

OFFICE OF THE SUPERINTENDENT OF SCHOOLS
106 Hancock Road
Peterborough, New Hampshire
CONTOOCOOK VALLEY SCHOOL BOARD

Policy Committee

Tuesday, April 6, 2021
5:00 p.m.

Physical Location: SAU #1, Board Room
106 Hancock Road, Peterborough, NH

Virtual Location:

<https://us02web.zoom.us/j/86195491202?pwd=dFZuTzJNNGd0ZXlSRmM3QXpZSENSUT09>

Meeting ID: **861 9549 1202**

Passcode: **1F79S6**

Phone: +1 312 626 6799 US

Meeting ID: **861 9549 1202**

Password: **536004**

Agenda

School Board Committee Members:

- Keira Christian
- Katherine Heck
- Janine Lesser
- Kevin Pobst
- Stephen Ullman

1. Call to order
2. Approval of the minutes from March 16, 2021 (pg. 1-3)
3. Policy Committee Chairperson
4. Updates on EBCG-Communicable & Infectious Disease; JLCG-Exclusion of Students; EBCF-Pandemic/Epidemic Emergencies; JLCE-First Aid & Emergency Care; DM-Cash in School Buildings; DN-Equipment & Supplies
5. BDE: Committees and School Board Member Special-Duty Assignments (pg. 4-7)
6. Legal advice on legislative directed changes in discipline policy
7. EHB: Data/Records Retention Policy, Chapter 33-A Disposition of Municipal Records (pg. 8-23)
8. DIA - Fund Balance (ConVal, NHSBA, Draft) (pg. 24-27)
9. How do we post the KEB protocol on questions and complaints?
10. Development of Superintendent evaluation ad hoc committee
11. Policy development on quarterly question & answer sessions with administration and board

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Policy Committee

Tuesday, March 16, 2021
5:00 p.m.

Physical Location: SAU #1, Board Room
106 Hancock Road, Peterborough, NH

Virtual Location:

<https://us02web.zoom.us/j/83120025698?pwd=bVlxNWo3b2FXUFp3aUYckx3Z3VnZz09>

Meeting ID: **831 2002 5698**

Passcode: **AHS8gs**

Phone: +1 312 626 6799 US

Meeting ID: **831 2002 5698**

Password: **178363**

Minutes

School Board Committee Members:

- Katherine Heck
- Janine Lesser
- Kevin Pobst
- Tim Theberge
- Stephen Ullman

Present: Janine Lesser, Katherine Heck, Kevin Pobst, Tim Theberge, Stephen Ullman, Dr. Kimberly Saunders, Dr. Ann Forrest, Lori Schmidt

1. Call to order

Janine Lesser called the meeting to order at 5:02 p.m.

2. Approval of the minutes from March 2, 2021

Katherine Heck moved to approve the minutes of March 2, 2021. Stephen Ullman second. Unanimous.

3. Any available updates on EBCG-Communicable & Infectious Disease; JLCG-Exclusion of Students; EBCF-Pandemic/Epidemic Emergencies; JLCE-First Aid & Emergency Care; DM-Cash in School Buildings; DN-Equipment & Supplies

Lori Schmidt reported working with food service.

Kimberly reported that Attorney, Dean Eggert will be coming to assist with a new discipline policy soon.

4. School Board Policies and Administration

Janine Lesser referenced the NHSBA Policy. She asked if things were leveling and if Kimberly wanted to take Policy Committee over again.

Katherine Heck asked if the School Board Chair works to forward policy. Kimberly Saunders said that she was active in looking at policy, considering legal review, and shepherding the policy.

Janine Lesser said that it is hard when administration has the view on policy. She has been working to push policy along; if it isn't working she is happy to step back or continue her work.

Katherine Heck said that the NHSBA Policy and the ConVal Policy are the same.

Janine Lesser said that this is on the agenda as a refresher to review and see if this is still the way we are operating.

Kimberly Saunders suggested more regular meetings. There are generally only two or three policies where people call and request exceptions to; kindergarten entrance age e.g. come early or come later. In addition, residency is the other topic calls come in on.

Appeals don't often come forward to the Board. Kimberly shared instances where appeals have been requested for kindergarten entry exceptions. Depending on what the policy is, she is happy to have the Board make the decision, other times she is in favor of making the decision.

Stephen Ullman said that the language in this policy informs him that it should not be amended. Stephen further said that depending on the policy makeup makes a difference.

Tim Theberge said that it is one thing to be a partnership. Janine Lesser added that in the past, we had an Administrative Assistant who was devoted to policy and can manipulate documents.

Tim Theberge said that the efforts of Policy Committee have been fantastic. He favored continuing.

5. Title IX discussion

Katherine Heck said that this is up for revisit at the Federal level. This might be taken off the table until more is known.

Stephen Ullman said that the DOE, under prior administration, issued a directive that transwomen who were born as males could not compete against women. The directive is under consideration to be withdrawn.

Kevin Pobst said that the degree to which an accused has affirmative rights to accuse is under review.

Katherine Heck said that there are several bills drafted to withdraw and replace. Are we leaving a hole anywhere or is the blanket policy this board adopted still effective?

Tim Theberge said that the policy refers to the federal statute.

Kevin Pobst said that the policy that we have on the books satisfies any requirement that we have. We have to wait to see what is in flux.

Janine Lesser said that it might be handy in the event that we are faced with a situation.

Stephen Ullman said that we can anticipate that the Federal Policy will change under the new administration.

6. Committee Assignment Policy

Janine Lesser asked if the committee saw a place for this in Policy BAAA.

Kimberly Saunders said that under "c. Subcommittee Administration", the language might be wordsmith so that the committee is not responsible for the minutes. "His/her" should be amended to read "they".

Tim Theberge brought attention to "c. Special Duty Assignment Procedures". Question as to whether any board member could attend special duty assignments i.e. discipline committee, grievance committee, negotiation. Kimberly will consult with legal.

Stephen Ullman asked why not use the word "committee" rather than "subcommittee". Tim said that we have a board and committees.

Stephen further asked about the even number of four board members on a subcommittee. Katherine Heck said that a committee does not vote but rather brings a recommendation forward to the board for vote.

