



## District

### Mission:

LCSD Challenges students to reach their fullest potential through personal, engaged and rigorous learning in the classroom and beyond.

## Board

### Priorities:

Ensure all students stay on or above grade level each year and graduate prepared to successfully implement a plan for college or career.

Every day, we are college or career ready.

Provide all students with engaging learning opportunities.

Rigor and engagement are everywhere.

Create a space that is safe, inclusive and welcoming for all.

Diversity and culture make us better.

Plan and execute the capital and human capital investments that will make our district better.

We plan for the future.

## Lake County School District Board of Education

Feb. 10, 2025 5:30 pm Regular Meeting

Location: District Office-Room 11 & via Zoom

1. 5:30 Call to order
2. 5:31 Pledge of Allegiance
3. 5:32 Roll Call
4. 5:33 Preview Agenda
5. 5:34 Public Participation

Members of the public who wish to address the board on non-agenda items are welcome to do so at this time. Please sign up with board secretary. We ask you to please observe the following guidelines:

- Confine your comments to matters that are germane to the business of the School District.
- Recognize that students often attend or view our meetings. Speaker's remarks, therefore, should be suitable for an audience that includes kindergarten through twelfth grade students.
- Understand that the board cannot discuss specific personnel matters or specific students in a public forum.

6. 5:40 Consent Agenda
  - a. Jan. 13, 2025 Regular Meeting Minutes
  - b. Jan. 27, 2025 Special Meeting Minutes
  - c. Employee Status
  - d. Board Member time sheets
7. 5:41 Spotlight
  - a. Food Service-Maria Lizardo
  - b. Human Resources-Kathleen Fitzsimmons
8. 6:00 Discussion Item-Energy Project update
9. 6:10 Discussion Item-
  - a. Revised Resolutions: NO. 25-14 Budget Appropriations, 25-15 Interfund Borrowing, and NO. 25-16 Use of Beginning Fund Balance.
  - b. New Resolution NO. 25-17-Increase in Fund 31
10. 6:30 Action Item
  - a. Resolution NO. 25-14 Budget Appropriations-Revised
  - b. Resolution NO. 25-15 Interfund Borrowing-Revised
  - c. Resolution NO. 25-16 Use of Beginning Fund Balance-Revised
  - d. Resolution NO. 25-17-Increase in Fund 31-Bond Debit Service
11. 6:50 Discussion Item-Resolution NO.25-18-Surplus of Vehicle
12. 6:55 Action Item-Resolution NO. 25-18-Surplus of Vehicle
13. 7:00 Oversight Calendar-Choice In/Out
14. 7:05 Policy Monitoring- SSG-3 and SSG-4
15. 7:25 Superintendent update
16. 7:30 Board Reports
17. 7:35 Agenda Planning
18. Adjourn
19. Upcoming meeting or event:
  - a. Feb. 24, 2025 Work Session @ 5:30 pm @ District Office/Zoom
  - b. Feb. 28, 2025 LCSD & LCEA Negotiations @ 8:30 am @ District Office/Zoom
  - c. March 17, 2025 Regular Meeting @ 5:30 pm @ District Office/Zoom
  - d. March 28, 2025 LCSD & LCEA Negotiations @ 8:30 am @ District Office/Zoom
  - e. March 31, 2025 Work Session @ 5:30 pm @ District Office/Zoom
  - f. April 4, 2025 LCSD & AFSCME Negotiations @ 9:00 am @ District Office/Zoom

### A few welcoming notes:

The board's meeting time is dedicated to its strategic mission and top priorities. • The "consent agenda" has items which have either been discussed prior or are highly routine. By not discussing these issues, we are able to spend time on our most important priorities. • "Public participation" is an opportunity to present brief comments or pose questions to the board for consideration or follow-up. Time limits are 3 minutes for individual speakers if fewer than 20 individuals have signed up to speak; 2 minutes' limit and 5 minutes for groups of 20 signed up; and 1 minute for individual and 3 minutes for groups if more than 30 have signed up to speak. Please see Board Policy GP-14 (Governance Process) for the full policy. The boundaries are designed to help keep the strategic meeting focused and in no way limits conversations beyond the board meeting. • Your insights are needed and welcomed and the board encourages you to request a meeting with any board member, should you have something to discuss. • If you are interested in helping the district's achievement effort, please talk with any member of the leadership team or call the district office at 719-486-6800. Opportunities abound. Your participation is highly desired.



- g. April 14, 2025 Regular Meeting @ 5:30 pm @ District Office/Zoom
- h. April 18, 2025 LCSD & LCEA Negotiations @ 8:30 am @ District Office/Zoom
- i. April 28, 2025 Work Session @ 5:30 pm @ District Office/Zoom

Estimated duration of meeting is 2.5 to 3 hours    \*\*Updated 2/7/2025

---

**A few welcoming notes:**

The board's meeting time is dedicated to its strategic mission and top priorities. • The "consent agenda" has items which have either been discussed prior or are highly routine. By not discussing these issues, we are able to spend time on our most important priorities. • "Public participation" is an opportunity to present brief comments or pose questions to the board for consideration or follow-up. Time limits are 3 minutes for individual speakers if fewer than 20 individuals have signed up to speak; 2 minutes' limit and 5 minutes for groups of 20 signed up; and 1 minute for individual and 3 minutes for groups if more than 30 have signed up to speak. Please see Board Policy GP-14 (Governance Process) for the full policy. The boundaries are designed to help keep the strategic meeting focused and in no way limits conversations beyond the board meeting. • Your insights are needed and welcomed and the board encourages you to request a meeting with any board member, should you have something to discuss. • If you are interested in helping the district's achievement effort, please talk with any member of the leadership team or call the district office at 719-486-6800. Opportunities abound. Your participation is highly desired.



## Misión del Distrito:

LCSD desafía a los estudiantes a alcanzar su máximo potencial a través del aprendizaje personal, comprometido y riguroso en el aula y más allá.

## Prioridades de la junta:

Asegúrese de que todos los estudiantes se mantengan en o por encima del nivel de grado cada año y se gradúen preparados para implementar con éxito un plan para la universidad o una carrera.

Todos los días estamos preparados para la universidad o una carrera.

Brindar a todos los estudiantes oportunidades de aprendizaje interesantes.

El rigor y el compromiso están en todas partes.

Crea un espacio seguro, inclusivo y acogedor para todos.

La diversidad y la cultura nos hacen mejores.

Planificar y ejecutar las inversiones de capital y capital humano que mejorarán nuestro distrito.

Planeamos para el futuro.

## Junta de Educación del Distrito Escolar del Condado de Lake

10 de febrero de 2025 5:30 pm Reunión ordinaria

Ubicación: Oficina del distrito y via Zoom

1. 5:30 Llamada al orden
2. 5:31 Juramento a la bandera
3. 5:32 Pasar lista
4. 5:33 Vista previa de la agenda
5. 5:34 Participación pública

Los miembros del público que deseen dirigirse a la junta sobre temas que no estén en la agenda pueden hacerlo en este momento. Regístrese con el secretario de la junta. Le pedimos que observe las siguientes pautas:

- Limite sus comentarios a asuntos relacionados con los negocios del Distrito Escolar.
- Reconozca que los estudiantes a menudo asisten o ven nuestras reuniones. Por lo tanto, los comentarios del orador deben ser adecuados para una audiencia que incluya a estudiantes de jardín de infantes a duodécimo grado.
- Entender que la junta no puede discutir asuntos específicos de personal o estudiantes específicos en un foro público.

6. 5:40 Agenda de consentimiento
  - a. Acta de la reunión ordinaria del 13 de enero de 2025
  - b. Acta de la reunión especial del 27 de enero de 2025
  - c. Estado del Empleado
  - d. Hojas de tiempo de los miembros de la junta
7. 5:41 Spotlight
  - a. Servicio de alimentos: Maria Lizardo
  - b. Recursos humanos: Kathleen Fitzsimmons
8. 6:00 Tema de discusión: Actualización del proyecto de energía
9. 6:10 Tema de discusión: Resoluciones revisadas: N.º 25-14 Asignaciones presupuestarias, 25-15 Préstamos entre fondos y N.º 25-16 Uso del saldo inicial del fondo. Nueva resolución N.º 25-17: Aumento del fondo 31
10. 6:30 Tema de acción
  - a. Resolución N.º 25-14 Asignaciones presupuestarias: revisada
  - b. Resolución N.º 25-15 Préstamos entre fondos: revisada
  - c. Resolución N.º 25-16 Uso del saldo inicial del fondo: revisada
  - d. Resolución N.º 25-17-Aumento de los fondos 31-Servicio de débito de bonos
11. 6:50 Punto de discusión: Resolución N.º 25-18: Excedente de vehículos
12. 6:55 Punto de acción: Resolución N.º 25-18: Excedente de vehículos
13. 7:00 Calendario de supervisión: elección de entrada/salida
14. 7:05 Seguimiento de políticas: SSG-3 y SSG-4
15. 7:25 Actualización del superintendente
16. 7:30 Informes de la junta
17. 7:35 Planificación de la agenda
18. Aplazar
19. Próxima reunión o evento:
  - a. 24 de febrero de 2025 Sesión de trabajo a las 5:30 p. m. en la Oficina del Distrito/Zoom
  - b. 28 de febrero de 2025 Negociaciones de la LCSD y la LCEA a las 8:30 a. m. en la Oficina del Distrito/Zoom
  - c. 17 de marzo de 2025 Reunión ordinaria a las 5:30 p. m. en la Oficina del Distrito/Zoom

## A few welcoming notes:

The board's meeting time is dedicated to its strategic mission and top priorities. • The "consent agenda" has items which have either been discussed prior or are highly routine. By not discussing these issues, we are able to spend time on our most important priorities. • "Public participation" is an opportunity to present brief comments or pose questions to the board for consideration or follow-up. Time limits are 3 minutes for individual speakers if fewer than 20 individuals have signed up to speak; 2 minutes' limit and 5 minutes for groups of 20 signed up; and 1 minute for individual and 3 minutes for groups if more than 30 have signed up to speak. Please see Board Policy GP-14 (Governance Process) for the full policy. The boundaries are designed to help keep the strategic meeting focused and in no way limits conversations beyond the board meeting. • Your insights are needed and welcomed and the board encourages you to request a meeting with any board member, should you have something to discuss. • If you are interested in helping the district's achievement effort, please talk with any member of the leadership team or call the district office at 719-486-6800. Opportunities abound. Your participation is highly desired.



- d. 28 de marzo de 2025 Negociaciones de la LCSD y la LCEA a las 8:30 a. m. en la Oficina del Distrito/Zoom
- e. 31 de marzo de 2025 Sesión de trabajo a las 5:30 p. m. en la Oficina del Distrito/Zoom
- f. 4 de abril de 2025 Negociaciones de la LCSD y la AFSCME a las 9:00 a. m. en la Oficina del Distrito/Zoom
- g. Reunión ordinaria del 14 de abril de 2025 a las 5:30 p. m. en la oficina del distrito/Zoom
- h. 18 de abril de 2025 Negociaciones de la LCSD y la LCEA a las 8:30 a. m. en la Oficina del Distrito/Zoom
- i. 28 de abril de 2025 Sesión de trabajo a las 5:30 p. m. en la Oficina del Distrito/Zoom

La duración estimada de la reunión es de 2,5 a 3 horas      \*\* Actualizado 2/7/2025

**Algunas notas de bienvenida:**

*El tiempo de reunión de la junta se dedica a su misión estratégica y sus principales prioridades. • La "agenda de consentimiento" tiene elementos que han sido discutidos previamente o son muy rutinarios. Al no discutir estos temas, podemos dedicar tiempo a nuestras prioridades más importantes. • La "participación pública" es una oportunidad para presentar breves comentarios o plantear preguntas a la junta para su consideración o seguimiento. Los límites de tiempo son 3 minutos para oradores individuales si menos de 20 personas se han inscrito para hablar; Límite de 2 minutos y 5 minutos para grupos de 20 inscritos; y 1 minuto para individuales y 3 minutos para grupos si más de 30 se han inscrito para hablar. Consulte la Política de la Junta GP-14 (Proceso de gobernanza) para conocer la política completa). Los límites están diseñados para ayudar a mantener la reunión estratégica enfocada y de ninguna manera limita las conversaciones más allá de la reunión de la junta. • Sus ideas son necesarias y bienvenidas y la junta le anima a solicitar una reunión con cualquier miembro de la junta, en caso de que tenga algo que discutir. • Si está interesado en ayudar en el esfuerzo de rendimiento del distrito, hable con cualquier miembro del equipo de liderazgo o llame a la oficina del distrito al 719-486-6800. Abundan las oportunidades. Su participación es muy deseada d.*

**A few welcoming notes:**

*The board's meeting time is dedicated to its strategic mission and top priorities. • The "consent agenda" has items which have either been discussed prior or are highly routine. By not discussing these issues, we are able to spend time on our most important priorities. • "Public participation" is an opportunity to present brief comments or pose questions to the board for consideration or follow-up. Time limits are 3 minutes for individual speakers if fewer than 20 individuals have signed up to speak; 2 minutes' limit and 5 minutes for groups of 20 signed up; and 1 minute for individual and 3 minutes for groups if more than 30 have signed up to speak. Please see Board Policy GP-14 (Governance Process) for the full policy). The boundaries are designed to help keep the strategic meeting focused and in no way limits conversations beyond the board meeting. • Your insights are needed and welcomed and the board encourages you to request a meeting with any board member, should you have something to discuss. • If you are interested in helping the district's achievement effort, please talk with any member of the leadership team or call the district office at 719-486-6800. Opportunities abound. Your participation is highly desired.*



## SCHOOL BOARD MINUTES

### Regular Meeting

January 13, 2025

**Meeting called to order** –Director Baker called the meeting to order.

**Roll Call of Members** - The regular meeting of the Board of Directors for Lake County School District R-1 was called to order on Jan. 13, 2025 at 4:02 p.m. and was held at the District Office and via Zoom. Directors Baker, Charles, Cooper (via Zoom), Earley, Lozano and Superintendent Bartlett were present.

**Pledge of Allegiance** –Director Baker led the pledge of allegiance.

**Preview of agenda-** No changes needed.

Director Baker, as the president, stated that the board has issues to discuss in Executive Session as follows: Pursuant to Section 24-6-402(4)(f) Personnel to conduct the Superintendent Evaluation. Superintendent Bartlett was invited into executive session. It was moved by Director Earley to convene in executive session. Director Lozano seconded the motion;

	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X

Nay					
Absent					X
Abstain					

motion carried 5-0-0-0.

Executive session began at 4:09 pm. In attendance: John Baker, Kerry Charles, Grayson Cooper, Melissa Earley, Miriam Lozano and Kate Bartlett (superintendent). Topics of discussion in executive session included: Pursuant to Section 24-6-402(4)(f) Personnel to conduct the Superintendent Evaluation. Superintendent Bartlett was in attendance from 5:12-5:35 pm (23 minutes). Executive session lasted for 1 hour and 26 minutes and ended at 5:35 pm.

A short break was taken and the regular meeting resumed at 5:40 pm.

**Public Participation-** No public participation.

**Action items-** It was moved by Director Charles to approve the consent agenda. Director Lozano seconded the motion;

	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X

Nay					
Absent					X
Abstain					

motion carried 5-0-0-0.

**Discussion items-** The board discussed Resolution NO. 25-11 Notice of Agenda Posting Locations.

**Action items-** It was moved by Director Earley to approve Resolution NO. 25-11 Notice of Agenda Posting Locations. Director Charles seconded the motion;

	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X
Nay					
Absent					
Abstain					

motion carried 5-0-0-0.

**Discussion items-** The board discussed the Land Purchase Contract and Resolution NO. 25-12 Authorizing Conveyance of Real Property.

**Action items-** It was moved by Director Lozano to approve the Land Purchase Contract and Resolution NO. 25-12 Authorizing Conveyance of Real Property. Director Charles seconded the motion;

	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X
Nay					
Absent					
Abstain					

motion carried 5-0-0-0.

**Discussion items-** Superintendent Bartlett led a discussion regarding the School Resource Officer (SRO). Chief Trelka from the Lake County Police Department and Kerri Quinlan shared ideas regarding the SRO position. The topic will be placed on the Jan. 27<sup>th</sup> meeting for Sheriff Speckman to also share his ideas with the board. Superintendent Bartlett shared the UIP for the district and changes that were made after presenting to the District Accountability Committee. Superintendent Bartlett led a conversation regarding a draft resolution for the commitment to safe and welcoming schools and shared a draft policy to support the resolution. Rena Sanchez was in attendance and answered questions from the board regarding the budget reports.

**Superintendent Update-** Superintendent Bartlett reported on adding bright spots to the data wall, the performance at the high school, LCHS choir students performing at the capital and the City Council meeting.

**Board Reports-** Director Baker did not have a report. Director Charles reporting on the BOCES meeting. Director Earley reported she has not been to a high school student council meeting this month and gave an update on the City Council meeting. Director Lozano reported that the Policy Council meeting has been rescheduled. Director Cooper attended the DAC meeting and the finance meeting is coming up.

Upcoming meetings and agenda planning were discussed.

Director Baker, as the president, stated that the board has issues to discuss in Executive Session

as follows: Pursuant to Section 24-6-402(4)(e)(I), C.R.S. for purposes of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators regarding the Master Agreements with the Lake County Education Association; pursuant to Section 24-6-402(4)(e)(III), C.R.S. for purposes of developing the strategy of the school district for negotiations relating to collective bargaining with the Lake County Education Association. Superintendent Bartlett was invited into executive session. It was moved by Director Lozano to convene in executive session. Director Charles seconded the motion;

	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X
Nay					
Absent					
Abstain					

motion carried 5-0-0-0.

Executive session began at 7:08 pm. In attendance: John Baker, Kerry Charles, Grayson Cooper, Melissa Earley, Miriam Lozano and Kate Bartlett (superintendent). Topics of discussion in executive session included: Pursuant to Section 24-6-402(4)(e)(I), C.R.S. for purposes of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators regarding the Master Agreements with the Lake County Education Association; pursuant to Section 24-6-402(4)(e)(III), C.R.S. for purposes of developing the strategy of the school district for negotiations relating to collective bargaining with the Lake County Education Association. Executive session lasted for 28 minutes and ended at 7:30 pm.

*Jan. 13, 2025*

A short break was taken and the regular meeting resumed at 7:33 pm.

It was moved by Director Lozano to adjourn the meeting. Director Charles seconded the motion; motion carried.

Meeting adjourned at 7:34 pm.

**ATTEST:**

---

Melissa Earley, Secretary

---

John Baker, President

## **SCHOOL BOARD MINUTES**

### **Regular Meeting**

**January 27, 2025**

**Meeting called to order** –Director Baker called the meeting to order.

**Roll Call of Members** - The special meeting of the Board of Directors for Lake County School District R-1 was called to order on Jan. 27, 2025, at 5:30 p.m. and was held at the District Office and via Zoom. Directors Baker, Charles, Cooper, Earley (via Zoom), and Director Lozano and Superintendent Bartlett were present.

**Pledge of Allegiance** –Director Baker led the pledge of allegiance.

**Preview of agenda-** No changes needed.

**Public Participation-** NA

**Spotlight-** Amy Peters, the Athletic and Extracurricular Activities Director, was in attendance and spoke regarding the needing to find a new league in the 26-27 school year due to changes in the league structure and an update on Federico Field.

**Discussion Item-** Superintendent Bartlett, Chief Trelka and Sheriff Speckman spoke regarding the SRO position and plans for moving forward.

**Discussion Item-**The board discussed draft Resolution NO. 25-13 and Administration policy JIH-R and went over changes from the last meeting.

**Action items-** It was moved by Director Lozano to approve Resolution NO. 25-13 Commitment to Safe & Welcoming Schools. Director Cooper seconded the motion;

	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X
Nay					
Absent					
Abstain					

motion carried 5-0-0-0.

**Discussion items-** The board discussed Resolution NO. 25-13 and Administration policy JIH-R and made plans of how to share this information with families, staff and community.

A short break was taken and the meeting resumed.

**Discussion items-** Jim Mulcey, CFO/COO, presented and went over the LCSD Revised 2024-2025 Budget and Resolution NO. 25-14 and Resolution NO. 25-15-Interfund Borrowing and Resolution NO. 25-16 Use of Beginning Fund Balance.

**Action Item-** It was moved by Director Cooper to approve the LCSD Revised 2024-2025 Budget and Resolution NO. 25-14. Director Charles seconded the motion;

	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X
Nay					
Absent					
Abstain					

motion carried 5-0-0-0.

It was moved by Director Cooper to approve the Resolution NO. 25-15 Interfund Borrowing. Director Lozano seconded the motion;



	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X
Nay					
Absent					
Abstain					

motion carried 5-0-0-0.

It was moved by Director Cooper to approve the Resolution NO. 25-16 Use of Beginning Fund Balance with presented changes from earlier discussion. Director Charles seconded the motion;

	Baker	Charles	Cooper	Earley	Lozano
Aye	X	X	X	X	X
Nay					
Absent					
Abstain					

motion carried 5-0-0-0.

**Discussion items-** Jim Mulcey and Rena Sanchez presented the LCSD monthly budget reports.

**Policy Review-** Director Baker led a review of Board Policies GP-1 and GP-2

Upcoming meetings and agenda planning were discussed.

It was moved by Director Cooper to adjourn the meeting. Director Charles seconded the motion; motion carried.

Meeting adjourned at 8:45 pm.

