DOVER SCHOOL BOARD – AGENDA

DOVER SCHOOL DISTRICT

Meeting Type:	**Regular Session #6**
Meeting Location:	**Media Ctr. (Rm. 306) McConnell Center**
Meeting Date:	**Monday, June 6, 2016**
Meeting Time:	**7:00 pm**

A. CALL TO ORDER

B. ROLL CALL

C. PLEDGE OF ALLEGIANCE

D. CITIZENS' FORUM

E. AGENDA APPROVAL

F. APPROVAL OF MINUTES

1. Public Meeting to Enter Nonpublic Meeting #4, May 3, 2016
2. Special Session #5, May 3, 2016
3. Public Meeting to Enter Nonpublic Meeting #5, May 9, 2016
4. Regular Meeting #5, May 9, 2016
5. Special Session #6, May 16, 2016

G. CONSENT AGENDA

1. **Correspondence:**
   a. Measured Progress
2. **Resignations/Retirements:**
   a. Catherine DiNitto, DHS English
   b. Jennifer Russell-Bickford, WPS Grade 2
   c. Danielle Rogers, HSS Kindergarten
   d. Michael Roberts, DHS Latin
3. **Leaves of Absence:**
4. **Nominations:**
   a. Re-nomination and Election of Administrators
   b. Nomination and Election of Teachers
5. **Extended Travel (Student Trips):**
   a. Skills USA—Final Approval
6. **Donations**

H. STUDENT REPRESENTATIVE REPORT:

I. POLICY – CHANGES – PROPOSALS:

J. POLICY ADOPTION:

K. RESOLUTIONS:

a. Retiree Recognition
b. Federal, Special Education, CTE Perkins Funds 2016-2017

L. OLD BUSINESS:

M. NEW BUSINESS:

a. Approve Elementary/DALC Handbook Changes
b. Nurse/Floating Nurse Job Description
c. Award Bid—Special Education Transportation Services
d. Café Services Contract/Pricing
e. Coaching Evaluation Update
f. Process for Starting Athletic Teams
g. State Forms Certification
h. Single Audit Report
i. May Condition of Accounts

N. SUBMISSION AND PAYMENT OF BILLS

O. SUPERINTENDENT'S REPORT

P. COMMITTEE REPORTS

Q. SCHOOL BOARD MATTERS OF INTEREST

R. ADJOURNMENT

Citizens are invited to public meetings and shall be given an opportunity to speak. Time shall be set aside for citizen statements at all public meetings, unless a vote to the contrary is taken by the School Board. Statements shall be limited to three minutes unless otherwise extended by the Chairperson, with the approval of the School Board. All citizens are permitted to place items on the agenda through written application to the Superintendent at least one week prior to the meeting date. Citizen items will require a formal motion and a second by seated members to bring the item to the floor for debate.

measured progress

It's all about student learning. **Period.**

100 Education Way, Dover, NH 03820 | measuredprogress.org | 603.749.9102

May 23, 2016

Dr. Elaine M. Arbour, Ed.D.
Superintendent of Schools

Re: Opportunity for Kindergarten and STEM special observation

Dear Dr. Arbour:

Measured Progress, a Dover-based not-for-profit educational organization, is developing a new formative assessment product aligned to Next Generation Science Standards (NGSS), suited for kindergarten through fifth grade.

Kindergarten, however, is a new grade-level for us in terms of content development. Would the Dover school district be interested to help us better understand teacher and student needs at the kindergarten level for science?

Our staff would like to come observe kindergarten classrooms for an hour or so in the next month, to remind ourselves about kindergarten realities. An opportunity to talk with the teachers and building-level leaders about the types of formative instructional resources they would find most helpful would also be beneficial for our product development team. In return, Dover kindergarten and STEM teachers would receive complimentary copies of the elementary Teacher's Guide once it is available—currently planned for September 2016.

The opportunity for Dover schools: to influence next-generation science assessments
Supply "real life" examples for kindergarten student-teacher interactions, grade-appropriate metacognition and cognitive load to support formative resource development for science/STEM

The request from Measured Progress staff: to observe kindergarten classrooms

- 1-2 hours of kindergarten general instruction observation (1-2 classrooms)
- ½ to 1 hour of kindergarten teacher discussion with Measured Progress staff
- 1-2 kindergarten STEM "specials" observation

Measured Progress is interested to put a program in place to understand district challenges, firsthand. Could we explore setting up such a program, with this small observation opportunity being the first example?

Sincerely,

Alice Sneary
Alice Sneary
Product Marketing Manager, Measured Progress

Catherine DiNitto
466 Central Avenue #306
Dover, NH 03820

May 25, 2016

Dr. Elaine Arbour
Superintendent
Dover School District
61 Locust St. Suite 409
Dover, NH 03820

Dear Dr. Arbour,

Please accept this letter as notice of my resignation from my teaching position at Dover High School. My last day of employment will coincide with the last day of my 2015-2016 teaching contract.

It has been a pleasure working with the teachers, administration, and staff at the high school. Each person that I have worked with has been more than willing to help me become a better educator and I have met some of the most caring and kind people from fellow teachers to custodial staff. The administration team has always supported me in times of need and has provided much guidance through my first three years of teaching.

I have also greatly appreciated my time spent working alongside you and the Technology Committee this past summer and fall. Your leadership through that time as well as during our district meetings has always been strong and something that I have admired. Although our busy schedules have not allowed much opportunity to work in a one on one situation, I have truly learned a lot from you and appreciate your consistent contact with faculty, cheerful and positive attitude, and motivated personality. I have always felt supported by the district and have felt confident that every decision being made is in the best interest of students and employees.

Although I am looking forward to the future I will truly miss working at DHS. I have grown so much as an educator and person during my three years of employment here and I have many fond memories to look back on. Thank you again for the opportunity to work in the Dover School District and for giving me the tools and support to become a better teacher. I wish you and the entire Dover District all the best and I hope to stay in touch. You can contact me at any time by email at catherine.dinitto@gmail.com or by phone at 978-302-0953.

Sincerely,

Catherine DiNitto

Catherine DiNitto

May 19, 2015

Patrick Boodey, Principal
Woodman Park School
11 Towle Ave.
Dover, NH 03820

Dear Mr. Boodey,

Please consider this letter as my formal resignation from my teaching position at Woodman Park School effective at the end of the 2015-2016 school year.

I have greatly appreciated the opportunity to teach both Kindergarten and second grade at Woodman Park School. When I started as an intern in 2011, I immediately felt welcomed into the Woodman Park "family". I have felt support every step of the way from both the administration and my grade level teams. Woodman has been like a second home for me. I cannot put into words how thankful I am to have had the opportunity to teach and grow as an educator here. However, for personal reasons I have chosen to go on a new adventure, moving across the country to Colorado. I look forward to bringing the knowledge and experience I have gained here in Dover, New Hampshire to the students of Longmont, Colorado.

Thank you for allowing me to teach the students of Dover, NH. I have enjoyed watching each of them grow and flourish both in and out of the classroom! I wish nothing but the best to the students, faculty, and staff of Woodman Park.

