

Posted: 05/13/2021

At: All Hudson schools, SAU building, district website



HUDSON SCHOOL DISTRICT ♦ Hudson, New Hampshire  
Hills Memorial Library, 18 Library Street

6:30 pm      Regular Meeting  
followed by    Non-public Session

## Agenda

May 17, 2021

Estimated  
time

6:30 pm    **A. Call to Order**  
Pledge

6:35 pm    **B. Public Input**  
Hudson residents are welcome and encouraged to share feedback with the board on agenda items.

6:40 pm    **C. Presentations to the Board**

- 1. Strategic Plan & Communication Update**  
Terry Wolf will share an update on the strategic plan and communication priorities.  
[Strategic Plan Pillars](#)  
[Goals Presentation](#)
- 2. Instructional Coaches/Tech Integrators**  
Tech integrator Amy White will present what a tech integrator does and the plan for instructional coaches and tech integrators next year.
- 3. Superintendent Goal Update**  
Superintendent Russell will share a progress update on his goals for his evaluation.  
[Goals Memo](#)

7:45 pm    **D. Good News Update** (Information)  
Kim Organek will share some good news about what's happening in our schools.

7:50 pm **E. Old Business**

1. [Copier Bid](#) (Decision, JB)  
Business Administrator Jen Burk and SPC Copy Pro will provide the board an update on the copier bid process and cost savings.
2. [Year-End Spending Update](#) (Information, JB)  
Business Administrator Jen Burk will provide an update on potential projects for the board's consideration utilizing year-end fund balance, plus historical data on prior years' fund balances.

8:15 pm **F. New Business**

1. [2020-2021 Calendar Update](#) (Decision, LR)  
Superintendent Russell will ask the board to approve officially changing the last day of school on the calendar.
2. [2021 Audit Engagement Letter](#) (Information, JB)  
Official notification by the current audit firm for the FY21 audit, and recommendation to the board to continue to utilize the services of Plodzick & Sanderson for this audit.
3. [Facility Use Request](#) (Decision, JB)  
A request to use the Hills House grounds by the Class Act/Theater Group at Alvirne.
4. [Extracurricular Nomination](#) (Decision, LR)  
Nomination for HMS.
5. [Bid Award – AHS Exterior Painting](#) (Decision, LR)  
Award of the exterior painting project at Alvirne to Collins Bros. Painting Co.

8:30 pm **G. Recommended Action**

1. Manifests – Recommended action: Make necessary corrections and sign.

8:30 pm **H. Reports to the Board (Information)**

District administrators will share updates for the board and public.

1. Superintendent Report
2. Assistant Superintendent Report
3. Director of Special Services Report
4. Business Administrator Report

8:45 pm **I. Legislative Update (Information)**

Superintendent Russell will provide a brief update on the legislature and bills that could impact education.

8:50 pm **J. Committee Report (Information)**  
Board members will share updates based on their committee assignments.

8:55 pm **K. Correspondence (Information)**

1. [Recent Travel Requests](#) (Information, JB)  
An update of the past travel requests brought to the board for approval over the past 3 years.
2. [FY23 Draft Budget Calendar](#) (Information, JB)  
The draft calendar for the 2022-2023 fiscal year budget development season.
3. [Enrollment Report](#) (LR)  
Current enrollment data by grade including a comparison to data in the fall.

9:00 pm **L. Board Member Comments**

9:10 pm **M. Non-Public Session**

1. Staff Nominations

*RSA 91-A:3 II provides certain conditions under which the School Board MAY enter into non-public session.*

*These conditions are:*

- a) The dismissal, promotion or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him, unless the employee (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.*
- 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.*
- 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.*

**N. Adjourn**

**Posted:** 05/13/2021

**At:** All Hudson schools, SAU building, district website

## Upcoming Meetings

Meeting	Date	Time	Location	Purpose
School Board	06/07/2021	6:30 pm	Hills Memorial Library	Regular Meeting
School Board	06/21/2021	6:30 pm	Hills Memorial Library	Regular Meeting



## STRONG LEARNING ENVIRONMENT

### Goal 1

The Hudson School District (HSD) will provide safe and secure schools that support welcoming learning environments and foster continuous learning for students, staff, and the community.

### Goal 2

Enhance and sustain an all-inclusive school environment that supports social/emotional wellness, cultural diversity, and individualized needs.

### Goal 3

Develop and maintain adaptable school environments that are inviting and designed to meet the learning needs of our current and future students, as well as being resources for the community.

## STRONG CONNECTIONS SCHOOL, FAMILY, COMMUNITY

### Goal 1

The HSD will encourage and embrace diverse thought and will welcome the voices of all.

### Goal 2

The HSD will support and promote the value of education, and passion for the learning process for college and career aspirations.

### Goal 3

The HSD will promote family and community engagement through a strong and shared vision of moving from good to great.

### Goal 4

The HSD will develop partnerships to harness the power of the Hudson community to spark students to accept and actively participate in their growing global future.

## VIBRANT LEARNING SYSTEM

### Goal 1

Students in the Hudson School District are actively engaged in personalized, challenging learning that prepares them for future opportunities.

### Goal 2

Teachers will leverage the use of technology to expand the learning within and beyond the traditional classroom.

### Goal 3

Teachers in the Hudson School District think deeply about, reflect on, and improve instruction that will facilitate personalized robust learning.

### Goal 4

Teachers in the HSD give effective and timely feedback to students to ensure mastery of competencies and 21st century skills.

## STRONG LEARNING ENVIRONMENT

## STRONG CONNECTIONS SCHOOL, FAMILY, COMMUNITY

## VIBRANT LEARNING SYSTEM

### Goal 5

Administrators in the HSD give effective and timely feedback and support to teachers to ensure quality and current research-based instruction.

### Goal 1

The Hudson School District (HSD) will provide safe and secure schools that support welcoming learning environments and foster continuous learning for students, staff, and the community.

1. Ensure that schools meet or exceed all safety recommendations of Homeland Security.
2. Create an ongoing and embedded site budget for school safety recommendations.
3. Utilize technology in schools in a safe and secure manner that supports appropriate cyber citizenship.

### Goal 1

The HSD will encourage and embrace diverse thought and will welcome the voices of all.

1. Expand current school and community activities that promote diversity.
2. Recruit and retain staff of varying backgrounds, identities, and experiences.

### Goal 1

Students in the Hudson School District are actively engaged in personalized, challenging learning that prepares them for future opportunities.

1. Student goal setting and accountability related to their learning.
2. Support environments that culminate in personalized demonstrations of learning.
3. Promote developmental and academic preparation for learning beginning at birth.

## STRONG LEARNING ENVIRONMENT

## STRONG CONNECTIONS SCHOOL, FAMILY, COMMUNITY

## VIBRANT LEARNING SYSTEM

### Goal 2

Enhance and sustain an all-inclusive school environment that supports social/emotional wellness, cultural diversity, and individualized needs.

1. Embed social and emotional learning (SEL) throughout the curriculum in all grade levels.
2. Provide professional development.
3. Host relevant event(s) in each school.
4. Engage the school community in activities that destigmatize mental illness.
5. Ensure that each student has a trusted relationship with an adult, in addition to their school counselor.

### Goal 2

The HSD will support and promote the value of education, and passion for the learning process for college and career aspirations.

1. Promote academic and career exploration opportunities.
2. Celebrate academic progress and achievements.

### Goal 2

Teachers will leverage the use of technology to expand the learning within and beyond the traditional classroom.

1. Expand in-house professional development on technologies.
2. Dedicate personnel to increase capacity of teachers in technology.

## STRONG LEARNING ENVIRONMENT

## STRONG CONNECTIONS SCHOOL, FAMILY, COMMUNITY

## VIBRANT LEARNING SYSTEM

### Goal 3

Develop and maintain adaptable school environments that are inviting and designed to meet the learning needs of our current and future students, as well as being resources for the community.

1. Maintain an efficient and well-communicated fiscal management and budgeting process.
2. Develop and implement a comprehensive capital improvement plan that realizes school renovation plans that gain community support for implementation to become the first choice for education in New Hampshire.
3. Support and maintain the district technology plan.
4. Prioritize repairs and maintenance of existing assets through a long-term facilities plan.

### Goal 3

The HSD will promote family and community engagement through a strong and shared vision of moving from good to great.

1. Dedicate personnel to oversee communications, public relations, the HSD website, social media, and branding (celebrate all the good happenings in Hudson).
2. Maintain ongoing communication with the community.
3. Leverage technology and social media for communication to families and community.

### Goal 3

Teachers in the Hudson School District think deeply about, reflect on, and improve instruction that will facilitate personalized robust learning.

1. Support teachers to challenge each student to increase academic interest and achievement.
2. Improve the Professional Learning Communities system.
3. Create a coaching model for instructional improvement.

**STRONG LEARNING ENVIRONMENT**

**STRONG CONNECTIONS SCHOOL, FAMILY, COMMUNITY**

**VIBRANT LEARNING SYSTEM**

**Goal 4**

The HSD will develop partnerships to harness the power of the Hudson community to spark students to accept and actively participate in their growing global future.

1. Develop extended learning opportunities with the help of community mentors and job shadowing.

**Goal 4**

Teachers in the HSD give effective and timely feedback to students to ensure mastery of competencies and 21st century skills.

1. Create ongoing professional development on effective feedback.
2. Develop accountability system to monitor progress based upon the feedback.
3. Explicitly teach and assess the skills necessary for success after graduation (Portrait of a Graduate).
4. Increase the timeliness of formative assessments to support effective feedback and to inform the next level of instruction.

