

Colchester School Board

Meeting Agenda and Packet

March 18, 2025

**Colchester School District
Board of Education Meeting Agenda
April 1, 2025 - 7:00 P.M.
Colchester High School Library**

Agenda

- | | | |
|--------------|--|--------------------|
| I. | Call to Order | |
| II. | Citizen Participation* | |
| III. | Second and Final Reading of Policies | Action |
| | <ul style="list-style-type: none">• School Board Policy: B1• Code of Ethics for School Board Members: B2• Management and Suspension of Policies: A1 | |
| IV. | First Reading of Fiscal and Business Management Policy: E1 | Action |
| V. | First Reading of Policies | Action |
| | <ul style="list-style-type: none">• Grant Funding: E2• Travel and Expenses: E5• Capitalization of Assets: E7• Fraud: E9 | |
| VI. | First Reading of Policies | Action |
| | <ul style="list-style-type: none">• Student Activity Account: E4• Donations: E10 | |
| VII. | Facility Renovation/Construction Update | Information |
| VIII. | Approval of Consent Agenda | Action |
| IX. | Approval of Meeting Minutes | Action |
| | <ul style="list-style-type: none">• March 18, 2025 | |
| X. | Board/Administration Communication, Correspondence, Committee Reports | Information |
| XI. | Future Agenda Items | Information |
| XII. | Executive Session to Discuss Contract Negotiations | Action |
| XIII. | Adjournment | |

***Meeting Participation and Viewing Options**

Meetings are open to the public unless warned otherwise. Colchester citizens have an opportunity to speak or comment on any items listed on the agenda. For topics not listed on the agenda, public comment can be made during the Citizen's Participation agenda item. Please review the Public Comment Rules listed at www.csdvt.org/schoolboard prior to the meeting. If not attending in person, citizens may also participate in the meeting by emailing a prerecorded message to schoolboard@colchesters.org with "Citizens Participation" listed in the subject line. It must be received by noon on the day of the meeting, include your full name and phone number, and follow the Public Comment Rules. LCATV will provide live stream coverage via: www.lcatv.org/live-stream-3.

COLCHESTER SCHOOL DISTRICT

POLICY: SCHOOL BOARD POLICY

DATE ADOPTED: DRAFT

POLICY STATEMENT

VSA Title 16 § 423 stipulates that each town school district shall have a school board. The purpose of this policy is to define the make up and some of the operating procedures that will be used by that legislative body.

I. QUALIFICATIONS (VSA Title 16 § 558)

- A. A member of the school board (hereafter referred to as "the board") must be a legal voter in the Colchester Town District.
- B. A member of the board shall not be regularly employed by the school district.

II. BOARD MEMBERSHIP

- A. The board shall be comprised of five members.
- B. The terms of office shall be for three years and two years. One member shall be elected for a three year term and one member elected for a two year term at each annual meeting of the school district. Terms shall end on the third annual and second annual meeting days following their election.
- C. Vacancies shall be refilled in accordance with VSA Title 16 § 424.
- D. Members of the board must be sworn in by the town clerk prior to entering upon the duties of their office. (VSA Title 16 § 561)
- E. The officers of the board shall be a chair, vice-chair, and clerk.
- F. The officers must be nominated annually at the board meeting which next follows the election, and the results of this nomination must be filed at the office of the town clerk and with the Vermont Commissioner of Education. (VSA Title 16 § 561).

Legal References:

V.S.A. Title 1 §§ 310 - 314

V.S.A. Title 16 § 423

(1) *V.S.A. Title 16 § 424*

(2) *V.S.A. Title 16 § 554b*

V.S.A. Title 16 § 558

(3) *V.S.A. Title 16 § 561*

(4) *V.S.A. Title 16 § 563*

Last Reviewed: April 2, 2024
 Date Warned: March 14, 2025
 First Reading: March 18, 2025
 Second Reading: April 1, 2025

III. DUTIES AND RESPONSIBILITIES

- A. The powers, duties and responsibilities of the board are defined in VSA Title 16 § 563. The Colchester School Board will comply with these legal requirements.
- B. Roberts Rules of Order as modified for small boards shall govern the conduct of board meetings. (VSA Title 16 § 554b)
- C. All board meetings will be conducted in accordance with Vermont's open meeting law. (VSA Title 1 §§ 310 - 314)

IV. DUTIES AND RESPONSIBILITIES OF OFFICERS OF THE BOARD

A. Chair

- 1. Presides over meetings of the board.
- 2. Calls special meetings.
- 3. Performs other duties as directed by the board.
- 4. In collaboration with the superintendent, establish the agenda for each meeting.

B. Vice Chair

- 1. Substitute for the chair whenever necessary.

C. Clerk

- 1. Perform all duties required by statute, VSA Title 16 § 561.

V. BOARD MEMBER EDUCATION

- A. Board members will take advantage of training opportunities to learn more about their role, school programs, Vermont Agency of Education functions and legislative activities.
- B. The school district will pay the cost for these training opportunities.

VI. BOARD GOAL-SETTING AND EVALUATIONS

- A. The board will participate in goal-setting and self-evaluation activities developed or recommended by the superintendent at least annually.
- B. These goals will address areas such as (not limited to):
 - 1. Policy making,
 - 2. Policy implementation,
 - 3. Community relations,
 - 4. Board interpersonal communication skills,
 - 5. Board-superintendent relations,
 - 6. Fiscal/budget management,
 - 7. The instructional program,
 - 8. Labor relations,
 - 9. Board in-service training and
 - 10. Government relations.

COLCHESTER SCHOOL DISTRICT**POLICY: CODE OF ETHICS FOR SCHOOL BOARD MEMBERS****DATE ADOPTED: DRAFT****POLICY STATEMENT**

A school board member has no legal powers or authority unless acting at a school board meeting or acting for the school board after it formally grants power to act on its behalf. A school board member should perform the duties of a school board member in a manner consistent with this code of ethics.

I. BOARD GOVERNANCE

- A. Set goals for the school system and establish policies to direct its administration.
- B. Maintain confidentiality of discussion conducted in executive session and of other privileged information.
- C. Abide by board decisions regardless of how individuals voted.
- D. Act only as a member of the board and do not assume authority as an individual in school matters when the board is not in session.
- E. Be familiar with and observe Vermont education laws.
- F. Listen to legal counsel and constructive criticism to protect the board and the school system from liability.
- G. Attend all regularly scheduled board meetings, insofar as possible, and review study materials about the issues to be considered on each agenda.

II. BOARD/ADMINISTRATOR RELATIONS

- A. Give school officials authority commensurate with their responsibility, work through the properly appointed school officials according to the school system's organization and policies, and support school officials in the performance of their duties.
- B. Expect the superintendent to keep the board adequately informed through regular written or oral reports and hold the superintendent accountable through an annual job performance evaluation.
- C. Refer complaints, requests, and concerns to the superintendent or other appropriate staff member.
- D. Use the chain of command and avoid making commitments or promises that compromise the board, administration or the school system.

Last Reviewed: April 2, 2024
Date Warned: March 14, 2025
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- E. Listen to the recommendations of the superintendent and staff before making decisions and provide advice and counsel to the superintendent.
- F. Recognize that a board member's responsibility is to see that schools are well-run, but not to run them.

III. BOARD MEMBER RELATIONS

- A. Retain independent judgment and refuse to surrender that judgment to individuals or special interest groups.
- B. Voice opinions responsibly, maintain good relations with other board members, respect other board members' rights and opinions, and make no disparaging remarks, in or out of the board meeting, about other board members or school staff. Instead, express opinions in a professional, fair manner.
- C. Accept the responsibility to secure facts before arriving at conclusions.
- D. Expect more time to be spent on educational programs and procedures than on business details at board meetings.

IV. PERSONNEL RELATIONS

- A. Support employment of the best qualified people as school staff and insist on regular, impartial evaluations of all staff.
- B. Hire no superintendent, principal or teacher already under contract with another school unless assurance is first secured from the proper authority that the person can be released from contract.