Thank you,

Jennifer Russell-Bickford

Danielle Rogers
128 Ham Road
New Durham, NH 03855
(603) 986-9046
dtrogers16@gmail.com

24 May 2016

Dr. Elaine M. Arbour
Superintendent of Schools
Dover School District
61 Locust Street Suite 409
Dover, NH 03820

Dear Dr. Arbour,

Please accept this letter as notice of my resignation from Horne Street School, effective June 30, 2016.

I have been offered a full-day kindergarten position at the elementary school in my home town. I realize that this opportunity is too exciting for me to decline.

It has been a pleasure working in Dover over the last seven years. I have grown as an individual and learned much from everyone within the district. I have truly enjoyed working alongside the teachers and staff of Horne Street School and forming professional, but friendly relationships along the way. I will take the lessons I've learned here as I progress further in my academic and professional career.

Thank you again for the opportunities and support you have given me while working in the Dover School District.

Yours Truly,

Danielle Rogers

Danielle Rogers

Robin Lafleur

From: Michael Roberts
Sent: Wednesday, June 01, 2016 1:59 PM
To: Robin Lafleur
Subject: 2016-17 School Year

Dear Robin,

As per Peter's request, I would like to inform you and the school board that I am not going to return to the Dover School District next academic year.

I am going to return home to New York, but I greatly appreciate all of the time and effort that everyone here has expended on my behalf. My experience has been greatly valuable and I am happy to have had the opportunity to meet and to help so many students this year.

Thank you,
Michael Roberts

OFFICE OF THE SUPERINTENDENT
DOVER PUBLIC SCHOOLS
DOVER, NEW HAMPSHIRE

TO: **DOVER SCHOOL BOARD**

DATE: June 6, 2016

MEMORANDUM: Renomination of Administrators.
In accordance with Chapter 189, Section 39 of the New Hampshire School laws of 1963, I hereby nominate the following persons for the designated positions for the 2016-2017 school year.

ELEMENTARY
Boodey, Patrick, Principal
Brown, Gregory, Dean of Students
Dunton, Elizabeth, Principal
McKenney, Michael, Principal
Moaratty, Katherine, Dean of Students

DOVER MIDDLE SCHOOL
Dube, Lindsay, Dean of Students
Lyndes, Kimberly, Principal
Patrick, Bruce, Dean of Students

DOVER HIGH SCHOOL
Breault, Joan, Dean of Alternative Program
Driscoll, Peter, Principal
Paradis, Louise, Career and Technical Center Director
Sherman, Emily, Dean of Instruction
Stephens, Kimberly, Dean of Students

DISTRICT-WIDE
Boston, Christine, Pupil Personnel Services Director
Glynn, Paula, Federal Projects/Curriculum Instruction Assessment Director (Partial Federal Funding)
Myers, Jeffrey, Technology Director
Strand, Deanna, Dover Adult Learning Center Executive Director
Wotton, Peter, Athletics Director

OFFICE OF THE SUPERINTENDENT
DOVER PUBLIC SCHOOLS
DOVER, NEW HAMPSHIRE

TO: **DOVER SCHOOL BOARD**

DATE: June 6, 2016

MEMORANDUM: Nomination and Election of Teachers.

In accordance with Chapter 189, Section 39 of the New Hampshire School laws of 1963, I hereby nominate the following persons for the designated positions for the 2016-2017 school year.

NAME	POSITION	SCHOOL	REPLACING	SALARY
Averil, Kyle	Math Teacher	Dover High School	Wayne Levan	$35,231.00
Carroll, Emily	Math Teacher	Dover High School	Katie Hinkle	$43,921.00
Ferioli, Trisha	Biology Teacher (OYO)	Dover High School	Caitlin Tenney	$35,231.00
Hegarty, Quinn	Math Teacher	Dover Middle School	George Drinkwater	$37,996.00
Hope, Melissa	Cosmetology Teacher	Dover High School	Sarah Jennison	$46,777.00
Smith, Stella	Special Educator	Dover High School	Agatha Cote	$37,996.00
Tkaczyk, Katherine	English Teacher	Dover High School	Cate DiNitto	$37,996.00

Checklist for Final Approval of Extended Travel (Per Policy IJOAA)

This document is due to the Superintendent's office on the Wednesday prior to the Monday School Board meeting that is one month before travel. Please call 516-6804 for the specific date or with questions.

Group Requesting Final Approval:______Career Technical Center________________________

Destination:________Skills USA, Louisville, KY____

Contact Person (s):______Judy Ring____

Dates of Travel: _____________6/20/16-6/25/16_____________________________________

Number of Students Traveling:____2____

Number of Chaperones:__________1____

Adult/Student Ratio:__________1:2____

Please circle appropriate response:

Permission Forms submitted to Principal: **yes**/no

Student Code of Conduct Contracts, inc. Standards for Behavior submitted to Principal: **yes**/no

Telephone Contact Notification submitted to Principal: **yes**/no

List of all students and chaperones submitted to the school and Supt's Office: **yes**/no

All Chaperones completed criminal background check: **yes**/no

Date Revised: 3/31/2016

Donation Request List for Approval
June 6 School Board Meeting

School	Group Donating	Value	Items/Service	Purpose
DMS	Rotary Club of Dover	$650.00	General Donation	Browne Center Field Trip-7th grade
DMS	PTA	$1,500.00	General Donation	DC Trip Scholarships
GES	Estate of George Rivers	$5,000.00	General Donation	Needed Supplies and Equipment at Garrison
DHS CTC	Mark Lawrence Photography	$3,000.00	Photography	Yearbook

RESOLUTION OF RECOGNITION

RE: *Dover School District Staff Retirements 2016*

WHEREAS *the Dover School District relies upon dedicated individuals to work with our students, and*

WHEREAS *those dedicated teachers and staff members can have a life-long impact in the life of a child, and*

WHEREAS *this level of dedication demonstrates a sense of compassion, caring, and love for students, and*

WHEREAS *one measure of dedication is their many years of service to the community, and*

WHEREAS *those individuals worked tirelessly for many years and each day arrived at work with one goal in mind: to make the Dover School District a safe and exciting place for children, and*

WHEREAS *the following individuals have worked selflessly for a total of 234 combined years for the Dover School District:*

David Bennett
Agatha Cote
George Drinkwater
Marcia Goodnow
Fran Hopkins
Pamela Lankford
Wayne Levan
Gail Lodi
Ann Marie Staples
Terry Warren

NOW THEREFORE BE IT RESOLVED *that the Dover School Board and the Dover School community acknowledge the contribution and thank these most important individuals for many years of dedicated service and devotion to the children and community of the Dover School District.*

SUBMITTED BY: ____
Amanda L. Russell, Chairperson

____
Betsey Andrews Parker, Vice Chairperson

____
Kathleen Morrison, Secretary

____
Keith Holt

____
Matthew Lahr

____
Carolyn Mebert

____
Michelle Muffett-Lipinski

June 6, 2016

RESOLUTION
JUNE 6, 2016

RE: **Federal Funds 2016-17**

WHEREAS Federal funds allocations for Titles I, I, Part D, II, and III, have not yet been finalized, districts have been advised to use last year's allocation figures for planning purposes, and

WHEREAS If allocations remain stable for FY17 Dover will receive:
$735,742 for Title I (Elementary and Secondary Education Act) –
$99,025 for Title I, Part D (Neglected and Delinquent Funds)
$285,509 for Title II (Highly Qualified Teachers)
$ 21,012 for Title III (English Speakers of Other Languages)

with, per State and Federal directive, a proportional amount being allocated for the qualifying and participating private schools and

WHEREAS The Title I Project Manager and the Director of Curriculum, Instruction and Assessment after consultation with public and private school staff and administration at local and state level, recommends the following utilization of the Federal funds for FY16:

WHEREAS For Title I:
Woodman Park – Part time Enrichment Coordinator, 8 full time and 1 part time tutors, one part time Family Outreach Coordinator, one part time RTI coordinator, project administration, benefits, professional development.
Dover Middle School - 2 full time Title I/intervention tutors, TI coordinator, Literacy facilitator, math intervention, benefits.
St. Mary Academy - One part time literacy tutor, benefits, related supplies and materials

WHEREAS For Title I, Part D:
Dover Children's Home - Independent Living Counselor, Academic and Vocational Counselor, salaries and benefits.
Dover Middle School - 1 part time social worker, benefits and supplies.

