

**Oyster River Cooperative School District  
REGULAR MEETING**

**January 8, 2020**

**ORHS Library**

**7:00 PM**

**o. CALL TO ORDER (7:00 PM)**

**I. 6:30 – 7:00 PM MANIFEST REVIEW AT EACH SCHOOL BOARD MEETING.**

**II. APPROVAL OF AGENDA**

**III. PUBLIC COMMENTS**

**IV. APPROVAL OF MINUTES**

- Motion to approve 12/18/20 regular & non-public meeting minutes.

**V. ANNOUNCEMENTS, COMMENDATIONS AND COMMENTS**

**A. District**

**B. Board**

**VI. DISTRICT REPORTS**

**A. Assistant Superintendent/Curriculum & Instruction Report(s)**

**B. Superintendent's Report**

**C. Business Administrator**

**D. Student Senate Report**

**E. Other:**

**VII. DISCUSSION ITEM**

- FY21 Proposed Budget
- Default Budget
- 2020 Warrant Article
- Assign Presentation of Warrant Article
- Public Hearing Discussion

**VIII. ACTIONS**

**A. Superintendent Actions**

**B. Board Action Item**

- Motion to approve budget to be presented at public hearing
- Motion to approve 2020 Warrant Article
- Motion to approve presentation of Warrant Article.
- Motion to approve ORHS Maternity Leave of Absence from 5/13/20 - End of Year.
- Motion to approve List of Policies for Second Read/Adoption – D3 -Time-Effort Reporting, D-4Conflict of Interest/Mandatory Disclosure, D5-Inventory Management-Equip & Supplies Purchased w. Fed. Funds, DFA – Investment, DFE – Gate Receipts & Admissions, DJC – Petty Cash. DBD – Budget Planning.

**IX. SCHOOL BOARD COMMITTEE UPDATES**

**A. Manifest Reviewed and Approved by Manifest Subcommittee.**

**X. PUBLIC COMMENTS**

**XI. CLOSING ACTIONS**

**A. Future meeting dates:** 1/13/20 – Durham Town Council Budget Update – 7:00 PM  
1/15/20 – Bond & Budget Hearing – ORHS – Auditorium – 7:00 PM  
1/20/20 – Madbury Select Board Budget Update – 7:00 PM  
1/22/20 – Regular Board Meeting – ORHS Library

**XII. NON-PUBLIC SESSION: RSA 91-A:3 II (a)**

- Superintendent Self-evaluation

**NON-MEETING SESSION: RSA 91-A:2 I {If Needed}**

**XIII. ADJOURNMENT:**

**The School Board reserves the right to take action on any item on the agenda.**

**Respectfully submitted,  
Superintendent**

**If you require special  
communication aids,  
please notify us 48  
hours in advance.**

**Oyster River Cooperative School District  
SAU #5**

Welcome to the School Board meeting. If you wish to be heard by the Board, please note "Public Comment" at the beginning of the agenda (reverse side). During the comment section of the agenda each speaker may have up to three (3) minutes within the time frame allowed. Board Chair may limit time allotment as deemed necessary. Occasionally, the Board may "suspend its rules" to allow visitor participation at the time an issue of specific interest is being addressed. A speaker will not be recognized for a second time on a particular topic.

Visitors should not expect a Board response to their comments or questions under the above since the Board may not have discussed or taken a position on the matter. The Superintendent, without speaking for the Board, may offer clarification as appropriate.

Agendas and background information are available on the district website prior to meetings. Agendas and additional information are generally available at the entrance to the meeting room or distributed at the time the item is introduced for discussion.

The ORCSD School Board will meet in regular session on the first and third Wednesdays of the month with special meetings when necessary. The School Board appreciates your attendance at these meetings and invites your continued interest in its work on behalf of the children and residents of the District.

**Oyster River Cooperative School District Members:**

- |                    |                            |
|--------------------|----------------------------|
| • Brian Cisneros   | Term on Board: 2018 - 2021 |
| • Thomas Newkirk   | Term on Board: 2019 - 2022 |
| • Kenneth Rotner   | Term on Board: 2019 - 2022 |
| • Denise Day       | Term on Board: 2017 - 2020 |
| • Michael Williams | Term on Board: 2017 - 2020 |
| • Allan Howland    | Term on Board: 2018 - 2021 |
| • Daniel Klein     | Term on Board: 2018 - 2021 |

**Information Regarding Nonpublic Session**

On occasion, the Board agenda may include (or be adjusted to include) a Nonpublic Session. When a motion is made to do so, it will be done under the provisions of the NH State Law RSA 91-A:3 II, and one or more of the following reasons will be claimed for entering Nonpublic Session:

- a. The dismissal, promotion or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request will 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 public body itself, unless such person requests an open meeting.
- d. Consideration of the acquisition, sale or lease of real property 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 of any sub-division 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.