**ATTEST:**

---

Melissa Earley, Secretary

---

John Baker, President

## Lake County School District R-1

prepared: 2/6/2025

## Employee Status Report

February 10, 2025

***Certified Staff******Recommended for Hire***

<b>Name</b>	<b>Assignment</b>	<b>Degree</b>	<b>License- Endorsement</b>	<b>Experience</b>
Campbell, Karen	English Teacher- LCHS	BA	Elementary K-6 & English 7-12	8 years

<b>Name</b>	<b>Current Assignment</b>	<b>Transfer Assignment</b>	<b>Location</b>	<b>Effective</b>

***Resignations/Terminations***

Burns, Matthew	Teacher	LCES		for 2025-2026 year
Forsyth, Alisha	Teacher	LCHS		for 2025-2026 year
Sumerlin, Sara	SLP-A	LCIS-LCHS		for 2025-2026 year
Wilke, Anita	Teacher	LCHS		for 2025-2026 year

---

John Baker, President

---

Melissa Earley, Secretary

## Lake County School District R-1

prepared: 2/6/2025

## Employee Status Report

February 10, 2025

**Support Staff/Classified****Recommended for Hire**

Critchley, Dale	Substitute Teacher	District	1/20/2025
Diaz, Jasmine	Multilingual Instructional Paraprofessional	LCIS	1/22/2025
<b><u>Name</u></b>	<b><u>Current Assignment</u></b>	<b><u>Transfer Assignment</u></b>	<b><u>Effective</u></b>

**Resignations/Terminations**

Loveless, Jessica	Paraprofessional	LCIS	for 2025-2026 year

\_\_\_\_\_  
John Baker, President\_\_\_\_\_  
Melissa Earley, Secretary

Lake County School District R-1

prepared: 2/6/2025

Employee Status Report



February 10, 2025

<b><u>2024-2025 Openings</u></b>			
<b><u>Certified/Staff</u></b>			
Early Childhood Special Education Teacher	LCES	2024-2025	
Second grade teacher (new position)	LCES	2024-2025	
<b><u>Classified/Support Staff</u></b>			
Bus Driver	Transportation	2024-2025	
Bus Technician /Driver	Transportation	2024-2025	
Cook	LCHS	2024-2025	
Part Time Trips Driver	Transportation	2024-2025	
Substitute Teachers, Custodians, Cooks	PreK-12	2024-2025	
<b><u>Coaches</u></b>			
Officials (for volleyball, basketball, soccer, and football)			

## Additional Pay Sheet

Name: Kerry Charles

JOB	RECAP OF TIME EARNED:		
_____	Regular Hours _____	X _____	Rate = \$ _____
_____	Regular Hours _____	X _____	Rate = \$ _____
_____	Regular Hours _____	X _____	Rate = \$ _____
_____	Regular Hours _____	X _____	Rate = \$ _____
_____	Regular Hours _____	X _____	Rate = \$ _____
_____	Regular Hours _____	X _____	Rate = \$ _____
_____	Overtime Hrs. _____	X _____	Rate = \$ _____

\_\_\_\_\_  
 Employee's Signature Date

Total Compensation Earned \$ \_\_\_\_\_

**PAY PERIOD**  
**January 1, 2025 TO January 31, 2025**

**Name:** Grayson Cooper

ID#

1 February 2025

Date \_\_\_\_\_

Date \_\_\_\_\_

		Lake County School District R-1									
		Additional Pay Sheet									
		PAY PERIOD									
		December 1, 2024 - December 31, 2024									
								Name:	Melissa	Earley	
DATE	DESCRIPTION						HOURS	RATE	TOTAL		
01/13/2025	Board Meeting						4pm-7:30pm 2.25	\$75	\$75		
01/27/2025	Board Meeting						5:30pm-8:30pm 3	\$75	\$75		
Total								150	\$150.00		
	Employee Address										
	517 E. 12th Street										
							Melissaa Earley				
							Employee's Signature				Date
							Supervisor's Signature				
							Date				

Supervisor's Signature		Date
---------------------------	--	------



Lake County School District  
328 West 5<sup>th</sup> Street  
Leadville, Colorado 80461  
[www.lakecountyschools.net](http://www.lakecountyschools.net)

## AGENDA COVER MEMO

TO: Board of Education  
PRESENTER(S): Maria Lizardo  
MEMO PREPARED BY: Maria Lizardo  
INVITED GUESTS:  
TIME ALLOTTED ON AGENDA: 10 minutes  
DATE OF MEETING: Feb. 10, 2025  
ATTACHMENTS: 0

RE: *Spot light-Food Services*

### TOPIC SUMMARY

**Background:** I have lived in Leadville since 1994. I have 4 daughters who all attended Lake County Schools. I started working in the district as a part time cook in 2016 , then moved into full time head cook at the Pitts in 2019. When Pitts closed I moved to the high school as head cook for 7 months and then I became the director. This will be my third year as director.

### Topic for Presentation:

Everything has been going well in my department. We were just approved for a full time cook at the high school. Very excited and thankful about that! During the summer we had a state review and everything went very well. CDE was very surprised that all our documents were in order and completed correctly. All my staff were very thankful for the bonuses given in December and for the upcoming ones. I hope things continue to move smoothly for the rest of the year.

Lake County School District  
328 West 5<sup>th</sup> Street  
Leadville, Colorado 80461  
[www.lakecountyschools.net](http://www.lakecountyschools.net)

## AGENDA COVER MEMO

TO: Board of Education  
PRESENTER(S): Kathleen Fitzsimmons  
MEMO PREPARED BY: Kathleen Fitzsimmons  
INVITED GUESTS: everyone  
TIME ALLOTTED ON AGENDA: 10 minutes  
ATTACHMENTS: 2025 [PowerPoint Presentation](#)

### TOPIC SUMMARY

#### **Background:**

Human capital is our greatest investment as an organization, and the key to an effective system. Kathleen's presentation is an update on the current HR goals and actions regarding human capital.

#### **Topic for Presentation:**

- After reviewing the linked presentation, are there any questions I can answer about my corner of the district?

# **February 2025**

# **Human Resources - Human**

# **Capital Update**

To: LCSD School Board

By: Kathleen Fitzsimmons, HR Director



**Lake County School District**  
Learning Beyond Walls

# State of the Union - from HR:

We have hired 45 brand new staff since July 1st when we started working with new employees.

- ★ 6 Substitutes
- ★ 12 Certified Staff
- ★ 14 Paraprofessionals / Classified Staff
- ★ 7 Coaches
- ★ 4 Admin



We have had roughly 13 people resign during this time, as well.

We currently have a new certified position vacant: Second Grade Teacher.

We currently have openings for substitutes in all areas and for full-time bus driver /mechanic.

We have continued two full-time, benefited substitute teachers for K-12.

We had a total of 334 employees last year (based on # of W2s). We have about 180 full time employees at any given time.

# Current Employee Demographics

In January, we had 234 employees on payroll (including full-time, part-time, and early out employees).

Gender: 181 Women

53 Men

Of our current 178 full time, active employees in January:

Ethnicity: 69.1% White (123)

30.3% Hispanic (54)

.5% Asian (1)



## Current, New Full-Time Staff by location since 07/01/2024:

- LCHS: 4 certified- 2 for same position; and 4 classified
- LCIS: 3 certified, 3 classified (2 for same position)
- LCES PK-2: 5 certified-2 for same position, 1 classified, 1 admin
- Transportation: 1 driver
- Operations & Maintenance: 0 new
- Custodial: 1 custodian
- Food Service: 0 new
- District: full time sub, 1 admin (OOST), CFO/COO, Superintendent,

**\*this does not include internal transfers into new positions, just new hires.**



## Turnover by employee category (approximate values, as # of total Full-Time employees varies):



Employee group	New employees since 7/1/24	Approximate Full Time Employees	% Turnover at this time
Certified	12	73	16.4%
Classified	14	48	29.1%
AFSCME	2	30	.07%
ADMIN	4	12	33%

**\*this does not include internal transfers into new positions, just new hires**

# Staffing Challenges/ Goals

## **Context:**

Housing costs in Leadville specifically, and Colorado in general, has increased greatly.

Enrollment in teacher preparation programs is decreasing nationwide.

Staff are opting out of education fields due to a variety of reasons.

Training and development of a new employee uses more resources than retaining them.

It is important for instructional leaders to reflect the student body.

## **Goals:**

Increase participation in new pathways to licensure and ease the entry point into the District.

Increase retention of current employees.

Increase diversity / representation in our instructional staff.

Increase recruitment of candidates who *choose* Leadville and are people of color.

## **Exit Interviews / Reasons for leaving:**

Of the 13 people who left this year, they have left for other work opportunities, moving from the area, health issues and other personal reasons.





# Human Capital Efforts by Kathleen:

- Retain our employees -they are our greatest asset and the key to our student success
- Offer support in terms of any HR requests- FMLA, loan paperwork, PERA help, career counseling, financial awareness, conflict management, contract and policy provisions, etc.
- Be available, honest, accurate, efficient, reliable, and confidential in my interactions with all staff
- Identify training resources for areas of need, in concert with supervisors
- Empowering employees to have all information they need (from my HR world) to make the best decisions for themselves and their families



# Total Compensation for Employees

## **Total Compensation for Employees is calculated to include:**

- Salary/wages
- PERA (Public Employees Retirement Association – Employer contributes additional 21.4% and employee contributes 11% into PERA account- fully vested after 5 years; excellent 401K through payroll deduction)
- Health Care – District annually pays \$9808 on average for individual coverage and \$14,506 for family coverage for all eligible employees – which means bus drivers and all employees who work over 30 hours per week
- Supplemental Insurance available through payroll deduction (American Fidelity)
- Medicare -1.45%

## **Additional Benefits Include:**

- Paid Time Off 12-16 days per year, depending upon contract length (Contracts vary from 165-260 days per year)
- Annual Leave for employees with 240-260 day contracts
- Unused PTO rolls into accumulated sick leave (or paid out for AFSCME- cooks, bus drivers, and custodians)
- Sick Leave bank for qualifying employees
- Child Care Discount at the Center
- District paid \$20,000 life insurance policy (\$28/year)
- Dental and vision coverage available
- Early retirement for qualifying employees





**Retention is the new  
recruitment**

# So how do we do this?

## Keep Our Own and Grow Our Own:



**Ease the Entry:** Recent Policy changes to make advancement/education easier for our current employees:

- Certificate Program Leave - Up to five paid days for the employee to fulfill program requirements, such as mentoring/observations, that are not possible to complete outside of the working school day
- National Board Certified Teachers: District waiver for Induction after 2nd “effective” year for professional license
- Alternative Teaching / Principal Candidates through both CMC and BOCES programs
- Explore the Apprenticeship Pathway (try to develop this)
- Interim Authorization has been created to allow new teachers more time to complete their PRAXIS exams
- Concurrent Enrollment and Teacher Cadet program
- Encourage employees to join us full time from substitute or part-time employee to full-time with transfer process

# So how do we do this?

## Keep Our Own and Grow Our Own:



### Decrease the Financial Impact:

- **Educator Recruitment and Retention Program** the Educator Recruitment and Retention (ERR) program was created by [SB21-185](#) to provide support to members of the armed forces and nonmilitary-affiliated educator candidates in pursuing a career as an educator and to provide support to local education providers to recruit, select, train, and retain highly qualified educators across the state. Under this program, qualified program applicants can apply for up to \$10,000 in one-time financial assistance toward their educator preparation program costs if they commit to teaching in a [rural or small rural district](#) for three years.
- **Special Services Provider Stipend (SSPS)** The Colorado Center for Rural Education and the Colorado Department of Higher Education encourage talented individuals interested in Special Services Provider employment in rural or small rural schools in Colorado to apply for the Special Services Provider Stipend (SSPS). The SSPS provides recipients with up to \$6,000 to pay for a variety of program-related costs during their final clinical experience (e.g., application fees, official transcripts, evaluation, tuition and fees, exams, fingerprinting, licensing, technology and travel costs)
- **National Board Certified Teacher (NBCT) Stipend** The Colorado Center for Rural Education and the Colorado Department of Higher Education encourage talented K-12 educators in rural Colorado school districts to pursue National Board Teacher Certification (NBCT). All NBCT stipend recipients will receive support and mentorship from NBCT facilitators in a Colorado Rural National Board cohort. The value of the stipend is \$4,250.00, which is the amount needed to (a) enroll with the National Board; (b) register for each of the four components of the NB portfolio; and (c) participate in the Rural National Board Cohort, which is paid for by the Colorado Center for Rural Education to facilitators on behalf of cohort members. Recipients must commit to remaining in a rural setting for three (3) years after becoming a National Board candidate. We also pay a \$3,000/year stipend to those with a current NBCT certificate.
- **Federal Educator Loan Forgiveness:** Several teachers have applied for the loan forgiveness/cancellation since December.



# Recruitment:

- I am advertising through: Indeed, Teachers-Teachers (K12 Job Spot), Craigslist, Facebook, LCSD Website, Herald Democrat, Chalkbeat and School Spring.
- We purchased a new Applicant Tracking System to make the application process easier and more accurate/streamlined for both the applicant and the hiring manager. It's going to be really powerful and helpful.
- Our substitute teachers and Project Dream leaders often become full-time employees, which is great for the schools and hard on Bunny and Mike who train them!
- The four-day calendar is attractive to many candidates. We offer great insurance.
- Indeed and recommendations are the biggest sources of applicants in the past year.



# Innovations/Changes

- Spending more money on advertising, recruiting, fingerprinting, etc.
- Working with CMC Education coordinators (Liz Qualman) to reach out to current and future students regarding employment opportunities.
- CDE has rural educator incentives and programs which are really useful.
- LCSD is one of 11 Districts across the state to partner with CMC and CareerWise in implementing the Apprenticeship Pathway to licensure.
- New Staff feature has been well received, on website and social media
- Attending the CSU Job fair on March 25-26.
- Currently exploring recruitment fairs which market to a diverse labor market.
- Using the Applicant Tracking system will make applying and hiring more efficient and professional.





Lake County School District  
Learning Beyond Walls



About



Lake County School District R-1

200 Employees

[Visit website](#)



Live in the Colorado Rockies: enjoy incomparable wilderness access and work with remarkable people!

Lake County School District is a dynamic, small school district located in the heart of the Rockies!

Leadville is the highest elevation city in the US and we have a rich history of mining, adventure sports and a working-class town feel.

We are surrounded by national forest, have world class skiing, and are only a short drive to Denver on I-70.

Enjoy the best of all worlds in Leadville, Colorado!

**Mission Statement:**

LCSD challenges students to reach their fullest potential through personal, engaged and rigorous learning in the classroom and beyond.

**Please take notice of:**

The Lake County School District does not discriminate on the basis of race, color, national origin, sex, or disability in its programs, employment, or activities.

This is what the new launching page will look like on SchoolSpring, which will go automatically to Indeed, and allow us to be much more professional with hiring. It also offers lots of analytics. I'm working on hard on getting it all set up.



# Hiring Season Planning



- Both employees and hiring managers value predictability and planning as we look at the next school year.
- Managers are having mid-year check ins as a temperature check for next year hiring, to give us a sense of hiring needs.
- We plan to send work out agreements in early March.
- Plan to use 4A money to retain our current employees with a retention bonus to be paid in September.
- Hope it will be an incentive to both sign work agreements early and to return to us!
- We are advertising 2025-2026 openings to hire early. The earlier we can hire, the better the pool.
- Continue to look at opportunities to get the word out to new markets and recruit our own past students.

## Questions? Thoughts?

Thank you for the opportunity to serve the staff of LCSD and the Leadville community.



Lake County School District  
328 West 5<sup>th</sup> Street  
Leadville, Colorado 80461  
[www.lakecountyschools.net](http://www.lakecountyschools.net)

## AGENDA COVER MEMO

TO: Board of Education  
PRESENTER(S): Kate Bartlett  
MEMO PREPARED BY: Kate Bartlett  
INVITED GUESTS: 0  
TIME ALLOTTED ON AGENDA: 10 min  
DATE OF MEETING: 2/10/2025  
ATTACHMENTS: 1

RE: *Energy Project*, Presentation

### TOPIC SUMMARY

**Background:** In 2023-24, the Board of Education approved an energy efficiency project with a company called Millig. In summer 2024, we put the project on hold due to our financial situation and lack of clarity whether the project would require cash resources from the district.

**Topic for Presentation:** Now that our financial position has improved, we are bringing forward a revised version of the Millig contract for discussion and to honor the Board's original intent to pursue this project.

Investment Grade Audit Contract

This Investment Grade Audit Agreement is entered into on \_\_\_\_\_, 20\_\_, by and between the **Lake County School District R-1** (hereinafter referred to as the "**Customer**") and Millig, LLC (the "**Service Provider**"). The Customer and the Service Provider are referred to herein as the "**Parties**".

- Schedule A: Investment Grade Audit Services;
- Schedule B: Customer’s Project Criteria;
- Schedule C: Project Specific Customer Responsibilities;
- Schedule D: Supplementary Conditions of the Contract.

The Service Provider agrees to perform the Services, as hereinafter defined, at the buildings owned by the Customer commonly known as Lake County High School and located at:  
1000 W 4th St, Leadville, CO 80461 ("**Site**" or "**Sites**").

IN WITNESS WHEREOF, the parties have executed this Contract as of the day and year written below.

By	_____	By	_____
Signature	_____	Signature	_____
Title	_____	Title	_____
Date	_____	Date	_____
CUSTOMER		SERVICE PROVIDER	

## RECITALS

WHEREAS, the Customer has issued a Request for Proposals (RFP) to select a qualified energy performance contractor to implement a guaranteed energy savings contract at the Sites referenced above;

WHEREAS, the Service Provider submitted a proposal in response to the RFP;

WHEREAS, the Customer has evaluated the proposals submitted by qualified energy service companies and has selected the Service Provider;

WHEREAS, the Customer is responsible for the operation, management and maintenance of the Facility(s) and has the authority to enter into an energy services contract with Service Provider;

WHEREAS, a comprehensive investment grade energy use and savings analysis (the "Investment Grade Audit") must be performed at the Facility(s) in order to determine the feasibility of entering into a guaranteed energy savings contract to provide for the installation and implementation of energy conservation measures (ECMs) at the Facility(s);

WHEREAS, if the ECMs are demonstrated to be financially feasible according to the Customer's financial and other criteria, and if the amount of energy savings can be reasonably ascertained and guaranteed in an amount sufficient to cover costs associated with the project at the Facility(s) as desired by the Customer, the Parties intend to enter into a Energy Performance Contract ("Implementation Contract") under which the Service Provider shall design, procure, install, implement, maintain and monitor such energy conservation measures at the Facility(s);

**Now, therefore,** intending to be legally bound hereby, the Parties agree as follows:

## ARTICLE 1 – INVESTMENT GRADE AUDIT

1.1 Service Provider will perform an Investment Grade Audit that includes, a report prepared by the Service Provider that sets forth, among other requirements outlined in Schedule A, (a) an assessment of the energy consumption characteristics of the Site, (b) specific energy analysis related to the Site and its operation, and (c) recommendations for projects or programs to achieve cost and/or energy savings in the operation of the Site.

## ARTICLE 2 – ENERGY PERFORMANCE CONTRACT

2.1 The Parties intend to enter into an Implementation Contract under which the Service Provider shall design, install and implement energy conservation measures which the Parties have agreed to and provide certain maintenance and monitoring services. However, nothing in this Agreement should be construed as an obligation on any of the Parties to execute such a contract. The terms and provisions of such a contract shall be set forth in a separate agreement.

### ARTICLE 3 – CONTRACT TIME

3.1 Term of Agreement. The term of this Agreement shall commence on the "Effective Date" (as defined below) and shall end on **one-hundred-eighty (180) calendar days** after the Effective Date (the Expiration Date) subject to the other provisions of this Agreement.

3.2 Effective Date. The Effective Date shall be the date this Agreement has been fully executed by the Service Provider and by the Customer and all approvals required by Customer contracting procedures have been obtained. This Agreement shall not be a legally binding contract until after the Effective Date and when the fully-executed Agreement has been sent to the Service Provider.

### ARTICLE 4 – COMPENSATION TO THE SERVICE PROVIDER

4.1 It is clearly understood by both parties hereto that, if the Parties successfully negotiate and execute an Implementation Contract, no payment shall be due for the Investment Grade Audit or Report under the terms of this Agreement. This Agreement shall automatically terminate upon the execution of a contract by the Service Provider and the Customer for an energy performance contracting project at the Facility(s).

4.2 If the Customer elects to terminate this agreement for convenience or the Service Provider does put forth a Project that meets the Customer's predefined financial and other criteria as set forth in Schedule B, Section III, and the Customer chooses not to proceed to an Implementation Contract for any reason, the Customer agrees to pay Service Provider a "walk-away" fee, within 30 days of the end of this agreement or the date of which Service Provider puts forth a Project that meets the Customer's criteria, whichever occurs first, in the amount of **Thirty-Three-Thousand-Two-Hundred- Seventy-Six and No/100 Dollars (\$33,276)**. If Customer moves forward with an Implementation Contract, this same amount shall be considered the IGA fee and shall be billed as a lump sum in the Service Provider's first payment application. The Service Provider shall be required to perform the specified services at the price(s) quoted above.

4.3 Customer agrees that until an Implementation Contract has been executed with Service Provider, the documents, engineering, data, and recommendations developed are the intellectual property of Service Provider and may not be shared with any third parties (except to the extent as required by law) without the written permission of Service Provider.

### ARTICLE 5 – STANDARD TERMS AND CONDITIONS

5.1 Entire Agreement. This Agreement, together with any documents incorporated herein by reference, constitutes the entire understanding between the Parties and supersedes all prior oral or written understandings relating to the subject matter hereof. This Agreement may not be altered or modified except by written instrument signed by a duly authorized representative of each party.

5.2 Compliance With Law. Service Provider shall perform its obligations hereunder in compliance with any and all applicable federal, state, and local laws, rules, codes, regulations, in effect at the time of this agreement and in accordance with sound engineering and safety practices, and in

compliance with any and all reasonable rules of Customer relative to the Premises.

5.3 Ownership of Work Products. All drawings, specifications and other documents and electronic data furnished by Service Provider to Customer under this Agreement ("Work Products") are deemed to be instruments of service and Service Provider shall retain all ownership and property interests therein, including all copyrights and other intellectual property rights. Work Products are furnished for use solely with respect to the negotiation and performance of an Implementation Contract with Service Provider. Work Products may not be shared with any third parties, except to the extent required by law, without the written permission of Service Provider.

5.4 Patent, Copyright, and Trademark Indemnity. The Service Provider agrees to exercise reasonable due diligence to prevent claims of infringement on the rights of third parties. The Service Provider certifies that, in all respects applicable to this Agreement, it has exercised and will continue to exercise due diligence to ensure that all works produced under this Agreement do not infringe on the patents, copyrights, trademarks, trade secrets or other proprietary interests of any kind which may be held by third parties. The Service Provider also agrees to certify that work produced for the Customer under this Agreement shall be free and clear from all claims of any nature.

5.5 Indemnification and Hold Harmless Provision. Service Provider shall hold the Customer harmless from and indemnify them against any and all third party claims, demands and actions based upon or arising out of any activities performed by Service Provider and its employees and agents under this Agreement, provided the Customer gives Service Provider prompt notice of any such claim of which it learns. The Customer will cooperate with all reasonable requests of Service Provider made in the defense of such suits. Service Provider will, at its expense, provide whatever cooperation the court requests in the defense of the suit. Notwithstanding, neither party shall enter into any settlement without the other party's written consent, which shall not be unreasonably withheld.

5.6 Termination.

5.6.1 By Service Provider: Service Provider may terminate this Agreement prior to the completion of the Investment Grade Audit and Report or subsequent to the completion of the Investment Grade Audit and Report if it determines that it cannot meet Customer's financial or other criteria through the implementation of an Energy Performance Contracting project at the Facility(s); or it determines that even though it can meet the Customer's desired savings in energy costs, that amount would be insufficient to meet the Customer's predefined financial criteria and/or cover the costs associated with performing this analysis, installing energy conservation measures and related maintenance and monitoring services.

5.6.2 In the event Service Provider terminates the Agreement pursuant to this Section, the Customer shall not be obligated to pay any amount to Service Provider for services performed or expenses incurred by Service Provider in performing the Investment Grade Audit and Report required under this Agreement.

5.6.3 Termination under this section shall be effective upon Customer's receipt of written

notification from the Service Provider stating the reason for the termination and all documents which support termination pursuant to this Section.

5.6.4 By Customer: Customer may terminate this Agreement at any time for cause or convenience.

1. If the Service Provider's Investment Grade Audit Report does not identify a Project that meets the Customer's predefined financial criteria as set forth in Schedule B, Section III, the Customer is not obligated to pay any amount to Service Provider for services performed or expenses incurred by Service Provider in performing the Investment Grade Audit or in preparation of the Report required under this Agreement;
2. If the completed Investment Grade Audit Report does put forth a Project that meets the Customer's predefined financial and other criteria as set forth in Schedule B, Section III, and the Customer chooses not to proceed to an Implementation Contract for any reason, the Customer is obligated to pay the Service Provider a "walk-away" fee in an amount stipulated in Article 4 above. This amount shall in no circumstance exceed the audit fee stipulated in Article 4 above.

5.6.5 If, prior to the completion of the Investment Grade Audit, the Customer notifies the Service Provider in writing that it has elected to terminate this Agreement for its convenience or for unavailability of funds and not enter into a Energy Performance Contract, the Customer shall reimburse the Service Provider for actual documented time, material and ancillary expenses incurred, as of the effective date of the termination, but in no event shall the Customer's liability exceed the "walk-away" fee set forth in Article 4.

5.7 Arbitration. Any controversy or claim arising out of or relating to this Contract, or the breach thereof, shall be settled by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association, and judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

5.7.1 Should arbitration be invoked by either Party, the hearing location shall be held in the County where the Site is located.

