



# Sargent School District

---

## REGULAR MEETING AGENDA BOARD OF EDUCATION

February 26, 2024, 6:30 p.m.

High School Library

Sargent School District

7090 N. CR 2 E.

Monte Vista, Colorado

---

### 1. 6:30 p.m. Preliminary

- 1.01 Call to Order
- 1.02 Roll Call
- 1.03 Pledge of Allegiance
- 1.04 Approval of Agenda

### 2. Executive Session

The Board will vote to convene into executive session pursuant to C.R.S § 24-6-402 (4)(f)(I) to consider a personnel matter, specifically with Shelley David, James Holmes, and Jeff Fuller to discuss the handling of drug incidents.

### 3. Consent Agenda

- 3.01 Approval of Minutes
- 3.02 Financial Reports
- 3.03 Requisitions

### 4. Community Input- to sign up for Community input please email

[srklecker@sargent.k12.co.us](mailto:srklecker@sargent.k12.co.us) prior to meeting

- 4.01 Items from the Community

### 5. Leadership Reports

- 5.01 Student Reports, Goals and Needs
- 5.02 Staff Reports, Goals and Needs
- 5.03 Principals Reports, Goals and Needs
- 5.04 Assessment
- 5.05 Board of Education
- 5.06 Superintendent

**6. Action Item -Consideration of:**

- 6.01 CASB Policy Overhaul Board Policy Section C- First Reading
- 6.02 CASB Policy Overhaul Board Policy Section D- First Reading
- 6.03 Employment List
- 6.04 2024-2025 District Calendar
- 6.05 Bus# 8 Engine Rebuild Project
- 6.06 Purchase Mini Bus
- 6.07 Initiate Hiring Practices for Superintendent

**7. Discussion Items**

- 7.01 Strategic Plan
- 7.02 March Agenda Items
- 7.03 Board Self-assessment and Debrief

**8. Adjournment**

~~SUPERINTENDENT'S CONTRACT~~ Superintendent's Contract

THIS AGREEMENT made this      day of      , 20    , by and between the BOARD OF EDUCATION, SARGENT SCHOOL DISTRICT RE-33J ("the Board") and ("Superintendent"), ratified by a resolution adopted at the regular or special meeting of the Board held on      and as found in the minutes of that meeting.

The Board and ~~the~~ Superintendent, in consideration of the promises and the covenants herein specified, agree as follows:

**1. Employment**

- 1.1 ~~1.1~~ Superintendent is hereby hired and retained from July 1, 20\_\_ to June 30, 20\_\_ , as Superintendent of Schools for Sargent School District No. RE-33J ("District").
- 1.2 [Insert one of the following two options if the term of the contract extends beyond one year.]
- 2 [Option A]
- 3 Although this agreement is for employment of Superintendent for a period of \_\_\_\_\_ contract years, any financial commitment on the part of the Board contained in this Agreement is subject to annual appropriation by the Board based upon the fiscal resources of the District and the parties agree that the Board has no obligation to fund the financial obligations under this Agreement other than for the current year of the contract term and that the Board has not irrevocably pledged and held for payment sufficient cash reserves for the payment of salary or benefits herein for the entire term of the Agreement.
- 4 [Option B]
- 5 The parties acknowledge that the term of this Agreement extends beyond one year which makes it a multiple-fiscal year financial obligation for which the Board is obligated to irrevocably pledge present cash reserves for the salary and benefits provided herein for the entire term of the Agreement, and it is understood by the parties that the Board agrees to make an irrevocable pledge of district cash reserves upon the adoption of the budget and appropriation resolution for the \_\_\_\_\_ fiscal year sufficient to fund the District's obligation under this Agreement and to hold sufficient moneys in reserve for payment of the District's obligation under this Agreement for all subsequent fiscal years in which this Agreement is in effect.
- 6 1.2 Superintendent shall accept the terms of this Contract within thirty (30) days of receipt of this Contract, unless Superintendent and the DISTRICT mutually agree on an alternative deadline. If Superintendent fails to sign and return this Contract to the District by the deadline, the District may open the position and offer a contract to another candidate.
- 7 [The following section is optional.]

- 8 1.3. Automatic renewal of Agreement. If the Board does not notify Superintendent in writing before \_\_\_\_\_ that this Agreement will not be renewed, it shall be deemed that the Board has renewed this Agreement for one year extending from the termination date set forth in paragraph 1.1 above. Superintendent shall, by certified mail to each member of the Board or, as an alternative, placement of the topic on the Board agenda, remind the Board of the existence of this automatic renewal clause on or before \_\_\_\_\_, which shall be at least two months prior to the Board meeting where renewal or nonrenewal is to be considered. Superintendent's failure to mail or provide the required notice shall invalidate the automatic renewal clause.

8.1

## 2. Professional Responsibilities of Superintendent

2.1 Duties. The duties and responsibilities of Superintendent ~~of this District~~ shall be all those duties incident to the office of Superintendent as set forth in the job description (Board Policy CBA/CBC) if any, those obligations imposed by ~~the~~ state and federal law, and, in addition, Superintendent shall ~~to~~ serve as the executive officer of the Board and to perform such other duties as from time to time may be assigned to the Superintendent by the Board.

2.2. Services. This Agreement is intended by the parties to be a full-time contract and Superintendent will devote his or her attention to the functions of Superintendent at all times during the term of this Agreement. It is not contemplated that Superintendent will ordinarily perform services on weekends or legal holidays. However, it is intended that Superintendent shall remain available on such days to meet the responsibilities of Superintendent on such occasions as are necessary.

2.3. Relationship to Board. The Board shall promptly refer all criticisms, complaints, and suggestions called to its attention to Superintendent for study and recommendation unless the Board determines that the welfare of the District, its students or its staff requires action inconsistent with this provision. Superintendent shall have the obligation, unless excused, to attend all Board meetings and District-created citizen committee meetings, serve as an ex officio member of all Board committees, and provide administrative recommendations on each item of business considered by each of these groups.

2.4. Outside Activities. Superintendent shall devote time, attention and energy to the business of the District. Participation in outside activities by Superintendent shall be subject to approval by the Board in its discretion where one-time requirements for such activities is anticipated to be substantial (e.g., conferences of two days duration or longer). Superintendent may undertake consultative work, speaking engagements, writing, lecturing or other professional duties and obligations only with the prior agreement of the Board.

~~2.2 Relationship to Board The Board shall promptly refer all criticisms, complaints, and suggestions called to its attention to the Superintendent for study and recommendation unless the Board determines that the welfare of the District, its students or its staff requires action~~

~~inconsistent with this provision. The Superintendent shall have the obligation, unless excused, to attend all Board meetings and District-created citizen committee meetings, serve as an ex-officio member of all board committees, and provide administrative recommendations on each item of business considered by each of these groups.~~

~~2.4 Outside Activities The Superintendent shall devote time, attention and energy to the business of the District. Participation in outside activities by the Superintendent shall be subject to approval of the Board.~~

### 3. Salary

The District shall pay ~~the Superintendent for services~~ a gross annual salary of \$ \_\_\_\_\_, ~~to be paid in equal monthly installments in.~~ In accordance with the policy of the Board governing payment of salary to other licensed members of the professional staff. Deductions authorized by law or ~~board~~ Board policy shall be made from the monthly installments of the salary due to Superintendent. This salary may be increased from time to time by written addendum to this ~~agreement~~ Agreement signed by each of the parties hereto. It is agreed, however, that by so doing, it shall not be deemed that the Board and Superintendent have entered into a new agreement nor that the termination date of this Agreement has been in any way extended.

### 4. Fringe Benefits

4.1 ~~Vacation.~~ The Superintendent shall receive ~~16-15~~ 15 days of vacation annually, exclusive of regular school holidays and Saturdays and Sundays. Unused vacation may ~~be accumulated up to 30 days. Upon termination, unused accumulated vacation will be compensated at the per diem salary rate then in effect.~~ Vacation leave is accrued proportionately to the time of service in any given year but the entire yearly allowance may be utilized at any time during the year, subject to reimbursement to the District if leave is taken in excess of the proportion finally accrued.

~~neither be accumulated nor compensated. Vacation shall be taken at such times as agreed upon by the Board and the Superintendent, provided, however, that the Board shall not unreasonably withhold such agreement.~~

Vacation shall be taken at such times as agreed upon by the Board and Superintendent; provided, however, that the Board shall not unreasonably withhold such agreement.

4.2 ~~The Superintendent shall be~~ Professional Memberships and Activities. The District shall pay membership fees for Superintendent to maintain membership in the American Association of School Administrators and the Colorado Association of School Executives. Superintendent shall be encouraged to attend appropriate professional meetings at the local, state and national levels. Within budget constraints, as approved by the Board, such costs of attendance shall be paid by the Board. ~~provided individual plan health insurance coverage under the policies carried or sponsored by the District with such coverage being paid for entirely by the District.~~

4.3. Health Insurance. Superintendent shall be provided health insurance coverage under the policies carried or sponsored by the District, with such coverage extended to Superintendent and Superintendent's family and being paid for entirely by the District.

4.4. Housing Allowance. The District shall provide \$ \_\_\_\_\_ per month in housing benefits to Superintendent. This housing benefit may be provided by paying Superintendent a monthly stipend or by providing a house.

~~4.3 The District shall pay membership fees for the Superintendent to maintain membership in the American Association of School Administrators, the Colorado Association of School Executives, and one local service organization.~~

~~4.4 The District will provide the Superintendent with a cell phone for District business use, which will be paid for by the District.~~

4.5 The District shall reimburse the Superintendent for all approved business travel at the rate of \_\_\_\_ per mile. ~~allowed by policy.~~

## 5. Expense Reimbursement

The District shall reimburse Superintendent for reasonable expenses necessarily incurred by Superintendent in carrying out the duties hereunder, subject to submission of paid receipts. Notwithstanding the foregoing, Superintendent shall be paid an expense allotment of \$ \_\_\_\_\_ for each year this Agreement continues to cover expenses for attending appropriate professional meetings at the local level, and meeting with local leaders. Superintendent shall belong to at least one service club in the community. This local expense allotment shall be paid in monthly payments of \$ \_\_\_\_\_, and Superintendent is not required to show receipts for this local expense allotment.

## 5. Evaluation

5.1 The Board shall evaluate and assess in writing the performance of ~~the~~ Superintendent **at least once during the term of this Agreement during each school year in which this Agreement continues** ~~according to board policies relating to the superintendent position.~~ This evaluation and assessment shall be based upon ~~the~~ Superintendent's job description, and upon any goals and objectives with performance standards as agreed by the Board and Superintendent. At a minimum, this evaluation shall include a meeting between the Superintendent and the Board in January of each year of this ~~Contract Agreement~~ to conduct the formative part of the evaluation and a meeting in February to conduct the summative evaluation.

~~5.2 The Board and the Superintendent hereby agree that the evaluations and assessments of Superintendent shall take place in executive session.~~

5.3 In the event the Board determines that the performance of ~~the~~ Superintendent is unsatisfactory in any respect, the Board shall describe in writing, in reasonable detail, specific instances of unsatisfactory performance. The evaluation shall include recommendations as to areas where the Board deems performance to be unsatisfactory. ~~The s~~ Superintendent shall have the right to make a written response to the evaluation, which shall be attached to the Board's written evaluation.

5.4 The parties agree that the evaluation process established by this ~~Contract~~ Agreement shall not be construed to be a prerequisite to or a condition of suspension, dismissal or termination ~~except as otherwise provided herein.~~

## 7. Licensure/Certification

At all times during the term of this Contract, Superintendent shall hold a Colorado administrator's license appropriate for superintendent of schools. If at any time Superintendent fails to meet this requirement, this Agreement, without further action by either of the parties, shall thereupon be automatically terminated.

## ~~6. Licensure~~

~~At all times during the term of this Contract, the Superintendent shall hold a Colorado Professional Administrator license or be in the process of obtaining a Colorado Professional Administrator license. If at any time the Superintendent fails to meet this requirement, this Agreement, without further action by either of the parties shall thereupon be automatically terminated.~~

## 8. Professional Liability

8.1. Hold Harmless. The Board agrees that, to the extent it can legally do so, it shall defend, hold harmless and indemnify Superintendent from any and all demands, claims, suits, actions, and legal proceedings at law or in equity (specifically excluding, however, any demand, claims, suits, action or legal proceedings brought against Superintendent by or on behalf of the District, and any criminal proceedings brought against Superintendent), in individual capacity or in official capacity as agent and employee of the District, provided the incident giving rise to the claim arose while Superintendent was acting in good faith and within the scope of Superintendent's employment and not willfully or wantonly.

8.2. Provision of a Defense. The obligations of the District pursuant to this Section 8 shall be conditioned on (a) prompt notification to the District by Superintendent of any claim known to Superintendent; (b) Superintendent's cooperation with the District and the District's legal counsel in defending the claim; and (c) Superintendent not compromising, settling, negotiating or otherwise similarly dealing with the claim without the express consent of the Board. In the event the District has provided a defense pursuant to this Section 8, and a court or other decision-making body having jurisdiction over the matter determines that the act or omission of Superintendent did not occur during the performance of duties hereunder and within the scope of the employment or that the act or omission was

willful or wanton, Superintendent shall reimburse the District for reasonable costs of such defense and any final judgment or award paid on Superintendent's behalf by the District.

8.3. Individual Liability of Board Members. In no event shall individual Board members be individually or collectively liable or responsible to Superintendent for defending or indemnifying Superintendent against such demands, claims, suits, actions, and legal proceedings.

## **9. Applicable Law and Policy**

Notwithstanding and not as modification of any other specification or reference herein, this Agreement is subject to and includes all applicable laws of the federal and state governments and all duly adopted policies, rules, and regulations of the District as are in effect or become in effect during the term of this Agreement; and the Board specifically reserves the right to change such policies, rules and regulations at any time without prior notice.

## **10. Termination of Employment Contract**

This Agreement may be terminated by:

10.1. Mutual Agreement. This Agreement may be terminated by mutual agreement of the parties.

10.2. Disability of Superintendent. Should Superintendent be unable to perform the duties and obligations of this Agreement, by reason of illness, accident or other cause beyond Superintendent's control and such disability exists for a period of more than \_\_\_\_\_ days after the exhaustion of accumulated sick leave days, if any, and vacation days, if any, during any school year, the Board, in its discretion, may make a proportionate deduction from the salary stipulated. If such disability continues for \_\_\_\_\_ or if such disability is permanent, irreparable or of such nature as to make the performance of Superintendent's duties impossible, the Board, at its option, may terminate this Agreement, whereupon the respective duties, rights and obligations of the parties shall terminate.

If a question exists concerning the ability of Superintendent to perform the essential functions of his or her position with reasonable accommodation, the Board may require Superintendent to submit to a medical examination, to be performed by a physician. The Board and Superintendent shall mutually agree upon the physician who shall conduct the examination. If the parties are unable to mutually agree upon a physician, a physician shall be designated by the Board president. The examination shall be done at the expense of the District. The physician shall limit the report to the issue of whether Superintendent has a continuing physical or mental disability, which prohibits performing the essential functions of the position with reasonable accommodation.