**Oyster River Cooperative School District**

**Regular Meeting**

**December 18, 2019**

**ORHS - Library**

**DRAFT**

**SCHOOL BOARD:** Brian Cisneros, Dan Klein, Tom Newkirk, Al Howland, Denise Day, Kenny Rotner, Michael Williams

**Student Representative:** Yasmeeen Gunandar - Absent

**ADMINISTRATORS:** James Morse, Todd Allen, Sue Caswell, Jim Rozycki, Andy Lathrop

There were 2 members of the public present.

**I. CALL TO ORDER at 7:00 PM by Tom Newkirk**

6:30-7:00 Manifest Review

**II. APPROVAL OF AGENDA:**

Tom Newkirk explained that there was a request to add two items to the agenda. Andy Lathrop to report out on the use request for gym space. Secondly, for Ron Lamarre to present 4 short videos showing an overview of the proposed layout from different street views and a brief inside view of the proposed middle school.

**Denise Day moved to approve the agenda as amended, 2<sup>nd</sup> by Brian Cisneros. Motion passed 7-0.**

**III. PUBLIC COMMENTS:** None

**IV. APPROVAL OF MINUTES:**

**Motion to approve 12/4/19 meeting minutes:**

**Revisions:**

Tom Newkirk had a minor adjustment on page 3 last paragraph before Section VII. Discussion. Added after the word still "below 700 for students for projected cap for the middle school."

**Denise Day moved to approve the 12/4/19 meeting minutes as amended, 2<sup>nd</sup> by Brian Cisneros. Motion passed 6-0-1 with Michael Williams abstaining.**

**V. ANNOUNCEMENTS, COMMENDATIONS AND COMMENTS:**

**A. District:**

Andy Lathrop discussed an issue pertaining to a conflict between ORYA and MV regarding the allocation of space. Andy explained that the deadline for additional demographic information was requested and not met by one of the groups for over three weeks, therefore space allotment was assigned to the second group. Andy has met with the one organization, heard their concerns and is trying to work through them.

Jim Morse explained that we are currentingly using our best judgement and working with the draft policy to guide us. As a result, we are not charging a fee for space use.

The Board had some clarifying questions for Andy. What was the data that was requested? Will the new middle school eliminate this issue? Is this issue still ongoing? Andy explained that the requested information was a list of the students participating and their residency. The new middle school will help with this situation, but the winter season is always a challenge for both the middle and high school teams vying for space, and the programs are continuing to grow. The Board thanked Andy for his report.

Ron Lamarre from Lavallee Architects thanked the Board for allowing him to present a quick fly through overview of the proposed middle school. He provided videos that showed the roof area, the building from Coe Drive and the bus loop access. He showed the parent drop off area stating that the administrative wing has a clear line of site to the bus loop and parent drop off areas. He also showed the front entrance through the learning commons explaining the areas to the left and right of this room and the Library at the end. One additional fly through showed an upstairs team area with the low lockers under the worktop for student use.

The Board had some clarifying questions for Ron. Is the roof flat? Will there be a transition between the grass, turf field and walkways? Ron explained that the roof has a pitch design of  $\frac{1}{4}$ " per foot with roof drains toward the center. In terms of the transition between the grass, turf field and walkways, he will need to touch base with the civil engineer. He does not want to use gravel as this would be a hazard for lawn mowing. He's considering possibly widening the white line.

The Board asked if Ron planned to make more of these overviews, such as the gym and recital hall, as they are awesome. He did not, but they can. A suggestion was made of possibly having a student narrate the overview as the video progressed.

The Board thanked Ron and he left the meeting at 7:19 PM.

#### **B. Board:**

Tom Newkirk shared that the District has many residents that have written books. Writing Redefined by Shawna Coppola, Michael Anderson is another resident author.

Kenny noted that Tom Newkirk should also be included in that list of authors. He stated that he is concerned about primary day being a school day.

Jim Morse explained that he is recommending that February 11 be a staff day only and that this issue will be coming up later in the meeting under the Assistant Superintendent report.