**STRONG LEARNING ENVIRONMENT**

**STRONG CONNECTIONS SCHOOL, FAMILY, COMMUNITY**

**VIBRANT LEARNING SYSTEM**

**Goal 5**

Administrators in the HSD give effective and timely feedback and support to teachers to ensure quality and current research-based instruction.

1. Have an effective evaluation system in place starting in 2019-2020.
2. Create professional development for current research-based quality instructional models.
3. Develop a teacher accountability system to reflect upon the feedback.

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# **Strategic Plan & Communication Update**

**May 17, 2021**

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# Strategic Plan Process

- **March 2019 – district & community meetings**
  - **August 2019 – approved by the school board**
  - **September 2019 – start implementation**
  - **March 2020 – COVID-19**
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# Pillars

- **Strong learning environment**
  - **Strong connections: school, family, community**
  - **Vibrant learning community**
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# Strong Learning Environment

1. Safe and secure schools
  2. An environment that supports social/emotional wellness, cultural diversity and individualized needs
  3. Maintain schools that meet learning needs of current and future students and community members
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# **Strong Connections**

## **School, family, community**

- 1. Encourage and embrace diverse thought**
  - 2. Value education and passion for learning**
  - 3. Promote family & community engagement**
  - 4. Develop partnerships with the community for student learning**
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# Vibrant Learning System

- 1. Engage students in personalized learning**
  - 2. Teachers will leverage technology to expand learning**
  - 3. Support teachers in personalized instruction**
  - 4. Provide feedback to students to ensure mastery of competencies**
  - 5. Provide feedback to teachers for professional learning**
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# Communication Goals

- Engage students, staff, parents, community members, business and town officials
  - Improve internal systems and processes allowing everyone to work more efficiently and effectively
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# Communication This Year

- COVID communication – plans, protocols, changes in process, timing, etc.
  - Internal processes and systems
  - Surveys for feedback
  - Identify the right tools
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# **Communication Survey Results**

**January 2021**

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# Staff – Communication Survey

## Website Uses

	Regular	Occasional	Urgent only	No Thanks
SharePoint	55.4	21.8	5.0	17.8
Calendar	31.8	46.7	15.0	6.5
School/district news	27.4	42.5	21.7	8.5
School policies	14.0	41.0	26.0	19.0
Contact information - staff	10.7	39.8	28.2	21.4
School board minutes/agendas	20.0	37.1	21.0	21.9
Human resources	5.0	43.0	32.0	20.0

Responses are %

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# Staff – Communication Survey

## Communication Preferences

	Regular	Occasional	Urgent only	No Thanks
Superintendent email	59.8	33.6	6.5	0
Principal email	75.9	20.4	2.8	0
Supervisor email	45.6	36.9	14.6	2.9
Zoom chats with Superintendent	11.8	62.7	15.7	9.8
Staff meetings	34.7	46.9	8.2	10.2
In-person discussions	35.4	32.3	21.2	11.1
Zoom chats with supervisor	18.2	51.5	18.2	12.1

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# Staff – Communication Survey

## Communication Preferences

	Regular	Occasional	Urgent only	No Thanks
Facebook	13.7	26.3	11.6	48.4
Video updates	2.1	30.2	27.1	40.6
Social media	4.2	26.0	11.5	58.3

Responses are %

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# Staff – Communication Survey

Do you feel that you are kept up-to-date about happenings in your school?

- Not enough communication – 25%
  - Just the right amount of communication – 74%
  - Too much communication – 1%
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# Staff – Communication Survey

Do you feel that you are kept up-to-date about happenings in the district?

- Not enough communication – 32%
  - Just the right amount of communication – 67%
  - Too much communication – 1%
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# Staff – Communication Survey

## What do you want to hear more about?

- Good news/student & staff achievement
  - Safety & security
  - Professional development
  - School board meeting and decisions
  - Social emotional wellness
  - Curriculum
-

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# Parents – Communication Survey

## Website Uses

	Regular	Occasional	Urgent only	No Thanks
Calendar	44.0	42.9	10.4	2.7
Power School Parent Portal	44.6	35.1	11.9	8.3
School/district news	29.9	45.1	16.5	8.5
Contact information - staff	11.7	58.0	20.4	9.9
Lunch menus	35.0	27.6	6.7	30.7
Curriculum information	12.9	40.6	24.5	21.9

Responses are %

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# Parents – Communication Survey

Website – they do not look for:

	Regular	Occasional	Urgent only	No Thanks
Employment information	1.4	9.7	16	<b>72.9</b>
Budget information	0	13.3	33.6	<b>53.1</b>
Athletics	9.2	30.9	19.1	<b>40.8</b>
School board agendas & minutes	8.6	29.8	25.8	35.8
School policies	3.4	29.5	41.6	25.5

Responses are %

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# Parents – Communication Survey

## Communication Preferences

	Regular	Occasional	Urgent only	No Thanks
Superintendent email	73.1	21.5	5.4	0
Principal email	64.6	25.3	9.6	0
Teacher email	59.7	29.5	10.2	.6
School website	25.3	40.7	21.6	12.3
District website	18.7	41.3	26.5	13.5
Facebook	44.2	27.9	5.5	22.4
Text	33.8	20.6	40.6	5
Zoom chats – Superintendent	5.3	26	36.7	32

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# Parent – Communication Survey

## Communication Preferences

	Regular	Occasional	Urgent only	No Thanks
Zoom chats – Superintendent	5.3	26	36.7	32.0
Zoom chats – Principal	4.1	28.6	36.7	30.6
Zoom chats – Teacher	9.3	48.3	25.8	16.6
Video update	4.1	30.1	28.1	37.7

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# Parent – Communication Survey

**What do you want to hear more about?**

- **Safety & security**
  - **Good news/student & staff achievement**
  - **School board meeting and decisions**
  - **Curriculum**
  - **Social emotional wellness**
  - **Co-curricular**
  - **Athletics**
-

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# Parents – Communication Survey

**Do you feel that you are kept up-to-date with information from the school?**

- **Not enough communication – 11%**
  - **Just the right amount of communication – 87%**
  - **Too much communication – 2%**
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# Communication this year

- Asking stakeholders for input
  - Establishing multiple channels to share information – direct email, Facebook, Zoom chats
  - Redesign school board process
  - Revise hiring process – rewrite job descriptions, FB ads, radio ad
  - Tools for decision making – enrollment report
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# Priorities

- Wrapping up this year
  - Preparing for next year
    - Schoology – staff/student/parent tool
    - Master calendar
    - Procedures and handbooks
    - School board agendas and presentations
    - Website through June 2022
  - Building relationships post COVID with staff, students, families, community
  - Updating the strategic plan
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**#HudsonLearnsTogether**

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# SUPERINTENDENT'S FY 20 & FY 21 GOALS

Update – May 17, 2021

## Strategic Plan

- 1) Successfully execute against the strategic plan and develop long term roadmap
  - a. 85% of the identified milestones are successfully achieved by their due dates
  - b. Create 5<sup>th</sup> year on roadmap

### Status








- Strategic plan meeting set for June 3, 2021 – provide update and get feedback
- June – September – review goals and reassess work plans; some items were accelerated and others were put on hold
- Meet with strategic plan committee in the fall

## Communication Strategy

- 2) Successfully execute against communication strategy
  - a. Increase total district social media presence by 20% as measured by followers (includes total of district Facebook and Twitter pages and school Facebook and Twitter pages)
  - b. Hold at least 5 group conversations (i.e., coffee with the Superintendent) with teachers
  - c. Hold at least 5 group conversations with community organizations (i.e., Lion's, Rotary, Senior Center, etc.)
  - d. Hold at least 5 town hall style sessions with students (one town hall per school)
  - e. Hold at least 5 parent/guardian open mic nights

## Social Media

### Facebook

 <b>Hudson NH School District</b> Public School · 2,491 likes · 2,718 follows	
 <b>Alvirne High School CTE</b> High School · 2,751 likes · 2,785 follows	 <b>Nottingham West Elementary School</b> Public School · 285 likes · 305 follows
 <b>Early Learning Center</b> Public School · 303 likes · 360 follows	 <b>Hudson Memorial School</b> Public School · 463 likes · 501 follows
 <b>Alvirne High School</b> Public School · 1,479 likes · 1,617 follows	 <b>Hills Garrison Elementary School</b> Public School · 340 likes · 358 follows

## Group Conversations – Staff

- August 2020 - Staff Welcome – in person and Zoom
- January 2021 – Zoom – 180 staff
- March 26, 2021 – Zoom Chat - 230 people
- April & May 2021 – in person discussions

Note: Held chats in May 2020

## Group Conversations – Parents

- July 2020 – Zoom
- March 30, 2021 @ 7pm – 78 participants
- March 31, 2021 @ 9am – 43 participants

**Note:** First series held April 2020 – very well attended; follow up in May 2020

## Group Conversations – Community Organizations

- Request sent to Hudson Democrats – March election
- Hudson Republicans had full agenda, sent March election information on website
- Hudson Rotary – met with March 4
- Chamber of Commerce – Executive Director is participating in the CTE Ambassadors project with Rich Paiva & Terry Wolf

**Note:** Met with several groups January – March 2020 to share information on March election. Held very successful “reception” at Checkers for the Chamber of Commerce, which includes community groups.