10.3. Discharge for Cause. Throughout the term of this Agreement, Superintendent shall be subject to discharge for good and just cause, which includes, but is not limited to, a material breach of this Agreement. However, the Board shall not



File: CBD-E

arbitrarily and capriciously dismiss Superintendent. In the event the Board believes that it has cause for dismissal as defined herein, Superintendent shall have the right to service of written charges, notice of hearing and a hearing before the Board or before an independent hearing officer selected in the manner provided for in C.R.S. § 22-63-302(4). If Superintendent chooses to be accompanied by legal counsel at the hearing, said legal expenses shall be paid by Superintendent. In the event of a legally sufficient dismissal for cause hereunder, Superintendent shall not be entitled to any salary or other benefits (except payment for accrued vacation and any other previously vested benefits) beyond the effective date of Superintendent's termination and the District shall be relieved from further obligations hereunder.

10.4. Unilateral Termination by Board. The Board may unilaterally terminate this Agreement upon payment of

[Determine an amount, which the parties will agree to as severance pay, such as:]

any base salary remaining due to Superintendent under this Agreement, if there is less than one year remaining under the Agreement. If the remaining term of the Agreement is for a period of time in excess of one year, then the District's obligation shall be limited to a sum equal to the Superintendent's current base salary for one year. Unilateral termination shall not require the payment of other benefits provided Superintendent as a consequence of this Agreement.

[or:]

any base salary remaining due Superintendent, not to exceed \_\_\_\_\_ months salary. Unilateral termination shall not require the payment of other benefits provided Superintendent as a consequence of this Agreement.

10.5. Death of the Superintendent. This Agreement shall automatically terminate upon death of Superintendent.

10.6. Unilateral termination by Superintendent. Superintendent may, at his or her option, unilaterally terminate this Agreement in the manner permitted for chief executive officers in C.R.S. 22-63-202 (2). The parties agree that C.R.S. 22-63-202 (2) and any subsequent amendments thereto are incorporated into this Agreement by reference.

Superintendent agrees to pay damages to the District and the Board agrees to collect or withhold damages from compensation due or payable to Superintendent if Superintendent abandons, breaches or otherwise refuses to perform services pursuant to this Agreement, unless Superintendent has given written notice to the Board that he or she will not fulfill the obligations of this Agreement as follows:

during the academic year, at least 30 days written notice that he or she wishes to be relieved of this Agreement for the remainder of the year as of a certain date; or

prior to commencement of the succeeding academic year, at least 30 days written notice that he or she will not fulfill the obligations of this Agreement during the succeeding academic year.

Such damages shall not exceed ordinary and necessary expenses of the Board to secure the services of a suitable replacement for Superintendent, or 1/12 of Superintendent's salary, whichever is less. Such damages shall not be withheld or payable if Superintendent has good cause for failing to provide the 30 days written notice required by this Agreement.

**11. Suspension of Superintendent**

The Board may, at any time, suspend Superintendent with pay and benefits and without prejudice for such purposes and period of time as the Board deems to be in the best interest of the District. In any case, Superintendent shall be notified in writing of reasons for the suspension.

**12. Notice**

Any notice or communication permitted or required under this Agreement shall be in writing and shall become effective on the day of mailing thereof by first class mail, registered or certified mail, postage prepaid, addressed:

If to the Board, to:

\_\_\_\_\_  
President, Board of Education  
\_\_\_\_\_ School District No. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_, Colorado

If to Superintendent, to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_, Colorado

**13. Miscellaneous**

13.1 This Agreement has been executed in Colorado and shall be governed in accordance with the laws of the State of Colorado in every respect.

13.2 Paragraph headings and numbers have been inserted for convenience of reference only, and if there shall be any conflict between any such headings or numbers and the text of this Agreement, the text shall control.

13.3 This Agreement may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.

13.4 This Agreement contains all of the terms agreed upon by the parties with respect to the subject matter of this Agreement and supersedes all prior

agreements, arrangements and communications between the parties concerning such subject matter whether written or oral.

13.5 If, during the term of this Agreement, it is found that a specific clause of this Agreement is illegal under federal or state law, the remainder of this Agreement not affected by such a ruling shall remain in full force and effect.

**14. Binding Effect**

This Agreement is one for personal services to be provided by Superintendent to the District only and may not be assigned. Any compensation due and payable to Superintendent under this Agreement shall be payable to his or her heirs and legal representatives in the event of Superintendent's death.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in their respective names and in the case of the Board, by its President, to be effective on the day and year first written above.

\_\_\_\_\_

SUPERINTENDENT

BOARD OF

EDUCATION

\_\_\_\_\_ SCHOOL DISTRICT NO. \_\_\_\_

By:

\_\_\_\_\_

President, Board of Education

ATTEST:

\_\_\_\_\_

Secretary, Board of Education

**7. Indemnification**

~~7.1 Hold Harmless. The Board agrees that, to the extent it can legally do so, it shall defend, hold harmless and indemnify the Superintendent from any and all demands, claims, suits, actions, and legal proceedings at law or in equity (specifically excluding, however, any demand, claims, suits, action or legal proceedings brought against the superintendent by or on behalf of the District, and any criminal proceedings brought against the Superintendent), in his individual capacity or in his official capacity as agent and employee of the District, provided the incident giving rise to the claim arose while the Superintendent was acting in good faith and within the scope of his employment and not willfully or wantonly.~~

~~7.2 Provision of a Defense.~~ The obligations of the District pursuant to this Section 7 shall be conditioned on (a) prompt notification to the District by the Superintendent of any threatened or reasonably contemplated claim; (b) full cooperation by the Superintendent with the district and legal counsel in defending the claim; and (c) the Superintendent not compromising, settling, negotiating, or otherwise similarly dealing with the claim without the express consent of the board. In the event the District has provided a defense pursuant to this Section 7, and a court or other decision-making body having jurisdiction over the matter determines that the act or omission of the Superintendent did not occur during the performance of his duties hereunder and within the scope of his employment or the act or omission was willful or wanton or not in good faith, the Superintendent shall reimburse the District for all costs of such defense and indemnity actually incurred by the District.

~~7.3 Individual Liability of Board Members~~ In no event shall individual Board members be individually or collectively liable or responsible to the Superintendent for defending or indemnifying the Superintendent against such demands, claims, suits, actions, and legal proceedings.

---

## ~~8. Applicable Law and Policy~~

~~Notwithstanding and not as modification of any other specification or reference herein, this Agreement is subject to and includes all applicable laws of the federal and state governments and all duly adopted policies, rules, and regulations of the District as are in effect or become in effect during the term of this Agreement, and the board specifically reserves the right to change such policies, rules and regulations at any time without prior notice.~~

## ~~9. Termination of Employment Contract~~

~~This Agreement may be terminated by:~~

~~9.1 Mutual Agreement.~~ This Contract may be terminated by mutual agreement of the parties.

~~9.2 Disability of Superintendent.~~ The Board may terminate this Contract by written notice to the Superintendent at any time after the Superintendent has exhausted any accumulated sick leave and such other leave as may be available and has been absent without pay from his employment for whatever cause for an additional continuous period of sixty (60) days. All obligations of the District shall cease upon such termination. If a question exists concerning the ability of the Superintendent to perform the essential functions of his position with reasonable accommodation as required by law, the District may require the Superintendent to submit to a medical examination, to be performed by a physician. The District and the Superintendent shall mutually agree upon the physician who shall conduct the examination. If the Parties are unable to mutually agree upon a physician, a physician shall be designated by the Board President. The examination shall be performed at the expense of the District. The physician shall limit his or her report to the issue of whether the Superintendent has a continuing physical or mental disability which prohibits him from performing the essential functions of his position with reasonable accommodation.

~~9.3 Discharge for Cause. Throughout the term of this Contract, the Superintendent shall be subject to discharge for good and just cause relating to the Superintendent's duties which includes, but is not limited to, the failure to comply with the terms and conditions of this Contract. However, the Board shall not arbitrarily and capriciously call for the Superintendent's dismissal. In the event the Board believes that it has cause for dismissal, Superintendent shall have the right to written notice of the charges, an explanation of the Board's evidence, and an opportunity to address the Board in response to such charges. In the event of dismissal for cause hereunder, Superintendent shall not be entitled to any salary or other benefits (except payment for any previously vested benefits) beyond the effective date of Superintendent's termination and the District shall be relieved from further obligations hereunder.~~

~~9.4 Unilateral Termination by Board. The Board may unilaterally terminate this Contract upon payment of any salary remaining due to the Superintendent under this Contract, not to exceed three months' salary. Unilateral termination shall not require the payment of other benefits provided Superintendent as a consequence of this Contract.~~

~~9.5 Death of the Superintendent. This Contract shall automatically terminate upon the death of the Superintendent.~~

~~9.6 Unilateral Termination by Superintendent. The Superintendent may, at his option, unilaterally terminate this Agreement in the manner permitted for chief executive officers in C.R.S. 22-63-202(2). The parties agree that C.R.S. 22-63-202(2) and any subsequent amendments thereto are incorporated into this Agreement by reference. The superintendent agrees to pay damages to the District and Board agrees to collect or withhold damages from compensation due or payable to the Superintendent, with such damages being assessed against the Superintendent if the Superintendent abandons, breaches or otherwise refuses to perform services pursuant to this contract, unless the Superintendent has given at least 30 days written notice to the Board on or before the first day of July that he will not fulfill the obligations of this contract during the succeeding academic year, or after the beginning of the academic year unless the Superintendent has given at least 30 days written notice to the Board to the effect that he wished to be relieved of this contract for the remainder of the year as of a certain date, and providing further that such damages shall not exceed ordinary and necessary expenses of the Board to secure the services of a suitable replacement for the Superintendent, or 1/12 of Superintendent's salary, whichever is less. such damages shall not be withheld or payable if Superintendent has good cause for failing to provide the 30 days written notice required by this Contract.~~

## ~~10. Suspension of Superintendent~~

~~The Board may, at any time, suspend the Superintendent with pay and benefits and without prejudice for such purposes and period of time as the Board deems to be in the best interest of the District. In any case, the Superintendent shall be notified in writing of reasons for the suspension.~~

---

## ~~11. Breach of Agreement~~

~~Failure by Superintendent to fulfill the obligations set forth in this Contract shall be considered to be a violation of the Superintendent's Code of Ethics and may be reported by the Board to the appropriate state and national associations of school superintendents and state educational authorities.~~

## ~~12. Notice~~

~~Any notice or communication permitted or required under this Contract shall be in writing and shall become effective on the day of mailing thereof by first class mail, registered or certified mail, postage prepaid, addressed:~~

~~If to the Board to:~~

~~President~~

~~Board of Education~~

~~Sargent School District RE-33J~~

~~7090 North Road 2 East~~

~~Monte Vista, CO 81144~~

~~If to the Superintendent to:~~

## ~~13. Miscellaneous~~

~~13.1 The Contract has been executed in Colorado and shall be governed in accordance with the laws of the State of Colorado in every respect.~~

~~13.2 Paragraph headings and numbers have been inserted for convenience or reference only, and if there shall be any conflict between such headings or numbers and the text of this Contract, the text shall control.~~

~~13.3 This Contract may be executed in one or more counterparts, each of which shall be considered an original, and all of which taken together shall be considered one and the same instrument.~~

~~13.4 This Contract contains all of the terms agreed upon by the parties with respect to the subject matter of this Contract and supercedes all prior agreements, arrangements, and communications between the parties concerning such subject matter whether written or oral.~~

~~13.5 If, during the term of this Contract, it is found that a specific clause of this Contract is illegal under federal or state law, the remainder of this Contract not affected by such a ruling shall remain in full force and effect.~~

---

## ~~14. Binding Effect~~

File: CBD-E

~~This Contract is one for personal services to be provided the by Superintendent to District only and may not be assigned. Any compensation due and payable to the Superintendent under this Agreement shall be payable to his heirs and legal representatives in the event of his death.~~

~~IN WITNESS WHEREOF, the parties have caused this Contract to be executed in their respective names and in the case of the Board, by its President, to be effective on the day and year first written above.~~

.

\_\_\_\_\_  
SUPERINTENDENT

\_\_\_\_\_  
BOARD OF EDUCATION  
SARGENT SCHOOL DISTRICT RE-33J

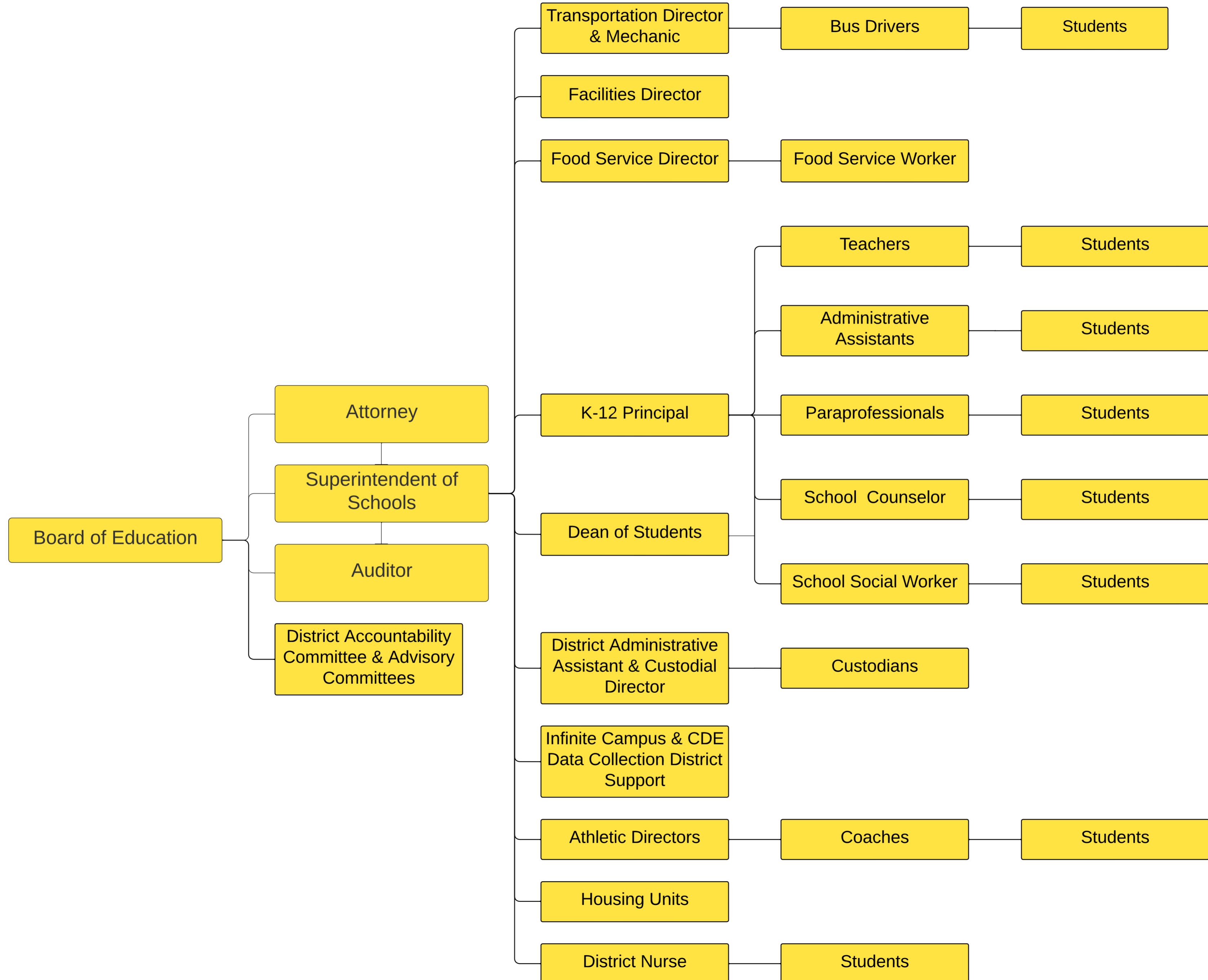
\_\_\_\_\_  
BY: \_\_\_\_\_  
President, Board of Education