Michael Williams stated that he has learned a lot in the last two years of his term and has had the opportunity to work with many of the administrators. He brings an analytical approach to his position and will be running again in March.

Denise Day stated that she is also planning on running again in March.

## **VI. DISTRICT REPORTS:**

### **A. Assistant Superintendent Reports:**

Todd Allen spoke to the Board pertaining to this year's calendar making the February 11, 2020 Primary voting day a staff day only for all district schools. He suggested that the May 22, 2020 Teacher Workshop Day be switched with the February 11, 2020 school day as a Teacher Workshop Day for the primary.

**Denise Day made a motion to switch the May 22, 2020 Teacher Workshop Day with the February 11, 2020 Primary Day, 2<sup>nd</sup> by Brian Cisneros. Motion passed 7-0.**

Al Howland stated that the elections are run by volunteers and we would welcome new volunteers.

Kenny Rotner supports requesting eligible high school seniors to register to vote.

Todd spoke briefly about the World Language information that was provided at the last meeting. He will send an electronic version of this information to the Board tomorrow.

### **B. Superintendent's Report:**

Dr. Morse updated the Board on the Competency Based Grading Survey that he has been in touch with the UNH Survey Center to create using the suggested questions for middle school parents and staff along with Board generated questions. He stated that the survey generated will be 12 to 15 questions. The survey cost to the District will run between \$5,000-\$10,000 as long as the District uses our mode of communication. I.e. School Messenger. We are looking at a February disbursement date for this survey.

Tom Newkirk asked if a copy of the completed survey could be added to a future agenda for review by the Board.

Jim explained that he had a very positive meeting last week with the Durham Town Council. They were very engaged and excited about the proposed MS project.

Jim spoke of the latest successful home meeting that he had in Lee. This was a group of seniors and one middle aged adult who do not have any children in the schools. They were excited to hear about the proposal and had many questions. Jim plans to meet at Riverbend in January with Jay Richard.

Jim spoke about the "Go Vote" group that has been established. He explained that they can advocate for a vote. He also stated that some additional potential meetings could be with UNH Alumni students. There are still additional community dinners in the works.

Tom Newkirk thanked Jim and asked him to keep up the good work.

**C. Business Administrator:  
FY20 Budget Update:**

Sue Caswell updated the Board on the current budget status. She stated that we are pretty good and close to where we were at the same time last year.

**2020-21 Budget:**

Dr. Morse reviewed the Bond and Budget memo that he included in the back up that captures the discussion and direction that was agreed to at the December 4<sup>th</sup> meeting. He explained that this memo could be used as a tool. The breakdown of this information is as follows: First is the capital improvement fund affecting the next three budget cycles. Second is the trust accounts which have been established over the last seven years and used to offset projected tax increases. Third would be the end of the year balance which in the past has been used to offset taxes, replenish trust accounts and get ahead on capital projects. Fourth would be interest bearing accounts. Fifth could be offering a retirement incentive. Sixth is a possible savings from health insurance if cost come in under the guaranteed maximum rate. An additional thought could be adequacy funding.

He also handed out an additional memo that provides some additional clarifying information pertaining to the proposed bond.

Tom was agreeable to Option 1.

Brian, we need to keep arrows in quiver until we need them – agree with option 1.

Denise, I completely agree with option 1.

Michael stated that we were \$250K over our agreed upon goal. Michael shared his handout and directed all to look at the back page where he summarized his findings.

The Board discussed various scenarios.

Tom stated that this is a lot to process in one evening and suggested that before a decision is made that Jim will meet with his administrative team to get their perspective on the suggested changes. This will come back to the Board at the next meeting where we will need to make a determination of the option that we will vote on for the warrant article.

Sue reviewed the proposed warrant article and explained that after review by the bond counsel, there was a need to create a separate warrant article #4 that addresses the issue of monies from investment earnings for the purpose of additional project costs. This article would be contingent upon the passing of Article 3.

There was a lengthy discussion on the warrant article with discussion surrounding article 4 and whether this would be confusing to residents. If it remains a warrant article it will need an explanation added to the warrant article.

Jim Rozycki presented a prioritized update of his CIP plan to the Board as part of their back up.

