.37	6,711.00	7,428.00	0.00	**7,428.00**	**717.00**	**10.68%**	Lexia - $5,060; Read Naturally - $528; Vocabulary.com - $1,540; Dibels - $300 - all 26-27 +10%
21110010227	5645	READING - PRACTICE BOOKS	966.00	3,721.47	966.00	941.53	966.00	182.50	1,615.17	12,216.10	30,000.00	0.00	**30,000.00**	**17,783.90**	**145.58%**	New K-8 ELA Program
21110010229	5610	SCIENCE - SUPPLIES	750.00	0.00	750.00	0.00	750.00	481.58	160.53	750.00	750.00	0.00	**750.00**	**0.00**	**0.00%**	K-8 Science Supplies
21110010229	5641	SCIENCE - TEXTBOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21110010229	5643	SCIENCE - INFORMATION ACCESS FEES	1,940.60	1,955.85	1,940.60	1,795.00	1,940.60	304.00	1,351.62	1,795.00	1,978.00	0.00	**1,978.00**	**183.00**	**10.19%**	Mystery Science - 26-27 + 10%
21110010230	5610	SOCIAL STUDIES - SUPPLIES	0.00	325.06	0.00	0.00	0.00	0.00	108.35			300.00	**300.00**	**300.00**	**100.00%**	Middle School Social Studies Supplies
21110010230	5643	SOCIAL STUDIES - INFORMATION ACCESS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,155.00	0.00	**1,155.00**	**1,155.00**	**100.00%**	Discovery Ed Techbook
FUNCTION: REGULAR EDUCATION - 1100			**2,531,844.90**	**2,612,696.87**	**2,698,604.78**	**2,738,039.60**	**3,007,684.61**	**3,021,256.40**	**2,790,664.29**	**3,352,252.59**	**3,471,166.03**	**20,177.00**	**3,491,343.03**	**139,090.44**	**4.15%**	
21110530200	5561	REG ED HIGH SCHOOL - TUITION OTHER LEA'S	0.00	0.00	0.00	16,308.00	0.00	17,226.00	11,178.00	17,910.00	19,342.80	0.00	**19,342.80**	**1,432.80**	**8.00%**	Coe-Brown - estimated increase 8%
21110530200	5563	REG ED HIGH SCHOOL - TUITION PUBLIC ACADEMIES	1,771,920.00	1,824,303.73	1,826,496.00	1,871,283.34	1,929,312.00	1,908,308.58	1,867,965.22	2,167,110.00	1,972,965.60	0.00	**1,972,965.60**	**(194,144.40)**	**-8.96%**	19 less students plus estimated increase 8%
FUNCTION: REGULAR EDUCATION HIGH SCHOOL - 1105			**1,771,920.00**	**1,824,303.73**	**1,826,496.00**	**1,887,591.34**	**1,929,312.00**	**1,925,534.58**	**1,879,143.22**	**2,185,020.00**	**1,992,308.40**	**0.00**	**1,992,308.40**	**(192,711.60)**	**-8.82%**	
21120010200	5111	SPED ELEMENTARY - ADMIN/OTHER SALARIES	94,860.00	95,789.98	98,663.70	178,723.70	184,024.00	195,512.18	156,675.29	198,670.52	206,120.66	0.00	**206,120.66**	**7,450.14**	**3.75%**	Increase to match the CEA Agreement - 3.75%
21120010200	5112	SPED ELEMENTARY - TEACHER SALARIES	151,403.00	163,627.00	174,313.00	174,534.00	186,114.00	186,234.00	174,798.33	204,673.00	209,958.00	0.00	**209,958.00**	**5,285.00**	**2.58%**	
21120010200	5114	SPED ELEMENTARY - PARAPROFESSIONAL	114,536.56	74,658.08	107,342.95	96,216.82	106,107.96	156,446.65	109,107.18	190,563.82	288,304.45	0.00	**288,304.45**	**97,740.63**	**51.29%**	9 Local Paraprofessionals - 2 additional
21120010200	5115	SPED ELEMENTARY - SECRETARIAL SALARIES	36,915.84	24,323.32	41,697.36	42,804.32	44,724.96	46,454.24	37,860.63	49,944.96	56,376.00	0.00	**56,376.00**	**6,431.04**	**12.88%**	
21120010200	5117	SPED ELEMENTARY - CO-CURRICULAR SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21120010200	5122	SPED ELEMENTARY - HEALTH INSURANCE BUYOUT	750.00	500.00	750.00	750.00	1,500.00	1,500.00	916.67	1,500.00	3,000.00	0.00	**3,000.00**	**1,500.00**	**100.00%**	
21120010200	5211	SPED ELEMENTARY - HEALTH INSURANCE	173,210.91	125,054.73	141,216.42	144,749.14	147,289.00	179,421.44	149,741.77	202,171.75	237,749.44	0.00	**237,749.44**	**35,577.69**	**17.60%**	Based on actuals plus estimated 12% increase
21120010200	5212	SPED ELEMENTARY - DENTAL INSURANCE	3,148.96	2,850.17	3,514.19	4,474.52	5,272.00	7,719.67	5,014.79	6,141.38	9,679.64	0.00	**9,679.64**	**3,538.26**	**57.61%**	Based on actuals plus estimated 8% increaase
21120010200	5213	SPED ELEMENTARY - LIFE INSURANCE	593.28	446.49	593.28	611.00	540.75	681.07	579.52	619.50	698.25	0.00	**698.25**	**78.75**	**12.71%**	
21120010200	5214	SPED ELEMENTARY - DISABILITY INSURANCE	707.77	655.70	707.77	993.62	1,146.49	1,093.05	914.12	1,216.36	1,425.49	0.00	**1,425.49**	**209.13**	**17.19%**	
21120010200	5220	SPED ELEMENTARY - FICA	27,658.54	25,387.59	32,284.22	35,819.05	39,854.28	42,660.08	34,622.24	49,369.45	58,427.57	0.00	**58,427.57**	**9,058.12**	**18.35%**	
21120010200	5231	SPED ELEMENTARY - NHRS SUPPORT	4,994.71	2,109.43	6,203.65	15,475.95	5,984.93	17,799.01	11,794.80	6,367.98	6,488.88	0.00	**6,488.88**	**120.90**	**1.90%**	
21120010200	5232	SPED ELEMENTARY - NHRS PROFESSIONAL	48,366.05	50,949.47	53,613.55	53,655.88	71,177.55	55,860.44	53,488.60	77,562.96	75,975.97	0.00	**75,975.97**	**(1,586.99)**	**-2.05%**	
21120010200	5240	SPED ELEMENTARY - TUITION REIMBURSEMENT	6,270.00	6,270.00	6,270.00	7,948.00	15,552.00	6,615.00	6,944.33	13,776.00	13,520.00	0.00	**13,520.00**	**(256.00)**	**-1.86%**	Contractual commitment for 2 courses at UNH rate 26-27 rate $845, (Director and BCBA)
21120010200	5241	SPED ELEMENTARY - WORKSHOP REIMB PROF	795.00	0.00	795.00	400.00	795.00	249.00	216.33	795.00	795.00	0.00	**795.00**	**0.00**	**0.00%**	
21120010200	5244	SPED ELEMENTARY - SECRETARIAL WORKSHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21120010200	5250	SPED ELEMENTARY - UNEMPLOYMENT INSURANCE	438.22	294.93	354.06	300.00	258.00	196.96	263.96	390.00	720.00	0.00	**720.00**	**330.00**	**84.62%**	
21120010200	5260	SPED ELEMENTARY - WORKER'S COMPENSATION	1,908.39	1,908.39	1,728.11	1,728.11	1,562.89	1,562.89	1,733.13	1,899.62	2,245.53	0.00	**2,245.53**	**345.91**	**18.21%**	
21120010200	5320	SPED ELEMENTARY - PROFESSIONAL EDUCATIONAL	0.00	0.00	0.00	48,007.50	0.00	0.00	16,002.50			0.00	**0.00**	**0.00**	**0.00%**	
21120010200	5330	SPED ELEMENTARY - OTHER PROF SVCS	139,334.00	83,940.01	150,000.00	899.25	9,259.60	0.00	28,279.75	56,000.00	20,000.00	0.00	**20,000.00**	**(36,000.00)**	**-64.29%**	Educational Audiologist, vision evals, contracted para moved to local
21120010200	5336	SPED ELEMENTARY - MEDICAID SERVICE PROVIDER	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	3,000.00	0.00	**3,000.00**	**0.00**	**0.00%**	contracted provider
21120010200	5341	SPED ELEMENTARY - SPED ELEMENTARY LEGAL FEES	0.00		0.00		0.00	739.86	246.62	4,000.00	1,000.00	0.00	**1,000.00**	**(3,000.00)**	**-75.00%**	
21120010200	5430	SPED ELEMENTARY - REPAIRS & MAINT SERVICES	350.00	73.17	350.00	117.36	350.00	151.03	113.85	100.00	120.00	0.00	**120.00**	**20.00**	**20.00%**	Copier Usage
21120010200	5442	SPED ELEMENTARY - RENTAL OF EQUIPMENT	1,500.00	1,103.56	1,500.00	1,093.86	1,500.00	1,097.16	1,098.19	1,100.00	1,100.00	0.00	**1,100.00**	**0.00**	**0.00%**	Copier Lease
21120010200	5531	SPED ELEMENTARY - TELEPHONE	2,100.00	2,581.60	2,100.00	720.00	720.00	720.00	1,340.53	720.00	720.00	0.00	**720.00**	**0.00**	**0.00%**	
21120010200	5561	SPED ELEMENTARY - TUITION OTHER LEA'S	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21120010200	5564	SPED ELEMENTARY - TUITION TO PRIVATE SCHOOL	2,700.00	2,650.00	45,000.00	2,161.07	12,000.00	46,857.80	17,222.96	49,505.19	51,980.45	0.00	**51,980.45**	**2,475.26**	**5.00%**	1 student - 5% increase
21120010200	5580	SPED ELEMENTARY - MILEAGE REIMBURSEMENT	3,000.00	1,844.83	3,000.00	1,750.62	3,000.00	1,927.24	1,840.90	3,000.00	2,000.00	0.00	**2,000.00**	**(1,000.00)**	**-33.33%**	3 year average
21120010200	5610	SPED ELEMENTARY - SUPPLIES	500.00	2,518.51	500.00	0.00	500.00	0.00	839.50	500.00	500.00	0.00	**500.00**	**0.00**	**0.00%**	
21120010200	5643	SPED ELEMENTARY - INFORMATION ACCESS FEES	500.00	2,506.14	500.00	2,655.58	3,000.00	2,566.80	2,576.17	3,150.00	3,150.00	0.00	**3,150.00**	**0.00**	**0.00%**	Docusign
21120010200	5737	SPED ELEMENTARY - REPLACEMENT FURNITURE & F	0.00	0.00	0.00	0.00	3,500.00	0.00	0.00	3,500.00		0.00	**0.00**	**(3,500.00)**	**-100.00%**	
21120010200	5810	SPED ELEMENTARY - DUES & FEES	1,075.00	955.00	1,075.00	1,084.00	1,075.00	1,058.00	1,032.33	1,128.75	1,185.20	0.00	**1,185.20**	**56.45**	**5.00%**	
FUNCTION: SPECIAL EDUCATION ELEMENTARY - 1200			**820,616.23**	**672,998.10**	**877,072.26**	**817,673.35**	**849,808.41**	**955,123.57**	**815,265.01**	**1,131,366.24**	**1,256,240.53**	**0.00**	**1,256,240.53**	**124,874.29**	**11.04%**	
21120020200	5320	SPED MIDDLE - PROFESSIONAL EDUCATIONAL	17,623.80	82,241.78	18,504.15	18,704.07	15,000.00	567.77	33,837.87	20,000.00		0.00	**0.00**	**(20,000.00)**	**-100.00%**	middle school service moving to HS service
21120020200	5330	SPED MIDDLE - OTHER PROF SVCS	0.00	3,557.25	0.00	1,079.36	0.00	0.00	1,545.54	0.00		0.00	**0.00**	**0.00**	**0.00%**	
21120020200	5561	SPED MIDDLE - TUITION OTHER LEA'S	0.00	6,460.40	0.00	1,634.00	0.00	0.00	2,698.13	0.00		0.00	**0.00**	**0.00**	**0.00%**	
21120020200	5564	SPED MIDDLE - TUITION TO PRIVATE SCHOOL	169,575.80	61,239.60	64,301.55	64,301.40	67,516.47	67,516.20	64,352.40	0.00		0.00	**0.00**	**0.00**	**0.00%**	

CANDIA SCHOOL DISTRICT FY 2027-28 BUDGET DEVELOPMENT Account Number		Description	Budget 23-24	Actual 23-24	Budget 24-25	Actual 24-25	Budget 25-26	Actual 25-26	3 Year Average Expenditures	Approved Budget 26-27	Default 27-28	Requests	Requested Budget 27-28	FY28 Budget vs. FY27 Budget	Percentage of Increase	
FUNCTION: SPECIAL EDUCATION MIDDLE - 1200			**187,199.60**	**153,499.03**	**82,805.70**	**85,718.83**	**82,516.47**	**68,083.97**	**102,433.94**	**20,000.00**	**0.00**	**0.00**	**0.00**	**(20,000.00)**	**-100.00%**	
21120030000	5320	SPED HIGH SCHOOL - PROFESSIONAL EDUCATIONAL	127,495.00	214,355.53	221,435.00	204,455.12	250,806.58	223,176.11	213,995.59	251,312.05	251,312.05	0.00	**251,312.05**	**0.00**	**0.00%**	2 students OOD, Pinkerton Paras
21120030000	5330	SPED HIGH SCHOOL - OTHER PROF SVCS	58,968.00	6,552.00	58,968.00	0.00	30,000.00	9,080.00	5,210.67	30,000.00	45,000.00	0.00	**45,000.00**	**15,000.00**	**50.00%**	middle school service moving to HS service, contracted reading svcs
21120030000	5561	SPED HIGH SCHOOL - TUITION OTHER LEA'S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	**0.00**	**0.00**	**0.00%**	
21120030000	5563	SPED HIGH SCHOOL - TUITION PUBLIC ACADEMIES	778,574.00	606,364.00	633,217.81	379,424.78	654,440.00	358,031.35	447,940.04	724,646.24	793,415.90	0.00	**793,415.90**	**68,769.66**	**9.49%**	20 Resource, 1 ACT (NECC student moved in) 2 OOD CTE programs
21120030000	5564	SPED HIGH SCHOOL - TUITION TO PRIVATE SCHOOL	738,657.38	665,494.77	675,283.85	621,443.58	666,129.83	482,303.45	589,747.27	532,616.20	628,402.96	0.00	**628,402.96**	**95,786.76**	**17.98%**	Melmark increase is approx 15% plus one additional OOD HS (1 residential + 3 OOD Total)
FUNCTION: SPECIAL EDUCATION HIGH SCHOOL - 1200			**1,703,694.38**	**1,492,766.30**	**1,588,904.66**	**1,205,323.48**	**1,601,376.41**	**1,072,590.91**	**1,256,893.56**	**1,538,574.49**	**1,718,130.91**	**0.00**	**1,718,130.91**	**179,556.42**	**11.67%**	
21123010000	5564	ESY - TUITION TO PRIVATE SCHOOL	800.00	88.00	5,000.00	0.00	0.00	0.00	29.33	5,026.64	5,026.64	0.00	**5,026.64**	**0.00**	**0.00%**	
21123010200	5112	ESY ELEMENTARY - TEACHER SALARIES	5,700.00	6,790.00	5,700.00	904.40	9,000.00	8,840.00	5,511.47	9,000.00	9,000.00	0.00	**9,000.00**	**0.00**	**0.00%**	
21123010200	5114	ESY ELEMENTARY - PARAPROFESSIONAL	1,325.88	1,300.00	1,325.88	7,105.70	1,500.00	1,860.00	3,421.90	4,000.00	4,000.00	0.00	**4,000.00**	**0.00**	**0.00%**	
21123010200	5220	ESY ELEMENTARY - FICA	535.87	618.89	537.48	1,537.32	803.25	811.68	989.30	994.50	994.50	0.00	**994.50**	**0.00**	**0.00%**	
21123010200	5231	ESY ELEMENTARY - NHRS SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	**0.00**	**0.00**	**0.00%**	
21123010200	5232	ESY ELEMENTARY - NHRS PROFESSIONAL	837.32	3,254.38	1,119.48	3,163.92	1,730.70	998.05	2,472.12	1,730.70	1,643.40	0.00	**1,643.40**	**(87.30)**	**-5.04%**	
21123010200	5330	ESY ELEMENTARY - OTHER PROF SVCS	2,900.00	2,400.00	2,900.00	8,767.61	0.00	448.51	3,872.04	0.00		0.00	**0.00**	**0.00**	**0.00%**	
21123010200	5580	ESY ELEMENTARY - MILEAGE REIMBURSEMENT	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	**0.00**	**0.00**	**0.00%**	
21123010200	5610	ESY ELEMENTARY - SUPPLIES	0.00	0.00	0.00	366.08	500.00	495.82	287.30	500.00	500.00	0.00	**500.00**	**0.00**	**0.00%**	
FUNCTION: EXTENDED SCHOOL YEAR ELEMENTARY - 1230			**12,099.07**	**14,451.27**	**16,582.84**	**21,845.03**	**13,533.95**	**13,454.06**	**16,583.45**	**21,251.84**	**21,164.54**	**0.00**	**21,164.54**	**(87.30)**	**-0.41%**	
21123020200	5564	ESY MIDDLE - TUITION TO PRIVATE SCHOOL	4,417.31	8,141.44	3,761.02	3,794.88	4,725.00	3,691.46	5,209.26	0.00		0.00	**0.00**	**0.00**	**0.00%**	
FUNCTION: EXTENDED SCHOOL YEAR MIDDLE - 1230			**4,417.31**	**8,141.44**	**3,761.02**	**3,794.88**	**4,725.00**	**3,691.46**	**5,209.26**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	
21123030200	5330	ESY HIGH SCHOOL - OTHER PROF SVCS	2,000.00	6,347.25	2,000.00	2,000.00	3,500.00	2,817.50	3,721.58	4,000.00	4,000.00	0.00	**4,000.00**	**0.00**	**0.00%**	
21123030200	5563	ESY HIGH SCHOOL - TUITION PUBLIC ACADEMIES	3,000.00	0.00	3,000.00	0.00	3,000.00	4,953.34	1,651.11	3,000.00	3,000.00	0.00	**3,000.00**	**0.00**	**0.00%**	
21123030200	5564	ESY HIGH SCHOOL - TUITION TO PRIVATE SCHOOL	21,006.00	10,569.89	16,348.38	6,542.28	16,910.29	4,787.28	7,299.82	8,107.93	5,026.64	0.00	**5,026.64**	**(3,081.29)**	**-38.00%**	
FUNCTION: EXTENDED SCHOOL YEAR HIGH SCHOOL - 1230			**26,006.00**	**16,917.14**	**21,348.38**	**8,542.28**	**23,410.29**	**12,558.12**	**12,672.51**	**15,107.93**	**12,026.64**	**0.00**	**12,026.64**	**(3,081.29)**	**-20.40%**	
21126010200	5330	ELL - OTHER PROF SVCS	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	**0.00**	**0.00**	**0.00%**	
FUNCTION: ENGLISH LANGUAGE LEARNERS - 1260			**1,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	
21141010200	5111	COCURRICULAR - ADMIN/OTHER SALARIES	300.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00		0.00	**0.00**	**0.00**	**0.00%**	We haven't had a volunteer coordinator in at least 9 years
21141010200	5112	COCURRICULAR - TEACHER SALARIES	4,000.00	0.00	4,000.00	900.00	4,000.00	4,890.00	1,930.00	4,800.00	4,800.00	0.00	**4,800.00**	**0.00**	**0.00%**	Overnight Stipend for DC and Nature's Classroom ($150/night x 8 staff x 4 nights)
21141010200	5117	COCURRICULAR - CO-CURRICULAR SALARIES	15,088.00	23,000.00	23,200.00	27,050.00	31,550.00	31,650.02	27,233.34	37,800.00	53,950.00	0.00	**53,950.00**	**16,150.00**	**42.72%**	Co-curricular salaries, Performance Stipend - includes Mentors ($15,000) All per CBA
21141010200	5220	COCURRICULAR - FICA	1,483.18	1,683.12	1,775.00	2,082.53	2,742.53	2,645.20	2,136.95	3,258.90	4,127.18	0.00	**4,127.18**	**868.28**	**26.64%**	
21141010200	5231	COCURRICULAR - NHRS SUPPORT	0.00	202.96	0.00	216.48	0.00	7.65	142.36	0.00		0.00	**0.00**	**0.00**	**0.00%**	
21141010200	5232	COCURRICULAR - NHRS PROFESSIONAL	3,807.80	3,716.75	4,566.00	4,546.66	6,893.96	6,341.73	4,868.38	8,191.98	10,727.75	0.00	**10,727.75**	**2,535.77**	**30.95%**	
21141010200	5330	COCURRICULAR - OTHER PROF SVCS	0.00	0.00	0.00	0.00	0.00	500.00	166.67	0.00				**0.00**	**0.00%**	
21141010200	5610	COCURRICULAR - SUPPLIES	980.00	1,169.23	980.00	230.00	980.00	230.00	543.08	980.00	900.00	0.00	**900.00**	**(80.00)**	**-8.16%**	Supplies for all co-curricular clubs
21141010200	5810	COCURRICULAR - DUES & FEES	2,250.00	2,416.76	2,250.00	4,122.50	2,250.00	3,676.61	3,405.29	2,500.00	2,500.00	0.00	**2,500.00**	**0.00**	**0.00%**	Dues for NH Music Ed; Spelling Bee; Robotics; Rube Goldberg; Young Inventors
FUNCTION: ADVANCED LEARNERS - 1410			**27,908.98**	**32,188.82**	**37,071.00**	**39,148.17**	**48,716.49**	**49,941.21**	**40,426.07**	**57,530.88**	**77,004.93**	**0.00**	**77,004.93**	**19,474.05**	**33.85%**	
21142010200	5117	ATHLETICS - CO-CURRICULAR SALARIES	16,071.00	15,500.00	20,200.00	19,000.00	23,250.00	21,550.00	18,683.33	26,000.00	32,600.00	0.00	**32,600.00**	**6,600.00**	**25.38%**	Stipends for Athletics per CBA - 2 additional coaches
21142010200	5220	ATHLETICS - FICA	1,229.43	1,174.35	1,546.00	1,440.66	1,778.63	1,627.24	1,414.08	1,989.00	2,493.90	0.00	**2,493.90**	**504.90**	**25.38%**	
21142010200	5232	ATHLETICS - NHRS PROFESSIONAL	3,162.77	1,256.96	3,976.00	1,139.12	4,470.98	1,471.09	1,289.06	5,000.00	5,952.76	0.00	**5,952.76**	**952.76**	**19.06%**	
21142010200	5330	ATHLETICS - OTHER PROF SVCS	3,955.00	2,595.00	3,955.00	2,670.50	3,955.00	2,524.00	2,596.50	2,938.00	2,856.00	0.00	**2,856.00**	**(82.00)**	**-2.79%**	Officials (3 Yr. Avg. + 10%)
21142010200	5441	ATHLETICS - RENTAL OF LAND & BUILDING	5,910.00	2,520.00	5,910.00	3,605.00	5,910.00	3,535.00	3,220.00	3,966.00	3,888.00	0.00	**3,888.00**	**(78.00)**	**-1.97%**	CYAA Rental (25-26 Actual + 10%)
21142010200	5610	ATHLETICS - SUPPLIES	1,174.65	941.06	1,174.65	1,508.65	1,174.65	1,893.64	1,447.78	3,914.66	3,550.00	0.00	**3,550.00**	**(364.66)**	**-9.32%**	Awards, field maintenance, Consumable & replacement uniforms, First Aid, Game balls
21142010200	5739	ATHLETICS - OTHER EQUIPMENT	2,740.01	1,852.24	2,740.01	1,709.89	2,740.01	0.00	1,187.38	0.00		0.00	**0.00**	**0.00**	**0.00%**	
21142010200	5810	ATHLETICS - DUES & FEES	530.00	530.00	530.00	700.00	530.00	925.00	718.33	770.00	1,017.50	0.00	**1,017.50**	**247.50**	**32.14%**	25-26 Actual + 10%
FUNCTION: ATHLETICS - 1420			**34,772.86**	**26,369.61**	**40,031.66**	**31,773.82**	**43,809.27**	**33,525.97**	**30,556.47**	**44,577.66**	**52,358.16**	**0.00**	**52,358.16**	**7,780.50**	**17.45%**	
21212010200	5112	GUIDANCE - TEACHER SALARIES	76,092.82	80,876.00	82,282.00	82,655.00	86,410.00	86,480.00	83,337.00	90,784.00	93,888.00	0.00	**93,888.00**	**3,104.00**	**3.42%**	
21212010200	5211	GUIDANCE - HEALTH INSURANCE	23,421.24	23,409.34	23,877.00	23,268.82	25,525.00	13,267.80	19,981.99	14,289.42	15,416.42	0.00	**15,416.42**	**1,127.00**	**7.89%**	Based on actuals plus estimated 12% increase
21212010200	5212	GUIDANCE - DENTAL INSURANCE	783.27	631.27	818.55	841.49	860.00	564.84	679.20	587.43	634.39	0.00	**634.39**	**46.96**	**7.99%**	Based on actuals plus estimated 8% increaase
21212010200	5213	GUIDANCE - LIFE INSURANCE	75.00	75.00	75.00	75.00	78.75	75.00	75.00	78.75	78.75	0.00	**78.75**	**0.00**	**0.00%**	
21212010200	5214	GUIDANCE - DISABILITY INSURANCE	224.47	230.12	224.47	206.64	267.65	206.64	214.47	267.65	277.02	0.00	**277.02**	**9.37**	**3.50%**	
21212010200	5220	GUIDANCE - FICA	5,821.10	5,926.81	6,295.00	6,094.43	6,610.37	6,476.90	6,166.05	6,944.98	7,182.43	0.00	**7,182.43**	**237.45**	**3.42%**	
21212010200	5232	GUIDANCE - NHRS PROFESSIONAL	14,944.63	15,393.05	16,161.00	16,233.45	16,616.64	16,630.09	16,085.53	17,457.76	17,143.95	0.00	**17,143.95**	**(313.81)**	**-1.80%**	
21212010200	5250	GUIDANCE - UNEMPLOYMENT INSURANCE	25.78	17.35	36.31	30.00	25.80	19.70	22.35	30.00	30.00	0.00	**30.00**	**0.00**	**0.00%**	
21212010200	5260	GUIDANCE - WORKER'S COMPENSATION	299.43	299.43	267.86	267.86	259.23	259.23	275.51	259.23	268.30	0.00	**268.30**	**9.07**	**3.50%**	
21212010200	5330	GUIDANCE - OTHER PROF SVCS	5,423.17	5,498.50	0.00	5,205.00	0.00	0.00	3,567.83	5,725.00	5,725.00	0.00	**5,725.00**	**0.00**	**0.00%**	NWEA 26-27 actual +10%
FUNCTION: GUIDANCE - 2120			**127,110.91**	**132,356.87**	**130,037.19**	**134,877.69**	**136,653.44**	**123,980.20**	**130,404.92**	**136,424.22**	**140,644.26**	**0.00**	**140,644.26**	**4,220.04**	**3.09%**	
21213010200	5112	HEALTH - TEACHER SALARIES	56,980.00	68,015.67	66,750.00	66,246.00	69,495.00	69,495.00	67,918.89	72,177.00	74,625.00	0.00	**74,625.00**	**2,448.00**	**3.39%**	
21213010200	5120	HEALTH - SUBSTITUTE SALARIES	1,000.00	175.00	1,000.00	962.50	1,000.00	1,050.00	729.17	1,000.00	1,000.00	0.00	**1,000.00**	**0.00**	**0.00%**	
21213010200	5122	HEALTH - HEALTH INSURANCE BUYOUT	0.00	3,000.00	0.00	0.00	0.00	0.00	1,000.00			0.00	**0.00**	**0.00**	**0.00%**	
21213010200	5211	HEALTH - HEALTH INSURANCE	31,262.88	0.00	0.00	26,211.60	34,071.00	33,854.76	20,022.12	36,461.58	39,339.01	0.00	**39,339.01**	**2,877.43**	**7.89%**	Based on actuals plus estimated 12% increase
21213010200	5212	HEALTH - DENTAL INSURANCE	1,389.42	0.00	0.00	1,129.31	1,525.00	1,495.53	874.95	1,555.35	1,679.81	0.00	**1,679.81**	**124.46**	**8.00%**	Based on actuals plus estimated 8% increaase
21213010200	5213	HEALTH - LIFE INSURANCE	75.00	112.50	75.00	75.00	78.75	75.00	87.50	78.75	78.75	0.00	**78.75**	**0.00**	**0.00%**	
21213010200	5214	HEALTH - DISABILITY INSURANCE	173.55	281.07	173.55	193.32	215.26	193.32	222.57	215.26	222.79	0.00	**222.79**	**7.53**	**3.50%**	
21213010200	5220	HEALTH - FICA	4,435.47	5,446.12	5,106.00	4,718.75	5,392.87	4,929.47	5,031.45	5,521.54	5,708.81	0.00	**5,708.81**	**187.27**	**3.39%**	
21213010200	5232	HEALTH - NHRS PROFESSIONAL	11,190.87	11,968.83	252.00	13,010.72	13,363.89	13,363.77	12,781.11	13,879.64	13,626.53	0.00	**13,626.53**	**(253.11)**	**-1.82%**	
21213010200	5250	HEALTH - UNEMPLOYMENT INSURANCE	25.78	17.35	36.31	30.00	25.80	19.70	22.35	30.00	30.00	0.00	**30.00**	**0.00**	**0.00%**	
21213010200	5260	HEALTH - WORKER'S COMPENSATION	231.50	231.50	211.69	211.69	208.49	208.49	217.23	208.49	215.78	0.00	**215.78**	**7.29**	**3.50%**	
21213010200	5330	HEALTH - OTHER PROF SVCS	0.00	297.00	0.00	0.00	0.00	0.00	99.00			0.00	**0.00**	**0.00**	**0.00%**	
21213010200	5610	HEALTH - SUPPLIES	2,127.30	2,267.26	2,127.30	1,970.30	2,127.30	2,277.59	2,171.72	2,127.30	2,127.30	172.70	**2,300.00**	**172.70**	**8.12%**	
21213010200	5641	HEALTH - TEXTBOOKS	157.50	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21213010200	5642	HEALTH - ELECTRONIC INFORMATION	549.15	557.00	549.15	574.00	549.15	605.00	578.67	549.15	600.00	0.00	**600.00**	**50.85**	**9.26%**	
21213010200	5735	HEALTH - REPLACEMENT EQUIPMENT	3,560.55	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21213010200	5810	HEALTH - DUES & FEES	157.50	0.00	157.50	45.00	157.50	0.00	15.00	157.50	157.50	0.00	**157.50**	**0.00**	**0.00%**	
FUNCTION: HEALTH - 2130			**113,316.47**	**92,369.30**	**76,438.50**	**115,378.19**	**128,210.01**	**127,567.63**	**111,771.71**	**133,961.56**	**139,411.28**	**172.70**	**139,583.98**	**5,622.42**	**4.20%**	
21214010200	5330	PSYCH SERVICES - OTHER PROF SVCS	80,419.50	67,328.07	84,440.48	68,868.58	88,662.50	68,031.25	68,075.97	97,528.75	97,528.75	0.00	**97,528.75**	**0.00**	**0.00%**	
21214010200	5340	PSYCH SERVICES - TECHNICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21214010200	5610	PSYCH SERVICES - SUPPLIES	500.00	0.00	500.00	53.40	500.00	924.11	325.84	525.00	525.00	75.00	**600.00**	**75.00**	**14.29%**	
FUNCTION: PSYCH SERVICES - 2140			**80,919.50**	**67,328.07**	**84,940.48**	**68,921.98**	**89,162.50**	**68,955.36**	**68,401.80**	**98,053.75**	**98,053.75**	**75.00**	**98,128.75**	**75.00**	**0.08%**	
21214020200	5330	PSYCH SERVICES - OTHER PROF SVCS	6,006.42	2,989.74	3,000.00	3,300.09	3,000.00	3,126.87	3,138.90	3,150.00		0.00	**0.00**	**(3,150.00)**	**-100.00%**	not needed
FUNCTION: PSYCH SERVICES MIDDLE - 2140			**6,006.42**	**2,989.74**	**3,000.00**	**3,300.09**	**3,000.00**	**3,126.87**	**3,138.90**	**3,150.00**	**0.00**	**0.00**	**0.00**	**(3,150.00)**	**-100.00%**	