~~ATTEST:~~

\_\_\_\_\_  
Secretary, Board of Education

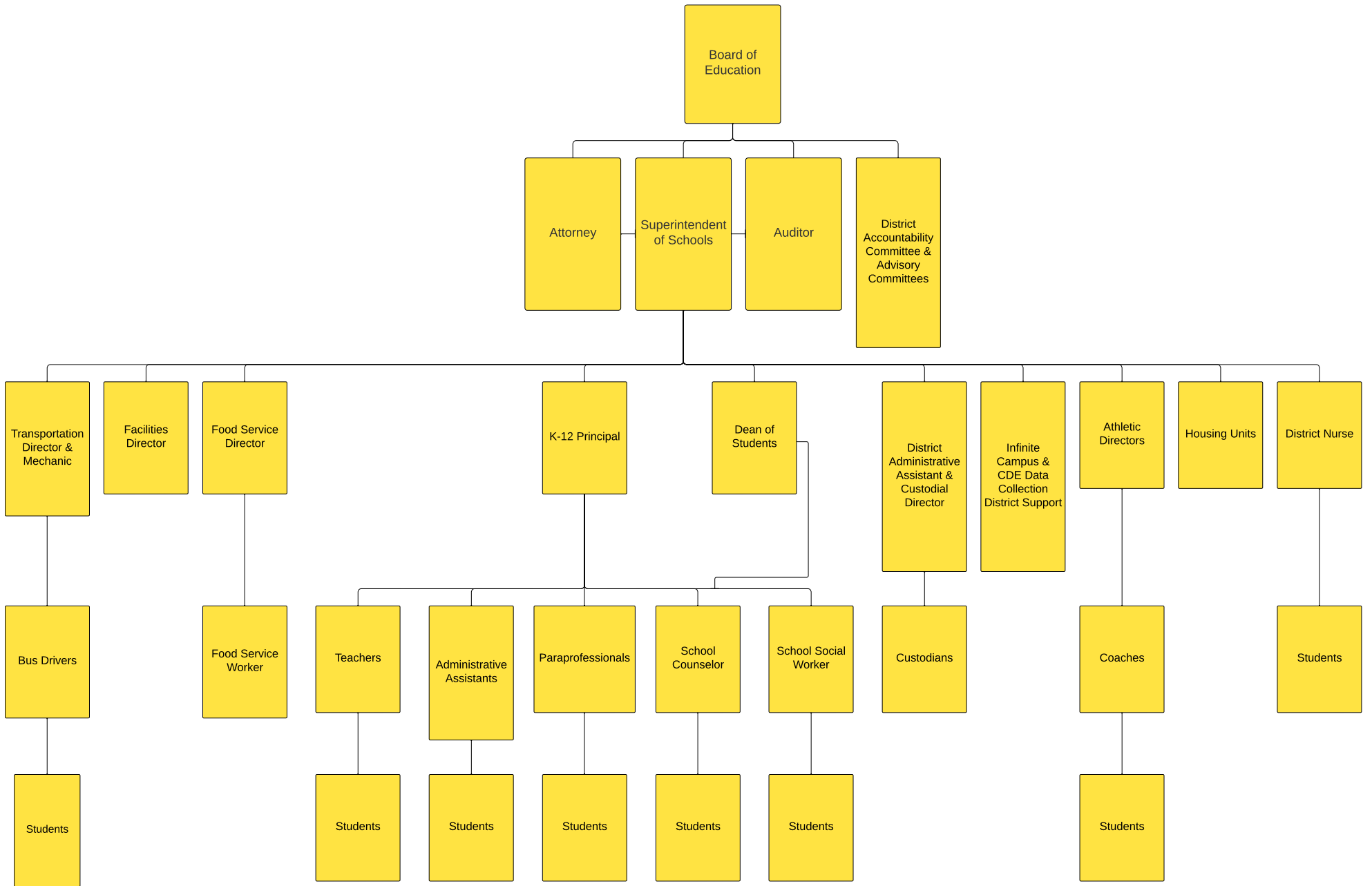
Date of issue:

# Sargent School District Re-33J Organizational Chart





Sargent School District Re-33J  
Organizational Chart



**SUGGESTED NEW POLICY - It is up to the district whether to adopt this policy. It is not required by law. If adopted, policy will be redlined for your review.**

*NOTE: While Colorado school districts are not required by law to adopt a policy on this subject, CASB believes this sample contains the content/language that reflects "best practices." However, the district should consult with its own legal counsel to determine appropriate language that meets local circumstances and needs.*

## **Fiscal Management Goals/Priority Objectives**

The Board recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the Board intends:

1. To require advance planning through the best possible budget procedures.
2. To explore all practical and legal sources of revenue.
3. To study and guide the expenditure of funds so as to achieve the greatest educational returns.
4. To require maximum efficiency in accounting and reporting procedures.
5. To provide adequate resources to support student achievement.

As trustee of community, state and federal funds allocated for use in local education, the Board has the responsibility to protect the funds and use them wisely.

(Adoption date)

File: DA

**[Revised August 2014]**  
COLORADO SAMPLE POLICY 1977©

## Financial Administration

With respect to the actual, ongoing financial condition and activities of the district, the superintendent shall not cause or allow fiscal jeopardy or a material deviation from the annual budget or any budget policies adopted by the Board, or any fiscal condition that is inconsistent with achieving the district's objectives.

### Expending district funds

The superintendent shall take reasonable steps to ensure that only funds that have been received in the fiscal year to date are expended, unless authorized by Board resolution.

### Reporting to Board and community

#### Audits

All district funds and accounts shall be audited by an independent auditor annually in accordance with state law and Board policy concerning the annual audit. All district funds and accounts shall be audited internally on a quarterly basis. Timely and appropriate corrective actions shall be taken in accordance with any internal or external audit findings.

~~DIE. Timely and appropriate corrective actions shall be taken in accordance with any audit findings.~~

The Board shall receive all audit reports and be informed of all corrective actions taken.

#### Financial reports

##### Monthly reports

The superintendent or designee shall prepare and submit to the Board a ~~monthly~~ quarterly cash receipts, disbursements and fiscal actions report of all district funds. ~~The quarterly report shall include: that contains the following:~~

- the actual amounts spent and received as of the date of the report from each of the funds budgeted by the district for the fiscal year, expressed as dollar amounts and as percentages of the annual budget

- the actual amounts spent and received for each fund for the same period in the preceding fiscal year, expressed as dollar amounts and as percentages of the annual budget
- the expected year-end fund balances, expressed as dollar amounts and as percentages of the annual budget
- a comparison of the expected year-end fund balances with the amount budgeted for that fiscal year
- ~~Details~~-details on the district's major tax and revenue sources, with variance analysis that shows the factors that are affecting revenue inflow.

The format and basis for reporting shall be consistent with the adopted budget and the past year's generally accepted accounting procedures results.

### **Reconciliation report**

The superintendent or designee shall prepare for the Board an itemized reconciliation between the fiscal year-end fund balances based on the budgetary basis of accounting and the modified accrual basis of accounting. The reconciliation shall include, but is not limited to, the liability for accrued salaries and related benefits. The reconciliation shall be included with the final version of the amended budget and the annual audited financial statements.

The Board shall receive all financial reports in a timely manner and be informed of all corrective actions taken.

The superintendent or designee shall conduct ~~monthly~~-quarterly financial reviews with the Board using reports described above.

The Board may request other financial reports as needed.

### **Oral notification**

The superintendent shall assure that immediate verbal notification be given to the Board regarding any potential financial problem or any matter that may affect the district's financial condition or ability to achieve its mission.

### **Available to public**

Financial and audit reports shall be made available to the public and shall be posted online as required and in accordance with the Public School Financial Transparency Act. ~~See exhibit DAB-E.~~

### **Legally-required reports**

Reports and filings required by state and federal law and agencies shall be accurately and timely filed.

### **Record keeping**

Complete and accurate financial records shall be kept for all district funds and accounts.

### **Operating losses or deficits**

The superintendent, as well as all fund directors, program directors, department heads and school principals, shall take all reasonable steps to identify funds, programs, departments or schools that may end the fiscal year with an operating loss or deficit. A corrective action plan shall be developed and implemented within 30 days of such identification.

The superintendent, as well as all fund directors, program directors, department heads and school principals, shall develop and implement processes whereby variations or deviations in cash flow, revenues or other important financial indicators can be identified and dealt with in a timely manner.

### **Employee reporting**

The superintendent shall develop and implement procedures to encourage all district employees to report suspected financial problems or wrongdoing. No adverse employment decisions shall be taken in response to a good faith report by an employee.

### **Contingency planning**

The superintendent or designee shall continually be aware of the financial and political landscape both internally and externally and shall develop contingency plans against possible events.

Adopted: 10/27/03

Revised: 03/26/12, 12/14 (note/ref), 8/27/18, date of manual revision

LEGAL REFS.: C.R.S. 22-2-113.8 (*annual report required regarding additional local property tax revenues received and the amount distributed directly to the district's schools*)

C.R.S. 22-44-105 (1.5)(b) (*itemized reconciliation*)

C.R.S. 22-44-3-01 et seq. (*Public School Financial Transparency Act*)

C.R.S. 22-45-102 (1)(b) (*quarterly financial reports*)

CROSS REF.: KD, Public Information and Communications

~~Sargent School District RE 33J, Monte Vista, Colorado~~

## Financial Administration

(Online Posting of Financial Information)

The Public School Financial Transparency Act, C.R.S. 22-~~044-0~~301 et seq. (the Act) requires the district to post financial information online, in a downloadable format, for free public access. Once posted, the Act requires the district to maintain the prior two budget years' financial information online until the end of the current budget year.

In accordance with the Act, the district shall post the following financial information and shall update the information within 60 days after the district's completion or receipt of the applicable report, statement or document:

- Annual budget
- Annual audited financial statements
- Salary schedules or policies pertaining to salaries
- A link to the district's federal form 990, 990-EZ or 990-PF and any associated schedules that the district files\*

The district shall post and update the following financial information, on an annual basis:‡

Actual expenditures, including salary and benefit expenditures reported by job category specified in the chart of accounts, at the district level and school-site level. This information shall be posted in a format that can be sorted.‡

Small rural school districts that enroll less than 1,000 students are not required to report expenditures at the school-site level except for those school-site level expenditures that the district charges to a district charter school.

If the Board adopts a plan for distributing additional mill levy revenue pursuant to C.R.S. 22-32-108.5(4), the district shall post a copy of the plan and shall update it within 30 days after the Board adopts a new or updated plan.\*

If the Board does not adopt a plan for distributing additional mill levy revenue pursuant to C.R.S. 22-32-108.5(4), the district shall post the following information, and shall update it within 30 days after the end of each budget year:\*

- a statement of intent to distribute at least 95% of the additional mill levy revenue to the district's charter schools and innovation schools on a per-pupil basis
- a statement of the total amount of additional mill levy revenue collected by the district for each property tax year
- if applicable and as provided by Board policy,
  - o the amount distributed to support students:
    - enrolled in alternative education campuses
    - who qualify for free or reduced-price meals



- who are identified as English Language Learners
- who have individualized education programs

File: DAB\*-E

- o the total amount distributed for the above student populations and on a per-pupil basis to each charter school and innovation school, as a percentage and as a dollar amount

In addition to the information provided above, the district shall provide a link to the Colorado Department of Education's website, or the address for the website, where a member of the public may access information or reports that are submitted directly to the department.

### Waivers

The Act also requires that if the district has received a waiver of state law or regulation from the State Board of Education, the district shall post a list of waivers it has received. For each statutory waiver posted, the district shall post a copy of the plan that explains the manner in which the district will meet the intent of the waived statute. The district must then update its waiver list within 30 days after a waiver is revoked or a new waiver is granted.

~~NOTE 1: All school districts must use a standard website template to display the legally required financial information on the district's website. C.R.S. 22-44-304 (4). This standard template is available on GDE's website.¶~~

¶

~~NOTE 2: Information followed by an asterisk (\*) shall be posted beginning July 1, 2018. The information posted, however, is regarding the mill levy override distribution to charter schools and innovation schools beginning with the 2019-20 school year and each budget year thereafter. C.R.S. 22-32-108.5 (9), 22-44-304 (1)(f).¶~~

Issue date: 02/27/12

Revised: 08/24/15, 2/22/16, 8/27/18, date of manual revision

## Federal Fiscal Compliance

Federal funds received by the district shall be administered in accordance with this policy and applicable federal law, including but not limited to the federal Uniform Grant Guidance. The Board designates the business manager as the district contact for all federal programs and funding.

The superintendent or designee may develop and implement accompanying regulations to assist in the proper administration of federal funds and implementation of this policy, including but not limited to cash management procedures and allow-ability of costs.

### Subrecipient monitoring

If the district awards subgrants, the district shall monitor grant subrecipients to ensure compliance with applicable law and Board policy.

### Time and effort reporting

District employees paid with federal funds shall document the time they expend in work performed in support of each federal program and/or such program's cost objective(s), in accordance with applicable federal law. Time and effort reporting requirements do not apply to contracted individuals.

### Recordkeeping

The district shall maintain proper federal fiscal records in accordance with Board policy and applicable law. Such records shall be retrievable and available for programmatic or financial audit.

Adoption date: 5/22/17, ~~date of manual revision-~~

LEGAL REFS.: 2 C.F.R. Part 200 (*Uniform Grant Guidance*)  
34 C.F.R. Parts 75, 76 (*EDGAR - Education Department General Administrative Regulations*)

CROSS REFS.: BCB, School Board Member Conflict of Interest  
DJB\*, Federal Procurement  
EHB, Records Retention  
GBEA, Staff Ethics/Conflict of Interest

File: DAC\*

~~Sargent School District RE-33J, Monte Vista, Colorado~~

## Annual Budget

The annual budget is the financial plan for the operation of the school system. It provides the framework for both expenditures and revenues for the year and future years and translates into financial terms the educational programs and objectives of the district.

### Five-year budget plan

*NOTE: A five-year budget plan is not required by law, but is a suggested "best practice."*

The superintendent or designee is directed to develop, subject to annual approval by the Board, a five-year budget plan that assures the future financial viability of the district and achievement of the district's objectives and takes into account future revenue, including tax and non-tax revenue, and future increases in operating expenses.

### Budget process

Public school budgeting is regulated and controlled by statutes and by requirements of the State Board of Education that prescribe the form of district budgets in order to ensure uniformity throughout the state.

The budget shall be presented in a summary format that is understandable by any layperson. The budget format shall itemize expenditures of the district by fund and by student. It shall describe the expenditure and show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year. When budgeting for any enterprise funds, the district shall use the full accrual basis of accounting. The budget shall summarize revenues by revenue source and expenditures by function, fund and object.

The budget shall include a uniform summary sheet for each fund administered by the district that details the beginning fund balance and anticipated ending fund balance for the budget year; the anticipated fund revenues for the budget year; the anticipated transfers and allocations that will occur to and from the fund during the budget year; the anticipated expenditures that will be made from the fund during the budget year; and the amount of reserves in the fund.