**D. Student Senate Report:** None

**E. Other:** - None

**VII. DISCUSSION ITEM:**

The draft 2020-21 school calendar was brought back to the Board for a 2<sup>nd</sup> review for a change to Friday, September 4, 2020 which was adjusted from a school day to a non-school day and added one additional day to the end of the school year making June 23 the last school day including 5 built in snow days. Todd explained that we try to align with the Dover School District as we have students that attend the vocational program. He also explained that due to the Guild Contract we had a start date of August 25

**Denise Day made a motion to approve the 2020-21 School Calendar, 2<sup>nd</sup> by Brian Cisneros. Motion passed 6-0-1 with Michael Williams abstaining.**

**VIII. ACTIONS**

**A. Superintendent Action Items:** None

**B. Board Action Items:**

**Motion to approve ORHS Winter Coaches and Volunteers.**

**Denise Day made a motion to approve the ORHS Coaches and Volunteers, 2<sup>nd</sup> by Brian Cisneros. Vote: 7-0**

**Motion to approve List of Policies for First Read.**

**Al Howland made a motion to approve the list of policies for first read, 2<sup>nd</sup> by Denise Day. No Discussion. Vote: 7-0.**

**Motion to approve List of Policies for Second Read/Adoption.**

**Denise Day made a motion to approve the list of policies for second read/adoption, 2<sup>nd</sup> by Brian Cisneros. No Discussion. Vote: 7-0.**

**X. SCHOOL BOARD COMMITTEE UPDATES:**

**A. Manifests Reviewed and Approved by Manifest Committee:**

Payroll Manifest #12 \$924,149.92

Vendor Manifest #13: \$335,691.98

**X. PUBLIC COMMENTS:**

Dean Rubine of Durham looking forward to the vote on March 10.

**XI. CLOSING ACTIONS:**

A. Future Meeting Dates: 1/2/20 - Manifest Review (2:45M SAU Conference Rm)  
1/8/20 - Regular Meeting - ORHS Library  
1/13/20 - Durham Town Council Budget Update - 7:00PM

1/15/19 - Bond/Budget Hearing -HS/Auditorium 7:00PM  
1/20/19 - Madbury Select Board Budget Update - 7:00 PM

**Kenny Rotner moved to enter into nonpublic session at 9:02 PM under RSA 91 A:3 II(a), 2<sup>nd</sup> by Brian Cisneros. Upon roll call vote the motion passed 7-0.**

**XII. NON-PUBLIC SESSION RSA 91-A:3 II (a) – Superintendent Evaluation  
NON-MEETING SESSION: RSA 91-A:2 I {If Needed}**

**XIII. ADJOURNMENT:**

**Al Howland moved to return to public session and adjourn the meeting at 9:55 p.m., 2<sup>nd</sup> by Dan Klein. Motion passed 7-0.**

Respectfully Submitted,

Wendy L. DiFruscio  
Executive Assistant to  
Superintendent of Schools



Oyster River Cooperative School Board

December 18, 2019 ORHS C-120

NON-PUBLIC MEETING  
MINUTES

**Kenny Rotner moved to enter into nonpublic session at 9:02 p.m. in accordance with RSA 91-A:3 II (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 affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request will be granted, 2<sup>nd</sup> by Brian Cisneros. Upon roll call vote, the motion passed 7-0.**

School Board Attendees:

Tom Newkirk  
Denise Day  
Michael Williams  
Dan Klein  
Kenny Rotner  
Brian Cisneros  
Allan Howland

Administrators Present:

James Morse

The School Board met to discuss the Superintendent's Evaluation.

**Allan Howland made a motion to return to public session and adjourn at 9:55 p.m., 2<sup>nd</sup> by Dan Klein. The motion passed 7-0.**

Respectfully Submitted,  
Denise Day  
School Board Vice-Chair

**OYSTER RIVER COOPERATIVE SCHOOL DISTRICT THE  
STATE OF NEW HAMPSHIRE  
2020  
SCHOOL WARRANT**

To the Inhabitants of the Oyster River Cooperative School District of Durham, Lee, and Madbury qualified to vote upon District affairs:

You are hereby notified to meet at the Oyster River High School in said district on the 4th day of February 2020, at 7:00 o'clock in the evening for Session I of the Annual School District Meeting for discussion of Articles 3 through 5 and for any amendments thereto. Warrant articles whose wording is prescribed by law shall not be amended and no warrant article shall be amended to eliminate the subject matter of the article at Session I.

Official ballot voting for school district officers (articles 1 and 2) and on articles 3-5 will occur at town polling locations on Tuesday, March 10, 2020:

Town of Durham	Oyster River High School	7:00 am to 7:00 pm
Town of Lee	Lee Safety Complex	7:00 am to 7:00 pm
Town of Madbury	Madbury Town Hall	11:00 am to 7:30 pm

ARTICLE 1: To choose a Moderator for the coming year.