CANDIA SCHOOL DISTRICT FY 2027-28 BUDGET DEVELOPMENT Account Number		Description	Budget 23-24	Actual 23-24	Budget 24-25	Actual 24-25	Budget 25-26	Actual 25-26	3 Year Average Expenditures	Approved Budget 26-27	Default 27-28	Requests	Requested Budget 27-28	FY28 Budget vs. FY27 Budget	Percentage of Increase	
21214030200	5330	PSYCH SERVICES - OTHER PROF SVCS	4,964.82	1,476.77	9,000.00	1,139.16	5,245.08	0.00	871.98	5,507.33	5,507.33	0.00	5,507.33	0.00	0.00%	
FUNCTION: PSYCH SERVICES HIGH - 2140			**4,964.82**	**1,476.77**	**9,000.00**	**1,139.16**	**5,245.08**	**0.00**	**871.98**	**5,507.33**	**5,507.33**	**0.00**	**5,507.33**	**0.00**	**0.00%**	
21215010200	5112	SPEECH - TEACHER SALARIES	0.00	0.00	0.00	0.00	0.00	81,497.00	27,165.67	89,599.00	87,512.00	0.00	87,512.00	(2,087.00)	-2.33%	
21215010200	5122	SPEECH - HEALTH INSURANCE BUYOUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	5,000.00	0.00	5,000.00	2,000.00	66.67%	Increase per CBA
21215010200	5211	SPEECH - HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%	
21215010200	5212	SPEECH - DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%	
21215010200	5213	SPEECH - LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	43.75	14.58	78.75	78.75	0.00	78.75	0.00	0.00%	
21215010200	5214	SPEECH - DISABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	140.21	46.74	252.44	261.27	0.00	261.27	8.83	3.50%	
21215010200	5220	SPEECH - FICA	0.00	0.00	0.00	0.00	0.00	6,234.54	2,078.18	7,083.82	7,077.17	0.00	7,077.17	(6.65)	-0.09%	
21215010200	5232	SPEECH - NHRS PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	15,671.76	5,223.92	16,268.38	15,979.69	0.00	15,979.69	(288.69)	-1.77%	
21215010200	5250	SPEECH - UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	30.00	0.00	30.00	0.00	0.00%	
21215010200	5260	SPEECH - WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	244.49	253.05	0.00	253.05	8.56	3.50%	
21215010200	5330	SPEECH - OTHER PROF SVCS	112,803.20	104,575.01	118,443.36	125,933.07	124,365.53	494.50	77,000.86	20,000.00	50,000.00	0.00	50,000.00	30,000.00	150.00%	Contracted speech services for incoming preschool and specialized consult
21215010200	5580	SPEECH - MILEAGE REIMBURSEMENT	9,400.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%	
FUNCTION: SPEECH SERVICES - 2150			**122,203.20**	**104,575.01**	**118,443.36**	**125,933.07**	**124,365.53**	**104,081.76**	**111,529.95**	**136,556.88**	**166,191.93**	**0.00**	**166,191.93**	**29,635.05**	**21.70%**	
21215020200	5330	SPEECH - OTHER PROF SVCS	0.00	8,691.05	9,400.00	20,230.33	9,400.00	10,529.46	13,150.28			0.00	0.00	0.00	0.00%	
FUNCTION: SPEECH SERVICES MIDDLE - 2150			**0.00**	**8,691.05**	**9,400.00**	**20,230.33**	**9,400.00**	**10,529.46**	**13,150.28**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	
21215030200	5330	SPEECH - OTHER PROF SVCS	11,158.35	0.00	15,000.00	0.00	15,000.00	0.00	0.00	12,000.00	15,000.00	0.00	15,000.00	3,000.00	25.00%	Contracted speech
FUNCTION: SPEECH SERVICES HIGH - 2150			**11,158.35**	**0.00**	**15,000.00**	**0.00**	**15,000.00**	**0.00**	**0.00**	**12,000.00**	**15,000.00**	**0.00**	**15,000.00**	**3,000.00**	**25.00%**	
21216010200	5334	THERAPY SVCS - OT CONTRACTED SVCS	92,299.50	91,890.00	96,914.48	96,880.00	101,760.20	96,910.00	95,226.67	106,848.21	106,848.21	0.00	106,848.21	0.00	0.00%	
21216010200	5610	THERAPY SVCS - SUPPLIES	3,807.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%	
FUNCTION: OT SERVICES - 2160			**96,106.50**	**91,890.00**	**96,914.48**	**96,880.00**	**101,760.20**	**96,910.00**	**95,226.67**	**106,848.21**	**106,848.21**	**0.00**	**106,848.21**	**0.00**	**0.00%**	
21216020200	5330	THERAPY SVCS - OT CONTRACTED SVCS	0.00	1,977.06	4,000.00	2,892.25	4,000.00	2,369.00	2,412.77	4,200.00		0.00	0.00	(4,200.00)	-100.00%	not needed
FUNCTION: OT SERVICES MIDDLE - 2160			**0.00**	**1,977.06**	**4,000.00**	**2,892.25**	**4,000.00**	**2,369.00**	**2,412.77**	**4,200.00**	**0.00**	**0.00**	**0.00**	**(4,200.00)**	**-100.00%**	
21216210200	5330	PHYSICAL THERAPY - OTHER PROF SVCS	7,182.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	100.00%	New student
FUNCTION: OT SERVICES HIGH - 2162			**7,182.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000.00**	**0.00**	**10,000.00**	**10,000.00**	**100.00%**	
21219010200	5330	OTHER SUPPORT SERVICES - OTHER PROF SVCS	1,050.00	300.00	1,050.00	0.00	1,050.00	1,599.36	633.12	500.00	500.00	200.00	700.00	200.00	40.00%	Project Safeguard Expenses
21219010200	5550	OTHER SUPPORT SERVICES - PRINTING	500.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%	
21219010200	5610	OTHER SUPPORT SERVICES - SUPPLIES	1,302.00	1,171.88	1,302.00	914.00	1,302.00	946.00	1,010.63	1,000.00	1,000.00	93.75	1,093.75	93.75	9.38%	Graduation award, caps, etc.
21219010200	5810	OTHER SUPPORT SERVICES - DUES & FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00%	
FUNCTION: OTHER SUPPORT SERVICES - 2190			**2,852.00**	**1,471.88**	**2,852.00**	**914.00**	**2,852.00**	**2,545.36**	**1,643.75**	**1,500.00**	**1,500.00**	**293.75**	**1,793.75**	**293.75**	**19.58%**	
21221010200	5117	STAFF DEVELOPMENT - CO-CURRICULAR SALARIES	8,312.00	13,000.00	8,312.00	12,000.00	8,312.00	3,560.00	9,520.00	12,500.00	20,000.00	0.00	20,000.00	7,500.00	60.00%	Curriculum Development; academic intervention; PD Rep (per CBA) Plus $7,500 floater day for staff - New per CBA
21221010200	5220	STAFF DEVELOPMENT - FICA	635.87	979.24	635.87	878.72	635.87	261.02	706.33	956.25	1,530.00	0.00	1,530.00	573.75	60.00%	
21221010200	5232	STAFF DEVELOPMENT - NHRS PROFESSIONAL	1,632.48	1,975.38	1,632.48	589.20	1,632.48	106.57	890.38	2,403.75	3,846.00	0.00	3,846.00	1,442.25	60.00%	
21221010200	5291	STAFF DEVELOPMENT - ADMIN DIRECTED WORKSHOPS	1,750.00	0.00	1,750.00	0.00	1,750.00	374.89	124.96	1,750.00	1,000.00	0.00	1,000.00	(750.00)	-42.86%	
21221010200	5330	STAFF DEVELOPMENT - OTHER PROF SVCS	0.00	2,337.50	0.00	360.00	0.00	8,097.20	3,598.23	2,428.00	34,780.00	0.00	34,780.00	32,352.00	1332.45%	Vector Solutions (mandatory trainings $800); ALICE training portal ($1680);CPR/AED Training ($300), ELA Prof Development
21221010200	5610	STAFF DEVELOPMENT - SUPPLIES	0.00		0.00		0.00					2,000.00	2,000.00	2,000.00	100.00%	Professional Development supplies
FUNCTION: STAFF DEVELOPMENT - 2210			**12,330.35**	**18,292.12**	**12,330.35**	**13,827.92**	**12,330.35**	**12,399.68**	**14,839.91**	**20,038.00**	**61,156.00**	**2,000.00**	**63,156.00**	**43,118.00**	**215.18%**	
21222010200	5111	MEDIA - ADMIN/OTHER SALARIES	64,322.19	67,487.00	68,430.00	72,350.00	77,405.00	77,405.00	72,414.00	80,364.00	83,118.00	0.00	83,118.00	2,754.00	3.43%	
21222010200	5122	MEDIA - HEALTH INSURANCE BUYOUT	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%	
21222010200	5211	MEDIA - HEALTH INSURANCE	0.00	25,571.88	31,866.60	31,843.82	34,071.00	33,854.76	30,423.49	36,461.58	39,339.01	0.00	39,339.01	2,877.43	7.89%	Based on actuals plus estimated 12% increase
21222010200	5212	MEDIA - DENTAL INSURANCE	0.00	1,080.66	1,451.97	1,451.97	1,525.00	1,495.53	1,342.72	1,555.35	1,679.81	0.00	1,679.81	124.46	8.00%	Based on actuals plus estimated 8% increaase
21222010200	5213	MEDIA - LIFE INSURANCE	75.00	56.25	75.00	75.00	78.75	75.00	68.75	78.75	78.75	0.00	78.75	0.00	0.00%	
21222010200	5214	MEDIA - DISABILITY INSURANCE	189.75	174.36	189.75	213.12	239.76	213.12	200.20	239.76	248.15	0.00	248.15	8.39	3.50%	
21222010200	5220	MEDIA - FICA	5,150.15	4,585.13	5,234.00	4,861.02	5,921.48	5,218.90	4,888.35	6,147.84	6,358.53	0.00	6,358.53	210.69	3.43%	
21222010200	5232	MEDIA - NHRS PROFESSIONAL	13,222.08	13,254.56	13,440.00	14,209.62	14,884.98	14,884.98	14,116.39	15,454.00	15,177.35	0.00	15,177.35	(276.65)	-1.79%	
21222010200	5250	MEDIA - UNEMPLOYMENT INSURANCE	25.78	17.35	27.24	30.00	25.80	19.70	22.35	30.00	30.00	0.00	30.00	0.00	0.00%	
21222010200	5260	MEDIA - WORKER'S COMPENSATION	253.11	253.11	228.97	228.97	232.22	232.22	238.10	232.22	240.34	0.00	240.34	8.12	3.50%	
21222010200	5430	MEDIA - REPAIRS & MAINT SERVICES	2,410.00	988.00	2,527.00	1,348.60	2,527.00	0.00	778.87	2,540.00	2,608.00	0.00	2,608.00	68.00	2.68%	Maintenance agreements for Destiny, Lexile & Titlepeek; Laminator contract
21222010200	5431	MEDIA - REPAIRS EQUIPMENT	400.00	0.00	400.00	0.00	400.00	0.00	0.00	400.00	400.00	0.00	400.00	0.00	0.00%	equipment repair
21222010200	5610	MEDIA - SUPPLIES	1,580.00	1,378.68	1,580.00	1,640.04	1,580.00	1,620.33	1,546.35	1,580.00	1,580.00	857.50	2,437.50	857.50	54.27%	Library supplies (book labels, display easels, etc.) laminating & poster maker supplies
21222010200	5615	MEDIA - AV SUPPLIES	250.00	557.00	250.00	170.11	250.00	0.00	242.37	250.00	250.00	25.00	275.00	25.00	10.00%	Batteries, power cords, etc.
21222010200	5641	MEDIA - TEXTBOOKS	4,600.00	4,388.57	4,600.00	4,377.91	4,600.00	4,578.45	4,448.31	4,600.00	4,600.00	0.00	4,600.00	0.00	0.00%	Library Books
21222010200	5644	MEDIA - PERIODICALS	211.00	194.93	211.00	182.98	211.00	0.00	125.97	211.00	211.00	29.00	240.00	29.00	13.74%	Magazines
21222010200	5649	MEDIA - NON PRINT	6,679.00	6,397.99	6,679.00	5,252.25	6,679.00	275.09	3,975.11	7,983.89	6,573.57	0.00	6,573.57	(1,410.32)	-17.66%	Overdrive Sora, ebook titles, WorlBook, PebbleGo, EBSCO, Etc.
21222010200	5735	MEDIA - REPLACEMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%	
FUNCTION: MEDIA - 2220			**102,368.06**	**126,385.47**	**137,190.53**	**138,235.41**	**150,630.99**	**139,873.08**	**134,831.32**	**158,128.39**	**162,492.51**	**911.50**	**163,404.01**	**5,275.62**	**3.34%**	
21231000000	5810	SCHOOL BOARD SERVICES - HEALTH INSURANCE ASSESS	0.00	0.00	0.00	0.00	0.00	126,615.20	42,205.07	0.00		0.00	0.00	0.00	0.00%	
21231010200	5111	SCHOOL BOARD SERVICES - ADMIN/OTHER SALARIES	4,200.00	4,200.00	4,200.00	7,950.00	4,200.00	7,650.00	6,600.00	7,950.00	7,950.00	0.00	7,950.00	0.00	0.00%	
21231010200	5113	SCHOOL BOARD SERVICES - TREASURER SALARIES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,800.00	1,400.00	1,200.00	1,200.00	0.00	1,200.00	0.00	0.00%	
21231010200	5115	SCHOOL BOARD SERVICES - SECRETARIAL SALARIES	2,250.00	1,950.00	2,250.00	1,650.00	2,250.00	1,650.00	1,750.00	2,250.00	2,250.00	0.00	2,250.00	0.00	0.00%	
21231010200	5220	SCHOOL BOARD SERVICES - FICA	585.23	562.33	585.23	825.51	585.23	849.22	745.69	872.10	872.10	0.00	872.10	0.00	0.00%	
21231010200	5231	SCHOOL BOARD SERVICES - NHRS SUPPORT	304.43	263.89	304.43	263.87	304.43	210.42	246.06	432.68	258.98	0.00	258.98	(173.70)	-40.15%	
21231010200	5332	SCHOOL BOARD SERVICES - AUDIT EXPENSES	7,600.00	8,000.00	9,200.00	9,200.00	9,660.00	9,660.00	8,953.33	9,660.00	10,432.80	0.00	10,432.80	772.80	8.00%	Estimated increase 8%
21231010200	5341	SCHOOL BOARD SERVICES - LEGAL & CONSULTING	12,500.00	14,573.04	12,500.00	15,339.62	12,500.00	12,263.35	14,058.67	12,500.00	12,500.00	0.00	12,500.00	0.00	0.00%	
21231010200	5342	SCHOOL BOARD SERVICES - DISTRICT MEETING SERVICES	600.00	570.00	600.00	570.00	600.00	660.00	600.00	600.00	600.00	0.00	600.00	0.00	0.00%	
21231010200	5613	SCHOOL BOARD SERVICES - SCHOOL BOARD SUPPLIES	0.00	754.83	0.00	1,158.42	0.00	1,614.09	1,175.78			0.00	0.00	0.00	0.00%	
21231010200	5614	SCHOOL BOARD SERVICES - DISTRICT MEETING SUPPLIES	2,500.00	3,621.64	2,500.00	3,470.16	2,500.00	4,251.56	3,781.12	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00%	
21231010200	5618	SCHOOL BOARD SERVICES - TREASURER SUPPLIES	750.00	0.00	750.00	0.00	750.00	0.00	0.00			0.00	0.00	0.00	0.00%	
21231010200	5810	SCHOOL BOARD SERVICES - DUES & FEES	5,000.00	6,803.82	5,000.00	4,875.31	5,000.00	5,725.89	5,801.67	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00%	
FUNCTION: SCHOOL BOARD SERVICES- 2310			**37,489.66**	**42,499.55**	**39,089.66**	**46,502.89**	**39,549.66**	**172,949.73**	**87,317.39**	**42,964.78**	**43,563.88**	**0.00**	**43,563.88**	**599.10**	**1.39%**	
21232010200	5590	SAU SERVICES - SAU SERVICES	203,891.00	203,891.00	186,966.00	186,966.00	205,565.00	205,565.00	198,807.33	206,709.00	214,157.00	0.00	214,157.00	7,448.00	3.60%	
FUNCTION: SAU SERVICES- 2320			**203,891.00**	**203,891.00**	**186,966.00**	**186,966.00**	**205,565.00**	**205,565.00**	**198,807.33**	**206,709.00**	**214,157.00**	**0.00**	**214,157.00**	**7,448.00**	**3.60%**	
21241010200	5111	PRINCIPAL SERVICES - ADMIN/OTHER SALARIES	108,200.56	114,261.35	113,890.55	120,000.00	123,600.00	126,767.20	120,342.85	127,308.00	132,082.05	0.00	132,082.05	4,774.05	3.75%	Increase to match the CEA Agreement - 3.75%
21241010200	5115	PRINCIPAL SERVICES - SECRETARIAL SALARIES	62,918.39	72,063.23	77,320.92	78,081.19	80,505.06	83,248.35	77,797.59	85,100.67	91,311.67	0.00	91,311.67	6,211.00	7.30%	2 positions plus Longevity stipends per CBA
21241010200	5118	PRINCIPAL SERVICES - ASSISTANT PRINCIPAL SALAR	88,759.65	93,000.00	93,000.00	95,790.00	98,664.00	98,664.00	95,818.00	101,623.92	105,434.82	0.00	105,434.82	3,810.90	3.75%	COLA 3.6%
21241010200	5211	PRINCIPAL SERVICES - HEALTH INSURANCE	51,776.22	12,428.37	12,893.58	12,885.59	13,765.00	13,778.10	13,030.69	14,839.01	16,612.65	0.00	16,612.65	1,773.64	11.95%	Based on actuals plus estimated 12% increase

CANDIA SCHOOL DISTRICT FY 2027-28 BUDGET DEVELOPMENT Account Number		Description	Budget 23-24	Actual 23-24	Budget 24-25	Actual 24-25	Budget 25-26	Actual 25-26	3 Year Average Expenditures	Approved Budget 26-27	Default 27-28	Requests	Requested Budget 27-28	FY28 Budget vs. FY27 Budget	Percentage of Increase	
21241010200	5212	PRINCIPAL SERVICES - DENTAL INSURANCE	3,912.65	1,466.08	526.68	2,179.14	2,288.00	2,237.45	1,960.89	2,326.95	2,513.16	0.00	**2,513.16**	**186.21**	**8.00%**	Based on actuals plus estimated 8% increaase
21241010200	5213	PRINCIPAL SERVICES - LIFE INSURANCE	202.28	176.66	202.28	189.72	199.50	189.72	185.37	199.50	199.50	0.00	**199.50**	**0.00**	**0.00%**	
21241010200	5214	PRINCIPAL SERVICES - DISABILITY INSURANCE	569.64	525.48	569.64	596.64	688.46	596.64	572.92	709.12	928.30	0.00	**928.30**	**219.18**	**30.91%**	
21241010200	5220	PRINCIPAL SERVICES - FICA	19,880.71	21,227.73	21,742.26	22,243.31	23,161.84	23,377.36	22,282.80	24,023.49	25,155.38	0.00	**25,155.38**	**1,131.89**	**4.71%**	
21241010200	5231	PRINCIPAL SERVICES - NHRS SUPPORT	6,054.11	6,120.20	7,139.75	7,453.21	7,020.53	7,026.50	6,866.64	7,395.59	7,156.99	0.00	**7,156.99**	**(238.60)**	**-3.23%**	
21241010200	5232	PRINCIPAL SERVICES - NHRS PROFESSIONAL	38,682.98	40,948.03	40,633.30	42,139.15	42,741.37	43,350.43	42,145.87	44,023.61	43,370.58	0.00	**43,370.58**	**(653.03)**	**-1.48%**	
21241010200	5240	PRINCIPAL SERVICES - TUITION REIMBURSEMENT	5,000.00	6,280.00	5,000.00	5,600.00	15,552.00	6,400.00	6,093.33	13,776.00	13,520.00	0.00	**13,520.00**	**(256.00)**	**-1.86%**	Contractual commitment for 2 courses at UNH rate 26-27 rate $845, (Principal and Asst)
21241010200	5241	PRINCIPAL SERVICES - WORKSHOP REIMB PROF	2,000.00	3,094.95	2,000.00	2,150.00	2,000.00	359.00	1,867.98	2,000.00	2,000.00	0.00	**2,000.00**	**0.00**	**0.00%**	
21241010200	5244	PRINCIPAL SERVICES - SECRETARIAL WORKSHOP	425.00	0.00	425.00	0.00	425.00	0.00	0.00	425.00	425.00	0.00	**425.00**	**0.00**	**0.00%**	
21241010200	5250	PRINCIPAL SERVICES - UNEMPLOYMENT INSURANCE	103.10	69.39	136.18	240.00	103.20	78.79	129.39	120.00	120.00	0.00	**120.00**	**0.00**	**0.00%**	
21241010200	5260	PRINCIPAL SERVICES - WORKER'S COMPENSATION	995.92	995.92	950.46	950.46	908.32	908.32	951.57	942.09	967.85	0.00	**967.85**	**25.76**	**2.73%**	
21241010200	5330	PRINCIPAL SERVICES - OTHER PROF SERVICES	31,003.00	0.00	31,003.00	1,600.00	31,003.00	6,685.68	2,761.89	31,003.00	31,003.00	0.00	**31,003.00**	**0.00**	**0.00%**	SRO
21241010200	5430	PRINCIPAL SERVICES - REPAIRS & MAINT SERVICES	2,630.00	1,289.18	2,630.00	1,561.81	2,630.00	1,358.30	1,403.10	1,718.00	1,594.00	0.00	**1,594.00**	**(124.00)**	**-7.22%**	Radio and Copier Usage
21241010200	5442	PRINCIPAL SERVICES - RENTAL OF EQUIPMENT	1,253.00	1,252.80	1,253.00	1,252.80	1,253.00	1,287.20	1,264.27	1,544.64	1,544.64	0.00	**1,544.64**	**0.00**	**0.00%**	Copier Lease
21241010200	5531	PRINCIPAL SERVICES - TELEPHONE	9,000.00	12,855.05	9,000.00	9,395.12	13,000.00	6,766.15	9,672.11	6,708.00	8,642.72	0.00	**8,642.72**	**1,934.72**	**28.84%**	Cell phone reimbursements, Stratus, Comcast, Telephone Network
21241010200	5532	PRINCIPAL SERVICES - INTERNET	0.00	0.00	0.00	3,965.47	5,088.80	5,538.02	3,167.83	5,712.00	5,570.00	0.00	**5,570.00**	**(142.00)**	**-2.49%**	Comcast Internet
21241010200	5534	PRINCIPAL SERVICES - POSTAGE	1,700.00	1,354.12	1,700.00	164.02	1,700.00	652.16	723.43	1,500.00	750.00	0.00	**750.00**	**(750.00)**	**-50.00%**	Closer to 3 year average
21241010200	5540	PRINCIPAL SERVICES - ADVERTISING	500.00	186.60	500.00	124.40	500.00	239.75	183.58	200.00	200.00	0.00	**200.00**	**0.00**	**0.00%**	3 year average
21241010200	5550	PRINCIPAL SERVICES - PRINTING	500.00	567.50	500.00	0.00	500.00	0.00	189.17	500.00	500.00	0.00	**500.00**	**0.00**	**0.00%**	Visitor badges; bus passes; etc.
21241010200	5580	PRINCIPAL SERVICES - MILEAGE REIMBURSEMENT	750.00	885.86	750.00	956.42	750.00	729.41	857.23	750.00	750.00	0.00	**750.00**	**0.00**	**0.00%**	
21241010200	5610	PRINCIPAL SERVICES - SUPPLIES	1,500.00	904.30	1,500.00	349.00	1,510.00	995.38	749.56	1,500.00	1,200.00	0.00	**1,200.00**	**(300.00)**	**-20.00%**	Closer to 3 year average
21241010200	5641	PRINCIPAL SERVICES - TEXTBOOKS	172.00	117.24	172.00	30.73	172.00	0.00	49.32	100.00	100.00	0.00	**100.00**	**0.00**	**0.00%**	
21241010200	5644	PRINCIPAL SERVICES - PERIODICALS	365.00	89.00	365.00	119.00	365.00	0.00	69.33	365.00	300.00	0.00	**300.00**	**(65.00)**	**-17.81%**	ASCD/NHASCD; EdWk
21241010200	5735	PRINCIPAL SERVICES - REPLACEMENT EQUIPMENT	790.00	1,155.00	0.00	0.00	0.00	0.00	385.00			0.00	**0.00**	**0.00**	**0.00%**	
21241010200	5810	PRINCIPAL SERVICES - DUES & FEES	1,800.00	2,973.00	1,800.00	1,778.00	1,800.00	2,027.00	2,259.33	2,000.00	2,230.00	0.00	**2,230.00**	**230.00**	**11.50%**	NHASP/NAESP Memberships; CPI Renewal
FUNCTION: PRINCIPAL SERVICES- 2410			**441,444.21**	**396,287.04**	**427,603.60**	**411,795.18**	**471,894.08**	**433,260.91**	**413,781.04**	**478,413.59**	**496,182.31**	**0.00**	**496,182.31**	**17,768.72**	**3.71%**	
21260010200	5111	MAINTENANCE - ADMIN/OTHER SALARIES	65,731.43	67,375.86	68,367.13	70,525.53	70,418.00	103,481.77	80,461.05	72,530.54	85,075.00	0.00	**85,075.00**	**12,544.46**	**17.30%**	New Director plus increase to match the CEA Agreement 3.75%
21260010200	5116	MAINTENANCE - CUSTODIAL SALARIES	129,961.09	60,135.62	119,099.01	74,188.34	110,496.96	61,122.36	65,148.77	134,707.32	128,600.55	0.00	**128,600.55**	**(6,106.77)**	**-4.53%**	2 FT Custodians and 2 PT Custodians (Non-Union)
21260010200	5210	MAINTENANCE - HEALTH INSURANCE BUYOUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21260010200	5211	MAINTENANCE - HEALTH INSURANCE	43,947.72	22,356.70	83,612.40	23,178.82	55,321.00	24,786.00	23,440.51	26,694.52	31,341.07	0.00	**31,341.07**	**4,646.55**	**17.41%**	Based on actuals plus estimated 12% increase
21260010200	5212	MAINTENANCE - DENTAL INSURANCE	1,651.00	780.93	3,356.66	1,368.65	3,025.00	0.00	716.53		1,243.77	0.00	**1,243.77**	**1,243.77**	**100.00%**	Based on actuals plus estimated 8% increaase
21260010200	5213	MAINTENANCE - LIFE INSURANCE	147.69	88.26	147.69	90.75	157.50	71.38	83.46	78.75	120.75	0.00	**120.75**	**42.00**	**53.33%**	
21260010200	5214	MAINTENANCE - DISABILITY INSURANCE	361.65	220.12	361.65	223.62	354.65	190.41	211.38	224.66	406.45	0.00	**406.45**	**181.79**	**80.92%**	
21260010200	5220	MAINTENANCE - FICA	14,970.47	9,453.40	14,341.07	10,575.41	13,839.99	12,263.76	10,764.19	15,853.70	16,346.18	0.00	**16,346.18**	**492.48**	**3.11%**	
21260010200	5231	MAINTENANCE - NHRS SUPPORT	21,405.39	10,414.62	19,305.29	10,664.87	14,598.20	13,211.16	11,430.22	9,247.64	15,103.40	0.00	**15,103.40**	**5,855.76**	**63.32%**	
21260010200	5232	MAINTENANCE - NHRS PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21260010200	5241	MAINTENANCE - WORKSHOPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00			750.00	**750.00**	**750.00**	**100.00%**	Director workshops for certification
21260010200	5250	MAINTENANCE - UNEMPLOYMENT INSURANCE	128.89	86.75	136.18	30.00	133.20	101.69	72.81	150.00	180.00	0.00	**180.00**	**30.00**	**20.00%**	
21260010200	5260	MAINTENANCE - WORKER'S COMPENSATION	3,129.29	3,129.29	2,808.18	2,808.18	4,296.55	4,296.55	3,411.34	3,416.75	3,194.05	0.00	**3,194.05**	**(222.70)**	**-6.52%**	
21260010200	5330	MAINTENANCE - OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	**0.00**	**0.00**	**0.00%**	
21260010200	5411	MAINTENANCE - WATER/SEWERAGE	9,500.00	5,663.04	9,500.00	9,396.00	10,827.00	27,755.55	14,271.53	10,827.00	11,977.00	0.00	**11,977.00**	**1,150.00**	**10.62%**	Increase in PWS for Manganese system ($900), Septic pumping (+ $250)
21260010200	5430	MAINTENANCE - REPAIRS & MAINT SERVICES	13,300.00	102,170.42	13,300.00	54,693.64	13,300.00	79,980.68	78,948.25	13,300.00	13,300.00	29,165.00	**42,465.00**	**29,165.00**	**219.29%**	Normalize actual needed services under this line for maintenance $4,550 Air Quality, $8,000 landscapte services, $1,140 Page St., $4,775 Pest/Mosq Svc, $4,000 req. inspections, $20,000 for unexpected repairs
21260010200	5432	MAINTENANCE - REPAIRS BUILDINGS	20,000.00	20,281.74	20,000.00	30,342.71	20,000.00	74,136.64	41,587.03	32,601.00	32,601.00	1,629.00	**34,230.00**	**1,629.00**	**5.00%**	Normalize actual needed and add 5%
21260010200	5433	MAINTENANCE - REPAIRS GROUNDS	8,850.00	16,244.80	8,850.00	8,415.00	8,850.00	18,194.00	14,284.60	8,850.00	2,500.00		**2,500.00**	**(6,350.00)**	**-71.75%**	Fence repairs, parking lot repairs, curb and step repairs
21260010200	5434	MAINTENANCE - BUILDING IMPROVEMENTS	30,000.00	120,870.98	0.00	1,800.00	0.00	0.00	40,890.33			17,450.00	**17,450.00**	**17,450.00**	**100.00%**	add Custodial closet to dedicate water treament room $4,500, new metal trim around roofline/repair for $8,000, paint exterior $4,500, paint shed foundation $450
21260010200	5435	MAINTENANCE - REPAIRS MAINT EQUIPMENT	1,000.00	617.92	1,000.00	0.00	1,000.00	907.16	508.36	1,000.00	1,000.00	1,500.00	**2,500.00**	**1,500.00**	**150.00%**	Burnisher maintenance and batteries
21260010200	5436	MAINTENANCE - REPAIRS SECURITY SYSTEM	500.00	1,447.50	500.00	1,017.00	500.00	848.40	1,104.30	500.00	500.00	25.00	**525.00**	**25.00**	**5.00%**	26-27 add 5%
21260010200	5437	MAINTENANCE - GARBAGE REMOVAL	5,100.00	4,175.56	5,100.00	5,769.70	5,100.00	6,144.94	5,363.40	5,610.00	6,025.00	0.00	**6,025.00**	**415.00**	**7.40%**	26-27 is billed at $5,738, add 5%
21260010200	5521	MAINTENANCE - PROPERTY/LIABILITY INS	18,143.00	18,143.00	21,372.00	21,372.00	24,321.00	24,321.00	21,278.67	24,423.00	25,113.00	0.00	**25,113.00**	**690.00**	**2.83%**	Based on actual renewal
21260010200	5531	MAINTENANCE - TELEPHONE	0.00	660.00	0.00	600.00	720.00	0.00	420.00	720.00	720.00	0.00	**720.00**	**0.00**	**0.00%**	
21260010200	5580	MAINTENANCE - MILEAGE REIMBURSEMENT	200.00	0.00	200.00	0.00	200.00	0.00	0.00	200.00	200.00	10.00	**210.00**	**10.00**	**5.00%**	26-27 add 5%
21260010200	5610	MAINTENANCE - SUPPLIES	5,700.00	0.00	5,700.00	185.53	5,700.00	397.36	194.30	5,700.00	7,920.00	1,580.00	**9,500.00**	**3,800.00**	**66.67%**	General supplies in addition to some diagnostic equipment (voltmeter) handtools (wrenches, sockets, new screwdrivers, allen wrenches, tape measurers) battery powered tools (drill, hammer drill, sawzall) toolbox, etc.
21260010200	5612	MAINTENANCE - MAINTENANCE SUPPLIES	15,225.00	14,457.27	15,225.00	17,385.94	15,225.00	29,028.28	20,290.50	15,225.00	15,225.00	10,525.00	**25,750.00**	**10,525.00**	**69.13%**	Closer to actual needed, general supplies for custodial and maintenance repairs
21260010200	5619	MAINTENANCE - SUPPLIES GROUNDS	1,339.52	512.50	1,339.52	0.00	1,339.52	623.38	378.63	1,339.52	1,339.52	210.48	**1,550.00**	**210.48**	**15.71%**	plan mulch to occur across years, cones/barricades, signage
21260010200	5622	MAINTENANCE - ELECTRICITY	60,900.00	49,305.02	60,900.00	51,417.88	60,900.00	58,540.01	53,087.64	54,000.00	59,000.00	0.00	**59,000.00**	**5,000.00**	**9.26%**	Based on 25-26 Actual
21260010200	5624	MAINTENANCE - OIL	63,525.00	51,962.42	63,525.00	56,822.56	65,000.00	55,113.89	54,632.96	60,000.00	63,000.00	0.00	**63,000.00**	**3,000.00**	**5.00%**	5% increase
21260010200	5626	MAINTENANCE - GASOLINE	150.00	0.00	150.00	0.00	150.00	0.00	0.00	150.00	150.00	8.00	**158.00**	**8.00**	**5.33%**	5% increase
21260010200	5731	MAINTENANCE - NEW EQUIPMENT	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,220.00	0.00	0.00	**0.00**	**(2,220.00)**	**-100.00%**	Default budget moved to supply line. Small tools should be charged to supplies
21260010200	5735	MAINTENANCE - REPLACEMENT EQUIPMENT	600.00	3,750.00	600.00	0.00	600.00	0.00	1,250.00	1,762.00	1,762.00	10,938.00	**12,700.00**	**10,938.00**	**620.77%**	Floor machine with batteries
FUNCTION: MAINTENANCE - 2600			**536,467.14**	**584,303.72**	**538,796.78**	**452,872.13**	**506,373.57**	**595,516.37**	**544,230.74**	**501,331.40**	**523,943.74**	**73,790.48**	**597,734.22**	**96,402.82**	**19.23%**	
21270010200	5517	REG ED TRANSPORTATION - ATHLETIC TRANS	11,600.00	9,680.60	11,600.00	7,191.28	12,000.00	8,612.84	8,494.91	12,000.00	9,344.00	0.00	**9,344.00**	**(2,656.00)**	**-22.13%**	3 Yr. Avg. + 10%
21270010200	5518	REG ED TRANSPORTATION - FIELD TRIPS	7,500.00	6,750.47	7,500.00	8,650.26	7,500.00	10,509.38	8,636.70	9,515.00	9,500.00	0.00	**9,500.00**	**(15.00)**	**-0.16%**	3 Yr. Avg. + 10%
21270010200	5519	REG ED TRANSPORTATION - TRANSPORTATION	505,332.00	435,124.47	520,491.96	489,835.56	536,688.90	549,841.46	491,600.50	552,786.30	567,608.00	0.00	**567,608.00**	**14,821.70**	**2.68%**	5 Buses @575.12 per day X 180 days - plus $50,000 excess costs
21270010261	5519	SPED TRANSPORTATION - TRANSPORTATION	225,000.00	329,415.92	225,000.00	297,931.01	300,000.00	374,668.98	334,005.30	360,708.12	350,000.00	0.00	**350,000.00**	**(10,708.12)**	**-2.97%**	increased number of students, reduced for new bus contract
FUNCTION: TRANSPORTATION - 2700			**749,432.00**	**780,971.46**	**764,591.96**	**803,608.11**	**856,188.90**	**943,632.66**	**842,737.41**	**935,009.42**	**936,452.00**	**0.00**	**936,452.00**	**1,442.58**	**0.15%**	
21283510200	5330	PRE-EMPLOYMENT PHYSICAL	0.00	0.00	0.00	0.00	0.00	130.00	43.33	0.00		0.00	0.00	**0.00**	0.00%	
21284010200	5111	IT - ADMIN/OTHER SALARIES	45,900.00	53,000.00	53,560.00	54,060.00	55,167.00	79,532.00	62,197.33	77,250.00	80,146.88	0.00	**80,146.88**	**2,896.88**	**3.75%**	Increase to match the CEA Agreement - 3.75%
21284010200	5211	IT - HEALTH INSURANCE	12,434.31	11,178.35	11,597.40	11,589.41	12,404.00	1,215.00	7,994.25			0.00	**0.00**	**0.00**	**0.00%**	
21284010200	5212	IT - DENTAL INSURANCE	504.00	448.40	526.68	548.40	576.00	47.07	347.96			0.00	**0.00**	**0.00**	**0.00%**	
21284010200	5213	IT - LIFE INSURANCE	75.00	75.00	75.00	75.00	78.75	68.75	72.92	78.75	78.75	0.00	**78.75**	**0.00**	**0.00%**	
21284010200	5214	IT - DISABILITY INSURANCE	210.75	200.02	210.75	153.36	170.88	202.84	185.41	239.28	240.44	0.00	**240.44**	**1.16**	**0.48%**	
21284010200	5220	IT - FICA	3,511.33	3,906.22	4,097.34	3,983.21	4,220.28	6,084.19	4,657.87	5,909.63	6,131.24	0.00	**6,131.24**	**221.61**	**3.75%**	
21284010200	5231	IT - NHRS SUPPORT	6,210.27	7,035.61	7,246.67	7,314.36	7,033.79	10,140.33	8,163.43	9,849.38	9,224.91	0.00	**9,224.91**	**(624.47)**	**-6.34%**	
21284010200	5240	IT - TUITION REIMBURSEMENT	4,950.00	2,191.96	4,950.00	3,162.99	7,776.00	0.00	1,784.98	6,888.00	6,760.00	0.00	**6,760.00**	**(128.00)**	**-1.86%**	Contractual commitment for 2 courses at UNH rate 26-27 rate $845
21284010200	5241	IT - WORKSHOP REIMB PROF	825.00	0.00	825.00	0.00	500.00	0.00	0.00	500.00	500.00	800.00	**1,300.00**	**800.00**	**160.00%**	Powerschool University - Remote
21284010200	5250	IT - UNEMPLOYMENT INSURANCE	25.78	17.35	45.40	30.00	25.80	19.70	22.35	30.00	30.00	0.00	**30.00**	**0.00**	**0.00%**	
21284010200	5260	IT - WORKER'S COMPENSATION	281.12	281.12	259.22	259.22	165.50	165.50	235.28	231.75	231.75	0.00	**231.75**	**0.00**	**0.00%**	
21284010200	5330	IT - OTHER PROF SVCS	26,500.00	7,327.12	26,500.00	747.66	2,000.00	0.00	2,691.59	2,000.00	500.00	0.00	**500.00**	**(1,500.00)**	**-75.00%**	
21284010200	5431	IT - REPAIRS EQUIPMENT	1,500.00	623.38	1,500.00	14.74	1,500.00	966.99	535.04	1,500.00	750.00	0.00	**750.00**	**(750.00)**	**-50.00%**	
21284010200	5610	IT - SUPPLIES	5,000.00	2,001.18	5,000.00	2,791.39	5,000.00	2,779.39	2,523.99	20,400.00	20,400.00	9,222.00	**29,622.00**	**9,222.00**	**45.21%**	Audio (5 classromms); 5 Macbooks;35 Chromebooks;2 Cleartouch boards;Supplies (headphones, adapters, batteries, etc.)
21284010200	5643	IT - INFO ACCESS FEES	0.00	0.00	0.00	1,602.22	0.00	22,371.23	7,991.15	34,497.55	39,270.00	0.00	**39,270.00**	**4,772.45**	**13.83%**	Backupify, Fortinet Firewall, Google Domain, Incidents+, Kami, Lightspeed Classroom Management, ParentSquare, Pickup Patrol, PowerSchool SIS, Schoology, SmartPass, Verkada Camera License, SeeSaw, Telnet, ProxMox