WHEREAS For Title II:
For the three elementary schools - three .5 literacy facilitators for the district, .6 math facilitator, benefits, professional development activities and related materials
Private schools - professional development.

WHEREAS For Title III:
Professional development activities, supplies and related materials.

NOW, THEREFORE, BE IT RESOLVED that the Dover School Board approve the utilization of Federal Titles I, I, Part D, II, and III, funds for FY17 as recommended above.

SUBMITTED BY: **Amanda Russell, Chairperson**
Dover School Board
BY REQUEST

JUNE 6, 2016

RESOLUTION
June 6, 2016

RE: **Special Education Federal Funds**

WHEREAS the IDEA Part B and IDEA Preschool allocations for next year have not been finalized, and

WHEREAS If allocations remain stable for FY 17, Dover expects to receive federal funds of $827,374 for IDEA Part B, and $12,705 for IDEA Preschool funds, and

WHEREAS the Pupil Personnel Services Director, after consultation with staff of both public and private schools, and with parent input at team meetings, recommends the following utilization of federal special education funds for FY 17:

Continued funding of previously established positions to include a part time reading specialist for Dover High School; a family services facilitator; a part time preschool teacher; three special education teachers providing special education coordination services; a masters level social worker; an elementary special educator; a high school special educator; tutors funded from the proportional share to provide special education and related services for students attending private schools;

WHEREAS it is recommended that funds continue to be utilized for contracted services from an Audiologist to assist teachers and related service providers on meeting the needs of students with hearing loss or hearing impairments; contracted services from an ABA instructor and BCBA consultant to provide applied behavioral analysis and other methodology specific to student with autism disorders; consultation and evaluation of Assistive Technology needs of students with disabilities; contracted evaluations from specialists as part of initial eligibility determination and re-evaluation of eligibility for special education; contracted staff development and workshop fees for both public and private school staff in legal requirements in special education, programming for students with disabilities, transition, drop-out prevention; and the purchase of materials, computers, software, on-line data storage, and equipment related to the instruction of special needs students in both public and private schools; and

WHEREAS it is recommended that Preschool funds be used to fund a part time preschool teacher

NOW, THEREFORE, BE IT RESOLVED that the Dover School Board approve the utilization of federal IDEA Part B and Preschool funds for FY17 as recommended above.

SUBMITTED BY: **Amanda Russell, Chairperson**
Dover School Board
At Large
BY REQUEST

RESOLUTION
June 6, 2016

RE: **Career & Technical Education Carl Perkins Federal Funds**

WHEREAS Carl Perkins Program Improvement grant allocations for the coming year (FY 2017) have not been finalized, and

WHEREAS the Career and Technical Education Director, after collaboration with teachers, program advisory committees, and New Hampshire Department of Education staff, recommends the following utilization of federal career and technical education funds as designated by the New Hampshire Department of Education for FY 2017:

continued funding for the improvement of academic skills, strengthening connections with postsecondary education, preparing students for occupations in demand that pay family supporting wages, and investing in effective, high quality programs, professional development, equipment, supplies and other related supporting materials.;

NOW, THEREFORE, BE IT RESOLVED that the Dover School Board approve the utilization of federal program improvement funds for FY 2017 as recommended above.

SUBMITTED BY: **Amanda L. Russell, Chairperson**
Dover School Board
BY REQUEST

JUNE 6, 2016

TO:	Dr. Elaine Arbour, Superintendent of Dover Schools
	Dover School Board
FROM:	Deanna Strand, Director Dover Adult Learning Center
RE:	Dover Adult Learning Center Staff Handbook Change
DATE:	May 19, 2016

Proposed changes:

Replace chart on p. 17 with attached chart, reflecting a 1.5% COLA in DALC staff wages. All DALC wages are paid from grant or tuition funds. This increase will not affect the general fund budget.

Change text as indicated to reflect status of DALC Office Manager as a member of DEOP and to clarify that counselor salary increases are contingent upon availability of grant funding to support them.

ADULT EDUCATION STAFF WAGE SCALE 2016-2017

Position		~~2015-16~~	***<u>2016-17</u>***
Enrichment Teacher/HiSET Supervisor		~~$22.41~~	***<u>22.75</u>***
ABE/AHS Teachers*	Step 1*	~~$22.41~~	***<u>22.75</u>***
	Step 2	~~$25.25~~	***<u>25.63</u>***
	Step 3	~~$27.97~~	***<u>28.39</u>***
	Step 4	~~$28.96~~	***<u>29.39</u>***
	Step 5**	~~$31.81~~	***<u>32.29</u>***
Teaching Aide /Receptionist/HiSET Proctor/Childcare Assistant	Step 1	~~$12.68~~	***<u>12.87</u>***
	Step 2	~~$13.15~~	***<u>13.35</u>***
	Step 3	~~$13.64~~	***<u>13.84</u>***
	Step 4	~~$14.11~~	***<u>14.32</u>***
	Step 5	~~$14.60~~	***<u>14.82</u>***
	Step 6	~~$15.07~~	***<u>15.30</u>***
	Step 7	~~$15.55~~	***<u>15.78</u>***
	Step 8	~~$16.03~~	***<u>16.27</u>***
Counselor Aide/Office Assistant/Childcare Coordinator	Step 1	~~$14.03~~	***<u>14.24</u>***
	Step 2	~~$14.49~~	***<u>14.71</u>***
	Step 3	~~$14.95~~	***<u>15.17</u>***
	Step 4	~~$15.41~~	***<u>15.64</u>***
	Step 5	~~$15.87~~	***<u>16.11</u>***
	Step 6	~~$16.33~~	***<u>16.57</u>***
	Step 7	~~$16.79~~	***<u>17.04</u>***
	Step 8	~~$17.25~~	***<u>17.51</u>***
Childcare Aide		~~$9.46~~	***<u>9.60</u>***
Cleaning person		~~$13.39~~	***<u>13.59</u>***
Technology Specialist	Step 1	~~$15.50~~	***<u>15.73</u>***
	Step 2	~~$16.02~~	***<u>16.26</u>***
	Step 3	~~$16.53~~	***<u>16.78</u>***
	Step 4	~~$17.04~~	***<u>17.30</u>***
	Step 5	~~$17.56~~	***<u>17.82</u>***
	Step 6	~~$18.07~~	***<u>18.34</u>***
	Step 7	~~$18.57~~	***<u>18.85</u>***
	Step 8	~~$19.08~~	***<u>19.37</u>***
Counselor	According to DTU Pay Scale ***<u>as funding allows</u>***		
Office Manager	DEOP ***<u>member</u>*** Class 6		

*Placed according to guidelines on previous page

Approved by DALC Board April 19, 2016
To be approved by Dover School Board June 2016

Changes made to Elementary School Handbooks, June 2016

1. **Policies, contact information, and general housekeeping updates will be made**
2. **Added to Electronics:**
   Electronic devices such as, but not limited to: iPods, iPads, e-readers, cell phones, etc., are to be used in the classroom with teacher permission and supervision. If cell phones are brought to school, they must be kept in backpacks and used only with teacher permission.