The budget also shall disclose planned compliance with spending limitations outlined in Article X, Section 20, of the Colorado ~~constitution~~ Constitution, including holding TABOR reserve funds in an unrestricted general fund or in cash funds.

The Board assigns to the superintendent overall responsibility for annual budget preparation, budget presentation and budget administration. As part of the superintendent's budget responsibility, the superintendent shall cause to be prepared a budget preparation calendar

that shall ensure that all deadlines established by law for budget presentation, hearings and adoption and for certification of amounts to be raised by school tax levies are met by the school district. The budget calendar shall take into consideration the possible need to submit a request to raise additional local revenue to a vote by the district's electorate. The superintendent shall have authority to delegate portions of his or her budget responsibility to the business manager of the district.

The budget prepared and presented by the superintendent shall be consistent with the budget priorities of the Board as established in policy DBD.

### **Operating Reserve**

Maintaining a fiscal year-end fund balance as an operating reserve in the general fund is a beneficial and sound financial management practice. The Board of Education assigns to the superintendent or designee the responsibility of accumulating and maintaining a general fund balance amounting to the equivalent of 3 months operating revenue of the district's current fiscal year adopted budget as an operating reserve. Accumulation of the full \_\_\_% general fund balance will be completed by the end of the \_\_\_\_\_ fiscal year, unless otherwise approved by the Board. This amount will be in excess of the emergency reserve required by Article X, Section 20 of the Colorado Constitution (TABOR).

The operating reserve is intended to serve as a "rainy day fund" and will be used only for an unexpected loss of revenue or an extraordinary expenditure. Expenditures from this reserve shall be reported to the Board.

~~the year-end fund balance shall be reported to the Board.~~

If any part of the operating reserve is used in any fiscal year to cover an unexpected loss of revenue or an extraordinary expenditure, funds will be reallocated to restore the year-end fund balance in the operating reserve before any other budget allocations in the subsequent fiscal year, unless the Board of Education approves otherwise.

### **Capital reserve**

*NOTE: Maintaining a set amount in the capital reserve fund is no longer required by law, but is a suggested "best practice." The amount is up to the Board to determine. One option is to set the maximum amount in accordance with prior state law, which was eight hundred dollars multiplied by the district's funded pupil count minus the district's on-line pupil enrollment. State law allows the Board to transfer unrestricted moneys into or out of the capital reserve fund during a budget year.*

Maintaining resources in the capital reserve fund is a beneficial and sound business practice and protects the public's investment in school district facilities. The Board directs the superintendent or designee to budget an amount up to \_\_\_\_\_ each year to the capital reserve account for capital outlay expenditures authorized in state law. This amount shall be transferred from the general fund to the capital reserve fund. The amount transferred from the general fund may be reduced by any money collected from the sale of land, buildings or both or any payments collected from the dedication of lands or voluntary contributions from a developer.

Adopted: 01/24/83  
Revised: 08/28/89, 02/25/91, 10/25/93, 10/13/03, 10/22/07, 10/26/09, 2/27/12,  
12/11/17, date of manual

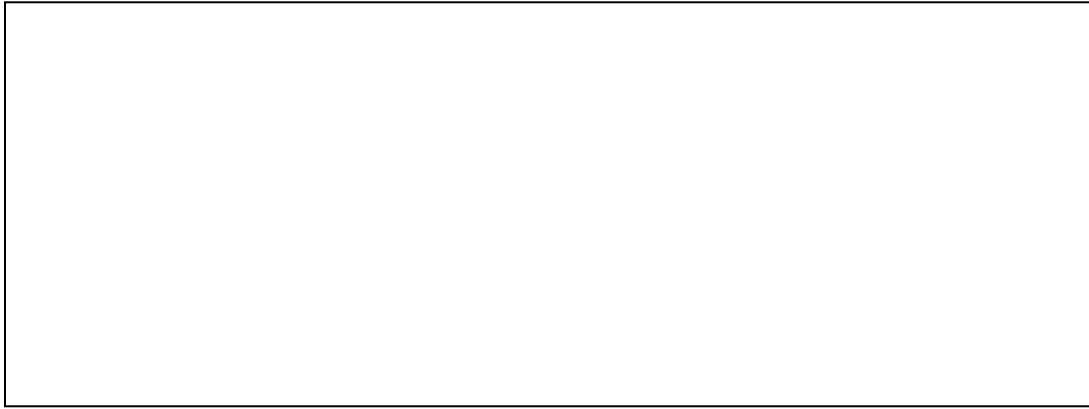
revision

LEGAL REFS.: C.R.S. 22-11-302(1)(a) (district accountability committee budget recommendations)  
C.R.S. 22-11-402(1)(1) (school level accountability committee budget recommendations)  
C.R.S. 22-32-109 (1)(b)  
C.R.S. 22-44-101 through 117 (school district budget law, Board shall cause a proposed budget to be prepared and shall adopt a budget for each fiscal year)  
C.R.S. 22-44-106 (Board may provide for an operating reserve in the general fund which shall not exceed 15% of the amount budgeted for the current fiscal year)  
*C.R.S. 22-44-301 et seq. (Public School Financial Transparency Act)*  
  
C.R.S. 22-45-103(1)(c) (authorized expenditures from capital reserve fund)  
C.R.S. 29-1-103 (3) (budget to reflect lease-purchase payment obligations)

CROSS REF.: DAB\* Financial Administration  
DB subcodes, (all relate to the budget)

~~The GDE Financial Policies and Procedures Handbook must be used by all school districts in the development of the budget. [C.R.S. 22-44-204 (3)].~~

~~NOTE 2: The State Board of Education has implemented a statewide financial, student management and human resource electronic data communications and reporting system that is based on a redesigned standard chart of accounts, a standard information system and a standard personnel classification system. All school districts and boards of cooperative services must use the system to report and obtain necessary financial information. [C.R.S. 22-44-105 (4)].~~



~~Sargent School District RE 33J, Monte Vista, Colorado~~

## **Determination of Budget Priorities**

All resources of the district shall be directed toward ensuring that all students reach their learning potential, including that they meet or exceed state and district content standards.

In order to fulfill its trustee obligation with regard to district resources, the Board must know how resources are currently allocated, whether such allocation is effective and what changes should be made to achieve the greatest educational returns. The superintendent shall develop a comprehensive and ongoing system to collect and analyze resource allocation information. The analysis of this information shall form the basis for the budget prepared by the superintendent for presentation to the Board. The system shall:

1. determine how resources are currently allocated by school, grade and program
2. link specific inputs with results for students and determine whether the current allocation of resources is effective in raising student achievement
3. identify ways to better use resources to achieve the district's educational objectives and improve teaching and learning

As part of the budget preparation process, the district accountability committee shall make recommendations to the Board relative to priorities for expenditures of district funds and provide a copy of the recommendations to the superintendent. The Board shall consider these priorities when it adopts the annual budget. The superintendent shall consider the district accountability committee recommendations when preparing the budget to be presented to the Board.

Accordingly, the budget prepared and presented by the superintendent shall:

1. be derived from a three-year plan [if the Board adopts optional language in policy DB]
2. include contingency plans in the event budget assumptions prove erroneous [be in a summary format understandable by all lay person]
3. itemize district expenditures by fund
4. include information regarding school-level expenditures
5. adequately describe proposed expenditures
6. show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year
7. comply with spending limitations in the state constitution [not applicable after voters approve a revenue change measure often referred to as "de-brucing"]
8. consider recommendations made by each school-level accountability committee relative to priorities for expenditures of district funds
9. contain enough information to enable credible projection of revenue and expenses
10. disclose budget planning assumptions



11. not excessively rely on nonrecurring revenues
12. not provide for expenditures, interfund transfers or reserves in excess of available revenues and beginning fund balances.
13. not include the use of beginning fund balance unless the Board has adopted a resolution as described in state law specifically authorizing such use
14. not reduce without approval of the Board, the current cash reserves at any time to less than the minimum amount require by the spending limitations set forth in the state constitution.
15. provide adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board meetings, Board memberships and district legal fees and committee
16. take into consideration fiscal soundness in future years and plans for the building of organizational capabilities sufficient to achieve the Board's goals in future years.
17. reflect anticipated changes in employee compensation including inflationary adjustments, step increases, performance increases and benefits.
18. maintain a 2% unallocated general fund balance reserve
19. comply with state and federal law
20. provide sufficient resources to address the district's facility needs

All resources of the district shall be directed toward ensuring that all students reach their learning potential. A minimum of \_\_\_% of district resources shall be allocated to instruction.

In order to fulfill its trustee obligation with regard to district resources, the Board must know how resources are currently allocated, whether such allocation is effective and what changes should be made to achieve the greatest educational returns. The superintendent shall develop a comprehensive and ongoing system to collect and analyze resource allocation information. The analysis of this information shall form the basis for the budget prepared by the superintendent for presentation to the Board. The system shall:

1. determine how resources are currently allocated by school, grade and program
2. link specific inputs with results for students and determine whether the current allocation of resources is effective in raising student achievement
3. identify ways to better use resources to achieve the district's educational objectives and improve teaching and learning

As part of the budget preparation process, each school-level accountability committee shall make recommendations to the principal relative to priorities for expenditures of district funds by the school. The principal shall consider these recommendations when formulating budget requests to be presented to the superintendent. The superintendent shall also consider the accountability committee

recommendations when preparing the budget to be presented to the Board of Education. A copy of the school-level accountability recommendations shall be sent to the district accountability committee and to the Board.

The district accountability committee shall make recommendations to the Board relative to priorities for expenditures of district funds and provide a copy of the recommendations to the superintendent. The Board shall consider these priorities when it adopts the annual budget. The superintendent shall consider the district accountability committee recommendations when preparing the budget to be presented to the Board.

Accordingly, the budget prepared and presented by the superintendent shall:

1. be derived from a five-year plan [if the Board adopts optional language in policy DB]
2. include contingency plans in the event budget assumptions prove erroneous [if the Board adopts optional language in policy DB establishing an operating reserve]
3. be in a summary format understandable by a layperson
4. itemize district expenditures by fund
5. include information regarding school-level expenditures
6. adequately describe proposed expenditures
7. show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year
8. comply with spending limitations in the state constitution [not applicable after voters approve a revenue change measure often referred to as "de-Brucing"]
9. consider recommendations made by each school-level accountability committee relative to priorities for expenditures of district funds
10. contain enough information to enable credible projection of revenue and expenses
11. disclose budget planning assumptions
12. not excessively rely on nonrecurring revenues
13. not provide for expenditures, interfund transfers or reserves in excess of available revenues and beginning fund balances
14. not include the use of beginning fund balance unless the Board has adopted a resolution as described in state law specifically authorizing such use
15. not reduce without approval of the Board, the current cash reserves at any time to less than the minimum amount required by the spending limitations set forth in the state constitution

16. provide adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships and district legal fees
17. take into consideration fiscal soundness in future years and plans for the building of organizational capabilities sufficient to achieve the Board's goals in future years
18. reflect anticipated changes in employee compensation including inflationary adjustments, step increases, performance increases and benefits
19. achieve a \_\_\_\_\_% operating reserve in the unallocated general fund by \_\_\_\_\_ *[The Board needs to determine a reasonable percentage and time frame and insert the percentage and a date here if the Board adopts optional language in policy DB establishing this reserve]*
20. comply with state and federal law
21. provide sufficient resources to address the district's facility needs.

Adopted: 03/26/01

Revised: 10/13/03, 3/23/09 legal ref., 10/26/09, *date of manual revision*

LEGAL REFS.: C.R.S. 22-11-302 *district accountability committee budget recommendations)*

C.R.S. 22-11-402(1)(a) (school-level accountability committee budget recommendations)

C.R.S. 22-44-105 (1.5)(*budget parameters regarding expenses not exceeding revenue and use of beginning fund balance)*

CROSS REF.: AE, Accountability/Commitment to Accomplishment

## Budget Adoption Process

Following consideration of the budget proposal presented by the administration, the Board shall approve a proposed budget.

Within 10 days of submission of a proposed budget to the Board, a notice shall be published in a newspaper having general circulation within the school district that:

1. The proposed budget is available for inspection by the public at the central administrative office during business hours.
2. The Board will consider the adoption of the proposed budget at a hearing to be held at the date, time and place specified in the notice.
3. Any interested taxpayer may inspect the proposed budget and file or register any objections thereto at any time prior to final adoption of the budget by the Board.

At the budget hearing specified in the notice, the Board will present and explain the proposed budget, inviting questions and discussion from the audience. If the budget is to be adopted at a future meeting, the date, time and place of such meeting shall be entered in the minutes of the hearing.

The Board shall officially adopt the budget and an accompanying appropriations resolution prior to the end of the fiscal year. The adopted budget shall be posted online in accordance with the Public School Financial Transparency Act.

After adoption of the budget, the Board may review and change the budget with respect to both revenues and expenditures at any time prior to January 31 of the fiscal year for which adopted. After January 31 the Board shall not review or change the budget except as otherwise authorized by state law including declaration of a fiscal emergency.

If money for a specific purpose other than ad valorem taxes becomes available to meet a contingency after January 31, the Board may adopt a supplemental budget for expenditures not to exceed that amount.

If the district is authorized to raise and expend additional local property tax revenues at an election, the Board may adopt a supplemental budget and appropriation resolution to cover the remainder of the fiscal year following the election based on the additional dollar amount authorized.

Adopted: 10/25/93

Revised: 02/26/01, 11/26/07 (note), 10/27/08, date of manual revision

LEGAL REFS.: See citations on policy coded DBG-E

~~C.R.S. 22-7-105~~

C.R.S. 22-44-103

C.R.S. 22-44-107 through 111

C.R.S. 22-44-115

C.R.S. 22-44-115.5

C.R.S. 22-44-301 *et seq.* (Public School Financial Transparency Act)

CROSS REFS.: ~~DAB\*~~, Financial Administration

DBK\*, Fiscal Emergencies

DEA, Funds from Local Tax Sources

~~DBGA, Budget Referenda~~

~~DBK\*, Fiscal Emergencies~~



~~Sargent School District RE 33-J, Monte Vista, Colorado~~

## **Deadlines in Budgeting Process Set by Statute**

*Note: The Colorado Department of Education annually notifies each district of critical dates in accordance with statutory requirements below.*

By December 15	Board of Education must certify to Board of County Commissioners the separate amounts necessary to be raised by taxes for the school district's general, bond redemption, transportation, and building funds [C.R.S.
special 22-40-102(1);	C.R.S. 39-5-128]
By June 1	Proposed budget must be submitted to Board of Education for tentative approval [C.R.S. 22-44-108(1)]
Within 10 days of above	Notice of proposed budget must be published; budget must be made available for public inspection [C.R.S. 22-44-109(1)]
Before final adoption	Public hearings must be held [C.R.S. 22-44-110 (1)]
Before end of fiscal year (June 30)	Board must adopt official budget and appropriations resolution [C.R.S. 22-44-103(1), 22-44-107(1), 22-44-110(4)]
By January 31	Board may review and change the budget with respect to both revenues and expenditures [C.R.S. 22-44-110(5)]
By January 31	Local board submits its adopted annual

(beginning in 2009)

budget to CDE. Budget shall include data available to local board as of December 31 of the preceding calendar year [C.R.S. 22-44-111]

*Additional deadlines if district seeks authorization to raise additional local revenues at an election:*

At least  
60 days prior to election

Ballot question must be delivered to county clerk and recorder [C.R.S. 1-1-110(3)]

First Tuesday in November in odd-numbered years; general election date in even-numbered years

District may request authorization to raise additional local revenues subject to limitations set forth in law [Colorado Constitution, Article X, Section 20; [C.R.S. 22-54-108]

Following election

If the district is authorized to raise and spend additional local revenues, Board may adopt a supplemental budget [C.R.S. 22-44-110 (6)]

Approved: 02/26/01

Revised : 10/22/07, 10/27/08, *date of manual review*



## Budget Transfers

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by the Board. When a contingency occurs, the Board of Education by resolution may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.