CANDIA SCHOOL DISTRICT FY 2027-28 BUDGET DEVELOPMENT Account Number		Description	Budget 23-24	Actual 23-24	Budget 24-25	Actual 24-25	Budget 25-26	Actual 25-26	3 Year Average Expenditures	Approved Budget 26-27	Default 27-28	Requests	Requested Budget 27-28	FY28 Budget vs. FY27 Budget	Percentage of Increase
21284010200	5650	IT - SOFTWARE	12,977.57	12,788.82	12,977.57	28,765.94	37,068.00	0.00	13,851.59			0.00	0.00	0.00	0.00%
21284010200	5734	IT - NEW COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	2,588.00	862.67			0.00	0.00	0.00	0.00%
21284010200	5735	IT - REPLACEMENT EQUIPMENT	17,749.00	11,402.52	17,749.00	16,520.19	15,400.00	17,780.68	15,234.46			0.00	0.00	0.00	0.00%
21284010200	5810	IT - DUES & FEES	540.00	298.10	540.00	304.48	540.00	309.58	304.05	225.00	350.00	0.00	350.00	125.00	55.56%
FUNCTION: Information Technology - 2840			**139,194.13**	**112,775.15**	**147,660.03**	**131,922.57**	**149,626.00**	**144,401.25**	**129,699.66**	**159,599.34**	**164,613.97**	**10,022.00**	**174,635.97**	**15,036.63**	**9.42%**
21290010200	5111	WAGE POOL - ADMIN/OTHER SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00%
FUNCTION: WAGE POOL - 2900			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
21511010200	5910	PRINCIPAL OF DEBT	113,846.43	113,846.43	118,161.21	118,161.21	122,639.52	122,639.52	118,215.72	127,287.56	132,111.75	0.00	132,111.75	4,824.19	3.79%
FUNCTION: PRINCIPAL OF DEBT - 5110			**113,846.43**	**113,846.43**	**118,161.21**	**118,161.21**	**122,639.52**	**122,639.52**	**118,215.72**	**127,287.56**	**132,111.75**	**0.00**	**132,111.75**	**4,824.19**	**3.79%**
21512010200	5830	INTEREST ON DEBT	77,798.17	77,798.17	73,483.39	73,483.39	69,005.08	69,005.08	73,428.88	64,357.04	59,532.85	0.00	59,532.85	(4,824.19)	-7.50%
FUNCTION: INTEREST ON DEBT - 5120			**77,798.17**	**77,798.17**	**73,483.39**	**73,483.39**	**69,005.08**	**69,005.08**	**73,428.88**	**64,357.04**	**59,532.85**	**0.00**	**59,532.85**	**(4,824.19)**	**-7.50%**
21522110200	5930	FOOD SERVICE TRANSFER - FUND TRANSFERS	0.00	5,951.33	0.00	14,582.26	0.00	6,083.80	8,872.46	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00%
FUNCTION: FOOD SERVICE TRANSFER - 5221			**0.00**	**5,951.33**	**0.00**	**14,582.26**	**0.00**	**6,083.80**	**8,872.46**	**15,000.00**	**15,000.00**	**0.00**	**15,000.00**	**0.00**	**0.00%**
21531010200	5890	CHARTER SCHOOL - MISC EXPENDITURES	0.00	0.00	0.00	0.00	0.00		0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	100.00%
FUNCTION: CHARTER SCHOOL - 5310			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**100.00%**
FUND: GENERAL FUND OVERALL TOTAL			**10,107,560.65**	**9,822,459.50**	**10,188,577.82**	**9,801,874.61**	**10,808,344.81**	**10,541,152.97**	**10,055,162.36**	**11,712,722.10**	**12,097,762.92**	**107,442.43**	**12,205,205.35**	**492,483.25**	**4.20%**

Increase over default	**0.89%**
Increase over 26-27 Budget	**4.20%**

CANDIA SCHOOL BOARD MEETING
TUESDAY, OCTOBER 1, 2026
HENRY W. MOORE SCHOOL MEDIA CENTER

These minutes have not been approved.

Board Chair Stephanie Helmig opened the meeting at 6:00 p.m. Those in attendance were Board members Mark Chalbeck, Merideth Wilson and Heather Tremblay. Also in attendance was Principal Becky Wing, Assistant Principal Dorothy Franchini, Director of Student Services Stacey Eaton, and Maintenance Director, Kevin Lane; Superintendent William (Bill) Rearick, Assistant Superintendent Heather Cummings (6:11 p.m.), and Business Administrator Cindy Bourgeault.

PLEDGE OF ALLEGIANCE
Savannah Hussey, Grade 4, led the attendees in the Pledge of Allegiance.

PROOF OF POSTING
Bill Rearick provided proof of posting.

PINKERTON LIAISON
Pinkerton Liaison, Rebecca Gill updated the Board on events at Pinkerton which included:

- Senior Corn Roast
- Mack Plaque Spirit
- Freshman Reception
- Meet the Teachers
- UNH President Visit
- Candia Kindergartners Visit
- Chorus Concert
- Jazz Ensemble
- Progress Reports
- Apply NH
- Fall Play

Resident Michael Lambert was in attendance after submitting a letter of interest for filling in the vacant spot on the School Board. Mr. Lambert introduced himself and expressed his desire to sit on the Board.
Motion by Merideth Wilson, seconded by Mark Chalbeck, to appoint Michael Lambert to fill the Board vacancy until the next election, and the motion carried unanimously.
Stephanie Helmig swore him in and he took a seat with the Board.

APPROVAL OF MINUTES
Motion by Heather Tremblay, seconded by Stephanie Helmig, to approve the School Board Meeting minutes of September 3, 2026. With Merideth Wilson and Michael Lambert abstaining, all others in favor, the motion carried.
Motion by Heather Tremblay, seconded by Merideth Wilson, to approve the School Board Parent Appeal Minutes of September 22, 2026. With Mark Chalbeck and Michael Lambert abstaining, all others in favor, the motion carried

PUBLIC INPUT
No participation.

SUPERINTENDENT'S UPDATE
The Superintendent's report was in the packet for review.

REPORTS
The Principal's Report was in the packet for review.

Stephanie Helmig commended those behind the Moore School displays at the Deerfield Fair.

Motion by Stephanie Helmig, seconded by Merideth Wilson, to amend the agenda to discuss the Kindergarten classroom heat, and the motion carried unanimously.
Kevin Lane reported that upon his employment, he was tasked with a handful of items to address for providing a safe and learning environment and keeping up with building codes. He said hearing about HMS previously having to miss school due to heating issues as well as having overly warm kindergarten classrooms, prompted him to research mini split type elements. He said this would take care of the issues and would cost $26,500, which is outside of planned funding. Kevin also spoke to the fire panel and said the previously expended $96,000 included removal of old materials, which was not done. He said some of the rooms still need to be retrofitted to meet current codes. He said it would cost $17,986.92, to bring all learning spaces up to federal code. He added that (Fire) Chief Kelly approved of his proposed plan.
Motion by Mark Chalbeck, seconded by Merideth Wilson to approve expending up to $45,000 to cover the heat pump and fire system as presented, and the motion carried unanimously.

OLD BUSINESS

Transportation Update

Bill Rearick summarized the two areas of parent concerns regarding bus stops. He presented current stops and proposed stops. Considerable discussion ensued. In order to make the newly proposed stops work, one bus would be overloaded and time scheduled would be radically different from current times. Mark Chalbeck said that moving a stop on Route 27 seems justified, but wasn't convinced Crowley Road needed another stop. No action was taken. The First Student manager will be invited to attend the November 5 meeting.

NEW BUSINESS

Set Budget Meeting Dates

The Board will discuss their budget at their November 5 meeting and will present it to the Budget Committee Chair on November 10. The Budget/Board joint meeting will be at the Henry Moore School on November 10 at 6:30, and the Public hearing on the budget will be on December 9 at 6:30 p.m. at the Town Hall.

NHSAS Results

Becky Wing gave a presentation showing the 25/26 NHSAS results.

Town Hall Coordinator Proposal

Becky Wing said this activity was successful last year. Becky said she hoped the Board would support it again and offer it as a class 4 extracurricular (per CBA) with a $1,400 stipend this year. She said Word Club is just being proposed at this point and will run only December-March to gauge interest. This would be a one-time $800 stipend for the advisor and $200 for start-up materials. Becky stated that Drama, STEM and Robotics co-curriculars are open this year.
Motion by Stephanie Helmig, seconded by Mark Chalbeck, to approve the Town Hall Coordinator stipend position at $1,400, and the funding for **Word Club proposal** as proposed at $1,000, and the motion carried unanimously.

FINANCIAL

Expenditure Report and Summary/Manifest Approval

Cindy Bourgeault again spoke to the Food Service Director's salary. Local and similar districts' directors salaries were reviewed.Becky Wing stressed that though the Moore population is relatively small, its size should not be considered in the matter as the Director must fulfil all the federal regulations required in that position.
Motion by Mark Chalbeck, seconded by Merideth Wilson to approve the increase in the Food Service Director's salary to $50,000, starting with the next pay cycle, and the motion carried unanimously.
Motion by Merideth Wilson, seconded by Stephanie Helmig, to approve the manifest in the amount of $2,098,167.64, and the motion carried unanimously.

POLICIES

First Reading

JJJ Access to Public School Programs by Nonpublic, Charter and Home Educated Students, DGA/DK/DJ/DJB/DJE/DJG Purchasing and Payment Procedures, Authorized Signatures, DIH Fraud Prevention and Fiscal Management, EHAB Data Governance, EHB/EHB-R Data Records Retention/Schedule, GADA Employment References and Verification and ECAF Audio and Video Surveillance on School Property and Buses were in the packet for a first reading.
Motion by Stephanie Helmig, seconded by Heather Tremblay, to approve the first reading of the policies, and the motion carried unanimously.

PERSONNEL
Motion by Merideth Wilson, seconded by Mark Chalbeck, to approve the co-curricular nominations presented, and the motion carried unanimously.

PUBLIC INPUT
No participation.

ADJOURNMENT
Motion by Merideth Wilson seconded by Mark Chalbeck, to adjourn the meeting at 7:54 p.m., and the motion carried unanimously.

The next regularly scheduled Candia School Board Meeting will be on November 5, 2026 at 6:00 p.m.

The SAU Board will meet on Thursday, October 29, 2026 at 6:30 at the Auburn Village School.

Respectfully submitted,
Rebecca McCarthy
Recording Secretary

New Hampshire School Administrative Unit #15
90 Farmer Road
Hooksett, New Hampshire 03106-2125

Candia Board Report
November 2, 2026

Strategic Plan Update

The Strategic Planning Committee met on October 15th and 26th at the Henry Moore Media Center. The meetings are facilitated by our NHSBA consultant, Mark Dolan.

The Committee first reviewed the outcomes of the Administrative Retreat held in September. Mark then asked Committee members to share their thoughts on the central themes identified during the retreat. There was overwhelming consensus in support of these themes.

Members then participated in a Systems Thinking exercise focused on identifying the factors that have contributed to Henry Moore's successes. The Committee was divided into two groups, and each group presented its findings. The findings were very similar and will help establish the focus areas that will be incorporated into the strategic plan.

At the October 26 meeting, members participated in a Vision of the Future exercise focused on the question, "What would Henry Moore School look like in 2038?" The Committee was divided into two groups, and each group was asked to respond to a series of questions before creating the front page of a newspaper highlighting why HMS is the highest-ranking school in the state.

Following the exercise, the groups reconvened to discuss the similarities and differences in their visions for the future. The purpose of this activity was to help identify the goals and priorities that the strategic plan should address to achieve this vision for HMS.

The next Strategic Planning Committee meeting will be held on Monday, November 9, from 4:00 to 6:00 p.m.

Sending Districts Superintendents' Meeting

On October 21, I attended the fall meeting of the superintendents from the Pinkerton Academy sending districts. Dr. Powers provided an update on Pinkerton Academy's 2027–28 budget. He stated that the budget is currently being developed, with the projected increase estimated at 6–8%. He expressed confidence that the final increase would be lower than the initial projection. Sending districts are expected to receive information regarding the tuition rate increase during the third week of November.

We also discussed HB 1300 and how the sending districts are informing residents about the potential impact on school districts if their communities approve the tax cap. Some districts are distributing informational flyers, while others are planning public forums.

Classroom Visits

On October 27, Becky, Heather, and I visited classrooms in grades K–2, as well as Art and Music classes.

In kindergarten, students were actively engaged in a play-based learning activity. In first grade, students participated in a teacher-directed vocabulary lesson. After the teacher asked students to provide examples of how to use the word in a sentence, the class sang the word several times to reinforce its meaning and pronunciation. In second grade, students were working on adding three-digit numbers.

During our visit to the middle school classrooms, eighth-grade students were painting landscapes in Art, while seventh-grade students were practicing playing the guitar in Music.

SAU 15 Administrators' Meeting

On October 22, I held our monthly administrators' meeting. The following topics were discussed:

- Special Education Updates – Auburn, Candia, and Hooksett
- Technology Updates – Auburn, Candia, and Hooksett
- 2026–27 Budget Updates
- Safe School Reports
- HB 1300 Update
- Curriculum Updates
    - Professional Development Plans for new or recertified teachers and administrators (Year 1) – Due October 30
    - Professional Development Master Plan 2026–2031
    - Evaluations, Summative Assessments, and Recertification Master Spreadsheet
    - K–5 ELA Curriculum Committee Updates
    - Review of Upcoming Professional Development Day Schedules
- Screen Time on Chromebooks
- Tabletop Security Meeting with the Hooksett Police Department
- Scheduling School Visits
- Other Items

To: Candia School Board
From: Heather Cummings, Assistant Superintendent
Re: November 5, 2026 Candia School Board Meeting

1. Professional Development & Curriculum Leadership

- **PD Master Plan (2026–2031):** Created Professional Development Plan exemplars to guide teachers who are writing new 3-year professional development plans (those new to the district or those who recently renewed their certification).
- **SAU-Wide K-5 ELA Curriculum Review:** The K-5 ELA Curriculum Review Committee has continued to meet and review Science of Reading-aligned materials. This initiative directly addresses the passage of HB 1015 (2024), which mandates that all New Hampshire elementary schools deliver measurable, evidence-based instruction in both literacy and mathematics. To date, we have reviewed five ELA programs. We met with consultants from the programs to gain a deeper understanding of the scope and sequence, instructional resources, and student materials. I greatly appreciate Principal Becky Wing's participation and support, as well as the Moore School teacher/specialist representatives who are devoting their time to this endeavor: Amy Latini, Amy Maurice, Christine Hammon, Joanna Belanger, Karen Parr, Kristen Nivison, Stephanie Hurley, Tiffeny Mackinnon, and Tori Brown.
- **Timeline & Goal:** The committee is narrowing down programs to select for a pilot, which we expect to do by mid-November. We will then work on training for the roll-out of the pilot for late winter, with the goal of a formal program recommendation in the spring for full SAU implementation in the 2027–2028 school year.

2. Moore School Strategic Planning

- Met with the Moore School Strategic Planning Leadership team, facilitated by consultant Mark Dolan. I am continuing participation with the full Strategic Planning Committee, which has been a positive, engaging process that I am very happy to be a part of.

Federal Grants Program Audit & Compliance

- Met with Becky Wing and Stacey Eaton to finalize the report for the NHED of the FY25 ESEA program audit conducted last year, with a specific focus on the policies and procedures required of all districts who receive federal funds.
- Candia School District was notified that they will be part of the NHED's Federal Fiscal Monitoring schedule during this school year. The monitoring is scheduled for April 6-7, 2027. The NHED is obligated by federal statutes and regulations to monitor subrecipients (i.e. school districts) of

federal funds to ascertain that they are in compliance with requirements. I will represent the Candia School District for this monitoring process, and coordinate with district and SAU leadership to provide all supporting documentation of compliance.

Overview of 2026-2027 ESEA Title Grants

Final full allocations for Title I-A, Title II-A, and Title IV-A were issued to districts on October 23, 2026, with a correction made to Title I-A on October 26, 2026. Below you will find the final allocation amounts for all three grants, with the preliminary allocations stricken for your reference. I will work with Becky Wing and Stacey Eaton to finalize activities to submit for each of the FY27 grants, in support of the students and staff at Moore School.

Grant Title	**Scope & Purpose**	**Allocation Released by the NHED**	**Budget Priorities, Approved by the NHED**
Title I, Part A	*Improving Core Programs:* Provides targeted financial assistance to schools with high percentages of low-income families to ensure all children meet challenging state academic standards through supplemental academic support and intervention resources.	**Full allocation:** **(Revised 10.26.26)** **$40,394.65** ~~**$40,216.81**~~	*Students experiencing homelessness will have access to transportation and supplies *Title I Family Night to host families of Title I students, with interactive sets of activities where families engage in literacy and math activities, and receive take-home materials. *To support adventure-based summer program for eligible students *To provide tutors to support math and literacy

Title II, Part A	*Preparing, Training, and Recruiting High-Quality Teachers and Principals:* Focuses on improving teacher and leader effectiveness through professional development, mentoring, and retention strategies.	**Full allocation:** **(Revised 10.23.26)** **$13,634.87** ~~**$13,576.42**~~	*To provide hourly compensation for ELA educators participating in job-embedded professional learning outside of contracted hours, directly addressing student learning needs to improve reading outcomes. *To provide ongoing training focused on Responsive Classroom for certified teachers, instructional assistants, and administrators.
Title IV, Part A	*Student Support and Academic Enrichment:* Directs resources toward three core areas: providing a well-rounded education, supporting safe and healthy school environments, and improving the effective use of educational technology.	**Full allocation:** **(Revised 10.23.26)** **$10,153.59** ~~**$10,004.19**~~	*To provide before- and after-school academic enrichment opportunities in reading and math for eligible students.

In addition to the ESEA grants above, the Henry W. Moore School was awarded $3000 in a Discovery Education digital learning platform grant through the NHED, as part of a statewide partnership initiative to support educators.

Henry W. Moore School
Principal's Report
November 2, 2026

2025 NH K-8 School of Excellence

Enrollment Update

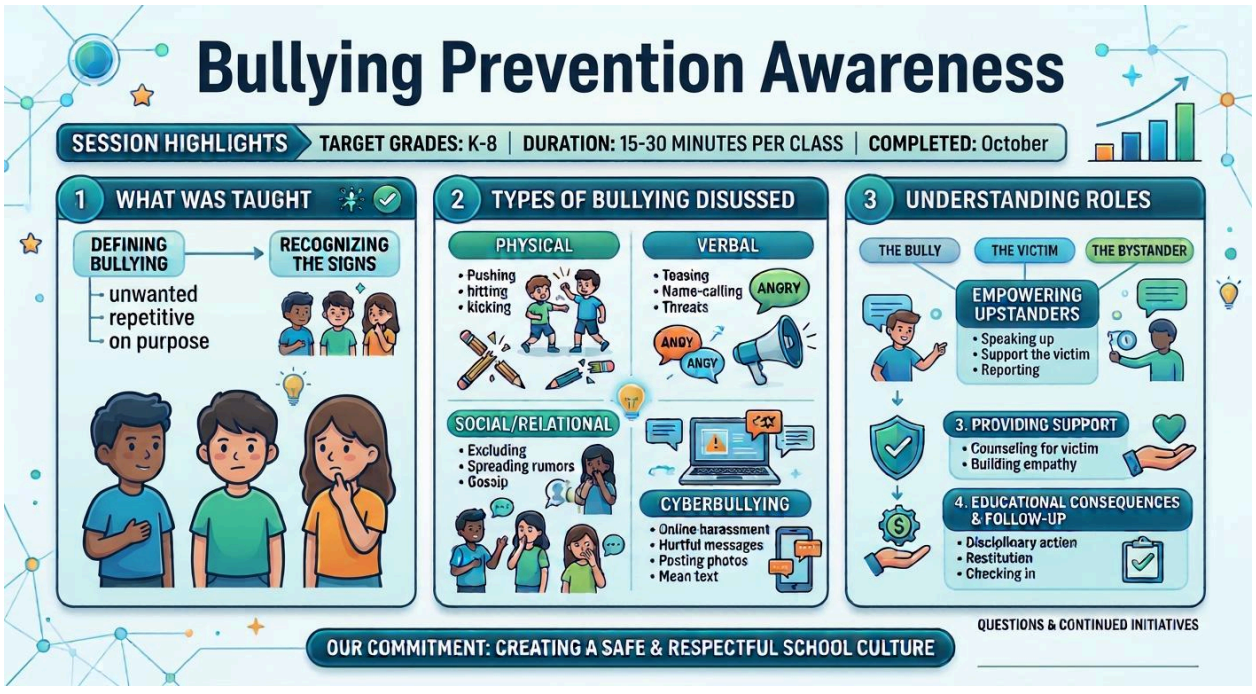
Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total
35	40	35	33	35	25	34	29	24	**290** (As of 10/27/26)

Bullying Awareness Month

Throughout the month of October, Ms. Jarvis, School Counselor, and Mrs. Mogavero, BCBA, teamed up to present lessons about bullying in all grade levels. The infographic below shows the basic content that was presented at all grade levels. Additionally, a book or short story was shared followed by a class discussion with scenarios to help the students apply the information presented. The books that were read were as follows:

Kindergarten - Ouch Moments! When Words are Used in Hurtful Ways
First Grade - Tease Monster
Second Grade - Juice Box Bully
Third Grade - My Secret Bully
Fourth Grade - Confessions of a Former Bully
Grades 5-8 - Dear Bully - 70 Authors share their stories of bullying (one short story was read in each grade level)

The students were engaged throughout the lessons, asked thoughtful questions, and were able to identify the types of bullying at the end of each lesson.