## Communication – Other

- Superintendent weekly email -
- Mailer sent to every household (10,000+) with school district and town ballots – 2020 and 2021
- Surveys to gather input from staff and families; results are used to guide decisions
- Vaccine clinics – worked in partnership with the Hudson Fire Department to vaccinate staff and students, extended clinics to Presentation of Mary and Litchfield School District

## Communication – Next Steps

- Preparing for next year
  - Schoology – staff/student/parent tool
  - Master calendar
  - Procedures and handbooks
  - School board agendas and presentations
  - Website through June 2022
- Building relationships post COVID with staff, students, families, community
- Updating the strategic plan



## Improve Teacher Retention and Recruitment

- 3) Improve teacher retention and recruitment
  - a. Successful passage of new teacher contract
  - b. Stable retention rate (excluding retirements) for all district employees as measured by percentage of non-retirees leaving the district
  - c. Increase over FY 19 in teacher candidate pools as measured by average number of applicants per posted position [Are there ways to explore and measure diversity?]

### Status – New teacher contract

- January 2021 - Successfully negotiated COVID-19 impact bargaining agreements with three unions
- March 2021 - Negotiated HFT two-year agreement to present to voters in March 2021 – passed with 60% approval

### Status – Stable retention rate

- Information available as of May 13, 2021

	Resignations	Retirements
2020	18	9
2021	11	20

### Status – Increase candidate pools

- Spring 2020 - advertised with National Minority Update for 2020-2021 recruiting
- February 2021 – started the process of being more competitive with other districts in recruiting and making Hudson the school district of choice
  - Created a careers section on the district website with detailed information about the district and more details about the hiring process
  - Started the process of revising job descriptions to integrate the vision for a position
  - April 2021 – successful virtual job fair with Rivier University – 15 booth visitors – six live interviews; 3 were undergrads, 3 were seniors and two of three applied
  - Advertised hard-to-fill positions on the radio and Facebook
  - Standardized the exit interview process
- Nomination letter captures the number of candidates for a position that is being filled

## Enhanced School Board Relations

- 4) Enhanced School Board Relations
  - a. All new school board members successfully complete onboarding
  - b. Establish system to report pending action items and decisions

### Status - Onboarding

- April 2020 - Training for board members with NH School Boards Association
- March 2021 - Training for board members with NH School Boards Association

### Status – Action items & decisions

- February 2021 – Create school board action item list, list is checked every week
- March 2021+ - Revise board agenda planning and process to share better information and be more transparent with the public

## Personal Professional Development

- 5) Personal Professional Development
  - a. Training on persuasive techniques for buy-in on decisions regarding school improvement and cultural change (i.e., “Beyond Getting to Yes”)

### Status

- March 2021 – completed “[Influence and Persuasion in Leadership](#)” course

**VOTE TO BE ADOPTED**  
**SAU 81 Hudson School District**  
**Hudson, New Hampshire**

**Voted:** The Superintendent of Schools is authorized to execute and deliver a tax-exempt lease purchase agreement with M.S.T. Government Leasing, LLC in the name and on behalf of the **SAU 81 Hudson School District** (the “Issuer”), for the purpose of refunding and refinancing existing lease purchases of photocopier equipment and lease purchasing additional new and reconditioned photocopier equipment, any service agreements specifically financed in connection with certain equipment, consulting fees, and related costs of issuance, with an aggregate purchase price not exceeding **Four Hundred Four Thousand One Hundred Sixty-Nine Dollars and Fifty-Two Cents (\$404,169.52)**, at a rate of interest of not more than **3.290%** per year through **August 1, 2025**, and otherwise in such form as the Superintendent may approve; and that the appropriate officials of the Issuer be and hereby are authorized to execute and deliver on behalf of the Issuer such other documents and certificates as may be required in connection with such tax-exempt lease purchase agreement; and that no part of the proceeds of said tax-exempt lease purchase agreement shall be used, directly or indirectly, to acquire any securities or obligations, the acquisition of which would cause the tax-exempt lease purchase agreement to be a “private activity bond” or an “arbitrage bond” within the meaning of Sections 141 and 148, respectively, of the Internal Revenue Code of 1986, as amended (the “Code”); and that the tax-exempt lease purchase agreement issued pursuant hereto be designated as a qualified tax-exempt obligation within the meaning of Section 265(b)(3)(B) of said Code; and that the Superintendent be and hereby is authorized to covenant on behalf of the Issuer to file any information report and pay any rebate due to the United States in connection with the issuance of said tax-exempt lease purchase agreement, and to take all other lawful actions necessary to insure that the interest portion of the rental payments under and pursuant to the tax-exempt lease purchase agreement will be excluded from the gross income of the owners thereof for purposes of federal income taxation and to refrain from taking any action which would cause such interest portion of the rental payments to become includable in the gross income of the owners thereof. The School Board of the Issuer also authorizes the Superintendent of Schools of the School District to sign the attached Contract with Specialized Purchasing Consultants, Inc. relating to acquisition of photocopying equipment for the Issuer and authorizes such persons to make any elections under the Contract not exceeding the aggregate purchase price of this authorizing Vote.

## SAU 81 Hudson Amort Schedule 2021

Compound Period ..... : Annual

Nominal Annual Rate .... : 3.290 %

## CASH FLOW DATA

Event	Date	Amount	Number	Period	End Date
1 Loan	07/01/2021	404,169.52	1		
2 Payment	08/01/2021	86,390.70	5	Annual	08/01/2025

## AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	07/01/2021				404,169.52
1	08/01/2021	86,390.70	1,129.35	85,261.35	318,908.17
2021 Totals		86,390.70	1,129.35	85,261.35	
2	08/01/2022	86,390.70	10,492.08	75,898.62	243,009.55
2022 Totals		86,390.70	10,492.08	75,898.62	
3	08/01/2023	86,390.70	7,995.01	78,395.69	164,613.86
2023 Totals		86,390.70	7,995.01	78,395.69	
4	08/01/2024	86,390.70	5,415.80	80,974.90	83,638.96
2024 Totals		86,390.70	5,415.80	80,974.90	
5	08/01/2025	86,390.70	2,751.74	83,638.96	0.00
2025 Totals		86,390.70	2,751.74	83,638.96	
Grand Totals		431,953.50	27,783.98	404,169.52	

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SAU 81 Hudson Amort Schedule 2021

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Last interest amount increased by 0.02 due to rounding.

**SAU 81 Hudson School District**

**Jennifer Burk**

**20 Library Street**

**Hudson, NH 03051**

**Five-Year Basis beginning with the 2021/2022 Fiscal Year**

**Copies-per-Year: 16,725,000 [Pre-COVID Volumes]**

**Present vs. Proposed Recommendations as of 07/01/2021**

**PRESENT SITUATION**

- 1) Guarantees on Photocopiers: **<1 Year on 11**
- 2) Annual Price Ceilings Left: **<1 Year on 11**
- 3) Copiers with 3 million plus: **22**
- 4) Units to be Traded: **110 (FMV #25 Lease Returns & Disposal)**
- 5) Photocopiers: **25**
- 6) Color Photocopiers: **3**
- 7) MFPs: **8 B/W and 6 Color**
- 8) Printers: **46 B/W and 25 Color**
- 9) Duplexers: **99**
- 10) Finishers: **25**
- Total number of Units: **110**

**PROPOSED SITUATION**

- 1) Guarantees for both New, Recons & Used Machines: **Five + Years**
- 2) 5% or CPI Annual Ceilings, whichever is less: **Five + Years**
- 3) Copiers with 3 Million plus: **4**
- 4) New: **110**
- 5) Photocopiers: **25**
- 6) Color Photocopiers: **7**
- 7) MFPs: **9 B/W and 5 Color**
- 8) Printers: **59 B/W and 12 Color**
- 9) Duplexers: **109**
- 10) Finishers: **25**
- Total number of Units: **110**

**Overall Description of Equipment Fleet:**

**Presently**, you have **six different manufacturers with 32 different models**. The total number of devices you have district wide is reasonable for your size. We do not see a need to close out devices in the district. Many of the copiers in the district are under spec'd based on the volumes being presented to SPC in the district. Because of that, SPC has increased the speed of virtually all copier locations. They will be able to handle the volume better than what you currently have. The copiers are on service contracts, but the printers are managed by IT and toner is purchased as needed from vendors like Amazon. With the new arrangement, you will have one vendor covering all printing devices in the district with a blanket contract with at most 3 invoices a year for the service and supplies. Your service and supply contracts will be coterminous with your lease.

**Print Management:** STARDoc for all devices and Papercut MF for all copiers devices (25 Copiers). The numbers below cover migrating an existing license to the new equipment. We want to make sure that the Papercut Maintenance and Support is coterminous with the lease and service contract, so this should be finalized now.

**Capital:** Presently, you have **several overlapping** Fair Market Value leases (Commercial). These will all be bought out and the district will have **one** municipal master lease at 3.29% interest. Your first of five annual lease payments will be due on **August 1<sup>st</sup>, 2021**.

**Service & Supplies:**

Considering all of your consumable cost centers including service you are averaging **\$0.005415 for black and \$0.112995 for Color**. The new contract will come in at a CPC of **\$0.003747 for Black and \$0.035482 for Color**.

**Board Approval Date: May 17, 2021**

**Vendor Packages:**

Through the bid process, 5 vendors responded: Toshiba Business Solutions, KMBS, PiF Technologies, Canon Solutions America and Ricoh. We would like to highlight the most qualified bid for your School District: **Ricoh with Ricoh Copiers & Printers**.