5.7.2 With respect to any claim or dispute resolved by arbitration or litigation, the prevailing Party shall be entitled to recover attorney's fees from the non-prevailing Party. A prevailing Party is a Party that recovers at least 75% of its total claims or that is required to pay no more than 25% of the claims made against it.

5.8 Integrity.

5.8.1 The Service Provider shall maintain the highest standards of integrity in the performance of this Agreement and shall take no action in violation of state or federal laws, regulations, or other requirements that govern contracting with the Customer.



5.8.2 Each Party shall not disclose to others any confidential information gained by virtue of this Agreement. Confidential information means information that is not public knowledge, or available to the public on request, disclosure of which would give an unfair, unethical, or illegal advantage to another desiring to contract with the Customer.

5.9 Insurance. Service Provider agrees to maintain insurance coverage from reputable and financially responsible carrier(s) authorized to transact business in the state in which the facility is located and the services are being performed with an A.M. Best's rating of at least A- VII, including without limitation:

1. Workers' compensation and employer's liability at applicable statutory limits and commercial general liability insurance covering public liability and property damage with limits generally required for its respective industry with not less than \$1,000,000 each occurrence, \$2,000,000 general aggregate.
2. Business auto liability coverage with a limit of not less than \$1,000,000 each accident.
3. Professional Liability Insurance with a limit of not less than \$1,000,000 each claim, \$1,000,000 general aggregate. All subconsultants to the Service Provider's engineer and/or architect providing professional services under this contract shall also maintain Professional Liability Insurance at limits not less than that required herein of Service Provider.

5.10 Notices. Any information or notices required to be given under this Contract shall be in writing and shall be delivered either by (i) certified mail, return receipt requested, in which case notice shall be deemed delivered three (3) business days after deposit, postage prepaid, in the U.S. mail; (ii) a reputable messenger service or a nationally recognized overnight courier, in which case notice shall be deemed delivered one (1) business day after deposit with such messenger or courier; or (iii) personal delivery with receipt acknowledged in writing, in which case notice shall be deemed delivered when received. All notices shall be addressed as follows:

If to Customer: Kate Bartlett, Superintendent  
(719)486-6800  
kbartlett@lakecountyschools.net  
328 West 5th Street  
Leadville, CO 80461

If to Service Provider: Colton Heaps, PE, Vice President of Operations  
303.437.5028  
cheaps@milligdb.com  
6855 S Havana Street, Ste 630  
Centennial, CO 80112

The foregoing addresses may be changed from time to time by notice to the other Party in the manner herein before provided for.

## SCHEDULE A: INVESTMENT GRADE AUDIT SERVICES

The following services and deliverables shall be provided by the Services Provider:

**Section I. Investment Grade Audit Report.** The Service Provider will perform an Investment Grade Audit and prepare a detailed engineering and economic presentation of the results (the "IGA Findings") which specifically identifies the energy improvements and operational changes which are recommended to be installed or implemented at the Facility(s). The Report shall contain detailed projections of energy and cost savings to be obtained at the Facility(s) as a result of the installation of the recommended energy conservation measures (ECMs) and financially guaranteed by the Service Provider. The savings calculations must utilize assumptions, projections and baselines which best represent the true value of future energy or operational savings for the Facility(s), i.e.: utilize: accurate marginal cost for each unit of savings at the time the audit is performed; documented material and operational costs avoided; adjustments to the baseline to reflect current conditions at the Facility(s) compared to the historic base period; calculations which account for the interactive effects of the recommended ECMs; etc. The primary purpose of the Report is to provide an engineering and economic basis for negotiating the guaranteed energy savings contract between the Customer and the Service Provider; however, the Customer shall be under no obligation to negotiate such a contract.

**Section II. Information to be Provided by the Customer.** Customer shall furnish (or cause its energy suppliers to furnish) all available records and data concerning energy and water usage for the Facility(s) for the most current 26 month period, if available, including: Utility records; occupancy information; descriptions of any changes in the structure of the Facility(s) or its heating, cooling, lighting or other systems or energy requirements; descriptions of all major energy and water consuming or energy and water saving equipment used in the Facility(s); any comfort problems, code deficiencies, and a description of current energy management procedures. The Customer shall also furnish a record of any energy related improvements or modifications that have been installed during the past three years, or are currently being installed or are currently contemplated to be installed by the Customer in the Facility(s) separate from the guaranteed energy savings contract throughout the duration of that contract. The Customer shall also provide copies of drawings, equipment logs and maintenance work orders to the Service Provider.

**Section III. Analyze Existing Systems and Equipment.** The Service Provider shall compile an analysis based on a physical inspection of the major electrical and mechanical systems at the Facility(s), including but not limited to:

- Cooling systems and related equipment
- Heating and heat distribution systems
- Automatic temperature control systems and equipment
- Air distribution systems and equipment
- Outdoor ventilation systems and equipment
- Kitchen and associated dining room equipment, if applicable
- Exhaust systems and equipment

- Hot water systems
- Electric motors, transmission and drive systems
- Interior and exterior lighting
- Laundry equipment, if applicable
- Water consumption end uses, such as restroom fixtures, water fountains, irrigation, etc.
- Other major energy using systems, if applicable

The analysis shall address the following considerations:

1. The loads, proper sizing, efficiencies or hours of operation for each system; (where Facility(s) operating or climatic conditions necessitate, engineering estimates may be used, but for large fluctuating loads with high potential savings appropriate measurements are required unless waived by the Customer);
2. Current operating condition for each system;

The Service Provider shall conduct interviews with Facility(s) operation and maintenance staff regarding the Facility(s)'s mechanical systems operation, occupancy patterns and problems with comfort levels or equipment reliability.

**Section IV. Establish Base Year Consumption.** The Service Provider shall examine the most recent 24 months of utility bills and establish Base Year consumption for electricity, fossil fuels and water by averaging; or selecting the most representative contiguous 12 months. The Service Provider shall consult with Facility(s) staff and account for any unusual or anomalous utility bills which may skew Base Year consumption from a reasonable representation.

**Section V. Project Conceptual Design.** The Service Provider shall develop, for approval by the Customer, project concepts and ECMs that meet the Customer's project criteria set forth in Schedule B. Project concepts shall include written descriptions, diagrams, conceptual drawings, cost estimates, analysis, and such content as is necessary to communicate project options to the Customer. Service Provider will present the conceptual designs to the Customer for feedback and direction prior to commencing Design Development Documents and Report.

**Section VI. Design Development Documents.** The Service Provider shall prepare, for written approval by the Customer, preliminary plans and specifications ("**Design Development Documents**") that further details the conceptual design approved by the Customer, setting forth the Work which will be implemented after the execution of the Energy Performance Contract Amendment (Exhibit A). The Design Development Document shall include:

1. All drawings, specifications, schedules, diagrams, and plans, and such content and detail as is necessary to accurately develop the Guaranteed Maximum Price ("**GMP**").
2. Identify and propose potential ECMs for installation or implementation at the Facility(s). The Service Provider shall provide a firm Guaranteed Maximum Price for the Project.
3. Identify the energy and operational savings, and the useful life expectancy of each proposed

ECM.

4. Make available, at the request of the Customer:
  - a. Analysis methodology, supporting calculations and assumptions used to derive baselines (e.g. lighting operating hours) and estimate savings.
  - b. The existing and proposed air and hot water temperatures, amount of outdoor air ventilation (CFMs) lighting and acoustic levels.
  - c. Copies of the utility tariffs and commodity price histories used in savings calculations.
  - d. For savings estimates using computer simulations, the Service Provider shall provide access to the program and all inputs and assumptions used, if requested by the Customer.
5. Provide a detailed savings measurement and verification plan for each proposed ECM.
6. Provide a detailed preliminary commissioning plan for the proposed ECMs. Provide a detailed retro commissioning plan for building systems not directly impacted by the proposed ECMs.
7. For all proposed ECMs, the Service Provider shall comply with all applicable state, federal and local codes and regulations in effect at the time of this analysis.

**Section VII. Guaranteed Savings.** The Customer has endeavored to provide the Service Provider with sufficient general and specific guidance in this Schedule B to develop the guaranteed savings numbers for the Report. The following items will be allowed as savings or in the development of savings:

- Customer material/commodity cost
- Customer in-house labor cost, if applicable
- Customer deferred maintenance cost
- Outside maintenance labor costs (if applicable)
- Future capital costs avoided for major equipment repairs or replacements

**Section VIII. Report Format.** Service Provider shall prepare a report, presentation or energy savings performance contract suitable to the Customer that contains the following:

1. Description of the ECMs and scope of work recommended by the Service Provider.
2. Guaranteed Maximum Price for the recommended ECMs.
3. Projected and guaranteed energy savings amounts.
4. Baseline energy consumption.
5. Recommended energy savings measurement and verification methodology for each ECM.
6. Cash Flow analysis of recommended project(s).

## **SCHEDULE B: CUSTOMER'S PROJECT CRITERIA**

### **Section I. Customer's Objectives for the Project**

The general scope and intent is to design and construct a project that meets the following objectives:

1. Evaluate district-wide LED lighting upgrades and implement if it meets Customer's Budget and Economic Criteria for the Project as defined in Section III of this Schedule B.
2. Evaluate renewable energy generation at Lake County High School and implement if it meets Customer's Budget and Economic Criteria for the Project as defined in Section III of this Schedule B.
3. Evaluate energy conservation measures of the HVAC system at Lake County High School and implement all measures that meet Customer's Budget and Economic Criteria for the Project as defined in Section III of this Schedule B.

### **Section II. Customer's Design Requirements for the Project**

The Customer has the following design requirements for the Project:

1. All design and construction must adhere to the Colorado Division of Fire Prevention and Control - School Construction program's adopted Building Codes and Standards and permitting and inspection requirements.

### **Section III. Customer's Budget and Economic Criteria for the Project**

The Customer has the following budget and economic criteria for the Project:

1. Each ECM shall provide utility or maintenance savings, improve sustainability, or reduce greenhouse gas emissions.
2. In order to be eligible for the fee described in Section 4.2, Service Provider must put forward at least one Project option that is cash-flow neutral beginning in the first year after the Project is to be implemented and continuing to be cash flow neutral throughout the duration of the initial financing term. This project option may include any single ECM or combination of ECMs and shall exclude the amount of the fee described in Section 4.2 from the cost of the project. Cash flow neutral shall mean that the sum of the annual maintenance and utility savings calculated by the Service Provider according to commonly accepted standards, methods, and protocols for determining such savings (e.g. the International Performance Measurement and Verification Protocols) is greater than or equal to the annual debt servicing required to fund the project with 100% financing, excluding the fee described in Section 4.2. This calculation shall assume no escalation for the first year after completion of the project and shall use an industry-accepted escalation rate (e.g. the Energy Information Administration's escalation rates) for the avoided costs of maintenance and utilities for all future years of the project's initial financing term. Service Provider may, at its discretion, work with a financing company or broker to assist Customer in structuring a loan for the project option(s) presented. Such an option prepared by Service Provider and a financing company or broker may include annual

debt servicing structured in an unequal manner to help achieve the cash-flow neutral requirement in all years of the initial financing term.

#### **Section IV. Customer's Milestone Dates**

1. Investment Grade Audit Phase
  - a. Conceptual Design submittal - 60 days after Effective Date
  - b. Design Development submittal - 90 days after Effective Date
  - c. Investment Grade Audit Report - 150 days after Effective Date
2. Implementation Contract
  - a. Deliver Energy Performance Contract for Execution - 180 days after Effective Date
3. Installation-Period Phased Completion Dates
  - a. Substantial Completion - To be determined and documented in an Energy Performance Contract to follow
  - b. Final Completion - To be determined and documented in an Energy Performance Contract to follow
4. Other Milestone Dates
  - a. None Identified

#### **Section V. Additional Customer Criteria Upon Which the Agreement is Based**

1. To be determined and documented in an Energy Performance Contract to follow this initial IGA Agreement

#### **Section VI. Identification of Key Personnel**

Project Developer: Aaron Tilden, PE, Project Development Manager  
(785) 760-5510  
attilden@milligdb.com

Lead Mechanical Engineer: Macen Cabral, PE  
720.760.3878  
mcabral@milligdb.com

Construction Manager: To stipulated in the Energy Performance Contract

Commissioning Engineer: Kevin Player  
785.331.8171  
kplayer@milligdb.com

#### **Section VII. Construction Schedule and Construction Operations Plan**

Construction Schedule and Construction Operations Plan will be provided within 30 days of the execution of the Energy Performance Contract.





## SCHEDULE C: PROJECT SPECIFIC CUSTOMER RESPONSIBILITIES

1. General Responsibilities. The Customer agrees to provide to the Service Provider reasonable access to the Site and information necessary for the Service Provider to perform its responsibilities. Access will include, but is not limited to, the following items:
  - a. All mechanical equipment rooms in the Site
  - b. All temperature control and energy management systems that control part or all of any of the Site
  - c. Personnel with responsibility for operating and/or managing the Site
  - d. 26 months of utility invoices to the Service Provider;
  - e. Construction documents, equipment inventories, and other documents that may be helpful in analyzing existing building conditions
  - f. Any data from meters or sub-meters.

#### **SCHEDULE D: SUPPLEMENTARY CONDITIONS OF THE CONTRACT**

The following supplements modify, change, delete from or add to any other Conditions preceding these by section number for this Contract. Where a portion of the Contract is altered by these Conditions, the unaltered portion shall remain in effect.

1. Not Applicable.

Lake County School District  
328 West 5<sup>th</sup> Street  
Leadville, Colorado 80461  
[www.lakecountyschools.net](http://www.lakecountyschools.net)

## AGENDA COVER MEMO

TO: Board of Education  
PRESENTER(S): Jim Mulcey  
MEMO PREPARED BY: Jim Mulcey  
INVITED GUESTS: None  
TIME ALLOTTED ON AGENDA: 20 minutes  
ATTACHMENTS:  
1. FY25 Revised Budget-Revision 1.pdf  
2. FY25 Revised Budget Book-Revision 1.pdf

RE: *FY25 Revised Budget, Revision 1*

### TOPIC SUMMARY

**Background:** There are 3 topics for presentation

1. When entering the revised budget, we noticed some errors in the Budget book spreadsheet.
2. We had discussions at the 1/27/25 BoE meeting regarding interest in Fund 31 that has caused us to propose a change to the budget.
3. A data entry error caused Fund 21 to be out of balance.

**Topic for Presentation:** The revised FY25 budget, Revision 1.

**Lake County School District**

**Revised Budget, Rev 1**

**FY 2024/25**



**LAKE COUNTY  
PANTHERS**

**Lake County School District  
328 West 5th Street  
Leadville, CO 80461**

**Kate Bartlett  
Superintendent**

**Jim Mulcey  
Chief Financial Officer**

**2/10/2025  
Date**

Lake County School District

Revised Budget, Rev 1

Table of Contents

FY 2024/25

**I. Introductory Section**

Table of Contents .....	i
Budget Assumptions .....	ii
Appropriation Resolution .....	iiia
Use of Beg Fund Balance Resolution .....	iiib
Interfund Borrowing Resolution .....	iiic
General Fund Graphs .....	iv
Pupil Count Data & Graphs .....	v

**II. Financial Section**

General Fund Summary .....	1
General Fund Revenue Detail .....	2
General Fund Expenditure Summary .....	3
General Fund Program Sheets .....	4-17
Other Fund Graphs .....	18-20
Insurance Reserve Fund .....	21
Preschool Fund .....	22
Food Service Fund .....	23
Designated Purpose Grants Fund .....	24
Pupil Activity Fund .....	25
The Center Fund .....	26
Headstart Fund .....	27
Bond Redemption Fund .....	28
Debt Summary .....	29
Capital Reserve Fund .....	30

**III. Uniform Budget Summary .....** 31

**Lake County School District**  
**Revised Budget, Rev 1**  
**Budget Development Assumptions**  
**FY 2024/25**

	FY 2023/24	FY 2024/25
<b>Revenue-Based Assumptions</b>		
October FTE Pupil Count	874.0	862.5
5-Yr Averaging Funded Pupil Count	922.5	894.0
Post-Negative Factor Per-Pupil Funding	\$11,341	\$12,813
Total Program Funding	\$10,469,914	\$11,527,091
Budget Stabilization Factor	(\$163,752)	\$0
Net Assessed Valuation	\$365,774,300	\$368,817,901
Property Tax Mill Levy Components:		
General Fund	26.469	26.514
Abatement Levy	0.165	0.521
Bond Fund	5.206	4.339
Mill Levy Override Fund	1.826	5.064
Total Mill Levy	33.666	36.438

<b>Expenditure-Based Assumptions</b>		
District Contribution Family Insurance Premium		
Employer PERA Contribution	21.40%	21.40%
Medicare Employer Contribution	1.45%	1.45%
Colorado Minimum Wage (1/1/24 & Estimated 1/1/25)	\$14.42	\$15.14

<b>Debt-Based Assumptions</b>		
Net Assessed Valuation	\$365,774,300	\$368,817,901
Gross Debt Capacity @ 20%	\$73,154,860	\$73,763,580
General Obligation Principal Outstanding as of Year-End	(\$17,661,944)	(\$16,492,492)
Remaining Debt Capacity	\$55,492,916.00	\$57,271,088.20
Additional Lease Certification of Participation Debt		

**Lake County School District**

**Revised Budget, Rev 1**

**Appropriation Resolution**

**FY 2024/25**

**Appropriation Resolution**

**RESOLUTION 25-14 REVISED**

Be it resolved, by the Board of Education of the Lake County School District in Lake County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund (10)	17,850,476
PreSchool Fund (19)	466,222
<b>Special Revenue Funds</b>	
Food Service Fund (21)	914,317
Designated Purpose Grants Fund (22)	2,694,707
Pupil Activity Fund (23)	761,181
The Center (26)	482,139
Headstart (27)	954,525
<b>Bond Redemption Fund</b>	
Bond Redemption Fund (31)	4,853,974
<b>Capital Projects Funds</b>	
Capital Reserve Fund (43)	961,883
<b>Trust/Custodian Funds</b>	
Health Insurance (64)	2,293,816
<b>Total Appropriation</b>	<u>\$32,233,240</u>
<b>Appropriation per Student Count</b>	37,372

2/10/2025

PRESIDENT OF THE BOARD

DATE

2/10/2025

SECRETARY OF THE BOARD

DATE

**Lake County School District  
Revised Budget, Rev 1  
Interfund Borrowing Resolution  
FY 2024/25**

**Interfund Borrowing Resolution**

**RESOLUTION 25-15 REVISED**

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

effective January 27, 2025, the Lake County School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

<b>Fund Name</b>	<b>Borrowing Amount</b>
10 General Fund	\$ (9,528,790)
19 Preschool Fund	\$ 466,222
21 Food Service Fund	\$ 914,317
22 Designated Purpose Grants Fund	\$ 2,694,707
23 Pupil Activity Fund	\$ 761,181
26 The Center Fund	\$ 482,139
27 Headstart Fund	\$ 954,525
43 Capital Projects Fund	\$ 961,883
64 Health Insurance Fund	\$ 2,293,816

\_\_\_\_\_  
**PRESIDENT OF THE BOARD**

2/10/2025

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**SECRETARY OF THE BOARD**

2/10/2025

\_\_\_\_\_  
**DATE**



**Lake County School District**  
**Revised Budget, Rev 1**  
**Use of Beginning Fund Balance Resolution**  
**FY 2024/25**

**Use of Beginning Fund Balance Resolution**

**RESOLUTION 25-16 REVISED**

A Resolution of the Board of Education of the Lake County School District  
authorizing the Use of a Portion of  
beginning Fund Balance as Authorized by Colorado Statutes

**WHEREAS**, C.R.S. 22-44-105 1.5 (a) & (c) states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

**WHEREAS**, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

**NOW, THEREFORE, BE IT RESOLVED:**

In accordance with C.R.S. 22-44-105 1.5 (a) & (c), the Board of Education authorizes the use of a portion of the fiscal year 2024-2025 Beginning Fund Balance for the following funds:

**\* PRESCHOOL FUND (19)**, in the amount **\$81,222** to spend down beginning fund balance.

Fund 19 beginning fund balance must be spent down by the end of FY25. It will not lead to ongoing deficits in future years.

**\* BOND REDEMPTION FUND (31)**, in the amount **\$76,628** to spend down beginning fund balance.

The spending of beginning fund balance in Fund 31 is intentional due to excessive beginning fund balance. This spending of beginning fund balance is intended to continue in future years until the fund balance has reached a more reasonable level.