ELAINE M. ARBOUR, Ed.D.
Superintendent of Schools
e.arbour@dover.k12.nh.us

LIBBY M. SIMMONS
Business Administrator
k.m.taylor@dover.k12.nh.us

CHRISTINE BOSTON
Director of Pupil Personnel Services
c.boston@dover.k12.nh.us

PAULA GLYNN
Director of Curriculum, Instruction and Assessment
p.glynn@dover.k12.nh.us

THE DOVER SCHOOL DISTRICT
SCHOOL ADMINISTRATIVE UNIT #11
McCONNELL CENTER
61 LOCUST STREET SUITE 409
DOVER, NEW HAMPSHIRE 03820-4132
TEL (603) 516-6800
FAX (603) 516-6809

TO: Members Dover School Board
FROM: Libby M. Simmons, Business Administrator
DATE: June 6, 2016
RE: Award for ***Special Education Transportation Services***

On April 6, 2016, the District solicited a public bid seeking proposals from qualified student transportation management companies to provide both daily in-district and out-of-district transportation services to meet our special education transportation needs. The District requested proposals for a three-year contract with an option for two additional one year terms. Three vendors were present for the mandatory pre-proposal meeting on April 19th and one vendor, "The Provider" Enterprises, Inc., submitted a proposal on May 2, 2016. Results are as follows:

In-District Single Bus Rates*

In-District Rates:	**2016-2017 Daily**	**2016-2017 Annual**	**2017-2018 Daily**	**2017-2018 Annual**	**2018-2019 Daily**	**2018-2019 Annual**
Full Day, Cost per Bus	**$218.83**	**$38,732.91**	**$225.40**	**$39,895.80**	**$232.16**	**$41,092.32**

*Half day rates to be negotiated.

Out-Of-District Single Bus Rates*

Out-Of-District Rates:	**2016-2017 Daily**	**2016-2017 Annual**	**2017-2018 Daily**	**2017-2018 Annual**	**2018-2019 Daily**	**2018-2019 Annual**
Full Day, Cost per Bus	**$252.45**	**$44,683.65**	**$260.02**	**$46,023.54**	**$267.82**	**$47,404.14**

*Ridesharing rates to be negotiated.

We request that the School Board proceed with an award to **"The Provider" Enterprises, Inc.** for a three-year contract beginning on July 1, 2016 and ending on June 30, 209 with an option for two additional one year terms.

Dover School District Mission Statement

Strengthening our community by educating every child, every day!

DOVER HIGH SCHOOL/MIDDLE SCHOOL
HEAD COACH EVALUATION FORM

Name of Coach	Sport	Level & School

1. Excellent   2. Meets Expectations   3. Needs Improvement   4. No Opportunity to Observe   5. Not Applicable

PROFESSIONAL & PERSONAL RELATIONSHIPS

_______ Cooperates with the athletic administrator and/or administrative assistant to submit all necessary season paperwork to include rosters, end of the year award reports, inventory documentation and NHIAA requirements.

_______ Provides training rules to team members in writing and follows due process procedures as necessary

_______ Develops rapport with the athletic coaching staff, other teachers, and administrators

_______ Is appropriately dressed at practices and games

_______ Participates in in-service meetings and other activities to improve coaching performance. Attends meetings necessary to the welfare of the athletic department.

_______ Develops sound public relations. Cooperates with newspapers, radio, television, booster club and interested spectators.

_______ Understands and follows rules and regulations set forth by all governing agencies; state association, Board of Education and league.

_______ Participates in parent's night, banquets, awards nights, pep assemblies and letters to colleges regarding players.

_______ Works cooperatively with middle school coaches / high school coaches in developing a coordinated program.

_______ Promotes all sports in the athletic program attempting to foster school spirit

_______ Cooperates and communicates with parents during the entire year.

COACHING PERFORMANCE

_______ Maintains appropriate sideline conduct at games with respect to players, officials and other workers

_______ Provides proper supervision and administration of locker and training room and on bus trips.

_______ Is well versed and knowledgeable in matters pertaining to the sport.

_______ Has individual and team discipline under “control".

_______ Develops a well organized practice schedule, which utilizes his/her staff and team to its maximum potential.

_______ Establishes the fundamental philosophy, skills and techniques to be taught by the staff.

_______ Develops integrity within the coaching staff, fellow coaches and works to make better coaches.

_______ Is fair, understanding, tolerant, sympathetic and patient with team members.

_______ Is innovative using new coaching techniques and ideas in addition to sound, already proven methods of coaching.

_______ Is prompt in meeting team for practices and games.

_______ Shows an interest in athletes in off-season activities and classroom efforts.

_______ Provides leadership and attitudes that produce positive efforts by participants.

_______ Knows the medical aspects of the position, including first aid, injury policies, working with team trainer and/or family physician.

_______ Provides an atmosphere of cooperation in being receptive to suggestions and giving credit to those responsible for success.

_______ Uses all possible ethical means of motivation, emphasizes values of competitive athletics, acceptable personal behavior, decision-making and lasting values to each individual.

_______ Utilizes videotape along with providing instructions on proper care and use.

_______ Utilizes practice time for both individual and team development.

_______ Team performance consistent with quality of athletes available.

RELATED COACHING RESPONSIBILITIES

_______ Is concerned about the care of equipment, including issue, collection, inventory and storage.

_______ Is cooperative in developing non-league schedules and securing officials.

_______ Is cooperative in sharing facilities

_______ Shows self-control and poise in areas related to coaching responsibilities

_______ Displays enthusiasm and exhibits interest in coaching.

_______ Keeps athletic administrator informed about unusual event.

_______ Is cooperative in helping service clubs, booster club, recreation department and other organizations in their projects which in turn relate to the athletic program.

_______ Encourages all potential athletes to participate in sport programs.

SUMMARY:

Number of years coaching in this assignment: _______

Number of years coaching in school district: ________

COMMENTS:

COACH'S GOALS:

Athletic Director	**Date**	**Coach**	**Date**

Dover High School

Student-Athlete

Evaluation Form

Name:____Sport/Coach:________________________

Directions: Please choose the number that best represents the extent to which you agree with the statements listed below. Place the appropriate number in the space provided.