The Board shall not transfer moneys from the bond redemption fund, the special building fund, or the transportation fund.

### School budget accounts

Principals and their designees are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. The superintendent and/or business manager shall be notified of such transfers. However, moneys in school staffing salary and benefit accounts cannot be transferred without Board approval.

### Program budget accounts

Program managers and their designees are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor. The superintendent and/or business manager shall be notified of such transfers.

~~Principals and their designees are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts; not to exceed total budgeted amounts. Approval of the superintendent and/or business manager is required for such transfers. However, moneys in school staffing salary and benefit accounts cannot be transferred without Board approval.~~

Adopted: 08/28/89

Revised: 10/25/93, 10/13/03, 10/26/09, date of manual revision

LEGAL REFS.: C.R.S. 22-32-107 (duties of treasurer)  
C.R.S. 22-44-102 (3) (definition of contingency)  
C.R.S. 22-44-112 (transfer of moneys)  
C.R.S. 22-44-113 [*permits a board to borrow unencumbered moneys in certain funds to use temporarily for another fund*]  
C.R.S. 22-45-103 (1)(a)(II) (general fund)  
C.R.S. 24-10-115 (authority for public entities to obtain insurance)

File: DBJ

~~Sargent School District RE-33J, Monte Vista, Colorado~~

**SUGGESTED NEW POLICY - It is up to the district whether to adopt this policy. It is not required by law. If adopted, policy will be redlined for your review.**

*NOTE: While Colorado school districts are not required by law to adopt a policy on this subject, some content in this sample reflects legal requirements school districts must follow. This sample contains the content/language that CASB believes best meets the intent of the law. However, the district should consult with its own legal counsel to determine appropriate language that meets local circumstances and needs.*

## Fiscal Emergencies

If the Board of Education determines during any budget year that the anticipated revenues and amounts appropriated for expenditure in the budget exceed actual revenues available to the district due, in whole or in part, to action of the legislature or governor, the Board may declare a fiscal emergency. Such action shall require the affirmative vote of two-thirds of the members of the Board.

If a fiscal emergency is declared by the Board of Education, the Board may implement a reduction in salaries for all employees of the school district on a proportional basis or may alter the work year of employees. Such reduction in salaries may be made notwithstanding any adopted salary schedule or policy.

Prior to taking such action, the Board shall hold at least one public hearing.

(Adoption date)

LEGAL REFS.: C.R.S. 22-44-115.5 (*reduction in salaries or alteration of work year due to fiscal emergency*)  
C.R.S. 22-45-112 (2)(a) (*sale of real property if fiscal emergency*)  
C.R.S. 22-54-110 (2)(d) (*loans in form of lease-purchase agreements with state treasurer if fiscal emergency*)

CROSS REFS.: DEB, Loan Programs  
GCBA, Instructional Staff Contracts/Compensation/Salary Schedules  
GCL, Professional Staff Schedules and Calendars  
GCQA, Instructional Staff Reduction in Force  
GDBA, Support Staff Salary Schedules

File: DBK\*

**[Revised October 2003]**  
COLORADO SAMPLE POLICY 1992©

## Funds From Local Tax Sources

### Mill levies

If the Board of Education is of the opinion that revenues in excess of those provided through equalization program funding are necessary to provide for the needs of the district, the Board may seek authorization at an election to raise additional local property tax revenues. The district shall cooperate with district charter schools regarding any such election in accordance with the requirements of state law.

The requested amount shall not exceed 30 percent of the district's total program funding for the budget year in which the limitation was reached or \$200,000, whichever is greater.

The Board shall call an election to raise additional local revenues if an initiative petition containing signatures of at least five percent of the registered electors in the district is properly submitted to the Board. An initiative petition shall be submitted at least 90 days prior to the election date in order to be valid.

Such elections shall be held on the first Tuesday in November in odd-numbered years in conjunction with the regular biennial school election or on general election day in even-numbered years. The election shall be conducted by the county clerk and recorder in accordance with applicable law.

Beginning in the 2019-20 fiscal year, additional mill levy revenue shall be distributed to the district's charter schools and innovation schools in accordance with C.R.S. 22-32-108.5 (5) and subject to any other purpose specifically approved by the voters. Such plan shall be reviewed and updated as necessary in accordance with applicable state law.

Beginning in the 2019-20 fiscal year, additional mill levy revenue shall be distributed to the district's charter schools and innovation schools in accordance with C.R.S. 22-32-108.5 (5) and subject to any other purpose specifically approved by the voters.

### Transportation mill levies

The Board of Education may submit the question of whether to impose a mill levy for the payment of excess transportation costs at an election held in conjunction with the regular biennial election in odd-numbered years or with the general election in even-numbered years. The term "excess transportation costs" is defined in state law and generally means the district's operating and capital expenditures for the transportation program that are not reimbursed by the state. If the measure passes, the district shall deposit the resulting revenue in the transportation fund.

### **Kindergarten mill levy**

The Board of Education may submit the question of whether to impose a mill levy for additional local property tax revenues to provide funding for excess full-day kindergarten program costs. The Board may include a question of whether to impose an additional mill levy of a stated amount and limited duration to meet the initial capital construction needs of the district associated with a full-day kindergarten program. "Excess full-day kindergarten program costs" are defined in state law as the costs that exceed the revenues the district receives from the school funding formula for kindergarten.

### **Bonded indebtedness**

Upon the approval of the electorate, the Board may incur a bonded indebtedness which does not exceed amounts specified by law.

The Board may authorize the issuance of debt to achieve the following goals and objectives:

1. To provide capital improvements which satisfy the district's physical plant needs
2. To provide the capability of financing district equipment needs
3. To refinance existing debt when it is in the best interests of the district

To accomplish these goals the Board has developed the following guidelines for managing the district's debt.

1. The superintendent and a designee shall be responsible for implementing this policy and its procedures.
2. The superintendent and a designee shall serve as the district's liaison with the investment banking community and will keep the Board informed about investment banking activities, changes in laws which affect the issuance ~~or~~ of debt, and any topics which bear on the district's financial activities and needs.
3. When developing the district's financial plan, the superintendent shall analyze the need for financial advisory or investment banking assistance in defining the district's financial goals and objectives, establishing its financial plan and preparing for the issuance of debt or the refinancing of existing debt. Based on that analysis, the superintendent may recommend that the district secure the services of financial advisory and/or investment bankers.

4. The type of financial advisory or investment banking services and the method of selecting the firm or firms to provide such services shall be determined by the Board.
5. All investment banking firms or financial advisors employed by the district shall comply with the provisions and rules of the Municipal Securities Regulatory Board when performing services for the district.
6. The superintendent and chief financial officer shall recommend to the Board whether to use a competitive bid or negotiated sale method for each transaction. All financing completed by the district shall be conducted in compliance with state and federal statutes and regulations.

#### **Notice to public**

At least 20 days prior to any election wherein the Board has submitted a ballot issue concerning the creation of any debt or other financial obligation, the district shall post on its web-site a notice regarding financial information as specified in state law. This notice is in addition to other notices required by law.

Adopted: 10/25/93

Revised: 02/26/01, 10/13/03, 09/26/05 (legal ref), 10/22/07, 10/26/09, 02/28/11, 08/24/15. 2/22/16, 8/27/18, **date of manual revision**

LEGAL REFS.: Constitution of Colorado, Article X, Section 20

C.R.S. 1-1-101 through 1-13-108 *et seq.* (*Uniform Election Code of 1992*)

C.R.S. 1-7-908 (*financial information district must post prior to any financial election*)

C.R.S. 1-45-117 (*Fair Campaign Practices Act*)

C.R.S. 22-30.5-118 (*inclusion of charter schools in district mill levy elections*)

C.R.S. 22-30.5-119 (*mill levy for charter school operating revenues*)

C.R.S. 22-32-108.5 (*additional mill levy revenue sharing with charter schools and innovation schools*)

C.R.S. 22-42-101 *et seq.* (*bonded indebtedness*)

**C.R.S. 22-54-108 (*authorization of additional local revenues*)**

**C.R.S. 22-54-108.5 (*mill levy to fund full-day kindergarten*)**

CROSS REFS.: DBG, Budget Adoption  
EEA, Student Transportation

FA, Facilities Development Goals/Priority Objectives

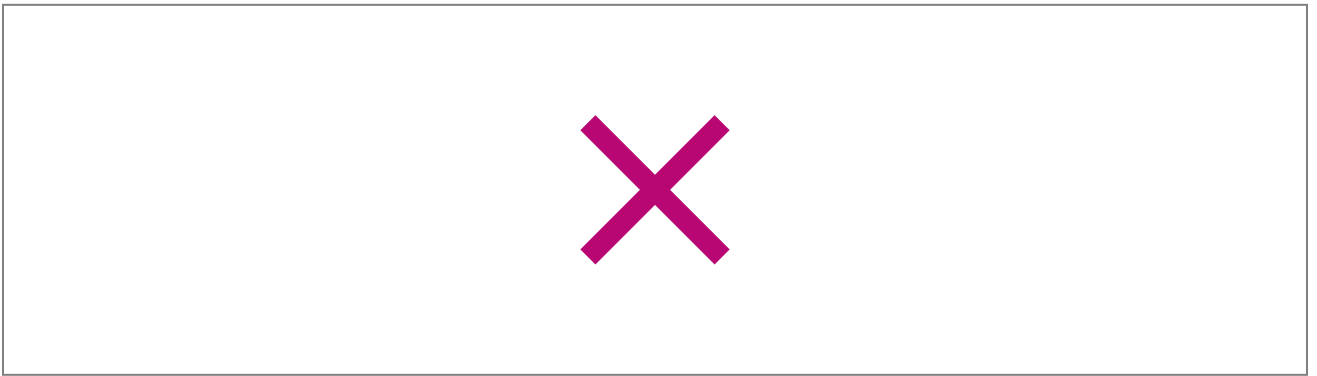
FB, Facilities Planning

FBC\*, Prioritization of Facility Improvement

FD, Facilities Funding

FDA, Bond Campaigns

LBDA\*, Facilities Planning and Funding for District Charter Schools



~~Sargent School District RE-33J, Monte Vista, Colorado~~



## **Loan Programs** (Funds from State Tax Sources)

### **Short-term borrowing**

The superintendent shall notify the Board when it becomes evident, early in the fiscal year before substantial tax moneys have been received, that cash balances will not meet anticipated obligations. Under such circumstances the Board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the Board.

The Board may authorize the president and the secretary to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans are liquidated within six months of the close of the fiscal year from moneys received by the district for the general fund.

### **State interest-free or low-interest loan program**

When it becomes evident that a general fund cash deficit will occur in any month, the district's chief financial officer and the superintendent shall notify the Board. The notice shall explain the need for a loan and the requested amount. Under such circumstances the Board may elect to participate in an interest-free or low-interest loan program through the state treasurer's office by adopting a resolution approving the amount of the loan prior to the loan being made. The loan may not exceed the amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the Board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

If, in order to receive an interest-free loan, the district seeks to have tax and revenue anticipation notes issued on its behalf pursuant to state law, the notice to the Board shall not only explain the district's anticipated cash flow deficit for the upcoming year, but also the total amount of tax and revenue anticipation notes needed to cover the deficit.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

### **Lease-purchase agreements with state**

Under certain conditions the district may sell real property to the state treasurer if the district has been denied a loan or is unable to pay a loan made by the state pursuant to the interest-free loan program.

1 of 2

### **Tax anticipation notes**

The Board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before August 31 of the fiscal year immediately following the fiscal year in which the tax anticipation notes were issued.

The state treasurer is authorized to issue tax anticipation notes for school districts pursuant to terms and conditions negotiated by the state treasurer and the district.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

### **Loans for renewable energy or energy efficiency projects**

The Board may authorize the superintendent to apply to the state's energy office for a loan to fund renewable energy projects or energy efficiency projects. Prior to applying for a loan from the state for this purpose, the district shall establish a ~~renewal~~ renewable energy project team in accordance with state law.

Adopted: 03/24/86

Revised: 10/15/93, 02/26/01, 10/13/03, 10/26/09, 08/24/15, **date of manual revision**

LEGAL REFS.: C.R.S. 22-40-107 (*short term loans*)

**C.R.S. 22-45-112 (sale of assets)**

~~C.R.S. 22-45-112(2)(a) (sale of real property if fiscal emergency)~~

C.R.S. 22-54-110 (*loans to alleviate cash flow problems*)

C.R.S. 22-54-110(2)(d) (*loans in form of lease-purchase agreements with state treasurer if fiscal emergency*)

C.R.S. 22-92-101 et seq. (*Renewable Energy and Energy Efficiency for Schools Loan Program Act*)

C.R.S. 29-15-101 et seq. (*Tax Anticipation Note Act*)

File: DEB

1 CCR 301-85 (*State Board of Education rules governing the renewable energy and energy efficiency for schools loan program*)

CROSS REF.: DBK\*, Fiscal Emergencies

~~Sargent School District RE-33J, Monte Vista, Colorado~~

2 of 2

## Revenues from Investments/Use of Surplus Funds

The Board of Education recognizes the importance of prudent and profitable investment of district moneys and its responsibility in overseeing this part of the district's financial program.

This policy shall apply to the investment of all financial assets and all funds of the district over which the Board exercises financial control. In order to effectively make use of the district's cash resources, all moneys shall be pooled into one investment account and accounted for separately. The investment income derived from this account shall be distributed to the various district funds as directed by the Board of Education in accordance with state law.

All district funds allocated to a specific use but temporarily not needed shall be invested by the treasurer, assistant treasurer or other administrator appointed by the Board in accordance with state law and in a manner designed to accomplish the following objectives:

1. ensure the safety of funds
2. ensure that adequate funds are available at all times to meet the financial obligations of the district when due
3. ensure a market rate of return on the funds available for investment throughout the budget cycle
4. ensure that all funds are deposited and invested in accordance with state law

The intent of the district is to support financial institutions located within district boundaries. Investments in institutions located outside of the district will be made when competitive rates or lack of collateral available from local financial institutions make this decision in the best interest of the district or when investment timing requires investment alternatives and short-term yields not conveniently available in the district. If the district is contemplating any investment or deposit outside of the state, the Board shall be notified. The Board shall seek legal advice prior to any such investment or deposit.

The Board shall be kept informed of investments and yields through regular monthly reports. These reports shall be formatted in a manner that allows the Board to evaluate the success of its investment practices in light of its stated objectives.