V. COMMUNITY RELATIONS

- A. Represent the entire community and vote for what seems best for the children and youth of the school system.
- B. Interpret the attitudes, wishes and needs of the community to school staff and communicate the aims, methods and goals of the schools to the community.
- C. Create an environment that fosters community participation and involvement.

VI. BOARD PREPARATION AND TRAINING

- A. Be informed about educational issues by individual study and through participating in programs providing needed information such as those sponsored by the Vermont and National School Boards Associations.

- B. Take advantage of opportunities to improve your knowledge and to build your skills as locally elected members of governing school boards.
- C. Associate with board members from other schools to discuss school problems and cooperate in the improvement of public school conditions.
- D. Provide assistance to new school board members and make sure adequate orientation and training opportunities are offered them.

VII. CONFLICT OF INTEREST

Members of the board recognize the ethical duty of all public officers to avoid conflicts of interest. "Conflict of interest" means a situation when a board member's private interests, as distinguished from the board member's interest as a member of the general public, would benefit from or be harmed by their actions as a member of the board. In the case of school board members, this duty is extended by Vermont statutory law to include a requirement that boards adopt policies and procedures to avoid the appearance of conflicts of interest. In order to comply with the obligations thus imposed, the board and its members will adhere to the following standards.

A. RECOMMENDED STANDARDS

1. Board members will be familiar with the NSBA and VSBA Codes of Ethics, and will observe their provisions.
2. Board members will be familiar with, and adhere to, those provisions of Vermont education law which define school board powers and govern board member compensation and public bidding processes.
3. Board members will do nothing intended to give the false impression that they have the authority to make decisions or take action on behalf of the board or the school administration.
4. Board members will not take any action which is intended to give the impression that they would represent special interests or partisan politics for personal gain.
5. Board members will not use their position on the board in any manner intended to unfairly promote personal financial interests or the financial interests of family members, friends or supporters.
6. Board members will not accept anything of value in return for taking particular positions on matters before the board.
7. Board members will do nothing intended to leave the impression that their position on any issue can be influenced by anything other than a fair presentation of all sides of the question.

B. AVOIDING CONFLICTS

When a board member becomes aware of involvement in a conflict of interest as defined in state law or this policy, they will declare the nature and extent of the conflict or appearance of conflict for inclusion in the board minutes, and will abstain from voting or participating in the discussion of the issue giving rise to the conflict.

C. COMPLAINTS OF CONFLICT OF INTEREST

When a conflict of interest claim against a board member is brought to the board in writing, and is signed by another board member or a member of the public, and the board member against whom the claim is made does not concur that a conflict in fact exists, the following board procedures will be followed.

1. Upon a majority vote of the remaining board members, or upon order of the chair, the board will hold an informal hearing on the conflict of interest claim, giving both the board member and the person bringing the claim an opportunity to be heard.
2. At the conclusion of the informal hearing, the remaining board members will determine by majority vote to take one of the following actions:
 - a) Issue a public finding that the conflict of interest charge is not supported by the evidence and is therefore dismissed;
 - b) Issue a public finding that the conflict of interest charge is supported by the evidence and that the member should disqualify themselves from voting or otherwise participating in the board deliberations or decision related to that issue, as required by Vermont statute; and/or
 - c) Issue a public finding that the conflict of interest charge is supported by the evidence and, in addition to disqualifying themselves from voting or otherwise participating in the board deliberations or decision, the board member should be formally censured or subjected to such other action as may be allowed by law.

COLCHESTER SCHOOL DISTRICT

POLICY: MANAGEMENT AND SUSPENSION OF POLICIES

DATE ADOPTED: DRAFT

PURPOSE

VSA Title 16 § 563 specifies the powers of the school board and the duties of the board. The formulation and adoption of written policies is the basic method by which the board of school directors exercises its leadership in the operation of the school district.

I. DEFINITIONS

- A. Policies** guide the school board, administrators and other district employees, students, parents/guardians, and community members by stating district goals and establishing parameters for administrative action.
- B. Policy or purpose statements** are written principles adopted by the school board to set basic philosophy concerning the operations of the school district. They should be brief, yet be specific enough to provide clear guidelines.
- C. Procedures** are developed by the superintendent or their designee to provide for the management of the district by describing how tasks will be carried out and board policies will be implemented.

II. POLICY DEVELOPMENT

- A.** Policies shall normally be adopted at regular school board meetings. Revision and removal of any policy shall be treated in the same manner as the adoption of the policy.
- B.** There shall be at least two accepted readings of each policy in the review process. The policy may be adopted or removed following the acceptance of the second reading, at the same meeting.
- C.** The school board shall provide public notice of its intent to adopt, revise, or remove any policy. This notice shall be made at least ten (10) calendar days prior to the adoption of the policy or revision. Usually, this notification will occur prior to the first reading of the policy.
- D.** The school board shall review the procedures and regulations associated with each policy upon adoption of the policy and upon revision by the superintendent.
- E.** The school board will use the Vermont School Board Association Model Policy Manual as an exemplary resource.

Last Reviewed: April 2, 2024
 Date Warned: March 14, 2025
 First Reading: March 18, 2025
 Second Reading: April 1, 2025

- F. It is the board's intention to review each policy every five (5) years.

III. ADMINISTRATIVE RESPONSIBILITIES

- A. The superintendent or their designee shall manage the implementation of this policy.
- B. The superintendent or their designee shall maintain the master policy manual. This manual shall contain the most recent adopted version of each policy and shall be the copy referred to if questions arise.
- C. The superintendent or their designee will maintain an up-to-date copy of the policy manual for public review. Updated policies will be posted publicly within five (5) days of adoption/approval.
- D. The district's web site will contain copies of all policies.

IV. SUSPENSION OF POLICY

- A. The application of any section or sections of board policies not established by law or contract may be temporarily suspended by a vote of at least four (4) board members present at a regular or special meeting called for the purpose of dealing with a problem affected by a specific section or sections of policy.
- B. The board shall, at its next regular meeting, reconsider its suspension of any policy, using adopted procedures to permanently adjust or amend its policies.

COLCHESTER SCHOOL DISTRICT

POLICY: FISCAL AND BUSINESS MANAGEMENT POLICY

DATE ADOPTED: August 17, 2021

PURPOSE

In accordance with Title 16 V.S.A. § 563, the School Board is responsible for the School District's fiscal and business management. This policy defines the School Board's compliance with that responsibility.

POLICY STATEMENTS

I. GENERAL

The Superintendent, or their designee, shall establish, develop and maintain a system or systems to ensure the compliance with the financial and auditing requirements of Title 16 V.S.A. § 563. This includes and is not limited to:

- A. Timely and accurate financial information for decision making.
- B. Ability to meet reporting requirements of the School Board, State and Federal Governments as well as other grantors.
- C. Annual audit requirements.
- D. Budget development, implementation and management.
- E. Ensure that financial payments made by the School District are legal, appropriate and in accordance with the budget adopted by the School Board or in accordance with the requirements of a grant accepted by the School District.

All expenses shall be recorded in accordance with Handbook for Financial Accounting of Vermont School Systems: Financial Code Classification System (Handbook II). The fiscal year shall be July 1st to June 30th.

The Superintendent, or their designee, will establish a system for managing miscellaneous accounts as may be necessary to comply with appropriate statutes, regulations, and requirements.

The Superintendent, or their designee, will establish a system for managing all federal, state or local grant funds. Such funds will not be placed in Student Activity Accounts.

Legal Reference(s): 1 V.S.A. § 31316 V.S.A. § 562 and § 563
24 V.S.A. § 1571, § 1681 § 1682, and § 1683

Last Adopted: May 18, 2021
Date Warned: July 30, 2021
First Reading: August 3, 2021
Second Reading: August 17, 2021

II. BUDGET

A. General

1. The annual budget of the school system shall reflect the needs and goals of the school system.
2. The Superintendent's Office shall be responsible for the process used to collect all data needed for the preparation of the budget.
3. The budget shall meet the requirements of Title 16 V.S.A. and the regulations of the State Board of Education.
4. The School Board shall develop a budget at regular or special meetings.