**\* CAPITAL PROJECTS FUND (43)**, in the amount **\$59,684** to spend down beginning fund balance.

The spending of beginning fund balance in Fund 43 is due to the late delivery of a bus, causing the expense to move from FY24 to FY25. It will not

**BE IT FURTHER RESOLVED**, the use of this portion of the beginning fund balance for the purposes set forth .

\_\_\_\_\_  
PRESIDENT OF THE BOARD

2/10/2025

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SECRETARY OF THE BOARD

2/10/2025

\_\_\_\_\_  
DATE

**Lake County School District**

Revised Budget, Rev 1

Fund Balance Change

FY 2024/25

Fund Balance Change Calculation Worksheet			
General Fund Beginning Fund Balance	\$2,428,360		
General Fund Ending Fund Balance	\$2,969,509		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			\$541,149
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
None			
None			
Total			\$0
Insurance Reserve Fund Beginning Fund Balance	(\$87,533)		
Insurance Reserve Fund Ending Fund Balance	\$0		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			\$87,533
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
Preschool Fund Beginning Fund Balance	\$81,222		
Preschool Fund Ending Fund Balance	(\$0)		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			(\$81,222)
Identified Non-Recurring Uses/Expenses of Fund Balance:			
This is the last year to spend out remaining CPP funds			
Food Service Fund Beginning Fund Balance	(\$4,596)		
Food Service Fund Ending Fund Balance	(\$0)		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			\$4,596
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
DPGF Fund Beginning Fund Balance	\$0		
DPGF Fund Ending Fund Balance	\$0		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			\$0
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
Activity Fund Beginning Fund Balance	\$380,591		
Activity Fund Ending Fund Balance	\$380,591		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			\$0
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
The Center Fund Beginning Fund Balance	\$291,950		
The Center Fund Ending Fund Balance	\$291,950		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			\$0
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
Headstart Fund Beginning Fund Balance	\$0		
Headstart Fund Ending Fund Balance	\$0		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			\$0
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			
Bond Redemption Fund Beginning Fund Balance	\$3,253,974		
Bond Redemption Fund Ending Fund Balance	\$3,177,346		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			(\$76,628)
Identified Non-Recurring Uses/Expenses of Fund Balance:			
Reduced Mill Levy due to higher than needed fund balance			
Capital Reserve Fund Beginning Fund Balance	\$547,087		
Capital Reserve Fund Ending Fund Balance	\$487,403		
Revenue & Expense Budget Mismatch (Surplus/Deficit)			(\$59,684)
Identified Non-Recurring Uses/Expenses of Fund Balance:			
None			

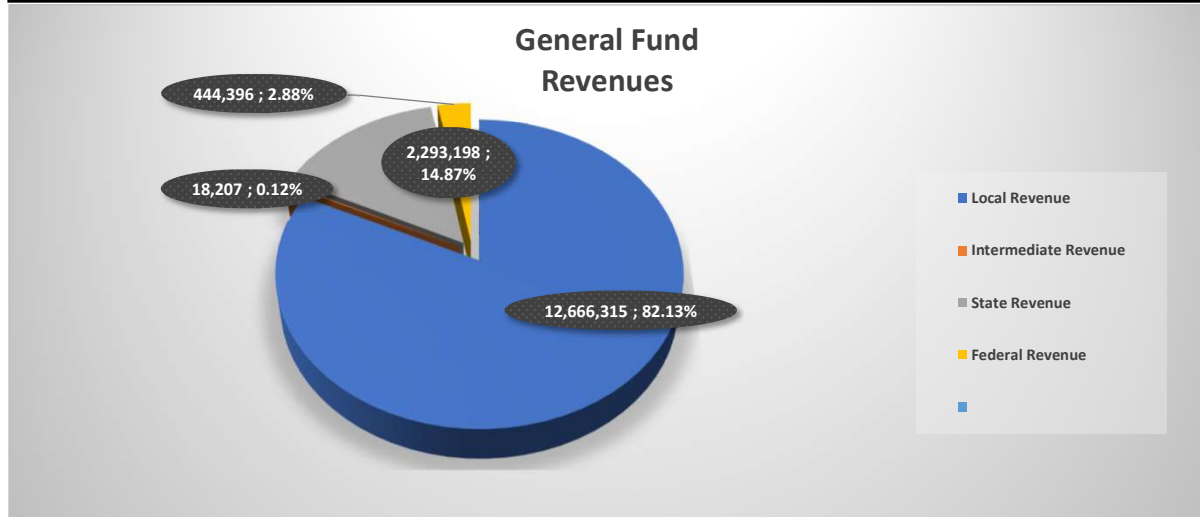
Lake County School District

Revised Budget, Rev 1

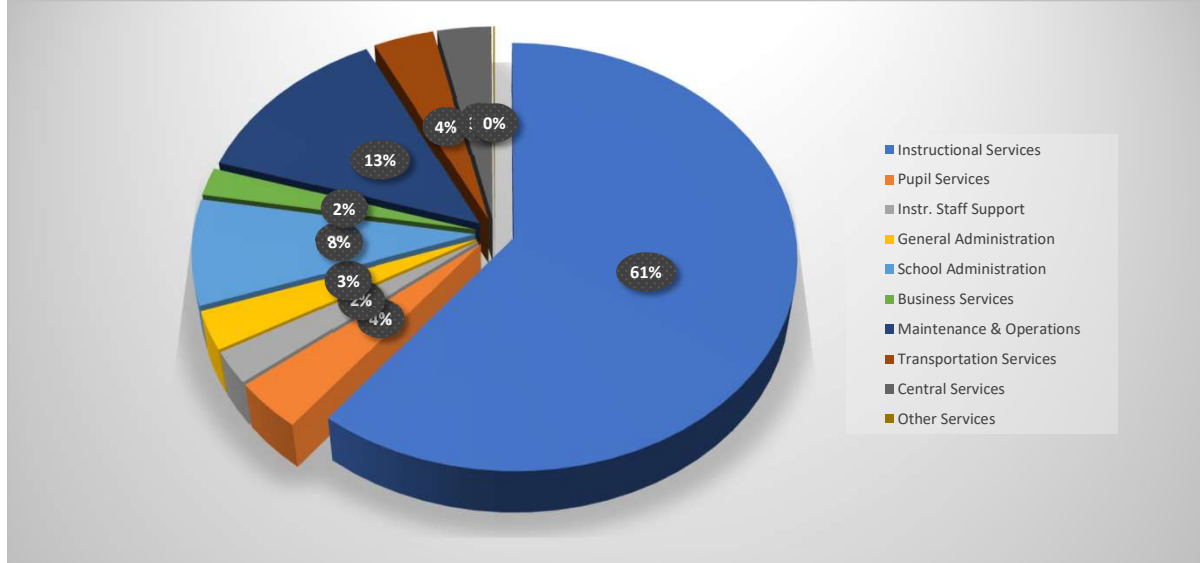
General Fund

FY 2024/25

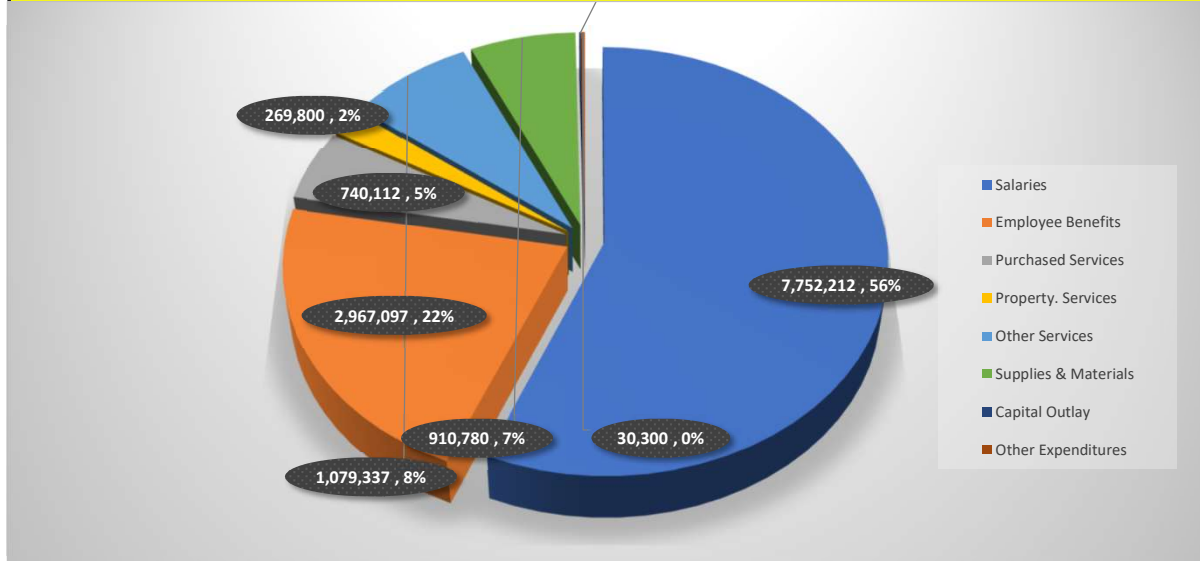
General Fund Revenues



General Fund Expenditures (By Program)



General Fund Expenditures (By Object)



# Lake County School District

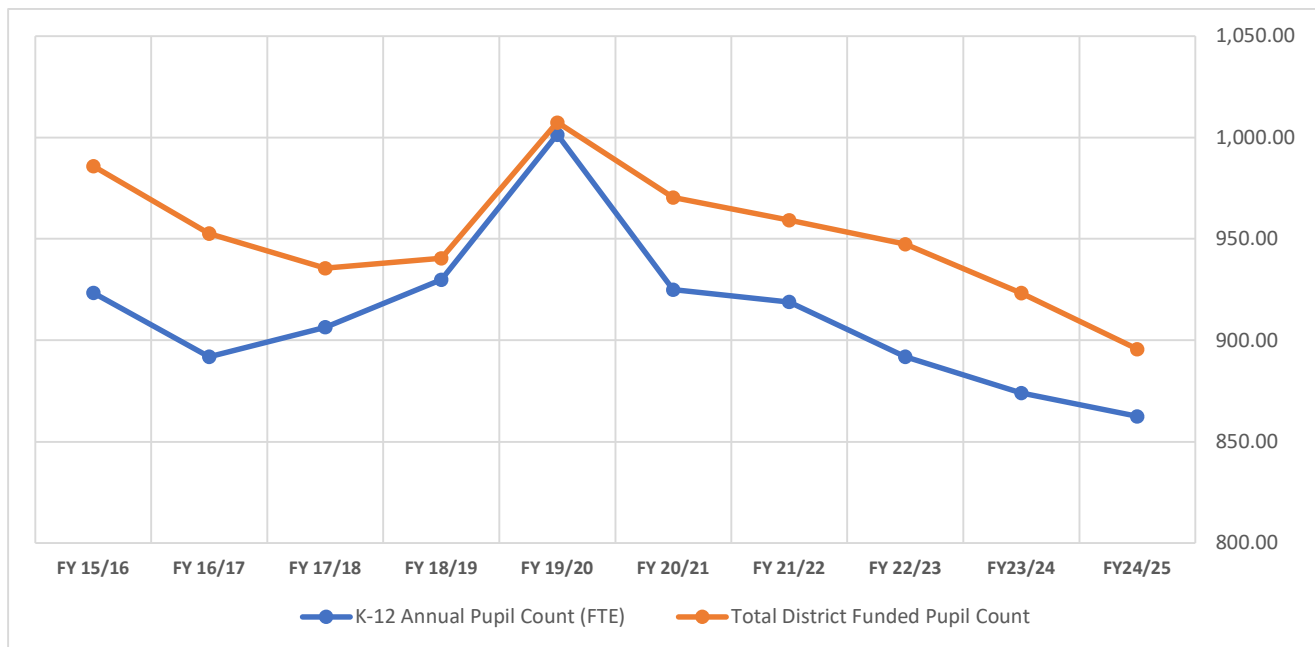
Revised Budget, Rev 1

Pupil Count History

FY 2024/25

Fiscal Year	K-12 Annual Pupil Count (FTE)	Year over Year Pupil Count Change	Total District Funded Pupil Count
FY24/25	862.50	(29.5)	895.60
FY23/24	874.00	(18.0)	923.30
FY 22/23	892.00	(27.0)	947.40
FY 21/22	919.00	(6.0)	959.30
FY 20/21	925.00	(76.5)	970.50
FY 19/20	1,001.50	71.5	1,007.50
FY 18/19	930.00	23.5	940.50
FY 17/18	906.50	14.5	935.50
FY 16/17	892.00	(31.5)	952.70
FY 15/16	923.50	N/A	985.90

\* From CDE Funding Worksheets



# Individual Fund Statements



LAKE COUNTY  
**PANTHERS**

**Lake County School District**

Revised Budget, Rev 1

General Fund

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Beginning Fund Balance</b>							
Restricted - TABOR	443,000	800,000	450,000	505,000	373,000	(132,000)	373,000
All Other Fund Balance	2,565,639	2,619,463	3,386,247	2,023,397	2,440,978	31,963	2,055,360
<b>Total Beginning Fund Balance</b>	3,008,639	3,419,463	3,836,247	2,528,397	2,813,978	(100,037)	2,428,360
<b>Revenues</b>							
Local Revenue	6,921,076	6,634,501	9,175,561	11,146,418	10,887,398	1,519,897	12,666,315
Intermediate Revenue	7,222	10,532	19,849	33,100	33,098	(14,893)	18,207
State Revenue	3,975,850	4,883,878	3,397,096	1,873,143	1,623,764	420,055	2,293,198
Federal Revenue	336,393	336,168	322,201	470,674	496,499	(26,278)	444,396
<b>Total Revenues</b>	11,240,541	11,865,080	12,914,707	13,523,335	13,040,758	1,898,781	15,422,116
<i>Revenue Per Pupil</i>				15,473	14,921		17,881
<b>Total Resources Available</b>	14,249,180	15,284,543	16,750,954	16,051,732	15,854,736	1,798,744	17,850,476
<i>Revenue Per Pupil</i>				18,366	18,140		20,696
<b>Expenditures</b>							
Instructional Services	6,175,300	6,622,229	7,837,716	8,176,649	7,868,476	153,926	8,330,575
Pupil Services	541,978	194,511	363,359	515,266	326,924	1,033	516,299
Instr. Staff Support	305,513	310,381	328,834	350,284	362,590	(12,783)	337,501
General Administration	256,237	423,524	451,674	352,818	354,553	53,126	405,944
School Administration	731,490	881,963	1,194,076	1,172,475	1,121,844	(70,303)	1,102,172
Business Services	210,522	277,206	299,882	293,131	282,409	(1,839)	291,292
Maintenance & Operations	1,372,903	1,432,906	1,724,894	1,791,626	1,752,039	(9,911)	1,781,715
Transportation Services	408,441	426,633	447,310	492,534	432,162	29,688	522,222
Central Services	385,577	463,962	453,383	439,690	428,905	24,885	464,575
Other Services	0	12,243	33,513	12,243	2,719	0	12,243
<b>Total Expenditures</b>	10,387,961	11,045,560	13,134,641	13,596,716	12,932,620	167,822	13,764,538
<i>Expenditure Per Pupil</i>				15,557	14,797		15,959
<b>Other Financing Uses</b>							
Transfers Out	441,757	480,825	811,319	655,000	655,000	461,429	1,116,429
<b>Total Other Financing Uses</b>	441,757	480,825	811,319	655,000	655,000	461,429	1,116,429
<b>Surplus/(Deficit)</b>	410,824	338,695	(1,031,253)	(728,381)	(546,862)	1,269,530	541,149
<b>Fund Balances</b>							
Restricted - TABOR	800,000	800,000	450,000	505,000	373,000	(132,000)	373,000
All Other Fund Balance	2,619,463	2,958,158	2,354,994	1,295,016	1,894,116	1,301,493	2,596,509
<b>Total Fund Balance</b>	3,419,463	3,758,158	2,804,994	1,800,016	2,267,116	1,169,493	2,969,509
<b>Total Expenditures &amp; Fund Balance</b>				16,051,732	15,199,736	1,337,315	17,850,476

**Total Appropriation( Ending Fund Balance + Expense)**

**\$16,051,732**

**\$17,850,476**

**Appropriation Per Pupil**

**\$ 18,610.70**

20696.20406

**Lake County School District**

Revised Budget, Rev 1

General Fund Revenue

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Local Revenues</b>							
1110 Property Taxes	\$ 5,306,502	\$ 5,247,675	\$ 7,760,813	\$ 9,741,947	\$ 9,383,002	\$ 229,045	\$ 9,970,992
1110 Property Taxes - MLO	\$ 667,783	\$ 667,783	\$ 667,783	\$ 667,783	\$ 667,783	\$ 1,199,911	\$ 1,867,694
1120 Specific Ownership Taxes	\$ 572,420	\$ 441,584	\$ 392,192	\$ 438,729	\$ 522,872	\$ (25,072)	\$ 413,657
1140 Delinquent Taxes & Interest	\$ 38,459	\$ 17,224	\$ 5,280	\$ 23,000	\$ 20,292	\$ (9,500)	\$ 13,500
1300 Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1400 Transportation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1500 Earnings on Investments	\$ 5,032	\$ 6,371	\$ 80,689	\$ 82,000	\$ 94,130	\$ (22,000)	\$ 60,000
1700 Pupil Activity Fees	\$ 8,293	\$ 10,970	\$ 10,752	\$ 9,750	\$ 12,124	\$ 3,250	\$ 13,000
1800 Community Services Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19XX Other Local Revenues	\$ 322,588	\$ 242,894	\$ 258,052	\$ 183,209	\$ 187,196	\$ 144,263	\$ 327,472
<b>Total Local Revenues</b>	<b>\$ 6,921,076</b>	<b>\$ 6,634,501</b>	<b>\$ 9,175,561</b>	<b>\$ 11,146,418</b>	<b>\$ 10,887,398</b>	<b>\$ 1,519,897</b>	<b>\$ 12,666,315</b>
<b>Intermediate Revenue</b>							
2010 Mineral Lease	\$ 7,222	\$ 10,532	\$ 19,849	\$ 33,100	\$ 33,098	\$ (14,893)	\$ 18,207
Other Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Intermediate Revenue</b>	<b>\$ 7,222</b>	<b>\$ 10,532</b>	<b>\$ 19,849</b>	<b>\$ 33,100</b>	<b>\$ 33,098</b>	<b>\$ (14,893)</b>	<b>\$ 18,207</b>
<b>State Revenue</b>							
3110 State Equalization	\$ 2,945,889	\$ 3,539,388	\$ 1,757,118	\$ 536,860	\$ 492,393	\$ 797,736	\$ 1,334,596
3119 SB21-053 COVID-19 State Share Mitigation	\$ 121,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3120 Career & Technical Education	\$ 36,728	\$ 47,106	\$ 39,640	\$ 46,786	\$ 46,786	\$ 11,829	\$ 58,615
3130 Special Education	\$ 257,677	\$ 335,272	\$ 392,413	\$ 406,737	\$ 407,102	\$ 39,066	\$ 445,803
3139 State ELPA: Professional Development and	\$ 65,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3140 English Language Proficiency	\$ 58,582	\$ 58,175	\$ 64,048	\$ 80,289	\$ 80,289	\$ 1,897	\$ 82,186
3150 Gifted & Talented	\$ 10,520	\$ 17,466	\$ 16,715	\$ 15,563	\$ 15,563	\$ 3,402	\$ 18,965
3160 Transportation	\$ 95,301	\$ 94,320	\$ 72,979	\$ 71,000	\$ 77,781	\$ -	\$ 71,000
3183 Expelled and At Risk Students	\$ 2,067	\$ 2,000	\$ 1,897	\$ -	\$ -	\$ 2,218	\$ 2,218
3210 Stipends for National Board Certified Ed	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3218 School Health Professional Grant	\$ -	\$ -	\$ -	\$ 2,256	\$ 2,256	\$ (2,256)	\$ -
3228 Gifted Education Universal Screening and	\$ 4,096	\$ 2,701	\$ 3,329	\$ 4,858	\$ 4,858	\$ 2,325	\$ 7,183
3230 Small & Large Rural	\$ 147,073	\$ 388,097	\$ 445,963	\$ 381,214	\$ 381,214	\$ (381,214)	\$ -
3235 At-Risk Funding	\$ 6,615	\$ 7,185	\$ 6,804	\$ 5,957	\$ 5,958	\$ -	\$ 5,957
3237 Career Success Pilot Program Incentives	\$ -	\$ -	\$ 4,030	\$ 19,617	\$ 2,650	\$ 54,105	\$ 73,722
3259 Read Act	\$ 28,843	\$ 9,509	\$ 70,459	\$ 33,314	\$ 33,315	\$ 12,665	\$ 45,979
3281 One-Time Mitigation At-Risk Funding	\$ -	\$ 189,048	\$ -	\$ -	\$ -	\$ -	\$ -
3291	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ (75,000)	\$ -
3898 On-Behalf Payment	\$ -	\$ 193,611	\$ 521,700	\$ 193,692	\$ 45,319	\$ -	\$ 193,692
3899 School to Work Alliance Program	\$ 193,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200 State Share Audit Finding	\$ -	\$ -	\$ -	\$ -	\$ (2,668)	\$ (2,668)	\$ (2,668)
3210 Transportation Audit Finding	\$ -	\$ -	\$ -	\$ -	\$ (44,050)	\$ (44,050)	\$ (44,050)
<b>Total State Revenues</b>	<b>\$ 3,975,850</b>	<b>\$ 4,883,878</b>	<b>\$ 3,397,096</b>	<b>\$ 1,873,143</b>	<b>\$ 1,623,764</b>	<b>\$ 420,055</b>	<b>\$ 2,293,198</b>
<b>Federal Revenue</b>							
4649 SNAP: P-EBT mini Grants	\$ -	\$ 614	\$ 628	\$ 653	\$ 653	\$ (653)	\$ -
9003 Medicaid Reimbursement	\$ 127,584	\$ 140,025	\$ 165,343	\$ 140,000	\$ 182,475	\$ -	\$ 140,000
6027 ARP: Special Education	\$ -	\$ 37,636	\$ -	\$ -	\$ -	\$ -	\$ -
4646 Summer EBT	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -
7665 National Forest Land Payments	\$ -	\$ -	\$ -	\$ 118,000	\$ 100,550	\$ (17,450)	\$ 100,550
4027 Title Vlb (Special Education)	\$ 159,305	\$ 157,893	\$ 156,231	\$ 212,021	\$ 212,021	\$ (8,175)	\$ 203,846
Other Federal	\$ 49,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Federal Revenues</b>	<b>\$ 336,393</b>	<b>\$ 336,168</b>	<b>\$ 322,201</b>	<b>\$ 470,674</b>	<b>\$ 496,499</b>	<b>\$ (26,278)</b>	<b>\$ 444,396</b>
<b>Transfers/Allocations</b>							
5819 Preschool	\$ (228,666)	\$ (267,744)	\$ (319,814)	\$ -	\$ -	\$ -	\$ -
5221 Food Service	\$ -	\$ (26,566)	\$ (48,484)	\$ (230,000)	\$ (230,000)	\$ -	\$ (230,000)
5222 Designated Purpose Grant	\$ (48,657)	\$ (1,015)	\$ (66,987)	\$ -	\$ -	\$ -	\$ -
5223 Pupil Activity Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5226 The Center	\$ (34,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5227 Headstart	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5243 Capital Reserve	\$ (129,700)	\$ (185,500)	\$ (376,034)	\$ (59,000)	\$ (59,000)	\$ (354,570)	\$ (413,570)
5264 Insurance Reserve	\$ -	\$ -	\$ -	\$ (366,000)	\$ (366,000)	\$ (106,859)	\$ (472,859)
<b>Total Transfers/Allocations</b>	<b>\$ (441,757)</b>	<b>\$ (480,825)</b>	<b>\$ (811,319)</b>	<b>\$ (655,000)</b>	<b>\$ (655,000)</b>	<b>\$ (461,429)</b>	<b>\$ (1,116,429)</b>
<b>Total Revenues</b>	<b>\$ 10,798,785</b>	<b>\$ 11,384,255</b>	<b>\$ 12,103,388</b>	<b>\$ 12,868,335</b>	<b>\$ 12,385,758</b>	<b>\$ 1,437,352</b>	<b>\$ 14,305,687</b>

**Lake County School District**

Revised Budget, Rev 1

General Fund Expenditures

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Instruction (0000 - 1600)</b>							
01XX Salaries	2,869,717	3,166,346	3,474,112	3,631,098	3,646,814	222,678	3,853,776
02XX Employee Benefits	998,785	1,228,423	1,522,191	1,426,603	1,283,302	(7,698)	1,418,905
03XX Professional Services	237,080	262,257	449,012	344,536	358,079	73,764	418,300
04XX Property Services	1,659	1,173	2,741	2,073	836	(273)	1,800
05XX Other Services	352,619	377,502	422,370	530,975	512,793	76,350	607,325
06XX Supplies & Materials	202,039	202,065	296,694	264,414	195,440	(41,528)	222,886
07XX Equipment	173	856	7,846	7,000	1,471	(3,000)	4,000
08XX Other Objects	2,193	2,685	3,448	4,200	1,977	(1,450)	2,750
09XX Other Uses	0	0	0	0	0	0	0
<b>Total Instruction</b>	<b>4,664,265</b>	<b>5,241,307</b>	<b>6,178,414</b>	<b>6,210,899</b>	<b>6,000,713</b>	<b>318,843</b>	<b>6,529,742</b>
<b>Special Education (17)</b>							
01XX Salaries	741,389	702,451	922,527	960,747	855,860	183	960,930
02XX Employee Benefits	324,508	277,916	342,568	368,096	309,863	(5,524)	362,572
03XX Professional Services	52,082	83,593	17,851	235,000	307,784	(175,000)	60,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	365	83	498	1,500	624	(1,000)	500
06XX Supplies & Materials	5,025	2,902	5,283	10,350	3,468	(4,775)	5,575
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	100,486	0	0	0	0	0	0
<b>Total Special Education</b>	<b>1,223,854</b>	<b>1,066,945</b>	<b>1,288,727</b>	<b>1,575,693</b>	<b>1,477,599</b>	<b>(186,116)</b>	<b>1,389,577</b>
<b>Cocurricular Education (18, 19, 20)</b>							
01XX Salaries	154,508	170,025	187,959	203,946	205,297	6,319	210,265
02XX Employee Benefits	38,009	38,110	42,332	46,406	45,785	11,204	57,610
03XX Professional Services	20,037	10,633	23,589	29,500	25,614	(3,820)	25,680
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	43,652	70,637	79,987	79,294	75,504	4,406	83,700
06XX Supplies & Materials	26,236	17,178	28,058	22,911	29,796	2,089	25,000
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	4,738	7,393	8,651	8,000	8,168	1,000	9,000
09XX Other Uses	0	0	0	0	0	0	0
<b>Total Career &amp; Technical Education</b>	<b>287,181</b>	<b>313,976</b>	<b>370,575</b>	<b>390,057</b>	<b>390,164</b>	<b>21,198</b>	<b>411,255</b>