5=Strongly Agree 4=Agree 3=Neutral 2=Disagree 1=Strongly Disagree

0=Not Applicable

____ 1. The success your team had this year met your expectations.

____ 2. The team achieved its seasonal goals and objectives.

____ 3. I was satisfied with the role I played as a member of this year's team.

____ 4. I was given ample opportunity to demonstrate my abilities.

____ 5. The coaches treated the team fairly and with respect.

____ 6. The head coach is a positive role model for me and my teammates.

____ 7. I made positive progress with the basic skills and understanding of my sport.

____ 8. Team spirit and morale was good.

____ 9. The head coach communicates effectively with the team

____ 10. The head coach maintained discipline in a fair and consistent manner.

____ 11. The coaching staff provided an environment that made participation enjoyable for me and my teammates.

____ 12. The coaching staff conducted a well-planned practice.

____ 13. The coaching staff helped me and my teammates reach our potential.

____ 14. The coaches' conditioning/training program was effective at getting us in the best possible condition to compete.

____ 15. The coaching staff promoted the concept of "student-athlete" and encouraged us to do well academically.

____ 16. The coaching staff helped to provide a safe and healthy environment for practice and competition.

____ 17. The coaching staff exhibited reasonable and prudent conduct in preventing and handling accidents/injuries.

____ 18. The head coach and staff motivated us for competition.

____ 19. The head coach was effective.

20. Please identify the head coaches' strengths: ________________________________

____

____

____

____

____

21. Please identify areas in which the head coach may need improvement. ___________

____

____

____

____

____

____

Dover Schools New Sports Proposal Form

SPORT / LEVEL PROPOSED: ______________________________

SUBMISSION DATE: ______________________________

NAME OF APPLICANT(S): ______________________________

FIRST DATE TO PRACTICE/PLAY: ______________________________

LAST DATE TO PRACTICE/PLAY: ______________________________

FUNDING SOURCE(S) FOR:

OFFICIALS ______________________________

TRANSPORTATION: ______________________________

COACH STIPEND(S): ______________________________

EQUIPMENT / SUPPLIES: ______________________________

OTHER: ______________________________

____

GRADE(S) OF PARTICIPANTS: ______________________________

FACILITY TO BE USED: ______________________________

IS THIS AN NHIAA OFFERED SPORT: ______________________________

RATIONALE FOR ADDING SPORT/LEVEL: ______________________________

____

____

By signing and dating below I, the undersigned, acknowledge that the Dover School District will not financially underwrite this sport/program without approval from the Superintendent and School Board.

______________________________ ______________________________

Signature of applicant Date

For Dover School District Use Only:

_____ Approved SIGNED: ______________________________ DATE: ________________

_____ Not Approved SIGNED: ______________________________ DATE: ________________

ELAINE M. ARBOUR, Ed.D.
Superintendent of Schools
e.arbour@dover.k12.nh.us

LIBBY SIMMONS
Business Administrator
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JEFFREY MYERS
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TO: Elaine M. Arbour, Superintendent of Schools
Members Dover School Board

FR: Libby Simmons, Interim Business Administrator

DATE: June 6, 2016

RE: Results of Single Audit FYE 2015 from Macpage LLC

We have received the written report from Macpage LLC for the single audit work performed for fiscal year ending June 30, 2015.

Please refer specifically to pages 12 through 15 in which there was a financial statement finding, as well as two federal award findings relative to recording expenditures in the proper accounting period, reconciliation of federal grants, and free/reduced lunch program eligibility and verification. Written responses were provided by the previous business administrator and all deficiencies have been addressed and or will be remedied by staff participation in NHDOE annual trainings and ongoing internal guidance.

After your review of the report, I would be happy to answer any questions that you may have.

Dover School District Mission Statement

Strengthening our community by educating every child, every day!

City of Dover

Single Audit Act

June 30, 2015

CONTENTS

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 3

Schedule of Expenditures of Federal Awards 6

Notes to Schedule of Expenditures of Federal Awards 9

Schedule of Findings and Questioned Costs 10

Summary Schedule of Prior Audit Findings 16

Financial Report

<u>Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*</u>

City Council
City of Dover
Dover, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dover, New Hampshire (the City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Dover, New Hampshire's basic financial statements and have issued our report thereon dated January 19, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Dover, New Hampshire's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies, findings 2015-001 and 2015-002.

Compliance and Other Matters

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

City's Response to Finding

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the corrective action plan. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Macpage LLC

South Portland, Maine
January 19, 2016

Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

City Council
City of Dover
Dover, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited City of Dover, New Hampshire's (the City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have direct and material effect on each of City of Dover, New Hampshire's major federal programs for the year ended June 30, 2015. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Macpage LLC
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One Market Square, Augusta, ME 04330-4637 | 207-622-4766 | 207-622-6545 fax
macpage.com

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133, and which are described in the accompanying schedule of findings and questioned costs as items, 2015-003 and 2015-004. Our opinion on each major federal program is not modified with respect to these matters.

The City's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and the corrective action plan. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

City Council
City of Dover

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dover, New Hampshire, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise City of Dover, New Hampshire's basic financial statements. We issued our report thereon, dated January 19, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Macpage LLC

South Portland, Maine
March 30, 2016

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Agriculture		
Pass-Through State Department of Education		
Child Nutrition Cluster		
School Breakfast Program	10.553	$ 94,312
National School Lunch Program	10.555	533,403
Total Child Nutrition Cluster		627,715
Commodity Supplemental Food Program	10.565	83,526
Fresh Fruit and Vegetable Program	10.582	25,401
Total U.S. Department of Agriculture		736,642
U.S. Department of Commerce		
Pass-Through Gulf of Maine Council on the Marine Environment		
NROC Coastal Community Resiliance Grant	11.473	4,680
Total U.S. Department of Commerce		4,680
U.S. Department of Housing and Urban Development		
Direct Program		
CDBG-Entitlement Grants Cluster		
Community Development Block Grant/Entitlement Grants	14.218	393,926
Total U.S. Department of Housing and Urban Development		393,926
U.S. Department of Justice		
Pass-Through the State Department of Justice		
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	223
Bulletproof Vest Partnership Program	16.607	10,064
Tactical Diversion Task Force	16.UNKNOWN	24,878
Total U.S. Department of Justice		35,165
Carry Forward		$ 1,170,413

See accompanying independent auditor's report on schedule of expenditures of federal awards.
The accompany notes are integral part of this schedule.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
Balance Carried Forward		$ 1,170,413
U.S. Department of Transportation		
Pass-Through State Department of Transportation		
Highway Safety Cluster		
State and Community Highway Safety	20.600	249,223
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	4,764
Safety Belt Performance Grants	20.609	1,836
Total Highway Safety Cluster		255,823
Highway Planning and Construction Cluster		
Recreational Trails Program	20.219	302
Total Highway Planning and Construction Cluster		302
Total U.S. Department of Transportation		256,125
U.S. Environmental Protection Agency		
Pass-Through State Department of Environmental Services		
Capitalization Grants for Clean Water State Revolving Funds	66.458	852,934
Capitalization Grants for Drinking Water State Revolving Funds	66.468	18,680
Assessment and Watershed Protection Program Grants	66.480	18,249
Total U.S. Environmental Protection Agency		889,863
U.S. Department of Education		
Pass-Through State of New Hampshire Department of Education		
Title I, Part A Cluster		
Title I Grants to Local Educational Agencies	84.010	866,613
Total Title I, Part A Cluster		866,613
Special Education Cluster (IDEA)		
Special Education - Grants to States	84.027	810,192
Special Education - Preschool Grants	84.173	10,584
Total Special Education Cluster (IDEA)		820,776
Adult Education - Basic Grants to States	84.002	632,144
Career and Technical Education - Basic Grants to States	84.048	143,466
English Language Acquisition Grants	84.365	21,077
Improving Teacher Quality State Grants	84.367	274,115
		1,070,802
Total U.S. Department of Education		2,758,191
Carry Forward		$ 5,074,592

