

Finance Policy Review

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Board Policy - Policy Making



Colorado law requires local boards of education to adopt policies and prescribe rules and regulations necessary and proper for the efficient administration of the affairs of the district. C.R.S. 22-32-109.

Board Policy - Policy Making - (Con't)

The Board considers **policy development** its chief responsibility.

The Board strives to:

- Reflect the community's values in its policies
- Commit to ongoing community engagement on policy-level concerns

The Board develops written policies to ensure:

- Successful, consistent, and efficient operation of district schools
- High achievement of district students

Primary focus of policy development:

- Continual formation and evaluation of goals and desired end results for students
- Not daily district operations

The Board uses the **policy development and codification system** of the National Education Policy Network/National School Boards Association (NSBA), as recommended by the **Colorado Association of School Boards (CASB)**.

This system serves as a general guideline (may be modified as needed) for tasks including:

- Policy research
- Drafting preliminary policy proposals
- Reviewing policy drafts with concerned groups
- Presenting new and revised policies to the Board for consideration and action
- Policy dissemination
- Policy monitoring
- Continuous maintenance of the Board policy manual

Board policies shall be interpreted **in conjunction and accordance with** applicable state and federal laws and regulations.



The Policy Governance® Model

Policy Governance®, an integrated board leadership paradigm created by Dr. John Carver, is a groundbreaking model of governance designed to empower boards of directors to fulfill their obligation of accountability for the organizations they govern. As a generic system, it is applicable to the governing body of any enterprise. The model enables the board to focus on the larger issues, to delegate with clarity, to control management's job without meddling, to rigorously evaluate the accomplishment of the organization; to truly lead its organization.

In contrast to the approaches typically used by boards, Policy Governance separates issues of organizational purpose (ENDS) from all other organizational issues (MEANS), placing primary importance on those Ends. Policy Governance boards demand accomplishment of purpose, and only limit the staff's available means to those which do not violate the board's pre-stated standards of prudence and ethics.

The board's own Means are defined in accordance with the roles of the board, its members, the chair and other officers, and any committees the board may need to help it accomplish its job. This includes the necessity to "speak with one voice". Dissent is expressed during the discussion preceding a vote. Once taken, the board's decisions may subsequently be changed, but are never to be undermined. The board's expectations for itself also set out self-imposed rules regarding the delegation of authority to the staff and the method by which board-stated criteria will be used for evaluation. Policy Governance boards delegate with care. There is no confusion about who is responsible to the board or for what board expectations they are responsible. Double delegation (for example, to a board committee as well as to the CEO) is eliminated. Furthermore, boards that decide to utilize a CEO function are able to hold this one position exclusively accountable.

Evaluation, with such carefully stated expectations, is nothing more than seeking an answer to the question, "Have our expectations been met?" The board, having clarified its expectations, can assess performance in that light. This focused approach reduces the mountains of paperwork boards often feel obliged to review. Moreover, those boards which worry that they are only furnished the data management wants to give them find that, in stating their expectations and demanding a relevant and credible accounting of performance, they have effectively taken over control of their major information needs. Their staff no longer has to read their minds.

Policy Governance is a radical and effective change in the way boards conceive of and do their job. It allows greater accountability. Board leadership isn't just rhetoric. It's a reality.

Board Policy - The “D” Series

- DA - Fund Balance
- DB - Budget
- DC - Taxing & Borrowing
- DD - Grants
- DFA - Investments
- DID - Fixed Assets
- DKA - Payroll Procedures/Compensation
- DJ - Procurement & Contracting
- DO - Employee Misconduct

- **Does your District Really need this policy?**
 - It can help create consistency with fund balance over a period of time
 - It creates a healthy conversation with the Board of Education about an appropriate level of reserves
- **What is the appropriate level?**
 - Larger Districts need a smaller percentage
 - Smaller Districts need a larger percentage
 - Do you have enough fund balance for cash flow?
 - Remember: A \$1M roof is the same in any size district
- **Which Funds need a Fund Balance target?**
 - General Fund is most important
 - Other funds probably less important

DA - Fund Balance - Summary

Maintaining a **sufficient fund balance/net assets** in all funds is essential for the district's financial health.

Borrowing cash from the General Fund must be **carefully monitored** to avoid placing undue burden on cash flows.