<u>Cost Center</u>	<u>Present</u>	<u>FY22 Ricoh</u>
1. Service & Supplies Color:	\$58,907.50	\$18,497.57
2. Service & Supplies Black:	\$91,509.85	\$63,332.54
3. Annual Muni Lease &:	\$78,137.00 (25 copiers)	\$86,390.70 (110 New Units*)
4. Forced Upgrades (55 machines):	\$9,650.00	\$00.00
Totals:	\$238,204.35	\$168,220.81

\*Includes paying off Canon FMV Leases & SPC Compensation!

**Annual Cost Savings: \$69,983.54– Five Year Cost Savings: \$349,917.70 district wide!**

**The successful bidders** will have a blanket servicing contract that includes all consumables excluding only staples and paper for all of the equipment that is under their factory authorized ability to service. Your service contract will be fixed through June 30th, 2022. A contract extension has been negotiated for four more years, which will have an annual price ceiling of five percent or CPI, whichever is less. You however, only commit funds for one-year at a time to the servicing vendor. They will provide one easy CPC billing plan done twice a year in July & January with a reconciliation invoice in June.

**\*Security package:** Hard Drive Wipes are included in these prices. It also includes return shipping of leased equipment. All compensation to SPC is included in these figures as well.



# Specialized Purchasing Consultants Corp.

Serving Maine, New Hampshire & Vermont since 1988

## CONTRACT

THIS CONTRACT (the "Contract") is made this 7<sup>th</sup> day of April, 2021 by and between Specialized Purchasing Consultants ("Contractor" or "SPC") and SAU 81 Hudson School District ("Client"). For and in consideration of the mutual covenants and performance set forth herein, Contractor and Client agree as follows

Skip Tilton  
President

Corporate Office:  
1491 East Side River Road  
Dummer, NH 03588  
(800) 750-1538

Corporate Email Address:  
stilton@spccopypro.com

1. **Term.** The term of this Contract is five years from the date hereof, unless earlier terminated pursuant to the terms hereof. Client or SPC can terminate this Contract at any time for any reason after one year, upon 30 days written notice to the other party to this Contract, following completion by the Client of the issuance of a lease, purchase, lease-purchase, financing, or refinancing to replace, add, or upgrade equipment covered by this Contract ("an Upgrade"). If such an early termination is effected by Client or SPC, Client and SPC shall reconcile fairly all amounts due for services performed under the Contract.
2. **Fees.**

The fees payable by Client to Contractor under this Contract are: (a) eleven percent (11%) of the Total Cost Per Copy of all copies scheduled to be made on all service and supply agreements for reprographic equipment (Photocopiers, Print Management Software like Papercut or other equipment described in the Five Year Equipment Replacement Schedule referenced in subparagraph (l) hereof) leased, purchased, lease-purchased, financed, or refinanced by Client as a result of services performed by Contractor under this Contract (in other words, if the Total Cost Per Copy for services and supplies for equipment leased, purchased, lease-purchased, financed, or refinanced as a result of services performed by Contractor under this Contract is \$.003 per scheduled copy, the Contractor's fee is \$.00033 per such copy); and (b) eleven percent (11%) of the principal amount (purchase price financed) of all such reprographic equipment (in other words, if the total principal amount of reprographic equipment leased, purchased, lease-purchased, financed, or refinanced by Client as a result of services performed by Contractor under this Contract is \$3,000, the Contractor's fee is \$330). The "Total Cost Per Copy" for equipment covered by this Contract is defined as the total cost per copy scheduled to be charged for service and supply contracts between Client and servicing vendors for equipment acquired by Client as a result of services performed by Contractor under this Contract. Excluded from such service and supply contracts are the cost of paper and the cost of staples. No fees are payable by Client to Contractor hereunder, other than the retainer described in Paragraph 8 hereof, unless Client accepts a bid for reprographic services arranged by Contractor pursuant to this Contract, or unless Client breaches this Contract under Paragraph 4 hereof or otherwise.

Low End Network Printers (LENP) & Multi-Functional Printers will be administered under separate contracts with the Vendors of such LENPs. Due to the limited volume done on LENPs, Contractor's fee will be Twenty-Five percent (25%) of the Vendor's fee per copy on the LENP. For example if the Total Cost per Copy ("TCPC") negotiated with a Vendor for a LENP is \$0.007, then the Contractor's fee is \$0.00175 for a Total cost to the Client of \$0.00875 per copy on the LENP.

**SPC guarantees that Client's initial new total cost of obtaining and operating reprographic equipment pursuant to this Contract will be less than Client's current total cost of obtaining and operating Client's current reprographic equipment, even after SPC's fees have been included in this new total cost. If SPC fails to achieve this, SPC will terminate this Contract, refund SPC's retainer received from Client, and provide an additional \$500.00 check to Client to cover any loss of time on Client's part.**

3. **Services Performed By Contractor.**
  - a. **Initial Needs and Capabilities Analysis.** Contractor will provide to Client a written Initial Needs and Capabilities Analysis (contained within the Five Year Equipment Replacement Schedule described in subparagraph (l) hereof) analyzing Client's existing reprographic system including Client's current photocopiers, offset presses, high-speed duplicators, Low End Network Printers, and outside printing requirements. Based on this Initial Needs and Capabilities Analysis, Contractor will design, with Client's approval, an overall reprographic system for Client, with the goal of increasing Client's reprographic capabilities, while reducing Client's reprographic costs. Specifically, throughout the term of this Contract, Contractor will provide Client with initial long-term service and supply contract savings and capital savings of up to two-thirds of retail. Annually hereunder, Contractor will provide Client with guaranteed ceilings on any annual price increases for service and supply contracts covering equipment obtained under this Contract of 5% or the annual increase in the Consumer Price Index (CPI-U), whichever is less.
  - b. **Annual Use Report.** Annually hereafter, Contractor will provide to Client a written Annual Use Report analyzing the use of reprographic equipment and services and supplies by Client, with recommendations that identify for Client how to use such equipment, services and supplies, and other items in the most efficient and effective manner possible.
  - c. **Two-Year Needs and Capabilities Analysis.** Every two years hereafter, Contractor will perform a Needs and Capabilities Analysis for Client covering the same matters contained in the Initial Needs and Capabilities Analysis. Client must provide written authorization to Contractor to perform the Two-Year Needs and Capabilities Analysis, and such written authorization may be provided by the Superintendent of Schools or Business Manager (or similar officer) of Client pursuant to this Contract.
  - d. **Bid Specifications.** Based on the results of the Initial Needs and Capabilities Analysis, Annual Use Report, and Two-Year Needs and Capabilities Analysis, as applicable, Contractor will prepare and distribute bid specifications to qualified contractors to obtain for Client reprographic equipment and services desired by Client.



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- e. **Selection of Vendors.** Contractor will analyze all bids received by Client for reprographic equipment and services pursuant to subparagraph (d) above and make recommendations to Client regarding how Client can obtain the most effective and lowest-cost reprographic equipment and services.
  - f. **Negotiation With Vendors.** After bids described in subparagraph (e) above are received, if further negotiation with vendors on behalf of Client is desired by Client, Contractor will undertake such negotiations with vendors at Client's direction so that contracts in compliance with Client's requirements can be executed.
  - g. **Financing.** Contractor will arrange, at no cost to Client, tax-exempt lease-purchase financing (for tax-exempt Clients) or other appropriate financing for the reprographic equipment selected by Client. Contractor shall submit all transactions to Contractor's bond counsel listed in the Bond Buyer's Municipal Marketplace ("Bond Counsel"), for the preparation of all documents, for legal compliance review, and for the provision of any legal validity and tax opinions necessary to complete and finance such transactions. In addition, Client may arrange for its own counsel ("Issuer Counsel") to participate in the transaction, at Client's cost, or the Client may choose to effect its own financing, at its own cost.
  - h. **Assumption of Existing Contracts.** Contractor will assume all financial obligations and hold Client harmless from such obligations under all existing contracts, leases, or financing agreements to which Client is a party for equipment being replaced by equipment being leased, purchased, lease-purchased, financed, or refinanced pursuant to this Contract. In order to facilitate the payment by Contractor of all obligations of Client under such contracts, leases, or financing arrangements, Client hereby authorizes Contractor, to change the billing addresses on such contracts, leases, or financing arrangements to the business address of Contractor. Client also agrees to hold Contractor harmless for, and to pay, any shipping costs back to a vendor or leasing company, or storage costs for such equipment, or any Federal, State, or local taxes lawfully assessed and due, now or hereafter, upon all equipment covered by such contracts, leases, or financing agreements being repaid by Contractor pursuant to this Contract.
  - i. **Cancellation and Renegotiation of Existing Service Contracts and Establishing New Service Contracts.** Contractor, at Client's direction, will cause existing service and supply contracts for existing reprographic equipment used by Client to be cancelled, and will negotiate new service and supply contracts at new terms acceptable to Client, including replacement warranties from vendors for all equipment identified by Client.
  - j. **Annual Monitoring of Service Contracts.** During the term of this Contract, Contractor will monitor annually all reprographic service and supply contracts entered into by Client to verify correct billing and to identify over-usage and under-usage of particular equipment.
  - k. **Installation of Equipment.** After contracts have been awarded to vendors for reprographic equipment pursuant to this Contract, Contractor will communicate with such vendors to assure proper installation of equipment pursuant to the terms of any applicable lease-purchase or other financing agreement and to assure proper commencement of service and supply contracts.
  - l. **Provision of Equipment Replacement Schedule.** Contractor will provide to Client, and will update as necessary, a Reprographic Equipment Replacement Schedule (a "Five Year Equipment Replacement Schedule") for all equipment to be replaced, reconditioned, upgraded, or otherwise covered by this Contract.
  - m. **Provision of Key Operator Instruction Forms.** Contractor will provide Client with a Key Operator Instruction Form for posting adjacent to each copying machine of Client describing proper use, key operator name, machine serial number, life expectancy of such machine, location and telephone number of vendor's service manager, and warranties for the machine.
4. **Exclusive Agency for Tabulating, Bidding and Selection of Vendors and Equipment.** SPC will tabulate the client's April 9<sup>th</sup> 2021 RFP. Thereafter, SPC will propose various phases that will range from the current RFP to a system wide approach. If needed, any future bidding, analysis, and selection of vendors and equipment by Client pursuant to this Contract shall be effected exclusively through Contractor. If, during the term of this Contract, Client executes a contract separate from Contractor with any vendor to provide services or equipment such as that covered by this Contract, then Client shall be in breach of this Contract and shall pay to Contractor all fees due and unpaid by Client to Contractor under this Contract, including all fees which would have been payable by Client to Contractor under this Contract had Client accepted a bid meeting the terms of this Contract and arranged by Contractor for Client under this Contract, plus all costs including attorney's fees incurred by Contractor to collect such fees. If Client rejects all of the bids arranged by Contractor for Client pursuant to this Contract, then Contractor shall be allowed exclusively to re-bid for Client the services and equipment desired by Client according to Client's specifications. JB. **Client's Initials here acknowledge that Client carefully has reviewed the terms of this Paragraph 4 applicable to Client under this Contract.**
5. **Warranties.** Throughout the term of this Contract, Contractor will obtain for Client from vendors five-to- ten-year average warranties on all new equipment obtained for Client under this Contract, five-year average warranties for all reconditioned equipment obtained for Client under this Contract, and three-to-five year average warranties for all existing equipment of Client left in place and monitored by Contractor under this Contract.
6. **Equipment Upgrades and Adjustment of SPC Fees.** If any equipment which is covered by this Contract is upgraded or replaced during the term of this Contract, then Total Cost Per Copy fees payable by Client to Contractor under paragraph 2(a) above shall be adjusted by the net increase or decrease in copy volume from the original copy volume negotiated by Contractor for Client pursuant to this Contract. (For example, three years after execution of this Contract, Contractor is asked to do an Upgrade by Client on certain of Client's equipment. After the Upgrade is approved by Client, total copy volume on Client's equipment is scheduled to be 2,000,000 copies per year for the remaining two years of this Contract