See accompanying independent auditor's report on schedule of expenditures of federal awards.
The accompany notes are integral part of this schedule.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
Balance Carried Forward		$ 5,074,592
U.S. Department of Health and Human Services		
Pass-Through Department of Health and Human Services		
Medicare Prescription Drug Coverage	93.770	60,692
Substance Abuse and Mental Health Service Projects of Regional and National Significance	94.243	59,140
Drug-Free Communities Support Program Grants	93.276	53,105
Total U.S. Department of Health and Human Services		172,937
U.S. Social Security Administration		
Pass-Through Department of Health and Human Services		
Supplemental Social Security	96.006	14,776
Total U.S. Social Security Administration		14,776
U.S. Department of Homeland Security		
Pass-Through Department of Safety		
Emergency Management Performance Grants	97.042	115,646
Homeland Security Grant Program	97.067	304,829
Total Department of Homeland Security		420,475
U.S. Department of the Army		
Direct Program		
Use of Property, Facilities or Equipment Cocheco River Federal Navigation Project	99.UNKNOWN	45,129
Total U.S. Department of the Army		45,129
Total Expenditures of Federal Awards		$ 5,727,909

See accompanying independent auditor's report on schedule of expenditures of federal awards.
The accompany notes are integral part of this schedule.

Notes to Schedule of Expenditures of Federal Awards

June 30, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Dover, New Hampshire under programs of the federal government for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the City of Dover, New Hampshire, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – FOOD DISTRIBUTION

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities consumed.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

SECTION I – <u>SUMMARY OF AUDITORS' RESULTS</u>

<u>Financial Statements</u>

Type of auditors' report issued:		Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	Yes	√ No
Significant deficiency(ies) identified	√ Yes	None reported
Noncompliance material to financial statements noted?	Yes	√ No

<u>Federal Awards</u>

Internal control over major programs:		
Material weakness(es) identified?	Yes	√ No
Significant deficiency(ies) identified	Yes	√ None reported
Type of auditors' report issued on compliance for major programs:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	√ Yes	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.553/10.555	Child Nutrition Cluster
97.067	Homeland Security Grant Program
84.027/84.173	Special Education Cluster
84.010	Title I
66.458	Capitalization Grants for Clean Water Funds

Dollar threshold used to distinguish between Type A and Type B programs:		$300,000
Auditee qualified as low-risk auditee?	Yes	√ No

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2015-001, General Fund Cash Account Not Reconciled Timely

Condition:

The general fund cash account had not been reconciled to the supporting bank statements in a timely manner.

Criteria:

Internal controls should be in place to provide reasonable assurance that cash balances reported in the financial statements are accurate. The timely preparation of cash reconciliations that are complete and accurate is key to maintaining adequate controls over cash accounts.

Cause:

The City's accounting department fell behind in the performance of timely monthly reconciliations of the general fund checking account. In July 2015, it was discovered that the City's cash account had not been reconciled since March 2015.

Effect:

The lack of internal controls over the cash account could result in the cash balance being misstated and errors not being detected timely.

Recommendation:

It was recommended that the City implement a control, so that timely monthly reconciliation of the general fund cash account and the reconciliation should be reviewed and approved by someone other than the preparer.

Grantee Response:

The City concurs with the recommendation of performing timely monthly reconciliations of the General Fund checking account. The City's General Fund checking account processes about 5,000 transactions per month (cashed checks, deposits, ACH and Wire Transfers, inter-fund transactions). The untimeliness of completing this fiscal year's General Fund checking account reconciliations occurred as a result of having to resolve a back log of such reconciliations from the prior fiscal year. General Fund checking account reconciliations for the entire fiscal year were completed in August and provided to the auditors during the course of the audit. The Treasurer continues to use a spreadsheet to track completed account reconciliations. This file is provided to the Finance Director on a monthly basis. The Finance Director schedules regular meetings with the Treasurer to review all City bank account reconciliations to ensure timely completion and resolve identified variances.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS - CONTINUED

Finding 2015-002, Proper Cutoff for Expenditures

Condition:

Invoices totaling approximately $95,000 were identified affecting the City's school cafeteria fund that were not recorded in the correct accounting period. The services were performed prior to June 30, 2015 and should have been recorded in the school cafeteria fund as an expenditure and a liability in the fiscal year ended June 30, 2015. Instead, the expenditure was recorded in the fiscal year ending June, 30, 2016, based on when the disbursement was made to the vendors.

Criteria:

Internal controls should be in place to provide reasonable assurance that expenditures are recorded in the proper accounting period. Recording expenditures in the correct accounting period is important for complete and accurate financial reporting.

Cause:

Accounting personnel failed to properly identify that the goods and services had been provided prior to June 30, 2015 and did not properly record the invoice in expenditures and accounts payable as of June 30, 2015.

Effect:

The lack of internal controls over the cutoff of expenditures could lead to inaccurate financial reporting.

Recommendation:

It was recommended that a control be established so that significant disbursements made subsequent to year end be reviewed to determine if the proper accounting cutoff has been applied, based on when the goods or services have been provided.

Grantee Response:

The City concurs with the recommendation regarding the improper cutoff for the end of Fiscal Year 2015 Food Service expenditures within the Cafeteria Fund. These particular invoices were captured as part of the carry-forward for year-end open Purchase Orders, rather than being manually accrued to Accounts Payable during year-end closing of General Ledger. In the future, the invoices related to open Purchase Orders identified for year-end carry-forward will be reviewed to ensure that any invoices requiring manual accrual will be properly accounted for in the prior year.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

SECTION III – <u>FEDERAL AWARDS FINDINGS</u>

Finding 2015-003, U.S. Department of Education, for the period July 1, 2014 to June 30, 2015, CFDA 84.027, Special Education Cluster (IDEA) and CFDA 84.010, Title I

Condition:

The accounting records for that support the monthly grant reimbursement billing process are not easily reconciled to the monthly amounts billed. In addition, the accounting records were not well organized and the reconciliation between the accounting records and the amounts billed were manually prepared and were difficult to understand and follow.

Criteria

The supporting accounting documentation for billing should be complete, well organized and easily reconciled to the amounts billed.

Cause

Adjustments were made to the accounting records after the monthly bills had been submitted to the State for grant reimbursement.

Effect

We found the record keeping was not well organized and the supporting accounting documentation was inconsistent from month to month. Some expenses were billed for reimbursement in a different month than they were incurred.

Questioned Costs

There were no questioned costs identified.

Context

A haphazard sample of 4 transactions (2 from each grant program out of a total population of 12 from each grant program), was selected for testing for the grant programs from a population of all grant reimbursement requests for fiscal year 2015. We identified timing differences between individual months of when the expenditures were incurred and when the expenditures were billed for reimbursement. For the year, it appears that for the Special Education Cluster, grant reimbursement requests were $12,262 less than total expenditures, and for Title I, grant reimbursement, requests were $1,154 less than total expenditures.