Red Ribbon Week

Red Ribbon Week brought our K–8 school community together around healthy choices and drug prevention under this year's national theme: "Make A Difference. Be A Hero. Stay Drug Free." Highlights of the week's events included:

Drug-Free Pledges: Middle school students kicked off the week by signing a collective commitment to remain drug-free and support one another in making positive life choices.

Interactive Health Education: PE classes had focused wellness and substance- prevention lessons, equipping students with practical strategies for personal health.

Tulip Planting Project: In Ms. Neville's science classes, 7th and 8th graders planted red tulip bulbs across the school grounds, symbolizing healthy growth and spring renewal.

The HMS Hero Chain: K–8 students contributed a written message of encouragement or kindness on a red paper strip. Linked together, the completed Hero Chain will be displayed in the cafeteria as a visual reminder of our shared commitments.

Theme Days: Spirit dress-up days, including "Be a Hero Day" and "Team Up Against Drugs," drove engagement and positive school culture throughout the week.

Special thanks to Mrs. Preble and Mrs. Franchini for leading the planning and coordination of a successful and meaningful week.

Lancer Fall Athletics Update

The cross country team had an excellent regular season, with three runners consistently placing in the top ten all season! At the Tri-County Championships we had 12 runners compete and they did very well! One of the members of our boys team finished 4th in our division, and two of our girls finished 5th and 9th in our division. We are so proud of the growth our runners showed from last year to this year, improving their times and being supportive teammates

Once again, this soccer season went very well. The team consisted of a mixture of 5th -8th grade boys and girls with a total of 20 players. The team had only 3 eighth grade boys on the team which put us a little size disadvantage for a couple of the games. Dropping a division down, definitely helped the competition level. We had three wins and five losses. All but two of the games were very competitive and everyone had a chance to play, even the fifth graders. Since this team consisted mainly of six and seventh graders, many of whom had only played soccer a couple of years, the coaches focused a lot of their time on drills and learning the game. You could definitely see the improvement throughout the season. The coaches expressed that they enjoyed coaching the kids very much and that the support from our Athletic Director, Mary Beyor, was terrific.

Facilities Update

The Maintenance Department has completed several key projects and addressed seasonal facility needs in preparation for colder weather. The heating systems were activated on October 5–6, and all rooms were confirmed to be receiving heat following adjustments to system controls and room setpoints. A report of additional control-system improvements has been submitted for follow-up. Staff also completed lighting control adjustments to improve efficiency, including adding dimming capabilities and reducing unnecessary lighting in bathrooms and hallways. The back parking lot drain lifts were completed on October 15 using FY26 fund balance funds, and the FY27–28 maintenance budget has been developed to better document anticipated needs and budget changes. In addition, the department is recommending semiannual preventive maintenance for rooftop and ceiling-mounted HVAC equipment, along with consistent quarterly filter replacement to support indoor air quality, equipment longevity, and operating efficiency.

Upcoming and ongoing projects include developing a heating-system spare parts inventory for the 2026–27 heating season, with an estimated cost of $14,000 that may be reduced based on updated lead times and replacement history. Exterior door sweeps and thresholds are being addressed using parts purchased through FY26 fund balance funds, and planning continues for a heat pump solution for Kindergarten Rooms 45 and 46. Encore is scheduled to complete fire alarm device replacement and rewiring on November 25 under warranty, followed by a code-compliance system upgrade December 28–30. Custom monitoring controllers for the sewer pump station are also in production. The department continues to coordinate with contractors to correct uninsulated ductwork from a 2023 installation, with work anticipated during February or April break 2027, and will contact the original window contractor to address gaps around replacement windows in Rooms 20–22 and other areas of the older building.

Respectfully Submitted,

Becky L. Wing
Principal

Upcoming Events
11/3: PTO Meeting, 7pm
11/5: School Picture Retake Day
11/9-11/13: Book Fair
11/9: Parent Teacher Conferences - No School
11/11: Veterans Day - No School
11/12: Quarter 2 Begins
11/25-27: Thanksgiving Break - No School

CANDIA SCHOOL DISTRICT
ADMISSION OF NONRESIDENT STUDENTS

For those persons in the process of moving into Candia

To temporarily accommodate parents who are not residents of Candia, who are in the process of moving into Candia who wish to have their child(ren) attend the Candia school district, the following shall apply:

A. There will be no tuition charged if the parent establishes residency in Candia on or before the thirtieth (30) school day following the enrollment of the child(ren) into the Candia school district.

B. The Superintendent must approve the application to enroll a nonresident child(ren) into the Candia school district if the enrollment extends beyond thirty (30) school days from the initial day of entry into school. The Superintendent will evaluate the situation and take the following action:

    1. Require payment of tuition;

    2. Require the child(ren) to be removed from school;

    3. Or take any other action the Superintendent deems appropriate.

C. The parent must provide transportation at his/her expense to transport the child(ren) to school until such time as the parent establishes residency in Candia.

I. For those persons in the process of moving out of Candia

To temporarily accommodate parents who are in the process of moving out of Candia who wish to have their child(ren) continue to attend the Candia school district the following shall apply:

A. There will be no tuition charged if the parent withdraws his/her child(ren) from the Candia school district on or before the thirtieth (30) school day following the move of the parent out of the Candia School District.

B. The Superintendent must approve the application to permit a nonresident child(ren) to remain enrolled in the Candia school district if the enrollment extends beyond thirty (30) school days from the date on which the parents moved out of Candia. The Superintendent will evaluate the situation and take the following action:

    1. Require payment of tuition;

    2. Require the child(ren) to be removed from school;

    3. Or take any other action the Superintendent deems appropriate.

C. The parent must provide transportation at his/her own expense to transport the child(ren) to school.

II. Admission of Nonresident Students

A. It is the policy of the Candia School Board not to accept students into the Candia school system who are not legal residents of the Candia School District.

B. This policy applies to all students from kindergarten through graduation from high school.

C. The only exceptions to this policy will be for those persons in the following situations:

1. Those persons in the process of moving into Candia see I above.

2. Those persons in the process of moving out of Candia see II above.

3. Those persons from other school districts in New Hampshire who are under a reciprocal agreement with the Candia School District.

Legal References:
RSA 186-C:13, Special Education; Liability for Expenses, RSA 193:3, Change of School or Assignment, RSA 193:12, Legal Residence Required, RSA461:A

Proposed: September 9, 1986
Adopted: November 6, 1986
Adopted: October 10, 1989
Adopted: April 5, 2001
Revised: February 5, 2009, May 5, 2011, March 9, 2017, June 5, 2025

X.D.

HWMS October 2026 Disposal Proposal

Furniture Item	Count	Reason
Metal Bookcase - 2 shelf	5	Aged/Rusted
Metal Bookcase - 3 shelf	4	Aged/Rusted
Metal Bookcase - 4 shelf	2	Aged/Rusted
Metal shelving	2	Aged/Rusted
Metal File cabinets	6	Aged/Rusted
Rolling table	4	Broken Wheels/Rusted
Classroom Chairs	6	Broken/Not Repairable
Teacher Desks	3	Aged/Broken/Replaced
Round 5' MDF Folding Table	8	Aged/Broken/Replaced
Round 6' MDF Folding Table	4	Aged/Broken/Replaced
Rectangular 5' MDF Table	2	Aged/Broken/Replaced
Metal Standing Fan	7	Not Running/Damaged/Not needed
Wooden Bookcase	1	Broken/Moldy

Technology Devices	Count	Reason
Camera Server	1	No Longer used
2014 Macbook Air	16	Age
NEC Model VT595	1	Age
HPE Switches	3	Age/Replaced
Ipad Mini 4	20-25	Age
Windows PCs	5	Age
UPS	2	Age/unused
HP Printers	2	Broken
Aruba Servers	3	Out Of Date
Wifi director	1	Out Of Date

HWMS October 2026 Sell/Give Proposal
(If not sold/given away, then Dispose)

Furniture Item	Count	Condition	Reason
5' Black Metal Teacher Desk	2	Fair	Not Needed/Replaced
48x30 Dark Drown Metal Leg Table	4	Good/Fair	Not Needed, stored 5 years
Home Decor 5' 2 tier computer desk	1	Fair (some damage)	Not Needed, not classroom/office durable
5' Brown MDF Folding Table	1	Fair	very heavy, stored 5 years
4' Brown MDF Folding Table	1	Fair	very heavy, stored 5 years
Metal Mail Cubby Systems	2	Good/Fair	Beige in color, not needed
3 Drawer File Cabinet	1	Good/Fair	No key, some rust
Medium Size Trap Table (Dark Blue top)	1	Good/Fair	No longer used, legs have rust
Tan/pinkish conference/workspace table chrome legs	1	Fair (some damage)	No longer used
48" Round folding leg table Dark Brown Top	3	Fair (some damage)	No longer used
40" Round folding leg table Dark Brown Top	3	Fair (some damage)	No longer used
22" Wooden Stool	1	Good/Fair	Well loved but some life left
46" Bench/Church pew	1	Fair (some damage)	Well loved, one leg was repaired some life left
Metal Standup fan	6	Good/Fair	No longer used, School keeping 5 additonal

XI.A.

To: Candia School Board

From: Cindy Bourgeault, Business Administrator

Date: October 29, 2026

Re: Candia School District Expenditure Report as of October 29, 2026

The expenditure report as of October 29th shows a positive available balance of $1,101,500.54

The summary of available balance by function is as follows:

ACCOUNT	TITLE	BUDGET	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	Encumbrances Plus YTD Expenditures	AVAILABLE BALANCE	% Remaining
1100 Total	REGULAR EDUCATION	3,352,252.59	2,400,317.46	803,276.69	3,203,594.15	148,658.44	4.43%
1105 Total	REG ED HIGH SCHOOL	2,185,020.00	1,041,779.50	1,021,550.50	2,063,330.00	121,690.00	5.57%
1200 Total	SPECIAL EDUCATION	2,689,940.73	1,406,365.17	783,893.42	2,190,258.59	499,682.14	18.58%
1230 Total	EXTENDED SCHOOL YEAR	36,359.77	6,200.00	28,020.82	34,220.82	2,138.95	5.88%
1410 Total	COCURRICULAR	57,530.88	37,409.61	175.77	37,585.38	19,945.50	34.67%
1420 Total	ATHLETICS	44,577.66	8,352.81	9,261.68	17,614.49	26,963.17	60.49%
2120 Total	GUIDANCE	136,424.22	101,111.06	32,750.11	133,861.17	2,563.05	1.88%
2130 Total	HEALTH	133,961.56	99,081.82	32,318.05	131,399.87	2,561.69	1.91%
2140 Total	PSYCH SERVICES	106,711.08	78,446.77	5,053.23	83,500.00	23,211.08	21.75%
2150 Total	SPEECH SERVICES	148,556.88	112,550.95	23,709.82	136,260.77	12,296.11	8.28%
2160 Total	THERAPY SERVICES	111,048.21	98,335.00	8,525.00	106,860.00	4,188.21	3.77%
2162 Total	THERAPY SERVICES	-	2,500.00	-	2,500.00	(2,500.00)	-100.00%
2190 Total	OTHER SUPPORT SERVICES	1,500.00	983.49	-	983.49	516.51	34.43%
2210 Total	STAFF DEVELOPMENT	20,038.00	-	1,567.40	1,567.40	18,470.60	92.18%
2220 Total	MEDIA	158,128.39	106,993.55	42,802.88	149,796.43	8,331.96	5.27%
2310 Total	SCHOOL BOARD SERVICES	42,964.78	22,078.37	20,621.21	42,699.58	265.20	0.62%
2320 Total	SAU SERVICES	206,709.00	103,354.50	103,354.50	206,709.00	-	0.00%
2410 Total	PRINCIPAL SERVICES	478,413.59	315,879.57	145,820.09	461,699.66	16,713.93	3.49%
2600 Total	MAINTENANCE	501,331.40	367,074.79	197,086.31	564,161.10	(62,829.70)	-12.53%
2700 Total	TRANSPORTATION	935,009.42	662,471.33	56,881.75	719,353.08	215,656.34	23.06%
2835 Total	PRE-EMPLOYMENT PHYSICALS	-	150.00	130.00	280.00	(280.00)	-100.00%
2840 Total	INFORMATION TECHNOLOGY	159,599.34	66,877.02	64,464.96	131,341.98	28,257.36	17.71%
5110 Total	PRINCIPAL OF DEBT	127,287.56	127,287.56	-	127,287.56	-	0.00%
5120 Total	INTEREST ON DEBT	64,357.04	64,357.04	-	64,357.04	-	0.00%
5221 Total	FOOD SERVICE TRANSFER FUND TRANSFERS	15,000.00	-	-	-	15,000.00	100.00%
Grand Total		11,712,722.10	7,229,957.37	3,381,264.19	10,611,221.56	1,101,500.54	9.40%

Function Code 1100 Regular Ed is currently showing a positive balance of $148,658.44 which reflects a savings in salaries and benefits. One Long Term Sub is encumbered.

Function code 1105 Regular Ed High School tuition is currently showing a positive balance of $121,690.00 which reflects a savings in Pinkerton tuition.

Function Code 1200 Special Ed is currently showing a positive balance of $499,682.14 which reflects a savings in Pinkerton tuition. However, we are waiting on what potentially could be a new NECC student at Pinkerton.

Function Codes 1410 and 1420 Co-Curricular and Athletics are currently showing positive balances. These stipends are not fully encumbered yet.

Function code 2600 Maintenance is currently showing a negative balance of ($62,829.70) which reflects the heat pumps and fire system upgrades approved by the board.

Candia School District
Expenditure Report
10-29-26

ACCOUNT	TITLE	BUDGET	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	Encumbrances Plus YTD Expenditures	AVAILABLE BALANCE	% Remaining	24-25 Actual Expenditures	25-26 Actual Expenditures
21 1100 1 02 5110	REG ED SALARIES OF REGULAR EMPL	25,000.00	-	25,000.00	25,000.00	-	0.00%	0.00	0.00
21 1100 1 02 5112	REG ED TEACHER SALARIES	1,897,689.36	1,490,036.09	365,372.98	1,855,409.07	42,280.29	2.23%	1,645,446.87	1,760,748.49
21 1100 1 02 5114	REG ED PARAPROFESSIONAL	34,666.06	28,733.90	5,932.16	34,666.06	-	0.00%	31,315.07	32,761.75
21 1100 1 02 5120	REG ED SUBSTITUTE SALARIES	74,513.53	29,998.01	10,186.03	40,184.04	34,329.49	46.07%	67,750.17	70,531.97
21 1100 1 02 5122	REG ED HEALTH INSURANCE BUYOUT	23,436.65	30,750.00	10,000.00	40,750.00	(17,313.35)	-73.87%	25,686.64	23,718.32
21 1100 1 02 5211	REG ED HEALTH INSURANCE	635,298.22	368,313.60	224,274.45	592,588.05	42,710.17	6.72%	439,768.55	587,038.00
21 1100 1 02 5212	REG ED DENTAL INSURANCE	26,871.06	15,378.64	10,357.61	25,736.25	1,134.81	4.22%	21,904.72	26,370.55
21 1100 1 02 5213	REG ED LIFE INSURANCE	2,152.50	1,352.54	620.02	1,972.56	179.94	8.36%	1,912.50	1,963.16
21 1100 1 02 5214	REG ED DISABILITY INSURANCE	5,508.19	3,353.84	1,545.64	4,899.48	608.71	11.05%	4,793.16	4,904.56
21 1100 1 02 5220	REG ED FICA	157,230.88	120,453.84	30,181.04	150,634.88	6,596.00	4.20%	129,077.30	135,799.21
21 1100 1 02 5231	REG ED NHRS SUPPORT	-	-	1.59	1.59	(1.59)	0.00%	20.29	50.11
21 1100 1 02 5232	REG ED NHRS PROFESSIONAL	367,221.08	286,534.11	75,321.02	361,855.13	5,365.95	1.46%	324,475.91	339,810.21
21 1100 1 02 5240	REG ED TUITION REIMBURSEMENT	22,000.00	4,729.42	5,779.42	10,508.84	11,491.16	52.23%	7,495.00	3,795.98
21 1100 1 02 5241	REG ED WORKSHOP REIMB PROF	7,500.00	2,275.00	-	2,275.00	5,225.00	69.67%	1,505.24	3,009.91
21 1100 1 02 5250	REG ED UNEMPLOYMENT INSURANCE	840.00	-	-	-	840.00	100.00%	560.00	638.07
21 1100 1 02 5260	REG ED WORKER'S COMPENSATION	5,438.86	-	5,438.86	5,438.86	-	0.00%	5,011.51	4,979.80
21 1100 1 02 5320	REG ED PROFESSIONAL EDUCATIONAL	1,500.00	-	-	-	1,500.00	100.00%	120.00	0.00
21 1100 1 02 5330	REG ED OTHER PROF SVCS	500.00	500.00	-	500.00	-	0.00%	1,327.00	631.00
21 1100 1 02 5430	REG ED REPAIRS & MAINT SERVICES	2,560.00	2,517.02	557.98	3,075.00	(515.00)	-20.12%	2,423.41	2,471.63
21 1100 1 02 5431	REG ED REPAIRS EQUIPMENT	300.00	-	-	-	300.00	100.00%	0.00	74.00
21 1100 1 02 5442	REG ED RENTAL OF EQUIPMENT	5,017.20	4,028.00	989.20	5,017.20	-	0.00%	5,017.20	5,017.20
21 1100 1 02 5580	REG ED MILEAGE REIMBURSEMENT	300.00	-	-	-	300.00	100.00%	0.00	0.00
21 1100 1 02 5610	REG ED SUPPLIES	13,200.00	3,527.10	10,221.34	13,748.44	(548.44)	-4.15%	7,160.12	10,543.40
21 1100 1 02 5641	REG ED TEXTBOOKS	200.00	-	-	-	200.00	100.00%	144.75	0.00
21 1100 1 02 5643	REG ED INFORMATION ACCESS FEES	-	-	-	-	-	0.00%	1,788.00	0.00
21 1100 1 02 5737	REG ED-REPLACEMENT FURNITURE & FIXTURES	-	-	-	-	-	0.00%	0.00	0.00
21 1100 1 02 5641	FOREIGN LANGUAGE - TEXTBOOKS	-	-	-	-	-	0.00%	0.00	0.00
21 1100 1 02 5610	ART SUPPLIES	2,475.00	-	1,516.15	1,516.15	958.85	38.74%	1,753.67	2,485.91
21 1100 1 02 5610	HEALTH SUPPLIES	1,000.00	776.25	201.63	977.88	22.12	2.21%	937.75	0.00
21 1100 1 02 5610	MATH SUPPLIES	590.00	-	-	-	590.00	100.00%	257.19	901.00
21 1100 1 02 5643	MATH INFORMATION ACCESS FEES	9,848.50	-	4,146.50	4,146.50	5,702.00	57.90%	3,065.00	105.00
21 1100 1 02 5645	MATH PRACTICE BOOKS	2,714.40	-	2,625.66	2,625.66	88.74	3.27%	0.00	0.00
21 1100 1 02 5610	MUSIC SUPPLIES	1,000.00	190.00	269.44	459.44	540.56	54.06%	302.36	0.00
21 1100 1 02 5643	MUSIC INFORMATION ACCESS FEES	-	-	-	-	-	0.00%	0.00	0.00
21 1100 1 02 5731	MUSIC NEW EQUIPMENT	515.00	-	282.74	282.74	232.26	45.10%	468.69	0.00
21 1100 1 02 5610	PHYS ED SUPPLIES	1,160.00	1,156.65	-	1,156.65	3.35	0.29%	1,263.04	1,208.56
21 1100 1 02 5610	READING SUPPLIES	2,534.00	43.99	1,682.44	1,726.43	807.57	31.87%	103.25	250.53
21 1100 1 02 5643	READING INFORMATION ACCESS FEES	6,711.00	4,600.00	770.00	5,370.00	1,341.00	19.98%	2,448.71	480.00
21 1100 1 02 5645	READING PRACTICE BOOKS	12,216.10	1,069.46	8,203.79	9,273.25	2,942.85	24.09%	941.53	182.50
21 1100 1 02 5610	SCIENCE SUPPLIES	750.00	-	-	-	750.00	100.00%	0.00	481.58
21 1100 1 02 5643	SCIENCE INFORMATION ACCESS FEES	1,795.00	-	1,799.00	1,799.00	(4.00)	-0.22%	1,795.00	304.00
21 1100 1 02 5610	SOCIAL STUDIES - SUPPLIES	-	-	-	-	-	0.00%	0.00	0.00
1100 Total	**REGULAR EDUCATION**	**3,352,252.59**	**2,400,317.46**	**803,276.69**	**3,203,594.15**	**148,658.44**	4.43%	**2,738,039.60**	**3,021,256.40**
21 1105 3 02 5561	REG ED HIGH SCHOOL TUITION OTHER LEA'S	17,910.00	10,746.00	7,164.00	17,910.00	-	0.00%	16,308.00	17,226.00
21 1105 3 02 5563	REG ED HIGH SCHOOL TUITION PUBLIC ACADEMIES	2,167,110.00	1,026,533.50	1,014,386.50	2,040,920.00	126,190.00	5.82%	1,871,283.34	1,908,308.58
21 1105 3 02 5564	REG ED HIGH SCHOOL TUITION TO PRIVATE SCHOOL	-	4,500.00	-	4,500.00	(4,500.00)	-100.00%	0.00	0.00
1105 Total	**REG ED HIGH SCHOOL**	**2,185,020.00**	**1,041,779.50**	**1,021,550.50**	**2,063,330.00**	**121,690.00**	5.57%	**1,887,591.34**	**1,925,534.58**
21 1200 1 02 5111	SPED ELEMENTARY ADMIN/OTHER SALARIES	198,670.52	129,899.99	68,770.53	198,670.52	-	0.00%	178,723.70	195,512.18
21 1200 1 02 5112	SPED ELEMENTARY TEACHER SALARIES	204,673.00	159,690.50	38,581.50	198,272.00	6,401.00	3.13%	174,534.00	186,234.00
21 1200 1 02 5114	SPED ELEMENTARY PARAPROFESSIONAL	190,563.82	197,729.13	36,280.75	234,009.88	(43,446.06)	-22.80%	96,216.82	156,446.65
21 1200 1 02 5115	SPED ELEMENTARY SECRETARIAL SALARIES	49,944.96	36,215.60	2,936.40	39,152.00	10,792.96	21.61%	42,804.32	46,454.24
21 1200 1 02 5122	SPED ELEMENTARY HEALTH INSURANCE BUYOUT	1,500.00	3,000.00	-	3,000.00	(1,500.00)	-100.00%	750.00	1,500.00
21 1200 1 02 5211	SPED ELEMENTARY HEALTH INSURANCE	202,171.75	108,161.64	63,615.03	171,776.67	30,395.08	15.03%	144,749.14	179,421.44

Candia School District
Expenditure Report
10-29-26

ACCOUNT	TITLE	BUDGET	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	Encumbrances Plus YTD Expenditures	AVAILABLE BALANCE	% Remaining	24-25 Actual Expenditures	25-26 Actual Expenditures
21 1200 1 02 5212	SPED ELEMENTARY DENTAL INSURANCE	6,141.38	5,131.62	2,879.41	8,011.03	(1,869.65)	-30.44%	4,474.52	7,719.67
21 1200 1 02 5213	SPED ELEMENTARY LIFE INSURANCE	619.50	431.52	221.40	652.92	(33.42)	-5.39%	611.00	681.07
21 1200 1 02 5214	SPED ELEMENTARY DISABILITY INSURANCE	1,216.36	688.64	344.32	1,032.96	183.40	15.08%	993.62	1,093.05
21 1200 1 02 5220	SPED ELEMENTARY FICA	49,369.45	40,235.92	10,614.19	50,850.11	(1,480.66)	-3.00%	35,819.05	42,660.08
21 1200 1 02 5231	SPED ELEMENTARY NHRS SUPPORT	6,367.98	12,453.65	4,522.95	16,976.60	(10,608.62)	-166.59%	15,475.95	17,799.01
21 1200 1 02 5232	SPED ELEMENTARY NHRS PROFESSIONAL	77,562.96	43,868.98	14,386.75	58,255.73	19,307.23	24.89%	53,655.88	55,860.44
21 1200 1 02 5240	SPED ELEMENTARY TUITION REIMBURSEMENT	13,776.00	1,020.00	1,020.00	2,040.00	11,736.00	85.19%	7,948.00	6,615.00
21 1200 1 02 5241	SPED ELEMENTARY WORKSHOP REIMB PROF	795.00	-	-	-	795.00	100.00%	400.00	249.00
21 1200 1 02 5250	SPED ELEMENTARY UNEMPLOYMENT INSURANCE	390.00	-	-	-	390.00	100.00%	300.00	196.96
21 1200 1 02 5260	SPED ELEMENTARY WORKER'S COMPENSATION	1,899.62	-	1,899.62	1,899.62	-	0.00%	1,728.11	1,562.89
21 1200 1 02 5320	SPED ELEMENTARY PROFESSIONAL EDUCATIONAL	-	-	276.00	276.00	(276.00)	0.00%	48,007.50	0.00
21 1200 1 02 5330	SPED ELEMENTARY OTHER PROF SVCS	56,000.00	48,262.50	-	48,262.50	7,737.50	13.82%	899.25	0.00
21 1200 1 02 5336	SPED ELEMENTARY MEDICAID SERVICE PROVIDER	3,000.00	-	-	-	3,000.00	100.00%	0.00	0.00
21 1200 1 02 5341	SPED ELEMENTARY LEGAL & CONSULTING	4,000.00	-	-	-	4,000.00	0.00%	0.00	739.86
21 1200 1 02 5430	SPED ELEMENTARY REPAIRS & MAINT SERVICES	100.00	150.00	23.61	173.61	(73.61)	-73.61%	117.36	151.03
21 1200 1 02 5442	SPED ELEMENTARY RENTAL OF EQUIPMENT	1,100.00	1,005.73	91.43	1,097.16	2.84	0.26%	1,093.86	1,097.16
21 1200 1 02 5531	SPED ELEMENTARY TELEPHONE	720.00	720.00	-	720.00	-	0.00%	720.00	720.00
21 1200 1 02 5564	SPED ELEMENTARY TUITION TO PRIVATE SCHOOL	49,505.19	43,147.80	3,000.00	46,147.80	3,357.39	6.78%	2,161.07	46,857.80
21 1200 1 02 5580	SPED ELEMENTARY MILEAGE REIMBURSEMENT	3,000.00	1,400.00	-	1,400.00	1,600.00	53.33%	1,750.62	1,927.24
21 1200 1 02 5610	SPED ELEMENTARY SUPPLIES	500.00	-	440.68	440.68	59.32	11.86%	0.00	0.00
21 1200 1 02 5643	SPED ELEMENTARY INFORMATION ACCESS FEES	3,150.00	2,925.31	288.00	3,213.31	(63.31)	-2.01%	2,655.58	2,566.80
21 1200 1 02 5737	SPED ELEMENTARY REPLACEMENT FURNITURE & F	3,500.00	1,800.00	-	1,800.00	1,700.00	48.57%	0.00	0.00
21 1200 1 02 5810	SPED ELEMENTARY DUES & FEES	1,128.75	-	1,229.00	1,229.00	(100.25)	-8.88%	1,084.00	1,058.00
21 1200 2 02 5320	SPED MIDDLE PROFESSIONAL EDUCATIONAL	20,000.00	-	-	-	20,000.00	100.00%	18,704.07	567.77
21 1200 2 02 5330	SPED MIDDLE OTHER PROF SVCS	-	-	-	-	-	0.00%	1,079.36	0.00
21 1200 2 02 5561	SPED MIDDLE TUITION OTHER LEA'S	-	-	-	-	-	0.00%	1,634.00	0.00
21 1200 2 02 5564	SPED MIDDLE TUITION TO PRIVATE SCHOOL	-	-	-	-	-	0.00%	64,301.40	67,516.20
21 1200 3 00 5320	SPED HIGH SCHOOL PROFESSIONAL EDUCATIONAL	251,312.05	117,393.92	45,696.96	163,090.88	88,221.17	35.10%	204,455.12	223,176.11
21 1200 3 00 5330	SPED HIGH SCHOOL OTHER PROF SVCS	30,000.00	2,700.00	-	2,700.00	27,300.00	91.00%	0.00	9,080.00
21 1200 3 00 5561	SPED HIGH SCHOOL TUITION OTHER LEA'S	-	-	-	-	-	0.00%	0.00	0.00
21 1200 3 00 5563	SPED HIGH SCHOOL TUITION PUBLIC ACADEMIES	724,646.24	120,508.24	325,484.24	445,992.48	278,653.76	38.45%	379,424.78	358,031.35
21 1200 3 00 5564	SPED HIGH SCHOOL TUITION TO PRIVATE SCHOOL	532,616.20	327,824.48	161,290.65	489,115.13	43,501.07	8.17%	621,443.58	482,303.45
1200 Total	**SPECIAL EDUCATION**	**2,689,940.73**	**1,406,365.17**	**783,893.42**	**2,190,258.59**	**499,682.14**	18.58%	**2,108,715.66**	**2,095,798.45**
21 1230 1 00 5564	ESY TUITION TO PRIVATE SCHOOL	5,026.64	-	-	-	5,026.64	100.00%	0.00	0.00
21 1230 1 02 5112	ESY ELEMENTARY TEACHER SALARIES	9,000.00	-	8,530.00	8,530.00	470.00	5.22%	904.40	8,840.00
21 1230 1 02 5114	ESY ELEMENTARY PARAPROFESSIONAL	4,000.00	-	2,760.00	2,760.00	1,240.00	31.00%	7,105.70	1,860.00
21 1230 1 02 5220	ESY ELEMENTARY FICA	994.50	-	863.69	863.69	130.81	13.15%	1,537.32	811.68
21 1230 1 02 5232	ESY ELEMENTARY NHRS PROFESSIONAL	1,730.70	-	1,640.34	1,640.34	90.36	5.22%	3,163.92	998.05
21 1230 1 02 5330	ESY ELEMENTARY OTHER PROF SVCS	-	-	8,940.00	8,940.00	(8,940.00)	0.00%	8,767.61	448.51
21 1230 1 02 5610	ESY ELEMENTARY SUPPLIES	500.00	-	499.51	499.51	0.49	0.10%	366.08	495.82
21 1230 2 02 5564	ESY MIDDLE TUITION TO PRIVATE SCHOOL	-	-	-	-	-	0.00%	3,794.88	3,691.46
21 1230 3 02 5330	ESY HIGH SCHOOL OTHER PROF SVCS	4,000.00	1,200.00	-	1,200.00	2,800.00	70.00%	2,000.00	2,817.50
21 1230 3 02 5563	ESY HIGH SCHOOL TUITION PUBLIC ACADEMIES	3,000.00	5,000.00	-	5,000.00	(2,000.00)	-66.67%	0.00	4,953.34
21 1230 3 02 5564	ESY HIGH SCHOOL TUITION TO PRIVATE SCHOOL	8,107.93	-	4,787.28	4,787.28	3,320.65	40.96%	6,542.28	4,787.28
1230 Total	**EXTENDED SCHOOL YEAR**	**36,359.77**	**6,200.00**	**28,020.82**	**34,220.82**	**2,138.95**	5.88%	**34,182.19**	**29,703.64**
21 1410 1 02 5111	COCURRICULAR ADMIN/OTHER SALARIES	-	-	-	-	-	0.00%		0.00
21 1410 1 02 5112	COCURRICULAR TEACHER SALARIES	4,800.00	-	-	-	4,800.00	100.00%	900.00	4,890.00
21 1410 1 02 5117	COCURRICULAR CO-CURRICULAR SALARIES	37,800.00	29,650.02	60.00	29,710.02	8,089.98	21.40%	27,050.00	31,650.02
21 1410 1 02 5220	COCURRICULAR FICA	3,258.90	2,262.27	4.23	2,266.50	992.40	30.45%	2,082.53	2,645.20
21 1410 1 02 5231	COCURRICULAR NHRS SUPPORT	-	-	-	-	-	0.00%	216.48	7.65
21 1410 1 02 5232	COCURRICULAR NHRS PROFESSIONAL	8,191.98	5,298.32	11.54	5,309.86	2,882.12	35.18%	4,546.66	6,341.73
21 1410 1 02 5330	COCURRICULAR OTHER PROF SVCS	-	-	-	-	-	0.00%	0.00	500.00
21 1410 1 02 5610	COCURRICULAR SUPPLIES	980.00	-	-	-	980.00	100.00%	230.00	230.00