The Board of Education **assigns** to the **Superintendent or designee** the responsibility for:

- Accumulating and maintaining appropriate fund reserves
- Developing and overseeing cash borrowing policies

In 2012, **C.R.S. 22-44-102(7.3)** was revised to define an **ongoing deficit** as:

- A negative amount on a **modified accrual basis (GAAP basis)** in the **unassigned fund balance** (governmental funds) or **unrestricted net assets** (proprietary funds)

C.R.S. 22-44-105(1.5)(a) & (c) require districts to:

- Ensure no ongoing deficits result from recording expenditures that exceed current revenues plus beginning fund balance
- Acknowledge compliance with these statutes on the **annual accreditation report** signed by district officials

DA - Fund Balance - Categories

Here are the **five GASB Fund Balance categories** as defined by GASB Statement No. 54 (used by school districts and other governmental entities):

- **Nonspendable Fund Balance**
 - Amounts that cannot be spent because they are either:
 - Not in spendable form (e.g., inventory, prepaid items, long-term receivables)
 - Legally or contractually required to remain intact (e.g., principal of a permanent fund)
- **Restricted Fund Balance**
 - Amounts constrained for specific purposes by external parties (creditors, grantors, contributors) or imposed by law through constitutional provisions or enabling legislation
 - Examples: grants, bond proceeds, TABOR reserves, state/federal program restrictions
- **Committed Fund Balance**
 - Amounts constrained for specific purposes by the highest level of formal action of the Board of Education (typically requires a resolution or motion)
 - Can only be changed or removed by the same formal Board action
 - Example: Board commits funds for future capital projects or risk management
- **Assigned Fund Balance**
 - Amounts intended by the district for specific purposes but not meeting the criteria of restricted or committed
 - Usually set by the Superintendent, CFO, or Board delegation (less formal than committed)
 - Example: amounts set aside for encumbrances, next year's budget shortfall, or specific programs
- **Unassigned Fund Balance**
 - Residual amount in the General Fund only (cannot be unassigned in other funds)
 - The only category that represents truly available, unrestricted resources
 - Negative unassigned fund balance in the General Fund triggers Colorado's "ongoing deficit" definition under state law

DA - Fund Balance - Criteria

Criteria

- 1. Maintain a Positive Cash Balance.** As per Colorado revised statute 22-44-113, interfund borrowing requires prior approval from the Board of Education. Approved borrowings will also define the terms of repayment.
- 2. An Asset Sufficiency Ratio of One (1) Percent or Greater.** This is a state measure used for all districts to evaluate fiscal health. (Fund total assets/fund total liabilities = asset sufficiency ratio). Governmental funds are excluded from this calculation as they use a modified accrual basis of accounting.
- 3. Three (3) Percent TABOR Emergency Reserve.** The District shall maintain the 3% Emergency Reserve requirement in either cash or real estate, in accordance with the State constitution and statutes.
- 4. Operating Reserves.** The General Fund will maintain at least a five (5) percent fund balance based on the current fiscal year adopted expenditure budget. The 5% General Fund reserve shall be exclusive of school carryover accounts. Debt service, capital reserve, and grants are reserved or designated for special purposes in total. The proprietary funds will maintain a five (5) percent net asset reserve based on the prior year expenses.
- 5. Positive unassigned or unrestricted fund balance.** The general fund and proprietary funds will have a positive unassigned or unrestricted fund balance. The general fund will be negative until sufficient reserves are built as described above.

The year-end required fund balance/net assets could be used for only the following:

1. An unexpected loss of revenue, or
2. An extraordinary expenditure.

DA - Fund Balance - Table Form

Fund	Maintain a Positive Cash Balance	Asset Sufficiency of 1 or Greater	3% TABOR	Fund Balance/Net position
General Fund	X	n/a	X	4%
Other Funds:				
• Debt Service	X	n/a	n/a	n/a
• Capital Reserve	X	n/a	n/a	\$1,000,000
• Food Service	X	n/a	n/a	n/a
• Risk Related Activities	X	X	n/a	5%
• Production Printing	X	X	n/a	5%



- **Most Budget Requirements are already set in statute**
 - Budget timelines
 - Community Involvement
 - Appropriation rules



ANNUAL BUDGET

The Colorado Springs School District 11 Board of Education (the Board) shall adopt a budget and an appropriations resolution for each fiscal year prior to the beginning of the fiscal year for which adopted. The fiscal year shall be from July 1 through June 30 in accordance with state statute.

