

DOUGLAS COUNTY SCHOOL DISTRICT BOARD ITEM
BOE Meeting: January 14, 2025

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 January 14, 2025 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 January 28, 2025 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 January 28, 2025 meeting stating that the Board is out of compliance.

Submitted by: Director Valerie Thompson, DCSD Board of Education

Date: January 10, 2025

GP 1.9 Cost of Governance

The Board will invest appropriately and wisely in its governance capacity to enable the Board to govern lawfully, ethically, and prudently, in accordance with GP 1.1 The Board's Governing Style, with an emphasis on leadership that produces the best possible Ends results for students.

Accordingly:

1.9.1 Board development and continuous improvement in its governance capacity will include sufficient skills, methods, and supports to assure governing with excellence

1.9.1.1 There will be ongoing professional development to prudently orient new members and candidates, as well as to maintain and increase existing members' skills and understandings.

1.9.1.2 Outside monitoring assistance will be arranged so the Board can exercise confident control over organizational performance. This includes, but is not limited to, fiscal audits.

1.9.1.3 Outreach mechanisms will be used as needed to ensure the Board's ability to listen to owner viewpoints and values.

1.9.1.4 Board administrative and technological needs, including laptop devices, will be provided to ensure the Board is able to successfully achieve its work.

1.9.2 Governance costs will be prudently managed and incurred via the Board's discretionary budget to ensure excellence in governance performance.

1.9.2.1 Upon availability of funds and majority approval by the Board, the Board governance budget may include: board operations, professional development, community engagement, outside monitoring assistance, and one-time expenses.

i. Board Operations: Activities directly related to the functioning of the school board such as meetings, membership in statewide and national organizations, outside professional expertise, and board administrative expenses including office supplies and meals.

ii. Professional Development: Training and educational opportunities for board members to enhance their governance capabilities such as attendance at conferences, retreats, and workshops.

iii. Community Engagement: Activities designed to engage stakeholders, including parents, students, staff, and community members, in the governance process. These activities include surveys, focus groups, opinion analyses, and meeting costs and other ownership linkage and partnership opportunities.

iv. Outside Monitoring Assistance: Services, such as a fiscal audit and other third-party monitoring for organizational performance, that assist the Board with assurance of the integrity of the financials.

v. One-time expenses: Activities that do not typically occur on an annual basis such as general election fees, polling, and boundaries reevaluation.

1.9.2.2 The Board will publicly review, discuss, and adjust, as necessary, its expenditures on a quarterly basis, and project its budget for the next fiscal year.

1.9.3 Budget Expenditure Approval

1.9.3.1 The Board Treasurer is required to approve proposed Board expenditures over \$2,000 prior to using the funds to ensure budget solvency.

1.9.3.2 If the Board Treasurer is unavailable to review the proposed expenditure, the Board Assistant Secretary has the authority to review and approve the expenditure. The Board Assistant Secretary is required to notify the Board Treasurer about the approved expenditure in a timely manner.

Date Adopted/Last Revised: 09.24.24

Date Reviewed: 01.10.25

Memorandum

TO: Board of Education
FROM: Director Valerie Thompson, DCSD Board of Education
DATE: January 10, 2025
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 January 10, 2025
Period Monitored: April 2, 2024 through January 10, 2025
Monitoring Report Status:

POLICY TYPE: Governance Processes	Page #	Compliance
1.9 Governance-Management Connection	16	●

● 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, 1.9.2.2)
 - Multiple BOE Retreats (July, August, December)
 - Multiple BOE Lunch and Learns (Topics included: Growth and Decline, Special Education Services, School Finance)
 - CASB Conference (December 2024)
 - NASB Conference (April 2024)
 - Quarterly Board Budget Reviews during public meetings
- [Annual Comprehensive Financial Report \(1.9.1.2\)](#)
- [Community Connections Plan \(1.9.1.3\)](#)
- Board Committee Feedback and public surveys and focus groups (1.9.1.3)
 - [Mill/Bond Exploratory Ad Hoc Committee presentation, annual report, and letter from the chair](#)
 - [Poll of Douglas County Residents Conducted by WPA intelligence- March 2024 \(1.9.1.3\)](#)
 - [Poll of Douglas County Residents Conducted by WPA - July 2024 \(1.9.1.3\)](#)
- [BOE Handbook \(1.9.1, 1.9.2, 1.9.3\)](#)
- Mileage reports (1.9.2.1)
- [FY2024-2025 Financial Plan and Budget \(1.9.1.2\)](#)
- 2023-2024 Final Budget and actuals (attached) (1.9.2.1)
- 2024-2025 Revised Budget and actuals to date (attached) (1.9.2.1)
- Monthly Board Budget Expenditure Reports (1.9.3)
- January 2025 email from Board Treasurer, Valerie Thompson, to Assistant Board Secretary, Ronnae Brockman to establish procedures for board expenditures over the \$2000 threshold (1.9.3)
- Board directors have assigned laptops and access to appropriate software for conducting board business (1.9.1.4).

The Board of Education has invested appropriately and wisely in its governance by intentionally building board skills, methods, and supports to ensure governing with excellence.

- Board members have attended in-house presentation to learn about district topics through lunch and learns, the board schedules multiple retreats throughout the year, the full board attends the Colorado Association of School Boards conference, and two board members attend the National Association of School Boards Conference.

- The board has multiple outreach mechanisms including multiple Board Committees, a Community Connections Plan, community polling, and participates in community leadership meetings, such as the Partnership of Douglas County Governments and the Douglas County Youth Initiative.
- The district complies with an annual fiscal audit.
- The district and board budgets are reviewed on an ongoing basis during public meetings
- The board approves the budget and other pertinent expenditures during public meetings
- The board budget expenditures are monitored through Monthly Board Budget Expenditure Reports
- As of January 2025, board expenditure approvals that meet the threshold of over \$2000 or higher follow an established process.

The below chart is the Board of Education Budget Quarter 1 Report for 2024-2025 school year and provides an overview of the board budget and actual expenses over the monitoring period:

Line Item	2023-2024 Final Budget	2023-2024 Actual as of June 30, 2024	2023-2024 Variance	2024-2025 Adopted Budget	2024-2025 Actuals as of September 30, 2024	2024-2025 Variance
Election Fees	\$ 328,886	\$ 250,778	(\$ 78,108)	\$ 337,800	\$ -	(\$ 337,800)
Consulting	174,529	147,350	(27,179)	21,060	10,500	(10,560)
Audit Services	140,000	140,000	-	122,750	38,500	(84,250)
Dues & Fees	45,771	45,771	-	46,600	35,664	(10,936)
Technology Equipment	32,000	16,606	(15,394)	2,000	-	(2,000)
General Supplies	27,191	23,970	(3,221)	32,000	3,558	(28,442)
Travel & Registration	17,060	22,541	5,481	20,350	177	(20,173)
Technical Services	14,460	13,813	(648)	14,250	-	(14,250)
Mileage Reimbursement	5,165	4,005	(1,160)	5,165	421	(4,744)
Extra Pay & PERA	2,949	4,958	2,009	2,952	-	(2,952)
Rental of Buildings	2,240	1,239	(1,001)	4,000	-	(4,000)
Printing & Binding	510	508	(2)	450	-	(450)
Advertising	100	119	19	250	-	(250)
Mail Charge	50	4	(46)	50	-	(50)
	\$ 790,911	\$ 671,662	(\$ 119,249)	\$ 609,677	\$ 88,820	(\$ 520,857)

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