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21 1410 1 02 5810	COCURRICULAR DUES & FEES	2,500.00	199.00	100.00	299.00	2,201.00	88.04%	4,122.50	3,676.61
1410 Total	**COCURRICULAR**	**57,530.88**	**37,409.61**	**175.77**	**37,585.38**	**19,945.50**	34.67%	**39,148.17**	**49,941.21**
21 1420 1 02 5117	ATHLETICS CO-CURRICULAR SALARIES	26,000.00	4,400.00	5,400.00	9,800.00	16,200.00	62.31%	19,000.00	21,550.00
21 1420 1 02 5220	ATHLETICS FICA	1,989.00	335.91	404.48	740.39	1,248.61	62.78%	1,440.66	1,627.24
21 1420 1 02 5232	ATHLETICS NHRS PROFESSIONAL	5,000.00	326.90	519.20	846.10	4,153.90	83.08%	1,139.12	1,471.09
21 1420 1 02 5330	ATHLETICS OTHER PROF SVCS	2,938.00	-	2,938.00	2,938.00	-	0.00%	2,670.50	2,524.00
21 1420 1 02 5441	ATHLETICS RENTAL OF LAND & BUILDING	3,966.00	-	-	-	3,966.00	100.00%	3,605.00	3,535.00
21 1420 1 02 5610	ATHLETICS SUPPLIES	3,914.66	3,290.00	-	3,290.00	624.66	15.96%	1,508.65	1,893.64
21 1420 1 02 5739	ATHLETICS OTHER EQUIPMENT	-	-	-	-	-	0.00%	1,709.89	0.00
21 1420 1 02 5810	ATHLETICS DUES & FEES	770.00	-	-	-	770.00	100.00%	700.00	925.00
1420 Total	**ATHLETICS**	**44,577.66**	**8,352.81**	**9,261.68**	**17,614.49**	**26,963.17**	60.49%	**31,773.82**	**33,525.97**
21 2120 1 02 5112	GUIDANCE TEACHER SALARIES	90,784.00	72,235.15	17,448.85	89,684.00	1,100.00	1.21%	82,655.00	86,480.00
21 2120 1 02 5211	GUIDANCE HEALTH INSURANCE	14,289.42	8,879.74	4,884.92	13,764.66	524.76	3.67%	23,268.82	13,267.80
21 2120 1 02 5212	GUIDANCE DENTAL INSURANCE	587.43	391.60	195.80	587.40	0.03	0.01%	841.49	564.84
21 2120 1 02 5213	GUIDANCE LIFE INSURANCE	78.75	50.00	25.00	75.00	3.75	4.76%	75.00	75.00
21 2120 1 02 5214	GUIDANCE DISABILITY INSURANCE	267.65	137.76	68.88	206.64	61.01	22.79%	206.64	206.64
21 2120 1 02 5220	GUIDANCE FICA	6,944.98	5,525.99	1,307.01	6,833.00	111.98	1.61%	6,094.43	6,476.90
21 2120 1 02 5232	GUIDANCE NHRS PROFESSIONAL	17,457.76	13,890.82	3,355.42	17,246.24	211.52	1.21%	16,233.45	16,630.09
21 2120 1 02 5250	GUIDANCE UNEMPLOYMENT INSURANCE	30.00	-	-	-	30.00	100.00%	30.00	19.70
21 2120 1 02 5260	GUIDANCE WORKER'S COMPENSATION	259.23	-	259.23	259.23	-	0.00%	267.86	259.23
21 2120 1 02 5330	GUIDANCE OTHER PROF SVCS	5,725.00	-	5,205.00	5,205.00	520.00	0.00%	5,205.00	0.00
2120 Total	**GUIDANCE**	**136,424.22**	**101,111.06**	**32,750.11**	**133,861.17**	**2,563.05**	1.88%	**134,877.69**	**123,980.20**
21 2130 1 02 5112	HEALTH TEACHER SALARIES	72,177.00	58,094.90	14,082.10	72,177.00	-	0.00%	66,246.00	69,495.00
21 2130 1 02 5120	HEALTH SUBSTITUTE SALARIES	1,000.00	-	-	-	1,000.00	100.00%	962.50	1,050.00
21 2130 1 02 5122	HEALTH HEALTH INSURANCE BUYOUT	-	-	-	-	-	0.00%	0.00	0.00
21 2130 1 02 5211	HEALTH HEALTH INSURANCE	36,461.58	22,169.88	12,954.24	35,124.12	1,337.46	3.67%	26,211.60	33,854.76
21 2130 1 02 5212	HEALTH DENTAL INSURANCE	1,555.35	923.95	631.43	1,555.38	(0.03)	0.00%	1,129.31	1,495.53
21 2130 1 02 5213	HEALTH LIFE INSURANCE	78.75	50.00	25.00	75.00	3.75	4.76%	75.00	75.00
21 2130 1 02 5214	HEALTH DISABILITY INSURANCE	215.26	128.88	64.44	193.32	21.94	10.19%	193.32	193.32
21 2130 1 02 5220	HEALTH FICA	5,521.54	4,415.26	919.37	5,334.63	186.91	3.39%	4,718.75	4,929.47
21 2130 1 02 5232	HEALTH NHRS PROFESSIONAL	13,879.64	11,171.65	2,707.98	13,879.63	0.01	0.00%	13,010.72	13,363.77
21 2130 1 02 5250	HEALTH UNEMPLOYMENT INSURANCE	30.00	-	-	-	30.00	100.00%	30.00	19.70
21 2130 1 02 5260	HEALTH WORKER'S COMPENSATION	208.49	-	208.49	208.49	-	0.00%	211.69	208.49
21 2130 1 02 5330	HEALTH OTHER PROF SVCS	-	-	-	-	-	0.00%	0.00	0.00
21 2130 1 02 5610	HEALTH SUPPLIES	2,127.30	2,127.30	-	2,127.30	-	0.00%	1,970.30	2,277.59
21 2130 1 02 5642	HEALTH ELECTRONIC INFORMATION	549.15	-	640.00	640.00	(90.85)	-16.54%	574.00	605.00
21 2130 1 02 5735	HEALTH REPLACEMENT EQUIPMENT	-	-	85.00	85.00	(85.00)	-100.00%		0.00
21 2130 1 02 5810	HEALTH DUES & FEES	157.50	-	-	-	157.50	100.00%	45.00	0.00
2130 Total	**HEALTH**	**133,961.56**	**99,081.82**	**32,318.05**	**131,399.87**	**2,561.69**	1.91%	**115,378.19**	**127,567.63**
21 2140 1 02 5330	PSYCH SERVICES OTHER PROF SVCS	97,528.75	74,946.77	5,053.23	80,000.00	17,528.75	17.97%	68,868.58	68,031.25
21 2140 1 02 5610	PSYCH SERVICES SUPPLIES	525.00	-	-	-	525.00	100.00%	53.40	924.11
21 2140 2 02 5330	PSYCH SVCS - MIDDLE OTHER PROF SVCS	-	-	-	-	-	0.00%	3,300.09	3,126.87
21 2140 2 02 5610	PSYCH SVCS - MIDDLE SUPPLIES	3,150.00	-	-	-	3,150.00	100.00%		0.00
21 2140 3 02 5330	PSYCH SVCS - HIGH OTHER PROF SVCS	-	3,500.00	-	3,500.00	(3,500.00)	-100.00%	1,139.16	0.00
21 2140 3 02 5610	PSCY SVCS - HIGH SUPPLIES	5,507.33	-	-	-	5,507.33	100.00%		0.00
2140 Total	**PSYCH SERVICES**	**106,711.08**	**78,446.77**	**5,053.23**	**83,500.00**	**23,211.08**	21.75%	**73,361.23**	**72,082.23**
21 2150 1 02 5112	SPEECH TEACHER SALARIES	89,599.00	68,128.05	17,500.95	85,629.00	3,970.00	4.43%	0.00	81,497.00
21 2150 1 02 5122	SPEECH HEALTH INSURANCE BUYOUT	3,000.00	-	-	-	3,000.00	100.00%		0.00
21 2150 1 02 5213	SPEECH LIFE INSURANCE	78.75	50.00	25.00	75.00	3.75	4.76%	0.00	43.75
21 2150 1 02 5214	SPEECH DISABILITY INSURANCE	252.44	160.24	80.12	240.36	12.08	4.79%	0.00	140.21
21 2150 1 02 5220	SPEECH FICA	7,083.82	5,211.64	1,338.82	6,550.46	533.36	7.53%	0.00	6,234.54
21 2150 1 02 5232	SPEECH NHRS PROFESSIONAL	16,268.38	13,101.02	3,365.44	16,466.46	(198.08)	-1.22%	0.00	15,671.76
21 2150 1 02 5250	SPEECH UNEMPLOYMENT	30.00	-	-	-	30.00	100.00%		0.00

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21 2150 1 02 5260	SPEECH WORKER'S COMPENSATION	244.49	-	244.49	244.49	-	0.00%		0.00
21 2150 1 02 5330	SPEECH OTHER PROF SVCS	20,000.00	15,000.00	1,155.00	16,155.00	3,845.00	19.23%	125,933.07	494.50
21 2150 2 02 5330	SPEECH MIDDLE OTHER PROF SVCS	-	-	-	-	-	0.00%	20,230.33	10,529.46
21 2150 3 02 5330	SPEECH SVCS - HIGH OTHER PROF SVCS	12,000.00	10,900.00	-	10,900.00	1,100.00	9.17%	0.00	0.00
2150 Total	**SPEECH SERVICES**	**148,556.88**	**112,550.95**	**23,709.82**	**136,260.77**	**12,296.11**	8.28%	**146,163.40**	**114,611.22**
21 2160 1 02 5334	THERAPY SVCS OT CONTRACTED SVCS	106,848.21	94,435.00	8,525.00	102,960.00	3,888.21	3.64%	96,880.00	96,910.00
21 2160 2 02 5330	OT MIDDLE OTHER PROF SVCS	4,200.00	3,900.00	-	3,900.00	300.00	7.14%	2,892.25	2,369.00
2160 Total	**THERAPY SERVICES**	**111,048.21**	**98,335.00**	**8,525.00**	**106,860.00**	**4,188.21**	3.77%	**99,772.25**	**99,279.00**
21 2162 1 02 5330	OT MIDDLE OTHER PROF SVCS	-	2,500.00	-	2,500.00	(2,500.00)	-100.00%	2,892.25	2,369.00
2162 Total	**THERAPY SERVICES**	**-**	**2,500.00**	**-**	**2,500.00**	**(2,500.00)**	-100.00%	**2,892.25**	**2,369.00**
21 2190 1 02 5330	OTHER SUPPORT SERVICES OTHER PROF SVCS	500.00	-	-	-	500.00	100.00%	0.00	1,599.36
21 2190 1 02 5550	OTHER SUPPORT SERVICES PRINTING	-	-	-	-	-	0.00%	0.00	0.00
21 2190 1 02 5610	OTHER SUPPORT SERVICES SUPPLIES	1,000.00	983.49	-	983.49	16.51	1.65%	914.00	946.00
2190 Total	**OTHER SUPPORT SERVICES**	**1,500.00**	**983.49**	**-**	**983.49**	**516.51**	34.43%	**914.00**	**2,545.36**
21 2210 1 02 5117	STAFF DEVELOPMENT CO-CURRICULAR SALARIES	12,500.00	-	1,240.00	1,240.00	11,260.00	90.08%	12,000.00	3,560.00
21 2210 1 02 5220	STAFF DEVELOPMENT FICA	956.25	-	90.35	90.35	865.90	90.55%	878.72	261.02
21 2210 1 02 5232	STAFF DEVELOPMENT NHRS PROFESSIONAL	2,403.75	-	237.05	237.05	2,166.70	90.14%	589.20	106.57
21 2210 1 02 5291	STAFF DEVELOPMENT ADMIN DIRECTED WORKSHOPS	1,750.00	-	-	-	1,750.00	100.00%	0.00	374.89
21 2210 1 02 5330	STAFF DEVELOPMENT OTHER PROF SVCS	2,428.00	-	-	-	2,428.00	100.00%	360.00	8,097.20
2210 Total	**STAFF DEVELOPMENT**	**20,038.00**	**-**	**1,567.40**	**1,567.40**	**18,470.60**	92.18%	**13,827.92**	**12,399.68**
21 2220 1 02 5111	MEDIA ADMIN/OTHER SALARIES	80,364.00	64,707.45	15,656.55	80,364.00	-	0.00%	72,350.00	77,405.00
21 2220 1 02 5211	MEDIA HEALTH INSURANCE	36,461.58	22,169.88	12,954.24	35,124.12	1,337.46	3.67%	31,843.82	33,854.76
21 2220 1 02 5212	MEDIA DENTAL INSURANCE	1,555.35	923.95	631.43	1,555.38	(0.03)	0.00%	1,451.97	1,495.53
21 2220 1 02 5213	MEDIA LIFE INSURANCE	78.75	50.00	25.00	75.00	3.75	4.76%	75.00	75.00
21 2220 1 02 5214	MEDIA DISABILITY INSURANCE	239.76	142.08	71.04	213.12	26.64	11.11%	213.12	213.12
21 2220 1 02 5220	MEDIA FICA	6,147.84	4,921.83	1,054.17	5,976.00	171.84	2.80%	4,861.02	5,218.90
21 2220 1 02 5232	MEDIA NHRS PROFESSIONAL	15,454.00	12,443.09	3,010.77	15,453.86	0.14	0.00%	14,209.62	14,884.98
21 2220 1 02 5250	MEDIA UNEMPLOYMENT INSURANCE	30.00	-	-	-	30.00	100.00%	30.00	19.70
21 2220 1 02 5260	MEDIA WORKER'S COMPENSATION	232.22	-	232.22	232.22	-	0.00%	228.97	232.22
21 2220 1 02 5430	MEDIA REPAIRS & MAINT SERVICES	2,540.00	-	2,502.59	2,502.59	37.41	1.47%	1,348.60	0.00
21 2220 1 02 5431	MEDIA REPAIRS EQUIPMENT	400.00	-	-	-	400.00	100.00%	0.00	0.00
21 2220 1 02 5610	MEDIA SUPPLIES	1,580.00	66.83	994.71	1,061.54	518.46	32.81%	1,640.04	1,620.33
21 2220 1 02 5615	MEDIA AV SUPPLIES	250.00	-	-	-	250.00	100.00%	170.11	0.00
21 2220 1 02 5641	MEDIA TEXTBOOKS	4,600.00	365.04	651.76	1,016.80	3,583.20	77.90%	4,377.91	4,578.45
21 2220 1 02 5644	MEDIA PERIODICALS	211.00	-	236.88	236.88	(25.88)	-12.27%	182.98	0.00
21 2220 1 02 5649	MEDIA NON PRINT	7,983.89	1,203.40	4,781.52	5,984.92	1,998.97	25.04%	5,252.25	275.09
2220 Total	**MEDIA**	**158,128.39**	**106,993.55**	**42,802.88**	**149,796.43**	**8,331.96**	5.27%	**138,235.41**	**139,873.08**
21 2310 0 00 5810	SCHOOL BOARD SERVICES HEALTH INSURANCE ASSESS	-	-	-	-	-	0.00%	0.00	126,615.20
21 2310 1 02 5111	SCHOOL BOARD SERVICES ADMIN/OTHER SALARIES	7,950.00	3,075.00	3,075.00	6,150.00	1,800.00	22.64%	7,950.00	7,650.00
21 2310 1 02 5113	SCHOOL BOARD SERVICES TREASURER SALARIES	1,200.00	600.00	600.00	1,200.00	-	0.00%	1,200.00	1,800.00
21 2310 1 02 5115	SCHOOL BOARD SERVICES SECRETARIAL SALARIES	2,250.00	-	450.00	450.00	1,800.00	80.00%	1,650.00	1,650.00
21 2310 1 02 5220	SCHOOL BOARD SERVICES FICA	872.10	281.15	315.59	596.74	275.36	31.57%	825.51	849.22
21 2310 1 02 5231	SCHOOL BOARD SERVICES NHRS SUPPORT	432.68	-	57.39	57.39	375.29	86.74%	263.87	210.42
21 2310 1 02 5332	SCHOOL BOARD SERVICES AUDIT EXPENSES	9,660.00	1,200.00	8,460.00	9,660.00	-	0.00%	9,200.00	9,660.00
21 2310 1 02 5341	SCHOOL BOARD SERVICES LEGAL & CONSULTING	12,500.00	13,530.22	2,469.78	16,000.00	(3,500.00)	-28.00%	15,339.62	12,263.35
21 2310 1 02 5342	SCHOOL BOARD SERVICES DISTRICT MEETING SERVICES	600.00	650.00	-	650.00	(50.00)	-8.33%	570.00	660.00
21 2310 1 02 5613	SCHOOL BOARD SERVICES SCHOOL BOARD SUPPLIES	-	15.00	1,015.57	1,030.57	(1,030.57)	0.00%	1,158.42	1,614.09
21 2310 1 02 5614	SCHOOL BOARD SERVICES DISTRICT MEETING SUPPLIES	2,500.00	2,150.00	-	2,150.00	350.00	14.00%	3,470.16	4,251.56
21 2310 1 02 5618	SCHOOL BOARD SERVICES TREASURER SUPPLIES	-	-	-	-	-	0.00%	0.00	0.00
21 2310 1 02 5810	SCHOOL BOARD SERVICES DUES & FEES	5,000.00	577.00	4,177.88	4,754.88	245.12	4.90%	4,875.31	5,725.89
2310 Total	**SCHOOL BOARD SERVICES**	**42,964.78**	**22,078.37**	**20,621.21**	**42,699.58**	**265.20**	203.52%	**46,502.89**	**172,949.73**
21 2320 1 02 5590	SAU SERVICES SAU SERVICES	206,709.00	103,354.50	103,354.50	206,709.00	-	0.00%	186,966.00	205,565.00
2320 Total	**SAU SERVICES**	**206,709.00**	**103,354.50**	**103,354.50**	**206,709.00**	**-**	0.00%	**186,966.00**	**205,565.00**

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21 2410 1 02 5111	PRINCIPAL SERVICES ADMIN/OTHER SALARIES	127,308.00	83,239.86	44,068.14	127,308.00	-	0.00%	120,000.00	126,767.20
21 2410 1 02 5115	PRINCIPAL SERVICES SECRETARIAL SALARIES	85,100.67	62,639.66	22,461.01	85,100.67	-	0.00%	78,081.19	83,248.35
21 2410 1 02 5118	PRINCIPAL SERVICES ASSISTANT PRINCIPAL SALAR	101,623.92	66,446.43	35,177.49	101,623.92	-	0.00%	95,790.00	98,664.00
21 2410 1 02 5211	PRINCIPAL SERVICES HEALTH INSURANCE	14,839.01	9,724.05	4,999.53	14,723.58	115.43	0.78%	12,885.59	13,778.10
21 2410 1 02 5212	PRINCIPAL SERVICES DENTAL INSURANCE	2,326.95	1,531.43	795.57	2,327.00	(0.05)	0.00%	2,179.14	2,237.45
21 2410 1 02 5213	PRINCIPAL SERVICES LIFE INSURANCE	199.50	126.48	63.24	189.72	9.78	4.90%	189.72	189.72
21 2410 1 02 5214	PRINCIPAL SERVICES DISABILITY INSURANCE	709.12	397.76	198.88	596.64	112.48	15.86%	596.64	596.64
21 2410 1 02 5220	PRINCIPAL SERVICES FICA	24,023.49	16,229.19	7,696.62	23,925.81	97.68	0.41%	22,243.31	23,377.36
21 2410 1 02 5231	PRINCIPAL SERVICES NHRS SUPPORT	7,395.59	5,185.41	2,210.21	7,395.62	(0.03)	0.00%	7,453.21	7,026.50
21 2410 1 02 5232	PRINCIPAL SERVICES NHRS PROFESSIONAL	44,023.61	28,784.68	15,238.98	44,023.66	(0.05)	0.00%	42,139.15	43,350.43
21 2410 1 02 5240	PRINCIPAL SERVICES TUITION REIMBURSEMENT	13,776.00	1,690.00	1,690.00	3,380.00	10,396.00	75.46%	5,600.00	6,400.00
21 2410 1 02 5241	PRINCIPAL SERVICES WORKSHOP REIMB PROF	2,000.00	650.00	100.00	750.00	1,250.00	62.50%	2,150.00	359.00
21 2410 1 02 5244	PRINCIPAL SERVICES SECRETARIAL WORKSHOP	425.00	-	-	-	425.00	100.00%	0.00	0.00
21 2410 1 02 5250	PRINCIPAL SERVICES UNEMPLOYMENT INSURANCE	120.00	-	-	-	120.00	100.00%	240.00	78.79
21 2410 1 02 5260	PRINCIPAL SERVICES WORKER'S COMPENSATION	942.09	-	942.09	942.09	-	0.00%	950.46	908.32
21 2410 1 02 5330	PRINCIPAL SERVICES OTHER PROF SVCS	31,003.00	27,043.20	-	27,043.20	3,959.80	12.77%	1,600.00	6,685.68
21 2410 1 02 5430	PRINCIPAL SERVICES REPAIRS & MAINT SERVICES	1,718.00	1,382.86	901.69	2,284.55	(566.55)	-32.98%	1,561.81	1,358.30
21 2410 1 02 5442	PRINCIPAL SERVICES RENTAL OF EQUIPMENT	1,544.64	1,158.48	386.16	1,544.64	-	0.00%	1,252.80	1,287.20
21 2410 1 02 5531	PRINCIPAL SERVICES TELEPHONE	6,708.00	5,075.62	3,303.98	8,379.60	(1,671.60)	-24.92%	9,395.12	6,766.15
21 2410 1 02 5532	PRINCIPAL SERVICES DATA COMMUNICATION	5,712.00	3,693.32	1,850.68	5,544.00	168.00	2.94%	3,965.47	5,538.02
21 2410 1 02 5534	PRINCIPAL SERVICES POSTAGE	1,500.00	-	1,700.00	1,700.00	(200.00)	-13.33%	164.02	652.16
21 2410 1 02 5540	PRINCIPAL SERVICES ADVERTISING	200.00	237.00	137.00	374.00	(174.00)	-87.00%	124.40	239.75
21 2410 1 02 5550	PRINCIPAL SERVICES PRINTING	500.00	-	-	-	500.00	100.00%	0.00	0.00
21 2410 1 02 5580	PRINCIPAL SERVICES MILEAGE REIMBURSEMENT	750.00	600.00	-	600.00	150.00	20.00%	956.42	729.41
21 2410 1 02 5610	PRINCIPAL SERVICES SUPPLIES	1,500.00	44.14	220.82	264.96	1,235.04	82.34%	349.00	995.38
21 2410 1 02 5641	PRINCIPAL SERVICES TEXTBOOKS	100.00	-	-	-	100.00	100.00%	30.73	0.00
21 2410 1 02 5644	PRINCIPAL SERVICES PERIODICALS	365.00	-	-	-	365.00	100.00%	119.00	0.00
21 2410 1 02 5735	PRINCIPAL SERVICES REPLACEMENT EQUIPMENT	-	-	-	-	-	0.00%	0.00	0.00
21 2410 1 02 5810	PRINCIPAL SERVICES DUES & FEES	2,000.00	-	1,678.00	1,678.00	322.00	16.10%	1,778.00	2,027.00
2410 Total	**PRINCIPAL SERVICES**	**478,413.59**	**315,879.57**	**145,820.09**	**461,699.66**	**16,713.93**	3.49%	**411,795.18**	**433,260.91**
21 2600 1 02 5111	MAINTENANCE ADMIN/OTHER SALARIES	72,530.54	53,615.35	28,384.65	82,000.00	(9,469.46)	-13.06%	70,525.53	103,481.77
21 2600 1 02 5116	MAINTENANCE CUSTODIAL SALARIES	134,707.32	62,242.46	28,517.57	90,760.03	43,947.29	32.62%	74,188.34	61,122.36
21 2600 1 02 5211	MAINTENANCE HEALTH INSURANCE	26,694.52	8,425.99	4,431.11	12,857.10	13,837.42	51.84%	23,178.82	24,786.00
21 2600 1 02 5212	MAINTENANCE DENTAL INSURANCE	-	391.60	195.80	587.40	(587.40)	-100.00%	1,368.65	0.00
21 2600 1 02 5213	MAINTENANCE LIFE INSURANCE	78.75	62.50	12.50	75.00	3.75	4.76%	90.75	71.38
21 2600 1 02 5214	MAINTENANCE DISABILITY INSURANCE	224.66	173.10	34.62	207.72	16.94	7.54%	223.62	190.41
21 2600 1 02 5220	MAINTENANCE FICA	15,853.70	8,863.12	4,276.16	13,139.28	2,714.42	17.12%	10,575.41	12,263.76
21 2600 1 02 5231	MAINTENANCE NHRS SUPPORT	9,247.64	6,835.96	3,240.68	10,076.64	(829.00)	-8.96%	10,664.87	13,211.16
21 2600 1 02 5250	MAINTENANCE UNEMPLOYMENT INSURANCE	150.00	-	-	-	150.00	100.00%	30.00	101.69
21 2600 1 02 5260	MAINTENANCE WORKER'S COMPENSATION	3,416.75	-	2,586.25	2,586.25	830.50	24.31%	2,808.18	4,296.55
21 2600 1 02 5411	MAINTENANCE WATER/SEWERAGE	10,827.00	5,693.51	5,636.49	11,330.00	(503.00)	-4.65%	9,396.00	27,755.55
21 2600 1 02 5430	MAINTENANCE REPAIRS & MAINT SERVICES	13,300.00	63,260.00	32,815.87	96,075.87	(82,775.87)	-622.37%	54,693.64	79,980.68
21 2600 1 02 5432	MAINTENANCE REPAIRS BUILDINGS	32,601.00	5,156.00	10,675.69	15,831.69	16,769.31	51.44%	30,342.71	74,136.64
21 2600 1 02 5433	MAINTENANCE REPAIRS GROUNDS	8,850.00	1,790.00	13,741.71	15,531.71	(6,681.71)	-75.50%	8,415.00	18,194.00
21 2600 1 02 5434	MAINTENANCE BUILDING IMPROVEMENTS	-	24,257.00	812.26	25,069.26	(25,069.26)	0.00%	1,800.00	0.00
21 2600 1 02 5435	MAINTENANCE REPAIRS MAINT EQUIPMENT	1,000.00	-	-	-	1,000.00	100.00%	0.00	907.16
21 2600 1 02 5436	MAINTENANCE REPAIRS SECURITY SYSTEM	500.00	-	216.00	216.00	284.00	56.80%	1,017.00	848.40
21 2600 1 02 5437	MAINTENANCE GARBAGE REMOVAL	5,610.00	4,661.53	1,076.47	5,738.00	(128.00)	-2.28%	5,769.70	6,144.94
21 2600 1 02 5521	MAINTENANCE PROPERTY/LIABILITY INS	24,423.00	-	24,423.00	24,423.00	-	0.00%	21,372.00	24,321.00
21 2600 1 02 5531	MAINTENANCE TELEPHONE	720.00	720.00	-	720.00	-	0.00%	600.00	0.00
21 2600 1 02 5580	MAINTENANCE MILEAGE REIMBURSEMENT	200.00	200.00	-	200.00	-	0.00%	0.00	0.00
21 2600 1 02 5610	MAINTENANCE SUPPLIES	5,700.00	1,591.80	5,736.33	7,328.13	(1,628.13)	-28.56%	185.53	397.36
21 2600 1 02 5612	MAINTENANCE MAINTENANCE SUPPLIES	15,225.00	20,475.07	5,274.93	25,750.00	(10,525.00)	-69.13%	17,385.94	29,028.28