Recommendation

Procedures should be implemented so that the monthly billing for grant reimbursements should only take place after all accounting adjustments have been made and a complete record of the supporting accounting detail that agrees to the amount billed should be retained to support that the amount that was billed.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

SECTION III – FEDERAL AWARDS FINDINGS – CONTINUED

Finding 2015-003, U.S. Department of Education, for the period July 1, 2014 to June 30, 2015, CFDA 84.027, Special Education Cluster (IDEA) and CFDA 84.010, Title I - Continued

Grantee's Response

This occurrence was unusual in nature due to a delay in the approval of grants. The delay in approval delayed the creation of associated expense accounts utilizing the proper project number. As a result, expenses were tracked in existing account numbers which then required re-classification through journal entries. Additional controls have been put into place to segregate expenses associated with these grants to allow for a better controlled process of re-classification through general journal entries and reporting should a delay in approval occur in the future. School District staff developed a system for reporting and reconciling monthly transactions to avoid timing issues and ensure that the expenses are recorded in the proper period. These changes in tracking and reporting will allow for more thorough and timely monthly reconciliations and submission of bills for reimbursement.

Finding 2015-004, U.S. Department of Education, for the period July 1, 2014 to June 30, 2015, CFDA 10.553 and 10.555, Child Nutrition Cluster.

Condition:

Internal control for the review and approval for eligibility and verification of income were not followed.

Criteria

Eligibility for free/reduced price meals is based on the families' income following the Federal Poverty Guidelines and household size as defined by the U.S. Department of Agriculture – Child Nutrition Programs; Income Eligibility Guidelines as stated in Federal Register, volume 77, number 57. The Application for free/reduced price meals should be reviewed by a responsible official.

Cause

The City has proper procedures in place to review and approve students' eligibility determination for the free and reduced lunch program, however are not making proper determinations about eligibility status.

Effect

Failure to adhere to formal review and approval procedures over eligibility could result in ineligible students receiving free or reduced price school meals.

Questioned Costs

There were no questioned costs identified.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2015

SECTION III – FEDERAL AWARDS FINDINGS – CONTINUED

Finding 2015-004, U.S. Department of Education, for the period July 1, 2014 to June 30, 2015, CFDA 10.553 and 10.555, Child Nutrition Cluster - Continued

Context

A haphazard sample of 40 transactions was selected for testing for the grant program noted above from a population of all free/reduced price meal applications for fiscal year 2015.

There were 2 instances in which applications had the incorrect number of persons in the household; however it did not affect the eligibility determination.

There were 2 instances in which students were receiving free meals because of categorical eligibility; however, one of the students was not included on the direct certification list and the other student should not have been directly certified and should have instead received reduced price meals.

There was 1 instance where the family income of a student was to be verified; however, the records to support the income verification could not be located.

There were 2 instances where the family income of students was verified, and upon verification, it was determined that the students meal status should have been changed; however, the students' meal status was not changed subsequent to the income verification.

Recommendation

The City should adhere to existing review and approval process for the eligibility determination of free/reduced price meal benefit applications to include confirmations of direct certification individuals and also students that are selected for income verification. Each application should be approved individually and the approval be documented at the time of eligibility determination. Review and approval and the proper determination of free/reduced price meal application is important to ensure that students are coded with the appropriate eligibility status and received the correct meal benefits. Additionally, a filing system should be developed to keep track of the meal benefit applications.

Grantee's Response

School District staff participated in training to ensure a thorough understanding of the process for processing applications and determining eligibility as well as the appropriate use of the available software to manage student applications. Reports have been identified and incorporated into the process to ensure a thorough reconciliation and review of all applications received and entered into the software system. Additional procedures have been implemented to assist with the verification process to ensure a thorough reconciliation of all students who have been selected and to provide documentation as to the result of the verification process and, ultimately, the determination of eligibility. A filing system has already been developed and it is being utilized to maintain separate records for each student to include; application materials, letters sent, as well as verification documentation and reports demonstrating all activities occurring during the fiscal year.

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2015

SECTION III – FEDERAL AWARDS FINDINGS – CONTINUED

Finding 2014-002, U.S. Department of Education, for the period July 1, 2013 to June 30, 2014, CFDA 84.027, Special Education Cluster (IDEA).

Condition:

The OMB A-87 requirements over payroll documentation for grant expenditures were not fulfilled.

Recommendation

A certification should be completed and signed by the employee or a supervisory official at least semi-annually. An individual should be assigned to ensure that semi-annual certifications are completed and retained for employees who work 100% in a Federal award program.

Current Status:

The recommendation was implemented and the finding was not repeated in the current year.

Finding 2014-003, U.S. Department of Education, for the period July 1, 2013 to June 30, 2014, CFDA 10.553 and 10.555, Child Nutrition Cluster.

Condition:

The City does not have proper procedures in place to review and approve students' eligibility determination for the free and reduced lunch program.

Recommendation

The City should develop a review and approval process for the eligibility determination of free/reduced price meal benefit applications to include confirmations of direct certification individuals. Each application should be approved individually and the approval be documented at the time of eligibility determination. Review and approval of free/reduced price meal application is important to ensure that students are coded with the appropriate eligibility status and received the correct meal benefits. Additionally, a filing system should be developed to keep track of the meal benefit applications.

Current Status:

The condition was not corrected and the finding was repeated in the current year as described in finding 2015-004