B. Budget Preparation

Each year the Superintendent, or their designee, shall develop a budget plan based on ongoing consultations with school employees, parents, students and other citizens. Public hearings and informational meetings will take place prior to formal adoption of the budget proposal. The objective of this plan is to provide the School Board with a proposed district budget that is in line with the School District's Vision Plan.

III. BUDGET APPROVAL

The School District's proposed budget will be presented by the School Board for approval by voters at the annual School District meeting. The budget presentation format shall include clarifying the budget priorities adopted by the School Board, the sources and amounts of revenues and expenditures, program changes and school board strategies.

IV. BUDGET MANAGEMENT

The School District's voter approved budget defines its spending plan for each fiscal year. Consistent with state education laws and regulations, it is the responsibility of the Superintendent to implement and manage the School District's budget.

Changes to the budget allocations will be reported to the School Board as a part of the Quarterly Financial Report described in Section V of this policy.

V. FINANCIAL REPORTS

The Superintendent, or their designee, shall ensure that the School Board is provided with quarterly financial reports which detail budgeted/forecasted revenues and expenditures, as well as financial commitments of the School District.

- A. The Superintendent, or their designee, shall provide the School Board with a quarterly report for review of the financial status of the School District (Quarterly Financial Report).
- B. The Superintendent, or their designee, will ensure that all state, federal and other (grantor) reports are filed in accordance with the requirements of the various grantors, state and federal governments.
- C. The Superintendent, or their designee, will cooperate with the annual independent audit to ensure the internal controls are in place and functioning effectively to safeguard the funds and assets of the School District.

VI. ANNUAL AUDIT

As required by Title 16 V.S.A., the School District will be audited annually by an independent certified public accounting firm.

Annually, the School Board shall meet with the auditor to review the audit report and recommendations and, in conjunction with the Superintendent, evaluate the School District's accounting practices, internal controls, and procedures based upon performance standards.

VII. RISK MANAGEMENT

The Superintendent, or their designee, shall be responsible for establishing a risk management and insurance program covering all property and program risks related to the operations of the School District. The risk management and insurance program shall include means for identifying, eliminating, reducing, retaining, or transferring risk. When the School District cannot feasibly eliminate or retain a particular risk, it shall be transferred by the purchase of insurance.

- A. The School District will comply with state statute and maintain an insurance program to protect it against actions, including fraud, mistakes, and errors of omission by employees.
- B. The School Board shall maintain an adequate insurance program to protect the School District against loss, which may occur due to the many normal and usual hazards which a public school system faces.
- C. The School District will also carry additional insurance, when needed, to protect the School District against specific and unusual hazards which may occur, from time to time, in the various operations of the School District.
- D. The insurance program shall include, but not be limited to:
 1. Fire and Damage Insurance (buildings and equipment)
 2. Fire and Property Damage Insurance (vehicles)

3. Workers Compensation Insurance
4. Fidelity Bond Insurance and Liability Insurance, including School Leaders Errors and Omissions

E. Bonding

1. The School Board recognizes that prudent trusteeship of the resources of the School District dictates that employees responsible for the safe keeping of the School District's monies and property be bonded.
2. The School District shall be indemnified against loss of money and property by bonding of employees holding positions which have access to property and monies.
3. Such bonds shall be subsumed under a blanket bond. The School Board shall bear the cost of bonding each employee required to be bonded by this policy.

VIII. INVESTMENT MANAGEMENT

The primary objectives of the School District's investment activities are as follows:

- A. To conform with all federal, state and other legal requirements;
- B. To adequately safeguard principal;
- C. To provide sufficient liquidity to meet all operating requirements; and
- D. To obtain a reasonable rate of return.

All funds shall be invested at the direction of the Superintendent, or their designee. The School District's investments will be limited to low risk investments to include Certificates of Deposit, Money Market Accounts, Sweep Accounts or other like investments.

IX. CASH AND CHECKING ACCOUNTS

A. Petty Cash

In certain situations, the cost of processing a purchase order could exceed the cost of a single purchase. In order to remain cost effective, small purchases are occasionally paid for in cash. To facilitate these small expenditures, and to meet emergency needs for cash, a petty cash revolving fund is annually authorized to a school and the Superintendent's Office for purchases.

This is sometimes called a "revolving fund" since it always equals the same dollar amount comprised of cash and/or detailed receipts. Petty cash should not be used to thwart or circumvent established purchasing procedures; instead, it is a

convenient accommodation to facilitate immediate necessary acquisition of local low-cost goods and services in an efficient manner.

The School Board authorizes but does not require, the following petty cash drawn from the General Fund.

Schools:	High School	\$50
	Middle School	\$50
	Malletts Bay School	\$50
	Union Memorial School	\$50
	Porters Point School	\$50
	Special Education	\$200

1. Petty Cash Checking Account

In addition to the foregoing, Petty Cash Checking Account is authorized as follows:

Central Office: \$4,500

B. Deposits and Checking Accounts Using the District Federal Tax Identification Number

All funds deposited in accounts using the School District's Federal Tax Identification or in the name of the School District or its component programs are the responsibility of the School Board. Organizations who wish to retain control of their funds cannot use the School District's Federal Tax Identification and retain control over the money on deposit.

No accounts will be established without the written authorization of the Superintendent. Annually, the Superintendent shall create a listing of accounts using this identification and report this to both the School Board and the School District Treasurer. This report shall include the owners and the purpose of each account. In every case, the School District Treasurer shall be an authorized signatory on such accounts.

X. PURCHASING

The School District's procedure for soliciting and awarding business shall conform to all applicable federal and/or state laws, in particular, Title 16 V.S.A., Section 559 (Public Bids).

For each bid process, when the amount is in excess of \$40,000, the Superintendent shall present the bid results along with a description of the bid process and a recommendation to the School Board for award of the bid.

The School Board reserves the right to reject any or all of the bids and to invite other bids on any proposed transaction.

Any spending of federal funds should follow the “Federal Procurement Procedures” document and should utilize the related “Procurement Documentation Form”.

Purchase orders are the preferred method of making obligations for the School District. When purchase orders are not an option or when savings are gained through electronic/internet purchases, a district issued credit card can be used. The use of a district credit card is not intended to circumvent the district’s policy of purchasing. Use of the district credit card should not be used when a purchase order is acceptable.

Often obligations are created and the invoice issued in such a way as to make the Purchase Order process redundant. Examples include and are not limited to: mileage reimbursement, purchases made by employees away from the School District (with approval) or emergency repairs. Additionally, food services, maintenance, and custodial services often are required to make purchases where the Purchase Order system would create a more cumbersome and expensive process. Such “payments from invoices” can be made provided the appropriate authorization is documented and attached with the invoice for inclusion in the Board Orders. For payment to a vendor, there needs to be an invoice that includes the requested payment with administrative approval to make the payment. In the case of mileage reimbursement, there needs to be a signature of the person requesting reimbursement and administrative signature verifying that the payment is proper and legal.

XI. APPROVAL OF BOARD ORDERS

The School Board will comply with the review requirements of Title 16 V.S.A. § 563 (8). The review process is intended to ensure that all payments are lawful and in accordance with the budget adopted by the School District.

Pursuant to state statute, the School Board has authorized the Business and Operations Manager to examine claims against the district for school expenses and draw orders for such as shall be allowed, payable to the party entitled.

An account payable warrant report is prepared and distributed electronically to all School Board Directors, the Superintendent, and the School District Treasurer. Prior to distribution, the warrant report and all supporting documentation are thoroughly reviewed and approved by the Business and Operations Manager.

XII. DISPOSITION OF SURPLUS PROPERTY

The Board may dispose of surplus or obsolete equipment, materials, and supplies no longer required to accomplish the mission of the school system.

- A.** The building Principal or person in charge of the department where school property is located and is to be disposed of will inform the Superintendent, or their designee, of the availability of the property.
- B.** The Superintendent, or their designee, shall inform all administrators throughout the School District of all property available for disposal. Any department that can

use such equipment or supplies may so inform the Superintendent. The property will then be reassigned.