ARTICLE 2: To choose two At-Large School Board members for the ensuing three years.

ARTICLE 3: Shall the District raise and appropriate the sum of \$49,842,732 (gross Budget) to construct and equip a new middle school on the site of the current Oyster River Middle School, including new athletic fields and demolition of the Oyster River Middle School, (the "Project"); and authorize the issuance of up to \$49,842,732 of bonds or notes in accordance with the Municipal Finance Act (RSA 33); and authorize the School Board to issue and negotiate such bonds or notes and to determine the dates, maturities, interest rate, and other details of such bonds or notes; and raise and appropriate an additional sum of \$625,000 from taxation to pay debt service on such bonds or notes due in the 2020-2021 fiscal year; and authorize the School Board to accept on behalf of the District any federal, state, or private funds that may become available to fund the Project and use such funds to reduce the amount of bonds or notes issued for the Project and to take any other action necessary to carry out this vote. *The School Board recommends this appropriation.*  
(3/5 Ballot vote required)

ARTICLE 4: Shall the District vote to raise and appropriate an additional sum of \$100,000 from investment earnings; for the purpose of additional Project costs; and authorize the use in that amount of June 30 fund balance for this purpose. This article is contingent upon the passing of Article 3. (This amount will represent the interest earned on bond proceeds that was transferred to the general fund on or before June 30, 2021.)

ARTICLE 5: Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant article and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$47,803,867. Should this article be defeated, the operating budget shall be \$48,221,487 (Default Budget) which is the same as last year with certain adjustments required by previous action of the District or by law; or the District may hold one special meeting in accordance with RSA 40:13, X, and XVI to take up the issue of the revised operating budget only. *The School Board recommends this appropriation. (Majority vote required)*

Note:

Fund 10 = \$ 46,338,817 (regular operating budget); Fund 21 = \$ 824,050 (expenditures from food service revenues); Fund 22 = \$ 600,000 (expenditures from federal/special revenues); Fund 23 = \$ 41,000 (expenditures from pass through funds).

ARTICLE 6: Shall the District vote to approve within the provisions of New Hampshire RSA 273-A:3 the cost items included in the collective bargaining agreement reached between the Oyster River Teachers Guild and the Oyster River School Board which calls for the following increases in salaries and benefits at the current staffing levels:

2020-2021	\$627,364
2021-2022	\$771,534
2022-2023	\$700,958
2023-2024	\$701,554
2024-2025	\$709,317

and further to raise and appropriate the sum of \$ 627,364 for the 2020-2021 fiscal year, such sum representing the additional costs attributable to the increases in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? *The School Board recommends this appropriation. (Majority vote required)*

Given under our hands at said Durham NH this \_\_\_\_ day of January 2020:

\_\_\_\_\_  
Thomas Newkirk, Chairperson

\_\_\_\_\_  
Denise Day, Vice-chair

\_\_\_\_\_  
Kenneth Rotner

\_\_\_\_\_  
Brian Cisneros

\_\_\_\_\_  
Daniel Klein

\_\_\_\_\_  
Allan Howland

\_\_\_\_\_  
Michael Williams

Policies for  
 First/Second Read/Adoption/Deletion  
**SB Meeting of  
 January 8, 2020**

Title	Code
<b>Policies for First Read</b>	
<b>Policies for Second Read/Adoption</b>	
Time-Effort Reporting/Oversight	D3
Conflict of Interest and Mandatory Disclosures	D4
Inventory Management-Equipment& Supplies Purchased w. Federal Funds	D5
Budget Planning	DBD
Investment	DFA
Gate Receipts and Admission	DFE
Petty Cash Accounts	DJC
<b>Policies for Deletion/Replacement</b>	

**As a reference the December 11, 2019 policy minutes are attached to this packet.**

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: D3
Policy Committee Review: December 11, 2019 School Board First Read: December 18, 2019 School Board Second Read/Adoption: January 8, 2020	Page 1 of 1 Category: Priority

### TIME-EFFORT REPORTING/OVERSIGHT

The Superintendent will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

As a recipient of Federal funds, the Oyster River Cooperative School District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

#### **A. Compensation:**

Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

1. is reasonable for the services rendered, conforms to the District's established written policy, and is consistently applied to both Federal and non-Federal activities; and
2. follows an appointment made in accordance with the District's written policies and meets the requirements of Federal statute, where applicable.