**Lake County School District**

Revised Budget, Rev 1

General Fund Expenditures

FY 2024/25

**Student Support Svcs (21)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
01XX Salaries	379,411	108,629	205,111	326,194	202,029	4,376	330,570
02XX Employee Benefits	136,367	74,186	145,032	155,397	112,627	6,533	161,930
03XX Professional Services	7,930	8,395	5,731	2,800	3,184	700	3,500
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	2,598	484	5,648	10,125	2,387	(4,750)	5,375
06XX Supplies & Materials	10,171	2,817	1,838	20,750	6,697	(5,825)	14,925
07XX Equipment	5,501	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

**Total Student Support Svcs**

**Instr Staff Support Svcs (22)**

01XX Salaries	152,725	165,916	166,186	166,807	165,857	(22,439)	144,368
02XX Employee Benefits	50,928	52,806	55,031	47,483	46,849	(2,312)	45,171
03XX Professional Services	41,226	30,310	40,408	49,500	49,287	1,718	51,218
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	1,500	0	(1,500)	0
06XX Supplies & Materials	59,086	57,138	69,927	80,494	98,937	14,750	95,244
07XX Equipment	1,549	4,211	(2,718)	4,500	1,660	(3,000)	1,500
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

**Total Staff Support Svcs**

**General Administration (23)**

01XX Salaries	156,780	254,897	228,451	185,887	184,252	45,337	231,224
02XX Employee Benefits	49,072	100,961	140,223	78,314	61,162	17,706	96,020
03XX Professional Services	3,461	10,292	3,307	7,000	13,724	1,000	8,000
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	30,823	37,743	32,846	40,000	50,782	(10,500)	29,500
06XX Supplies & Materials	4,331	3,688	11,391	24,867	28,308	(417)	24,450
07XX Equipment	0	0	0	500	0	(500)	0
08XX Other Objects	11,770	15,943	35,456	16,250	16,325	500	16,750
09XX Other Uses	0	0	0	0	0	0	0

**Total General Administration**

**School Administration (24)**

01XX Salaries	531,714	647,222	892,925	848,504	824,253	(53,215)	795,289
02XX Employee Benefits	192,511	223,549	291,459	306,076	287,715	(12,830)	293,246
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	1,106	0	350	0	87	437
06XX Supplies & Materials	7,265	10,087	9,692	17,345	9,876	(4,345)	13,000
07XX Equipment	0	0	0	200	0	0	200
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

**Total School Administration**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Student Support Svcs (21)</b>	541,978	194,511	363,359	515,266	326,924	1,033	516,299
<b>Instr Staff Support Svcs (22)</b>	305,513	310,381	328,834	350,284	362,590	(12,783)	337,501
<b>General Administration (23)</b>	256,237	423,524	451,674	352,818	354,553	53,126	405,944
<b>School Administration (24)</b>	731,490	881,963	1,194,076	1,172,475	1,121,844	(70,303)	1,102,172

**Lake County School District**

Revised Budget, Rev 1

General Fund Expenditures

FY 2024/25

**Business Services (25)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
01XX Salaries	139,242	178,234	184,796	182,383	181,125	3,323	185,706
02XX Employee Benefits	52,462	70,838	86,381	78,634	68,885	(11,162)	67,472
03XX Professional Services	13,278	13,142	18,808	21,414	25,141	12,000	33,414
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	4,743	14,267	9,033	8,000	6,039	(5,500)	2,500
06XX Supplies & Materials	466	181	622	1,000	0	(800)	200
07XX Equipment	0	0	0	200	0	0	200
08XX Other Objects	331	544	242	1,500	1,218	300	1,800
09XX Other Uses	0	0	0	0	0	0	0

**Total Business Services**

**Maintenance & Operations (26)**

01XX Salaries	625,631	527,580	660,728	782,978	793,535	(49,673)	733,305
02XX Employee Benefits	246,201	248,758	315,031	312,648	277,133	(24,238)	288,410
03XX Professional Services	70,881	120,176	112,518	110,000	122,439	10,000	120,000
04XX Property Services	113,610	119,039	114,295	120,500	126,343	27,500	148,000
05XX Other Services	221	561	0	1,500	0	(1,500)	0
06XX Supplies & Materials	307,687	407,872	506,794	452,000	431,490	31,500	483,500
07XX Equipment	8,672	8,920	15,528	12,000	1,099	(3,500)	8,500
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

**Total Maintenance & Operations**

**Student Transportation (27)**

01XX Salaries	248,499	230,568	234,644	257,550	230,171	(32,277)	225,273
02XX Employee Benefits	114,898	128,058	147,947	150,784	122,169	(20,335)	130,449
03XX Professional Services	5,791	4,340	2,157	10,000	10,614	10,000	20,000
04XX Property Services	31,810	36,713	30,754	44,000	48,559	76,000	120,000
05XX Other Services	212	680	1,811	500	300	(500)	0
06XX Supplies & Materials	6,832	26,275	29,998	26,700	20,349	(700)	26,000
07XX Equipment	399	0	0	3,000	0	(2,500)	500
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

**Total Student Transportation**

**Central Services (28)**

01XX Salaries	87,120	100,591	80,308	81,506	81,506	0	81,506
02XX Employee Benefits	28,123	31,436	29,892	33,184	32,240	(115)	33,069
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	270,334	331,935	343,184	325,000	315,159	25,000	350,000
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0

**Total Central Services**

**Lake County School District**

Revised Budget, Rev 1

General Fund Expenditures

FY 2024/25

**Non-instructional Services (31)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	12,243	33,513	12,243	2,719	0	12,243
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
<b>Total Community Services</b>	0	12,243	33,513	12,243	2,719	0	12,243
<b>Property Services (4x)</b>							
01XX Salaries	0	0	0	0	0	0	0
02XX Employee Benefits	0	0	0	0	0	0	0
03XX Professional Services	0	0	0	0	0	0	0
04XX Property Services	0	0	0	0	0	0	0
05XX Other Services	0	0	0	0	0	0	0
06XX Supplies & Materials	0	0	0	0	0	0	0
07XX Equipment	0	0	0	0	0	0	0
08XX Other Objects	0	0	0	0	0	0	0
09XX Other Uses	0	0	0	0	0	0	0
<b>Total Property Services</b>	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$10,387,961</b>	<b>\$11,045,560</b>	<b>\$13,134,641</b>	<b>\$13,596,716</b>	<b>\$12,932,620</b>	<b>\$167,822</b>	<b>\$13,764,538</b>

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 0100-1600 Instruction - General Education

**Program Budget Manager:**

**Program Description:**

Included in this program are the expenditures incurred in planned learning activities and experiences that provide students in schools of all levels (K-12). Non-salary and benefit accounts represent funds allocated to schools (principals) based on the student count for each school. The Superintendent determines the number of FTE for each category of position based on the unique needs of each school.

**Instruction**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
011X Salaries	\$ 2,563,488	\$ 2,526,484	\$ 3,059,929	\$3,266,961	\$ 3,220,657	\$ (190,362)	\$ 3,076,599
01XX Supplemental Pay & Stipends	\$ 306,229	\$ 639,862	\$ 414,183	\$ 364,137	\$ 426,158	\$ 413,041	\$ 777,178
02XX Employee Benefits	\$ 998,785	\$ 1,228,423	\$ 1,522,191	\$1,426,603	\$ 1,283,302	\$ (7,698)	\$ 1,418,905
03XX Professional Services	\$ 237,080	\$ 262,257	\$ 449,012	\$ 344,536	\$ 358,079	\$ 73,764	\$ 418,300
04XX Property Services	\$ 1,659	\$ 1,173	\$ 2,741	\$ 2,073	\$ 836	\$ (273)	\$ 1,800
05XX Other Services	\$ 352,619	\$ 377,502	\$ 422,370	\$ 530,975	\$ 512,793	\$ 76,350	\$ 607,325
06XX Supplies & Materials	\$ 202,039	\$ 202,065	\$ 296,694	\$ 264,414	\$ 195,440	\$ (41,528)	\$ 222,886
07XX Equipment	\$ 173	\$ 856	\$ 7,846	\$ 7,000	\$ 1,471	\$ (3,000)	\$ 4,000
08XX Other Objects	\$ 2,193	\$ 2,685	\$ 3,448	\$ 4,200	\$ 1,977	\$ (1,450)	\$ 2,750
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Instruction</b>	<b>\$ 4,664,265</b>	<b>\$ 5,241,307</b>	<b>\$ 6,178,414</b>	<b>\$6,210,899</b>	<b>\$ 6,000,713</b>	<b>\$ 318,843</b>	<b>\$ 6,529,742</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
1XX Administrators							0.00
2XX Teachers (Licensed)							52.47
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional							7.67
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							0.00
<b>Total FTE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>60.14</b>

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 1700 Instruction - Special Education

**Program Budget Manager:**

**Program Description:**

This budget pays for educational services for students with disabilities and special needs. The primary expenditures for this program are the salaries and benefits costs for special education staff. Special Education expenditures in the General Fund are eligible for a partial reimbursement from the State of Colorado Special Education categorical funding as dictated by the Colorado public school finance act of 1994.

**Special Education**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 741,389	\$ 702,451	\$ 922,527
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 324,508	\$ 277,916	\$ 342,568
03XX Professional Services	\$ 52,082	\$ 83,593	\$ 17,851
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 365	\$ 83	\$ 498
06XX Supplies & Materials	\$ 5,025	\$ 2,902	\$ 5,283
07XX Equipment	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ 100,486	\$ -	\$ -
<b>Total Special Education</b>	<b>\$1,223,854</b>	<b>\$ 1,066,945</b>	<b>\$ 1,288,727</b>

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
\$ 960,747	\$ 855,860	\$ 183	\$ 960,930
\$ -	\$ -	\$ -	\$ -
\$ 368,096	\$ 309,863	\$ (5,524)	\$ 362,572
\$ 235,000	\$ 307,784	\$ (175,000)	\$ 60,000
\$ -	\$ -	\$ -	\$ -
\$ 1,500	\$ 624	\$ (1,000)	\$ 500
\$ 10,350	\$ 3,468	\$ (4,775)	\$ 5,575
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
<b>\$1,575,693</b>	<b>\$ 1,477,599</b>	<b>\$ (186,116)</b>	<b>\$ 1,389,577</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
<b>Total FTE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
			0.00
			11.92
Data Not Available	Data Not Available	Data Not Available	0.00
			9.58
			0.00
			0.00
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>21.50</b>

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 1800 , 1900, 2000 Co-Curricular Activities

**Program Budget Manager:**

**Program Description:**

This program supports athletic programs and competition. These programs promote student self-esteem, school spirit and physical and mental fitness. Expenditures of this program include salaries and benefits of staff, sports dues and fees, game officials, sports transportation and sports equipment.

**Cocurricular Education (18, 19, 20)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
011X Salaries	\$ 154,508	\$ 170,025	\$ 187,959	\$ 203,946	\$ 205,297	\$ 6,319	\$ 210,265
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 38,009	\$ 38,110	\$ 42,332	\$ 46,406	\$ 45,785	\$ 11,204	\$ 57,610
03XX Professional Services	\$ 20,037	\$ 10,633	\$ 23,589	\$ 29,500	\$ 25,614	\$ (3,820)	\$ 25,680
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 43,652	\$ 70,637	\$ 79,987	\$ 79,294	\$ 75,504	\$ 4,406	\$ 83,700
06XX Supplies & Materials	\$ 26,236	\$ 17,178	\$ 28,058	\$ 22,911	\$ 29,796	\$ 2,089	\$ 25,000
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 4,738	\$ 7,393	\$ 8,651	\$ 8,000	\$ 8,168	\$ 1,000	\$ 9,000
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cocurricular Education</b>	<b>\$ 287,181</b>	<b>\$ 313,976</b>	<b>\$ 370,575</b>	<b>\$ 390,057</b>	<b>\$ 390,164</b>	<b>\$ 21,198</b>	<b>\$ 411,255</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
1XX Administrators							0.00
2XX Teachers (Licensed)							1.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional							0.00
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							0.00
<b>Total FTE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.00</b>

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 2100 Student Support Services

**Program Budget Manager:**

**Program Description:**

Student support services include all programs and activities in schools that support students but are not directly related to instruction. Examples include school nurses, counselors, social workers and school psychologists. The majority of expenditures are salaries and benefits of staff.

**Student Support Services (21)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 379,411	\$ 108,554	\$ 205,111
01XX Supplemental Pay & Stipends	\$ -	\$ 75	\$ -
02XX Employee Benefits	\$ 136,367	\$ 74,186	\$ 145,032
03XX Professional Services	\$ 7,930	\$ 8,395	\$ 5,731
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 2,598	\$ 484	\$ 5,648
06XX Supplies & Materials	\$ 10,171	\$ 2,817	\$ 1,838
07XX Equipment	\$ 5,501	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -
<b>Total Student Support Services</b>	<b>\$ 541,978</b>	<b>\$ 194,511</b>	<b>\$ 363,359</b>

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
\$ 326,194	\$ 202,029	\$ 4,376	\$ 330,570
\$ -	\$ -	\$ -	\$ -
\$ 155,397	\$ 112,627	\$ 6,533	\$ 161,930
\$ 2,800	\$ 3,184	\$ 700	\$ 3,500
\$ -	\$ -	\$ -	\$ -
\$ 10,125	\$ 2,387	\$ (4,750)	\$ 5,375
\$ 20,750	\$ 6,697	\$ (5,825)	\$ 14,925
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
<b>\$ 515,266</b>	<b>\$ 326,924</b>	<b>\$ 1,033</b>	<b>\$ 516,299</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional	Data Not Available	Data Not Available	Data Not Available
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
<b>Total FTE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
			0.00
			2.85
Data Not Available	Data Not Available	Data Not Available	1.98
			2.67
			0.00
			0.00
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.50</b>

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 2200 Instructional Staff Services

**Program Budget Manager:**

**Program Description:**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities.

**Instruct Support Services (22)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>011X</b> Salaries	\$ 152,725	\$ 165,916	\$ 166,186	\$ 159,307	\$ 159,307	\$ (22,439)	\$ 136,868
<b>01XX</b> Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ 7,500	\$ 6,550	\$ -	\$ 7,500
<b>02XX</b> Employee Benefits	\$ 50,928	\$ 52,806	\$ 55,031	\$ 47,483	\$ 46,849	\$ (2,312)	\$ 45,171
<b>03XX</b> Professional Services	\$ 41,226	\$ 30,310	\$ 40,408	\$ 49,500	\$ 49,287	\$ 1,718	\$ 51,218
<b>04XX</b> Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>05XX</b> Other Services	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)	\$ -
<b>06XX</b> Supplies & Materials	\$ 59,086	\$ 57,138	\$ 69,927	\$ 80,494	\$ 98,937	\$ 14,750	\$ 95,244
<b>07XX</b> Equipment	\$ 1,549	\$ 4,211	\$ (2,718)	\$ 4,500	\$ 1,660	\$ (3,000)	\$ 1,500
<b>08XX</b> Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>09XX</b> Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Student Support Services</b>	\$ 305,513	\$ 310,381	\$ 328,834	\$ 350,284	\$ 362,590	\$ (12,783)	\$ 337,501

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>1XX</b> Administrators							0.00
<b>2XX</b> Teachers (Licensed)							0.00
<b>3XX</b> Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	1.50
<b>4XX</b> Classified - Instructional							1.00
<b>5XX</b> Classified - School Admin							0.00
<b>6XX</b> Classified - Maint, Oper & Trans							0.00
<b>Total FTE</b>	N/A	N/A	N/A	N/A	N/A	N/A	2.50



**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 2300 General Administration  
**Program Budget Manager:**

**Program Description:**

General administration is the primary central administration program of the district. This program includes the superintendent's office, Board of Education, legal fees, audit fees, and property tax collection fees. While other administrative costs show up in the 2500-2800 programs, this program is the "general" administration program that is required by the Colorado uniform chart of accounts.

**General Administration (23)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 156,780	\$ 254,897	\$ 228,451
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 49,072	\$ 100,961	\$ 140,223
03XX Professional Services	\$ 3,461	\$ 10,292	\$ 3,307
04XX Property Services	\$ -	\$ -	\$ -
05XX Other Services	\$ 30,823	\$ 37,743	\$ 32,846
06XX Supplies & Materials	\$ 4,331	\$ 3,688	\$ 11,391
07XX Equipment	\$ -	\$ -	\$ -
08XX Other Objects	\$ 11,770	\$ 15,943	\$ 35,456
09XX Other Uses	\$ -	\$ -	\$ -
<b>Total General Administration</b>	<b>\$ 256,237</b>	<b>\$ 423,524</b>	<b>\$ 451,674</b>

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
\$ 185,887	\$ 184,252	\$ 45,337	\$ 231,224
\$ -	\$ -	\$ -	\$ -
\$ 78,314	\$ 61,162	\$ 17,706	\$ 96,020
\$ 7,000	\$ 13,724	\$ 1,000	\$ 8,000
\$ -	\$ -	\$ -	\$ -
\$ 40,000	\$ 50,782	\$ (10,500)	\$ 29,500
\$ 24,867	\$ 28,308	\$ (417)	\$ 24,450
\$ 500	\$ -	\$ (500)	\$ -
\$ 16,250	\$ 16,325	\$ 500	\$ 16,750
\$ -	\$ -	\$ -	\$ -
<b>\$ 352,818</b>	<b>\$ 354,553</b>	<b>\$ 53,126</b>	<b>\$ 405,944</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals			
4XX Classified - Instructional	Data Not Available	Data Not Available	Data Not Available
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
<b>Total FTE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
			1.08
			0.00
			0.88
			0.00
			0.00
			0.00
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.96</b>

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

Program: 2400

School Administration

Program Budget Manager:

**Program Description:**

This program is used to account for expenditures related to school administration. The program includes Principals, Asst. Principals and School Secretaries for staffing. This program also accounts for all non-instructional expenditures or expenses not included in the classroom. Non-salary and benefit accounts, with the exception of utilities and communications, are based a formula per student.

**School Administration (24)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses

**Total Instruction**

Actuals	Actuals	Actuals
FY 20-21	FY 21-22	FY 22-23
\$ 531,714	\$ 647,222	\$ 892,925
\$ -	\$ -	\$ -
\$ 192,511	\$ 223,549	\$ 291,459
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,106	\$ -
\$ 7,265	\$ 10,087	\$ 9,692
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 731,490	\$ 881,963	\$ 1,194,076

Budget	Actuals	FY24 Budget v	Revised Budget, Rev 1
FY23-24	FY 23-24	FY25 Budget	FY24-25
\$ 848,504	\$ 824,253	\$ (53,215)	\$ 795,289
\$ -	\$ -	\$ -	\$ -
\$ 306,076	\$ 287,715	\$ (12,830)	\$ 293,246
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 350	\$ -	\$ 87	\$ 437
\$ 17,345	\$ 9,876	\$ (4,345)	\$ 13,000
\$ 200	\$ -	\$ -	\$ 200
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 1,172,475	\$ 1,121,844	\$ (70,303)	\$ 1,102,172

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

Actuals	Actuals	Actuals
FY 20-21	FY 21-22	FY 22-23
Data Not Available	Data Not Available	Data Not Available
N/A	N/A	N/A

Budget	Actuals	FY24 Budget v	Revised Budget, Rev 1
FY23-24	FY 23-24	FY25 Budget	FY24-25
Data Not Available	Data Not Available	Data Not Available	6.51
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	7.50
Data Not Available	Data Not Available	Data Not Available	0.00
N/A	N/A	N/A	14.01

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 2500 Business Services  
**Program Budget Manager:**

**Program Description:**

The Business Services program records and accounts for the financial operations of the district. The primary functions include financial and General Ledger reporting, accounts payable, accounts receivable and payroll. Other functions of the Business Services program include grants accounting and most CDE compliance reporting.

**Business Services (25)**

011X Salaries  
 01XX Supplemental Pay & Stipends  
 02XX Employee Benefits  
 03XX Professional Services  
 04XX Property Services  
 05XX Other Services  
 06XX Supplies & Materials  
 07XX Equipment  
 08XX Other Objects  
 09XX Other Uses  
**Total Business Services**

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
\$ 139,242	\$ 178,234	\$ 184,796
\$ -	\$ -	\$ -
\$ 52,462	\$ 70,838	\$ 86,381
\$ 13,278	\$ 13,142	\$ 18,808
\$ -	\$ -	\$ -
\$ 4,743	\$ 14,267	\$ 9,033
\$ 466	\$ 181	\$ 622
\$ -	\$ -	\$ -
\$ 331	\$ 544	\$ 242
\$ -	\$ -	\$ -
\$ 210,522	\$ 277,206	\$ 299,882

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
\$ 182,383	\$ 181,125	\$ 3,323	\$ 185,706
\$ -	\$ -	\$ -	\$ -
\$ 78,634	\$ 68,885	\$ (11,162)	\$ 67,472
\$ 21,414	\$ 25,141	\$ 12,000	\$ 33,414
\$ -	\$ -	\$ -	\$ -
\$ 8,000	\$ 6,039	\$ (5,500)	\$ 2,500
\$ 1,000	\$ -	\$ (800)	\$ 200
\$ 200	\$ -	\$ -	\$ 200
\$ 1,500	\$ 1,218	\$ 300	\$ 1,800
\$ -	\$ -	\$ -	\$ -
\$ 293,131	\$ 282,409	\$ (1,839)	\$ 291,292

**Staff FTE:**

1XX Administrators  
 2XX Teachers (Licensed)  
 3XX Non-Teaching Professionals  
 4XX Classified - Instructional  
 5XX Classified - School Admin  
 6XX Classified - Maint, Oper & Trans  
**Total FTE**

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
Data Not Available	Data Not Available	Data Not Available
N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
Data Not Available	Data Not Available	Data Not Available	1.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	1.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.50
Data Not Available	Data Not Available	Data Not Available	0.00
N/A	N/A	N/A	2.50

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

Program: 2600

Maintenance & Operations

Program Budget Manager:

**Program Description:**

The Maintenance & Operations program includes all of the costs of maintaining the district's facilities and grounds. The expenditures include construction, electrical, mechanical/HVAC, plumbing and grounds.

**Maintenance & Operations (26)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
011X Salaries	\$ 622,649	\$ 527,470	\$ 660,728
01XX Supplemental Pay & Stipends	\$ 2,982	\$ 111	\$ -
02XX Employee Benefits	\$ 246,201	\$ 248,758	\$ 315,031
03XX Professional Services	\$ 70,881	\$ 120,176	\$ 112,518
04XX Property Services	\$ 113,610	\$ 119,039	\$ 114,295
05XX Other Services	\$ 221	\$ 561	\$ -
06XX Supplies & Materials	\$ 307,687	\$ 407,872	\$ 506,794
07XX Equipment	\$ 8,672	\$ 8,920	\$ 15,528
08XX Other Objects	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -
<b>Total Maintenance &amp; Operations</b>	<b>\$1,372,903</b>	<b>\$ 1,432,906</b>	<b>\$ 1,724,894</b>

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
\$ 782,978	\$ 793,535	\$ (49,673)	\$ 733,305
\$ -	\$ -	\$ -	\$ -
\$ 312,648	\$ 277,133	\$ (24,238)	\$ 288,410
\$ 110,000	\$ 122,439	\$ 10,000	\$ 120,000
\$ 120,500	\$ 126,343	\$ 27,500	\$ 148,000
\$ 1,500	\$ -	\$ (1,500)	\$ -
\$ 452,000	\$ 431,490	\$ 31,500	\$ 483,500
\$ 12,000	\$ 1,099	\$ (3,500)	\$ 8,500
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 1,791,626	\$ 1,752,039	\$ (9,911)	\$ 1,781,715

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
1XX Administrators			
2XX Teachers (Licensed)			
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available
4XX Classified - Instructional			
5XX Classified - School Admin			
6XX Classified - Maint, Oper & Trans			
Total FTE	N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
			0.00
			0.00
Data Not Available	Data Not Available	Data Not Available	2.12
			0.00
			0.00
			12.92
N/A	N/A	N/A	15.04

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 2700 Transportation  
**Program Budget Manager:**

**Program Description:**

The Transportation program accounts for all of the expenditures to operate the district's transportation fleet. This includes bus drivers and monitors, fuel and parts for repairs. Also paid for by this program are a variety of requirements to include mobile radio support, administration of required testing, printing for safety rules and regulations and other miscellaneous expenses of operating a vehicle fleet.