Ad Hoc Committees of the "School Board" might be used.

Doing away with the word "Subcommittees" was suggested. The committee confirmed.

The Business Administrator certifies the Manifest. We have assigned two Board members to review the manifest. The Board moves the certification of the manifest.

Katherine Heck said that the law requires a minimum of two people to review the manifest and tell the Business Administrator before it can be signed off on. The Board is asked to approve the manifest. It has been certified.

Lori Schmidt said that she sends the full manifest to the two board members who approve it on behalf of the Board.

The Board makes a public motion for transparency. The legal part happened with the two board members and the Business Administrator.

Janine Lesser noted language updates.

Policy (BCE) was the policy call letters to note.

Kevin Pobst agreed to edit the policy and return it.

7. Superintendent Evaluation Policy Development Discussion

Kevin Pobst said that he was hoping that agreement on categories could occur and then a subset of the larger board work with Kimberly with an outline and go through to determine what will meet the Superintendent's needs and what will meet the Board's needs. Reviewing things of value will result. It has to be a collaborative effort.

8. DIA-Reserved Fund Balance

Discussion took place about the passing of Article 12 on the ballot.

ConVal's policy DIA, last reviewed in 2014, the NHSBA Policy revised in 2012, and a policy proposed by Katherine Heck was reviewed.

Katherine said that a commitment to be purposeful with the spending is part of the intent.

Kevin Pobst proposed that the document was up for review and edit.

Stephen Ullman asked for clarification of "5. Deficit Fund Balance". Katherine Heck said that this is the case in the event of a special revenue fund.

Lori Schmidt shared her concern with the wording of this; we have to cover certain deficits.

Ann Forrest noted that if you are going to include everything associated with you would use i.e. If you are referencing several, e.g. should be used.

Janine Lesser said that there are still changes outstanding from the agenda timeline set out in the fall.

9. Adjourn

Stephen Ullman motioned to adjourn at 6:02 p.m. Katherine Heck second. Unanimous.

Respectfully submitted,

Brenda Marschok

BDE – Committees and School Board Member Special-Duty Assignments

ConVal School Board

Category: O

Standing Committees Purpose

The ConVal School Board utilizes standing committees to consider issues, proposals, and tasks in a smaller venue to allow members to delve more deeply into issues than may be possible at full School Board meetings. The committee structure is an efficient way of allowing for more thorough consideration of policy proposals, constructing budgets, initiating new programs, reviewing curricular issues, monitoring of progress toward Board goals, and Board communication. The committees may initiate and investigate any matter within their scope of responsibility and jurisdiction. All recommendations of these committees should represent a majority vote of committee members. No vote or discussion of a standing committee will constitute the establishment of School Board policy unless so authorized by Board action at a public meeting. Additional committees may be created, or existing committees dissolved, by a vote of the Board at the annual Board organizational meeting following the annual Board election.

The following committees currently exist as part of the governance of the Board:

- Budget and Property
- Education
- Policy
- Strategic Planning
- Communication
- Equity
- Selectmen's Advisory Committee

Committee Organization

Each committee should have at least four members. The Chair of the Board, in consultation with Board members, makes committee appointments annually. These appointments are for a term of one year. All appointments will be made promptly after each Board election. An organizational meeting of each committee will be held annually promptly after each Board election and the announcement of committee appointments by the Board Chair. A Chair for the committee will be selected annually by the appointed members of the committee at the organizational meeting of the committee. Any Board member may attend and participate in any committee meeting at any time. However, the

voting members of each committee will be limited to those who have been appointed. All committee meetings shall be posted to all Board members, the Superintendent, and the public.

Committee Administration

The Superintendent or designee shall attend committee meetings whenever possible, as non-voting members. The Chair of the committee is responsible for prioritizing issues, setting meeting agendas, dates, and times. ~~, and shall be responsible for records of the meetings~~

A record must be kept of the proceedings of each Committee meeting. That record must be approved by the voting membership of the Committee and kept on file at the Board office. -Copies of these records will be maintained on file in the Board office. The Chair of each standing committee shall be responsible for reporting on the committee's business at the full Board meeting. No vote shall be taken by a committee unless there is a quorum of those eligible to vote present.

Committee Responsibility and Jurisdiction

Each committee of the Board will be charged with a specific scope of responsibility and jurisdiction. This charge of responsibility and jurisdiction will be reviewed and confirmed annually by the Board following the organizational meetings of all committees. Each committee Chair may periodically initiate review and adjustment of the committee's charge of responsibility and jurisdiction when deemed appropriate; any change to a committee charge of responsibility and jurisdiction must be approved by the School Board. All committee charges of responsibility and jurisdiction will be posted on the School Board's website. A committee of the Board shall not appoint a subcommittee of that committee without approval of the Board.

School Board Member Special Duty Assignments

Special Duty Assignment Purposes

Individual Board members may be designated to fulfill special assignments on behalf of the whole Board to facilitate the efficient, or confidential, completion of Board responsibilities.

Special Duty Assignments

The following special duty assignments will be made to facilitate Board governance:

- Negotiations

- Student Discipline
- Employee Grievance
- Food Service / Wellness
- Review of the Manifest
- Representative to the New Hampshire School Board Association (NH SBA) Delegate Assembly¶

Special Duty Assignment Procedures

The Chair of the Board, in consultation with Board members, makes special duty appointments annually. These appointments are for a term of one year. All appointments will be made promptly after each Board election. The committees on Negotiation, Employee Grievance, or Student Discipline **are not open to participation by Board members who have not been appointed.** Nor are meetings of the Negotiations, Employee Grievance, or Student Discipline committee meetings open to the public.

Board members appointed to fulfill a special duty assignment will report to the full Board as requested to do so by the Board Chair.

Board member(s) designated to review the Manifest prior to each Board meeting will bear the responsibility of **moving for acceptance of the certified manifest** ~~recommending approval of the Manifest~~ at the Board meeting.

The Board member appointed as the representative of the ConVal School Board to the NHSBA Delegate Assembly will review all proposals with the Board prior to the annual Delegate Assembly and seek Board advice regarding their vote at the Delegate Assembly.