#### **B. Time and Effort Reports:**

Time and effort reports shall:

1. be supported by a system of internal controls which provide reasonable assurance that the charge are accurate, allowable, and properly allocated;
2. be incorporated into the official records of the District;
3. reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities;
4. encompass both Federally assisted and other activities compensated by the District on an integrated basis;
5. comply with the District's established accounting policies and practices;
6. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The District will also follow any time and effort requirements imposed by NHD OE or other pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The Superintendent or designee is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

Cross Reference:

- D1 – Allowable Use of Funds and Adherence to Uniform Grant Guidance
- D2 – Procurement
- DA – Fiscal & Federal Monitoring Management

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: D-4
Policy Committee Review: December 11, 2019 School Board First Read: December 18, 2019 School Board Second Read/Adoption: January 8, 2020	Page 1 of 1 Category: Priority

## CONFLICT OF INTEREST AND MANDATORY DISCLOSURES

The Oyster River Cooperative School District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, Board member, or agent of the school district who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Superintendent or designee, who, in turn, shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or received a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict shall not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Superintendent or designee shall timely disclose in writing to NHDOE or other applicable pass-through-entity, all violations of federal criminal law involving fraud, bribery, or gratuities potentially effecting any federal award. The Superintendent shall fully address any such violations promptly and notify the Board with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

### Cross Reference:

- D1 – Allowable Use of Funds and Adherence to Uniform Grant Guidance
- D2 – Procurement
- D3 – Time-Effort Reporting Conflict
- D5 – Inventory Management-Equipment and Supplies Purchased with Federal Funds
- DA – Fiscal & Federal Monitoring Management

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: D-5
Policy Committee Review: December 11, 2019 School Board First Read: December 18, 2019 School Board Second Read/Adoption: January 8, 2020	Page 1 of 1 Category: Priority

## INVENTORY MANAGEMENT - EQUIPMENT AND SUPPLIES PURCHASED WITH FEDERAL FUNDS

Oyster River Cooperative School District equipment and supplies acquired with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds. In furtherance thereof, the following minimum standards and controls shall apply to any equipment or pilferable items acquired in whole or in part under a Federal award until such property is disposed in accordance with applicable laws, regulations and Board policies:

- A. "Equipment" and "Pilferable Items" Defined:** For purposes of this policy, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$5,000, or the capitalization level established by the District for financial statement purposes. "Pilferable items" are those items, *regardless of cost*, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. Records:** The Superintendent or designee shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. Inventory:** No less than once every two years, the Superintendent or designee shall cause a physical inventory of all equipment and pilferable items must be taken and the results reconciled with the property records at least once every two years. Except as otherwise provided in this policy, inventories shall be conducted consistent with Board Policy DID – Fixed Assets.
- D. Control, Maintenance and Disposition:** The Superintendent or designee shall develop administrative procedures relative to property procured in whole or in part with Federal funds to:
1. prevent loss, damage, or theft of the property; Any loss, damage, or theft must be investigated;
  2. to maintain the property and keep it in good condition; and
  3. to ensure the highest possible return through proper sales procedures, in those instances where the District is authorized to sell the property.

### Cross Reference:

- D1 – Allowable Use of Funds and Adherence to Uniform Grant Guidance
- D2 – Procurement
- D3 – Time-Effort Reporting Conflict
- D4 – Conflict of Interest and Mandatory Disclosure
- DA – Fiscal & Federal Monitoring Management

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: DFA
DRAFT to Policy Committee: May 9, 2011 Date to School Board for First Read: May 25, 2011 School Board Second Read/Adoption: June 15, 2011 Reviewed: May 2013 <a href="#">Policy Committee Review: December 11, 2019</a> <a href="#">School Board First Read: December 18, 2019</a> <a href="#">School Board Second Read/Adoption: January 8, 2020</a>	Page 1 of 1 <a href="#">Category: Priority</a>

## INVESTMENT

The Oyster River Cooperative School Board authorizes the School District Treasurer, working in conjunction with the Superintendent and his/her designee and pursuant to RSA 197:23-a, to invest the funds of the District subject to the following objectives and standards of care.

### OBJECTIVES

The three objectives of investment activities shall be safety, liquidity, and yield.