Candia School District
Expenditure Report
10-29-26

ACCOUNT	TITLE	BUDGET	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	Encumbrances Plus YTD Expenditures	AVAILABLE BALANCE	% Remaining	24-25 Actual Expenditures	25-26 Actual Expenditures
21 2600 1 02 5619	MAINTENANCE SUPPLIES GROUNDS	1,339.52	-	1,672.00	1,672.00	(332.48)	-24.82%	0.00	623.38
21 2600 1 02 5622	MAINTENANCE ELECTRICITY	54,000.00	31,381.52	22,618.48	54,000.00	-	0.00%	51,417.88	58,540.01
21 2600 1 02 5624	MAINTENANCE OIL	60,000.00	60,000.00	-	60,000.00	-	0.00%	56,822.56	55,113.89
21 2600 1 02 5626	MAINTENANCE GASOLINE	150.00	-	-	-	150.00	100.00%	0.00	0.00
21 2600 1 02 5731	MAINTENANCE NEW EQUIPMENT	2,220.00	4,800.28	707.74	5,508.02	(3,288.02)	-148.11%		0.00
21 2600 1 02 5735	MAINTENANCE REPLACEMENT EQUIPMENT	1,762.00	2,478.00	-	2,478.00	(716.00)	-40.64%	0.00	0.00
2600 Total	**MAINTENANCE**	**501,331.40**	**367,074.79**	**197,086.31**	**564,161.10**	**(62,829.70)**	-12.53%	**452,872.13**	**595,516.37**
21 2700 1 02 5517	REG ED TRANSPORTATION ATHLETIC TRANS	12,000.00	12,293.63	6,628.45	18,922.08	(6,922.08)	-57.68%	7,191.28	8,612.84
21 2700 1 02 5518	REG ED TRANSPORTATION FIELD TRIPS	9,515.00	8,348.00	-	8,348.00	1,167.00	12.26%	8,650.26	10,509.38
21 2700 1 02 5519	REG ED TRANSPORTATION TRANSPORTATION	552,786.30	452,279.70	50,253.30	502,533.00	50,253.30	9.09%	489,835.56	549,841.46
21 2700 1 02 5519	SPED TRANSPORTATION TRANSPORTATION	360,708.12	189,550.00	-	189,550.00	171,158.12	47.45%	297,931.03	374,668.98
2700 Total	**TRANSPORTATION**	**935,009.42**	**662,471.33**	**56,881.75**	**719,353.08**	**215,656.34**	23.06%	**803,608.13**	**943,632.66**
21 2835 1 02 5330	PRE EMPLOYMENT PHYSICAL OTHER PROF SVCS	-	150.00	130.00	280.00	(280.00)	0.00%	0.00	130.00
2835 Total	**PRE-EMPLOYMENT PHYSICALS**	**-**	**150.00**	**130.00**	**280.00**	**(280.00)**	0.00%	**-**	**130.00**
21 2840 1 02 5111	IT ADMIN/OTHER SALARIES	77,250.00	50,509.65	26,740.35	77,250.00	-	0.00%	54,060.00	79,532.00
21 2840 1 02 5211	IT HEALTH INSURANCE	-	-	-	-	-	0.00%	11,589.41	1,215.00
21 2840 1 02 5212	IT DENTAL INSURANCE	-	-	-	-	-	0.00%	548.40	47.07
21 2840 1 02 5213	IT LIFE INSURANCE	78.75	50.00	25.00	75.00	3.75	4.76%	75.00	68.75
21 2840 1 02 5214	IT DISABILITY INSURANCE	239.28	147.52	73.76	221.28	18.00	7.52%	153.36	202.84
21 2840 1 02 5220	IT FICA	5,909.63	3,863.99	2,045.61	5,909.60	0.03	0.00%	3,983.21	6,084.19
21 2840 1 02 5231	IT NHRS SUPPORT	9,849.38	6,439.98	3,409.38	9,849.36	0.02	0.00%	7,314.36	10,140.33
21 2840 1 02 5240	IT TUITION REIMBURSEMENT	6,888.00	-	-	-	6,888.00	100.00%	3,162.99	0.00
21 2840 1 02 5241	IT WORKSHOP REIMB PROF	500.00	-	-	-	500.00	100.00%	0.00	0.00
21 2840 1 02 5250	IT UNEMPLOYMENT INSURANCE	30.00	-	-	-	30.00	100.00%	30.00	19.70
21 2840 1 02 5260	IT WORKER'S COMPENSATION	231.75	-	231.75	231.75	-	0.00%	259.22	165.50
21 2840 1 02 5330	IT OTHER PROF SVCS	2,000.00	-	-	-	2,000.00	100.00%	747.66	0.00
21 2840 1 02 5431	IT REPAIRS EQUIPMENT	1,500.00	-	-	-	1,500.00	100.00%	14.74	966.99
21 2840 1 02 5610	IT SUPPLIES	20,400.00	5,284.72	9,566.44	14,851.16	5,548.84	27.20%	2,791.39	2,779.39
21 2840 1 02 5643	IT INFORMATION ACCESS FEES	34,497.55	110.88	22,372.67	22,483.55	12,014.00	0.00%	1,602.22	22,371.23
21 2840 1 02 5650	IT SOFTWARE	-	155.00	-	155.00	(155.00)	0.00%	28,765.94	0.00
21 2840 1 02 5731	IT NEW EQUIPMENT	-	-	-	-	-	0.00%	0.00	2,588.00
21 2840 1 02 5735	IT REPLACEMENT EQUIPMENT	-	-	-	-	-	0.00%	16,520.19	17,780.68
21 2840 1 02 5810	IT DUES & FEES	225.00	315.28	-	315.28	(90.28)	-40.12%	304.48	309.58
2840 Total	**INFORMATION TECHNOLOGY**	**159,599.34**	**66,877.02**	**64,464.96**	**131,341.98**	**28,257.36**	17.71%	**131,922.57**	**144,271.25**
21 5110 1 02 5910	PRINCIPAL OF DEBT	127,287.56	127,287.56	-	127,287.56	-	0.00%	118,161.21	122,639.52
5110 Total	**PRINCIPAL OF DEBT**	**127,287.56**	**127,287.56**	**-**	**127,287.56**	**-**	0.00%	**118,161.21**	**122,639.52**
21 5120 1 02 5830	INTEREST ON DEBT	64,357.04	64,357.04	-	64,357.04	-	0.00%	73,483.39	69,005.08
5120 Total	**INTEREST ON DEBT**	**64,357.04**	**64,357.04**	**-**	**64,357.04**	**-**	0.00%	**73,483.39**	**69,005.08**
21 5221 1 02 5930	FOOD SERVICE TRANSFER FUND TRANSFERS	15,000.00	-	-	-	15,000.00	100.00%	14,582.26	6,083.80
		15,000.00	**-**	**-**	**-**	**15,000.00**		**14,582.26**	**6,083.80**
Grand Total		**11,712,722.10**	**7,229,957.37**	**3,381,264.19**	**10,611,221.56**	**1,101,500.54**	**9.40%**	**9,804,766.88**	**10,543,521.97**

Candia School District
SPED Expenditure Report
10-29-26

ACCOUNT	TITLE	BUDGET	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	Encumbrances Plus YTD Expenditures	AVAILABLE BALANCE	% Remaining	24-25 Actual Expenditures	25-26 Actual Expenditures
21 1200 1 02 5111	SPED ELEMENTARY ADMIN/OTHER SALARIES	198,670.52	129,899.99	68,770.53	198,670.52	-	0.00%	178,723.70	195,512.18
21 1200 1 02 5112	SPED ELEMENTARY TEACHER SALARIES	204,673.00	159,690.50	38,581.50	198,272.00	6,401.00	3.13%	174,534.00	186,234.00
21 1200 1 02 5114	SPED ELEMENTARY PARAPROFESSIONAL	190,563.82	197,729.13	36,280.75	234,009.88	(43,446.06)	-22.80%	96,216.82	156,446.65
21 1200 1 02 5115	SPED ELEMENTARY SECRETARIAL SALARIES	49,944.96	36,215.60	2,936.40	39,152.00	10,792.96	21.61%	42,804.32	46,454.24
21 1200 1 02 5122	SPED ELEMENTARY HEALTH INSURANCE BUYOUT	1,500.00	3,000.00	-	3,000.00	(1,500.00)	-100.00%	750.00	1,500.00
21 1200 1 02 5211	SPED ELEMENTARY HEALTH INSURANCE	202,171.75	108,161.64	63,615.03	171,776.67	30,395.08	15.03%	144,749.14	179,421.44
21 1200 1 02 5212	SPED ELEMENTARY DENTAL INSURANCE	6,141.38	5,131.62	2,879.41	8,011.03	(1,869.65)	-30.44%	4,474.52	7,719.67
21 1200 1 02 5213	SPED ELEMENTARY LIFE INSURANCE	619.50	431.52	221.40	652.92	(33.42)	-5.39%	611.00	681.07
21 1200 1 02 5214	SPED ELEMENTARY DISABILITY INSURANCE	1,216.36	688.64	344.32	1,032.96	183.40	15.08%	993.62	1,093.05
21 1200 1 02 5220	SPED ELEMENTARY FICA	49,369.45	40,235.92	10,614.19	50,850.11	(1,480.66)	-3.00%	35,819.05	42,660.08
21 1200 1 02 5231	SPED ELEMENTARY NHRS SUPPORT	6,367.98	12,453.65	4,522.95	16,976.60	(10,608.62)	-166.59%	15,475.95	17,799.01
21 1200 1 02 5232	SPED ELEMENTARY NHRS PROFESSIONAL	77,562.96	43,868.98	14,386.75	58,255.73	19,307.23	24.89%	53,655.88	55,860.44
21 1200 1 02 5240	SPED ELEMENTARY TUITION REIMBURSEMENT	13,776.00	1,020.00	1,020.00	2,040.00	11,736.00	85.19%	7,948.00	6,615.00
21 1200 1 02 5241	SPED ELEMENTARY WORKSHOP REIMB PROF	795.00	-	-	-	795.00	100.00%	400.00	249.00
21 1200 1 02 5250	SPED ELEMENTARY UNEMPLOYMENT INSURANCE	390.00	-	-	-	390.00	100.00%	300.00	196.96
21 1200 1 02 5260	SPED ELEMENTARY WORKER'S COMPENSATION	1,899.62	-	1,899.62	1,899.62	-	0.00%	1,728.11	1,562.89
21 1200 1 02 5320	SPED ELEMENTARY PROFESSIONAL EDUCATIONAL	-	-	276.00	276.00	(276.00)	0.00%	48,007.50	0.00
21 1200 1 02 5330	SPED ELEMENTARY OTHER PROF SVCS	56,000.00	48,262.50	-	48,262.50	7,737.50	13.82%	899.25	0.00
21 1200 1 02 5336	SPED ELEMENTARY MEDICAID SERVICE PROVIDER	3,000.00	-	-	-	3,000.00	100.00%	0.00	0.00
21 1200 1 02 5341	SPED ELEMENTARY LEGAL & CONSULTING	4,000.00	-	-	-	4,000.00	0.00%	0.00	739.86
21 1200 1 02 5430	SPED ELEMENTARY REPAIRS & MAINT SERVICES	100.00	150.00	23.61	173.61	(73.61)	-73.61%	117.36	151.03
21 1200 1 02 5442	SPED ELEMENTARY RENTAL OF EQUIPMENT	1,100.00	1,005.73	91.43	1,097.16	2.84	0.26%	1,093.86	1,097.16
21 1200 1 02 5531	SPED ELEMENTARY TELEPHONE	720.00	720.00	-	720.00	-	0.00%	720.00	720.00
21 1200 1 02 5564	SPED ELEMENTARY TUITION TO PRIVATE SCHOOL	49,505.19	43,147.80	3,000.00	46,147.80	3,357.39	6.78%	2,161.07	46,857.80
21 1200 1 02 5580	SPED ELEMENTARY MILEAGE REIMBURSEMENT	3,000.00	1,400.00	-	1,400.00	1,600.00	53.33%	1,750.62	1,927.24
21 1200 1 02 5610	SPED ELEMENTARY SUPPLIES	500.00	-	440.68	440.68	59.32	11.86%	0.00	0.00
21 1200 1 02 5643	SPED ELEMENTARY INFORMATION ACCESS FEES	3,150.00	2,925.31	288.00	3,213.31	(63.31)	-2.01%	2,655.58	2,566.80
21 1200 1 02 5737	SPED ELEMENTARY REPLACEMENT FURNITURE & F	3,500.00	1,800.00	-	1,800.00	1,700.00	48.57%	0.00	0.00
21 1200 1 02 5810	SPED ELEMENTARY DUES & FEES	1,128.75	-	1,229.00	1,229.00	(100.25)	-8.88%	1,084.00	1,058.00
21 1200 2 02 5320	SPED MIDDLE PROFESSIONAL EDUCATIONAL	20,000.00	-	-	-	20,000.00	100.00%	18,704.07	567.77
21 1200 2 02 5330	SPED MIDDLE OTHER PROF SVCS	-	-	-	-	-	0.00%	1,079.36	0.00
21 1200 2 02 5561	SPED MIDDLE TUITION OTHER LEA'S	-	-	-	-	-	0.00%	1,634.00	0.00
21 1200 2 02 5564	SPED MIDDLE TUITION TO PRIVATE SCHOOL	-	-	-	-	-	0.00%	64,301.40	67,516.20
21 1200 3 00 5320	SPED HIGH SCHOOL PROFESSIONAL EDUCATIONAL	251,312.05	117,393.92	45,696.96	163,090.88	88,221.17	35.10%	204,455.12	223,176.11
21 1200 3 00 5330	SPED HIGH SCHOOL OTHER PROF SVCS	30,000.00	2,700.00	-	2,700.00	27,300.00	91.00%	0.00	9,080.00
21 1200 3 00 5561	SPED HIGH SCHOOL TUITION OTHER LEA'S	-	-	-	-	-	0.00%	0.00	0.00
21 1200 3 00 5563	SPED HIGH SCHOOL TUITION PUBLIC ACADEMIES	724,646.24	120,508.24	325,484.24	445,992.48	278,653.76	38.45%	379,424.78	358,031.35
21 1200 3 00 5564	SPED HIGH SCHOOL TUITION TO PRIVATE SCHOOL	532,616.20	327,824.48	161,290.65	489,115.13	43,501.07	8.17%	621,443.58	482,303.45
1200 Total	**SPECIAL EDUCATION**	**2,689,940.73**	**1,406,365.17**	**783,893.42**	**2,190,258.59**	**499,682.14**	18.58%	**2,108,715.66**	**2,095,798.45**
21 1230 1 00 5564	ESY TUITION TO PRIVATE SCHOOL	5,026.64	-	-	-	5,026.64	100.00%	0.00	0.00
21 1230 1 02 5112	ESY ELEMENTARY TEACHER SALARIES	9,000.00	-	8,530.00	8,530.00	470.00	5.22%	904.40	8,840.00
21 1230 1 02 5114	ESY ELEMENTARY PARAPROFESSIONAL	4,000.00	-	2,760.00	2,760.00	1,240.00	31.00%	7,105.70	1,860.00
21 1230 1 02 5220	ESY ELEMENTARY FICA	994.50	-	863.69	863.69	130.81	13.15%	1,537.32	811.68
21 1230 1 02 5232	ESY ELEMENTARY NHRS PROFESSIONAL	1,730.70	-	1,640.34	1,640.34	90.36	5.22%	3,163.92	998.05
21 1230 1 02 5330	ESY ELEMENTARY OTHER PROF SVCS	-	-	8,940.00	8,940.00	(8,940.00)	0.00%	8,767.61	448.51
21 1230 1 02 5610	ESY ELEMENTARY SUPPLIES	500.00	-	499.51	499.51	0.49	0.10%	366.08	495.82
21 1230 2 02 5564	ESY MIDDLE TUITION TO PRIVATE SCHOOL	-	-	-	-	-	0.00%	3,794.88	3,691.46
21 1230 3 02 5330	ESY HIGH SCHOOL OTHER PROF SVCS	4,000.00	1,200.00	-	1,200.00	2,800.00	70.00%	2,000.00	2,817.50
21 1230 3 02 5563	ESY HIGH SCHOOL TUITION PUBLIC ACADEMIES	3,000.00	5,000.00	-	5,000.00	(2,000.00)	-66.67%	0.00	4,953.34
21 1230 3 02 5564	ESY HIGH SCHOOL TUITION TO PRIVATE SCHOOL	8,107.93	-	4,787.28	4,787.28	3,320.65	40.96%	6,542.28	4,787.28
1230 Total	**EXTENDED SCHOOL YEAR**	**36,359.77**	**6,200.00**	**28,020.82**	**34,220.82**	**2,138.95**	5.88%	**34,182.19**	**29,703.64**
21 2140 1 02 5330	PSYCH SERVICES OTHER PROF SVCS	97,528.75	74,946.77	5,053.23	80,000.00	17,528.75	17.97%	68,868.58	68,031.25
21 2140 1 02 5610	PSYCH SERVICES SUPPLIES	525.00	-	-	-	525.00	100.00%	53.40	924.11

Candia School District
SPED Expenditure Report
10-29-26

ACCOUNT	TITLE	BUDGET	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	Encumbrances Plus YTD Expenditures	AVAILABLE BALANCE	% Remaining	24-25 Actual Expenditures	25-26 Actual Expenditures
21 2140 2 02 5330	PSYCH SVCS - MIDDLE OTHER PROF SVCS	-	-	-	-	-	0.00%	3,300.09	3,126.87
21 2140 2 02 5610	PSYCH SVCS - MIDDLE SUPPLIES	3,150.00	-	-	-	3,150.00	100.00%		0.00
21 2140 3 02 5330	PSYCH SVCS - HIGH OTHER PROF SVCS	-	3,500.00	-	3,500.00	(3,500.00)	-100.00%	1,139.16	0.00
21 2140 3 02 5610	PSCY SVCS - HIGH SUPPLIES	5,507.33	-	-	-	5,507.33	100.00%		0.00
2140 Total	**PSYCH SERVICES**	**106,711.08**	**78,446.77**	**5,053.23**	**83,500.00**	**23,211.08**	21.75%	**73,361.23**	**72,082.23**
21 2150 1 02 5112	SPEECH TEACHER SALARIES	89,599.00	68,128.05	17,500.95	85,629.00	3,970.00	4.43%	0.00	81,497.00
21 2150 1 02 5122	SPEECH HEALTH INSURANCE BUYOUT	3,000.00	-	-	-	3,000.00	100.00%		0.00
21 2150 1 02 5213	SPEECH LIFE INSURANCE	78.75	50.00	25.00	75.00	3.75	4.76%	0.00	43.75
21 2150 1 02 5214	SPEECH DISABILITY INSURANCE	252.44	160.24	80.12	240.36	12.08	4.79%	0.00	140.21
21 2150 1 02 5220	SPEECH FICA	7,083.82	5,211.64	1,338.82	6,550.46	533.36	7.53%	0.00	6,234.54
21 2150 1 02 5232	SPEECH NHRS PROFESSIONAL	16,268.38	13,101.02	3,365.44	16,466.46	(198.08)	-1.22%	0.00	15,671.76
21 2150 1 02 5250	SPEECH UNEMPLOYMENT	30.00	-	-	-	30.00	100.00%		0.00
21 2150 1 02 5260	SPEECH WORKER'S COMPENSATION	244.49	-	244.49	244.49	-	0.00%		0.00
21 2150 1 02 5330	SPEECH OTHER PROF SVCS	20,000.00	15,000.00	1,155.00	16,155.00	3,845.00	19.23%	125,933.07	494.50
21 2150 2 02 5330	SPEECH MIDDLE OTHER PROF SVCS	-	-	-	-	-	0.00%	20,230.33	10,529.46
21 2150 3 02 5330	SPEECH SVCS - HIGH OTHER PROF SVCS	12,000.00	10,900.00	-	10,900.00	1,100.00	9.17%	0.00	0.00
2150 Total	**SPEECH SERVICES**	**148,556.88**	**112,550.95**	**23,709.82**	**136,260.77**	**12,296.11**	8.28%	**146,163.40**	**114,611.22**
21 2160 1 02 5334	THERAPY SVCS OT CONTRACTED SVCS	106,848.21	94,435.00	8,525.00	102,960.00	3,888.21	3.64%	96,880.00	96,910.00
21 2160 2 02 5330	OT MIDDLE OTHER PROF SVCS	4,200.00	3,900.00	-	3,900.00	300.00	7.14%	2,892.25	2,369.00
2160 Total	**THERAPY SERVICES**	**111,048.21**	**98,335.00**	**8,525.00**	**106,860.00**	**4,188.21**	3.77%	**99,772.25**	**99,279.00**
21 2162 1 02 5330	OT MIDDLE OTHER PROF SVCS	-	2,500.00	-	2,500.00	(2,500.00)	-100.00%	2,892.25	2,369.00
2162 Total	**THERAPY SERVICES**	**-**	**2,500.00**	**-**	**2,500.00**	**(2,500.00)**	-100.00%	**2,892.25**	**2,369.00**
21 2190 1 02 5330	OTHER SUPPORT SERVICES OTHER PROF SVCS	500.00	-	-	-	500.00	100.00%	0.00	1,599.36
21 2190 1 02 5550	OTHER SUPPORT SERVICES PRINTING	-	-	-	-	-	0.00%	0.00	0.00
21 2190 1 02 5610	OTHER SUPPORT SERVICES SUPPLIES	1,000.00	983.49	-	983.49	16.51	1.65%	914.00	946.00
2190 Total	**OTHER SUPPORT SERVICES**	**1,500.00**	**983.49**	**-**	**983.49**	**516.51**	34.43%	**914.00**	**2,545.36**
21 2700 1 02 5519	SPED TRANSPORTATION TRANSPORTATION	360,708.12	189,550.00	-	189,550.00	171,158.12	47.45%	297,931.03	374,668.98
2700 Total	**TRANSPORTATION**	**360,708.12**	**189,550.00**	**-**	**189,550.00**	**171,158.12**	47.45%	**297,931.03**	**374,668.98**
Grand Total		**3,454,824.79**	**1,894,931.38**	**849,202.29**	**2,744,133.67**	**710,691.12**	**20.57%**	**2,763,932.01**	**2,791,057.88**

POLICIES **Second Reading**

XII.A.

Candia

			2nd Reading Date:	11/02/26
			1st Reading Date:	10/8/2026
			Committee Mtg Date:	09/03/26
CODE	**TITLE/CATEGORY**		**Board Suggestions**	
JJJ	Access to Public School Programs by Nonpublic, Charter and Home Educated Students	New law	No suggestions by Board	
DGA/DK/DJ/DJB/ DJE/DJG	Purchasing and Payment Procedures, Authorized Signatures	DGA and DK are Required policies	No suggestions by Board	
DIH	Fraud Prevention and Fiscal Management		No suggestions by Board	
EHAB	Data Governance	Required	No suggestions by Board	
EHB/EHB-R	Data Records Retention/Schedule	EHB is Required	No suggestions by Board	2019
GADA	Employment References and Verification	Recommended	No suggestions by Board	2019
ECAF	Audio and Video Surveillance on School Property and Buses	Recommended	No suggestions by Board	

CSD File: JJJ

CANDIA SCHOOL DISTRICT
ACCESS TO PUBLIC SCHOOL PROGRAMS BY NON-PUBLIC, CHARTER SCHOOL AND HOME-EDUCATED PUPILS

The district will comply with the provisions of RSA 193:1-c allowing pupils who attend non-public schools, charter schools or are home-educated equal access to the district's curricular courses and co-curricular programs. The district recognizes that any school board policies regulating participation in curricular courses and co-curricular programs, cannot be more restrictive for non-public, public chartered school, or home educated pupils than the policy governing the school district's resident pupils.

All pupils or school aged children residing in the District consistent with RSA 193:12, whether they participate in a home education program under RSA 193-A, participate in the New Hampshire education freedom account (EFA) program, or are attending public chartered school or nonpublic schools, (referred to collectively as "non-enrolled resident students"), shall have access to curricular courses and co/extra-curricular programs offered by the District in accordance with RSA 193:1-c.

A. Equal Access to District Courses and Programs.

All non-enrolled resident students will have the same access as do enrolled students to the District's courses and programs and shall not be subject to any policies, procedures or standards with respect to participation in the District's courses or programs that are more restrictive than those governing the District's enrolled students except as stated in the following paragraph. Non-enrolled resident students, however, must meet the same eligibility criteria as the District's enrolled students as described in paragraph B below.

Consistent with RSA 193-F:2, IX, parents of students accessing District programs and activities under this policy and whose home education program was terminated by virtue of the student's entering the EFA program, are required to notify the District that the student is now an EFA program student rather than one who is in a home education program under RSA 193-A.

The District allows non-enrolled resident students to participate on an equal basis in courses and programs offered by the District provided they meet the eligibility requirements for participation (e.g., deadlines for registration, academic progress/performance, parental permission, third party (e.g., NHIAA) requirements, physical exams/health requirements, etc.).

In the event that a course or program has reached capacity, selection between enrolled students and non-enrolled resident students must be made using the same criteria, such as registration deadlines, registration dates, audition/tryout, seniority by grade, etc. If, after applying such criteria, the course/program remains over-enrolled, the determination should be made randomly.

If a student or their parent/guardian believes that they have not been given equal

opportunity for participation in District programs, then they may appeal (See Section E).

B. Participation in Curricular Courses.

In order to participate in the District's curricular courses, non-enrolled resident students must meet the eligibility criteria that applies to students enrolled in the District. The building Principal will provide eligibility criteria to parents or guardians of non-enrolled resident students upon request.

Parents/guardians shall submit requests for participation in District courses in writing to the building Principal. The building Principal will verify that the eligibility standards are the same as those that apply to students enrolled in the District.

The Principal will determine if a non-enrolled resident student has satisfied eligibility criteria and prerequisites in the same manner as s/he would:

1. **for assigning to classes or grade levels and for students transferring from other schools**

In making the determination, the Principal should consider , course descriptions, syllabi, and/or any other relevant information offered by the parent/guardian of the student. The Principal may also require assessment testing.

Requests for related services including, but not limited to, physical therapy, occupational therapy, speech therapy, counseling, psychological, guidance, and/or special education services shall be referred to the Director of Student Services. If a dispute arises between the parent/guardian and the District as to the pupil's right to these services, the Director of Student Services will inform the Superintendent, who shall consult the District's attorney for a legal opinion.

C. Use of School Texts and Library Materials.

Non-enrolled resident students will be permitted to use the school library, borrow school texts and borrow library materials under the same conditions and rules as pupils enrolled in the District.

D. Participation in Activities and Co/extra-curricular Programs.

Requests by non-enrolled resident students for participation in District co-curricular/extra-curricular activities or programs ("activities") shall be made in writing by the parent/guardian to the building Principal. The building Principal shall ensure that there is equal treatment and opportunity for non-enrolled resident students relative to their participation in District activities.

In order to participate in District activities, non-enrolled resident students must:

1. **Meet the eligibility criteria for participation in the activity that apply to students enrolled in the school District, with the exception of school attendance;**

2. **Meet any tryout criteria or their equivalent for participation in the activity that apply to students enrolled in the school district.**

3. **Comply with all policies, rules and regulations or their equivalent of the governing organization of the activity.**

Non-enrolled resident students participating in District co-curricular and extra-curricular activities are subject to the same fees charged to enrolled students for the activity.

E. Appeals.

Any student/parent/guardian who believes that the District's policies/regulations or the State's laws/regulations pertaining to a non-enrolled resident student's access to a course or program have not been appropriately or fairly interpreted may appeal as follows:

If the original decision being appealed was made by the Principal, then the "Principal" as used in steps 1-4 shall refer to the "Superintendent", and the Superintendent's decision shall be final. Step 5 shall not apply.

1. **Submit a letter to the building Principal stating the nature of the concern and requesting a hearing.**

2. **Within five (5) school days the Principal will convene a meeting with him/herself, the student and/or parents, the coach/advisor, and a teacher(s).**

3. **The student/parent will be given an opportunity to explain why they believe the student should be eligible for participation. Additionally, the student/parent may present information, documents or other material in support of their position. The Principal shall prepare minutes of the meeting.**

4. **The Principal will consider all information available and will make a final decision within three (3) school days following the meeting. The Principal will notify and inform the student/parents of his/her decision in writing via email. When time is of the essence, the Principal should first convey the basic conclusion as soon as ~~practicable~~ practical via telephone or email.**

5. **The student/parent/guardian may within 3 days of the Principal's email of the decision submit a written request for further review by the Superintendent. The written request should describe why the Principal's decision should not be upheld. The Superintendent may decide without further information to uphold the Principal's decision, or may determine a further meeting is necessary. In either event, the Superintendent's decision will be final. If the parent/guardians do not request a review by the Superintendent, then the Principal's decision will be final as of the fourth day**

after the Principal's written decision was transmitted to the parents/guardians.

F. Administrative Regulations or Procedures.

The Superintendent or designee may adopt such administrative regulations or procedures as s/he deems appropriate in order to implement this policy.

Legal Reference:
RSA 193:1-c

Adopted: February 2, 2017
Reviewed: January 5, 2023

CSD File: DGA*
DK*/DJ/DJB/DJG/DJE
* Required policies

CANDIA SCHOOL DISTRICT
AUTHORIZED SIGNATURES, PURCHASING AND PAYMENT PROCEDURES

In keeping with the district's desire for efficient fiscal management, the following procedure for payment of its liabilities is in effect:

1. All manifests, supported by original invoices, will be approved and signed by the majority of the School Board.

2. The School District Treasurer's real or facsimile signature will be on all checks.

AUTHORIZED SIGNATURES (Formerly Policy DGA)
Checks drawn on the general fund or any special fund, with the exception of the building activity fund, will require the signature (real or facsimile stamp) of the School District Treasurer**, who is authorized to sign only after approval of manifests by the Candia School Board**.

Electronic, ACH, and wire transfers of funds (electronic payments), for payment of accounts payable and all payroll manifest, may be approved by the School District Treasurer, or by the Business Administrator as delegated by the School District Treasurer.

Checks drawn on an activity fund will require one signature after approval by the advisor and school principal or assistant principal. Checks drawn on an activity fund shall require the signature of the school principal or assistant principal.

PURCHASING (Former Policy DJ)
The acquisition of supplies, equipment, and services will be centralized in the business office, which functions under the supervision of the Superintendent, and through whose office all purchasing transactions are conducted.

The Board assigns the Superintendent and/or designee the responsibility for the quality and quantity of purchases made. The prime guidelines governing this responsibility are that all purchases fall within the framework of budgetary limitations and that they be consistent with the approved educational goals and programs of the district.

~~The Superintendent or his/her designee will approve all purchases, including those beyond line item limitations (see Policy DBJ).~~

Purchase orders must be completed and approved prior to placing any orders, including verbal or informal commitments.
Purchase orders will be sent to vendors to minimize errors or misunderstandings.
Receiving personnel will be instructed not to accept goods or services without a valid, pre-approved purchase order, unless in an emergency and approved by the Superintendent or their designee.
Purchase orders must include authorizing signature, quantity, price and vendor information.

