

DOUGLAS COUNTY SCHOOL DISTRICT BOARD ITEM
BOE Meeting: April 2, 2024

Subject: GP 1.9, Cost of Governance

Recommended Action: The Board of Education may submit comments, ask for clarification, and request additional information to assist the Board in the compliance ruling for this policy, which will occur April 23, 2024 as recommended by Director Valerie Thompson, Douglas County School District Board of Education.

Pertaining to Governance Policy: Governance Process 1.9, Cost of Governance. Complete GP 1.9 policy language is attached to this Board item as well.

Background: The Douglas County School Board is beginning a routine and systematic process of self-evaluation where it regularly reviews its Board-Superintendent Linkage and Board Process policies. The review is meant to be positive, constructive, and educational.

Rationale/Objective: The objective of monitoring Governance Process 1.9, Cost of Governance is three-fold:

1. To ensure that Douglas County School District Board of Education is in compliance with this policy;
2. To hold itself accountable to the public for its performance; and,
3. To review policy wording.

Cost/Benefit Analysis: NA

Alternatives: The Board of Education may:

- a) Accept the report as is and adopt a resolution at the April 23, 2024 meeting, indicating that the Board is in compliance;
- b) Not accept the report and ask that changes to the report be made and brought back for further discussion; or,
- c) Accept the report as is and adopt a resolution at the April 23, 2024 meeting stating that the Board is out of compliance.

Submitted by: Director Valerie Thompson, DCSD Board of Education

Date: April 2, 2024

GP 1.9 Cost of Governance

The Board will invest in its governance

capacity. Accordingly:

- 1.9.1 Board skills, methods, and supports will be sufficient to assure governing with excellence.
 - 1.9.1.1 Training and retraining will be used liberally to orient new members and candidates for membership, as well as to maintain and increase existing member skills and understandings.
 - 1.9.1.2 Outside monitoring assistance will be arranged so that the Board can exercise confident control over organizational performance. This includes, but is not limited to, fiscal audit.
 - 1.9.1.3 Outreach mechanisms will be used as needed to assure the Board's ability to listen to owner viewpoints and values.
- 1.9.2 Costs will be prudently incurred, though not at the expense of endangering the development and maintenance of superior capability.
 - 1.9.2.1 Up to \$14,200 in fiscal year 2020-2021 for training, including attendance at conferences, retreats and workshops.
 - 1.9.2.2 Up to \$83,000 in fiscal year 2020-2021 for audit and other third party monitoring of organizational performance.
 - 1.9.2.3 Up to \$14,000 in fiscal year 2020-2021 for surveys, focus groups, opinion analyses, and meeting costs.
 - 1.9.2.4 Up to \$ 41,050 in fiscal year 2020-2021 membership in statewide and national organizations.
 - 1.9.2.5 Up to \$48,650 in fiscal year 2020-2021 for use of outside professional expertise.
 - 1.9.2.6 Up to \$200 in fiscal year 2020-2021 for ownership linkage and partnership opportunities.

Date Adopted/Last Revised: 12.13.22

Date Reviewed: 04.02.24

Memorandum

TO: Board of Education
FROM: Director Valerie Thompson, DCSD Board of Education
DATE: April 2, 2024
SUBJECT: Monitoring Report for Governance Process 1.9, Cost of Governance

I certify that, to the best of my knowledge, this information is accurate as of April 2, 2024

Period Monitored: January 1, 2023 through April 2, 2024

Monitoring Report Status:

POLICY TYPE: Board-Superintendent Linkage	Page #	Compliance
1.9 Governance-Management Connection	2	●

● Fully compliant ● Partially compliant ● Non-compliant

Evidence: All evidence is available through the Board Secretary.