**Transportation (27)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
011X Salaries	\$ 248,499	\$ 230,568	\$ 234,644	\$ 257,550	\$ 230,171	\$ (32,277)	\$ 225,273
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ 114,898	\$ 128,058	\$ 147,947	\$ 150,784	\$ 122,169	\$ (20,335)	\$ 130,449
03XX Professional Services	\$ 5,791	\$ 4,340	\$ 2,157	\$ 10,000	\$ 10,614	\$ 10,000	\$ 20,000
04XX Property Services	\$ 31,810	\$ 36,713	\$ 30,754	\$ 44,000	\$ 48,559	\$ 76,000	\$ 120,000
05XX Other Services	\$ 212	\$ 680	\$ 1,811	\$ 500	\$ 300	\$ (500)	\$ -
06XX Supplies & Materials	\$ 6,832	\$ 26,275	\$ 29,998	\$ 26,700	\$ 20,349	\$ (700)	\$ 26,000
07XX Equipment	\$ 399	\$ -	\$ -	\$ 3,000	\$ -	\$ (2,500)	\$ 500
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Transportation</b>	<b>\$ 408,441</b>	<b>\$ 426,633</b>	<b>\$ 447,310</b>	<b>\$ 492,534</b>	<b>\$ 432,162</b>	<b>\$ 29,688</b>	<b>\$ 522,222</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
1XX Administrators							0.00
2XX Teachers (Licensed)							0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	1.00
4XX Classified - Instructional							0.00
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							7.93
<b>Total FTE</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.93</b>

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

Program: 2800

Central Services/Human Resources

Program Budget Manager:

**Program Description:**

The Central Services program series typically account for the expenditures related to Human Resources and Information Technology. This includes the staffing, software costs and any other costs related to employee hiring, evaluation and dismissal. The Information Technology (IT) expenses are currently not accounted for in this program but foreseeably will in the future.

**Central Services (28)**

011X	Salaries
01XX	Supplemental Pay & Stipends
02XX	Employee Benefits
03XX	Professional Services
04XX	Property Services
05XX	Other Services
06XX	Supplies & Materials
07XX	Equipment
08XX	Other Objects
09XX	Other Uses
<b>Total Central Services</b>	

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
\$ 87,120	\$ 100,591	\$ 80,308
\$ -	\$ -	\$ -
\$ 28,123	\$ 31,436	\$ 29,892
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 270,334	\$ 331,935	\$ 343,184
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 385,577	\$ 463,962	\$ 453,383

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
\$ 81,506	\$ 81,506	\$ -	\$ 81,506
\$ -	\$ -	\$ -	\$ -
\$ 33,184	\$ 32,240	\$ (115)	\$ 33,069
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 325,000	\$ 315,159	\$ 25,000	\$ 350,000
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 439,690	\$ 428,905	\$ 24,885	\$ 464,575

**Staff FTE:**

1XX	Administrators
2XX	Teachers (Licensed)
3XX	Non-Teaching Professionals
4XX	Classified - Instructional
5XX	Classified - School Admin
6XX	Classified - Maint, Oper & Trans
Total FTE	

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
Data Not Available	Data Not Available	Data Not Available
N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	1.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
Data Not Available	Data Not Available	Data Not Available	0.00
N/A	N/A	N/A	1.00

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

Program: 3000

Non-instructional Services

Program Budget Manager:

Program Description:

Activities concerned with providing non-instrucional services to students, staff, or the community.

**Community Services (3000)**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01XX Supplemental Pay & Stipends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ 12,243	\$ 33,513	\$ 12,243	\$2,719	\$ -	\$ 12,243
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Community Services</b>	<b>\$ -</b>	<b>\$ 12,243</b>	<b>\$ 33,513</b>	<b>\$ 12,243</b>	<b>\$2,719</b>	<b>\$ -</b>	<b>\$ 12,243</b>

**Staff FTE:**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
1XX Administrators							0.00
2XX Teachers (Licensed)							0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional							0.00
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							0.00
Total FTE	N/A	N/A	N/A	N/A	N/A	N/A	0.00

**Lake County School District**

Revised Budget, Rev 1

General Fund Detail Budgets

FY 2024/25

**Program:** 4000 & 5000

Property Services & Other Uses

**Program Budget Manager:**

**Program Description:**

The Property Services (4000) program accounts for all capital construction n the General Fund. Other Uses (5000) includes Debt

**Property Services (40)**

011X Salaries  
01XX Supplemental Pay & Stipends  
02XX Employee Benefits  
03XX Professional Services  
04XX Property Services  
05XX Other Services  
06XX Supplies & Materials  
07XX Equipment  
08XX Other Objects  
09XX Other Uses

**Total Property Services**

Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -

**Staff FTE:**

1XX Administrators  
2XX Teachers (Licensed)  
3XX Non-Teaching Professionals  
4XX Classified - Instructional  
5XX Classified - School Admin  
6XX Classified - Maint, Oper & Trans  
Total FTE

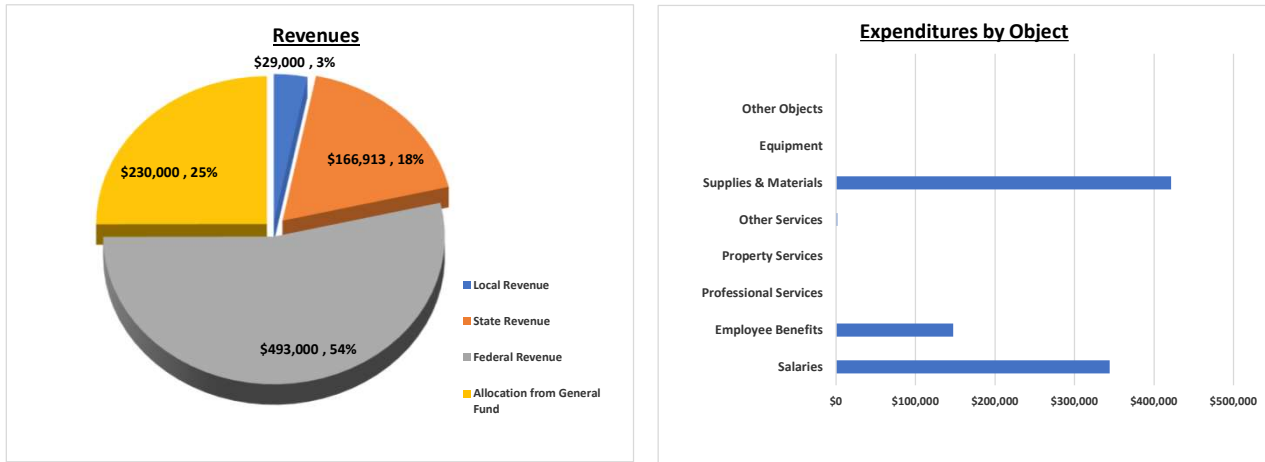
Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23
Data Not Available	Data Not Available	Data Not Available
N/A	N/A	N/A

Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
Data Not Available	Data Not Available	Data Not Available	0.00
N/A	N/A	N/A	0.00

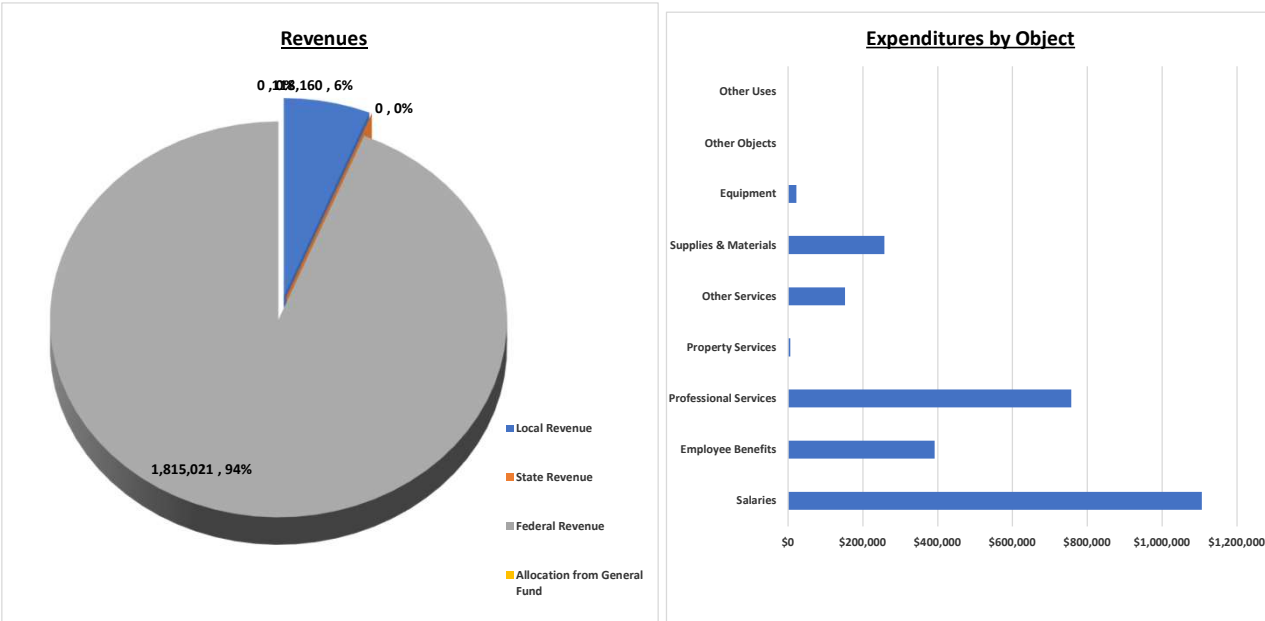


**Lake County School District**  
**Revised Budget, Rev 1**  
**Other Fund Graphs**  
**FY 2024/25**

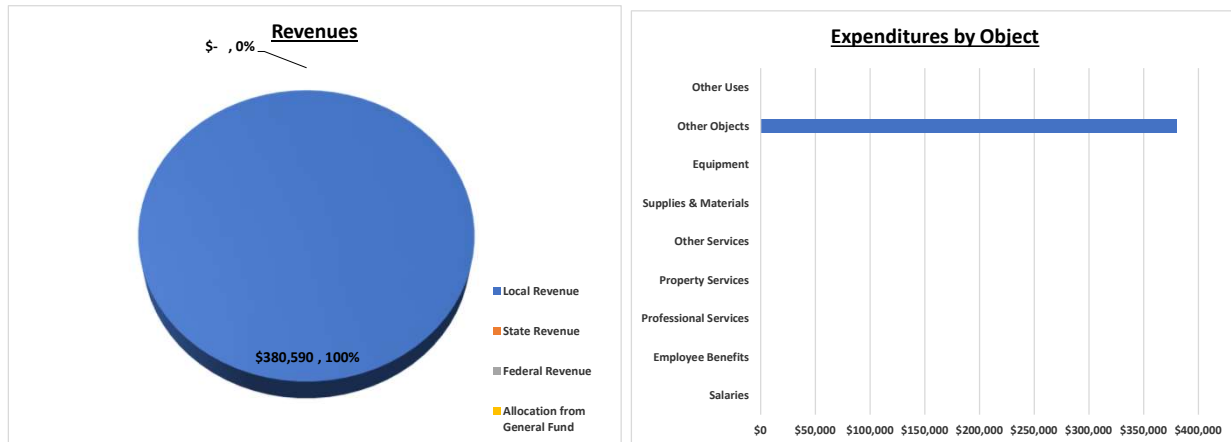
**Food Services Fund**



**DPGF Grants Fund**

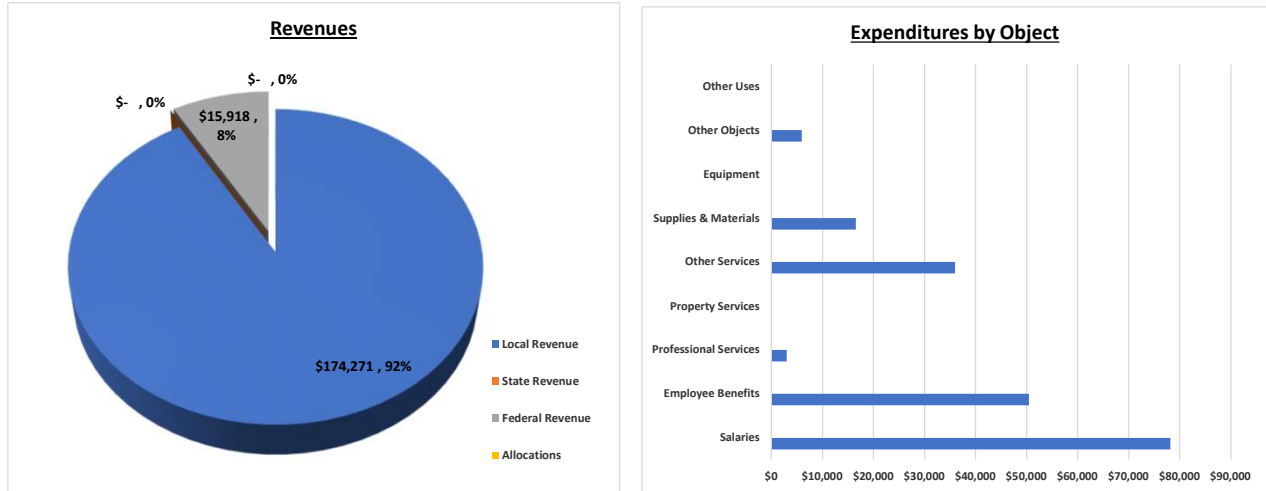


**Student Activity Fund**

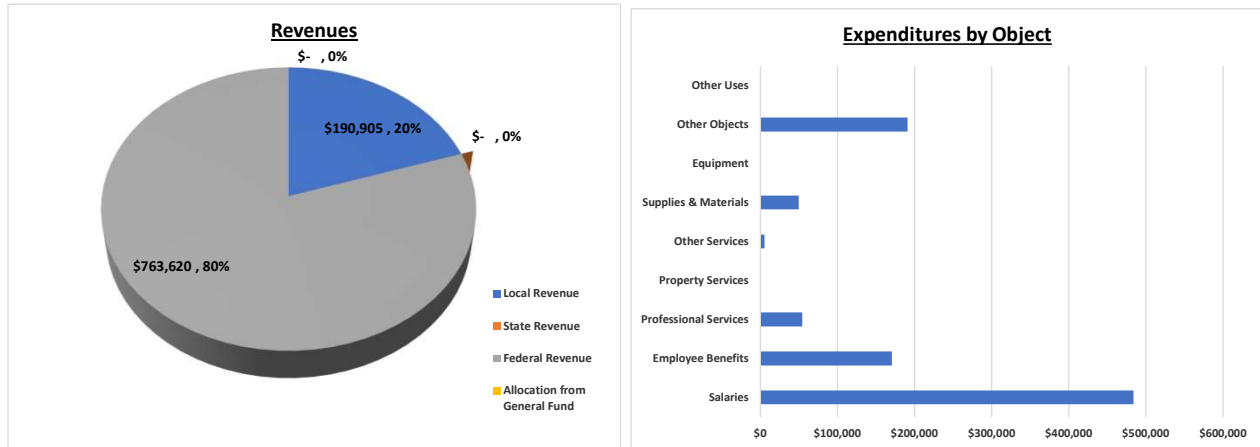


**Lake County School District**  
**Revised Budget, Rev 1**  
**Other Fund Graphs**  
**FY 2024/25**

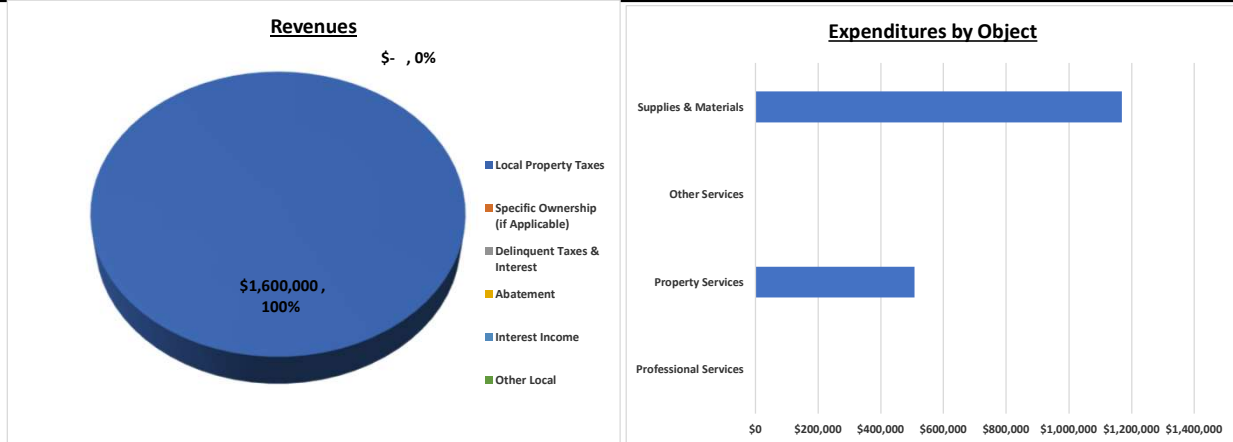
**The Center Fund**



**Headstart Fund**

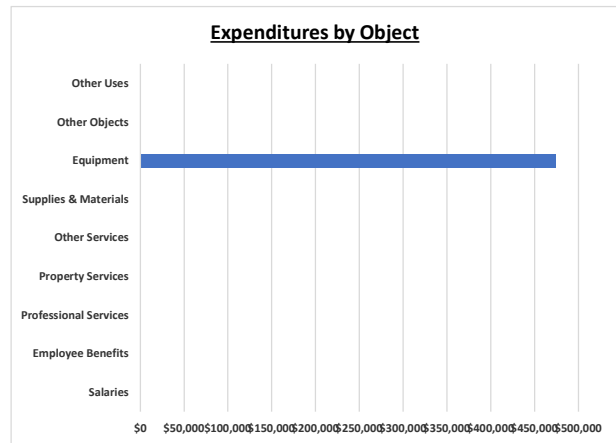
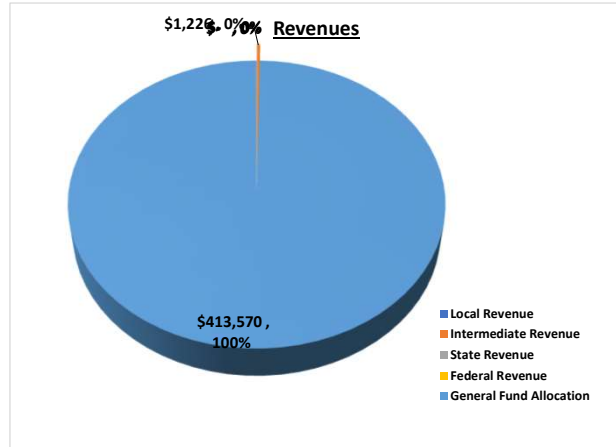


**Bond Redemption Fund**



**Lake County School District**  
 Revised Budget, Rev 1  
 Other Fund Graphs  
 FY 2024/25

**Capital Reserve Fund**



**Lake County School District**

Revised Budget, Rev 1

Insurance Reserve Fund (64)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Beginning Fund Balance</b>							
Fund Balance	\$ 333,607	\$ 202,076	\$ 132,582	\$ 98,959	\$ 98,959	\$ (186,492)	\$ (87,533)
<b>Total Beginning Fund Balance</b>	\$ 333,607	\$ 202,076	\$ 132,582	\$ 98,959	\$ 98,959	\$ (186,492)	\$ (87,533)
<b>Revenues</b>							
<b>1973</b> Employee Premiums	\$1,711,128	\$1,722,821	\$ 1,775,689	\$ 2,000,000	\$ 1,742,775	\$ (281,510)	\$ 1,718,490
<b>1990</b> Other Local Revenue	\$ 389,658	\$ 916,145	\$ 818,149	\$ 200,000	\$ 257,715	\$ (10,000)	\$ 190,000
<b>5210</b> Allocations From General Fund	\$ -	\$ -	\$ -	\$ 366,000	\$ 366,000	\$ 106,859	\$ 472,859
<b>Total Revenues</b>	\$2,100,785	\$2,638,965	\$ 2,593,839	\$ 2,566,000	\$ 2,366,489	\$ (184,651)	\$ 2,381,349
<b>Total Resources Available</b>	\$2,434,392	\$2,841,041	\$ 2,726,421	\$ 2,664,959	\$ 2,465,448	\$ (371,143)	\$ 2,293,816
<b>Expenditures</b>							
011X Salaries							
02XX Employee Benefits							
03XX Professional Services							
04XX Property Services							
05XX Other Services	\$2,232,317	\$2,708,459	\$ 2,627,462	\$ 2,574,158	\$ 2,552,981	\$ (280,342)	\$ 2,293,816
06XX Supplies & Materials							
07XX Equipment							
08XX Other Objects							
09XX Other Uses							
<b>Total Expenditures</b>	\$2,232,317	\$2,708,459	\$ 2,627,462	\$ 2,574,158	\$ 2,552,981	\$ (280,342)	\$ 2,293,816
<b>Surplus/(Deficit)</b>	\$ (131,531)	\$ (69,494)	\$ (33,623)	\$ (8,158)	\$ (186,492)	\$ 95,691	\$ 87,533
<b>Fund Balances</b>							
Fund Balance	\$ 202,076	\$ 132,582	\$ 98,959	\$ 90,801	\$ (87,533)	\$ (90,801)	\$ -
<b>Total Ending Fund Balance</b>	\$ 202,076	\$ 132,582	\$ 98,959	\$ 90,801	\$ (87,533)	\$ (90,801)	\$ -
<b>Total Appropriation( Ending Fund Balance + Expense)</b>				\$ 2,664,959			\$ 2,293,816