The Superintendent and/or designee will be solely responsible for the final approval of all purchases. No purchase is final until the purchase order has been authorized by the Superintendent of Schools.

PURCHASING PROCEDURES (Formerly Policy DJB)
Purchasing procedures will be designed to avoid assumption of the risk of unauthorized expenditures and to ensure the best possible price for the desired products and services.

Procedures for purchasing will be developed by the Superintendent or his/her designee.

These procedures will require that all purchases are made on properly approved purchase orders. ~~and that for items not put to bid, price quotations will be solicited.~~ **Price quotations will be solicited for items not put out to bid.**

Special arrangements may be made for ordering perishable and emergency supplies.

BIDDING REQUIREMENTS (Formerly Policy DJE)
All contracts for and purchases of supplies, materials, equipment, and contractual services in the amount of $25,000 or more shall be based, when feasible, on at least three competitive bids. All purchases less than $25,000 but more than $5,000.00 in amount, may be made in the open market but shall, when feasible, be based on at least three competitive written quotations. All purchases less than $5,000 but more than $1,000 in amount, when feasible, shall be based on at least three telephone quotations. All purchases made in the open market of less than $1,000 shall be completed after careful pricing and good purchasing practices.

When bidding procedures are used, ~~a selective bid process may be employed.~~ **bids shall be advertised appropriately. When specifications are prepared, they will be mailed to all merchants and firms who have indicated an interest in bidding.**

All bids must be submitted in sealed envelopes, addressed to the Board, and plainly marked with the name of the bid and the time of the bid opening. Bids shall be opened at the time specified and all bidders and other persons shall be invited to be present.

The Board reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the district. The Board reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bids received after the time and date specified shall not be considered. The Board also reserves the right to negotiate with a bidder when all bids exceed the budgeted appropriation.

VENDOR RELATIONS (Formerly Policy DJG)
In all purchasing activities, agents of the Candia School Board shall:

1. Consider first the interests of the school district and the betterment of its educational program.

2. Endeavor to obtain the greatest value for every tax dollar expended.

3. Give responsible vendors consideration in determining whether their products meet specifications and the educational needs of the school system.

4. Discourage the offer of, and decline, gifts, which in any way might influence the purchase of school supplies and equipment.

The bidder to whom the award is made may be required to enter a written contract with the district.

It shall be the policy of the Candia School District to purchase locally provided goods when possible.

Adopted: February 3, 2000
Reviewed: May 5, 2022

CSD File: DK*
DGA*/DJ/DJB/DJG/DJE
* required policies

CANDIA SCHOOL DISTRICT
PURCHASING AND PAYMENT PROCEDURES, AUTHORIZED SIGNATURES

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The Board assigns the Superintendent and/or designee the responsibility for the quality and quantity of purchases made. The prime guidelines governing this responsibility are that all purchases fall within the framework of budgetary limitations and that they be consistent with the approved educational goals and programs of the district.

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The Board reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the district. The Board reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bids received after the time and date specified shall not be considered. The Board also reserves the right to negotiate with a bidder when all bids exceed the budgeted appropriation.

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It shall be the policy of the Candia School District to purchase locally provided goods when possible.

Adopted: February 3, 2000
Reviewed: May 5, 2022

CSD File: DIH

CANDIA SCHOOL DISTRICT
FRAUD PREVENTION AND FISCAL MANAGEMENT

Authority

The Board expects all Board members, district employees, volunteers, consultants, vendors, contractors and other parties that maintain a relationship with the school district to act with integrity, due diligence, and in accordance with law in their duties involving the District's resources. The Board is entrusted with public funds, and no one connected with the District shall do anything to erode that trust.

Definitions

Fraud, financial improprieties, or irregularities include but are not limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the District.
2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
3. Misappropriation of funds, securities, supplies, or other assets.
4. Impropriety in handling money or reporting financial transactions.
5. Profiteering because of insider information of district information or activities.
6. Disclosure of confidential and/or proprietary information to outside parties.
7. Acceptance or seeking of anything of material value, other than items used in the normal course of advertising, from contractors, vendors, or persons providing services to the District.
8. Destruction, removal, or inappropriate use of District records, furniture, fixtures, or equipment.
9. Failure to provide financial records to authorized state or local entities.
10. Failure to cooperate fully with any financial auditors, investigators or law enforcement.
11. Other dishonest or fraudulent acts involving District monies or resources.

Delegation of Responsibility

The Superintendent or designee shall be responsible to develop and implement internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the District, subject to review and approval by the Board.

The Superintendent shall be responsible for maintaining a sound system of internal controls that is designed to identify potential risks, evaluate the nature and extent of those risks, and manage them effectively.

District administrators are responsible to be alert to an indication of fraud, financial impropriety, or irregularity within their areas of responsibility.

The Superintendent shall recommend to the Board for its approval completion of a forensic audit when it is deemed necessary and beneficial to the District.

The Superintendent shall ensure the appropriate authorities are notified, pursuant to state law, when cases of fraud, embezzlement, or theft have been identified.

Guidelines

Reporting

An employee who suspects fraud, impropriety, or irregularity shall immediately report his/her suspicions to the Superintendent. If the report involves the Superintendent, the employee shall report his/her suspicions to the Board Chair. Employees who bring forth a legitimate concern or suspicion about a potential impropriety shall not be retaliated against. Those who do retaliate against such an employee shall be subject to disciplinary action.

Investigation

The Superintendent shall have primary responsibility for conducting necessary investigations of reported fraudulent activity.

Based on his/her judgment, the Superintendent shall coordinate investigative efforts with the District auditor, insurance agent, external agencies, and law enforcement officials, if applicable.

If the Superintendent is involved in the complaint, the Board Chair is authorized to engage the District's local legal counsel or alternate legal counsel to initiate an investigation of the complaint and coordinate the investigative efforts with individuals and agencies s/he deems appropriate.

Records shall be maintained for use in an investigation.

Individuals found to have altered or destroyed records shall be subject to disciplinary action. If an investigation substantiates the occurrence of a fraudulent activity, the Superintendent shall present a report to the Board and appropriate personnel.

If the Superintendent has not previously notified law enforcement and/or a regulatory agency with jurisdiction, the Board shall determine the final disposition of the matter, including whether the matter will be referred to the appropriate law enforcement and/or regulatory agency for further investigation or action.

Confidentiality

The Superintendent shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the individuals and facts. All employees involved in the investigation are required to maintain confidentiality regarding all information about the matter during the investigation. Results of an investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate right-to-know, until the results are made public.

Prevention

In order to prevent fraud, the Board directs that a system of internal controls be followed that include but are not limited to the following:

- Segregation of Duties - Where possible, more than one (1) person will be involved in pieces of financial transactions. No one (1) person shall be responsible for an entire financial transaction.
- Payments - Payments shall be made only by checks. No cash transactions shall be permitted. Check signers shall be approved annually by the Board and will consist of persons not involved in the transaction.
- Bank Reconciliations - Bank statements and cancelled checks shall be reconciled by individuals who are not authorized to sign checks, nor involved in check processing.
- Access to Checks - Physical and electronic access to School District checks and accounts shall be limited to those employees with designated business functions.
- Capital Assets - The business office shall maintain updated lists of district capital assets.
- Training - Administrators shall be responsible for ensuring that employees under their supervision receive training regarding fraud prevention.

SAU #15 has established a COSO Internal Control-Integrated Framework Procedure.

Adopted: March 7, 2018

CSD File: EHAB

CANDIA SCHOOL DISTRICT
DATA GOVERNANCE AND SECURITY

To accomplish the District's mission and comply with the law, the District must collect, create and store information. Accurately maintaining and protecting this data is important for efficient District operations, compliance with laws mandating confidentiality, and maintaining the trust of the District's stakeholders. All persons who have access to District data are required to follow state and federal law, District policies and procedures, and other rules created to protect the information.

The provisions of this policy shall supersede and take precedence over any contrary provisions of any other policy adopted prior to the date of this policy.

A. Definitions

Confidential Data/Information - Information that the District is prohibited by law, policy or contract from disclosing or that the District may disclose only in limited circumstances. Confidential data includes, but is not limited to, personally identifiable information regarding students and employees.

Critical Data/Information - Information that is determined to be essential to District operations and that must be accurately and securely maintained to avoid disruption to District operations. Critical data is not necessarily confidential.

B. Data and Privacy Governance Plan - Administrative Procedures.

1. Data Governance Plan. The Superintendent, in consultation with the District Information Security Officer ("ISO") (see paragraph C, below) shall create a Data and Privacy Governance Plan ("Data Governance Plan"), to be presented to the Board no later than June 30, 2019. Thereafter, the Superintendent, in consultation with the ISO, shall update the Data Governance Plan for presentation to the Board no later than June 30 each year.

The Data Governance Plan shall include:

(a) An inventory of all software applications, digital tools, and extensions. The inventory shall include users of the applications, the provider, purpose, publisher, privacy statement, and terms of use;

(b) A review of all software applications, digital tools, and extensions and an assurance that they meet or exceed minimum standards set by the New Hampshire Department of Education;

(c) Policies and procedures for access to data and protection of privacy for students and staff including acceptable use policy for applications, digital tools, and extensions used on District hardware, server(s) or through the District network(s);

(d) A response plan for any breach of information; and

(e) A requirement for a service provider to meet or exceed standards for data protection and privacy.

2. Policies and Administrative Procedures. The Superintendent, in consultation with the ISO, is directed to review, modify and recommend (policies) create (administrative procedures), where necessary, relative to collecting, securing, and correctly disposing of District data (including, but not limited to Confidential and Critical Data/Information, and as otherwise necessary to implement this policy and the Data Governance Plan. Such policies and/or procedures will may or may not be included in the annual Data Governance Plan.

C. Information Security Officer.

The Technology Director is hereby designated as the District's Information Security Officer (ISO) and reports directly to the Superintendent or designee. The ISO is responsible for implementing and enforcing the District's security policies and administrative procedures applicable to digital and other electronic data, and

suggesting changes to these policies, the Data Governance Plan, and procedures to better protect the confidentiality and security of District data. The ISO will work with the both District and building level administrators and Data managers (paragraph E, below) to advocate for resources, including training, to best secure the District's data.

The Business Administrator is the District's alternate ISO and will assume the responsibilities of the ISO when the ISO is not available.

D. Responsibility and Data Stewardship.

All District employees, volunteers and agents are responsible for accurately collecting, maintaining and securing District data including, but not limited to, Confidential and/or Critical Data/Information.

E. Data Managers.

All District administrators are data managers for all data collected, maintained, used and disseminated under their supervision as well as data they have been assigned to manage in the District's data inventory. Data managers will monitor employee access to the information to ensure that confidential information is accessed only by employees who need the information to provide services to the District and that confidential and critical information is modified only by authorized employees. Data managers will assist the ISO in enforcing District policies and procedures regarding data management.

F. Confidential and Critical Information.

The District will collect, create or store confidential information only when the Superintendent or designee determines it is necessary, and in accordance with applicable law. The District will provide access to confidential information to appropriately trained District employees and volunteers only when the District determines that such access is necessary for the performance of their duties. The District will disclose confidential information only to authorized District contractors or agents who need access to the information to provide services to the District and who agree not to disclose the information to any other party except as allowed by law and authorized by the District.

District employees, contractors and agents will notify the ISO or designee immediately if there is reason to believe confidential information has been disclosed to an unauthorized person or any information has been compromised, whether intentionally or otherwise. The ISO or designee will investigate immediately and take any action necessary to secure the information, issue all required legal notices and prevent future incidents. When necessary, the Superintendent, ISO or designee is authorized to secure resources to assist the District in promptly and appropriately addressing a security breach.

Likewise, the District will take steps to ensure that critical information is secure and is not inappropriately altered, deleted, destroyed or rendered inaccessible. Access to critical information will only be provided to authorized individuals in a manner that keeps the information secure.

All District staff, volunteers, contractors and agents who are granted access to critical or confidential information/data are required to keep the information secure and are prohibited from disclosing or assisting in the unauthorized disclosure of such confidential or critical data/information. All individuals using confidential and critical data/information will strictly observe all administrative procedures, policies and other protections put into place by the District including, but not limited to, maintaining information in locked rooms or drawers, limiting access to electronic files, updating and maintaining the confidentiality of password protections, encrypting and redacting information, and disposing of information no longer needed in a confidential and secure manner.

G. Using Online Services and Applications.

District staff members are encouraged to research and utilize online services or applications to engage students and further the District's education mission. District employees, however, are prohibited from

installing or using applications, programs or other software, or online system/website, that either stores, collects or shares confidential or critical data/information, until the ISO approves the vendor and the software or service used. Before approving the use or purchase of any such software or online service, the ISO or designee shall verify that it meets the requirements of the law, Board policy, and the Data Governance Plan, and that it appropriately protects confidential and critical data/information. This prior approval is also required whether or not the software or online service is obtained or used without charge.

H. Training.

The ISO will provide appropriate training to employees who have access to confidential or critical information to prevent unauthorized disclosures or breaches in security. All school employees will receive annual training in the confidentiality of student records, and the requirements of this policy and related procedures and rules.

I. Data Retention and Deletion.

The ISO or designee shall establish a retention schedule for the regular archiving and deletion of data stored on District technology resources. The retention schedule should comply with, and be incorporated, by reference, into the data/record retention schedule established under Policy EHB, including but not limited to, provisions relating to Litigation and Right to Know holds as described in Policy EHB.

J. Consequences

Employees who fail to follow the law or District policies or procedures regarding data governance and security (including failing to report) may be disciplined, up to and including termination. Volunteers may be excluded from providing services to the District. The District will end business relationships with any contractor who fails to follow the law, District policies or procedures, or the confidentiality provisions of any contract. In addition, the District reserves the right to seek all other legal remedies, including criminal and civil action and seeking discipline of an employee's teaching certificate.

The District may suspend all access to data or use of District technology resources pending an investigation. Violations may result in temporary, long-term or permanent suspension of user privileges. The District will cooperate with law enforcement in investigating any unlawful actions. The Superintendent or designee has the authority to sign any criminal complaint on behalf of the District.

Any attempted violation of District policies, procedures or other rules will result in the same consequences, regardless of the success of the attempt.

Legal References:
15 U.S.C. §§ 6501-6506 * Children's Online Privacy Protection Act (COPPA)
20 U.S.C. § 1232g * Family Educational Rights and Privacy Act (FERPA)
20 U.S.C. § 1232h * Protection of Pupil Rights Amendment (PPRA)
20 U.S.C. § 1400-1417 * Individuals with Disabilities Education Act (IDEA)
20 U.S.C. § 7926 * Elementary and Secondary Education Act (ESSA)
RSA 189:65 * Definitions
RSA 186:66 * Student Information Protection and Privacy
RSA 189:67 * Limits on Disclosure of Information
RSA 189:68 * Student Privacy
RSA 189:68-a * Student Online Personal Information
RSA 359-C:19-21 * Right to Privacy/Notice of Security Breach

Adopted: June 6, 2019

CSD File: EHB

CANDIA SCHOOL DISTRICT
RECORDS RETENTION

The Candia School District shall develop procedures for a records retention system that is in compliance with RSA 189:29-a and Department of Education regulations. The procedures should ensure that all pertinent records are stored safely and are stored for such durations as are required by law. Additionally, the Candia School District shall develop procedures necessary to protect individual rights and preserve confidential information.

This policy shall apply to all district records, irrespective of the specific medium of the record, i.e., paper, electronic, digital, cloud, etc.

Legal References:
RSA 91-A, Right to Know Law, RSA 189.29-a, Records Retention and Disposition, NH Admin Rules, Sec Ed 306.04(a)(4)(h) 20 U.S.C. § 1232g, FERPA

Adopted: June 1, 2006
Revised: December 3, 2009
Revised: January 31, 2019

CSD File: EHB-R

CANDIA SCHOOL DISTRICT
LOCAL RECORDS RETENTION SCHEDULE

The following schedule shall apply to all records obtained, created or maintained by the District, irrespective of the specific medium of the record, i.e., paper, electronic, digital, cloud, etc..

A. Special Education Records.

1. Upon a student's graduation from high school, his or her parent(s)/guardian(s) may request in writing that the District destroy the student's special education records, including any final individualized education program.

2. The parent(s)/guardian(s) may, at any time prior to the student's twenty-sixth birthday, request, in writing, that the records be retained until the student's thirtieth birthday.

3. Absent any request by a student's parents to destroy the records prior to the twenty-sixth birthday, or to retain such records until the student's thirtieth birthday, the District shall destroy a student's records and final individualized education program within a reasonable time after the student's twenty-sixth birthday, provided that all such records be destroyed by the student's thirtieth birthday

4. A permanent record of a student's name, address, and phone number, his or her grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation. 34 CFR 300.624.

5. The District shall provide parents/guardians, or where applicable, the adult student, with a written notice of the District's document destruction policies upon the student's graduation with a regular high school diploma or at the transfer of rights, whichever occurs first.

6. The District shall provide public notice of its document destruction policy at least annually.

B. Litigation Hold.

On receipt of notice from legal counsel representing the District that a litigation hold is required, the routine destruction of governmental records, including paper and electronic records, which are or may be subject to the litigation hold shall cease. The destruction of records subject to a litigation hold shall not resume until the district has received a written directive from the attorney representing the district authorizing resumption of the routine destruction of those records.

C. Right-to-Know Request - Hold.

On receipt of a Right-to-Know law request to inspect or copy governmental records, the Superintendent shall cease any destruction of governmental records which are or may be the subject of the request. The records shall be retained regardless of whether they are subject to disclosure under RSA Chapter 91-A, the Right-to-Know law. If a request for inspection is denied on the grounds that the information is exempt, the requested material shall be preserved for no less than 90 days and until any lawsuit pursuant to RSA 91-A:7-8 has been finally resolved, all appeal periods have expired, and a written directive from the attorney representing the District authorizing destruction of the records has been received.

All agreements to settle law suits to be preserved for a minimum of 10 years in accordance with RSA 91-A:4, IV.

D. Electronic Records.

For legal purposes, electronic records and communications are no different than paper documents.

The state law on preservation of electronic records, RSA 33-A:5-a Electronic Records, does not explicitly apply to school districts, but does provide guidance: "Electronic records as defined in RSA 5:29, VI and designated on the disposition schedule under RSA 33-A:3-a to be retained for more than 10 years shall be transferred to paper or microfilm, or stored in portable document format/archival (PDF/A) on a medium from which it is readily retrievable. Electronic records designated on the disposition schedule to be retained for less than 10 years may be retained solely electronically if so approved by ~~[~~Superintendent ~~as the party]~~ responsible for the records. The ~~[~~Superintendent~~]~~ is responsible for assuring the accessibility of the records for the mandated period." ~~[Italics represent modified language to reflect Superintendent's responsibility for record retention and access.]~~

E. Retention Period Schedule.

The following schedule shall apply to all records obtained, created or maintained by the District, irrespective of the specific medium of the record, i.e., paper, electronic, digital, cloud, etc. ~~[The superintendent should include language to this administrative procedure identifying one or more persons responsible for either assuring retention/destruction in accordance with the schedule, as well as any specific means of retention/destruction]~~

Note regarding records relating to federal funds (items marked below with "*"): Before any records related to federal funds are destroyed, however, the requirements of the General Education Provisions Act (GEPA) 20 U.S.C. 1232f shall be observed. Namely, that statute requires that district "shall keep records which fully disclose the amount and disposition by the recipient of [federal] funds, the total cost of the activity for which the funds are used, the share of that cost provided from other sources, and such other records as will facilitate an effective financial or programmatic audit . . . . for three years after the completion of the activity for which the funds are used." Therefore, to the extent that the below schedule, or other authorities, suggest that a purchase order, with accompanying documentation, may need to be retained only until the records are audited, plus 1 year, if the purchase is in part or in whole with federal funds the record must be retained for three years after the completion of the activity for which the funds are used, a much longer period of time.

Type of Record	Statute, Rule, or other legal authority – if none listed the retention period is a recommendation	Retention Period
Business Records		
Accident Reports:		
☐Employee		Term of employment, plus 6 years
☐Student		Age of majority, plus 6 years
Accounts Receivable	RSA 33-A:3-a	Until audited, plus 1 year
Annual Audit	RSA 33-A:3-a (10 years)	Permanent
Annual Report (District), Warrants, Annual Meeting Minutes, Budgets (District & SAU)	RSA 33-A:3-a	Permanent
Application for Federal Grants	20 U.S.C. 1232f., (three years after the completion of the activity for which the funds are used) other authorities may apply	5 years
Architectural Plans		Permanent
Asbestos Removal		Permanent
Bank Deposit Slips	RSA 33-A:3-a	6 years
Bonds and continuation certificates	RSA 33-A:3-a (expiration plus 2 years)	Permanent
Budget Worksheets		End of budget year, plus

		1 year
Cash receipts, disbursement records, checks	RSA 33-A:3-a	Until Audited and at least 6 years after last entry
Child Labor Permits		1 year

Work-study	29 C.F.R. §570.37	3 years from date of enrollment
☐Construction Contracts, Capital projects, fixed assets that require accountability after acquired*	RSA 33-A:3-a (Life of project/asset)	Life of contract, building, asset plus 20 years
☐Engineering Surveys		Permanent
☐Unsuccessful bids	RSA 33-A:3-a (Completion of project, plus one year)	Life of contract plus 3 years
Certified Educator		Permanent
COBRA Notices	42 U.S.C. 300bb-1, *et. seq.(3 years)* ERISA 29 U.S.C. §1027 (6 years)	6 years from date of issue
Collective Bargaining Agreements		Permanent
Correspondence for Business transactions*		Life of subject matter plus 4 years
Correspondence - General		3 years or longer when historic/useful
Correspondence Transitory	RSA 33-A:3-a	As needed for reference
Deeds		Permanent
District Meeting Minutes & Warrant		Permanent
Insurance policies	RSA 33-A:3-a	Permanent
Notes (loan documents)	RSA 33-A:3-a	Until paid, Audited, plus 3 years
Student Activities Records/Accounts	RSA 33-A:3-a (bank deposit slips and statements 6 years)	Until Audited, plus 6 years
Enrollment Reports:		
☐Fall Reports A12A (RSA 189:28)		Permanent
☐Pupil Registers	RSA 189:27-b	Permanent
☐Resident Pupil Membership Forms		14 years
☐School Opening Reports		3 years
☐Statistical Report A-3 (RSA 189:28)		Permanent
Federal Projects Documents	Review specific project/grant program requirements. 20 U.S.C. 1232f, (three years after the completion of the activity for which the funds are used), other authorities may apply	5 years after submission of final audit report and documentation for expenditures, unless there is an ongoing audit

FICA Reports – monthly		7 years
Fixed Trip Requests/Confirmation		1 year
Fixed Assets Schedule		Permanent/as updated
Form C-2 Unemployment		6 years
Wage Report (DES 100)		6 years
Invoices*	Until Audited, plus 1 year	3 years*
MS-22 Budget Form		6 years
MS-23 Budget Form		6 years
MS-25 Budget Form		Permanent
Minutes of Board Meetings, Board Committees	RSA 91-A:2, II, RSA 33-A:3-a	Permanent
Purchase Orders*		Until Audited, plus 1 year
Request for Payment Vouchers*		Until Audited, plus 1 year
Requisitions*		Until Audited, plus 1 year
Retirement Reports – Monthly		1 year
Time Cards:		
☐Bus Drivers	Lab 803.03. Notification and Records no less than 4 years	5 years
☐Custodial	Lab 803.03. Notification and Records no less than 4 years	5 years
☐Secretarial	Lab 803.03. Notification and Records no less than 4 years	5 years
☐Substitute Teachers pay slips	Lab 803.03. Notification and Records no less than 4 years	5 years
Payroll Records	RSA 33-A:3-a Audited, plus 2 year 29 C.F.R. §1627.3 (3 years) ADEA: 29 U.S.C. §626, 29 CFR Part 1602 (2 years from job action); 29 C.F.R § 825.500 FMLA, 29 U.S.C.§2616, 3 years	6 years
Travel Reimbursements*	Until Audit, plus 1 year	3 years*
Treasurer's Receipts – canceled checks		6 years
Treasurer's Report		6 years
Vocational Education:		
☐AVI Forms		1 year

☐Vocational Center Regional Contracts		20 years
☐Federal Vocational Forms*		6 years
Vouchers Manifests*		Until Audit, plus 1 year
Tax Forms:		
☐W-2's, 1099 *	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2)(tax advisors say 7 years)	7 years
☐W-4 Withholding Exemption Certificate	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2) (tax advisors say 7 years)	7 years
☐W-9	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2) (tax advisors say 7 years)	7 years
☐941-E Quarterly Taxes	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2) (tax advisors say 7 years)	7 years
Personnel Records	RSA 33-A:3-a. Retirement or termination, plus 50 years	Term of Employment, plus 50 years
Application for employment - Successful	RSA 33-A:3-a Unsuccessful applicants: current year, plus 3 years.	Term of Employment, plus 50 years
Attendance Records:		
☐Leaves	Family Medical Leave Act – 3 years	3 years
☐Request for Leaves		1 year
Class Observation Forms		1 year
Criminal Record Check:		
☐No criminal record	RSA 189:13-a (Superintendent only)	Destroy immediately after review
☐Criminal record	RSA 189:13-a (Superintendent only)	Destroy within 30 days of receipt
Civil Rights Forms, Discrimination claims, accommodation under ADA, information used for EEO-5 report, EEO-5 report	29 C.F.R. §1602.40; 42 U.S.C. 12117; 42 U.S.C. § §§ 2000e-8-2000e-12; 42 U.S.C. § 2000ff-6; (final disposition, 2 years, 3 years)	6 years

Deferred Compensation plans	RSA 33-A:3-a	7 years
Dues Authorization	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Employment test papers with results	29 C.F.R. §1627.3	One year from date of personnel action
Evaluations	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
HIPPA Documentation	RSA 33-A:3-a. – Personnel record HIPPA: 45 C.F.R. §164,316(b) & .530(j) – 6 years. HITECH 42 U.S.C. §17938	Term of Employment, plus 50 years
Labor-PELRB actions	RSA 33-A:3-a	Permanent
Labor Negotiations	RSA 33-A:3-a	Permanent
Legal Actions - lawsuits	RSA 33-A:3-a	Permanent
Medical Benefits Application	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Medical exams, Physical examinations used for personnel action	29 C.F.R. §1627.3(One year from date of personnel action) RSA 33-A:3-a. – Personnel record 29 C.F.R. §1910.1020 (term of employment plus 30 years)	Term of Employment, plus 50 years
Oaths of Office	RSA 33-A:3-a Term, plus 3 years	Permanent
Promotion, demotion, transfer, selection for training, layoff, recall, or discharge	29 C.F.R. §1627.3 (1 year from date of action) RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Recruitment Documents	29 C.F.R. §1627.3	One year from date of personnel action
Re-employment Letter of Assurance	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Retirement application	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
School Bus Driver Drug Tests – positive results & records of administration of test	49 C.F.R. §382.401; 49 C.F.R. § 40.333	5 years
School Bus Driver Drug tests – negative & cancelled	49 C.F.R. §382.401	1 year
Separation from Employment Form/Letter	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Settlement agreements, even if in anticipation of a lawsuit	RSA 91-A:4, VI (10 years)	Permanent
Staff Development Plan	Term of Employment, plus 50 years	Term of Employment, plus 50 years

Substitute Teacher Lists		7 years
Student Records:		
Applications for Free/Reduced Lunch		6 years
Assessment Results	Ed 306.04 Policy Development, (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Attendance	Ed 306.04 Policy Development, (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Disciplinary Records		Term of Enrollment, plus 3 years
Early Dismissal		1 year
Emergency Information Form		1 year/as updated
Grades	Ed 306.04 Policy Development, (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Health and Physical Records		Term of Enrollment, plus 3 years
Immunization Record		Term of Enrollment, plus 3 years
Log of requests for access to education records	FERPA 20 U.S.C. §1232g (b)(4)(A)	As long as the education record is retained
Medical Reports		Term of Enrollment, plus 3 years
Registration Form		Term of Enrollment, plus 3 years
Student Handbook		1 copy of each edition, Permanent
Transcripts	Ed 306.04 Policy Development, (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Internal Records:		
Child Abuse Reports/Allegations		Permanent

Criminal Investigation		Permanent
Personnel Investigations		Permanent
Sexual Harassment		Permanent
Records Management, transfer to storage or disposal	RSA 33-A:3-a (summary report of what category of records, for what range of dates, was put in storage or destroyed)	Permanent
Vehicle maintenance	RSA 33-A:3-a	Life of vehicle, plus 3 years

Re-adopted: June 2, 2022

CSD File: GADA
See also GBCD, GBJ, GCF, GDB

CANDIA SCHOOL DISTRICT
EMPLOYMENT REFERENCES AND VERIFICATION (PROHIBITING AIDING AND ABETTING OF SEXUAL ABUSE)

The District shall act in good faith when providing employment references and verification of employment for current and former employees.

The School District, and its employees, contractors, and agents, are prohibited from providing a recommendation of employment, and/or from otherwise assisting any school employee, contractor, or agent in obtaining a new position or other employment if he/she or the District has knowledge of, or probable cause to believe that the other employee, contractor, or agent ("alleged perpetrator") engaged in illegal sexual misconduct with a minor or student. This prohibition does not include the routine transmission of administrative and personnel files.

In addition, this prohibition does not apply if:

1. The information giving rise to probable cause has been properly reported to a law enforcement agency with jurisdiction;

2. The information giving rise to probable cause has been reported to any other authorities as required by local, state or federal law (for instance New Hampshire Division of Children, Youth and Families "DCYF"), and

3. At least one of the following conditions applies:

   a. The matter has been officially closed;

   b. The District officials have been notified by the prosecutor or police after an investigation that there is insufficient information for them to proceed;

   c. The school employee, contractor, or agent has been charged with, and acquitted or otherwise exonerated; or

   d. The case or investigation remains open and there have been no charges filed against or indictment of the school employee, contractor, or agent within four years of the date on which the information was reported to a law enforcement agency.

Adopted: January 31, 2019

Legal References:
20 U.S.C. 7926(a) (§8546(a) of the Elementary and Secondary Education Act/Every Student Succeeds Act

CSD File: EEAA

CANDIA SCHOOL DISTRICT
AUDIO AND VIDEO SURVEILLANCE ON SCHOOL PROPERTY

ELIMINATE (ECAF)

Video and/or audio devices may be used on School District property to ensure the health, welfare, and safety of all students, staff and visitors. The Superintendent will approve appropriate locations for surveillance devices. Placement of the video cameras will be based on the presumption and belief that students, staff and visitors have no reasonable expectation of privacy in areas or at events that occur in plain view. However, such devices are not to be placed in bathrooms or locker rooms.

All persons will be responsible for any violations of school rules recorded by cameras.

Videos/audios containing evidence of a violation of student conduct rules, school board policy, and/or state or federal law will be retained until the issue of the misconduct is no longer subject to review or appeal, as determined by board policy or applicable law. Any release or viewing of the video will be in accordance with the law.