Ad-Hoc Committees of the Board

Ad hoc committees of the Board may be appointed by the Chair of the Board. The function of the ad hoc committee will be to study specific issues for a specifically limited period of time, and if appropriate, to make recommendations to the full Board for approval. The dates, times, and location of ad hoc committee meetings will be made public and the meetings will be open to all members of the Board. No vote or discussion of an ad hoc committee will constitute the establishment of Board policy, unless such authority is granted by the School Board at a public meeting.

Ad Hoc Committees with School Board Members

The School Board may form committees with members of the public, students, parents, and/or employees to do specific tasks and make recommendations to the Board. The Board Chair may appoint members of the School Board to such ad hoc

committees. Meetings of ad hoc committees must be properly posted and open to the public. Board members not appointed by the Board Chair may attend and participate in ad hoc committee meetings but may not be voting members of the ad hoc committee. The Board will establish the charge of the scope of responsibility for such ad hoc committees. Such ad hoc committees are advisory and have only such authority as specified by the Board. The Board will receive reports or recommendations from an ad hoc committee at the direction of the Board Chair. A record must be kept of the proceedings of each meeting of an ad hoc committee. That record must be approved by the membership of the ad hoc committee and kept on file at the Board offices. The Board retains the right and has the duty to make all final decisions related to such reports or recommendations of an ad hoc committee. The Board reserves the right to limit, create or dissolve an ad hoc committee at any time as it deems appropriate.

First Read: March 16, 2021

Second Read: April 6, 2021

Adopted:

EHB – Data/Records Retention

The Superintendent shall develop procedures for a records retention system that is in compliance with RSA 189:29-a and Department of Education regulations, and also addresses retention/destruction of all other records which are not subject to specific statutes or regulations. The procedures should ensure that all pertinent records are stored safely and are stored for such durations as are required by law. The Superintendent shall develop procedures necessary to protect individual rights and preserve confidential information.

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

A. Special Education Records

1. Upon a student's graduation from high school, his or her parent(s)/guardian(s) may request in writing that the District destroy the student's special education records, including any final individualized education program.
2. The parent(s)/guardian(s), or adult student who has graduated or is over the age of 21, may, at any time prior to the student's twenty-sixth birthday, request, in writing, that the records be retained until the student's thirtieth birthday.
3. Absent any request by a student's parents or adult student who has graduated or is over the age of 21, to destroy the records prior to the twenty-sixth birthday, or to retain such records until the student's thirtieth birthday, the District shall destroy a student's records and final individualized education program within a reasonable time after the student's twenty-sixth birthday, provided that all such records be destroyed by the student's thirtieth birthday.
4. A permanent record of a student's name, address, and phone number, his or her grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation. 34 CFR 300.624.
5. The District shall provide parents/guardians, or where applicable, the adult student, with a written notice of the District's document destruction policies upon the student's graduation with a regular high school diploma or at the transfer of parental rights to the adult student, whichever occurs first.
6. The District shall provide public notice of its document destruction policy at least annually. The method of destruction for digital, electronic, and cloud-based records shall be thorough enough to ensure that they are deleted and no longer accessible.

B. Litigation Hold

On receipt of notice from legal counsel representing the District that a litigation hold is required, the routine destruction of governmental records, including paper and electronic or digital records, which are or may be subject to the litigation hold shall cease. All third-party letters and notices requesting a litigation hold shall promptly be forwarded to legal counsel

for the District, and routine destruction of potentially relevant records shall be suspended pending advice of counsel.

The destruction of records subject to a litigation hold shall not resume until the District has received a written directive from legal counsel authorizing resumption of the routine destruction of those records in accordance with the retention requirements of this policy and the associated procedures.

C. Right-to-Know Request Hold

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

Legal References:

- *RSA 91-A, Right to Know Law*
- *RSA 189-C:10-a Retention of Individualized Education Programs*
- *RSA 189:29-a, Records Retention and Disposition*
- *NH Code of Administrative Rules, Section Ed 306.04(a)(4), Records Retention*
- *NH Code of Administrative Rules, Section Ed 306.04(h), Records Retention*
- *NH Code of Administrative Rules, Section Ed. 1119.01, Confidentiality Requirements*
- *20 U.S.C. 1232g, Family Educational Rights and Privacy Act (FERPA)*

Category: Priority – Required by Law

Related Policies: EH, EHAB, JRA

See also: EHB-R (Records Retention Schedule)

1st Reading: November 19, 2019

2nd Reading: December 3, 2019

Adoption: December 3, 2019

TITLE III

TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

CHAPTER 33-A

DISPOSITION OF MUNICIPAL RECORDS

Section 33-A:3-a

33-A:3-a Disposition and Retention Schedule. –

The municipal records identified below shall be retained, at a minimum, as follows:

- I. Abatements: 5 years.
- II. Accounts receivable: until audited plus one year.
- III. Aerial photographs: permanently.
- IV. Airport inspections-annual: 3 years.
- V. Airport inspections-daily, including fuel storage and vehicles: 6 months.
- VI. Annual audit report: 10 years.
- VII. Annual reports, town warrants, meeting and deliberative session minutes in towns that have adopted official ballot voting: permanently.
- VIII. Archives: permanently.
- IX. Articles of agreement or incorporation: permanently.
- X. Bank deposit slips and statements: 6 years.
- XI. Blueprints-architectural: life of building.
- XII. Bonds and continuation certificates: expiration of bond plus 2 years.
- XIII. Budget committee-drafts: until superseded.
- XIV. Budgets: permanently.
- XV. Building permits-applications and approvals: permanently.
- XVI. Building permits-lapsed: permanently.
- XVII. Building permits-withdrawn, or denied: one year.
- XVIII. Capital projects and fixed assets that require accountability after completion: life of project or purchase.
- XIX. Cash receipt and disbursement book: 6 years after last entry, or until audited.
- XX. Checks: 6 years.
- XXI. Code enforcement specifications: permanently.
- XXII. Complaint log: expiration of appeal period.
- XXIII. Contracts-completed awards, including request for purchase, bids, and awards: life of project or purchase.
- XXIV. Contracts-unsuccessful bids: completion of project plus one year.
- XXV. Correspondence by and to municipality-administrative records: minimum of one year.
- XXVI. Correspondence by and to municipality-policy and program records: follow retention requirement for the record to which it refers.
- XXVII. Correspondence by and to municipality-transitory: retain as needed for reference.
- XXVIII. Current use applications and maps: until removed from current use plus 3 years.
- XXIX. Current use release: permanently.
- XXX. Deed grantee/grantor listing from registry, or copies of deeds: discard after being updated and replaced with a new document.
- XXXI. Deferred compensation plans: 7 years.
- XXXII. Underground facility damage prevention forms: 4 years.
- XXXIII. Dredge and fill permits: 4 years.
- XXXIV. Driveway permits and plans: permanently.