# Specialized Purchasing Consultants, Corp.

Serving Maine, New Hampshire & Vermont since 1988

instead of the 1,500,000 copies per year originally scheduled under this Contract. Under such circumstances, Contractor would be entitled to receive its fee under paragraph 2(a) above for the additional 500,000 copies per year scheduled under the Upgrade for the remaining two years of the Contract).

Page 2 of 4

- 7. **Retainer.** Upon execution of this Contract, Client agrees to pay Contractor a retainer of \$1,000.00 (Waived for an existing client). This amount shall be credited in its entirety, however, to any fee earned by Contractor on an Upgrade of reprographic equipment or services by Client pursuant to this Contract.
- 8. **Optional Unforeseen Cost Fund & Installation:** By initialing below, Client hereby elects to pay Contractor, as part of the principal amount of equipment covered by this Contract, a one-time \$300 charge for each item of reprographic equipment covered by this Contract, to eliminate any liability by Client for costs unforeseen by Client for:
  - a. SPC's Print Management Services (See Addendum A)
  - b. Shipping or storage under Paragraph 3(h) hereof;
  - c. Computer interface ports
  - d. Computer interface drops
  - e. Specialized reprographic surge protectors
  - f. Electrical rewiring found to be necessary to integrate reprographic equipment provided hereunder to Client's existing electronic data processing network
  - g. Additional legal cost paid by Contractor to prepare and facilitate the lease
  - h. Installation and operation of SPC Star Doc (remote monitoring of all reprographic equipment, and analysis of Client's usage and cost patterns)

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[www.spccopypro.com](http://www.spccopypro.com)

Client Initials:  
Accept JB

9. **Entire Agreement.** This Contract represents the entire agreement between Contractor and Client with regard the subject matter hereof. No oral negotiations, discussions, or agreements, either prior to or subsequent to the date of this Contract, with regard to the subject matter hereof, are binding upon Contractor or Client, unless reduced to writing and set forth in the form of an agreement, signed by both Contractor and Client.

10. **No Conflicts-of-Interest by Contractor.** Contractor warrants to Client that Contractor has no monetary or other self-interest in the selection of any vendor to provide reprographic equipment or services to Client pursuant to this Contract, and that the performance of Contractor's obligations pursuant to this Contract shall be solely in the interests of Client to provide Client with the best possible reprographic equipment and services at the lowest possible price.

### CLIENT

Company	SAU 81 Hudson School District
Signature	X
Authorized by (please print)	Lawrence Russell Jennifer Burk
Title	Superintendent Business Administrator
Address 1	20 Library Street
City, State, Zip	Hudson, NH 03051
Telephone Number	603-883-7765
Fax Number	
E-mail address	lrussell@sau81.org jburk@sau81.org

### CONTRACTOR (SPECIALIZED PURCHASING CONSULTANTS)

SPC Corporate  
Signature

Skip Tilton, President

Page 3 of 4

## HUDSON SCHOOL DISTRICT

SAU # 81  
20 Library Street  
Hudson, NH 03051-4240  
phone (603) 883-7765 fax (603) 886-1236

**Lawrence W. Russell, Jr.**  
*Superintendent of Schools*  
(603) 886-1235  
[lrussell@sau81.org](mailto:lrussell@sau81.org)

**Kimberly Organeck**  
*Assistant Superintendent*  
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**Rachel Borge**  
*Director of Special Services*  
(603) 886-1253  
[rborge@sau81.org](mailto:rborge@sau81.org)

**Jennifer Burk**  
*Business Administrator*  
(603) 886-1258  
[jbork@sau81.org](mailto:jbork@sau81.org)

### MEMO

TO: Hudson School Board  
FROM: Jennifer Burk  
RE: Year-End Spending Requests  
DATE: May 12, 2021

This memo summarizes the requests to date for year-end spending from the projected fund balance for FY21. There is one item that I am waiting to get additional information on – the District-Wide radios – as we are waiting to hear back from the State’s Department of Emergency Services to make recommendations on what equipment we may need to support communications within our schools. I am anticipating having the information needed to make a recommendation to the Board for the meeting on June 7<sup>th</sup>.

### Facilities:

- Life Skills Classroom renovation at AHS – anticipated cost is rounded to \$84K
  - Demolition work to remove some walls, flooring & ceiling tiles/grid = \$6,200
  - Wiring for IT (adding network drops) = \$4,600
  - New flooring = \$8,700
  - Painting = \$3,500
  - Ceiling & Lighting = \$9,450
  - Installation of Kitchenette (cabinets & counters, stove, refrigerator, etc. - use existing materials & equipment as available) = \$4,000
  - Add walls, if needed = \$2,500
  - Computers for staff & students, if needed = \$6,000
  - New/replacement furniture to fit the space = \$20,000
  - New window coverings = \$1,500
  - New/replacement doors = \$6,000
  - Plumbing & Electrical work & supplies = \$3,000
  - HVAC (heaters) = \$5,000
  - Masonry = \$3,500
  - **Estimated Total = \$83,950**
- Back Parking Lot at HOS – repair work estimate \$50,000
- Trane Controls Upgrade for HVAC System at HMS – estimate \$70,000
- Solid Sink Surfaces/Countertops Replacements in Bathrooms at HGS – estimate \$17,000
- Bathroom Countertop Replacements at HMS – estimate \$12,200
- Classroom Vanity Replacements at NWES – estimate \$32,000