Evidence used in monitoring this policy is as follows:

- [BOE Public Notice and Meetings](#) and BOE Calendar (1.9.1.1)
 - BOE orientation
 - Retreats December, March
 - CASB Conference
- [Annual Comprehensive Financial Report \(1.9.1.2\)](#)
- [Community Connections Plan \(1.9.1.3\)](#)
- Board Committee Survey (1.9.1.3)
 - Poll of 400 Douglas County Residents Conducted by Moore Information Group - March 2023 (1.9.1.3)
 - Poll of 400 Douglas County Residents Conducted by Moore Information Group - June 2023 (1.9.1.3)
- [BOE Handbook \(1.9.1, 1.9.2\)](#)
- Mileage reports (1.9.1.3, 1.9.2)
- [FY2023-2024 Financial Plan and Budget \(1.9.1.2\)](#)
- Meeting March 4th, 2024, with Assistant Secretary, Director of Budget, and Budget Analyst. (1.9.1)
- 2022-2023 Final Budget (attached) (1.9.2)
- 2023-2024 Revised Budget (attached) (1.9.2)
- Phone call with Superintendent Kane on March 29th to review and clarify current budget process (1.9.2)

The Board of Education has invested in its governance by intentionally building board skills, methods, and supports will be sufficient to assure governing with excellence.

- Board members have attended in-house trainings/orientation, retreats, and Colorado Association of School Boards conference.
- The district complies with an annual fiscal audit
- The Board has multiple outreach mechanisms including multiple Board Committees, a Community Connections Plan, Board Committee Survey, community polling, and participates in community leadership meetings, such as the Partnership of Douglas County Governments and the Douglas County Youth Initiative.

The following chart provides an overview of the budget and actual expenses over the monitoring period:

Line Item	2022-23 Budget	2022-23 Actual	2023-24 Revised Budget	2023-24 Actuals
PERA Employers Share	N/A	N/A	0	674.1
Election Fees	316,964.00	316,963.61	328,886.00	250,777.73
Audit Services (1.9.2.2)	104,590.00	104,590.00	110,000.00	140,000.00
Consulting Services (1.9.2.5)	15,000.00	20,600.00	10,529.00	3,150.00
Technical Services	14,460.00	12,958.13	14,460.00	13,262.50
Rental of Land and Buildings	2,000.00	1,684.30	6,000.00	1,239.10
Advertising Expenses	100	100.72	100	0
Printing & Binding	N/A	N/A	0	508.4
Travel, Registration, and Entrance Fees	12,400.00	7,980.69	9,300.00	12,881.30
Mileage Reimbursement	5,000.00	6,288.92	5,165.00	3,209.50
General Supplies	13,000.00	10,868.44	29,600.00	16,219.09
Computers and Technology Equipment	2,000.00	0	2,000.00	0
Dues & Fees (1.9.2.4)	45,672.00	43,847.00	43,372.00	45,571.00
Bulk mail/Ups (Charge Back)	50	0	50	0
Additional//Extra Duty Pay/Stipend	N/A	N/A	2,400.00	0
Medicare	N/A	N/A	35	0
PERA Employers Share	N/A	N/A	514	0
General Supplies	10,000.00	3,942.77	4,500.00	172.5

Consulting Services (1.9.2.5)	185,000.00	123,374.79	50,000.00	18,200.00
Technology Equipment	N/A	N/A	20,000.00	0
Communications	50	0	N/A	N/A
Legal	6563	6563	N/A	N/A
Total	732849.00	653199.37	636,911.00	505865.22

The Adopted Budget Book for 2023-2024 states (1.9.2):

- “The Board of Education budget provides for the costs associated with Board of Education meetings, professional development for the Board of Education Directors, and all costs associated with elections, audits and polling.”

Policy 1.9.2, the Board budget, the BOE Handbook, and current processes are not in alignment.

- The policy states a total budget of \$201,100 across 6 categories. The board revised budget for 2023-2024 is \$636,911.00 and includes additional categories such as technical services, technology equipment, and general supplies.
- The BOE handbook under “Organization of the Board” and “Treasurer” states:

“All warrants, orders or checks drawn in payment of lawfully incurred and properly authorized obligations of the district must bear the written or facsimile signature of the treasurer of the Board. The treasurer assists with the development of the Board Department Budget, approves Director reimbursement requests, and expenditure requests not already budgeted”.

The current process:

- The Board Treasurer approves mileage requests for Board members and Superintendent
- The Assistant Treasurer approves other reimbursement and expenditure requests and provides signatures on checks drawn and other authorized obligations.
- The Board Department Budget is developed between district budget staff and the Assistant Board Secretary. The Board Treasurer attends the meeting where the budget is reviewed.
- The Board budget is included in the approval of the overall budget

Conclusion: To the best of my knowledge this information is accurate as of April 2, 2024. This report should reflect that the Board **is partially compliant** with Governance Process 1.9, Cost of Governance.