- XXXV. Easements awarded to municipality: permanently.
- XXXVI. Elections-federal elections: ballots and absentee ballot applications, affidavit envelopes, and lists: by the town clerk until the contest is settled and all appeals have expired or at least 22 months after the election, whichever is longer.
- XXXVII. Elections-not federal: ballots and absentee ballot applications, affidavit envelopes, and lists: by the town clerk until the contest is settled and all appeals have expired or at least 60 days after the election, whichever is longer.
- XXXVIII. Elections-challenge affidavits by the town clerk: until the contest is settled and all appeals have expired or 22 months after the election, whichever is longer.
- XXXIX. Elections-ward maps: until revised plus 1 year.
- XL. Emergency medical services run reports: 10 years.
- XLI. Equipment maintenance: life of equipment.
- XLII. Excavation tax warrant and book or list: permanently.
- XLIII. Federal form 1099s and W-2s: 7 years.
- XLIV. Federal form 941: 7 years.
- XLV. Federal form W-1: 4 years.
- XLVI. Fire calls/incident reports: 10 years.
- XLVII. Grants, supporting documentation: follow grantor's requirements.
- XLVIII. Grievances: expiration of appeal period.
- XLIX. Health-complaints: expiration of appeal period.
- L. Health-inspections: 3 years.
- LI. Health-service agreements with state agencies: term plus 7 years.
- LII. Health and human services case records including welfare applications: active plus 7 years.
- LIII. Inspections-bridges and dams: permanently.
- LIV. Insurance policies: permanently.
- LV. Intent to cut trees or bushes: 3 years.
- LVI. Intergovernmental agreements: end of agreement plus 3 years.
- LVII. Investigations-fire: permanently.
- LVIII. Invoice, assessors: permanently.
- LIX. Invoices and bills: until audited plus one year.
- LX. Job applications-successful: retirement or termination plus 20 years.
- LXI. Job applications-unsuccessful: current year plus 3 years.
- LXII. Labor-public employees labor relations board actions and decisions: permanently.
- LXIII. Labor union negotiations: permanently or until contract is replaced with a new contract.
- LXIV. Ledger and journal entry records: until audited plus one year.
- LXV. Legal actions against the municipality: permanently.
- LXVI. Library:
 - (a) Registration cards: current year plus one year.
 - (b) User records: not retained; confidential pursuant to RSA 201-D:11.
- LXVII. Licenses-all other except dog, marriage, health, and vital records: duration plus 1 year.
- LXVIII. Licenses-dog: current year plus one year.
- LXIX. Licenses-dog, rabies certificates: disposal once recorded.
- LXX. Licenses-health: current year plus 6 years.
- LXXI. Liens-federal liens upon personal property, other than IRS liens: permanently.
- LXXII. Liens-hospital liens: 6 years.
- LXXIII. Liens-IRS liens: one year after discharge.
- LXXIV. Liens-tax liens, state liens for support of children: until court order is lifted plus one year.
- LXXV. Liens-tax liens, state meals and rooms tax: until release plus one year.
- LXXVI. Liens-tax sale and record of lien: permanently.
- LXXVII. Liens-tax sales/liens redeemed report: permanently.
- LXXVIII. Liens-Uniform Commercial Code leases: lease term plus 4 years; purge all July 1, 2007.
- LXXIX. Liens-Uniform Commercial Code security agreements: 6 years; purge all July 1, 2007.
- LXXX. Meeting minutes, tape recordings: keep until written record is approved at meeting. As soon as minutes are approved, either reuse the tape or dispose of the tape.

- LXXXI. Minutes of boards and committees: permanently.
- LXXXII. Minutes of town meeting/council: permanently.
- LXXXIII. Minutes, selectmen's: permanently.
- LXXXIV. Motor vehicle-application for title: until audited plus one year.
- LXXXV. Motor vehicle-titles and voided titles: sent to state division of motor vehicles.
- LXXXVI. Motor vehicle permits-void and unused: until audited plus one year.
- LXXXVII. Motor vehicle permits and registrations-used: current year plus 3 years.
- LXXXVIII. Municipal agent daily log: until audited plus one year.
- LXXXIX. Notes, bonds, and municipal bond coupons-cancelled: until paid and audited plus one year.
- XC. Notes, bonds, and municipal bond coupon register: permanently.
- XCI. Oaths of office: term of office plus 3 years.
- XCII. Ordinances: permanently.
- XCIII. Payrolls: until audited plus one year.
- XCIV. Perambulations of town lines-copy kept by town and copy sent to secretary of state: permanently.
- XCV. Permits or licenses, pole: permanently.
- XCVI. Personnel files: retirement or termination plus 20 years.
- XCVII. Police, accident files-fatalities: 10 years.
- XCVIII. Police, accident files-hit and run: statute of limitations plus 5 years.
- XCIX. Police, accident files-injury: 6 years.
- C. Police, accident files-involving arrests: 6 years.
- CI. Police, accident files-involving municipality: 6 years.
- CII. Police, accident files-property damage: 6 years.
- CIII. Police, arrest reports: permanently.
- CIV. Police, calls for service/general service reports: 5 years.
- CV. Police, criminal-closed cases: statute of limitations plus 5 years.
- CVI. Police, criminal-open cases: statute of limitations plus 5 years.
- CVII. Police, motor vehicle violation paperwork: 3 years.
- CVIII. Police, non-criminal-internal affairs investigations: as required by attorney general and union contract and town personnel rules.
- CIX. Police, non-criminal-all other files: closure plus 3 years.
- CX. Police, pistol permit applications: expiration of permit plus one year.
- CXI. Property inventory: 5 years.
- CXII. Property record card: current and last prior reassessing cycle.
- CXIII. Property record map, assessors: until superceded.
- CXIV. Property tax exemption applications: transfer of property plus one year.
- CXV. Records management forms for transfer of records to storage: permanently.
- CXVI. Road and bridge construction and reconstruction, including highway complaint slips: 6 years.
- CXVII. Road layouts and discontinuances: permanently.
- CXVIII. Scenic roads: permanently.
- CXIX. School records: retained as provided under RSA 189:29-a.
- CXX. Septic plan approvals and plans: until replaced or removed.
- CXXI. Sewer system filtration study: permanently.
- CXXII. Sign inventory: 7 years.
- CXXIII. Site plan review: life of improvement plus 3 years.
- CXXIV. Site plan review-lapsed: until notified that planning board action and appeal time has expired plus one year.
- CXXV. Site plan review-withdrawn or not approved: appeal period plus one year.
- CXXVI. Special assessment (betterment of property): 20 years.
- CXXVII. Street acceptances: permanently.
- CXXVIII. Street signs, street lights and traffic lights-maintenance records: 10 years.
- CXXIX. Subdivision applications-lapsed: until notified that planning board action and appeal period has expired plus one year.
- CXXX. Subdivision applications-successful and final plan: permanently.
- CXXXI. Subdivision applications-withdrawn, or not approved: expiration of appeal period plus one year.