The budget shall present a complete financial plan for the ensuing fiscal year. It shall specify:

1. The amounts budgeted for proposed expenditures by fund, program and account
2. The corresponding amounts budgeted by fund, program and account that actually were expended during the last completed fiscal year
3. All revenue anticipated for the ensuing fiscal year and classified as to funds and sources of income, including only those revenues which may be reasonably anticipated and excluding contingency revenues
4. The fund balance at the end of the previous fiscal year, which may be carried forward as a beginning balance for the ensuing fiscal year.

DB - Budget - More Specific

BookBoard Policies

SectionSection D: Fiscal Management

TitleDetermination of Budget Priorities

CodeDBD

StatusActive

AdoptedNovember 19, 1992

Last RevisedAugust 18, 2016

All resources of the district shall be directed toward ensuring that all students reach their learning potential.

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 building accountability advisory committee (BAAC) 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 BAAC recommendations when preparing the budget to be presented to the Board of Education. A copy of the BAAC recommendations shall be sent to the district accountability advisory committee (DAAC) and to the Board.

The DAAC 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 DAAC recommendations when preparing the budget to be presented to the Board.

DB - Budget - Very Specific



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

1. include contingency plans in the event budget assumptions prove erroneous
2. be in a summary format understandable by a 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
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 non recurring 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 required 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 and committee meetings, Board memberships and district legal fees
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. comply with state and federal law
19. provide sufficient resources to address the district's facility needs.

Adopted: November 19, 1992

Revised: September 20, 2007

Revised: August 18, 2016



DBJ - Budget - Budget Transfers

- **Probably the most important element of a budget policy**
 - Who is authorized to transfer between accounts
 - Transfer between “Funds” must be BOE approved
 - What signatures /approvals are required for transfers
 - What thresholds need approval
- **Best practices**
 - Principals/Dept Heads can transfer within their approved budget
 - CFO/Business Manager can transfer for smaller unforeseen issues
 - Superintendent has a higher threshold for unforeseen/emergencies
 - Board of Education for high level requests
- **Good Idea**
 - Break out part of your fund balance as a “Contingency” that can only be used for transfers above appropriated levels
 - Track those transfers on a separate spreadsheet
 - Don’t forget to appropriate Fund Balance/Contingency

DBJ - Budget - Budget Transfers - Detail

Interfund Transfers:

- Budget transfers **do not cross funds** unless following the exact procedures in **C.R.S. 22-44-112**.

Protection of Instructional Funds:

- Transfers **out** of instructional supplies/materials, instructional capital outlay, or other instructional-purpose accounts in the General Fund to **non-instructional accounts** require **prior approval** from the school's **Executive Director of K12 Education**.

Permitted Transfers Without Special Approval:

- Unencumbered moneys may be transferred **among** instructional supplies/materials, instructional capital outlay, and other instructional-purpose accounts.
- By **Board resolution**, transfers are allowed **between** the Capital Reserve Fund and the Risk-Related Activities Fund or Risk Management (Insurance Reserve) Fund as permitted by state law.

General Fund Contingency Reserve Transfers:

- **Superintendent** may authorize transfers up to **\$100,000 per occurrence**.
- **Chief Financial Officer** may authorize transfers up to **\$50,000 per occurrence**.

DBJ - Budget - Budget Transfers - Detail2

Limits on Contingency Reserve Reduction:

- Except in extreme emergencies, the **total undesignated contingency reserve** may not be reduced by more than **25% in any one fiscal year** without **prior Board approval**.

Emergency Reserves (TABOR and Statutory):

- Established emergency reserves or amounts pledged under **Article X, Section 20 of the Colorado Constitution (TABOR)** may **not** be transferred to expenditure accounts without **prior Board approval**.
- In emergency situations, the **Superintendent** may authorize use when lawful, with **immediate notification** to the Board.

Reporting Requirements:

- The Administration shall include an **annual General Fund Contingency Report** with **line-item transfer detail** in each **quarterly financial report** to the Board.