1. Safety. Safety of principal is the foremost objective in this policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital by mitigating credit and interest rate risk. This will be accomplished by limiting the type of the investments and institutions to those stipulated by statute and fully covered by FDIC insurance or collateral approved pursuant to applicable law.
2. Liquidity. Liquidity of the investment portfolio shall remain sufficient to meet all operating requirements that may be reasonably anticipated.
3. Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is less significant than compared to the safety and liquidity objectives described above.

### STANDARDS OF CARE

1. Prudence. The standard of prudence to be used by the District Treasurer and Superintendent, or his/her designee involved in the investment process, shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. They are directed to use the Government Finance Officers Association Recommended Practices and Policy Statements Related to Cash Management as a guide to the prudent investment of public funds.
2. Ethics and conflicts of interest. The School District Treasurer and Superintendent, or his/her designee involved in the investment process, shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Aforementioned employees and Investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial institutions with which they conduct business. They shall also disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officials shall subordinate their personal investment transactions to those of the School District, particularly with regard to the timing of purchases and sales.
3. Internal Controls. The District Treasurer and Superintendent or his/her designee shall establish a system of internal controls which shall be documented in writing. The internal controls shall be reviewed ~~periodically~~ annually by ~~the School Board and~~ an independent auditor.

The investment of funds will be left to the discretion of the School District Treasurer and Superintendent or his/her designees without prior approval of the Board.

The Board will periodically review the investment policy.

### Legal References:

- RSA 197:23-a, Treasurer's Duties
- RSA 383:22, Public Deposit Investment Pool



OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: DFE
Date of Adoption: June 22, 1988 First Read School Board: May 15, 2013 Second Read/Adoption: June 5, 2013 <a href="#">Policy Committee Review: December 11, 2019</a> <a href="#">School Board First Read: December 18, 2019</a> <a href="#">School Board Second Read/Adoption: January 8, 2020</a>	Page 1 of 1 <a href="#">Category: Optional</a>

### GATE RECEIPTS AND ADMISSIONS

Admissions receipts of Oyster River Cooperative school events shall be adequately controlled. The principal [or designee](#) is responsible for the administration and supervision of all phases of school events for which an admission is charged.

Adequate records shall be maintained by the principal [or designee](#) to provide chronological and accounting data for subsequent review and analysis.

Cross Reference:

DFE-R: Gate Receipts and Admissions Procedure (When written)

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: DJC Category: Recommended
School Board First Read: June 5, 2013 <span style="float: right;">Previously DJB</span> School Board Second Read/Adoption: June 19, 2013 Review Policy Committee: July 9, 2014 – No Change <a href="#">Policy Committee Review: December 11, 2019</a> <a href="#">School Board First Read: December 18, 2019</a> <a href="#">School Board Second Read/Adoption: January 8, 2020</a>	Page 1 of 1  <a href="#">Category: Recommended</a>

## PETTY CASH ACCOUNTS

A petty cash fund will be established for all Oyster River Cooperative school buildings within the District. Such funds shall be for the purchase of minor items and/or provide immediate payment for minor services. The Superintendent principal or his/her designee shall establish the necessary controls for accounting and reimbursement of the funds.

The accounting for petty cash funds shall be on a monthly basis. The accounting report shall be provided to the District Business Administrator. ~~The Superintendent or his/her designee shall establish the necessary controls for accounting and reimbursement of the funds.~~ No single purchase/reimbursement shall exceed \$100.00.

Purchases/reimbursements in excess of \$100.00 shall require a purchase order. In cases of emergencies, the Building Principal, with prior approval of the Business Administrator, may exceed the established single purchase/reimbursement limit.

Additional administrative regulations/procedures governing petty cash funds are established in Appendix DJC-R.

Cross Reference:

DJC-R – Petty Cash Accounts Procedure

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: DBD
Date of Adoption: June 22, 1988 First Read School Board: May 15, 2013 Second Read/Adoption School Board: June 5, 2013 <a href="#">Policy Committee Review: December 11, 2019</a> <a href="#">School Board First Read: December 18, 2019</a> <a href="#">School Board Second Read/Adoption: January 8, 2020</a>	Page 1 of 1

## BUDGET PLANNING

The Oyster River Cooperative School Board will adopt ~~by September 1 of each year~~ its [annual](#) budget goals and objectives ~~will that~~ align with the adopted strategic plan for the following year. ~~The Board shall direct~~ The superintendent ~~to will~~ establish procedures for the involvement of staff in the development of a budget proposal which addresses these goals and objectives. This proposal should include an assessment of existing programs and an examination of alternative program possibilities.