- CXXXII. Subdivision applications-working drafts prior to approval: expiration of appeal period.
- CXXXIII. Summary inventory of valuation of property: one year.
- CXXXIV. Tax maps: permanently.
- CXXXV. Tax receipts paid, including taxes on land use change, property, resident, sewer, special assessment, and yield tax on timber: 6 years.
- CXXXVI. Tax-deeded property file (including registered or certified receipts for notifying owners and mortgagees of intent to deed property): permanently.
- CXXXVII. Time cards: 4 years.
- CXXXVIII. Trust fund:
- (a) Minutes and quarterly reports, in paper or electronic format: permanently.
 - (b) Bank statements, in paper or electronic format: 6 years after audit.
- CXXXIX. Vehicle maintenance records: life of vehicle plus 2 years.
- CXL. Voter checklist-marked copy kept by town pursuant to RSA 659:102: 7 years.
- CXLI. Voter registration:
- (a) Forms, including absentee voter registration forms: until voter is removed from checklist plus 7 years.
 - (b) Same day, returned to undeclared status, form and report from statewide centralized voter registration database: 7 years.
 - (c)(1) Party change form: until voter is removed from checklist plus 7 years.
 - (2) List of undeclared voters from the statewide centralized voter registration database: 7 years.
 - (d) Forms, rejected, including absentee voter registration forms, and denial notifications: 7 years.
 - (e) Qualified voter affidavit: until voter is removed from checklist plus 7 years.
 - (f) Verifiable action of domicile document: until voter is removed from checklist plus 7 years.
 - (g) Overseas absentee registration affidavit: until voter is removed from checklist plus 7 years.
 - (h) Absentee ballot voter application form in the federal post card application format, for voters not previously on the checklist: until voter is removed from checklist plus 7 years.
 - (i) Absentee ballot affidavit envelope for federal post card applicants not previously on the checklist: until voter is removed from checklist plus 7 years.
 - (j) Notice of removal, 30-day notice: until voter is removed from checklist plus 7 years.
 - (k) Report of death: until voter is removed from checklist plus 7 years.
 - (l) Report of transfer: until voter is removed from checklist plus 7 years.
 - (m) Undeliverable mail or change of address notice from the United States Postal Service: until voter is removed from checklist plus 7 years.
- CXLII. Vouchers and treasurers receipts: until audited plus one year.
- CXLIII. Warrants-land use change, and book or list: permanently.
- CXLIV. Warrants-property tax, and lists: permanently.
- CXLV. Warrants-resident tax, and book or list: permanently.
- CXLVI. Warrants-town meeting: permanently.
- CXLVII. Warrants-treasurer: until audited plus one year.
- CXLVIII. Warrants-utility and betterment tax: permanently.
- CXLIX. Warrants-yield tax, and book or list: permanently.
- CL. Welfare department vouchers: 4 years.
- CLI. Work program files: current year plus 6 years.
- CLII. Writs: expiration of appeal period plus one year.
- CLIII. Zoning board of adjustment applications, decisions, and permits-unsuccessful: expiration of appeal period.
- CLIV. Intent to excavate: completion of reclamation plus 3 years.
- CLV. Election return forms, all elections: permanently.
- CLVI. Affidavits of religious exemption: until voter is removed from checklist plus 7 years.

Source. 2005, 187:3, eff. Aug. 29, 2005. 2006, 119:2-5, eff. May 12, 2006. 2010, 172:1-3, eff. Aug. 16, 2010; 191:1, eff. Aug. 20, 2010. 2012, 113:1, eff. May 31, 2012; 284:13, eff. Sept. 1, 2015. 2014, 319:1, eff. Sept. 30, 2014. 2015, 4:1, eff. July 4, 2015. 2017, 205:15, eff. Sept. 8, 2017. 2018, 247:1, 2, eff. Aug. 11, 2018.

EHB-R

See Board Policy: EHB

Related Policies: EH, EHAB, JRA, and JBJ

LOCAL RECORDS RETENTION SCHEDULE

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

A. Special Education Records.

1. Upon a student's graduation from high school, his or her parent(s)/guardian(s) may request in writing that the District destroy the student's special education records, including any final individualized education program.
2. The parent(s)/guardian(s) may, at any time prior to the student's twenty-sixth birthday, request, in writing, that the records be retained until the student's thirtieth birthday.
3. Absent any request by a student's parents to destroy the records prior to the twenty-sixth birthday, or to retain such records until the student's thirtieth birthday, the District shall destroy a student's records and final individualized education program within a reasonable time after the student's twenty-sixth birthday, provided that all such records be destroyed by the student's thirtieth birthday
4. A permanent record of a student's name, address, and phone number, his or her grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation. 34 CFR 300.624.
5. The District shall provide parents/guardians, or where applicable, the adult student, with a written notice of the District's document destruction policies upon the student's graduation with a regular high school diploma or at the transfer of rights, whichever occurs first.
6. The District shall provide public notice of its document destruction policy at least annually.