- C. If there is no School District use for the equipment, the Superintendent, or their designee, will contact the Town Manager to see if there is a need in the Town for such equipment.

Surplus items will be classified and disposed of as follows:

- A. Items determined to have no resale value may be disposed of by the most efficient method by the Superintendent or their designee.
- B. Items determined to have resale value:
 - 1. The Superintendent, or their designee, may dispose of those items having a fair market value of less than \$2,500 per item by private sale. A fair process will be followed for such sale. This process will include posting within the School District and on the District's website that an item is for sale and provide an opportunity to bid on the purchase.
 - 2. Items having a fair market value of \$2,500 per item or more will be advertised for sale, upon School Board's approval, and sold to the highest qualified bidder.
 - 3. The Board will reserve the right to reject any and all bids.

All money received from the sale of property will be deposited in the general revenue fund of the School District.

COLCHESTER SCHOOL DISTRICT

POLICY: FISCAL AND BUSINESS MANAGEMENT POLICY

DATE ADOPTED: DRAFT

PURPOSE

In accordance with Title 16 V.S.A. § 563, the School Board is responsible for the School District's fiscal and business management. This policy defines the School Board's compliance with that responsibility.

POLICY STATEMENTS

I. GENERAL

The Superintendent, or their designee, shall establish, develop, and maintain a system or systems to ensure the compliance with the financial and auditing requirements of Title 16 V.S.A. § 563. This includes and is not limited to:

- A. Timely and accurate financial information for decision making.
- B. Ability to meet reporting requirements of the School Board, State and Federal Governments as well as other grantors.
- C. Annual audit requirements.
- D. Budget development, implementation, and management.
- E. Ensure that financial payments made by the School District are legal, appropriate and in accordance with the budget adopted by the School Board or in accordance with the requirements of a grant accepted by the School District.

All expenses shall be recorded in accordance with the Handbook for Financial Accounting of Vermont School Systems (Handbook II). The fiscal year shall be July 1st to June 30th.

The Superintendent, or their designee, will establish a system for managing miscellaneous accounts as may be necessary to comply with appropriate statutes, regulations, and requirements.

The Superintendent, or their designee, will establish a system for managing all federal, state, or local grant funds. Such funds will not be placed in Student Activity Accounts.

Legal Reference(s): 1 V.S.A. § 31316 V.S.A. § 562 and § 563
24 V.S.A. § 1571, § 1681 § 1682, and § 1683

Last Adopted: August 17, 2021
Date Warned: March 28, 2025
First Reading: April 1, 2025
Second Reading:

II. BUDGET

A. General

1. The annual budget of the school system shall reflect the needs and goals of the school system.
2. The Superintendent's Office shall be responsible for the process used to collect all data needed for the preparation of the budget.
3. The budget shall meet the requirements of Title 16 V.S.A. and the regulations of the State Board of Education.
4. The School Board shall develop a budget at regular or special meetings.

B. Budget Preparation

Each year the Superintendent, or their designee, shall develop a budget plan based on ongoing consultations with school employees, parents, students, and other citizens. Public hearings and informational meetings will take place prior to formal adoption of the budget proposal. The objective of this plan is to provide the School Board with a proposed district budget that is in line with the School District's Vision Plan.

III. BUDGET APPROVAL

The School District's proposed budget will be presented by the School Board at the annual School District meeting. The budget vote will take place on town meeting day. The budget presentation shall include explaining the School Board's budget priorities, the sources and amounts of revenues and expenditures, program changes and the School Board's strategies.

IV. BUDGET MANAGEMENT

The School District's voter approved budget defines its spending plan for each fiscal year. Consistent with state education laws and regulations, it is the responsibility of the Superintendent to implement and manage the School District's budget.

Changes to the budget allocations will be reported to the School Board as a part of the Quarterly Financial Report described in Section V of this policy.

V. FINANCIAL REPORTS

The Superintendent, or their designee, shall ensure that the School Board is provided with quarterly financial reports which detail budgeted/forecasted revenues and expenditures, as well as financial commitments of the School District.

- A. The Superintendent, or their designee, shall provide the School Board with a quarterly report for review of the financial status of the School District (Quarterly Financial Report).
- B. The Superintendent, or their designee, will ensure that all state, federal and other (grantor) reports are filed in accordance with the requirements of the various grantors, state, and federal governments.
- C. The Superintendent, or their designee, will coordinate with the annual independent audit to ensure the internal controls are in place and function effectively to safeguard the funds and assets of the School District.

VI. ANNUAL AUDIT

As required by Title 16 V.S.A., the School District will be audited annually by an independent certified public accounting firm.

Annually, the School Board shall meet with the auditor to review the audit report and recommendations and, in conjunction with the Superintendent, evaluate the School District's accounting practices, internal controls, and procedures based upon performance standards.

VII. RISK MANAGEMENT

The Superintendent, or their designee, shall be responsible for establishing a risk management and insurance program covering all property and program risks related to the operations of the School District. The risk management and insurance program shall include means for identifying, eliminating, reducing, retaining, or transferring risk. When the School District cannot feasibly eliminate or retain a particular risk, it shall be transferred by the purchase of insurance.

- A. The School District will comply with state statutes and maintain an insurance program to protect it against actions, including fraud, mistakes, and errors of omission by employees.
- B. The School Board shall maintain an adequate insurance program to protect the School District against loss, which may occur due to the many normal and usual hazards which a public school system faces.
- C. The School District will also carry additional insurance, when needed, to protect the School District against specific and unusual hazards which may occur, from time to time, in the various operations of the School District.
- D. The insurance program shall include, but not be limited to:
 - 1. Fire and Damage Insurance (buildings and equipment)
 - 2. Fire and Property Damage Insurance (vehicles)

3. Workers' Compensation Insurance
4. Fidelity Bond Insurance and Liability Insurance, including School Leaders Errors and Omissions

E. Bonding

1. The School Board recognizes that prudent trusteeship of the resources of the School District dictates that employees responsible for the safe keeping of the School District's monies and property be bonded.
2. The School District shall be indemnified against loss of money and property by bonding of employees holding positions which have access to property and money.
3. Such bonds shall be subsumed under a blanket bond. The School Board shall bear the cost of bonding each employee required to be bonded by this policy.

VIII. INVESTMENT MANAGEMENT

The primary objectives of the School District's investment activities are as follows:

- A. To conform with all federal, state, and other legal requirements;
- B. To adequately safeguard principal;
- C. To provide sufficient liquidity to meet all operating requirements; and
- D. To obtain a reasonable rate of return.

All funds shall be invested at the direction of the Superintendent, or their designee. The School District's investments will be limited to low risk investments to include Certificates of Deposit, Money Market Accounts, Sweep Accounts, or other like investments.

IX. CASH AND CHECKING ACCOUNTS

A. Petty Cash

In certain situations, the cost of processing a purchase order could exceed the cost of a single purchase. In order to remain cost effective, small purchases are occasionally paid for in cash. To facilitate these small expenditures, and to meet emergency needs for cash, a petty cash revolving fund is annually authorized to a school and the Superintendent's Office for purchases.

This is sometimes called a "revolving fund" since it always equals the same dollar amount comprised of cash and/or detailed receipts. Petty cash should not be used to thwart or circumvent established purchasing procedures; instead, it is

convenient accommodation to facilitate immediate necessary acquisition of local low-cost goods and services in an efficient manner.

The School Board authorizes but does not require the following petty cash drawn from the General Fund.

Schools:	High School	\$50
	Middle School	\$50
	Malletts Bay School	\$50
	Union Memorial School	\$50
	Porters Point School	\$50
	Special Education	\$200

1. Petty Cash Checking Account

In addition to the foregoing, a Petty Cash Checking Account is authorized as follows:

Central Office: \$4,500

B. Deposits and Checking Accounts Using the District Federal Tax Identification Number

All funds deposited in accounts using the School District's Employer Tax Identification number or in the name of the School District or its component programs are the responsibility of the School Board. Organizations who wish to retain control of their funds cannot use the School District's Employer Tax Identification number and retain control over the money on deposit.