- **School District borrowing is limited under TABOR**
 - Borrowing cannot exceed 1 year unless:
 - Voter Approval
 - Non-Appropriation Clause
 - Lease with the ability to non-appropriate
- **Board of Education and Superintendent should always be required to approve any long-term borrowing**

DC - Taxing & Borrowing - Con't

Short-term borrowing

- Loan shall meet the requirements of the TABOR restrictions for Multiple Fiscal-Year Obligations. The Board may authorize its President, Secretary, or the Chief Financial Officer to execute promissory notes on behalf of the 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 two months of the close of the fiscal year from moneys received by the District.

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. The State Treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms. All loans shall be repaid by June 30 of the fiscal year in which they were made or at an alternate date determined by the State Treasurer.



- **Grants Policies can be helpful for:**
 - Who's allowed to submit a grant?
 - What grant approvals are required before submission?
 - Who manages the grant?
 - Is there a grant threshold for inclusion as a grant vs a school-based student activity fund?
 - Who is responsible for grant compliance?
 - Is there a grants indirect charge to be applied?
 - Are staff allowed to include “extra” pay for them/others in the grant?

DD - Grants - (con't)



GRANTS – PRE-AWARD PLANNING AND BUDGETING

All grant-seeking activities by the District schools, District central offices, and external organizations seeking to partner with the District (with a value over \$10,000) must be coordinated with the District Grants Office.

This ensures alignment with the District's mission and priorities as well as makes certain the District has capacity to implement, monitor and evaluate grant-funded activities.

All grant-seeking activities over \$10,000 shall be reviewed by the Director of Grants or his/her designee. The review process is managed through use of Intent to Apply forms submitted by all internal staff/office and external organizations wanting to apply for grant funding. (see Exhibits DD-E-1 and DD-E-2).



All district funds not immediately needed for daily cash flow shall be invested in such a manner so as to accomplish the primary objectives of:

- 1. ensure the safety of funds**
- 2. ensure that adequate funds are available to meet the financial obligations of the district when due, and**
- 3. ensure for a market rate of return**

- Key Sections in Policy
 - Eligible Investments
 - Delegation of Authority/Authorization
 - Fiscal Prudence
 - Banking
 - Reporting

DID - Fixed Assets & Federal Grant Capitalization Thresholds

Uniform Grant Guidance:

- Definition of Equipment has been raised from \$5,000 to \$10,000
- The rule is the most restrictive of limits applies
- If your policy is less than the Uniform Grant Guidance then the policy takes precedent

Definition:

- Tangible personal property with a useful life > 1 year
- Per-unit acquisition cost that meets or exceeds the local policy threshold of \$10,000, whichever is less
- Per-unit cost includes shipping, installation and other costs related to “activating” the equipment

Recommendation: Update your grant policy to the higher \$10,000 threshold

Link: [2CFR 200.1 Equipment](#)

Fixed Asset Additions

- Purchases
- Capital
 - Land
 - Buildings & Improvements
 - Equipment
- Non-Capitalized Equipment

DID - Fixed Assets & GASB 104 Disclosure of Certain Capital Assets

Specific Enhancements Under GASB 104

GASB 104 requires **separate disclosure** of certain capital assets in the GASB 34 note disclosures to distinguish them from traditional tangible fixed assets (e.g., due to differing useful lives, conditions, or risks). Breakouts must be by **major class of asset** (e.g., buildings vs. equipment) and separated from other tangibles. Key categories include:

- **Intangible Right-to-Use Lease Assets** (from GASB 87, Leases): Separately disclose assets from leases (e.g., leased buildings, vehicles, or equipment). Include gross amounts, accumulated amortization, and net book value by class.
- **Intangible Right-to-Use Assets from Public-Private/Public-Public Partnerships** (from GASB 94): Separately disclose developer assets or other RTU intangibles from partnerships/availability payment arrangements, by major class.
- **Subscription-Based Information Technology Arrangement (SBITA) Assets** (from GASB 96): Separately disclose subscription assets (e.g., cloud computing software), including gross, accumulated amortization, and net values.
- **Other Intangible Capital Assets**: All other intangibles (e.g., easements, software, water rights) must be disclosed **separately from tangible capital assets and the above RTU assets**, by major class. This includes both internally generated and acquired intangibles.