B. Litigation Hold.

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

C. Right-to-Know Request - Hold.

On receipt of a Right-to-Know law request to inspect or copy governmental records, the Superintendent shall cease any destruction of governmental records which are or may be the subject of the request. The records shall be retained regardless of whether they are subject to disclosure under RSA Chapter 91-A, the Right-to-Know law. If a request for inspection

is denied on the grounds that the information is exempt, the requested material shall be preserved for no less than 90 days and until any lawsuit pursuant to RSA 91-A:7-8 has been finally resolved, all appeal periods have expired, and a written directive from the attorney representing the District authorizing destruction of the records has been received.

D. Electronic Records.

For legal purposes, electronic records and communications are no different than paper documents. The state law on preservation of electronic records, RSA 33-A:5-a Electronic Records, does not explicitly apply to school districts, but does provide guidance: "Electronic records as defined in RSA 5:29, VI and designated on the disposition schedule under RSA 33-A:3-a to be retained for more than 10 years shall be transferred to paper or microfilm, or stored in portable document format/archival (PDF/A) on a medium from which it is readily retrievable. Electronic records designated on the disposition schedule to be retained for less than 10 years may be retained solely electronically if so approved by [Superintendent as the party] responsible for the records. The [Superintendent] is responsible for assuring the accessibility of the records for the mandated period." [Italics represent modified language to reflect Superintendent's responsibility for record retention and access.]

E. Retention Period Schedule.

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

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

Type of Record	Statute, Rule, or other legal authority – if none listed the retention period is a recommendation	Retention Period
Business Records		
Accident Reports:		
<input type="checkbox"/> Employee		Term of employment, plus 6 years

<input type="checkbox"/> Student		Age of majority, plus 6 years
Accounts Receivable	RSA 33-A:3-a	Until audited, plus 1 year
Annual Audit	RSA 33-A:3-a (10 years)	Permanent
Annual Report (District), Warrants, Annual Meeting Minutes, Budgets (District & SAU)	RSA 33-A:3-a	Permanent
Application for Federal Grants	20 U.S.C. 1232f., (three years after the completion of the activity for which the funds are used) other authorities may apply	5 years
Architectural Plans		Permanent
Asbestos Removal		Permanent
Bank Deposit Slips	RSA 33-A:3-a	6 years
Bonds and continuation certificates	RSA 33-A:3-a (expiration plus 2 years)	Permanent
Budget Worksheets		End of budget year, plus 1 year
Cash receipts, disbursement records, checks	RSA 33-A:3-a	Until Audited and at least 6 years after last entry
Child Labor Permits		1 year

Work-study	29 C.F.R. §570.37	3 years from date of enrollment
<input type="checkbox"/> Construction Contracts, Capital projects, fixed assets that require accountability after acquired*	RSA 33-A:3-a (Life of project/asset)	Life of contract, building, asset plus 20 years
<input type="checkbox"/> Engineering Surveys		Permanent
<input type="checkbox"/> Unsuccessful bids	RSA 33-A:3-a (Completion of project, plus one year)	Life of contract plus 3 years
Certified Educator		Permanent
COBRA Notices	42 U.S.C. 300bb-1, <i>et. seq.</i> (3 years) ERISA 29 U.S.C. §1027 (6 years)	6 years from date of issue
Collective Bargaining Agreements		Permanent
Correspondence for		Life of subject matter

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Business transactions*		plus 4 years
Correspondence - General		3 years or longer when historic/useful
Correspondence Transitory	RSA 33-A:3-a	As needed for reference
Deeds		Permanent
District Meeting Minutes & Warrant		Permanent
Insurance policies	RSA 33-A:3-a	Permanent
Notes (loan documents)	RSA 33-A:3-a	Until paid, Audited, plus 3 years
Student Activities Records/Accounts	RSA 33-A:3-a (bank deposit slips and statements 6 years)	Until Audited, plus 6 years
Enrollment Reports:		
<input type="checkbox"/> Fall Reports A12A (RSA 189:28)		Permanent
<input type="checkbox"/> Pupil Registers	RSA 189:27-b	Permanent
<input type="checkbox"/> Resident Pupil Membership Forms		14 years
<input type="checkbox"/> School Opening Reports		3 years

<input type="checkbox"/> Statistical Report A-3 (RSA 189:28)		Permanent
Federal Projects Documents	Review specific project/grant program requirements. 20 U.S.C. 1232f, (three years after the completion of the activity for which the funds are used), other authorities may apply	5 years after submission of final audit report and documentation for expenditures, unless there is an ongoing audit
FICA Reports – monthly		7 years
Fixed Trip Requests/Confirmation		1 year
Fixed Assets Schedule		Permanent/as updated
Form C-2 Unemployment		6 years
Wage Report (DES 100)		6 years
Invoices*	Until Audited, plus 1 year	3 years*
MS-22 Budget Form		6 years
MS-23 Budget Form		6 years

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MS-25 Budget Form		Permanent
Minutes of Board Meetings, Board Committees	RSA 91-A:2, II, RSA 33-A:3-a	Permanent
Purchase Orders*		Until Audited, plus 1 year
Request for Payment Vouchers*		Until Audited, plus 1 year
Requisitions*		Until Audited, plus 1 year
Retirement Reports – Monthly		1 year
Time Cards:		
<input type="checkbox"/> Bus Drivers	Lab 803.03. Notification and Records no less than 4 years	5 years
<input type="checkbox"/> Custodial	Lab 803.03. Notification and Records no less than 4 years	5 years
<input type="checkbox"/> Secretarial	Lab 803.03. Notification and Records no less than 4 years	5 years
<input type="checkbox"/> Substitute Teachers pay slips	Lab 803.03. Notification and Records no less than 4 years	5 years
Payroll Records	RSA 33-A:3-a Audited, plus 2 year 29 C.F.R. §1627.3 (3 years) ADEA: 29 U.S.C. §626, 29 CFR Part 1602 (2 years from job action); 29 C.F.R § 825.500 FMLA, 29 U.S.C. §2616, 3 years	6 years
Travel Reimbursements*	Until Audit, plus 1 year	3 years*