**Lake County School District**

Revised Budget, Rev 1

Preschool Fund (19)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev FY24-25
<b>Beginning Fund Balance</b>							
<b>6724</b> CPP Reserve	\$ 16,397	\$ 59,528	\$ 46,720	\$ 100,401	\$ 100,401	\$ (19,179)	\$ 81,222
<b>6725</b> UPK Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>6760</b> Assigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>6770</b> Unassigned Fund Balance	\$ -	\$ (55,468)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Beginning Fund Balance</b>	\$ 16,397	\$ 4,060	\$ 46,720	\$ 100,401	\$ 100,401	\$ (19,179)	\$ 81,222
<b>Revenues</b>							
<b>1324</b> Tuition				\$ -	\$ -	\$ -	\$ -
<b>1510</b> Interest Income				\$ -	\$ -	\$ -	\$ -
<b>3010-3896</b> UPK 3Yr old IEP Revenue	\$ -	\$ -	\$ -	\$ -	\$ 30,043	\$ 51,000	\$ 51,000
<b>3010-3897</b> UPK Revenue	\$ -	\$ -	\$ -	\$ 319,814	\$ 370,993	\$ 14,186	\$ 334,000
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
Other Revenue				\$ -	\$ -	\$ -	\$ -
<b>5810</b> Transfers From General Fund	\$ 228,666	\$ 267,744	\$ 319,814	\$ -	\$ -	\$ -	\$ -
<b>1XXX</b> Other Revenue				\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 228,666	\$ 267,744	\$ 319,814	\$ 319,814	\$ 401,036	\$ 65,186	\$ 385,000
<b>Total Resources Available</b>	\$ 245,063	\$ 271,804	\$ 366,534	\$ 420,215	\$ 501,437	\$ 46,007	\$ 466,222
<b>Preschool Expenditures</b>							
<b>011X</b> Salaries	\$ 167,503	\$ 135,234	\$ 163,077	\$ 90,146	\$ 265,433	\$ 175,454	\$ 265,600
<b>01XX</b> Temp Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>02XX</b> Employee Benefits	\$ 63,193	\$ 53,698	\$ 62,605	\$ 32,354	\$ 108,475	\$ 119,968	\$ 152,322
<b>03XX</b> Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ 5,204	\$ 3,000	\$ 3,000
<b>04XX</b> Purch Property Services	\$ 4,421	\$ 19,119	\$ 18,639	\$ 2,136	\$ 12,851	\$ 4,364	\$ 6,500
<b>05XX</b> Other Purch Svcs	\$ 8	\$ 218	\$ 2,754	\$ 288,000	\$ 404	\$ (287,800)	\$ 200
<b>06XX</b> Supplies & Materials	\$ 5,879	\$ 16,815	\$ 19,058	\$ 7,579	\$ 27,848	\$ 31,021	\$ 38,600
<b>07XX</b> Equipment & Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>08XX</b> Other & Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>09XX</b> Other Uses/Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 241,004	\$ 225,084	\$ 266,133	\$ 420,215	\$ 420,215	\$ 46,007	\$ 466,222
<b>Surplus/(Deficit)</b>	\$ (12,338)	\$ 42,661	\$ 53,681	\$ (100,401)	\$ (19,179)	\$ 19,179	\$ (81,222)
<b>Fund Balances</b>							
<b>6724</b> CPP Reserve	\$ 16,397	\$ 59,528	\$ 46,720	\$ 100,401	\$ 100,401	\$ (100,401)	\$ -
<b>6725</b> UPK Reserve				\$ -	\$ -	\$ -	\$ -
<b>6760</b> Assigned Fund Balance	\$ (12,338)	\$ (12,807)	\$ 53,681	\$ (100,401)	\$ (19,179)	\$ 100,401	\$ (0)
<b>Total Ending Fund Balance</b>	\$ 4,059	\$ 46,720	\$ 100,401	\$ (0)	\$ 81,222	\$ (0)	\$ (0)

**Total Appropriation( Ending Fund Balance + Expense)**

**\$ 420,215**

**\$ 466,222**

**Staff FTE:**

<b>1XX</b> Administrators	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
<b>2XX</b> Teachers (Licensed)							0.00
<b>3XX</b> Non-Teaching Professionals							0.00
<b>4XX</b> Classified - Instructional							5.17
<b>5XX</b> Classified - School Admin							0.00
<b>6XX</b> Classified - Maint, Oper & Trans							0.25
<b>Total FTE</b>	N/A	N/A	N/A	N/A	N/A	N/A	5.42

**Lake County School District**

Revised Budget, Rev 1

Food Service Fund (21)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v Revised Budget, Rev 1	
						FY25 Budget	FY24-25
<b>Beginning Fund Balance</b>							
<b>6710</b> Unspendable (Inventory)	\$ 15,579	\$ 6,443	\$ 6,380	\$ 5,105	\$ 5,105	\$ 96	\$ 5,201
<b>6760</b> Restricted Fund Balance	\$ 41,202	\$ 197,479	\$ 202,122	\$ (5,105)	\$ (5,105)	\$ (4,692)	\$ (9,797)
<b>Total Beginning Fund Balance</b>	\$ 56,781	\$ 203,922	\$ 208,502	\$ (0)	\$ (0)	\$ (4,596)	\$ (4,596)
<b>Revenues</b>							
<b>1XXX</b> Local Revenue	\$ 67,133	\$ 20,730	\$ 136,909	\$ 31,000	\$ 41,860	\$ (2,000)	\$ 29,000
<b>3XXX</b> State Revenue	\$ 4,066	\$ 8,699	\$ 14,594	\$ 207,334	\$ 191,541	\$ (40,421)	\$ 166,913
<b>4XXX</b> Federal Revenue	\$ 1,225,801	\$ 803,514	\$ 500,323	\$ 543,275	\$ 532,473	\$ (50,275)	\$ 493,000
<b>5210</b> Allocation from General Fund	\$ -	\$ 26,566	\$ 48,484	\$ 230,000	\$ 230,000	\$ -	\$ 230,000
<b>Total Revenues</b>	\$ 1,297,001	\$ 859,509	\$ 700,310	\$ 1,011,609	\$ 995,873	\$ (92,696)	\$ 918,913
<b>Total Resources Available</b>	\$ 1,353,782	\$ 1,063,431	\$ 908,812	\$ 1,011,609	\$ 995,873	\$ (97,292)	\$ 914,317
<b>Expenditures</b>							
<b>011X</b> Salaries	\$ 406,074	\$ 353,395	\$ 388,341	\$ 400,010	\$ 405,441	\$ (55,925)	\$ 344,085
<b>02XX</b> Employee Benefits	\$ 166,955	\$ 141,715	\$ 161,786	\$ 163,551	\$ 174,844	\$ (16,349)	\$ 147,202
<b>03XX</b> Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>04XX</b> Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>05XX</b> Other Services	\$ 4,139	\$ 2,424	\$ 1,783	\$ 1,500	\$ 1,646	\$ 200	\$ 1,700
<b>06XX</b> Supplies & Materials	\$ 563,915	\$ 356,695	\$ 356,833	\$ 446,548	\$ 418,538	\$ (25,218)	\$ 421,330
<b>07XX</b> Equipment	\$ 8,774	\$ 700	\$ 70	\$ -	\$ -	\$ -	\$ -
<b>08XX</b> Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>09XX</b> Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,149,859	\$ 854,929	\$ 908,813	\$ 1,011,609	\$ 1,000,469	\$ (97,292)	\$ 914,317
<b>Surplus/(Deficit)</b>	\$ 147,142	\$ 4,580	\$ (208,503)	\$ -	\$ (4,596)	\$ 4,596	\$ 4,596
<b>Fund Balances</b>							
Unspendable (Inventory)	\$ 15,579	\$ 6,443	\$ 6,380	\$ 5,105	\$ 5,201	\$ 96	\$ 5,201
Restricted Fund Balance	\$ 188,344	\$ 202,059	\$ (6,380)	\$ (5,105)	\$ (9,797)	\$ (96)	\$ (5,201)
<b>Total Fund Balance</b>	\$ 203,923	\$ 208,502	\$ (0)	\$ (0)	\$ (4,596)	\$ 0	\$ (0)

**Total Appropriation( Ending Fund Balance + Expense)**

\$ 1,011,609

\$ 914,317

**Staff FTE:**

1XX Administrators	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
2XX Teachers (Licensed)							0.00
3XX Non-Teaching Professionals							1.00
4XX Classified - Instructional							0.00
5XX Classified - School Admin							0.00
6XX Classified - Maint, Oper & Trans							9.19
<b>Total FTE</b>	N/A	N/A	N/A	N/A	N/A	N/A	10.19

**Lake County School District**  
Revised Budget, Rev 1  
Designated Purpose Grants Fund (22)  
FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Beginning Fund Balance</b>							
Other Fund Balance							
<b>Total Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>							
1XXX Local Revenue	\$ 434,077	\$ 339,307	\$ 124,406	\$ 49,708	\$ 15,911	\$ 68,452	\$ 118,160
2XXX Intermediate Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3XXX State Revenue	\$ 804,413	\$ 513,862	\$ 452,449	\$ 481,702	\$ 329,290	\$ 279,824	\$ 761,526
5210 Allocation from General Fund	\$ 48,657	\$ 1,015	\$ 66,987	\$ 240,206	\$ -	\$ (240,206)	\$ -
<b>Federal Revenue</b>							
4010 Title I	\$ 231,717	\$ 239,404	\$ 232,047	\$ 229,841	\$ 219,519	\$ 7,425	\$ 237,266
4367 Title IIA	\$ 40,080	\$ 43,267	\$ 37,150	\$ 36,714	\$ 36,714	\$ 3,019	\$ 39,733
4365 Title IIIA	\$ 25,589	\$ 24,312	\$ 26,696	\$ 27,152	\$ 27,152	\$ (2,697)	\$ 24,455
4424 Title IVA	\$ 17,098	\$ 17,116	\$ 17,910	\$ 17,514	\$ 17,514	\$ (691)	\$ 16,823
4048 Perkins	\$ 7,327	\$ 31,607	\$ 29,426	\$ 54,552	\$ 58,615	\$ 19,193	\$ 73,745
4012 COVID Relief	\$ 650,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4414 ESSER III	\$ -	\$ 593,460	\$ 581,564	\$ 560,482	\$ 499,484	\$ (499,484)	\$ 60,998
4420 ESSER II CRSSA	\$ 23,632	\$ 422,493	\$ 326,087	\$ -	\$ -	\$ -	\$ -
4425 ESSER I CARES	\$ 189,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4429 ESSER III Rural Coaction	\$ -	\$ -	\$ 493,797	\$ 935,892	\$ 654,394	\$ (654,394)	\$ 281,498
4449 ESSER III ARP ELO	\$ -	\$ -	\$ 68,937	\$ 116,919	\$ 116,644	\$ (116,644)	\$ 275
4451 Stronger Connections	\$ -	\$ -	\$ -	\$ 191,175	\$ -	\$ 1	\$ 191,176
4462 ESSER III Rapid Request	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -
4463 ESSER II Late Liquidation	\$ -	\$ -	\$ -	\$ -	\$ 36,015	\$ -	\$ -
5010 ESSA Title I Part A	\$ 165,347	\$ -	\$ -	\$ -	\$ -	\$ 14,760	\$ 14,760
5196 ESSA McKinney-Vento	\$ 24,630	\$ 33,807	\$ 54,594	\$ 59,058	\$ 57,264	\$ (438)	\$ 58,620
5287 ESSA 21st Century	\$ 117,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5371 CO Comp Literacy	\$ -	\$ 323,333	\$ 642,249	\$ 847,882	\$ 543,088	\$ (466,069)	\$ 381,813
5525 ESSER I CARES	\$ 297	\$ 11,510	\$ 132,761	\$ -	\$ -	\$ -	\$ -
5579 Nat Sch Lunch Eq Assistance	\$ 6,823	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
5625 ESSER I 12st Century	\$ 31	\$ 38,578	\$ 7,993	\$ -	\$ -	\$ -	\$ -
6012 CFR	\$ 70,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6287 ESSA 21st Century	\$ 152,828	\$ 130,969	\$ 139,202	\$ -	\$ -	\$ -	\$ -
6425 GEER	\$ 114,591	\$ 221,029	\$ 239,812	\$ 60,008	\$ 60,008	\$ (60,008)	\$ -
7287 ESSA 21st Century	\$ -	\$ 210,542	\$ 208,859	\$ 231,217	\$ 231,217	\$ (4,000)	\$ 227,217
7981 Nutrition Grant	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -	\$ -
8287 ESSA 21st Century	\$ -	\$ -	\$ -	\$ 168,672	\$ 168,672	\$ (2,000)	\$ 166,672
8425 ARP Homeless 1	\$ -	\$ -	\$ 5,119	\$ 8,119	\$ 3,000	\$ (8,119)	\$ -
8426 ARP Homeless 2	\$ -	\$ 229	\$ 6,421	\$ -	\$ -	\$ -	\$ -
7354 School Nurse Retention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
8710 School Violence Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,970	\$ 29,970
Other Federal Grants						\$ -	
<b>Total Federal Funds</b>	\$ 1,854,873	\$ 2,358,656	\$ 3,267,623	\$ 3,545,197	\$ 2,819,301	\$ (1,730,176)	\$ 1,815,021
5210 Allocation from General Fund	\$ 48,657	\$ 1,015	\$ 66,987	\$ 240,206	\$ -	\$ (240,206)	\$ -
<b>Total Revenues</b>	\$ 3,142,019	\$ 3,212,840	\$ 3,911,465	\$ 4,316,813	\$ 3,164,502	\$ (1,622,106)	\$ 2,694,707
<b>Expenditures</b>							
011X Salaries	\$ 1,406,000	\$ 1,677,219	\$ 1,652,084	\$ 1,852,209	\$ 1,522,938	\$ (745,777)	\$ 1,106,432
02XX Employee Benefits	\$ 482,855	\$ 553,958	\$ 537,574	\$ 655,351	\$ 483,849	\$ (263,143)	\$ 392,208
03XX Professional Services	\$ 480,120	\$ 670,815	\$ 1,012,096	\$ 1,013,597	\$ 710,911	\$ (256,337)	\$ 757,260
04XX Property Services	\$ -	\$ 15,000	\$ -	\$ 591	\$ 591	\$ 5,409	\$ 6,000
05XX Other Services	\$ 52,540	\$ 70,362	\$ 125,463	\$ 199,891	\$ 89,249	\$ (47,211)	\$ 152,680
06XX Supplies & Materials	\$ 387,577	\$ 184,247	\$ 409,054	\$ 554,479	\$ 313,225	\$ (296,752)	\$ 257,727
07XX Equipment	\$ 324,077	\$ 41,239	\$ 175,194	\$ 40,695	\$ 43,738	\$ (18,295)	\$ 22,400
08XX Other Objects	\$ 8,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 3,142,019	\$ 3,212,840	\$ 3,911,465	\$ 4,316,813	\$ 3,164,502	\$ (1,622,106)	\$ 2,694,707
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balances</b>							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Total Appropriation( Ending Fund Balance + Expense)**      **\$ 4,316,813**      **\$ 2,694,707**

**Staff FTE:**

1XX Administrators						0.00
2XX Teachers (Licensed)						6.33
3XX Non-Teaching Professionals						2.62
4XX Classified - Instructional						5.64
5XX Classified - School Admin						0.00
6XX Classified - Maint, Oper & Trans						0.00
<b>Total FTE</b>	N/A	N/A	N/A	N/A	N/A	14.58

**Lake County School District**

Revised Budget, Rev 1

Pupil Activity Fund (23)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Beginning Fund Balance</b>							
Fund Balance	\$ 280,287	\$ 294,208	\$ 308,089	\$ 332,054	\$ 332,054	\$ 48,537	\$ 380,591
<b>Total Beginning Fund Balance</b>	\$ 280,287	\$ 294,208	\$ 308,089	\$ 332,054	\$ 332,054	\$ 48,537	\$ 380,591
<b>Revenues</b>							
1XXX Local Revenue	\$ 80,289	\$ 166,459	\$ 207,052	\$ 332,054	\$ 235,195	\$ 48,536	\$ 380,590
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4XXX Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 80,289	\$ 166,459	\$ 207,052	\$ 332,054	\$ 235,195	\$ 48,536	\$ 380,590
<b>Total Resources Available</b>	\$ 360,576	\$ 460,666	\$ 515,140	\$ 664,108	\$ 567,249	\$ 97,073	\$ 761,181
<b>Expenditures</b>							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ -	\$ 633	\$ 654	\$ -	\$ 419	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 10,252	\$ 16,187	\$ 14,074	\$ -	\$ 16,191	\$ -	\$ -
06XX Supplies & Materials	\$ 56,116	\$ 133,074	\$ 165,739	\$ -	\$ 168,474	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ 2,684	\$ 2,619	\$ 332,054	\$ 1,575	\$ 48,536	\$ 380,590
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 66,368	\$ 152,577	\$ 183,086	\$ 332,054	\$ 186,659	\$ 48,536	\$ 380,590
<b>Surplus/(Deficit)</b>	\$ 13,921	\$ 13,881	\$ 23,966	\$ -	\$ 48,537	\$ -	\$ -
<b>Fund Balances</b>							
Fund Balance	\$ 294,208	\$ 308,089	\$ 332,054	\$ 332,054	\$ 380,591	\$ 48,537	\$ 380,591
<b>Ending Fund Balances</b>	\$ 294,208	\$ 308,089	\$ 332,054	\$ 332,054	\$ 380,591	\$ 48,537	\$ 380,591
<b>Total Appropriation( Ending Fund Balance + Expense)</b>				\$ 664,108			\$ 761,181



**Lake County School District**

Revised Budget, Rev 1

The Center

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Beginning Fund Balance</b>							
Fund Balance	\$ 14,916	\$ 28,147	\$ 94,445	\$ 105,721	\$ 105,721	\$ 186,229	\$ 291,950
<b>Total Beginning Fund Balance</b>	\$ 14,916	\$ 28,147	\$ 94,445	\$ 105,721	\$ 105,721	\$ 186,229	\$ 291,950
<b>Revenues</b>							
1XXX Local Revenue	\$ 111,208	\$ 227,854	\$ 347,086	\$ 445,998	\$ 320,276	\$ (271,727)	\$ 174,271
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 4,197	\$ 39,655	\$ 106,054	\$ 52,607	\$ 39,503	\$ (36,689)	\$ 15,918
5210 Allocation from General Fund	\$ 34,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 150,139	\$ 267,508	\$ 453,140	\$ 498,605	\$ 359,780	\$ (308,416)	\$ 190,189
<b>Total Resources Available</b>	\$ 165,055	\$ 295,655	\$ 547,585	\$ 604,326	\$ 465,501	\$ (122,187)	\$ 482,139
<b>Expenditures</b>							
011X Salaries	\$ 95,028	\$ 122,082	\$ 244,623	\$ 224,746	\$ 91,898	\$ (146,574)	\$ 78,172
02XX Employee Benefits	\$ 33,526	\$ 45,122	\$ 86,415	\$ 108,259	\$ 22,332	\$ (57,768)	\$ 50,491
03XX Professional Services	\$ 1,405	\$ 3,442	\$ 3,801	\$ 4,757	\$ 757	\$ (1,757)	\$ 3,000
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 138	\$ 11,672	\$ 41,182	\$ 47,131	\$ 11,131	\$ (11,131)	\$ 36,000
06XX Supplies & Materials	\$ 1,935	\$ 10,382	\$ 63,149	\$ 108,912	\$ 43,658	\$ (92,362)	\$ 16,550
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 4,877	\$ 8,511	\$ 2,694	\$ 4,800	\$ 3,775	\$ 1,176	\$ 5,976
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 136,908	\$ 201,211	\$ 441,863	\$ 498,605	\$ 173,551	\$ (308,416)	\$ 190,189
<b>Surplus/(Deficit)</b>	\$ 13,231	\$ 66,298	\$ 11,277	\$ -	\$ 186,229	\$ -	\$ -
<b>Fund Balances</b>							
Fund Balance	\$ 28,147	\$ 94,445	\$ 105,721	\$ 105,721	\$ 291,950	\$ 186,229	\$ 291,950
<b>Total Ending Fund Balance</b>	\$ 28,147	\$ 94,445	\$ 105,721	\$ 105,721	\$ 291,950	\$ 186,229	\$ 291,950

<b>Total Appropriation( Ending Fund Balance + Expense)</b>	\$ 604,326	\$ 482,139
--	------------	------------

**Staff FTE:**

1XX Administrators						0.00
2XX Teachers (Licensed)						0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional						3.78
5XX Classified - School Admin						0.00
6XX Classified - Maint, Oper & Trans						0.20
<b>Total FTE</b>	N/A	N/A	N/A	N/A	N/A	3.98

**Lake County School District**

Revised Budget, Rev 1

Headstart

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Beginning Fund Balance</b>							
Fund Balance	\$ -					\$ -	
<b>Total Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ 186,591	\$ -	\$ 4,314	\$ 190,905
3XXX State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX Federal Revenue	\$ 974,118	\$ 739,120	\$ 633,386	\$ 746,360	\$ 801,266	\$ 17,260	\$ 763,620
5210 Allocation from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 974,118	\$ 739,120	\$ 633,386	\$ 932,951	\$ 801,266	\$ 21,574	\$ 954,525
<b>Total Resources Available</b>	\$ 974,118	\$ 739,120	\$ 633,386	\$ 932,951	\$ 801,266	\$ 21,574	\$ 954,525
<b>Expenditures</b>							
011X Salaries	\$ 488,493	\$ 467,275	\$ 391,278	\$ 461,775	\$ 466,391	\$ 21,825	\$ 483,600
02XX Employee Benefits	\$ 186,734	\$ 173,143	\$ 144,177	\$ 168,091	\$ 172,939	\$ 2,561	\$ 170,652
03XX Professional Services	\$ 14,060	\$ 16,021	\$ 14,641	\$ 47,853	\$ 64,771	\$ 6,358	\$ 54,211
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ 3,555	\$ 3,744	\$ 11,930	\$ 5,267	\$ 11,712	\$ 27	\$ 5,294
06XX Supplies & Materials	\$ 47,416	\$ 77,895	\$ 70,645	\$ 62,489	\$ 84,110	\$ (12,626)	\$ 49,863
07XX Equipment	\$ 233,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ 420	\$ 1,041	\$ 715	\$ 187,476	\$ 1,343	\$ 3,429	\$ 190,905
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 974,118	\$ 739,120	\$ 633,386	\$ 932,951	\$ 801,266	\$ 21,574	\$ 954,525
<b>Surplus/(Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balances</b>							
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Total Appropriation( Ending Fund Balance + Expense)**

**\$ 932,951**

**\$ 954,525**

**Staff FTE:**

1XX Administrators						0.00
2XX Teachers (Licensed)						0.15
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional						10.14
5XX Classified - School Admin						0.00
6XX Classified - Maint, Oper & Trans						0.95
Total FTE	N/A	N/A	N/A	N/A	N/A	11.24

**Lake County School District**

Revised Budget, Rev 1

Bond Redemption Fund (31)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Beginning Fund Balance</b>							
Fund Balance	\$ 2,259,714	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 2,942,007	\$ 311,967	\$ 3,253,974
<b>Total Beginning Fund Balance</b>	\$ 2,259,714	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 2,942,007	\$ 311,967	\$ 3,253,974
<b>Revenues</b>							
1110 Local Property Taxes	\$ 1,902,655	\$ 1,839,370	\$ 1,905,384	\$ 1,904,148	\$ 1,859,314	\$ (304,148)	\$ 1,600,000
1120 Specific Ownership (if Applicable)							
1140 Delinquent Taxes & Interest							
1141 Abatement							
1510 Interest Income	\$ 3,563	\$ 2,702	\$ 67,348	\$ -	\$ 129,784	\$ -	\$ -
1900 Other Local					\$ -	\$ -	
<b>Total Revenues</b>	\$ 1,906,217	\$ 1,842,072	\$ 1,972,732	\$ 1,904,148	\$ 1,989,098	\$ (304,148)	\$ 1,600,000
<b>Total Resources Available</b>	\$ 4,165,931	\$ 4,324,961	\$ 4,619,598	\$ 4,846,155	\$ 4,931,105	\$ 7,819	\$ 4,853,974
<b>Expenditures</b>							
03XX Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08XX Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100-0830 Debt Service/Interest	\$ 638,733	\$ 607,227	\$ 574,851	\$ 541,510	\$ 541,509	\$ (34,335)	\$ 507,175
09XX Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100-0910 Debt Service/Principal	\$ 1,044,310	\$ 1,070,868	\$ 1,102,740	\$ 1,135,622	\$ 1,135,622	\$ 33,831	\$ 1,169,453
<b>Total Expenditures</b>	\$ 1,683,042	\$ 1,678,096	\$ 1,677,591	\$ 1,677,132	\$ 1,677,131	\$ (504)	\$ 1,676,628
<b>Surplus/(Deficit)</b>	\$ 223,175	\$ 163,977	\$ 295,141	\$ 227,016	\$ 311,967	\$ (303,644)	\$ (76,628)
<b>Fund Balances</b>							
Fund Balance	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 3,169,023	\$ 3,253,974	\$ 8,323	\$ 3,177,346
<b>Total Ending Fund Balance</b>	\$ 2,482,889	\$ 2,646,866	\$ 2,942,007	\$ 3,169,023	\$ 3,253,974	\$ 8,323	\$ 3,177,346