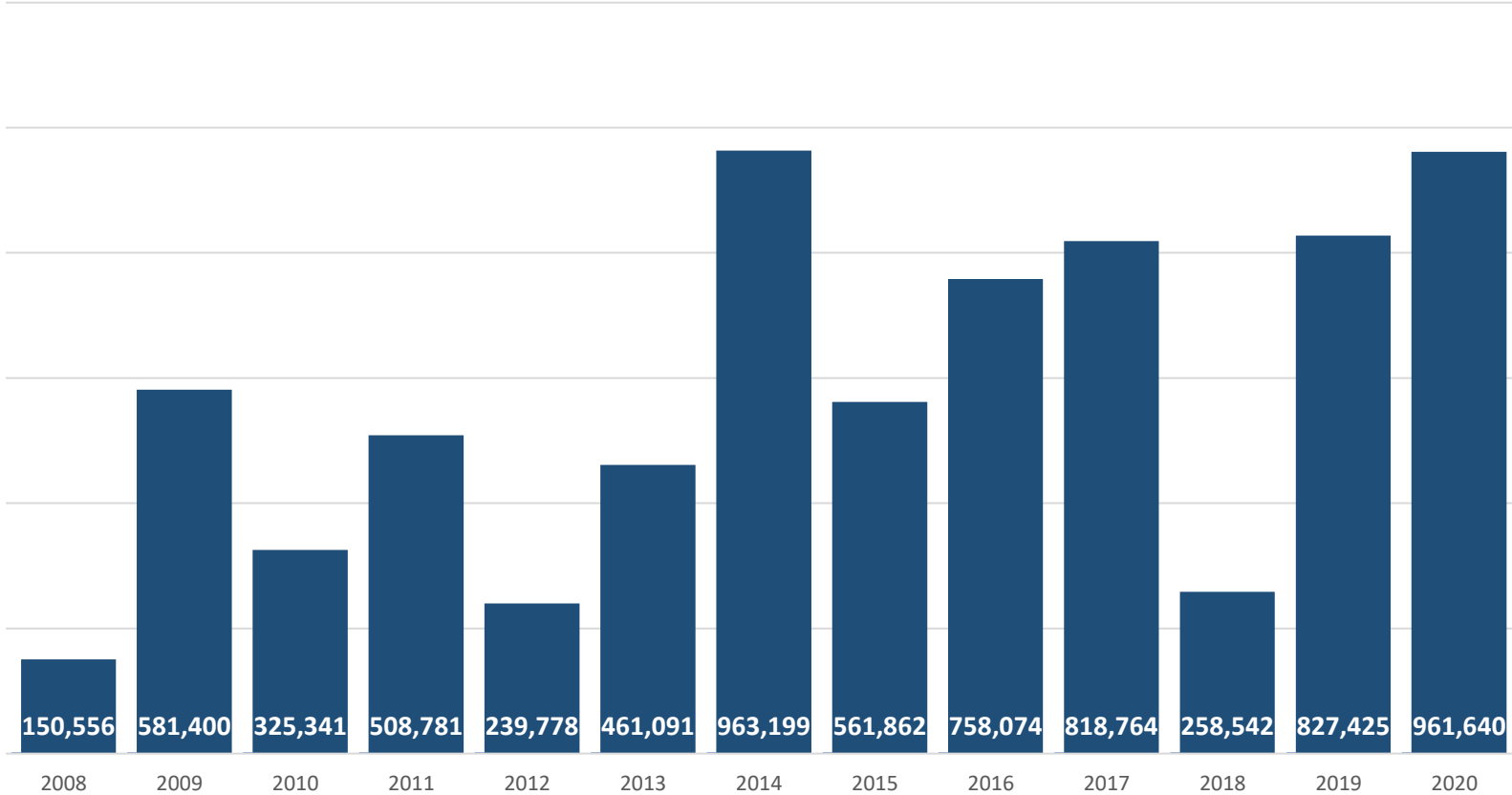


# **Hudson School District**

## **Historical Fund Balance & Y/E Transfers**

# FUND BALANCE HISTORY

General Fund Balance History



# Year-End Budget Transfers: FY 2015-2017

## FY 2017

Board Date	Amount	Location	Purpose	From
6/5/2017	10,000.00	HGS	New programs/books	Tuition
6/5/2017	9,995.00	ELC	Computer Desks	Various accounts
6/5/2017	29,858.00	DW	Number World Math Intervention	Unemployment
6/5/2017	13,580.00	DW	Scientific Learning Fast Forward Program (50% of Cost)	Tuition
6/21/2017	35,012.00	HMS	Read 180 Upgrade for HMS	Handicap Tuition
6/21/2017	9,791.00	NWS/HGS	Leveled Literacy Kits	Handicap Tuition
6/21/2017	22,059.00	HMS	Network switch for server room	Transportation
6/21/2017	5,809.00	HMS/AHS	Project Lead-the-Way graphics processing unit	Transportation
6/21/2017	6,000.00	AHS	Storage array for DVR	Transportation
	<u>142,104.00</u>			

## FY 2016

MUNIS Date	Amount	Location	To	From
5/18/2016	88,356.00	DW	Handicap Tuition	Transportation
6/21/2016	6,892.00	DW	10002620-650 (Software)	Supplies
6/21/2016	6,830.00	DW	10002620-744 (Technology Equipment)	748
6/21/2016	30,363.00	DW	10002225-744 (Technology Equipment)	748 & Natural Gas
6/21/2016	60,000.00	SAU	10132620-431 (Painting)	Professional Services & Boiler Repair
6/21/2016	50,000.00	SAU	10132620-431 (Painting)	Natural Gas
	<u>242,441.00</u>			

## FY 2015

MUNIS Date	Amount	Location	To	From
5/20/2015	150,000.00	DW	Handicap Tuition	Transportation
6/2/2015	6,050.00	HMS	10242225-650 (Software)	Various: Transport., Textbooks, Report Cards
6/2/2015	103,525.00	ELC	10112620-432 (Boiler Repair)	Various: Boiler Repair, Salaries
6/30/2015	33,246.00	DW	10002225-650 (Software)	Salaries
6/30/2015	57,350.00	DW	10002225-748 (Technology Equipment)	Various: Primarily supplies
6/30/2015	5,663.00	DW	10001100-260 (Workers Compensation)	Teacher Retirement
6/30/2015	14,900.00	HMS	10242620-430 (General Building Repairs)	Salaries
	<u>370,734.00</u>			

School Board minutes did not have details for FY2015 and 2016. MUNIS – All transfers marked as “SB” in May and June

# Year-End Budget Transfers: FY 2018-2019

## FY 2019

Board Date	Amount	Location	Purpose	From
5/20/2019	7,674.68	AHS	Two shipping containers - CTE Renovation	Professional Membership/Supplies/Software
6/3/2019	47,600.00	DW	Upgrade Virtual Desktop licensing	Unemployment/Equipment Leasing
6/3/2019	11,073.00	SAU	SAU conference room chairs	Salaries
6/3/2019	6,025.86	AHS	Social Studies furniture- 6 classrooms	General Supplies
6/17/2019	121,500.00	AHS	Gym Floor Replacement	n/a
6/17/2019	138,624.00	AHS	Bleacher Replacement	n/a
6/17/2019	49,537.00	AHS	6 Basket Replacement	n/a
6/17/2019	16,659.00	HMS	Vaping Machine	n/a
6/17/2019	200,000.00	AHS	Stadium Field Regrade and Sod	n/a
6/17/2019	200,000.00	AHS	Tennis Court	n/a
	<u>798,693.54</u>			

## FY 2018

Board Date	Amount	Location	Purpose	From
5/7/2018	11,464.25	AHS	Purchase cafeteria tables	Multiple supply and furn/equip replacement
5/7/2018	21,910.47	HMS	Purchase network switch	Professional Development
5/21/2018	162,873.00	Elem/Mid	Purchase student devices (1:1)	Professional Services and Transportation
6/4/2018	36,159.85	HGS, NWS	Additional switches & security technology	Charter School Tuition
6/18/2018	9,760.00	DW	Install safety bollards at entry ways	Unemployment
6/18/2018	43,828.00	DW	Install protective film on main entrance and exterior glass d	Spec Ed Transportation
6/18/2018	13,100.00	HGS	Roof repairs	Utilities - Gas
6/18/2018	5,073.00	HOS	Replace T3 Auto Scrubber Floor Machine	Utilities - Gas
6/18/2018	108,835.00	DW	Security system (Infrastructure Grant)	Salaries
6/18/2018	27,676.00	DW	Two network servers	OT/PT Contracted Services
6/18/2018	27,560.00	HMS	Science Laptop Carts (3)	Textbooks & Professional Development
	<u>468,239.57</u>			

Reviewed School Board minutes and agendas and cross referenced with MUNIS  
All transfers and year-end projects approved by the School Board in May/June

# Year-End Budget Transfers: FY 2020

FY 2020

Board Date	Amount	Location	Purpose	From
5/4/2020	11,500.00	DW	Tutoring Salaries to Tutoring Consultants	Salaries
6/17/2020	6,247.30	AHS	Purchase laptops for Marketing Lab	Transportation & Supplies Accounts
5/4/2020	50,000.00	HGS	Fire Alarm System	Year-End Spending
5/4/2020	91,750.00	DW	Upgrade all buildings to master key	Year-End Spending
5/4/2020	225,000.00	HMS	Additional Roof Replacement	Year-End Spending
5/18/2020	175,000.00	AHS	Technology Equipment	Year-End Spending
5/18/2020	30,000.00	AHS	Digital Photography Equipment	Year-End Spending
5/18/2020	40,000.00	AHS	Digital Media Equipment	Year-End Spending
5/18/2020	600,000.00	DW	Fund Balance Retention	Year-End Spending
	<u>1,229,497.30</u>			

Reviewed School Board minutes and agendas and cross referenced with MUNIS  
All transfers and year-end projects approved by the School Board in May/June

# Pre-Y/E Transfer Fund Balances

	Final Fund Balance	Y/E Transfers and Spending	Fund Balance Pre-Transfers
FY 2020	961,640	1,229,497	2,191,137
FY 2019	827,425	798,694	1,626,119
FY 2018	258,542	468,240	726,782
FY 2017	818,764	142,104	960,868
FY 2016	758,074	242,441	1,000,515
FY 2015	561,862	370,734	932,596



# HUDSON, NH SCHOOL DISTRICT 2020-2021 CALENDAR

**20 – 21 New Teacher Orientation**  
**24 – 28, 31 Teacher Workshop**

AUGUST 2020						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**FEB 22 – 26 Winter Break**

FEBRUARY 2021						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

**7 Labor Day (no school)**  
**1-4 Teacher Workshop**  
**8 First Day for All Students**

SEPTEMBER 2020						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**26 Teacher Workshop (no school)**

MARCH 2021						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**12 Columbus Day (no school)**

OCTOBER 2020						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**APR 26 – 30 Spring Break**

APRIL 2021						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**3 Teacher Workshop (no school)**  
**11 Veterans Day (no school)**  
**25 – 27 Thanksgiving Break**

NOVEMBER 2020						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

**31 Memorial Day (no school)**

MAY 2021						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**DEC 23 – JAN 1 Holiday Break**

DECEMBER 2020						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**11 Last Day for Students (tentative)**  
**(early release for students)**  
**14 Teacher Workshop (am only)**

JUNE 2021						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**NOTE:** Last day does NOT include snow days.