Treasurer's Receipts – canceled checks		6 years
Treasurer's Report		6 years
Vocational Education:		
<input type="checkbox"/> AVI Forms		1 year
<input type="checkbox"/> Vocational Center Regional Contracts		20 years

<input type="checkbox"/> Federal Vocational Forms*		6 years
Vouchers Manifests*		Until Audit, plus 1 year
Tax Forms:		
<input type="checkbox"/> W-2's, 1099 *	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2)(tax advisors say 7 years)	7 years
<input type="checkbox"/> W-4 Withholding Exemption Certificate	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2) (tax advisors say 7 years)	7 years
<input type="checkbox"/> W-9	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2) (tax advisors say 7 years)	7 years
<input type="checkbox"/> 941-E Quarterly Taxes	Keep all records of employment taxes for at least four years after filing the 4th quarter for the year. – 26 C.F.R § 31.6001-1 (e)(2) (tax advisors say 7 years)	7 years
Personnel Records	RSA 33-A:3-a. Retirement or termination, plus 50 years	Term of Employment, plus 50 years
Application for employment - Successful	RSA 33-A:3-a Unsuccessful applicants: current year, plus 3 years.	Term of Employment, plus 50 years
Attendance Records:		
<input type="checkbox"/> Leaves	Family Medical Leave Act – 3 years	3 years
<input type="checkbox"/> Request for Leaves		1 year
Class Observation Forms		1 year
Criminal Record Check:		
<input type="checkbox"/> No criminal record	RSA 189:13-a (Superintendent only)	Destroy immediately after review

<input type="checkbox"/> Criminal record	RSA 189:13-a (Superintendent only)	Destroy within 30 days of receipt
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Civil Rights Forms, Discrimination claims, accommodation under ADA, information used for EEO-5 report, EEO-5 report	29 C.F.R. §1602.40; 42 U.S.C. 12117; 42 U.S.C. § §§ 2000e-8-2000e-12; 42 U.S.C. § 2000ff-6; (final disposition, 2 years, 3 years)	6 years
Deferred Compensation plans	RSA 33-A:3-a	7 years
Dues Authorization	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Employment test papers with results	29 C.F.R. §1627.3	One year from date of personnel action
Evaluations	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
HIPPA Documentation	RSA 33-A:3-a. – Personnel record HIPPA: 45 C.F.R. §164,316(b) & .530(j) – 6 years. HITECH 42 U.S.C. §17938	Term of Employment, plus 50 years
Labor-PELRB actions	RSA 33-A:3-a	Permanent
Labor Negotiations	RSA 33-A:3-a	Permanent
Legal Actions - lawsuits	RSA 33-A:3-a	Permanent
Medical Benefits Application	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Medical exams, Physical examinations used for personnel action	29 C.F.R. §1627.3(One year from date of personnel action) RSA 33-A:3-a. – Personnel record 29 C.F.R. §1910.1020 (term of employment plus 30 years)	Term of Employment, plus 50 years
Oaths of Office	RSA 33-A:3-a Term, plus 3 years	Permanent
Promotion, demotion, transfer, selection for training, layoff, recall, or discharge	29 C.F.R. §1627.3 (1 year from date of action) RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Recruitment Documents	29 C.F.R. §1627.3	One year from date of personnel action

Re-employment Letter of Assurance	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Retirement application	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years

School Bus Driver Drug Tests – positive results & records of administration of test	49 C.F.R. §382.401; 49 C.F.R. § 40.333	5 years
School Bus Driver Drug tests – negative & cancelled	49 C.F.R. §382.401	1 year
Separation from Employment Form/Letter	RSA 33-A:3-a. – Personnel record	Term of Employment, plus 50 years
Settlement agreements, even if in anticipation of a lawsuit	RSA 91-A:4, VI (10 years)	Permanent
Staff Development Plan	Term of Employment, plus 50 years	Term of Employment, plus 50 years
Substitute Teacher Lists		7 years
Student Records:		
Applications for Free/Reduced Lunch		6 years
Assessment Results	Ed 306.04 <u>Policy Development</u> , (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Attendance	Ed 306.04 <u>Policy Development</u> , (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Disciplinary Records		Term of Enrollment, plus 3 years
Early Dismissal		1 year
Emergency Information Form		1 year/as updated
Grades	Ed 306.04 <u>Policy Development</u> , (h) complete and accurate records of students'	Permanent

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	attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	
Health and Physical Records		Term of Enrollment, plus 3 years
Immunization Record		Term of Enrollment, plus 3 years
Log of requests for access to education records	FERPA 20 U.S.C. §1232g (b)(4)(A)	As long as the education record is retained

Medical Reports		Term of Enrollment, plus 3 years
Registration Form		Term of Enrollment, plus 3 years
Student Handbook		1 copy of each edition, Permanent
Transcripts	Ed 306.04 <u>Policy Development</u> , (h) complete and accurate records of students' attendance and scholarship be permanently kept and safely stored in a fire-resistant file, vault, or safe.	Permanent
Internal Records:		
Child Abuse Reports/Allegations		Permanent
Criminal Investigation		Permanent
Personnel Investigations		Permanent
Sexual Harassment		Permanent
Records Management, transfer to storage or disposal	RSA 33-A:3-a (summary report of what category of records, for what range of dates, was put in storage or destroyed)	Permanent
Vehicle maintenance	RSA 33-A:3-a	Life of vehicle, plus 3 years

NHSBA history: Revised: September 2018; May 2017

NHSBA revision note, September 2018: Administrative procedures/appendix EHB-R has been generally reorganized, and also amended to reflect new RSA 186-C:10-a. See September

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2018 revision notes to Policy EHB for further information.

NHSBA Note, September 2017: The recommended retention periods in the NHSBA sample regulation, except where another statute or rule are cited, are based on the New Hampshire requirements for municipalities as set forth in RSA 33-a:3-a where a category of records is listed in that statute which is not addressed in school law, consideration of the civil statutes of limitation in New Hampshire, and the guidance last issued several years ago by the New Hampshire Department of Education.