No accounts will be established without the written authorization of the Superintendent. Annually, the Superintendent shall create a listing of accounts using this identification and report this to both the School Board and the School District Treasurer. This report shall include the owners and the purpose of each account. In every case, the School District Treasurer shall be an authorized signatory on such accounts.

X. PURCHASING

The School District's procedure for soliciting and awarding business shall conform to all applicable federal and/or state laws, in particular, Title 16 V.S.A., Section 559 (Public Bids).

For each bid process, when the amount is in excess of \$40,000, the Superintendent shall present the bid results along with a description of the bid process and a recommendation to the School Board for award of the bid.

The School Board reserves the right to reject any or all of the bids and to invite other bids on any proposed transaction.

No District employees shall participate in the selection, award, or administration of a purchase or contract if that person has a real or apparent conflict of interest. Any employee with a real, perceived, or apparent conflict of interest shall notify the Superintendent of the conflict and not participate in the selection, award of administration or the purchase of contract at issue. A conflict of interest arises if an employee, immediate family member, partner, or an organization which employs or is about to employ any of the parties indicated herein, has a direct or indirect financial or other interest in, or a tangible personal benefit for a vendor considered for a purchase or contract. Employees will not solicit or accept any favor, gratuity, or anything of monetary value from such vendors which exceeds \$100 in value.

Any spending of federal funds should follow the “Federal Procurement Procedures” document and should utilize the related “Procurement Documentation Form.”

Purchase orders are the preferred method of making obligations for the School District. When purchase orders are not an option or when savings are gained through electronic/internet purchases, a district issued credit card can be used. The use of a district credit card is not intended to circumvent the district’s policy of purchasing. Use of the district credit card should not be used when a purchase order is acceptable.

Often obligations are created, and the invoice is issued in such a way as to make the purchase order process redundant. Examples include and are not limited to: mileage reimbursement, purchases made by employees away from the School District (with approval) or emergency repairs. Additionally, food services, maintenance, and custodial services often are required to make purchases where the purchase order system would create a more cumbersome and expensive process. Such “payments from invoices” can be made provided the appropriate authorization is documented and attached with the invoice for inclusion in the Board Orders. For payment to a vendor, there needs to be an invoice that includes the requested payment with administrative approval to make the payment. In the case of mileage reimbursement, there needs to be a signature of the person requesting reimbursement and an administrative signature verifying that the payment is proper and legal.

XI. APPROVAL OF BOARD ORDERS

The School Board will comply with the review requirements of Title 16 V.S.A. § 563 (8). The review process is intended to ensure that all payments are lawful and in accordance with the budget adopted by the School District.

Pursuant to state statute, the School Board has authorized the Business and Operations Manager to examine claims against the district for school expenses and draw orders for such as shall be allowed, payable to the party entitled.

An accounts payable warrant report is prepared and distributed electronically to all School Board Directors, the Superintendent, and the School District Treasurer. Prior to distribution, the warrant report and all supporting documentation are thoroughly reviewed and approved by the Business and Operations Manager.

XII. DISPOSITION OF SURPLUS PROPERTY

The Board may dispose of surplus or obsolete equipment, materials, and supplies no longer required to accomplish the mission of the school system.

- A. The building Principal or person in charge of the department where school property is located and is to be disposed of will inform the Superintendent, or their designee, of the availability of the property.
- B. The Superintendent, or their designee, shall inform all administrators throughout the School District of all property available for disposal. Any department that can use such equipment or supplies may inform the Superintendent. The property will then be reassigned.
- C. If there is no School District use for the equipment, the Superintendent, or their designee, will contact the Town Manager to see if there is a need in the Town for such equipment.

Surplus items will be classified and disposed of as follows:

- A. Items determined to have no resale value may be disposed of by the most efficient method by the Superintendent or their designee.
- B. Items determined to have resale value:
 - 1. The Superintendent, or their designee, may dispose of those items having a fair market value of less than \$2,500 per item by private sale. A fair process will be followed for such a sale. This process will include posting within the School District and on the District's website that an item is for sale and provide an opportunity to bid on the purchase.
 - 2. Items having a fair market value of \$2,500 per item or more will be advertised for sale, upon the School Board's approval, and sold to the highest qualified bidder.
 - 3. The Board will reserve the right to reject any and all bids.

All money received from the sale of property will be deposited in the general revenue fund of the School District.

COLCHESTER SCHOOL DISTRICT**POLICY: GRANT FUNDING****DATE ADOPTED:** June 15, 2021**POLICY STATEMENT**

In order for the district to provide the best educational opportunities possible for students, the School Board will seek as many sources of revenue as possible to supplement the funds provided through local taxation, general state aid and federal funds. The School Board encourages staff to pursue external financial resources. This policy needs to be cross referenced with Colchester School District policy E10 Donations.

I. PROPOSAL DEVELOPMENT

The school district, through the Superintendent's office, will research and select grant funding opportunities that are in line with the District's Vision Plan and educational philosophy as set by the School Board. This will be accomplished through the completion of the Grant-Funded Project Proposal Application. All funding proposals will be approved by the Superintendent, or their designee, before submission to the funding agency. When required by the agency or for grants exceeding \$250,000, the proposals will be presented to the School Board for approval.

II. ACCEPTANCE OF GRANTS

All approved grants must be accepted by the Superintendent, or their designee, before any funds are received by the district. Prior to the Superintendent accepting the grant, all financial and legal aspects of the grant opportunity shall be reviewed by the Business and Operations Manager to mitigate any potential risks.

III. ADMINISTRATION OF GRANTS

Upon acceptance of the grant, the Superintendent, or their designee, shall appoint a grant program manager and financial liaison. These assigned individuals will be responsible for the following.

- A. Reviewing the final grant documentation.
- B. Maintaining all final grant documentation in the Central Office.
- C. Ensuring funds received are properly deposited in the accounts of the School District. Funds received, excepting the scholarship trust funds, will not earn or accrue interest, nor will the District pay interest for funds held, except by specific School Board action.
- D. Establishing appropriate controls to comply with grant terms and conditions.
- E. Preparing reports for annual notification of the School Board.

Last Adopted: October 16, 2012
Date Warned: May 28, 2021
First Reading: June 1, 2021
Second Reading: June 15, 2021

IV. PREVENTION OF CONFLICT OF INTEREST IN PROCUREMENT FOR FEDERAL DOLLARS

It is the policy of the School Board that all purchasing and contracting comply with state and federal laws. No employee or agent of the District may participate in the selection, award, or administration of a purchase or contract if that person has a real, perceived, or apparent conflict of interest. Any employee or agent with a real, perceived, or apparent conflict of interest shall notify the superintendent of the conflict and not participate in the selection, award or administration of the purchase or contract at issue. The superintendent, or their designee, will develop written procedures to implement this policy.

A conflict of interest arises if an employee, agent, immediate family member, partner, or an organization which employs or is about to employ any of the parties indicated herein, has a direct or indirect financial or other interest in, or a tangible personal benefit from a vendor considered for a purchase or contract.

An employee will not solicit or accept any favor, gratuity, or anything of monetary value from such vendors which exceeds a \$25.00 value.

In the event of a violation of this policy, the District may take disciplinary action against the employee or agent according to procedures in the district personnel manual and/or collective bargaining agreement.

V. TITLE I COMPARABILITY

If a school in the Colchester School District becomes eligible to receive Title I funds, the school shall provide comparable services, staffing levels, curriculum materials and instructional supplies. The district shall use local and state funds to ensure equivalence among schools in staffing and provision of curricular materials and instructional supplies. Students in all schools shall be eligible for comparable programs and supplemental supports. The district shall utilize district-wide salary schedules for professional and non-professional staff.

The superintendent, or their designee, shall develop procedures for compliance with this policy and shall maintain records that are updated annually to document the district's compliance with this policy.

COLCHESTER SCHOOL DISTRICT**POLICY: TRAVEL AND EXPENSES****DATE ADOPTED:** August 17, 2021**PURPOSE**

From time to time, school board members, employees and volunteers are required to travel away from the Colchester School District for school business including and not limited to training, workshops, conferences and other such events. The district will reimburse reasonable expenses for travel.