**DEC 23 – JAN 1 Holiday Break**  
**15 Early Release for Students**  
**15 Teacher Workshop PM**  
**18 Martin Luther King/Civil Rights Day (no school)**

JANUARY 2021						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

No school for students or staff

No school for students (JAN 15 early release for students, pm workshop for teachers)

*revision approved by the HSB 12/21/2020*



James A. Sojka, CPA\*

Sheryl A. Pratt, CPA\*\*\*

Michael J. Campo, CPA, MACCY

Scott T. Eagen, CPA, CFE

Karen M. Lascelle, CPA, CVA, CFE

Ashley Miller Klem, CPA, MSA

Tyler A. Paine, CPA\*\*\*

Kyle G. Gingras, CPA

Thomas C. Giffen, CPA

Ryan T. Gibbons, CPA, CFE

Brian P. McDermott, CPA\*\*

Justin Larsh, CPA

Sylvia Y. Petro, MSA, CFE

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

\*\*\* Also licensed in Vermont

April 23, 2021

To the Members of the School Board  
and Ms. Jennifer Burk, Business Administrator  
Hudson School District  
20 Library Street  
Hudson, NH 03051

Dear Members of the School Board and Ms. Burk:

We are pleased to confirm our understanding of the services we are to provide Hudson School District for the fiscal year ended June 30, 2021. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Hudson School District as of and for the fiscal year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), to supplement Hudson School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Hudson School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of the School District's Proportionate Share of Net Pension Liability
- 3) Schedule of School District Contributions – Pensions
- 4) Schedule of School District's Proportionate Share of Net Other Postemployment Benefits Liability
- 5) Schedule of School District Contributions – Other Postemployment Benefits
- 6) Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies Hudson School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Expenditures of Federal Awards
- 2) Combining Schedules
- 3) Individual Fund Schedules

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*



### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the School Board of Hudson School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of





any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Hudson School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Hudson School District's major programs. The purpose of these procedures will be to express an opinion on Hudson School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also provide the nonattest services as detailed in the attached addendum for Hudson School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services detailed in the attached addendum. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.





### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also





agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the nonattest services detailed in the attached addendum. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating Ms. Jennifer Burk, Business Administrator, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Plodzick & Sanderson, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Plodzick & Sanderson, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on August 2, 2021 and to issue our reports no later than 90 days after the completion of fieldwork. Sheryl A. Pratt, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.



Our fee for these services which does not include the additional services required for a Single Audit, will be between \$17,500 and \$19,500 for the fiscal year ended June 30, 2021. This fee is approximate and will be billed based on actual time spent on the audit. The additional fees to meet the requirement of the Single Audit will depend on the number and complexity of federal programs involved and will be billed at our standard hourly rates which vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit, and currently range between \$60 and \$165 per hour. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Hudson School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Sincerely,



PLODZIK & SANDERSON  
Professional Association

RESPONSE:

This letter correctly sets forth the understanding of Hudson School District.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## *Hudson School District*

### *Non-Attest Services Performed – for the period ending June 30, 2021*

- Draft of the audited financial statements and related footnote disclosures.
- Trial balances for all funds trial balances and other conversion trial balances.
- Copies of our workpapers prepared for reporting purposes of the liabilities, deferred outflows and inflows of resources related to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which were prepared using the actuarial reports from the School District's contracted actuaries and State of New Hampshire actuaries.
- Management Discussion and Analysis financial tables (comparative government-wide statement of net position and statement of activities, a statement of capital assets, and a statement of long-term debt) which were taken directly from Exhibits A and B of the financial statements and the capital assets and long-term debt notes in the notes to the financial statements.
- Preparation of the Schedule of Expenditure of Federal Awards and related notes.
- Preparation of the Data Collection Form.





215 Pleasant St. Fl. 4 – PO Box 3634  
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020  
Fax: (508)672-4938

### Report on the Firm's System of Quality Control

To Plodzik & Sanderson, PA and the  
Peer Review Committee of the Massachusetts Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Plodzik & Sanderson, PA (the Firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Plodzik & Sanderson, PA in effect for the year ended May 31, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Plodzik & Sanderson, PA, has received a peer review rating of *pass*.

*JMR & Company, LLC*

October 18, 2019

*Where Your Financial Success Begins*

Member: American Institute of Certified Public Accountants - Division for Firms  
Web: [WWW.jmrcpas.com](http://WWW.jmrcpas.com) Email: [Doug@rodriguesaccounting.com](mailto:Doug@rodriguesaccounting.com)

**HUDSON SCHOOL DISTRICT  
IN HOUSE FACILITY USE/RENTAL APPLICATION**

**DIRECTIONS:** The information requested is necessary for managing facility usage and to assure that your needs are met. Complete Section I and II and submit the form to the school administrative office at least 14 days prior to the proposed activity. A **Certificate of Liability** must accompany this form proving coverage for general liability and property damage insurance totaling \$1,000,000/\$2,000,000 aggregate with the Hudson School District listed as additional insured. The certificate holder should list the Hudson School District, 20 Library Street, Hudson, NH. **THIS APPLICATION WILL NOT BE PROCESSED UNLESS THE CERTIFICATE OF LIABILITY IS ATTACHED.**

**SECTION I - APPLICANT INFORMATION**

Name of Organization: Class Act / Alvirne High School's Theater Group  
 Contact Person and Telephone #: Lauren Denis  
 Street Address: 200 Derry Rd.  
 City, State, Zip Code: Hudson, NH 03051  
 E-mail address: Ldenise@sau81.org  
 Activity Description: The Little Mermaid Production  
 Number of Anticipated Participants: 20+ Number of Supervisors Provided: 4  
 Estimated Hours: \_\_\_\_\_ Time \_\_\_\_\_  
 Activity Date(s): 6/1 - 6/6 Snow date: 6/5 11 am S M T W R F S  
 Facilities Requested: \_\_\_\_\_ 1 pm

Alvirne High School, 200 Derry Road, Hudson, NH - Telephone: 886-1260  
 \_\_\_\_\_ V114 \_\_\_\_\_ Cafeteria \_\_\_\_\_ Tennis Court  
 \_\_\_\_\_ Classroom \_\_\_\_\_ Gym \_\_\_\_\_ Checkers Rest. (additional form)  
 \_\_\_\_\_ Field(s) \_\_\_\_\_ Library \_\_\_\_\_ Checkers Kitchen (additional form)  
 \_\_\_\_\_ Music Room \_\_\_\_\_ Track  Hills House field

Hudson Memorial School, 1 Memorial Drive, Hudson, NH - Telephone: 886-1240  
 \_\_\_\_\_ Cafeteria \_\_\_\_\_ Gym \_\_\_\_\_ Multipurpose Rm  
 \_\_\_\_\_ Classroom \_\_\_\_\_ Library \_\_\_\_\_  
 \_\_\_\_\_ Field(s) \_\_\_\_\_ Other \_\_\_\_\_

Hills Garrison School, 190 Derry Road, Hudson, NH - Telephone: 881-3930  
 \_\_\_\_\_ Cafeteria \_\_\_\_\_ Gym \_\_\_\_\_ Other  
 \_\_\_\_\_ Classroom \_\_\_\_\_ Library \_\_\_\_\_ Field(s)

Dr. H. O. Smith School, 33 School Street, Hudson, NH - Telephone: 886-1248  
 \_\_\_\_\_ Library \_\_\_\_\_ Cafeteria \_\_\_\_\_  
 \_\_\_\_\_ Classroom \_\_\_\_\_ Gym \_\_\_\_\_

Library Street School, 22 Library Street, Hudson, NH - Telephone: 886-1255  
 \_\_\_\_\_ Café/Gym \_\_\_\_\_ Classroom \_\_\_\_\_ Other

Nottingham West School, 10 Pelham Road, Hudson, NH - Telephone: 595-1570  
 \_\_\_\_\_ Cafeteria \_\_\_\_\_ Gym \_\_\_\_\_ Other  
 \_\_\_\_\_ Classroom \_\_\_\_\_ Library \_\_\_\_\_ Field

Hills Memorial Library, 18 School Street, Hudson, NH  
 \_\_\_\_\_ Conference room

**Equipment requested:** \_\_\_\_\_

I certify that I have read and understand the regulations governing the use of the Hudson School District facilities, and my organization does not engage in any activity prohibited by School District Policy. I agree to accept personal responsibility for ensuring the compliance with these regulations during use of school facilities under this request. I affirm that all statements made by me on this form are true, complete and accurate to the best of my knowledge and belief.

**FACILITIES RENTERS USING ANY HUDSON SCHOOL DISTRICT BUILDING, PLEASE BE AWARE OF THE FOLLOWING RULES: NO USE OF TOBACCO PRODUCTS, NO ALCOHOLIC BEVERAGES ON SCHOOL PREMISES, AT ANY TIME, IN/OUT OF THE BUILDING. FOOD/DRINK ALLOWED IN CAFÉ ONLY.**

Printed Name and Title: Lauren Denis

Signature and Date: Lauren Denis 3/29

**HUDSON SCHOOL DISTRICT  
IN HOUSE FACILITY USE/RENTAL APPLICATION**

**SECTION II - REQUIRED DOCUMENTATION/APPROVALS**

This form will not be processed until all documentation has been submitted. If the proposed activity will fill the requested facility to more than half of capacity, the police and fire departments must be notified. This is the sole responsibility of the renter.