Where different retention periods are required or recommended by different sources of legal authority, the longest retention period is recommended, but the shorter period is cited with the source of legal authority.

Prior to destroying any class of records for which no definitive legal authority regarding retention is identified, we recommend that each District consult with local legal counsel and your insurance carrier for any recommendations they may have on retention periods. The recommended retention period is a minimum. Unless destruction is required by law, where governmental records have historical value or other considerations warrant retention, the records may be retained for a longer period or permanently.

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DIA – Fund Balance

In accordance with the governmental accounting standard, GASB Statement No. 54, the Contoocook Valley School Board recognizes the following five categories of fund balance for financial reporting purposes:

1. Non-spendable Fund Balance – non-cash assets such as inventories or prepaid items.
2. Restricted Fund Balance – funds legally restricted for specific purposes, such as grant, food service, and expendable trust funds.
3. Committed Fund Balance – amounts that can only be used for specific purposes pursuant to a formal vote of the Contoocook Valley School Board or by a vote of the legislative body by official ballot.
4. Assigned Fund Balance – amounts intended by the Contoocook Valley School Board for specific purposes. Items that would fall under this type of fund balance would be encumbrances.
5. Unassigned Fund Balance; residual fund balance after subtracting all of the above amounts.

Category: R

1st Read: November 18, 2014

2nd Read: December 16, 2014

Adopted: December 16, 2014

< DI – Fiscal Accounting and Reporting

DIB - Trust Funds (<https://schoolboard.convalsd.net/district-policies/d-fiscal-management/dib-trust-funds/>)

DIA - FUND BALANCES

(Download policy)

Category: Recommended

The School Board will return to the Town any unassigned general fund balance at year-end to offset the next fiscal year's tax rate unless the school district legislative body authorizes the school district to retain year-end unassigned general funds in accordance with RSA 198:4-b.

Additionally, any fund balance shall only be used or returned in accordance with applicable New Hampshire law and/or Governmental Standards Board Statement 54 (GASB 54).

NHSBA Note, September 2012: RSA 198:4-b was amended, effective June 2012, to allow the school district legislative body to vote to allow the school district to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment.

NHSBA Note, June 2011: Governmental Standards Board Statement 54 (GASB 54) was issued March 2009 and becomes effective June 30, 2011. School district auditing firms have recommended that school board enact and implement policies relative to GASB 54.

GASB 54 is an entirely new accounting model for fund and defines various restrictions within the fund balance in a more detailed manner than previous Standards.

Legal References:

RSA 32, Municipal Budget Law

RSA 33, Municipal Finance Act

RSA 35, Capital Reserve Funds

RSA 198:4-b Contingency Fund

Governmental Standards Board Statement 54 (GASB 54)

Revised: September 2012

New Sample Policy: June 2011

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FUND BALANCES

Purpose

The purpose of this policy is to establish guidelines for the general fund unreserved fund balance. To improve and maintain the Contoocook Valley School District (District) financial stability in order to protect the District from unforeseen or unbudgeted situations such as sudden changes in revenues or spending requirements; emergencies and disasters, major infrastructure failures and unexpected litigation.

Background

Fund balance is a measure of the financial resources available in a governmental fund. Unreserved fund balance is that portion of fund balance that reflects expendable available financial resources. It is essential that the Contoocook Valley School District maintain adequate levels of unreserved fund balance to mitigate current and future risks and to ensure stable tax rates. Fund balance levels are a crucial consideration in long term financial planning as well.

The Government Finance Officers Association recommends that government entities, regardless of size, maintain unreserved fund balance in their general fund. Under RSA 198:4-b-The State of New Hampshire allows school district to retain up to to 5% of the current fiscal year's net assessment.

Definitions

1. In accordance with the governmental accounting standard, GASB Statement No. 54, the school board recognizes the following categories of fund balance for financial reporting purposes:
 - a. Non-spendable Fund Balance – non-cash assets such as inventories or prepaid items
 - b. Restricted Fund Balance- funds legally restricted for specific purposes, such as grant, food service and expendable trust funds.
 - c. Committed Fund Balance – amounts that can only be used for specific purposes pursuant to a formal vote of the School Board.
 - d. Assigned Fund Balance – amounts intended by the Board for specific purposes. The Board can choose to delegate this authority to the Superintendent or designee, depending on the situation. Items that would fall under this type of fund balance could be encumbrances.
 - e. Unassigned Fund Balance – residual spendable fund balance after subtracting all of the amounts.
2. Committed Fund Balance. The school board, as the government's highest level of decision making authority, may commit fund balance by a formal vote prior to the government's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the school boards prior to fiscal year-end.
3. Assigned Fund Balance. The school board expressly delegates to the Superintendent the authority under this policy to assign funds for particular purposes.

4. Spending Prioritizations:

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
 - 1) Committed,
 - 2) Assigned, and
 - 3) Unassigned

5. Deficit Fund Balance. At year end if any of the special revenue funds (e.g. grants) has a deficit unassigned fund balance then the Superintendent is authorized to transfer funds from the general fund to cover the deficit, providing the general fund has money to do so.

Policy Statement

These policy guidelines will provide direction during the budget process and demonstrate a commitment to maintain adequate reserves for financial stability and for long term financial planning:

The District will maintain an unreserved fund balance, in the general fund, of no more than 2.5% of the net district assessment.

The Board may adjust retained levels of fund balance within the parameters of RSA 198:4-b, only by amending this written policy with a vote of the Board at a properly noticed meeting.

It is the intent of the Board to retain the minimum levels of reserves to meet the fiscal needs of the district.

The use of unreserved fund balance to reduce the tax rate or for emergencies will only be permitted under certain circumstances: Emergency defined: An emergency is what the School Board determines it to be. It will always reflect a careful balancing of the body's desire to maintain adequate reserves with its desire to maintain essential services.

Prior to expending retained general funds, the School Board shall hold a properly noticed public hearing on the action to be taken with such funds.

An annual accounting and report of the activities of the retained general funds shall be presented to the School Board and published in the annual report.

Legal references:

RRSA 32, Municipal Budget Law Governmental

RSA 198:4-b Contingency Fund

Accounting Standards Board (GASB) Statement No. 54,

Fund Balance Report and Governmental Fund Type Definitions