DKA - Payroll Procedures/Compensation



- **This could be your most important policy**
- **Allows you to control things that often slip through the cracks**
- **Fantastic for budgetary controls**

DKA - Payroll Procedures/Compensation - (con't)

COMPENSATION ADMINISTRATION (REGULATION)

- This regulation is intended to provide a framework to establish desired internal controls, specifically segregation of duties over the administration of compensation payments. Administration of compensation payments includes the following items:
- Authorization of permanent FTE positions
- Authorization for temporary FTE positions
- Authorization of substitutes/guest staff workers
- Authorization of salary schedules
- Authorization of hourly pay rates
- Authorization of employment contracts
- Non Recurring Compensation
- Stipend payment approvals
- Mileage allowance approvals
- Extra duty pay authorization
- Overtime pay authorization
- Incentive Payments
- Over/Under Payments
- Change in Pay Calendar
- Change in Employee Contract term (days)
- Salary Advances
- All other payments not covered above

DJ - Procurement & Contracting

- **Contracting policies can save a district thousands of dollars**
- **Avoids/prevents contract disputes**
- **Assures fair practices**
- **Sets contracting preferences**
 - Authority to sign contracts
 - Thresholds for approval
- **Purchase Order Process & Integration w/Policy**

DJ - Procurement & Contracting - (con't)

Except as otherwise provided by this policy and subject to the terms of policies DJ/DJA and DJE, the following procedures shall govern district purchase of goods and/or services based on the total cost of the purchase:

- 1. Purchases up to \$3,500 may be made without complying with the procedures** described in item numbers 2 through 5 below.
- 2. Purchases of \$3,500 and less than \$15,000 shall be based on at least three documented price quotes. Price quotes may be provided verbally and then documented in writing.**
- 3. Purchases of \$15,000 through \$34,999 shall be based on at least three documented price quotes that are supported by written confirmation.** Examples of written confirmation include a screenshot of pricing from the vendor's website, an email from the vendor's representative, or a quote on the vendor's letterhead.
4. Purchase orders \$15,000 and over, whether district-wide or school-based, require the signature of the CFO
- 5. Purchases \$35,000 and up to \$50,000 shall be based on a competitive proposal process as specified by the RFP and approved by the district's chief financial officer (CFO).**
- 6. Purchases of \$50,000 or more shall be based on a competitive bidding process as noted in #5, and shall be approved by the Board.**

District best interests

If it is determined by the superintendent or CFO with a purchase of up to \$50,000 or by the Board with respect to a purchase of \$50,000 or more that competitive bidding and/or competitive proposals would result in higher cost to the district or would otherwise adversely affect the district, any or all such procedures may be waived for that purchase.

Emergencies

For purposes of this policy, an "emergency" is defined as: (a) the substantial likelihood of an imminent adverse effect on the health, welfare or safety of district students, staff or the general public; (b) the substantial likelihood of imminent destruction or substantial damage to property; or (c) the substantial likelihood that a delay in purchasing particular goods and/or services will create an excessive financial risk or liability exposure for the district.

In cases where an emergency requires the immediate purchase of goods and/or services, the responsible district employee shall have the authority to make necessary purchasing notwithstanding this policy's requirements. Such purchases shall be made in the best interest of the district and shall not require documented price quotes, competitive bidding or competitive proposals. As soon as possible after making such a purchase, the district employee shall submit an emergency purchasing requisition to the CFO, with a written explanation of all relevant information concerning the emergency.



DO - Employee Misconduct (Whistleblower)



Definitions:

- Fraud is defined as an intentional deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity.
- Some examples of fraud include:
 - Theft of cash or fixed assets
 - Falsification of expenses, invoices and requests for funding
 - Failure to account for monies collected
 - Alteration or falsification of records
- Corruption is defined as the offering, giving, soliciting or accepting of an incentive or reward that may improperly influence the action of a person or entity.
 - Some examples of corruption include: Bribery Conspiracy Extortion

DO - Employee Misconduct



- **Also known as a whistleblower policy**
- **Auditors like this for internal controls**
 - Provides a policy for employees to report
 - Needs an accompanying online form (pref anonymous)
- **But is rarely used**

DO - Employee Misconduct - (con't)

The normal sequence of events, should misconduct involving District resources be alleged, will be as follows:

- If employees suspect an indiscretion has occurred, or is likely to occur, they should normally report this to their Supervisor who will in turn inform the appropriate upper level Supervisor.
- Should preliminary investigations suggest the suspicion is reasonable, the Superintendent must be informed without delay.
- Where further investigations indicate wrongdoing may have occurred, the Superintendent will consult with all parties he deems necessary. This may result in a decision to handle the matter according to the appropriate disciplinary action and/or to involve law enforcement if appropriate.
- Where financial impropriety is suspected, law enforcement will customarily be informed. Neither the existence nor the outcome of investigations or other activity will be revealed or discussed with anyone other than those persons who have a legitimate need to know in order to perform their duties successfully.
- All inquiries from an attorney or other contacts outside of the District will be referred to the Superintendent or designee. This includes requests from law enforcement agencies.
- Care must be taken when following up on suspected misconduct and dishonesty to avoid acting on incorrect or unsupported allegations, to avoid notifying suspected individuals of the investigation, and to avoid making comments that could potentially affect the District or an employee.

Board Policy - The “G” Series

- GBEB - Staff Conduct
- GBJ - Personnel Records & Files
- GBGF - FMLA
 - Follow Federal Law
 - Know the new law on Intermittent FMLA
- Coordination between Employee Handbook and Board Policy
 - Is your handbook adopted by the Board?

Board Policy - The “G” Series - (con’t)

- **“G” Series policy control employment and leave accruals**
- **These all have financial implications**
 - GASB 101 (Comp Absences) now recognizes more liability for accrued leave

GBEB - Staff Conduct



All staff members, regardless of their position, have a responsibility to make themselves familiar with and to abide by federal and state laws as these affect their work, and the policies and regulations of the district.

- Modeling behaviors which advance the development of local, national and global stewardship for students is the responsibility of all staff members. In scholastic and athletic activities and in all written and oral communications, staff should exemplify appropriate adult professional behaviors. At no time may any staff member engage in behavior that may be deemed otherwise (including but not limited to profanity, inappropriate jokes or gestures, sexist or racist comments, and electronic harassment or cyberbullying). Staff members must maintain professional boundaries in accordance with this policy's accompanying regulation. Staff members are encouraged to support their colleagues in adhering to this expectation. Supervisory and administrative personnel are responsible for the maintenance and enforcement of this policy.
- A supervisor notified of a staff member's inappropriate behavior must consult with personnel services to determine the appropriate course of action. Violations of the policy may result in discipline up to including termination.

GBEB - Staff Conduct - Conflict of Interest

Each staff member must observe rules of conduct established in law which specify that a school employee must not:

- Disclose or use confidential information acquired in the course of employment to substantially further personal financial interests.
- Accept a gift of substantial value or substantial economic benefit tantamount to a gift of substantial value which would tend to improperly influence a reasonable person in the position to depart from the faithful and impartial discharge of the staff member's duties, or which the staff member knows or should know is primarily for the purpose of a reward for action taken.
- Engage in a substantial financial transaction for private business purposes with a person whom the staff member supervises.
- Perform an action which directly and substantially confers an economic benefit tantamount to a gift of substantial financial interest or is engaged as counsel, consultant, representative, or agent.

GBEB - Staff Conduct - (con't)

It is not considered a breach of conduct for a staff member to:

- Use school facilities and equipment to communicate or correspond with constituents, family members or business associates on an occasional basis.
- Accept or receive a benefit as an indirect consequence of transacting school district business.

Essential to the success of ongoing school operations and the instructional program are the following specific responsibilities which must be required of all personnel:

- Faithfulness and promptness in attendance at work.
- Support and enforcement of policies of the Board and regulations of the school administration in regard to students.
- Diligence in submitting required reports promptly at the times specified.
- Care and protection of school property.
- Concern and attention toward the safety and welfare of students.

Board Policy - Records Retention

- **What is your policy?**
- **This can result in litigation**
 - Example of bus video in a school district
- **Bond Records must be retained for the life of the bond plus “some” years**
- **Are you aware of the State Archivist?**
 - <https://archives.colorado.gov/records-management/school-district-records-management>
- **Federal Records Retention Rules**
 - <https://www.ecfr.gov/current/title-2/section-200.334>
- **Records retention is especially important in HR matters, CORA requests, etc**
- **Don't forget the IT side with e-mails, etc**

Questions?

General Matters:

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The “Run” & Mill Levy Certification:

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