Signs will be posted on school buildings to notify students, staff and visitors that video cameras may be in use. The Superintendent will ensure that parents/guardians and students be notified through the student handbook. Students will be responsible for any violations of school rules recorded by the video and audio surveillance.

All recordings shall be retained for a period of not to exceed 30 days, unless the Superintendent determines that the recording is relevant to a student management proceeding.

The Superintendent is authorized to view recordings.

Parents of a student against whom a recording is being used as part of a disciplinary proceeding will be permitted to view and listen to the recording. No other individuals shall be entitled to view or listen to the recording without express authorization of the Superintendent.

Staff (and representatives) involved in a formal personnel issue will be permitted to view the recording.

Videos containing evidence of a violation of student conduct rules and/or state or federal law will be retained until the issue of the misconduct is no longer subject to review or appeal as determined by board policy or applicable law. Any release or viewing of the video will be in accordance with the law.

Video recordings may become a part of the student's educational or a staff member's personnel record. If an audio or video recording does become part of a student's education record, the provision of Policy JRA shall apply. The Superintendent is authorized to contact the District's attorney for a full legal opinion relative in the event of such an occurrence. The District will comply with all applicable laws related to record maintenance and retention.

Video and audio recordings may be used for special education or Section 504 purposes, when a student's individualized education program or accommodation plan includes audio or video

recording as part of the child's education. All such recordings will be maintained in accordance with the Family Education Rights and Privacy Act, 20 U.S.C. section 1232g, and other applicable law(s).

The school board authorizes the Superintendent to use video and/or audio recordings to the extent either required or prohibited by law.

The school board permits the video and audio recording of the following school-related activities. The following purposes are not intended to be exhaustive and may be expanded or contracted by either the administrative determination or school board action.

- Extracurricular/co-curricular activities
- Musical performances, band, concert band, ensemble, orchestra, choir
- Drama activities
- Club events
- Sporting events, including both inter and intra-scholastic
- Other activities such as student senate, yearbook school pride, ROTC
- Ceremonies, orientation, presentations, school assemblies or meetings, or any school events which occur outside of the physical classroom

Adopted: June 5, 2008
Revised: September 3, 2015
Revised: January 5, 2017

Legal Reference:
RSA 570-A:2
20 U.S.C.§ 1232g (FERPA)
34 C.F.R. Part 99, (FERPA)
RSA 189:65, RSA 189:68

CSD File: EEAB

CANDIA SCHOOL DISTRICT

VIDEO AND AUDIO RECORDING FOR INSTRUCTIONAL PURPOSES

ELIMINATE (ECAF)

Candia School Board is committed to the use of technology to enhance the education of its students. The Board acknowledges that video, digital video and audio recording ("recording") in the classroom may be useful for instructional purposes. In addition, there are times when live streaming, or internet access to digital video and audio recording are appropriate. For example, these technologies may be useful tools to provide access to students in remote locations, home-bound or hospital-bound students, or to permit a student to recover classroom instruction lost during an extended absence.

The decision whether or not to conduct video, digital video or audio recording for educational purposes shall be made in the first instance by the classroom teacher and their request and consent to recording shall be documented in writing and placed on file with the Principal. All such recordings shall be deemed the copy written property of Candia School District and shall not be reproduced without Candia School District's express permission. Recordings shall not be sold. Recording in the classroom for other than educational purposes is prohibited. Recordings made for instructional use are intended to provide information for pedagogical and scholarly study, and do not constitute educational records under the Family Educational Rights and Privacy Act (FERPA). Only the student(s) or instructor, on whose behalf a request for recording is made, will be granted access to that recording. The Principal may authorize others to view an existing recording on a case-by-case and as-needed basis.

Student recording as an accommodation in their Individualized Education Plan or Section 504 Plan shall not be deemed a school recording unless the recording is conducted by the school on behalf of the student. All recordings made as an accommodation, or for instructional recovery or academic study shall be erased at the end of the semester or when they are no longer needed, whichever is the later event. If the classroom teacher wishes to preserve a recording for future instructional purposes, they shall seek permission from the Principal to preserve the recording.

No recording shall take place in a classroom without first securing the written consent of each adult student, or minor student's parent or guardian. An adult student or parent who refuses consent for a class where recording is the curriculum, such as a television or broadcast journalism course, shall not be permitted to enroll in the course. This policy shall be reproduced in the next student handbook, and the parent or adult student's written receipt of the handbook shall be deemed written consent to Candia School District's use of video and audio classroom recording for instructional purpose unless the adult student or parent opts out of granting permission. Until such policy is reproduced in the handbook, this policy and a permission form shall be disseminated by the classroom educator when recording in their classroom is contemplated. The educator shall be responsible for garnering the adult student or parent's written consent and placing the same on file with the Building Principal before

recording may take place in the classroom. Candia School District reserves the right to reassign students to classes in accordance with their recording preferences.

CSD File: EEAB

This policy does not apply to the recording by Candia School District of events such as public concerts, graduation ceremonies, athletic events, and the like; all of which are not considered classroom recording. This policy has been adopted after a public hearing conducted by the Candia School Board.

See also policy EEAA

1st. Reading: November 05, 2015
Public Hearing: November 05, 2015
Adopted: November 05, 2015

Legal References:
RSA 189:68(IV)
20 U.S.C. § 1232g (FERPA)
34 CFR Part 99 (FERPA)

CSD File: ECAF

CANDIA SCHOOL DISTRICT
AUDIO AND VIDEO SURVEILLANCE ON SCHOOL PROPERTY AND BUSES

~~Video cameras will be used on school buses to monitor student behavior. Audio recordings in conjunction with video recordings may also be captured on school buses, in accordance with the provisions of RSA 570-A:2(k)(1).~~

~~Notification of such recordings is hereby established in this policy and in Policy JICK - Pupil Safety and Violence Prevention. The Superintendent or his/her designee will ensure that there is a sign prominently displayed on the school buses informing the occupants of the school buses that such video and audio recordings are occurring.~~

~~The Superintendent is charged with establishing administrative procedures to address the length of time, which the recording is retained, ownership of the recording, limitations on who may view and listen to the recording, and provisions for erasing or destroying the recordings.~~

~~All recordings shall be retained for a period not to exceed ten (10) days, unless the Superintendent determines that the recording is relevant to a disciplinary proceeding.~~

~~Recordings may be viewed only by the following persons and only after expressly authorized by the Superintendent:~~

- ~~Superintendent or designee~~
- ~~Business Administrator~~
- ~~Building Administrator~~
- ~~Law Enforcement Officers~~
- ~~Transportation Contractor Official~~

~~Parents of a student against whom a recording is being used as part of a disciplinary proceeding will be permitted to view and listen to the recording. No other individuals shall be entitled to view or listen to the recording without the express authorization of the Superintendent.~~

The Board authorizes the use of video and/or audio recording, and technological surveillance by District personnel on school property only as provided in this policy, or as otherwise required by law.

"*District personnel*" means and includes all employees, volunteers, coaches, and any contracted personnel or companies operating on school property.

"*Open to the general public*" means an event that is generally open to parents, guardians, family, and members of the community, including events for which attendance may require registration, ticketing, or invitation for admission due to space, security, or other concerns.

"*Required assessment*" means any standardized assessment that is required by state or federal statute or regulation, such as the "ACCESS" English language proficiency assessment.

"*School property*" means all real property and all physical plant and equipment used for school purposes, including school buses or other vehicles used to transport students on

behalf of the District. School property shall also include non-district-owned property when that property is used for school-sponsored educational or co/extracurricular programs or activities.

"*Surveillance*" means using cameras or other technology to observe, monitor or record areas, or the actions or communications of one or more people. "Surveillance" shall not include technology used to locate equipment when there is reason to believe the equipment is about to be or has been stolen or damaged.

PARENTAL CONSENT REQUIRED & PERMITTED EXCEPTIONS

Audio and Video Recordings (Other than Surveillance)

Consent required. **Except as provided in Section B.1.b, below and consistent with the New Hampshire Parental Bill of Rights, this policy prohibits all video and/or audio recording in classrooms or on other school property by District personnel without the prior written consent of the parent/guardian of any student before that student's video image or voice is to be recorded.**

Video or audio recordings that require parental consent include, but are not limited to:

-Extracurricular/co-curricular activities unless open to the general public;

-Drama, band, chorus, instrumental, practices unless open to the general public; or

-Club and other co/extracurricular activities unless open to the general public.

Audio or video recording that may be included as part of a student's IEP (individualized education program) or accommodation plan, is only permitted if the student's parent or guardian has consented to the IEP/accommodation program.

Exceptions - When Prior Consent is not Required **Parent/guardian consent is not required when a recording by District personnel is:**

-part of a court proceeding or investigation by child protective services - video and/or audio;

-part of a safety demonstration - video and/or audio;

-intended to maintain order and discipline in a common area or on student transportation vehicles - video only other than on school buses, *see* Section C.1 and C.2, below;

-made as a component of the administration of a required assessment - video and/or audio as required for the assessment; OR

-made during a District or school-sponsored event that is open to the general public - video and/or audio.

-part of the regular instructional coursework required by the school;

-part of instruction in a student journalism, media production, or broadcasting course; or

-school-sponsored extracurricular activity that has been approved by the School Board

Form of Consent. Consent required under this policy may be obtained either as part of the start of year/enrollment documentation, or for specific classes, events or activities.

SURVEILLANCE

Video Surveillance Without Audio

Video surveillance is authorized on District property, including, without limitation, school buses and other district provided transportation, to ensure the health, welfare, and safety of all students, staff, and visitors to District property and to safeguard District buildings, grounds, and equipment.

The Superintendent or his/her designee will approve appropriate locations for surveillance cameras. Placement of cameras will be based on the presumption and belief that students, staff and visitors have no reasonable expectation of privacy in areas or at events that occur in plain view. However, such devices are not to be placed in bathrooms, or dressing or locker rooms.

Audio Surveillance with or without Audio

Although video surveillance is permitted under state law, under RSA 570-A:2, II(k), surveillance with audio recording without the consent of all parties (or their parent/guardian) is only specifically permitted on school buses (subject to further conditions as provided in Sections D.2 and E.3, below).

ACCESS, USE & RETENTION of RECORDINGS

Subject to specific provisions in Paragraph C.1, below, relating to access, use and retention of recordings constituting student education records, and C.2 relating to bus surveillance recordings that include audio, and subject to the terms of any other applicable Board policies, laws or regulations, or recording provisions included in written agreements or MOUs with local law enforcement, recordings may only be used, disclosed, retained or destroyed as provided in Board policies EH and EHB.

Recordings as Student Education Records

Any recording, with or without audio, that is used or is intended to be used in connection with one or more specific students will likely constitute a student record under FERPA, and may only be accessed and viewed as permitted under FERPA (see Board policy JRA). Examples of recordings that will constitute student records, include, but are not limited to, (i)surveillance recordings that capture suspected violations of student conduct rules, Board policies, or state or federal laws, or (ii) recordings that are created as part of a student's IEP/accommodation plan.

Recordings from School Buses that Include Audio

Recordings which include audio that are made on school buses by District personnel (including, without limitation, owners or operators of school buses) must also comply with the limitations of RSA 570-A:2, II (k)(2). Accordingly, no such recording may be retained for "longer than 10 school days unless the school district [first] determines that the recording is relevant to a disciplinary proceeding, or a court orders that it be retained for a longer period of time. An audio recording shall only be reviewed if there has been a report of an incident or a complaint relative to conduct on the school bus, and only that portion of the audio recording which is relevant to the incident or complaint shall be reviewed." RSA 570-A:2, II (k)(2).

NOTIFICATION REQUIREMENTS

The Superintendent will ensure that parents and students are notified of the consent requirements/exceptions through the Family Handbook and/or the school website.

Signs will be posted on school property to notify students, staff, and visitors that surveillance recording devices may be in use. (More specific notice is required for audio recordings on school buses as provided in Paragraph E.3, below).

The Superintendent or his/her designee shall ensure that there is a sign prominently displayed on the school buses informing the occupants of the school buses that such audio recordings may be occurring. Notification that audio recordings may be made on school buses will also be included in the Family Handbook and/or the school website.

ADDITIONAL ADMINISTRATIVE REQUIREMENTS

In addition to procedures relating to access, use and retention of recordings, and location of surveillance cameras on school property, the Superintendent/designee is authorized to establish and distribute such other regulations, procedures and consent forms as the Superintendent/designee deems necessary or appropriate in order to implement this policy.

The Superintendent is also directed to ensure that District personnel are aware of the prohibitions and limitations included in this policy through training and/or information provided at the beginning of each school year and upon the beginning of employment/service.

Legal References:
RSA 570-A:2(k)(1)

Adopted: April 7, 2010

POLICIES **First Reading**

XII.B.

Candia

			2nd Reading Date:	12/03/26
			1st Reading Date:	11/2/2026
			Committee Mtg Date:	10/08/26
CODE	**TITLE/CATEGORY**		**Suggested Changes**	
AE	Accountability		OLD Review	2007
BBA	School Board Powers and Duties		OLD Review	2009
BCB	Board Member Conflict of Interest		OLD Review	2009
BEC	Non-Public Sessions		Added language from RSA	
CA	Administration Goals		Slight change	2007
CFB	Building Principal/Special Education Director Eval		Some changes. Highlighted.	2002
DB	Annual Budget and Budget Planning		OLD Review. Blend DB and DBC (eliminating DBC)	2000
DBC	Budget Planning		OLD Review	2000
EBCD	Emergency Closings		OLD Review. Slight change.	2007
EEAE	School Bus Safety		OLD Review. Slight change.	2010

CSD File: AE

CANDIA SCHOOL DISTRICT
ACCOUNTABILITY

The Board directs the Superintendent to establish an accountability system in order to collect data needed for evaluation of the district's compliance with state and federal laws on school accountability.

The superintendent will ensure that the district's statistical reports are filed in a timely manner with the New Hampshire Department of Education.

Legal Reference:
RSA 189:28, RSA 193-H4
NH Code of Administrative
Rules, Section Ed. 306.23

Adopted: October 7, 1999
Revised: March 8, 2007

CSD File: BBA

CANDIA SCHOOL DISTRICT
SCHOOL BOARD POWERS AND DUTIES

School Boards exercise all the powers and duties prescribed to them by applicable state and federal laws and rules of the State Board of Education.

Adopted: October 7, 1999
Revised: February 5, 2009

Legal References:
NH Admin Rules, Section Ed. 303

CSD File: BCB

CANDIA SCHOOL DISTRICT
BOARD MEMBER CONFLICT OF INTEREST

As elected officials, school board members owe a duty of loyalty to the general public in protecting the school district's interests. Therefore, the Board declares that a conflict of interest is a personal, pecuniary interest that is immediate, definite, and demonstrable and which is or may be in conflict with the public interest.

A board member who has a personal or private interest in a matter proposed or pending before the Board will disclose such interest to the Board, will not deliberate on the matter, will not vote on the matter, and will not attempt to influence other members of the Board regarding the matter. Additionally, Board members should refrain from engaging in conduct or actions that give the appearance of a conflict of interest, embarrass the Board, or personally embarrass another Board member.

It is not the intent of this policy to prevent the District from contracting with corporations or businesses with which a Board member is an employee. The policy is designed to prevent placing a Board member in a position where his interest in the public schools and his interest in his place of employment (or other indirect interest) might conflict, and to avoid appearances of conflict of interest even though such conflict may not exist.

Nepotism

The Board may employ a teacher or other employee if that teacher or other employee is the father, mother, brother, sister, wife, husband, civil union partner, son, daughter, son-in-law, daughter-in-law, sister-in-law, or brother-in-law of the Superintendent or any member of the Board. Such a relationship will not automatically disqualify a job applicant from employment with the school district.

However, the Board member shall declare his/her relationship with the job applicant and will refrain from debating, discussing, or voting on a nomination or other issue. The job applicant is expected to declare his/her relationship with the Board member as well.

This shall not apply to any person within such relationship or relationships who has been regularly employed by the Board prior to the inception of the relationship, the adoption of this policy, or a Board member's election.

Adopted: October 7, 1999
Revised: November 5, 2009

Legal References:
Marsh v. Hanover, 113 NH 667 (1973)
Atherton v. Concord, 109 NH 164 (1968)

CANDIA SCHOOL DISTRICT
NON-PUBLIC SESSIONS

The Candia School Board reserves the right to sit in non-public session closed to the public and media when a majority of the members present and voting so vote (recorded roll call vote required). As required by law, the motion calling for a non-public session will indicate the matters to be discussed and the statutory exception stated.

The Board may entertain a motion to hold a non-public session only for those deliberations or for those purposes which the law recognizes.

RSA 91-A3 I and II.

I. a. Bodies or agencies shall not meet in non-public session, except for one of the purposes set out in Paragraph II. No session at which evidence, information or testimony in any form is received shall be closed to the public, except as provided in paragraph II. No body or agency may enter non-public session, except pursuant to a motion properly made and seconded.

b. Any motion to enter non-public session shall state on its face the specific exemption under paragraph II which is relied upon as foundation for the non-public session. The vote on any such motion shall be by roll call, and shall require the affirmative vote of the majority of members present.

c. All discussions held and decisions made during non-public session shall be confined to the matters set out in the motion.

II. Only the following matters shall be considered or acted upon in nonpublic session:

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

b. The hiring of any person as a public employee.

c. Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the body or agency itself, unless such person requests an open meeting. **This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant.**

d. Consideration of the acquisition, sale or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.

e. Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed against the body or agency or any subdivision thereof, or against any member thereof because of his membership in such body or agency, until the claim or litigation has been fully adjudicated or otherwise settled.

~~f. Consideration of applications by the adult parole board under RSA 651-A.~~(Repealed)

g. Consideration of security-related issues bearing on the immediate safety of security personnel or inmates at the county **or state** correctional facilities by county correctional **superintendents or the commissioner of the department of corrections, or their** designee**s**.

h. Consideration of applications by the business finance authority under RSA 162-A:7-10 and 162-A:13, where consideration of an application in public session would cause harm to the applicant or would inhibit full discussion of the application.

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

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

k. Consideration by a school board of entering into a student or pupil tuition contract authorized by RSA 194 or RSA 195-A, which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general public or the school district that is considering a contract would likely benefit a party or parties who interests are adverse to those of the general public or the school district that is considering a contract, including any meeting between the school boards, or committees thereof, involved in the negotiations. A contract negotiated by a school board shall be made public prior to its consideration for approval by a school district, together with minutes of all meetings held in nonpublic session, any proposals or records related to the contract, and any proposal or record involving a school district that did not become a party to the contract, shall be made public. Approval of a contract by a school district shall occur only at a meeting open to the public at which, or after which, the public has had an opportunity to participate.

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

(m) Consideration of whether to disclose minutes of a nonpublic session due to a change in circumstances under paragraph III. However, any vote on whether to disclose minutes shall take place in public session.

No official, final action may be taken by the Board at a non-public session except as allowed by RSA 91-A:3. In order to act upon most items considered at a non-public session, the Board will reconvene in open session.

The Board shall record minutes of all non-public sessions. Non-public session minutes will be made publicly available within 72 hours of the non-public session, unless the Board votes to seal the minutes. The Board may seal minutes of a non-public session only by a two-thirds vote. The Board will only vote to seal minutes of non-public sessions if divulging such information would:

1. Adversely affect the reputation of a person other than a member of the Board;

2. Render a proposed board action ineffective; or

3. Thwart safety considerations pertaining to terrorism or other emergency functions of the Board.

Board members and any persons attending a non-pubic session are duty-bound not to disclose any details of the discussion held.

The Superintendent or his/her designated representative may attend all non-public sessions except those which pertain to the Superintendent's employment.

III. Minutes of meetings in nonpublic session shall be kept and the record of all actions shall be promptly made available for public inspection, except as provided in this section. Minutes of such sessions shall record all actions in such a manner that the vote of each member is ascertained and recorded. Minutes and decisions reached in nonpublic session shall be publicly disclosed within 72 hours of the meeting, unless, by recorded vote of 2/3 of the members present taken in public session, it is determined that divulgence of the information likely would affect adversely the reputation of any person other than a member of the public body itself, or render the proposed action ineffective, or pertain to terrorism, more specifically, to matters relating to the preparation for and the carrying out of all emergency functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life. This shall include training to carry out such functions. In the event of such circumstances, information may be withheld until, in the opinion of a majority of members, the aforesaid circumstances no longer apply. For all meetings held in nonpublic session, where the minutes or decisions were determined to not be subject to full public disclosure, a list of such minutes or decisions shall be kept and this list shall be made available as soon as practicable for public disclosure. This list shall identify the public body and include the date and time of the meeting in nonpublic session, the specific exemption under paragraph II on its face which is relied upon as foundation for the nonpublic session, the date of the decision to withhold the minutes or decisions from public disclosure, and the date of any subsequent decision, if any, to make the minutes or decisions available for public disclosure. Minutes related to a discussion held in nonpublic session under subparagraph II(d) shall be made available to the public as soon as practicable after the transaction has closed or the public body has decided not to proceed with the transaction.

IV. (a) A public body or agency may adopt procedures to review minutes of meetings held in nonpublic session and to determine by majority vote whether the circumstances that justified keeping meeting minutes from the public under RSA 91-A:3, III no longer apply. If the public body determines that those circumstances no longer apply, the minutes shall be available for release to the public pursuant to this chapter.
(b) In the absence of an adopted procedure to review and determine whether the circumstances no longer apply for meeting minutes kept from the public, the public body or agency shall review and determine by majority vote whether the circumstances that justified keeping meeting minutes from the public under RSA 91-A:3, III no longer apply. This review shall occur no more than 10 years from the last time the public body voted to prevent the minutes from being subject to public disclosure. Meeting minutes that were kept from the public prior to the effective date of this paragraph that are not reviewed by the public body or

agency within 10 years of the effective date of this paragraph shall be subject to public disclosure without further action of the public body.

NOTE: Due to yearly changes in the Right-to-Know Law, frequent review of current language is advised.

Adopted: October 7, 1999
Revised: May 5, 2011
Revised: April 7, 2016

Legal References:
RSA 91-A:3
RSA 91-A:4
RSA 42:1-a

CSD File: CA

CANDIA SCHOOL DISTRICT
ADMINISTRATION GOALS

Proper administration of the schools is most vital to a successful educational program. The general purpose of the administration shall be to coordinate and supervise, under the policies of the School Administrative Unit and each School Board, the creation and operation of an environment in which students learn most effectively. Administration duties and functions should be appraised in terms of the contribution made to improving instruction and learning. The Board shall rely on its chief executive officer, the Superintendent, to provide at the district level the professional administrative leadership demanded by such a far-reaching goal. Vision, initiative, resourcefulness, ~~and wise leadership --~~ as well as consideration and concern for staff members, students, parents, and others -- are essential for effective Administration.

The Superintendent, the Principal, and all other administrators shall have the authority and responsibility necessary for his/her specific administrative assignment. Each shall likewise be accountable for the effectiveness with which the administrative assignment is carried out. The Board shall be responsible for specifying requirements and expectations of the Superintendent, then holding the Superintendent accountable by evaluating how well those requirements and expectations have been met. In turn, the Superintendent shall be responsible for clearly specifying requirements and expectations for all other administrators, then for holding each accountable by evaluating how well requirements and expectations have been met.

Major goals of Administration shall be:

1. To manage the District's various departments, units, and programs effectively.

2. To provide professional advice and counsel to the School Administrative Unit and each School Board and to advisory groups established by board action. Preferably, where feasible, this will be done through reviewing alternatives, analyzing the advantages and disadvantages of each, and recommending a selection from among alternatives.

3. To implement the management function so as to assure the best and most effective learning programs, through achieving such sub-goals as (a) providing leadership in keeping abreast of current educational developments; (b) arranging for the staff development necessary to the establishment and operation of learning programs that better meet more learner needs; (c) coordinating cooperative efforts at improvement of learning programs, facilities, equipment, and materials; and (d) providing access to the decision-making process for improvement ideas of staff, students, parents, and others, and (e) implementing procedures to ensure that the differing needs and talents of students are fully considered when planning educational programs.

Adopted: December 2, 1999
Revised: March 8, 2007

Regulatory References:
NH Code of Administrative Rules
Sections Ed. 302; 303; 304;
306.10(a)(6)

CSD File: CFB

CANDIA SCHOOL DISTRICT
BUILDING PRINCIPAL / AND SPECIAL EDUCATION DIRECTOR EVALUATIONS

The Superintendent shall conduct an ongoing process of evaluating the Principal**/ and** Special Education Director on his/her skills, abilities, and competence. Annually, the Superintendent or his/her designee will formally evaluate the Principal**/ and** /Special Education Director. The goal of the formal evaluation process is to ensure the education program for the students is carried out, promote growth in effective administrative leadership for the school district, clarify the Principal's**/ and** Special Education Director's role as the Board and Superintendent see it, ascertain areas in need of improvement, and focus the immediate priorities of the Principal**/ and** Special Education Director's responsibilities.

The formal evaluation shall include written criteria related to the job duties. The Principal**/ and** Special Education Director may make comments responding to the formal evaluation.

The formal evaluation shall also include an opportunity for the Principal**/ and** Special Education Director and Superintendent to discuss the written criteria, the past year's performance and the future areas of growth. The evaluation shall be completed by the Superintendent, signed by the Principal**/ and** Special Education Director and filed in the Principal's**/ and** Special Education Director's personnel file.

This policy supports and does not preclude the ongoing informal evaluation of the Principal's**/ and** Special Education Director's skills, abilities, and competence.

Adopted: May 9, 2002

Statutory & Regulatory References:
RSA 189:14-a & b
Littkey v. Winchester School District, 219 NH 626 (1987)
NH Code of Administrative Rules Part 302 Superintendents
NH Code of Administrative Rules Part 304 School Principals

CSD File: DB

CANDIA SCHOOL DISTRICT

ANNUAL BUDGET and BUDGET PLANNING

One of the primary responsibilities of the School Board is to secure adequate funds to carry out a high-level program of education.

The adopted annual school budget is the financial outline of the district's educational program; it is the legal basis for the establishment of tax rates. The annual school budget process is an important function of school district operations and should serve as a means to improve communications within the school organization and with the residents of the community.

The Superintendent will be responsible for preparing and presenting to the Board for adoption, the annual school budget. The Board expects the Superintendent to work closely with the Principal and other administrators in their respective areas in studying the needs of the school and in compiling a budget to meet those needs. The Principal is expected to confer with appropriate staff in getting budgetary requests and information on requirements.

In developing each operating budget, it will be the policy of the Board to provide an optimum educational program for the students with an awareness of the taxpayers' ability to support such a program.

(Formerly DBC)

Budget planning for the Candia School District will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. Budget planning will be a year-round process involving broad participation of school board members, administrators, principal, directors, coordinators, teachers, and other personnel within the school system.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. The Principal will develop and submit budget requests for his/her school after seeking the advice and suggestions of staff members.

The budget request will reflect the administrators' judgement as to the most effective way to use resources in achieving progress toward educational objectives of the school.

Adopted: February 3, 2000

CSD File: DBC

CANDIA SCHOOL DISTRICT
BUDGET PLANNING

ELIMINATE. BLEND WITH POLICY DB (BUDGET)

Budget planning for the Candia School District will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. Budget planning will be a year-round process involving broad participation of school board members, administrators, principal, directors, coordinators, teachers, and other personnel within the school system.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. The Principal will develop and submit budget requests for his/her school after seeking the advice and suggestions of staff members.

The budget request will reflect the administrators' judgement as to the most effective way to use resources in achieving progress toward educational objectives of the school.

Adopted: February 10, 1987
Adopted: February 3, 2000

CSD File: EBCD

CANDIA SCHOOL DISTRICT
EMERGENCY CLOSINGS

The Superintendent or his/her designee is empowered to close the school or to dismiss early in the event of hazardous weather or other emergencies which threaten the health or safety of students and personnel. Students, parents, and staff shall be informed early in each school year of the procedures which will be used to notify them in case of emergency closing, whether action is taken before or during school hours. When schools are closed for emergency reasons, staff members shall comply ~~with board policy in reporting for work~~ **follow district procedures**.

Adopted: January 4, 1977
Revised: February 1, 1977
Revised Adopted: February 20, 1979
Revised Adopted: November 6, 1984
Revised Adopted: October 10, 1989
Adopted: April 6, 2000
Reviewed: March 8, 2007

CSD File: EEAE

CANDIA SCHOOL DISTRICT
SCHOOL BUS SAFETY PROGRAM

The safety and welfare of student riders will be the first consideration in all matters pertaining to transportation. The school district or independent contractor will comply with **this policy and** all state laws and regulations pertaining to the operation of school buses and will make these requirements known to bus drivers. It will also cooperate with local safety officials in formulating and accomplishing its school bus safety program. Safety precautions will include the following:

1. Children will be instructed as to the proper procedure for boarding and exiting from a school bus and in proper and safe conduct while aboard.

2. Two emergency evacuation drills will be conducted during the school year. The first will be conducted as early in the school year as deemed reasonable while the second drill will be done during the second half of the year for the purpose of refreshing the students of evacuation procedures.

3. All vehicles used to transport children will be inspected on a regular schedule to see that they meet safety regulations.

4. All drivers will be screened before employment for physical condition, proper license, and experience. The prior driving record of each driver will be checked for drug and alcohol or other convictions and a criminal records check must also be completed.

5. All bus drivers must notify their immediate supervisor of all violations of bus rules.

6. The Board authorizes use of video and/or audio surveillance on school buses to ensure the health, welfare, and safety of all students while riding on school buses. Use of such surveillance will be in accordance with Policy ECAF, *Audio and Video Surveillance on School Buses.*

Proposed: October 8, 1975
Adopted: December 10, 1975
Adopted: April 6, 2000
Adopted: October 2, 2003
Revised: April 7, 2010

Legal References:
20 U.S.C. § 1232g, RSA 189:6-a, and RSA 570-A:2(k)(1)

			XIII.A.
Candia School District Board Nominations			
11/02/2026			
Last Name	**First Name**	**Position**	**Stipend**
Frye	Tracey	Assistant Girls Basketball Coach	$1,100

CANDIA SCHOOL BOARD

STANDING COMMITTEES 2026/2027

CHAIR: Stephanie Helmig Vice-Chair: Merideth Wilson Clerk: Heather Tremblay

COMMITTEE		
Budget	Member:	Stephanie Helmig
	Alternate:	Merideth Wilson
Facilities*		Mark Chalbeck
NHSBA Delegate and Legislative Advocacy Network Representative		Mark Chalbeck
Policy*		Heather Tremblay
Transportation*		Merideth Wilson
Long-Term Planning*		Merideth Wilson
Wellness*		Michael Lambert
~~Negotiations~~		
Pinkerton Start Time		Merideth Wilson
Manifest	May/June/July	Heather Tremblay
	Aug/Sept./Oct.	Merideth Wilson
	Nov./Dec./Jan	Michael Lambert
	Feb./Mar./April	Mark Chalbeck

Must have postings, agenda and minutes for each meeting