Adopted: 02/25/85

Revised: 02/26/01, 10/13/03, date of manual revision

LEGAL REFS.: [C.R.S. 11-10.5-101](#) et seq. (Public Deposit Protection Act)

[C.R.S. 11-47-101](#) et seq. (Savings and Loan Association Public Deposit Protection Act)

C.R.S. 22-45-103 (bond redemption fund trustee or escrow requirement)

C.R.S. 24-75-601 et seq. (public funds - legal investments)

C.R.S. 24-75-701 et seq. (investment funds - local government pooling)

~~C.R.S. 11-10.5-101 et seq.~~

~~C.R.S. 11-47-101 et seq.~~

~~C.R.S. 22-45-103 (bond redemption fund trustee or escrow requirement)~~

~~C.R.S. 24-75-601 et seq.~~

~~C.R.S. 24-75-701 et seq.~~

CROSS REFS.: DA, Fiscal Management Goals/Priority Objectives  
DG, Banking Services

~~Sargent School District RE-33J, Monte Vista, Colorado~~

## **Banking Services** (And Deposit of Funds)

All revenue received by the school district shall be deposited in an official bank or bank(s) or savings and loan institution(s) as designated by the Board. Such financial institution must qualify as an eligible public depository in accordance with state law.

When moneys are withdrawn from the custody of the county treasurer, such withdrawn moneys and all other moneys belonging to the district including moneys derived from food services and school activities shall be deposited by the treasurer of the Board or official custodian to the credit of the district in a depository designated by the Board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

### **Bond redemption fund**

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado or placed in an escrow account in accordance with the requirements set forth in state law. ▣

### **Safety deposit box**

The Board shall maintain a safety deposit box at a designated depository and shall name the superintendent, the assistant superintendent of administrative services and a Board member as official custodians of the safety deposit box.

Adopted: 02/25/85

Revised: 02/26/01, 10/13/03, 10/25/04, *date of manual revision*

**LEGAL REFS.:** C.R.S. 11-10.5-101 et seq. (Public Deposit Protection Act)

C.R.S. 11-47-101 et seq. (Savings and Loan Association Public Deposit Protection Act)

C.R.S. 22-32-104 (4)(c) (board may appoint custodian of moneys)

C.R.S. 22-32-107 (3), (4), (6) (board treasurer duties)

C.R.S. 22-32-109 (1)(g) (board duty to require deposit of money)

C.R.S. 22-32-110 (1)(x) (withdrawing district funds from county treasurer)

C.R.S. 22-40-104 (relates to county treasurer)

C.R.S. 22-40-105 (depositories designated by board)

C.R.S. 22-45-103 (bond redemption fund trustee or escrow requirement)

C.R.S. 22-45-104 (relates to collection and deposit of fees and fines)

~~C.R.S. 11-10.5-101 et seq. (relates to deposits of public funds in banks)~~

~~C.R.S. 11-47-101 et seq. (relates to deposits of public funds in savings and loan institutions)~~

~~C.R.S. 22-32-104 (4)(c)~~

~~C.R.S. 22-32-107 (3),(4),(6)~~

~~C.R.S. 22-32-109 (1)(g)~~

~~C.R.S. 22-32-110 (1)(x)~~

~~C.R.S. 22-40-104 (relates to county treasurer)~~

~~C.R.S. 22-40-105~~

~~C.R.S. 22-45-103 (bond redemption fund trustee or escrow requirement)~~

~~C.R.S. 22-45-104 (relates to collection and deposit of fees and fines)~~

CROSS REF.: BDB, School Board Officers

~~Sargent School District RE-33J, Monte Vista, Colorado~~

## Bonded Employees and Officers

The secretary and treasurer of the Board and any custodian of moneys authorized and appointed by the Board shall be individually bonded. This bond shall be in an amount not less than \$10,000.

In lieu of a bond, the district may maintain appropriate equivalent insurance coverage for such district employees, board officers and board-appointed custodians.

The cost of bonding or insurance coverage shall be borne by the school district.

All district employees who are responsible for moneys controlled by the Board or who may have more than \$50 from such funds in their custody shall be bonded [NOTE: The Board should choose one of the following options to conclude this sentence.]

[Option 1: in an amount at least sufficient to cover the amount of district money which is likely to be in the employee's custody at any one time.]

[or]

[Option 2: in the amount of \$\_\_\_\_\_.] [NOTE: The Board may set a specific amount for the bond or bonds.]

The secretary and treasurer of the Board and any custodian of moneys authorized and appointed by the Board shall be individually bonded. This bond shall be in an amount not less than \$5,000.

In lieu of a bond, the district may maintain equivalent insurance coverage for such district employees, board officers and board-appointed custodians.

The cost of bonding or insurance coverage shall be borne by the school district.

Current practice codified 1982

Adopted: date of manual adoption

Revised: 12/12/94, 03/26/01, 12/19/16, date of manual revision

LEGAL REFS.: C.R.S. 22-32-104 (4)(b), (c), (d) (surety bond or insurance coverage required)  
C.R.S. 22-32-109 (1)(h) (bond or insurance requirement)  
C.R.S. 22-32-121 (3) (bond required if authorized to affix facsimile signature of treasurer)



Sargent School District RE 33-J, Monte Vista, Colorado

## Fiscal Accounting

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

All funds received and/or disbursed by any agency of the school system including any and all district transactions shall be accounted for carefully and accurately; shall conform with generally accepted principles of governmental accounting providing for the appropriate separation of accounts, funds and special moneys, and shall be done in a manner that is easily reviewed and lends itself to auditing.

When accounting for any enterprise funds the district shall use the full accrual basis of accounting.

Adopted: 03/26/01

Revised: 10/13/03, *date of manual review*

LEGAL REF.: C.R.S. 22-45-102

C.R.S. 22-44-103 (*enterprise funds accounting methods*)

~~*NOTE: The "Financial Policies and Procedures Handbook" adopted by the State Board of Education is to be used by every school district in the keeping of financial records and in the periodic presentation of financial information to the Board. [C.R.S. 22-44-204 (3)].*~~

**SUGGESTED NEW POLICY - It is up to the district whether to adopt this policy. It IS required by law. If adopted, policy will be redlined for your review.**

*NOTE: If the district is the “authorizer” of an online program or online school, state law requires the district to adopt policies tracking student enrollment, attendance and participation, including teacher/student interaction, in the online program or school. This sample contains the content/language that CASB believes best meets the intent of the law. However, the district should consult with its own legal counsel to determine appropriate language that meets local circumstances and needs.*

## **Online Schools and Online Programs**

(Permissible Documentation)

The district includes schools and programs that provide blended learning and differentiated instruction for students, including online instruction. This policy addresses the types of documentation the district may utilize as proof of a student’s enrollment, attendance, interaction with teachers and participation in any district online school or online program.

In accordance with applicable state law, documentation of the following educational activities is acceptable for purposes of tracking a student’s enrollment, attendance, interaction with teachers and participation in educational activities to support student learning in any district online school or online program:

- assessment,
- orientation and induction activities,
- in-person educational instruction,
- synchronous and asynchronous Internet-based educational activities,
- field trips,
- work study,
- peer mentoring,
- concurrent enrollment, and
- internship hours or similar forms of instruction.

Documentation of these educational activities may be in addition to or as a substitute to any student management system login for the district’s online schools and programs. All such documentation shall be used to determine whether the student is enrolled in a district online school or program on a part-time or full-time basis, in accordance with applicable state law.

(Adoption date)

LEGAL REFS.: C.R.S. 22-30.7-105 (2)(a) *(online programs and online schools must document student attendance and participation in educational activities)*  
C.R.S. 22-54-104 *(district total program requirements, including pupil count)*  
1 CCR 301-39 *(Rules for the Administration of the Public School Finance Act of 1994)*  
1 CCR 301-71, Rules 3.02.9 and 8.0 *(must adopt policy tracking student enrollment, attendance and participation if the district authorizes an online program or online school)*

COLORADO SAMPLE POLICY 2016©

## Inventories

The school district shall maintain a system for an annual inventory of all real and personal property. The Board shall set the threshold cost required for items to be inventoried. Equipment permanently fixed in a building such as heaters or lockers shall not be inventoried.

~~The school district shall maintain a system for an annual inventory of all real and personal property costing \$5,000 or more, having a life expectancy of five years or more, with the exception of equipment permanently fixed in a building such as heaters or lockers.~~

The equipment inventory shall serve both the function of control and conservation.

Responsibility for the system shall lie with the superintendent ~~or designee~~ to whom principals shall be accountable for the maintenance of proper inventories in their schools.

Adopted: 06/18/73

Revised: 01/25/83, 02/26/01, 10/28/02, **date of manual revision**

**LEGAL REF.: C.R.S. 29-1-506(1) (local government - continuing inventory)**

~~Sargent School District RE 33-J, Monte Vista, Colorado~~

## Annual Audit

In accordance with state law, all funds and accounts of the district shall be audited annually, following the close of the fiscal year.

The Board shall ~~appoint~~ ~~issue a request for proposal (RFP) or use some other similar process for selection of~~ an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities ~~and~~ accounts of the district for report to the Board of Education.

The audit report shall contain among other information:

1. Financial statements prepared insofar as possible in conformity with generally accepted governmental accounting principles. (The financial statements are the representation of the district whether prepared by the district or by the auditor.)
2. Disclosures in accordance with the *Financial Policies and Procedures Handbook*. The supplemental schedules of receipts and expenditures for each fund shall be in the format prescribed by the State Board of Education and shall be in agreement with the audited financial statements of the district.
3. All funds and activities of the school district.
4. A budget to actual comparison for each fund and activity.
5. The auditor's opinion on the financial statements. If the opinion is anything other than unqualified, the reason must be explained. The opinion shall include general fixed assets.
6. Disclosure of all instances of noncompliance with state law, including the Public School Finance Act of 1994, irrespective of materiality.
7. A supplemental listing of all investments held by the district at the date of the financial statement.
8. A calculation of the school district's fiscal year spending in accordance with the state constitution.

The auditor ~~also~~ shall meet with the Board to discuss the audit report, make recommendations to the Board concerning its accounting records, procedures and

related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report ~~must~~ shall be completed and submitted by the auditor to the school district within five months after the close of the fiscal year unless a request for an extension of time is granted by the state auditor. Within 30 days after ~~the Board receives the audit, it shall be submitted~~ receiving the audit, ~~the district shall submit one copy each~~ to the state auditor and the state commissioner of education.

The Board reserves the right to request an audit at more frequent intervals if desired.

Adopted: 03/25/91

Revised: 10/25/93, 02/26/01, 02/27/12, ~~date of manual revision~~

LEGAL REFS.: C.R.S. 22-32-109 (1)(k)  
C.R.S. 24-75-601.3  
C.R.S. 29-1-601 et seq.



~~Sargent School District RE 33 J, Monte Vista, Colorado~~

## Purchasing/Purchasing Authority

The Board's authority for the purchase of materials, equipment, supplies and services is extended to the superintendent through the detailed listing of such items compiled as part of the budget--making process and approved by the Board through its adoption of the annual operating budget. ~~No employee or student shall incur any debt against the school district or the activity fund without the approval of the superintendent.~~

Except in emergencies or for reasons of economy, the annual purchase of major pieces of equipment, such as school buses, shall be scheduled so that annual budgetary appropriations for capital purposes ~~either~~ will be of similar size or will show a continuous trend without severe fluctuations.

The superintendent shall direct the purchase of such books, supplies, equipment and other materials as is required and permitted within the limits of the budget. The purchase of these items shall require no further Board approval except in those instances where Board policy requires certain purchases to be put to bid. ~~All purchases of supplies and equipment in excess of \$5,000 are subject to the Board of Education's approval. However, this requirement may be waived if the superintendent approves an emergency expenditure. This emergency expenditure will be reported to the Board at the next regular meeting.~~ However, any single, non-budgeted purchase or expenditure greater than \$           , shall require advance approval by the Board.

~~Purchasing may be made by teachers in the amount of \$50 or less without prior approval, but must provide receipt to receive reimbursement, provided however, that reimbursement may not exceed applicable budget amounts.~~

In order to receive the greatest value for each dollar expended, it shall be the policy of the school district to obtain comparative prices based on similar quality, to consider a balance between long-term quality and cost, and to purchase in quantity whenever possible and practical.

~~In order to receive the greatest value for each dollar expended, it shall be the policy of the school district to purchase in quantity whenever possible and practical.~~

~~Preference shall be given to supplies, materials and provisions produced, manufactured or grown in Colorado if such preference is not for articles of inferior quality to those offered by competitors outside the state.~~

Adopted: 10/25/83

Revised: 08/28/00, 9/22/14, 2/2017 Refs/Note, *date of manual revision*

LEGAL REF.: C.R.S. 22-32-109(1)(b) (*board required to adopt bidding procedures*)

~~1973 C.R.S. 22-32-109 (1)(b)~~ (*board required to adopt bidding procedures*)

CROSS REFS: DJB Federal Procurement  
DJE, Bidding Procedures

~~Sargent School District RE-33J, Monte Vista, Colorado~~

## **Federal Procurement**

This policy and its accompanying regulation applies to the purchase of services, supplies, equipment, or other property with federal funds that are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department General Administration Regulations (EDGAR), and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy or its accompanying regulation conflict or are otherwise inconsistent with mandatory provisions of the UGG, EDGAR, or other applicable federal law, the mandatory provisions of such laws control.

District employees must follow Board policy concerning employee purchasing authority when making any purchase with federal funds and must obtain prior Board approval in those instances when it is required by Board policy. District employees must also follow applicable state law and Board policy concerning competitive bidding, to the extent state law and/or Board policy establish additional requirements or procedures—including conducting criminal background checks for any person providing direct services to students pursuant to a written contract—that do not conflict with this policy and its accompanying regulation.

### **Federal micro-purchases (less than \$10,000)**

A “micro-purchase” is a purchase of supplies or services using simplified acquisition procedures, that aggregate amount of which does not exceed the micro-purchase threshold.

Micro-purchases may be made or awarded without soliciting competitive price or rate quotations if, district staff considers the price to be reasonable based on research, experience, purchase history, or other information and documents its files accordingly.

To the extent practicable, the district may distribute micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices, and other terms.

### **Federal simplified acquisition threshold (\$10,000 to under \$250,000)**

“Simplified acquisition threshold” means the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods. Non-~~federal~~ **Federal** entities adopt small purchase procedures in order to expedite the purchase of items costing less than the simplified acquisition threshold.

For small purchases, price or rate quotes must be obtained in advance from a reasonable number of qualified sources, as detailed in this policy’s accompanying regulation, unless:

1. a valid basis exists under the federal Uniform Grant Guidance for relying on procurement by a noncompetitive proposal (i.e., “single source” procurement); or
2. the district elects to use a more formal competitive bid or request for proposal process.

### **Competitive bidding threshold (\$250,000 or more)**

The district must conduct a cost or price analysis for purchases that, exceed the simplified acquisition threshold. At a minimum, this must include making an independent estimate before receiving bids or proposals (including noncompetitive proposals). A cost analysis means evaluating the separate cost elements that make up the price. A price analysis means evaluating the total price, without looking at the individual cost elements.

Whenever appropriate and relevant to the specific transaction, the cost analysis may include life-cycle cost estimates which must then be incorporated into any solicitations of bids or proposals.

### **Unnecessary or duplicative items**

The district must avoid the acquisition of unnecessary or duplicative items.

Consideration must also be given to consolidating or breaking out purchases to obtain a more economical purchase.

### **Recordkeeping**

The district must maintain records sufficient to detail the history of procurements made with federal funds. These records may include, but not necessarily be limited to, the following: rationale for the method of procurement, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Retention of such procurement records must be in accordance with applicable law and Board policy.