The purpose of this policy is to address out-of-district travel. In-district travel is eligible for mileage reimbursement only.

POLICY STATEMENTS

1. The supervisor has the authority to approve all travel of district personnel outside of the district and the reimbursement of expenses associated with such travel. The supervisor will approve the mode of travel. Proper receipts and documentation must accompany reimbursement requests.
2. Employees must return itemized receipts for all expenses incurred for out of district travel subject for reimbursement within thirty (30) days of their return from traveling. Receipts received outside this thirty (30) day window might not be reimbursed.
3. All requests for reimbursement must be submitted on the Travel Reimbursement Request form accompanied by an approved Authorization for Travel form and all supporting receipts. This form should be filled out in its entirety and must be approved by the employee's supervisor.
4. Employees will be reimbursed at a mileage rate based on the current federal mileage reimbursement rate (listed on the Travel Reimbursement Request form) for use of all mileage when utilizing an employee's personal vehicle.
5. Employees will be reimbursed for all expenses incurred as it relates to out of district travel to include airfare, transportation, lodging, meals, taxi fare, parking, tolls, telephone, fax, internet usage, etc. All expenses submitted for reimbursement must be accompanied by a receipt even if expenses were prepaid. Meals are subject to the limits noted in the Travel Reimbursement Request form.
6. Expenses for alcoholic beverages, tobacco products, and entertainment incurred as part of a meal or other event will not be reimbursed.

Last Adopted: October 21, 2014
Date Warned: July 30, 2021
First Reading: August 3, 2021
Second Reading: August 17, 2021

7. At many sponsored functions, meals such as breakfast, luncheons, and dinners are included in the cost of the paid registration fee. Employees are encouraged to take advantage of those prepaid meals versus dining elsewhere.
8. The district will not reimburse expenses for spouses, guests, or family members. If an employee decides to bring a spouse, guest, or family member on a district trip, the employee is responsible for all costs and arrangements attributable to these persons.
9. On occasion, it may be permissible for employees to purchase food for a meeting or in a social context. As a general rule, the expense should be approved in advance by the supervisor and must be supported by a receipt, a written record of the district business conducted, and a list of the persons that participated in the event.
10. Fees incurred for registration at conferences and workshops will be reimbursed only if prior approval was received to attend the conference or workshop.

TRAVELER	APPROVING AUTHORITY
School Board Member	The School Board
Superintendent	Board Chair
Business and Operations Manager	Superintendent
Principals and Program Administrators	Superintendent
Administrators other than Principals	Principal or Superintendent
All other school-based employees	Building or Program Administrator

COLCHESTER SCHOOL DISTRICT

POLICY: TRAVEL AND EXPENSES

DATE ADOPTED: DRAFT

PURPOSE

From time to time, School Board members, employees and volunteers are required to travel away from the Colchester School District for school business including and not limited to training, workshops, conferences, and other such events. The district will reimburse reasonable expenses for travel.

The purpose of this policy is to address out-of-district travel. In-district travel is eligible for mileage reimbursement only.

POLICY STATEMENTS

1. The supervisor has the authority to approve all travel of district personnel outside of the district and the reimbursement of expenses associated with such travel. The supervisor will approve the mode of travel. Proper receipts and documentation must accompany reimbursement requests.
2. Employees must return itemized receipts for all reimbursable expenses incurred for out of district travel for reimbursement within thirty (30) days of their return from traveling. Receipts received outside this thirty (30) day window might not be reimbursed.
3. All requests for reimbursement must be submitted on the Travel Reimbursement form accompanied by an approved Pre-Authorization for Travel form and all supporting receipts. This form should be filled out in its entirety and must be approved by the employee's supervisor. These forms are available through SharePoint under district forms.
4. Employees will be reimbursed at a mileage rate based on the current federal mileage reimbursement rate in effect at the time of travel (listed on the Travel Reimbursement form) for all mileage when utilizing an employee's personal vehicle.
5. Employees will be reimbursed for all expenses incurred as it relates to out of district travel to include airfare, transportation, lodging, meals, taxi fare, parking, tolls, telephone, fax, internet usage, etc. All expenses submitted for reimbursement must be accompanied by a receipt even if expenses were prepaid. Meals are subject to the per meal limits noted in the Travel Reimbursement form.
6. Expenses for alcoholic beverages, tobacco products, and entertainment incurred as part of a meal or other event will not be reimbursed.

Last Adopted: August 17, 2021
 Date Warned: March 28, 2025
 First Reading: April 1, 2025
 Second Reading:

7. At many sponsored functions, meals such as breakfast, luncheons, and dinners are included in the cost of the paid registration fee. Employees are encouraged to take advantage of those prepaid meals versus dining elsewhere.
8. The district will not reimburse expenses for spouses, guests, or family members. If an employee decides to bring a spouse, guest, or family member on a district trip, the employee is responsible for all costs and arrangements attributable to these people.
9. On occasion, it may be permissible for employees to purchase food for a meeting or in a social context. As a general rule, the expense should be approved in advance by the supervisor and must be supported by a receipt, a written record of the district business conducted, and a list of the persons that participated in the event.
10. Fees incurred for registration at conferences and workshops will be reimbursed only if prior approval was received to attend the conference or workshop.

TRAVELER	APPROVING AUTHORITY
School Board Member	The School Board
Superintendent	Board Chair
Business and Operations Manager	Superintendent
Principals and Program Administrators	Superintendent
Administrators other than Principals	Principal or Superintendent
All other school-based employees	Building or Program Administrator

COLCHESTER SCHOOL DISTRICT

POLICY: CAPITALIZATION OF ASSETS

DATE ADOPTED: September 5, 2017

PURPOSE

In accordance with 2 Code of Federal Regulation 200.33 – Equipment, the district will have a policy setting the School District’s equipment purchase threshold. This policy has related and required equipment procedures.

I. POLICY STATEMENT

In order to provide for the proper control and conservation of the School District’s property as well as proper accounting for financial reporting purposes, the Superintendent, or their designee, shall maintain a schedule of capitalized assets reported in conjunction with the District’s annual audit.

Capitalization of assets, inclusive of computing devices, equipment, general purpose equipment, information technology systems, special purpose equipment and supplies, occurs when all of the following criteria are met:

- A.** The asset is tangible and complete. Construction in progress is capitalized but not depreciated until the construction is completed.
- B.** The asset is used in the operation of the School District’s activities.
- C.** The asset has a value and useful life at the date of acquisition that meets or exceeds the following:
 - 1.** \$2,500 for individual items and \$10,000 for an asset group and one year of useful life;
 - 2.** All buildings and land must be reported regardless of value and useful life at the time of acquisition.

Assets acquired through donation will be recorded at their estimated fair market value on the date of donation and capitalized according to the criteria above.

Annual depreciation will be charged in equal amounts over the estimated useful lives of all capital assets. The assets’ estimated useful life will be assigned by management in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) rulings.

Legal Reference(s): 2 Code of Federal Regulation 200.33 - Equipment

Date Warned: August 11, 2017
 First Reading: August 15, 2017
 Second Reading: September 5, 2017

COLCHESTER SCHOOL DISTRICT

POLICY: CAPITALIZATION OF ASSETS

DATE ADOPTED: DRAFT

PURPOSE

In accordance with 2 Code of Federal Regulation 200.33 – Equipment, the District will establish a uniform method of accounting for fixed assets and depreciation that provides proper control and conservation of the School District's assets.

POLICY STATEMENT

The School District is responsible for accounting for, controlling, and reporting on fixed assets and depreciation.

Capitalization of assets, inclusive of land, land improvements, buildings and building improvements, vehicles, machinery and equipment, and furniture and occurs when all of the following criteria are met:

- A. The asset is tangible and complete. Construction in progress is capitalized but not depreciated until the construction is completed.
- B. The asset is used in the operation of the School District's activities.
- C. The asset has a value and useful life at the date of acquisition that meets or exceeds the following:
 1. \$2,500 to \$3,000 for individual items and \$10,000 for an asset group and one year of useful life;
 2. All buildings and land must be reported regardless of value and useful life at the time of acquisition.