Set up Requirement: We will do all set up / clean up. We will  
need access to electricity.

**SECTION III - PROCESSING ACTIONS**

After this request has been received/approved at the building level it must be sent to the Central Office for processing:

School Administration Approval: Signature Karen Bonney Date 3/31/21  
 Facility Office Approval: Diana Linder Date 5/3/2021

All necessary documentation has been received and checked:	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Facility is available on this date:	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Equipment is available on this date:	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Extra Personnel Coverage required for this time/date:	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Hours of custodial time required: \_\_\_\_\_  
 Fee Total: \_\_\_\_\_

Business Administrator Approval: \_\_\_\_\_ Date \_\_\_\_\_

After the request has been processed by the Central Office, the original request should be filed in the Finance Office, Facilities office, and copies routed to the participating schools.

6/1 - 6/4 2:30 - 5:30  
 6/5 - Show @ 11 am and 1 pm

*Len will be on site  
 re: Electricity*

**HUDSON SCHOOL DISTRICT**

SAU # 81  
20 Library Street  
Hudson, NH 03051-4240  
phone (603) 883-7765 fax (603) 886-1236

**Lawrence W. Russell, Jr.**  
*Superintendent of Schools*  
(603) 886-1235  
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**Kimberly Organeck**  
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**Rachel Borge**  
*Director of Special Services*  
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**Jennifer Burk**  
*Business Administrator*  
(603) 886-1258  
[jbork@sau81.org](mailto:jbork@sau81.org)

**MEMORANDUM**

**TO:** Hudson School Board  
**FROM:** Stephanie Colton, Benefits Coordinator  
**SUBJECT:** Extracurricular Nomination  
**DATE:** May 3, 2021

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The following nomination has been submitted for the remainder of the 2020-2021 school year:

**Hudson Memorial:**

Drama Club	Rebecca Crivello	\$1,175
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*Business Administrator*  
(603) 886-1258  
[jburk@sau81.org](mailto:jburk@sau81.org)

To: Hudson School Board

From: Jennifer Burk, Business Administrator  
John Pratte, Director of Facilities

Re: AHS Exterior Painting RFP

Date: May 11, 2021

One vendor submitted a bid in response to the district's advertised RFP for the AHS Exterior Painting.

Vendor	Project Cost
Collins Bros. Painting Co.	\$16,800

This bid includes scraping, priming if required, and painting of all white exterior wood surfaces and foundation walls on the Alvirne High School main building. After meeting with John Pratte, Facilities Director, I recommend the School Board award this bid to Collins Bros. Painting Co. in the amount of \$16,800.

Recommended Action:

*The Hudson School Board awards a contract to Collins Bros. Painting Co. for the AHS Exterior Painting per the bid specifications in the amount of \$16,800 in accordance with policy 6.1 (w).*

Thank you in advance for support of the above motion.



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### MEMO

TO: Hudson School Board  
FROM: Jennifer Burk  
RE: Travel Requests Summary  
DATE: May 6, 2021

School Board policy DKC, Travel Expense Reimbursements, indicates that advance approval by the School Board is required for out-of-district travel if air travel is required, if the travel destination is in excess of 300 miles, or if the travel is to a foreign country.

Here are some recent requests that went to the Board for approval:

Board Meeting	Requestor	Purpose	Location	Cost
3/2/2020	Rebecca Crivello	Choral Director's Conference	Rochester, NY	\$828.46 (hotel & registration only)
1/27/2020	Cindy McNickle	Munis Conference 4 nights	Orlando, FL	2 attendees \$3,075 each
10/7/2019	Kyle Hancock	FETC Conference 3 nights	Miami, FL	\$2,590
6/17/2019	Don Jalbert	Skills USA	Louisville, KY	2 attendees \$2,100 each Perkins funds
5/20/2019	Joyce Coll	AASPA Personnel Admin Boot Camp 2-day Conference	Baltimore, MD	\$1,046
2/4/2019	Cindy McNickle	Munis Conference 4 nights	Dallas, TX	2 attendees \$2,640 each
12/17/2018	Kyle Hancock	FETC Conference 3 nights	Orlando, FL	\$2,090
10/1/2018	Jane Colavito	Anatomical Studies 2- day conference	Atlanta, GA	\$1,595 Perkins funds
6/4/2018	Tyler Beaudoin	Project Lead the Way	Chicago, IL	\$2,229
2/5/2018	Kyle Hancock	FETC Conference 3 nights	Washington, DC	\$2,461

There were also annual requests for travel funded through Perkins for FFA, DECA and HOSA – usually advisors traveling with groups of students to State, National and International Conferences as well (attached summary of information from Perkins grant application)

Wilbur H. Palmer Career & Technical Education Center  
Back-Up Documentation

Activity 77293 Professional Development 1300-580 (Travel)

Estimated Expenses in support of CTSO Advisors to participate in their State & National Conferences, based on recent historical costs. To include:

- Air fare (where applicable)
- Ground transportation (mileage reimbursement)
- Conference Registration
- Lodging
- Meals

HOSA State Conference (1 Advisor)	\$1,450.00 (2 nights)
HOSA National Conference	\$2,750.00
Educators Rising State Conference (1 Advisor)	\$1,250.00 (1 night)
Educators Rising National Conference	\$2,750.00
DECA State Conference (1 Advisor)	\$1,450.00 (2 nights)
DECA National Conference	\$2,750.00
SkillsUSA State Conference	\$ 300.00
SkillsUSA National Conference (2 Advisors)	\$4,200.00
FFA State Conference (3 Advisors)	\$2,900.00
FFA National Conference (2 Advisors)	\$4,200.00

**TOTAL: \$24,000.00**

**HUDSON SCHOOL DISTRICT  
PRELIMINARY BUDGET CALENDAR AND DUE DATES  
FY 2022/2023**

*Budget Committee Dates are tentative, final calendar should be released in August 2021*

DATE	DAY		OWNER	ACTIVITY
TBD				MUNIS Open for Budget Entries
9/10/2021	Friday		HR Director	Salaries and Benefit Budgets in MUNIS
9/14/2021	Tuesday		Principals & Dep't Heads	1st Draft School and Department Budget in MUNIS
9/16/2021	Thursday		Finance Director	Deliver Budget to Superintendent/BA
9/22/2021 - 9/24/2021	Wed-Fri		Superintendent/BA	Principal and DH Budget Review with SAU
10/1/2021	Friday		Principals & Dep't Heads	Final School and Department Budgets in MUNIS
10/4/2021	Monday		Principals & Dep't Heads	Budget Narratives Due
10/6/2021	Wednesday		Finance Director	Draft Presentations with Numbers Available
10/8/2021	Friday (noon)		Principals & Dep't Heads	Final School Board Presentations Due
10/13/2021	Wednesday		Finance Director	Final Budget PDFs to Gail for Printing
10/14/2021	Thursday		Superintendent's Admin	Budget Books Compiled
10/15/2021	Friday		BA	Deliver Budget to School Board
10/18/2021 - 10/27/2021	TBD		Principals & Dep't Heads	School Board Budget Meetings: #1 - Special Ed, Facilities, Technology & Elem #2 - HMS, AHS
10/29/2021	Friday		Finance Director	Updated Presentation Numbers Available
11/1/2021	Monday		BA	SB Meeting #3 - SAU, WAs, Default Budget
11/2/2021	Tuesday (Noon)		Principals & Dep't Heads	Final Budget Comm Presentations Due
11/3/2021	Wednesday		Finance Director	Final Budget PDFs to Gail for Printing
11/4/2021	Thursday		Superintendent's Admin	Budget Books Compiled
11/5/2021	Friday		Superintendent's Admin	Deliver Budget to Budget Committee
11/10/2021 - 11/23/2021	Dates to be set		Principals & Dep't Heads	Budget Committee Meeting #1-4
12/21/2021				Town and School Default, Collective Bargaining, Wrap up
1/3/2022	Monday			Budget Committee - Wrap Up If needed
1/4/2022	Tuesday		BA	Last Day Warrant Article Sub & CBAs
1/13/2022	Thursday			Public Hearing
1/18/2022	Tuesday		BA	Last Day Post Bond Hearing/Hold Public Hearing
1/20/2022	Thursday			Budget Committee - Sign Forms
1/28/2022	Friday		Finance Director	Deliberative Session - Preliminary Presentations Due
2/3/2022	Thursday		Finance Director	Deliberative Session - Final Presentations Due
2/5/2022	Saturday			Deliberative Session
3/8/2022	Tuesday			Voting Day

Budget Due Dates

Superintendent Mtgs

School Board Budget Meeting

Budget Committee or Town Meeting

**All activities are due by End of Day, EXCEPT where noted.**



# Enrollment Report

## October 1, 2020

School	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
HO Smith		178	161												339
Hills Garrison				90	93	108	90								381
Nottingham	56			99	126	112	136								529
Hudson Memorial								219	250	251					720
Alvirne											275	274	261	281	1,091
<b>Total Enrollments</b>															<b>3,060</b>

## April 28, 2021

School	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
HO Smith		192	169												361
Hills Garrison				90	96	105	90								381
Nottingham	71			103	125	117	141								557
Hudson Memorial								216	246	243					705
Alvirne											270	274	265	267	1,076
<b>Total Enrollments</b>															<b>3,080</b>

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
<b>Change since Oct</b>	<b>15</b>	<b>14</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>-3</b>	<b>-4</b>	<b>-8</b>	<b>-5</b>	<b>0</b>	<b>4</b>	<b>-14</b>	<b>20</b>