The budget proposal must be within the parameters of board policy and the adopted strategic plan and include provisions for:

1. Programs to meet the needs of the student body.
2. Staffing arrangements adequate for adopted programs.
3. Maintenance of the district's equipment and facilities.
4. Efficiency and economy.

Upon receipt of the superintendent's recommendation the Board will follow all legal statutory requirements as required by law.

### Legal Reference:

- RSA 32:4, Preparation of Budgets: Estimate of Expenditures and Revenues
- RSA 32:5, Budget Preparation
- RSA 197:5-a, School Meetings and Officers: Budget

Policy Committee Meeting Minutes

Wednesday, December 11, 2019 @ 3:30 PM

Attendees: Denise Day, Brian Cisneros, Kenny Rotner, James Morse, Wendy DiFruscio

Visitors: Sue Caswell

Denise called the meeting to order at 3:30 PM.

Dr. Morse opened the meeting by explaining that Sue is in attendance as the financial policies are on the agenda. She has one that is a state mandated policy that is already on the agenda. This week she was informed that there are 2 additional state mandated policies she is requesting to be added to this meeting. They are classified as D3 - Time-Effort Reporting/Oversight, D-4 -Conflict of Interest and Mandatory Disclosure, and D-5 - Inventory Management - Equipment and Supplies Purchased with Federal Funds. Sue explained that these required policies were generated by OBM and not NHSBA. Although the school board association will eventually structure similar policies. There was a brief discussion and questions asked surrounding each of the individual OBM generated policies which Sue answered. It was agreed that all three state mandated policies will go before the Board at their December 18<sup>th</sup> meeting as a first read.

Policy DB - Annual District Budget is in need of its annual review. The Policy committee reviewed, and there was no additional discussion. Denise will report out to the full Board this policy and any other policies from this agenda that are reviewed with no changes. Each of these said policies will be updated with the Policy meeting date as being reviewed and noted as no changes.

Policy DBD - Budget Planning - Sue reviewed this policy and suggested the removal of the wording "by September 1 of each year" as this does not happen and changed the structure of the sentence for accuracy. The committee also suggested removal of "The Board shall direct" and make the superintendent responsible for establishing a procedure. This is ready for a first read.

Policy DBI - Budget Implementation - This policy was reviewed with no changes.

Policy DBJ - Transfer of Appropriation - Reviewed with no discussion or changes.

Policy DFA - Investment - Review needed by Policy Committee. Sue questioned the time frame suggested under the Standards of Care Heading #3 and suggested that it be changed from periodically to annually and also in the same sentence remove "the School Board and" for a new sentence of "The internal controls shall be reviewed annually by an independent auditor. This is ready for a first read.

Policy DFE - Gate Receipts and Admissions - Annual review needed. It was suggested that "or designee" be added following principal in the 1<sup>st</sup> paragraph 2<sup>nd</sup> sentence as well as 2<sup>nd</sup> paragraph 1<sup>st</sup> sentence. No other discussion or changes. This is ready for a first read.

Policy DH - Bonded Employees - Reviewed with no discussion or changes.

Policy DJ - Purchasing - This policy was reviewed. Questions pertaining to the amount noted for purchases of \$25,000 was adequate or if it should be increased. Sue explained that it works and should not be increased. Jim asked Kenny what the Town of Durham has for a limit. Kenny explained that the town is in the process of increasing their limit, but it is not approved yet. There were no additional comments or changes.

Policy DJC - Petty Cash Accounts - This policy was last reviewed in July of 2014 and requires another review for accuracy. Questions asked about the current practice for control if cash stays in the buildings. Discussion ensued about possible scenarios for depositing daily or three times per week. It was decided that the 2<sup>nd</sup> sentence in the second paragraph be moved to the end of the 1<sup>st</sup> paragraph and replace the superintendent with the principal as the responsible party. This is ready for a first read.

Policy DJGA - Sales Calls and Demonstrations - Questioned if this policy belongs in this section or should be included in Section K as part of the advertising policy. This will be tabled for inclusion and brought back at the next meeting.

Policy DM - Cash in School Building - This policy was last reviewed in August of 2014. A brief discussion as to what we do now. Different scenarios were reviewed. It was suggested that this policy be tabled and sent to each of the principals to find out what the current practice is at each of the individual schools.

No additional questions or comments. Meeting ended at 4:30 PM - Next meeting January 8, 2020

Respectfully submitted, Wendy L. DiFruscio