Assets acquired through donation will be recorded at their estimated fair market value on the date of donation and capitalized according to the criteria above.

Annual depreciation will be charged over the estimated useful lives of capital assets using a straight-line method of depreciation. The assets' estimated useful life will be assigned by management in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) rulings.

Legal Reference(s): 2 Code of Federal Regulation 200.33 - Equipment

Last Reviewed: September 5, 2017
 Date Warned: March 28, 2025
 First Reading: April 1, 2025
 Second Reading:

COLCHESTER SCHOOL DISTRICT

POLICY: FRAUD

DATE ADOPTED: June 2, 2020

POLICY STATEMENT

The purpose of this policy is to establish certain principles and expectations for the school district to prevent fraud, investigate and provide consequences for engaging in any manner of fraud, and to heighten awareness of possible fraud. All board members, employees, vendors, contractors, volunteers, students and any other parties who are involved in the district's financial transactions shall act with integrity and diligence in duties involving the district's financial resources. The district will not tolerate fraud or the concealment of fraud. These activities could result in criminal prosecution and disciplinary action, up to and including termination of employment. Acts of fraud will not be tolerated and will be reported to appropriate government and criminal authorities whenever there is a reasonable basis to believe, following investigation, that such conduct has occurred or is occurring.

I. DEFINITIONS

Fraud is defined as a deception deliberately practiced to secure unfair or unlawful gain. The term includes such acts as bribery, deception, embezzlement, extortion, false representation, forgery, the concealment of material facts, the misappropriation of money or assets and collusion or conspiracy to commit any or all of the above acts.

Fraud and financial impropriety shall include but not be limited to:

- A.** Forgery or unauthorized alteration of any document or account belonging to the district.
- B.** Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
- C.** Misappropriation of funds, securities, supplies, or other district assets, including employee time.
- D.** Impropriety in the handling of money or reporting of district financial transactions.
- E.** Profiteering as a result of insider knowledge of district information or activities.
- F.** Unauthorized disclosure of confidential or proprietary information to outside parties.
- G.** Unauthorized disclosure of investment activities engaged in or contemplated by the district.
- H.** Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
- I.** Failure to disclose conflicts of interest as required by law or district policy.
- J.** Any other dishonest act regarding the finances of the district.

Date Warned: April 3, 2020
 First Reading: April 7, 2020
 Second Reading: June 2, 2020

II. FINANCIAL CONTROLS AND OVERSIGHT

Each employee who supervises or prepares district financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor their area of responsibility for fraud and financial impropriety. The superintendent or designee shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the district.

III. FRAUD REPORTING

Any individual who has reasonable cause to believe that the fiscal practices or actions (wrongful conduct) of an employee or school board member violates any local, state, federal law or rule and regulation relating to the financial practices of the district shall make a report using the Fraud Report Form (Appendix A of this policy). This form shall be submitted to the superintendent of schools or the school board chair if the complaint is regarding the superintendent or business and operations manager.

If an allegation is made in good faith, but is not corroborated by the investigation, no action shall be taken against the person who filed the allegation. Suspicious actions that do not constitute fraud must be reported in accordance with district procedures. Individuals who knowingly make a false report of suspected fraud shall be subject to disciplinary action up to and including termination.

IV. INVESTIGATIONS

The superintendent shall have the primary responsibility for investigating all suspected fraud or financial impropriety as defined in this policy. The superintendent may appoint a designated third-party investigator to lead the investigation. The school board may designate the investigation responsibilities if the superintendent or business and operations manager are the subject of a report of suspected fraud.

An employee shall not attempt to personally conduct investigations and shall not contact the suspected individual in an effort to determine facts or demand restitution. If a preliminary investigation substantiates the occurrence of fraudulent activity, the superintendent or designee shall issue a report to the school board. Final disposition of the matter and any decision to file a criminal complaint or refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with legal counsel. Results of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know.

V. CONFIDENTIALITY

Employees involved in the investigation shall be advised to keep information about the investigation confidential. The district will maintain confidentiality of reports of suspected misconduct and the investigation, to the extent consistent with the conduct of an appropriate investigation and the district's obligations under the Freedom of Information Act. However, absolute confidentiality results cannot be guaranteed. The investigation process may reveal the source of the information, and/or a statement by the individual may be required as part of the evidence.

VI. RETALIATION

The board and all district employees shall not retaliate against a person who in good faith reports perceived fraud or financial impropriety. The district shall not tolerate harassment or victimization and shall take action to protect a person who raises a concern in good faith.

VII. CORRECTIVE ACTION

If an employee is found to be engaging in or to have been engaged in fraudulent acts, or failed to report fraudulent acts, they shall be subject to disciplinary action, up to and including termination. Based on the seriousness of the offense, the results may be referred to the appropriate law enforcement and/or regulatory agencies.

**Colchester School District
Fraud Report Form**

Your Name: _____

Address: _____

Email Address: _____ Phone Number: _____

Please check the box to confirm that you have read the Colchester School District Fraud Policy: E9

Where did you see the fraud happen?

When did you see the fraud occur (date and time)?

Who was committing the act of fraud? Please list all individuals involved.

Who else witnessed the act of fraud?

Is this the first time you have witnessed the fraud occur? Yes / No

If you answered no above, please describe the other incidents.

Please describe in full detail what you witnessed.

A large, empty rectangular box with a thin black border, intended for the witness to provide a detailed description of what they witnessed. The box occupies most of the page below the instruction.

COLCHESTER SCHOOL DISTRICT**POLICY: STUDENT ACTIVITY ACCOUNTS****DATE ADOPTED:** November 15, 2022**POLICY STATEMENT**

The School Board Directors authorize each school to maintain a separate bank account for controlling funds raised by groups in that school for student activities. Student Activity Accounts and the funds controlled by the individual schools are used to account for those resources owned, operated and managed by the student body, under the guidance of a faculty member for educational, recreational or cultural purposes. These are "Special Revenue Funds" as defined in the Handbook for Financial Accounting for Vermont School Systems.

Student activity funds are administered through the establishment of two specific account types per school and they are as follows:

- A Student Activity Account is established for each club or activity when separate tracking of funds is required. Each account (club or activity), except for the General Account defined below, will be defined with the notification of a new activity form.
- The General Account is an account that is utilized to track all interest received and all operating expenses associated with the various Student Activity Accounts.

All payments from student activity accounts to employees for services shall be paid through the School District's payroll system.

Student activity accounts shall be used solely in accordance with the purpose for which such funds are collected and should be spent in a way that benefits those pupils who are in the school and who have contributed to the accumulation of such funds.

Annually, an independent certified public accounting firm will audit the School District. The firm will review the student activity account procedures and compliance with those procedures as part of the School District's audit.

Legal References: VSA Title 16 § 563 (8)

Last Adopted: September 19, 2006
Date Warned: October 28, 2022
First Reading: November 1, 2022
Second Reading: November 15, 2022

It is this policy's intent that the Town Treasurer will designate the Principal to sign all checks for their respective school; however, from time to time, it may be necessary for another person to perform this function. Signature authority will be limited to the Principal, the Superintendent, the Business and Operations Manager and one other building-based person.

Additionally, the second building-based signature cannot be the person responsible for accounting in each principal's office. Checks or other disbursements more than \$1,000 will require two signatures, one of which should be the signature of the Business and Operations Manager or the Superintendent. Checks made payable to the Principal must be authorized and signed by the Superintendent or Business and Operations Manager. All checks or other disbursements shall be clearly documented with approved invoices, detailed purchase receipts or proof of payment. Documents will clearly describe the item or service received.

Student activity funds shall be administered by the respective building Principals, following procedures established by the Superintendent, which may from time to time be modified by the Superintendent.