GENERAL FUND - FY2016 CONDITION OF ACCOUNTS

REVENUE

Account Description	FY2016 Budget	Received To Date 5/31/2016	Add'l Anticipated Revenue	Total Estimated Revenue	(Over)/ Under Budget
TUITION-REGULAR FROM PARENTS	$ -	$ (7,870.10)	$ (3,372.90)	$ (11,243.00)	$ (11,243.00)
TUITION - OTHER NH DISTRICTS	$ (27,971.00)	$ (41,706.20)	$ (1,653.96)	$ (43,360.16)	$ (15,389.16)
TUITION - BARRINGTON	$ (2,575,500.00)	$ (1,782,301.28)	$ (840,026.67)	$ (2,622,327.95)	$ (46,827.95)
TUITION - NOTTINGHAM	$ (1,155,273.00)	$ (911,422.40)	$ (58,942.86)	$ (970,365.26)	$ 184,907.74
TUITION SPED AIDES	$ (256,800.00)	$ (232,327.93)	$ (43,589.87)	$ (275,917.80)	$ (19,117.80)
TUITION-VOC-NH DISTRICTS	$ (83,250.00)	$ (28,389.15)	$ (28,389.15)	$ (56,778.30)	$ 26,471.70
TUITION-VOC-OUT OF STATE DIST	$ (69,852.00)	$ (22,170.88)	$ (22,170.88)	$ (44,341.76)	$ 25,510.24
OTHER LOCAL REVENUE DW	$ (32,782.00)	$ (53,879.30)	$ -	$ (53,879.30)	$ (21,097.30)
STATE ADEQUATE EDUCATION GRANT	$ (7,623,199.00)	$ (7,623,199.00)	$ -	$ (7,623,199.00)	$ -
SCHOOL BUILDING AID	$ (665,067.00)	$ (665,067.24)	$ -	$ (665,067.24)	$ (0.24)
CATASTROPHIC AID	$ (230,961.00)	$ (256,382.45)	$ -	$ (256,382.45)	$ (25,421.45)
VOC TUITION AID	$ (197,500.00)	$ (158,580.39)	$ -	$ (158,580.39)	$ 38,919.61
VOC TRANSPORTATION AID	$ (3,000.00)	$ (2,680.80)	$ -	$ (2,680.80)	$ 319.20
INDIRECT COST ALLOCATION	$ (100,000.00)	$ (44,219.71)	$ (35,780.29)	$ (80,000.00)	$ 20,000.00
ABE ALLOCATION	$ (70,000.00)	$ (21,445.88)	$ (21,445.88)	$ (42,891.76)	$ 27,108.24
IMPACT AID	$ (5,000.00)	$ (5,073.33)	$ -	$ (5,073.33)	$ (73.33)
MEDICAID DISTRIBUTION	$ (589,000.00)	$ (546,770.94)	$ (42,229.06)	$ (589,000.00)	$ -
SCHOOL - TRANSFER FROM CAPITAL RESERVES	$ (337,392.00)	$ -	$ (316,647.00)	$ (316,647.00)	$ 20,745.00
TUITION - PRESCHOOL PROGRAM	$ (11,500.00)	$ (11,175.00)	$ -	$ (11,175.00)	$ 325.00
OTHER LOCAL REVENUE GARRISON	$ -	$ (1,359.80)	$ -	$ (1,359.80)	$ (1,359.80)
OTHER LOCAL REVENUE HORNE	$ -	$ (4,034.14)	$ -	$ (4,034.14)	$ (4,034.14)
Tuition - Summer School WPS	$ (7,600.00)	$ (4,130.00)	$ -	$ (4,130.00)	$ 3,470.00
OTHER LOCAL REVENUE WOODMAN	$ -	$ (1,489.60)	$ -	$ (1,489.60)	$ (1,489.60)
ATHLETIC TRANSPORTATION DMS	$ (12,000.00)	$ (17,683.74)	$ -	$ (17,683.74)	$ (5,683.74)
OTHER LOCAL REVENUE DMS	$ -	$ (10.50)	$ -	$ (10.50)	$ (10.50)
Tuition - Summer School DHS	$ (2,400.00)	$ (2,100.00)	$ -	$ (2,100.00)	$ 300.00
DOVER HIGH SCHOOL TRANSPORTATION REVENUE	$ -	$ (75.00)	$ -	$ (75.00)	$ (75.00)
ATHLETIC TRANSPORTATION DHS	$ (40,000.00)	$ (60,548.28)	$ -	$ (60,548.28)	$ (20,548.28)
OTHER LOCAL REVENUE DHS	$ -	$ (1,003.63)	$ -	$ (1,003.63)	$ (1,003.63)
Total Non Tax Revenue	**$ (14,096,047.00)**	**$ (12,507,096.67)**	**$ (1,414,248.52)**	**$ (13,921,345.19)**	**$ 174,701.81**
State Wide Property Tax	$ (6,789,922.00)			$ (6,789,922.00)	$ -
Local Property Tax	$ (29,582,715.00)			$ (29,582,715.00)	$ -
Total Tax Revenue	**$ (36,372,637.00)**			**$ (36,372,637.00)**	**$ -**
Total Operating Revenue	**$ (50,468,684.00)**			**$ (50,293,982.19)**	**$ 174,701.81**

EXPENSES

Account Description	FY2016 Budget	Actual to Date 5/31/2016	Encumbrances AND Anticipated	Total Estimated Expenses	Over/ (Under) Budget
(1100) Regular Education Programs	$ 20,438,727.55	$ 15,675,623.81	$ 4,363,456.35	$ 20,039,080.16	$ (399,647.39)
(1200) Special Education Programs	$ 8,248,832.00	$ 6,978,408.12	$ 1,633,768.43	$ 8,612,176.55	$ 363,344.55
(1300) Career and Technical Education Programs	$ 2,333,478.00	$ 1,580,164.14	$ 409,712.49	$ 1,989,876.63	$ (343,601.37)
(1400) Co-Curricular Activities and Athletics	$ 572,315.00	$ 503,577.33	$ 54,418.89	$ 557,996.22	$ (14,318.78)
(1600) Adult/Continuing Education Programs	$ 223,387.00	$ 200,216.41	$ 17,554.38	$ 217,770.79	$ (5,616.21)
(2100) Support Services - Students	$ 3,387,113.75	$ 2,714,475.48	$ 608,128.49	$ 3,322,603.97	$ (64,509.78)
(2200) Support Services - Instructional Staff	$ 910,283.87	$ 679,098.78	$ 240,632.67	$ 919,731.45	$ 9,447.58
(2300) Support Services - General Admin.	$ 1,275,359.83	$ 1,185,965.31	$ 137,844.72	$ 1,323,810.03	$ 48,450.20
(2400) Support Services - School Admin.	$ 2,388,819.00	$ 2,164,645.24	$ 260,857.98	$ 2,425,503.22	$ 36,684.22
(2600) Support Services - Operation Maint/Plant	$ 3,756,187.00	$ 3,585,580.80	$ 249,331.61	$ 3,834,912.41	$ 78,725.41
(2700) Support Services - Student Transportation	$ 2,062,425.00	$ 1,680,527.04	$ 403,158.96	$ 2,083,686.00	$ 21,261.00
(2800) Support Services - Centralized Services	$ 685,943.00	$ 744,212.69	$ 43,661.88	$ 787,874.57	$ 101,931.57
(2900) Support Services - Other	$ 11,112.00	$ 376.77	$ 24,418.97	$ 24,795.74	$ 13,683.74
Fund Transfer to Special Revenue Funds	$ 407,280.00	$ 407,280.00	$ -	$ 407,280.00	$ -
Fund Transfer to Capital Reserves	$ 75,000.00	$ -	$ 75,000.00	$ 75,000.00	$ -
Total Operating Expenses	**$ 46,776,263.00**	**$ 38,100,151.92**	**$ 8,521,945.82**	**$ 46,622,097.74**	**$ (154,165.26)**
School Debt - Principal Payments	$ 2,245,586.00	$ 1,007,964.83	$ 1,237,621.17	$ 2,245,586.00	$ -
School Debt - Interest Payments	$ 1,446,835.00	$ 1,240,255.27	$ 206,579.73	$ 1,446,835.00	$ -
Total Debt Service	**$ 3,692,421.00**	**$ 2,248,220.10**	**$ 1,444,200.90**	**$ 3,692,421.00**	**$ -**
Total Expenses, Encumbrances and Anticipated Expenses	**$ 50,468,684.00**	**$ 40,348,372.02**	**$ 9,966,146.72**	**$ 50,314,518.74**	**$ (154,165.26)**
		Estimated Operating Revenue (over)/under budget			$ 174,701.81
		Estimated Net revenue/expenses, (surplus)/deficit			**$ 20,536.55**

***Unanticipated estimated expenses between 5/9/2016 -6/2/2016 (included above):**	
Special Education - placements, transportation and equipment	$ 35,000
Hospital tutoring services	$ 2,300
Technology - Neoscope, tech supplies	$ 950

*$27,000 is also included - estimated cafeteria student debt