Adoption date: 5/22/17

Revised: 10/26/20, 5/23/22, *date of manual revision*

LEGAL REFS.: 2 C.F.R. Part 200 Subpart D (*post-award requirements under the federal Uniform Grant Guidance*)  
2 C.F.R. 200.318 (*general standards for procurement supported by federal funds*)  
2 C.F.R. 200.319 (*written procurement standards required*)  
2 C.F.R. 200.320 (*methods of procurement to be followed*)  
2 C.F.R. 200.323 (*cost or price analysis*)  
2 C.F.R. 200.333 (*record retention requirements*)  
2 C.F.R. 200.336 (*access to records*)  
7 C.F.R. 226 (USDA procurement thresholds)  
7 C.F.R. 3016.36 (*USDA's procurement standards*)  
7 C.F.R. 3016.37 (*USDA's procurement requirements for subgrants*)  
34 C.F.R. Parts 75, 76 (*EDGAR - Education Department General Administrative Regulations*)  
48 C.F.R. Subpart 2.1 (*micro-purchase and competitive bidding thresholds*)  
C.R.S. 22-32-144 (4) (*background check provision required in service contracts*)

CROSS REFS.: BCB, School Board Member Conflict of Interest  
DAC\*, Federal Fiscal Compliance  
DJ/DJA, Purchasing/Purchasing Authority  
DJE, Bidding Procedures  
DKC, Expense Authorization/Reimbursement (Mileage and Travel)  
EHB, Records Retention  
GBEA, Staff Ethics/Conflict of Interest

~~NOTE: The federal government periodically adjusts the threshold amounts for federal procurement. See USDA Memo SP02CACFP03SFSP01-2022 (December 15, 2021 June 20, 2018). This table lists the amounts effective as of November 2020~~

<b><i>Procurement Method</i></b>	<b><i>Amount</i></b>
<del>Micro Purchase Threshold</del>	<del>\$10,000 or less</del>
<del>Simplified Acquisition Threshold (for small purchases)</del>	<del>\$10,000 – \$250,000</del>
<del>Competitive Bidding Threshold</del>	<del>\$250,000 or more</del>
<del>*Districts may self-certify a micro-purchase threshold up to \$50,000</del>	

~~Sargent School District, Monte Vista, Colorado~~

## **Federal Procurement**

### **“Single source” procurement**

One or more of the following conditions justify procurement of a small or large purchase pursuant to a noncompetitive proposal (i.e., “single source” procurement):

1. The item is only available from a single source;
2. A public exigency or emergency exists and does not permit the delay that would result from a competitive solicitation;
3. After solicitation of a number of sources, the district determines that competition is inadequate; or
4. The federal awarding agency or the state as the pass-through entity has expressly authorized noncompetitive proposals in response to a written request from the district.

The district shall document the grounds for using a single source procurement process in lieu of an otherwise-required competitive method of procurement.

### **Standards for obtaining price or rate quotations**

The following standards apply to district procurement decisions that include the consideration of price or rate quotations:

1. Obtain at least two price or rate quotations that represent acceptable procurement options.
2. Price or rate quotations may be obtained from an online search, publicly advertised prices, written quotations prepared upon request or by documenting verbal quotations.
3. The specific price or rate quotation need not be the sole determining factor in the procurement decision if:
  - a. other relevant and material differences exist among the quotations (e.g., quality, functionality, vendor-supplied support services, life-cycle cost



- estimates, vendor experience in connection with the purchase of services, etc.); and
- b. such differences predominate over a strict cost comparison.
4. If the district determines that it is in the district's best interests to not select the lowest price or rate quotation based upon the criteria listed in the above paragraph, the reason for deviating from using cost as the determining factor shall be documented.

### **Additional standards applicable to procurements under the federal Uniform Grant Guidance**

Unless expressly authorized by the federal Uniform Grant Guidance and/or other applicable federal law, the following standards shall apply to district purchases made in whole or in part with federal funds:

1. The district shall take affirmative steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used when possible. These affirmative steps include, but are not limited to, placing qualified small and minority businesses and women's business enterprises on solicitation lists and ensuring the small and minority businesses and women's business enterprises are solicited whenever they are potential sources.
2. A time and materials contract may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.
3. District procurement supported by federal funds may be subject to the federal Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The general requirements include procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative program for procurement of recovered materials as identified in Environment Protection Agency (EPA) guidelines.

Approval date: 5/22/17, date of manual review

~~Sargent School District, Monte Vista, Colorado~~

## **Bidding Procedures**

[Option 1: Requires competitive bidding for professional services contracts (e.g. attorney, architect).]

All contractual services, professional services, and purchases of supplies, materials, and equipment in the amount of \$\_\_\_\_\_ or more will be put to bid. This does not apply, however, to contracts for instructional services or materials. Other purchases may be made in the open market but will, when possible, be based on competitive quotations or prices.

[or]

[Option 2: Does not require competitive bidding for professional service contracts.]

All contractual services and purchases of supplies, materials, and equipment in the amount of \$\_\_\_\_\_ or more will be put to bid. This does not apply, however, to professional services or instructional services or materials. Other purchases may be made in the open market but will, when possible, be based on competitive quotations or prices.

~~When federal funds are used, all contractual services and purchases of supplies, materials, and equipment in the amount of \$10,000 or more will be put to bid. This does not apply, however, to professional services or instructional services or materials. Other purchases may be made in the open market, but will, when possible, be based on competitive quotations or prices.~~

### **Competitive selection**

All contracts and all open market orders will be awarded to the lowest responsible qualified supplier, taking into consideration the quality of materials (services) desired and their contribution to program goals.

The Board reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the district.

### **Pre-qualification**

With regard to materials or services for which bids are required, the superintendent or designee will develop a procedure to pre-qualify bidders. Suppliers will be invited to have their names placed on mailing lists to receive information about pre-qualifying. When specifications are prepared, they will be mailed to all merchants and firms who have pre-qualified. Only pre-qualified bidders may submit bids.

### **Response receipt and opening**

All bids must be submitted in sealed envelopes, addressed to the Board, and plainly marked with the bid number and the time of the bid opening. Bids will be opened in public by appropriate district officials or employees at the time specified, and all bidders will be invited to be present.

### **Awarding a bid**

The bidder to whom an award is made will be required to submit to the district proof of liability insurance and when appropriate, proof of workers' compensation insurance, and may be required to enter into a written contract with the district. Any written contract must include a provision requiring a criminal background check for any person providing direct services to students under the contract, including but not limited to transportation, instruction, or food services as required by law. The contracting entity is responsible for any costs associated with the background checks.

### **Requirements for Written Contract**

Any contract must include a provision that states that any of the district's obligations for the construction and design of public works projects that are payable after the current fiscal year are contingent on money to pay the obligations being appropriated, budgeted, and otherwise made available to the district, subject to the requirements of C.R.S. 24-91-103.6.

Any written contract shall not include any of the below conditions or terms. If any of the below conditions are included in a written contract, that condition or term is considered null and void.

- Any requirement that the district hold harmless another person or entity;
- Any requirement that the district or contracting entity participate in binding arbitration or other extra-judicial process for dispute resolution;
- Any requirement that the district agree to limit liability of another person or entity for bodily injury, death, or property damage;
- Any waiver, alteration, or limitation of the application of the "Student Data Transparency and Security Act" or the "Colorado Privacy Act";
- Any conflict with Colorado law or associated rules under state statute.

Adopted: 03/25/91

Revised: 02/26/01, 7/25/11, 5/20/13, 5/22/17, 4/23/18, 10/26/20, 11/29/21, 04/24/23, **date of manual revision**

LEGAL REF.: C.R.S. 22-1-135 (terms and conditions in public school contracts definitions)

C.R.S. 22-32-109 (1)(b) (board required to adopt bidding procedures)

~~C.R.S. 22-32-109(1)(b) (board required to adopt bidding procedures)~~

C.R.S. 22-32-109.7 (board duties regarding the employment of personnel)

C.R.S. 22-32-122(4) (background check provision required in service contracts)

C.R.S. 24-18-201 (public official's interest in contract)

CROSS REF.: [BCB, School Board Member Conflict of Interest](#)

~~DJF, Purchasing Procedures~~

DJB\* Federal Procurement

*of whether the student consented to the sexual act), or unlawful behavior involving children. Districts may wish to require service contractors to report all convictions for any person working directly with students.*

~~Sargent School District RE 33-J, Monte Vista, Colorado~~

## Vendor Relations

No favoritism shall be extended to any vendor. All employees of the district must exercise sound judgment in avoiding conflicts of interest or the appearance of impropriety in dealing with vendors. Gifts or gratuities of other than nominal value or which might obligate a district employee in any manner shall be politely and firmly refused. ~~Any gifts, premiums or promotional items of a nominal value received by an employee shall be disclosed by the employee to his or her immediate supervisor.~~

Any vendor or bidder who offers items in excess or in violation of the spirit of this policy may be disqualified indefinitely.

No person officially connected with or employed in the ~~district~~ public schools shall be an agent ~~or be in any way for, have any~~ pecuniary or beneficially interested in, or receive any compensation or reward of any kind from any vendor for the sale of supplies, material, equipment or services to the district without the express prior written consent of the Board of Education.

Current practice codified 1983

Adopted: Date of manual adoption

Revised: 08/28/89, 02/26/01, ~~date of manual revision~~

LEGAL REFS: C.R.S. 24-18-104 (code of ethics - rules of conduct)

CROSS REFS.: BC, Board Member Conduct

GBEB, Staff Conduct

GBEBC, Staff Gifts and Solicitations

~~Sargent School District RE 33-J, Monte Vista, Colorado~~



**SUGGESTED NEW POLICY - It is up to the district whether to adopt this policy. It is not required by law. If adopted, policy will be redlined for your review.**

*NOTE: While Colorado school districts are not required by law to adopt a policy on this subject, some content in this sample reflects legal requirements school districts must follow. This sample contains the content/language that CASB believes best meets the intent of the law. However, the district should consult with its own legal counsel to determine appropriate language that meets local circumstances and needs.*

## **Salary Deductions**

Deductions shall be made from the paychecks of all employees for retirement and federal and state income tax in keeping with federal and state requirements and Medicare tax if applicable.

Salary deductions shall be made for absences not covered by leave policies adopted by the Board of Education. Such deductions shall be calculated on the basis of the employee's work year.

Except for deductions required by court order (i.e. wage garnishments, court-ordered child support, etc.), other deductions shall require Board approval and permission of the employee.

(Adoption date)

File: DKB

**[Revised March 2003/Reviewed April 2015]**  
COLORADO SAMPLE POLICY 1993©

## **Expense Authorization/Reimbursement** (Mileage and Travel)

This policy shall apply to all district employees and Board members in regard to reimbursement of expenses.

District employees and Board members who incur expenses in carrying out their authorized duties shall be reimbursed by the district upon submission of a properly completed and approved expense form and accompanying receipt(s). Such expenses shall be approved and incurred in line with budgetary allocations for the specific type of expenses, Board policy and applicable law.

### **Travel costs**

This policy ensures that:

- district employees and Board members are reimbursed for the cost of approved district-related travel;
- reimbursed travel costs are properly documented;
- reimbursed travel costs are consistent with cost-effectiveness and efficiency principles;
- reimbursed travel costs are within this policy's parameters and applicable state and federal law.

For purposes of this policy, travel costs shall mean the expenses for transportation, lodging, meals and related items incurred by district employees or Board members who are on district-related travel. District-related travel is defined as attendance at conferences, seminars, meetings or other events related to district business and that promote or benefit the district.

When district-related travel by an employee's or Board member's personally owned vehicle has been authorized, mileage reimbursement shall be made at the rate approved by the Board or superintendent. Such mileage reimbursement rate shall not exceed the mileage rate established by the Internal Revenue Service.

Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the Internal Revenue Service.

### **Travel costs not covered by the district**

The following expenses shall not be reimbursed:

- alcohol
- expenses for spouse, significant other or guest
- gas for personal use of private vehicles
- mini-bar in hotel
- room service
- movie rental (which includes in-room movies)
- other forms of entertainment
- fines for parking or traffic violations

Adopted: 8/28/89

Revised: 08/28/00, 6/23/14, 5/22/17, **date of manual review**

LEGAL REFS: **2** C.F.R. 200.474(b) (*travel reimbursement requirements under the federal Uniform Grant Guidance*)  
C.R.S. 24-18-104 (3)(d), (e) (*code of ethics – rules of conduct – permissible payments and reimbursement*)

# Revised Sample Policy

File: DID

~~Sargent School District RE 33J, Monte Vista, Colorado~~

## **Communication of Budget Recommendations/Budget Hearings & Reviews**

Within 10 days after submission of the proposed budget to the Board, a notice shall be published in a newspaper having general circulation within the school district that:

1. The proposed budget is available for inspection by the public at the central administrative office during business hours.
2. The Board will consider adoption of the proposed budget at a hearing to be held at the date, time and place specified in the notice.
3. Any interested taxpayer may inspect the proposed budget and file or register any objections thereto at any time prior to final adoption of the budget by the Board.

At the budget hearing specified in the notice, the Board will present and explain the proposed budget, inviting questions and discussion from the audience. If the budget is to be adopted at a future meeting, the date, time and place of such meeting shall be entered in the minutes of the hearing.

Current practice codified 1982

Adopted:    date of manual adoption

Revised:    02/26/01

LEGAL REFS.:    C.R.S. 22-44-109  
                          C.R.S. 22-44-110

Sargent School District RE 33-J, Monte Vista, Colorado

## **Budget Referenda**

If the Board of Education is of the opinion that revenues in excess of those provided through equalization program funding are necessary to provide for the needs of the district, the Board may seek authorization at an election to raise additional local property tax revenues. The requested amount shall not exceed 20 percent of the district's equalization program funding for the budget year in which the limitation was reached or \$200,000 whichever is greater.

The Board shall call an election to raise additional local revenues if an initiative petition containing signatures of at least five percent of the registered electors in the district is properly submitted to the Board. An initiative petition shall be submitted at least 90 days prior to the election date in order to be valid.

Such elections shall be held on the first Tuesday in November in odd-numbered years in conjunction with the regular biennial school election or on general election day in even-numbered years.

If other jurisdictions that have overlapping boundaries or the same electors as the school district are conducting an election on the same day, the county clerk and recorder shall conduct the election as a coordinated election to allow voters to vote on all ballot issues at one polling place. The decision whether the election will be conducted as a polling place election or by mail ballot is one which shall be made by the county clerk.

The election shall be conducted pursuant to an intergovernmental agreement between the district and the county clerk and recorder for each county in which the district has territory. The agreement shall allocate responsibilities between the county clerk and the district for the preparation and conduct of the election and shall be signed no less than 60 days prior to the election. The Board shall designate a school election official to whom some election responsibilities may be delegated pursuant to the agreement.

As an alternative, the district may have the option of conducting the election by mail ballot in accordance with rules promulgated by the secretary of state when the county clerk is conducting a polling place election. The decision should be made after consultation with the county clerk. However, mail ballot elections may not be held for mill levy elections on the same day as elections held to elect members of Congress.

## **Transportation mill levies**



The Board of Education may submit the question of whether to impose a mill levy for the payment of excess transportation costs at an election held in conjunction with the regular biennial election in odd-numbered years or with the general election in even-numbered years.

Excess transportation costs are defined as the current operating expenditures for student transportation minus any state reimbursed entitlement based on amounts expended and received in a 12-month period as specified in state law.

If the measure passes, the district shall deposit the resulting revenue in the transportation fund.