COLCHESTER SCHOOL DISTRICT**POLICY: DONATIONS****DATE ADOPTED:** September 21, 2021**PURPOSE:**

The Colchester School District recognizes that individuals, businesses and community organizations may wish to donate funds, services, supplies and/or equipment to enhance or extend the programs in the schools or for student scholarships. This policy defines the parameters for accepting and managing these resources.

POLICY STATEMENT:

The board has the authority to accept donations made to the school district or to any school within the district.

The board designates the superintendent to accept donations as described in this policy and associated procedures.

The board reserves the right to refuse to accept any donation that does not contribute to the achievement of district goals or when such ownership would adversely affect the district.

In no case shall the acceptance of a donation be considered an endorsement by the board of a commercial product, business enterprise or institution of learning.

There shall be no expectation of reciprocity for donations made to the district.

Resources accepted cannot cost the district more than the value of the resources received.

Any donation accepted by the Board or its designee shall become district property and is subject to the same controls and regulation as are other district properties.

The board shall be responsible for the maintenance of any donation it accepts unless otherwise stipulated.

The board shall make every effort to honor the intent of the donor in the use of the donation, but it reserves the right to utilize any donation in the best interest of the district's educational program.

Last Adopted: August 20, 2019
Date Warned: July 30, 2021
First Reading: August 3, 2021
Second Reading: August 17, 2021
Third Reading: September 21, 2021

COLCHESTER SCHOOL DISTRICT**POLICY: DONATIONS****DATE ADOPTED:** DRAFT**PURPOSE:**

The Colchester School District recognizes that individuals, businesses, and community organizations may wish to donate funds, services, supplies, and/or equipment to enhance or extend the programs in the schools or for student scholarships. This policy defines the parameters for accepting and managing these resources.

POLICY STATEMENT:

The Superintendent, or their designee, has the authority to accept gifts and donations made to the School District or to any school or program within the District. The Superintendent may also reserve the right to refuse to accept any gift that does not contribute to the achievement of the District's goals and priorities or when such ownership would adversely affect the District.

In no case shall the acceptance of a donation be considered an endorsement by the District of a commercial product, business enterprise or institution of learning.

There shall be no expectation of reciprocity for donations made to the District.

Resources accepted cannot cost the District more than the value of the resources received.

Any donation accepted by the Superintendent, or its designee, shall become District property and is subject to the same controls and regulation as are other District properties.

The Board shall be responsible for the maintenance of any donation it accepts unless otherwise stipulated.

The District shall make every effort to honor the intent of the donor in the use of the donation, but it reserves the right to utilize any donation in the best interest of the District's educational program.

Last Reviewed: September 21, 2021
Date Warned: March 28, 2025
First Reading: April 1, 2025
Second Reading:

COLCHESTER SCHOOL DISTRICT

Board of Education Meeting
Colchester High School Media Center

Tuesday, March 18, 2025
7:00 p.m.

MINUTES (General Session)

The Colchester Board of Education held a regular board meeting on Tuesday, March 18, 2025, in the Colchester High School Media Center. Board members in attendance were Lindsey Cox, Nic Longo, Laurie Kigonya, Jennifer Fath, and Student Representative Rylee Friend. Board Member Ben Yousey Hindes attended by phone. District administrators in attendance included Superintendent Amy Minor, Business and Operations Manager George Trieb, Director of Curriculum and Instruction Gwen Carmolli, and Director of Student Support Services Carrie Lutz. There were no audience members.

I. Call to Order

Superintendent Amy Minor called the meeting to order at 7:00 p.m. and led in the Pledge of Allegiance.

II. Citizen Participation

None.

III. Hear Nominations for School Board Reorganization and Approval of Newspaper of Record Information

Nominations were held for school board chair, vice chair, and clerk, as well as the official newspaper of record.

Director Longo moved to nominate Lindsey Cox as Board Chair. The motion passed unanimously, 4-0.

Director Kigonya moved to nominate Nic Longo as Vice Chair. Board Chair Cox seconded the motion. The motion passed unanimously, 4-0.

Director Longo moved to nominate Ben Yousey-Hindes as Board Clerk. The motion passed unanimously, 4-0.

Director Yousey-Hindes moved to approve The Colchester Sun as the District's official newspaper for legal notices. The motion passed unanimously, 5-0.

IV. First Reading of School Board Policies Action

School Board Policy: B1
Code of Ethics for School Board Members: B2
Management and Suspensions of Policies: A1

These three policies are reviewed annually to renew the board's commitment to their service and the District. No changes were recommended or requested.

Director Kigonya moved to approve the first readings of board policies B1, B2, and A1. The motion passed unanimously.

V. Hear School Report: Colchester Middle School

Information

Colchester Middle School Principal Tara Sharkey provided an overview of the school's enrollment and assessment data from the 2024-25 school year. She explained how this data guides instructional decisions at the classroom and individual student levels. Principal Sharkey also highlighted discipline data and gave an overview of the behavior flow chart, explaining the use of restorative practices and consistent expectations.

Principal Sharkey highlighted three core strategies educators are implementing: developmentally responsive instructional practices, professional learning communities focused on curriculum design and implementation tailored to middle school students, and collaborative educator teams working to ensure diversity, inclusivity, and accessibility for all students. She shared examples of these strategies in action, such as monthly TA themes promoting positive values like being an upstander and the power of positive thinking. Educators are also working on curriculum alignment, formative assessment strategies, and data collection tools, with some piloting new instructional methods and student engagement strategies.

The board asked questions about discipline and enrollment data, which were answered by Principal Sharkey and Superintendent Minor.

VI. Approval of Recommendation for Teacher Contract Renewals 2025-26 **Action**

Superintendent Amy Minor provided the board with a memo outlining the contracts recommended for renewal for the FY'26 school year.

Director Longo moved to approve the recommended teacher contracts for the 2025-2026 school year. The motion passed unanimously.

VII. Approval of Recommendation for Administrator Contract Renewals 2025-26 **Action**

Superintendent Amy Minor provided the board with a memo outlining the contracts recommended for renewal for the FY'25 school year.

Director Kigonya moved to approve the recommended administrator contracts for the 2025-2026 school year. The motion passed unanimously.

VIII. First Reading of Section 504 Rehabilitation Act of 1973- Americans with Disabilities Act. Policy for Non-discrimination on the Basis of Disability: F27

This policy was last reviewed in 2020. As written, the policy essentially confirms the District's commitment to following federal law. Administrators recommended revising the policy's purpose to better outline the grievance process for families. This shift would also align the District's policy with what is required in the Vermont School Board Association's (VSBA) model policy.

The board discussed concerns about potential changes to federal law under the current administration and explored ways to strengthen the District's broader anti-discrimination policies. Ultimately, they supported the recommendation to update the policy to reflect the VSBA's model policy guidelines.

Director Longo moved to approve the first reading of the Section 504 Rehabilitation Act of 1973 Americans with Disabilities Act. Policy for Non-discrimination on the Basis of Disability: F27. The motion passed unanimously.

IX. Approval of Consent Agenda

Action

The board reviewed the following consent agenda.

DRAFT

Director Kigonya moved to approve the consent agenda as provided. The motion passed unanimously.

X. Approval of Meeting Minutes

Action

- March 4, 2025

Director Longo moved to approve the meeting minutes for March 4, 2025. The motion passed unanimously.

XI. Board/Administration Communication, Correspondence, Committee Reports

Information

- Facilities Construction Update: Planning is still underway with building-based committees, and 3D renderings will be available soon.
- Superintendent Minor continues to be called to testify in Montpelier regarding Governor Scott's Transformative Education Plan. This plan would essentially dissolve all existing districts and reconfigure them into just five large regional districts. Colchester students would join over 30K other students in the region. Education leaders and legislators are advocating for students and districts, and Superintendent Minor is hopeful that all Vermonters will have the opportunity to provide feedback to both education committees soon.

XII. Future Agenda Items

Information

- Board Reorganization
- School Reports
- Policy Work

XIII. Adjournment

Director Kigonya moved to adjourn at 8:21 p.m. The motion passed unanimously.

Recorder:

Board Clerk:

Meghan Baule
Recording Secretary

Ben Yousey-Hindes
Board Clerk