**Election information**

Expenditures of any school district funds or in kind services to otherwise inform voters about election issues must be specifically authorized by the Board. The district may dispense a factual summary which includes arguments both for and against the proposal without any conclusion or opinions in favor of or against any particular issued addressed by the summary.

Adopted: 10/25/93

Revised: 02/26/01

LEGAL REFS.: Constitution of Colorado, Article X, Section 20  
C.R.S. 1-1-101 through 1-13-108 et seq. (Uniform Election Code of  
1992)  
C.R.S. 1-45-116 (Campaign Reform Act)  
C.R.S. 22-54-108

CROSS REFS.: DBG, Budget Adoption

Sargent School District RE 33-J, Monte Vista, Colorado

## **Fiscal Emergencies**

If the Board of Education determines during any budget year that the anticipated revenues and amounts appropriated for expenditure in the budget exceed actual revenue available to the district because of local circumstances or action of the legislature or governor, the Board may declare a fiscal emergency. Such action shall require the affirmative vote of two-thirds of the members of the Board.

Prior to taking such action, the Board shall hold at least one public hearing.

Adopted: 03/26/01

LEGAL REF.: C.R.S. 22-44-115.5

CROSS REFS.: GCBA, Instructional Staff Contracts/Compensation/Salary Schedules  
GCL, Professional Staff Schedules and Calendars  
GDBA, Support Staff Salary Schedules  
GCK, Support Staff Schedules and Calendars

Sargent School District RE 33-J, Monte Vista, Colorado

## **Taxing and Borrowing**

### **Short-term borrowing**

When it becomes evident early in the fiscal year before substantial tax moneys have been received that the cash balances will not meet anticipated obligations, the Board of Education shall negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations.

The Board may authorize the president and the secretary to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans are liquidated within six months of the close of the fiscal year from moneys received by the district for the general fund.

### **State interest-free loan program**

The district may elect to participate in an interest-free loan program upon application to the state treasurer in any month in which a general fund cash deficit will exist. The loan may not exceed an amount for the month as certified by the district's chief financial officer and the superintendent. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

### **Tax anticipation notes**

The state treasurer is authorized to issue tax anticipation notes for school districts pursuant to terms and conditions negotiated by the state treasurer and the district.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

Adopted: 03/24/86

Revised: 10/15/93, 02/26/01

LEGAL REFS.: C.R.S. 22-40-107

C.R.S. 22-54-110

C.R.S. 29-15-101 (Tax Anticipation Note Act)

Sargent School District RE 33-J, Monte Vista, Colorado

## **Funding Proposals, Grants and Special Projects**

The Board is to be kept informed of all possible sources of state, federal and other special funds outside regular district sources being considered for district funding for the support of the schools and/or the enhancement of educational opportunities in the district.

To insure coordination and avoid confusion in developing proposals and making application for specially funded projects, the superintendent shall establish standard procedures for the preparation of proposals and their review.

The superintendent shall submit all proposals for federal aid and special grants to the Board for approval.

Adopted: 03/26/01

Sargent School District RE 33-J, Monte Vista, Colorado



## LEASE AGREEMENT

This Agreement entered into by and between **Sargent School District RE-33J**, hereinafter referred to as Lessor, and \_\_\_\_\_, hereinafter referred to as Lessee, agree as follows:

Lessor hereby leases to Lessee the premises described as follows:

### **Use of Premises**

The premises shall be used solely for residential purposes.

### **Term**

The term of this lease shall commence on \_\_\_\_\_ and continue until terminated by either party. The lease shall be considered a tenancy at-will lease.

### **Rent**

Lessee shall pay to Lessor the sum of \$\_\_\_\_\_ per month, payable on the 1<sup>st</sup> day of each succeeding month commencing \_\_\_\_\_. It is understood between the parties that the first month's rent may be pro-rated as necessary.

### **Maintenance and Repairs**

Lessee agrees to keep and maintain the premises in as good condition as received, excepting normal wear and tear. Lessor reserves the right to make repairs which in its sole discretion are required or needed.

### **Insurance**

Lessee agrees to procure and keep in force fire and extended coverage insurance in sufficient amounts to cover the value of personal property owned by Lessee and kept on the premises.

Lessee shall maintain full liability insurance coverage in an amount sufficient to indemnify Lessor for acts of Lessee committed on the premises and shall indemnify Lessor for any liability resulting from accidents occurring on the premises through no active fault of Lessor.

Lessor shall maintain liability insurance coverage to indemnify Lessee for accidents caused by the sole negligence of the Lessor, its agents or employees.

### **Alterations**

Lessee shall make no material or structural alterations to the leased premises without Lessor's prior written consent.

### **Damage Deposit**

Lessee shall deposit with Lessor a damage deposit in the amount of \$ \_\_\_\_\_ which may be used by Lessor upon termination of Lessee's tenancy to repair any damage to the premises which is in excess of normal wear and tear. The damage deposit may also be retained to pay rental owed by Lessee to Lessor.

### **Utilities**

Utilities which are metered separately to Lessee shall be paid by Lessee. Utilities which are metered in common shall be paid by the Lessor. Lessor shall not be liable or responsible for interruptions in heat, power or water service caused by conditions beyond Lessor's control.

### **Breach**

In the event of any breach of the payment of rent or any other allowed charge, or other breach of this Lease, Lessor shall have full right to terminate this Lease in accordance with state law and re-enter and claim possession of the leased premises, in addition to such other remedies available to Lessor arising from said breach.

### **Termination**

This lease may be terminated at any time by either party upon thirty days notice.

Upon the termination of the lease, Lessee shall return possession of the leased premises in its present condition, reasonable wear and tear excepted. Lessee shall commit no waste to the leased premises.

Lessee agrees to vacate and quit the premises promptly after notice of termination is given by Lessor. Failure to vacate the premises in thirty days of notification shall result in damages being assessed against Lessee in the amount of \$25.00 per day for each day the Lessee remains on the premises. The parties agree that the amount of damages is a genuine estimate of the damages anticipated to be suffered by the Lessor, that such damages are not subject to objective calculation, and that said amount is not a penalty.

The parties agree that Lessee shall be responsible to Lessors for costs and expenses, including reasonable attorney fees incurred in addition to damages mentioned above as a consequence of Lessee's refusal to vacate the premises at the termination of this lease.

### **Assignment**

Lessee shall not assign or sub-let or allow any other person to occupy the leased premises without Lessor's prior written consent.

**Miscellaneous**

It is understood by the parties hereto that the premises are maintained by Lessor primarily as teacherage units to house certified employees of Lessor. In the event any individual units are not needed at any particular time for housing of certified employees of Lessor, non-certified employees and non-employees may be permitted to lease the premises. For this reason the lease is considered to be a tenancy at will, to be terminated on short notice in the event the premises are needed by the Lessor as housing for certified employees.

IN WITNESS WHEREOF, the parties have executed this Agreement this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

SARGENT SCHOOL DISTRICT RE-33J  
LESSOR

By \_\_\_\_\_  
President, Board of Education

By \_\_\_\_\_  
Superintendent

\_\_\_\_\_  
LESSEE

## **Job Description for Staff Personnel Living on Campus With Campus Building Supervisory Duty**

For pecuniary remuneration received, an administrator or other designated staff person living on campus will be responsible for the following duties:

1. Have keys available and be responsible for locking and unlocking doors for students, teachers, and community members needing legitimate access to campus buildings or authorized use of school equipment. List equipment borrowed and by whom and report to superintendent.
2. Periodically in the evenings and on weekends check outside doors to see they are locked and secure and turn off lights left on in the buildings not in use.
3. Check on unauthorized vehicles and persons observed on campus after school hours.
4. Inform persons obtaining entrance to school buildings of the rules and regulations relative to the use of school buildings and facilities.
5. Report to superintendent any necessary repairs or maintenance.
6. Report to superintendent person or persons observed using campus facilities and/or equipment in an unacceptable or destructive manner, using prudent judgment.
7. Assist children left on campus after school events or school hours by allowing them access to a phone or by informing a school administrator.
8. Either handle or report to proper authority, emergency situations such as: freezer horn activation, fire, leaking roofs, etc.
9. Attempt to coordinate with other persons who live on-campus when you will be away for an extended period of time, so they may monitor the campus facilities. Report such arrangements to the superintendent prior to leaving.

Approved: 11/25/85

Revised: \_\_\_\_\_

Sargent School District RE-33J, Monte Vista, Colorado

## **On-Campus Housing**

In order to better serve its students and community, the Sargent Board of Education may require an employee to reside on the Sargent campus. The preference of the Board is that it be an administrator. It will be the responsibility of this person to assist those who need reasonable after-hours access to the school facilities. They will also be responsible for taking action when unauthorized activity is happening on campus or to report maintenance or other items needing attention to appropriate authority in a timely manner.

The Board may charge rent or provide on-campus housing at no expense to the employee-occupant.

Houses not utilized by staff members may be leased to non-school personnel at the Board's discretion. The superintendent will prepare a formal lease agreement.

Adopted: 06/18/73

Revised: 04/26/82, 01/25/83, 09/23/85, 10/30/00, 08/28/17

*Note: It may even be feasible to invite a law enforcement officer to reside on campus at a reduced rate.*

I

## FREE ADMISSIONS

In recognition of and in appreciation for service, the Board shall supply Board members emeritus with an honorary admission pass to all home athletic events.

Adopted June 18 1973

## BANKING SERVICES

Per Policy DG, a safety deposit box shall be maintained; the following are suggested items to be stored in the safe deposit box:

- district inventories
- vehicle insurance
- current insurance policy property and vehicle schedules

Additional items may be included as needed.

Adopted: 10/25/04



## AUTHORIZED SIGNATURES

All checks written from the capital reserve account and general fund account, with the exception of Board approved investment accounts, shall bear the signature of the Board president, secretary and treasurer. A signature stamp with these signatures may be used.

The superintendent, bookkeeper or superintendent's secretary shall sign all lunch and activity account, and Board approved investment account checks by means of two live signatures. In emergency situations, a stamp containing the superintendent's signature may be used.

All checks on which facsimile signatures are authorized shall be countersigned by one designee by means of a live signature. All other checks drawn from district funds shall require two live signatures.

Current practice codified 1982

Adopted: date of manual adoption

## **Purchasing Procedures**

The superintendent shall serve as purchasing agent for the school district and shall establish procedures governing the purchase of materials, supplies, equipment and services. These procedures shall be approved by the Board.

All purchasing transactions shall be accomplished through the superintendent's office and authorized on properly signed purchase orders.

Adopted: 03/26/01

CROSS REFS.: DJE, Bidding Procedures  
EBAB, Hazardous Materials

Sargent School District RE 33-J, Monte Vista, Colorado

## **Purchasing Procedures**

A purchase order system shall be used, without exception, to serve as a means of budgetary control. Responsibility for any purchase or commitment for the disbursement of funds cannot otherwise be assumed by the school district.

The method of purchasing materials shall be as follows:

1. The regular purchase order must be filled out with all information given on the purchases.
2. The originator, the principal or director, and the superintendent must sign the purchase order.
3. The bookkeeping office will assign a number to it. After being numbered, the white copy is sent to the supplier, the yellow copy is retained in the bookkeeping office, the pink copy goes to the principal and the gold copy goes to the originator.
4. Upon receipt of the materials purchased, the packing slip shall be carefully checked for discrepancies. The gold copy of the purchase order and the packing slip are sent to the bookkeeping office to be paid.

Approved: 03/26/01

Sargent School District RE 33-J, Monte Vista, Colorado

## **Payment Procedures**

All bills and expenditures for all budgeted items shall be authorized for payment by the superintendent of schools.

All bills and expenditures for any non-budgeted items shall be paid only after authorization and approval by the Board of Education.

All budgeted salaries and wages of employees of the district shall be paid by direction of the superintendent of schools and without further action by the Board. The payment of all non-budgeted salaries and wages shall require prior approval of the Board.

The above provisions shall not apply to capital reserve fund expenditures.

The superintendent shall be authorized to issue written regulations covering the payment of bills. Such regulations shall be reviewed periodically by the Board of Education.

Adopted: 03/26/01

Sargent School District RE 33-J, Monte Vista, Colorado

## **Payday Schedules**

Salaries of regular employees shall be paid in 12 monthly installments. Such installments shall correspond to the calendar month of the contract except that new employees shall receive payment after completion of 25 days under contract. The cut off date for bus drivers, substitutes and employees paid on an hourly basis will be the 13<sup>th</sup> of each month.

Salary payments for all personnel shall be issued on the 28<sup>th</sup> day of each month. If the 28<sup>th</sup> day falls on a weekend, salary payments shall be made on the preceding Friday. The Board may direct the superintendent to issue salary payments on the day school closes for vacations.

Adopted: 6/18/73

Revised: 01/25/83, 10/28/91, 2/26/01, 4/21/03



Sargent School District  
***Travel Request and Reimbursement Form***

Budget Account Code # \_\_\_\_\_

1. Name(s) \_\_\_\_\_

2. Purpose of Request \_\_\_\_\_

3. Destination \_\_\_\_\_

4. Departure Date \_\_\_\_\_ Return Date \_\_\_\_\_

5. Personal vehicle used \_\_\_\_\_ miles (round trip) reimbursement not to exceed current IRS standard mileage rate: \$ \_\_\_\_\_

Mileage Total \$ \_\_\_\_\_

6. Meals Claimed—submit receipts for reimbursement not to exceed current per diem limits established by the Internal Revenue Service. Current Daily Meals & Incidentals Daily Rate: \$ \_\_\_\_\_

Daily Totals 1) \$ \_\_\_\_\_ 2) \$ \_\_\_\_\_ 3) \$ \_\_\_\_\_ 4) \$ \_\_\_\_\_ 5) \$ \_\_\_\_\_

Meals Total \$ \_\_\_\_\_

(Links available on website-employment page to look up current reimbursement rates)

Miscellaneous items claimed:

A. \_\_\_\_\_ \$ \_\_\_\_\_

B. \_\_\_\_\_ \$ \_\_\_\_\_

Miscellaneous Total \$ \_\_\_\_\_

GRAND TOTAL REQUESTED \$ \_\_\_\_\_

NEEDED BY DATE \_\_\_\_\_

\*\*\*\*\*

Requested by \_\_\_\_\_ Date \_\_\_\_\_

Principal Approval \_\_\_\_\_ Date \_\_\_\_\_

Superintendent Approval \_\_\_\_\_ Date \_\_\_\_\_

**Administrative Procedure**  
**Travel Expenditures/Credit Card Use**

The following procedures are issued in accordance with Board policy DKC.

School building principals shall be responsible for student activity travel for their students including district employees or other adult sponsor accompanying the student group. Meal costs should not exceed the amounts specified in board policy.

1. The district credit card shall be utilized, where possible, for all commercial travel and lodging expenditures.
2. The district credit card shall not be utilized for purchase of gasoline for personal vehicles.
3. All receipts for credit card expenditures and for any other expenditures or which reimbursement is claimed must be presented before any payment will be made.
4. Travel claims should be completed and presented for payment within three (3) working days of return to the district. The completed travel claim must include:
  - a. the claim form completed, signed, and dated;
  - b. all credit card receipts with credit card, if applicable;
  - c. all other receipts for which reimbursement is claimed.

Approved: 08/28/00

Revised: 06/23/14, 6/26/17

Sargent School District RE 33-J, Monte Vista, Colorado