**Total Appropriation( Ending Fund Balance + Expense)**

**\$ 4,846,155**

**\$ 4,853,974**

**Lake County School District**

**Revised Budget, Rev 1**

**Debt Amortization Schedule**

**FY 2024/25**

Payment Date	GO Bond Series 2012			GO Bond Series 2019		
	Principal	Interest	Balance	Principal	Interest	Balance
6/15/2025	\$ -	\$ 80,811.93	\$5,376,891.00	\$ -	\$ 164,065.81	\$ 11,115,569.81
12/15/2025	\$ 604,539.00	\$ 80,811.93	\$4,772,352.00	\$ 599,751.94	\$ 164,065.81	\$ 10,515,817.87
6/15/2026	\$ -	\$ 71,726.02	\$4,772,352.00	\$ -	\$ 155,213.47	\$ 10,515,817.87
12/15/2026	\$ 622,711.00	\$ 71,726.02	\$4,149,641.00	\$ 617,456.62	\$ 155,213.47	\$ 9,898,361.25
6/15/2027	\$ -	\$ 62,366.99	\$4,149,641.00	\$ -	\$ 146,099.81	\$ 9,898,361.25
12/15/2027	\$ 641,429.00	\$ 62,366.99	\$3,508,212.00	\$ 635,683.94	\$ 146,099.81	\$ 9,262,677.31
6/15/2028	\$ -	\$ 52,726.64	\$3,508,212.00	\$ -	\$ 136,717.12	\$ 9,262,677.31
12/15/2028	\$ 660,710.00	\$ 52,726.64	\$2,847,502.00	\$ 654,449.33	\$ 136,717.12	\$ 8,608,227.98
6/15/2029	\$ -	\$ 42,796.50	\$2,847,502.00	\$ -	\$ 127,057.44	\$ 8,608,227.98
12/15/2029	\$ 680,570.00	\$ 42,796.50	\$2,166,932.00	\$ 673,768.67	\$ 127,057.44	\$ 7,934,459.31
6/15/2030	\$ -	\$ 32,567.88	\$2,166,932.00	\$ -	\$ 117,112.62	\$ 7,934,459.31
12/15/2030	\$ 701,027.00	\$ 32,567.88	\$1,465,905.00	\$ 693,658.33	\$ 117,112.62	\$ 7,240,800.98
6/15/2031	\$ -	\$ 22,031.80	\$1,465,905.00	\$ -	\$ 106,874.22	\$ 7,240,800.98
12/15/2031	\$ 722,100.00	\$ 22,031.80	\$ 743,805.00	\$ 714,135.12	\$ 106,874.22	\$ 6,526,665.86
6/15/2032	\$ -	\$ 11,179.01	\$ 743,805.00	\$ -	\$ 96,333.59	\$ 6,526,665.86
12/15/2032	\$ 743,805.00	\$ 11,179.01	\$ -	\$ 735,216.39	\$ 96,333.59	\$ 5,791,449.47
6/15/2033				\$ -	\$ 85,481.79	\$ 5,791,449.47
12/15/2033				\$ 756,919.98	\$ 85,481.79	\$ 5,034,529.49
6/15/2034				\$ -	\$ 74,309.66	\$ 5,034,529.49
12/15/2034				\$ 779,264.25	\$ 74,309.66	\$ 4,255,265.24
6/15/2035				\$ -	\$ 62,807.71	\$ 4,255,265.24
12/15/2035				\$ 802,268.14	\$ 62,807.71	\$ 3,452,997.10
6/15/2036				\$ -	\$ 50,966.24	\$ 3,452,997.10
12/15/2036				\$ 825,951.09	\$ 50,966.24	\$ 2,627,046.01
6/15/2037				\$ -	\$ 38,775.20	\$ 2,627,046.01
12/15/2037				\$ 850,333.17	\$ 38,775.20	\$ 1,776,712.84
6/15/2038				\$ -	\$ 26,224.28	\$ 1,776,712.84
12/15/2038				\$ 875,435.00	\$ 26,224.28	\$ 901,277.84
6/15/2039				\$ -	\$ 13,302.86	\$ 901,277.84
12/15/2039				\$ 901,277.84	\$ 13,302.86	\$ -

**Lake County School District**

Revised Budget, Rev 1

Capital Projects Fund (43)

FY 2024/25

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget, Rev 1 FY24-25
<b>Beginning Fund Balance</b>							
Fund Balance	\$ 319,215	\$ 473,786	\$ 410,104	\$ 589,732	\$ 589,732	\$ (42,644)	\$ 547,087
<b>Total Beginning Fund Balance</b>	\$ 319,215	\$ 473,786	\$ 410,104	\$ 589,732	\$ 589,732	\$ (42,644)	\$ 547,087
<b>Revenues</b>							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2XXX Intermediate Revenue	\$ 130,012	\$ 157,613	\$ 13,421	\$ 26,854	\$ 26,780	\$ (25,628)	\$ 1,226
3XXX State Revenue	\$ 178,394	\$ 2,308	\$ 11,929	\$ 11,929	\$ 11,929	\$ (11,929)	\$ -
4XXX Federal Revenue	\$ -	\$ -	\$ 117,809	\$ -	\$ -	\$ -	\$ -
5210 General Fund Allocation	\$ 129,700	\$ 185,500	\$ 376,034	\$ 59,000	\$ 59,000	\$ 354,570	\$ 413,570
<b>Total Revenues</b>	\$ 438,106	\$ 345,421	\$ 519,192	\$ 97,783	\$ 97,708	\$ 317,013	\$ 414,796
<b>Total Resources Available</b>	\$ 757,321	\$ 819,206	\$ 929,296	\$ 687,515	\$ 687,440	\$ 274,369	\$ 961,883
<b>Expenditures</b>							
011X Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02XX Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03XX Professional Services	\$ 2,833	\$ 2,308	\$ 3,708	\$ 3,708	\$ 3,708	\$ (3,708)	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06XX Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07XX Equipment	\$ 259,196	\$ 385,287	\$ 314,349	\$ 269,048	\$ 115,186	\$ 205,432	\$ 474,480
08XX Other Objects	\$ 2,381	\$ 1,812	\$ 1,226	\$ 395,633	\$ 573	\$ (395,633)	\$ -
09XX Other Uses	\$ 19,126	\$ 19,695	\$ 20,282	\$ 19,126	\$ 20,886	\$ (19,126)	\$ -
<b>Total Expenditures</b>	\$ 283,536	\$ 409,102	\$ 339,564	\$ 687,515	\$ 140,353	\$ (213,035)	\$ 474,480
<b>Surplus/(Deficit)</b>	\$ 154,571	\$ (63,682)	\$ 179,628	\$ (589,732)	\$ (42,644)	\$ 530,048	\$ (59,684)
<b>Fund Balances</b>							
Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ (0)	\$ 547,087	\$ 487,404	\$ 487,403
<b>Total Ending Fund Balance</b>	\$ 473,786	\$ 410,104	\$ 589,732	\$ (0)	\$ 547,087	\$ 487,404	\$ 487,403

**Total Appropriation( Ending Fund Balance + Expense)**

**\$ 687,515**

**\$ 961,883**

**Staff FTE:**

1XX Administrators						0.00
2XX Teachers (Licensed)						0.00
3XX Non-Teaching Professionals	Data Not Available	Data Not Available	Data Not Available	Data Not Available	Data Not Available	0.00
4XX Classified - Instructional						0.00
5XX Classified - School Admin						0.00
6XX Classified - Maint, Oper & Trans						0.00
<b>Total FTE</b>	N/A	N/A	N/A	N/A	N/A	0.00

FY2024-2025 UNIFORM BUDGET SUMMARY															TOTAL			
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025)																		
Budgeted Pupil Count: 895.6																		
			General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk- Management					
			10	19	21	22	23	26	27	31	41	43	64					
Beginning Fund Balance (Includes All Reserves)			1144	1144											\$ 6,510,465			
Revenues																		
Local Sources (less 1144)			1000	1999	\$ 12,666,315	\$ -	29,000	\$ 118,160	\$ 380,590	\$ 174,271	\$ 190,905	\$ 1,600,000	\$ -	\$ -	\$ 1,908,490	\$ 17,067,731		
Intermediate Sources			2000	2999	\$ 18,207	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,226	\$ -	\$ -	\$ 19,433		
State Sources			3000	3999	\$ 2,293,198	\$ 385,000	166,913	\$ 761,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,606,637		
Federal Sources			4000	4999	\$ 444,396	\$ -	493,000	\$ 1,815,021	\$ -	\$ 15,918	\$ 763,620	\$ -	\$ -	\$ -	\$ -	\$ 3,531,955		
Total Revenues						\$ 15,422,116	\$ 385,000	688,913	\$ 2,694,707	\$ 380,590	\$ 190,189	\$ 954,525	\$ 1,600,000	\$ -	\$ 1,226	\$ 1,908,490	\$ 24,225,756	
Total Beginning Fund Balance and Reserves						\$ 17,850,476	\$ 466,222	684,317	\$ 2,694,707	\$ 380,590	\$ 482,140	\$ 954,525	\$ 4,853,974	\$ -	\$ 548,313	\$ 1,820,957	\$ 30,736,221	
Bond Proceeds and Other Sources			5000	5199	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Transfers			5200	5299	\$ (1,116,429)	\$ -	230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,570	\$ 472,859	\$ -	
Intergrant Transfers			5300	5399	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All other Sources			5400	5999	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)						\$ 16,734,047	\$ 466,222	914,317	\$ 2,694,707	\$ 380,590	\$ 482,140	\$ 954,525	\$ 4,853,974	\$ -	\$ 961,883	\$ 2,293,816	\$ 30,736,221	
Expenditures																		
Instruction - Program 0010 to 2099			Prog>=	Prog<=	Obj>=	Obj<=												
Salaries			1	2099	1	199	\$ 5,024,972	\$ 247,800	-	\$ 627,083	\$ -	\$ 5,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,905,027
Employee Benefits, including object 0280			1	2099	200	299	\$ 1,839,087	\$ 147,165	-	\$ 210,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,196,898
Purchased Services			1	2099	300	599												
							\$ 1,197,305	\$ 3,200	-	\$ 349,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,463
Supplies and Materials			1	2099	600	699	\$ 253,461	\$ 38,600	-	\$ 248,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540,859
Property			1	2099	700	799	\$ 4,000	\$ -	-	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,400
Other			1	2099	800	999	\$ 11,750	\$ -	-	\$ -	\$ 380,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 392,340
Total Instruction						\$ 8,330,575	\$ 436,765	-	\$ 1,450,885	\$ 380,590	\$ 5,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,603,987
Supporting Services																		
Students - Program 2100			Prog>=	Prog<=	Obj>=	Obj<=												
Salaries			2100	2199	1	199	\$ 330,570	\$ -	-	\$ 459,721	\$ -	\$ -	\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ 801,091
Employee Benefits, including object 0280			2100	2199	200	299	\$ 161,930	\$ -	-	\$ 177,173	\$ -	\$ -	\$ 2,002	\$ -	\$ -	\$ -	\$ -	\$ 341,105
Purchased Services			2100	2199	300	599												
							\$ 8,875	\$ -	-	\$ 488,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 497,857
Supplies and Materials			2100	2199	600	699	\$ 14,925	\$ -	-	\$ 8,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,854
Property			2100	2199	700	799	\$ -	\$ -	-	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Other			2100	2199	800	999	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Students						\$ 516,299	\$ -	-	\$ 1,142,805	\$ -	\$ -	\$ 12,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,671,906
Instructional Staff - Program 2200			Prog>=	Prog<=	Obj>=	Obj<=												
Salaries			2200	2299	1	199	\$ 144,368	\$ -	-	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,468
Employee Benefits, including object 0280			2200	2299	200	299	\$ 45,171	\$ -	-	\$ 479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,650
Purchased Services			2200	2299	300	599												
							\$ 51,218	\$ -	-	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,218
Supplies and Materials			2200	2299	600	699	\$ 95,244	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,244
Property			2200	2299	700	799	\$ 1,500	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Other			2200	2299	800	999	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Staff						\$ 337,501	\$ -	-	\$ 79,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417,080
General Administration - Program 2300, including Program 2303 and 2304			Prog>=	Prog<=	Obj>=	Obj<=												
Salaries			2300	2399	1	199	\$ 231,224	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,224
Employee Benefits, including object 0280			2300	2399	200	299	\$ 96,020	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,020
Purchased Services			2300	2399	300	599												
							\$ 37,500	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500
Supplies and Materials			2300	2399	600	699	\$ 24,450	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,450
Property			2300	2399	700	799	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other			2300	2399	800	999	\$ 16,750	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,750
Total School Administration						\$ 405,944	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405,944
School Administration - Program 2400			Prog>=	Prog<=	Obj>=	Obj<=												
Salaries			2400	2499	1	199	\$ 795,289	\$ 3,800	-	\$ 1,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,717
Employee Benefits, including object 0280			2400	2499	200	299	\$ 293,246	\$ 857	-	\$ 372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,477

FY2024-2025 UNIFORM BUDGET SUMMARY																		TOTAL	
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025)																			
Budgeted Pupil Count: 895.6				General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk- Management					
Purchased Services	2400	2499	300	599	\$ 437	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 437	
Supplies and Materials	2400	2499	600	699	\$ 13,000	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	
Property	2400	2499	700	799	\$ 200	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
Other	2400	2499	800	999	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total School Administration					\$ 1,102,172	\$ 4,657	- \$ -	2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,108,829	
Business Services - Program 2500, including Program 2501	Prog>=	Prog<=	Obj>=	Obj<=															
Salaries	2500	2599	1	199	\$ 185,706	\$ -	- \$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188,206	
Employee Benefits, including object 0280	2500	2599	200	299	\$ 67,472	\$ -	- \$ 476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,948	
Purchased Services	2500	2599	300	599															
					\$ 35,914	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,914	
Supplies and Materials	2500	2599	600	699	\$ 200	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
Property	2500	2599	700	799	\$ 200	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
Other	2500	2599	800	999	\$ 1,800	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	
Total Business Services					\$ 291,292	\$ -	- \$ 2,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,268	
Operations and Maintenance - Program 2600	Prog>=	Prog<=	Obj>=	Obj<=															
Salaries	2600	2699	1	199	\$ 733,305	\$ 14,000	- \$ -	\$ -	\$ -	\$ 7,000	\$ 22,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 776,705	
Employee Benefits, including object 0280	2600	2699	200	299	\$ 288,410	\$ 4,300	- \$ -	\$ -	\$ -	\$ 3,110	\$ 10,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,130	
Purchased Services	2600	2699	300	599															
					\$ 268,000	\$ 6,500	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,500	
Supplies and Materials	2600	2699	600	699	\$ 483,500	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,500	
Property	2600	2699	700	799	\$ 8,500	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500	
Other	2600	2699	800	999	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operations and Maintenance					\$ 1,781,715	\$ 24,800	- \$ -	\$ -	\$ -	\$ 10,110	\$ 32,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,849,335	
Student Transportation - Program 2700	Prog>=	Prog<=	Obj>=	Obj<=															
Salaries	2700	2799	1	199	\$ 225,273	\$ -	- \$ 13,400	\$ -	\$ -	\$ 23,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,073	
Employee Benefits, including object 0280	2700	2799	200	299	\$ 130,449	\$ -	- \$ 3,062	\$ -	\$ -	\$ 8,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,741	
Purchased Services	2700	2799	300	599															
					\$ 140,000	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	
Supplies and Materials	2700	2799	600	699	\$ 26,000	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	
Property	2700	2799	700	799	\$ 500	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
Other	2700	2799	800	999	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Student Transportation					\$ 522,222	\$ -	- \$ 16,462	\$ -	\$ -	\$ 31,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 570,314	
Central Support - Program 2800, including Program 2801	Prog>=	Prog<=	Obj>=	Obj<=															
Salaries	2800	2899	1	199	\$ 81,506	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,506	
Employee Benefits, including object 0280	2800	2899	200	299	\$ 33,069	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,069	
Purchased Services	2800	2899	300	599															
					\$ 350,000	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,293,816	\$ -	\$ 2,643,816	
Supplies and Materials	2800	2899	600	699	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	2800	2899	700	799	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	2800	2899	800	999	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Central Support					\$ 464,575	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,293,816	\$ -	\$ 2,758,391	
Other Support - Program 2900	Prog>=	Prog<=	Obj>=	Obj<=															
Salaries	2900	2999	1	199	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	2900	2999	200	299	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	2900	2999	300	599															
					\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	2900	2999	600	699	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	2900	2999	700	799	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	2900	2999	800	999	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Support					\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Food Service Operations - Program 3100	Prog>=	Prog<=	Obj>=	Obj<=															
Salaries	3100	3199	1	199	\$ -	\$ -	344,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344,085	
Employee Benefits, including object 0280	3100	3199	200	299	\$ 12,243	\$ -	147,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,445	
Purchased Services	3100	3199	300	599															
					\$ -	\$ -	1,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700	
Supplies and Materials	3100	3199	600	699	\$ -	\$ -	421,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,330	
Property	3100	3199	700	799	\$ -	\$ -	- \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

FY2024-2025 UNIFORM BUDGET SUMMARY																			
District Name: Lake County School District District Code: 1510 Revised Budget Adopted: Jan 27, 2025 (Revised Feb 10, 2025) Budgeted Pupil Count: 895.6																			
					Preschool and Kindergarten			Governmental Designated Grants Fund		Pupil Activity	The Center	Headstart	Bond Redemption		Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk- Management	TOTAL	
					General Fund		Food Service												
Other	3100	3199	800	999	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Support					\$ 12,243	\$ -	914,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 926,560	
Enterprise Operations - Program 3200					Prog>=	Prog<=	Obj>=	Obj<=											
Salaries	3200	3299	1	199	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	3200	3299	200	299	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	3200	3299	300	599															
					\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	3200	3299	600	699	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	3200	3299	700	799	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	3200	3299	800	999	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Enterprise Operations					\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Services - Program 3300					Prog>=	Prog<=	Obj>=	Obj<=											
Salaries	3300	3399	1	199	\$ -	\$ -	-	\$ -	\$ -	\$ 66,000	\$ 427,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,000	
Employee Benefits, including object 0280	3300	3399	200	299	\$ -	\$ -	-	\$ -	\$ -	\$ 47,381	\$ 150,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,491	
Purchased Services	3300	3399	300	599															
					\$ -	\$ -	-	\$ -	\$ -	\$ 39,000	\$ 59,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,505	
Supplies and Materials	3300	3399	600	699	\$ -	\$ -	-	\$ -	\$ -	\$ 16,550	\$ 49,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,413	
Property	3300	3399	700	799	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	3300	3399	800	999	\$ -	\$ -	-	\$ -	\$ -	\$ 5,976	\$ 190,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,881	
Total Community Services					\$ -	\$ -	-	\$ -	\$ -	\$ 174,907	\$ 877,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,052,290	
Education for Adults - Program 3400					Prog>=	Prog<=	Obj>=	Obj<=											
Salaries	3400	3499	1	199	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	3400	3499	200	299	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	3400	3499	300	599															
					\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	3400	3499	600	699	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	3400	3499	700	799	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	3400	3499	800	999	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Education for Adults Services					\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Supporting Services					\$ 5,433,963	\$ 29,457	914,317	\$ 1,243,822	\$ -	\$ 185,017	\$ 954,525	\$ -	\$ -	\$ -	\$ -	\$ 2,293,816	\$ -	\$ 11,054,917	
Property - Program 4000					Prog>=	Prog<=	Obj>=	Obj<=											
Salaries	4000	4999	1	199	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	4000	4999	200	299	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	4000	4999	300	599															
					\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	4000	4999	600	699	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	4000	4999	700	799	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	474,480	\$ -	\$ 474,480	
Other	4000	4999	800	999	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Property					\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 474,480	\$ -	\$ -	\$ 474,480	
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure					Prog>=	Prog<=	Obj>=	Obj<=											
Salaries	5000	5999	1	199	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits, including object 0280	5000	5999	200	299	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Services	5000	5999	300	599															
					\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	5000	5999	600	699	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Property	5000	5999	700	799	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	5000	5999	800	999	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 1,676,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676,628	
Total Other Uses					\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 1,676,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,676,628
Total Expenditures					\$ 13,764,538	\$ 466,222	914,317	\$ 2,694,707	\$ 380,590	\$ 190,189	\$ 954,525	\$ 1,676,628	\$ -	\$ 474,480	\$ 2,293,816	\$ -	\$ -	\$ 23,810,012	
APPROPRIATED RESERVES (ANTICIPATED ENDING FUNDING BALANCE)					Prog>=	Prog<=	Obj>=	Obj<=											
General Reserves (9000)	9000	9099	840	849	\$ 291,827	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,353	\$ -	\$ -	\$ -	\$ 364,180	
Operating Reserves (9100)	9100	9199	840	849	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Appropriated Reserve (9200)	9200	9299	840	849	\$ 2,304,682	\$ -	-	\$ -	\$ -	\$ 291,951	\$ -	\$ 3,177,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,773,979	
Reserve for TABOR 3% (9321)	9321	9321	840	849	\$ 373,000	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,000	
Other Restricted Reserves (9300 less 9321)	9300	9399	840	849	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,050	\$ -	\$ -	\$ 415,050	
Other Reserved Fund Balance (9900)	9900	9999	840	849	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	





# FY25 Revised Budget Revision 1

2/10/25

# Actions

- Action #1 – Address Budget Book Issues
  - Lowers the appropriation level of Funds 26 and 43
  - Only correcting for spreadsheet entry errors
- Action #2 – Add Interest Income to Fund 31
  - Fund 31 has never projected the income from interest
  - We propose adjusting this to budget for expected interest income

# Causes of Revision 1 Changes

- When entering the budget into our accounting system, some funds did not balance
  - Cause: Data entry into the budget book led to beginning fund balance being summed twice in Funds 26 and 43
    - The budget was correct, but the budget book spreadsheet data entry was wrong
    - Technical explanation: Source code 1144 is for beginning balance, but is in the 1xxx range, so my formula counted it as revenue as well
  - Cause: Data entry error into the budget book
    - The manual entry for Fund 21 was the wrong number
    - Used the Total Ending Fund Balance (which includes non-spendable food inventory) instead of the Restricted Fund Balance (only cash balance)
  - Revising the Budget Book Spreadsheet led to finding additional formula issues in the Uniform Budget Summary Spreadsheet
    - Re-wrote the formulas to more accurately reflect the budget

**Lake County School District**

**Revised Budget**

**Capital Reserve Fund (43)**

**FY 2024/25**

	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Budget FY23-24	Actuals FY 23-24	FY24 Budget v FY25 Budget	Revised Budget FY24-25
<b>Beginning Fund Balance</b>							
Fund Balance	\$ 319,215	\$ 473,786	\$ 410,104	\$ 589,732	\$ 589,732	\$ (42,644)	\$ 547,087
<b>Total Beginning Fund Balance</b>	\$ 319,215	\$ 473,786	\$ 410,104	\$ 589,732	\$ 589,732	\$ (42,644)	\$ 547,087
<b>Revenues</b>							
1XXX Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547,087	\$ 547,087
2XXX Intermediate Revenue	\$ 130,012	\$ 157,613	\$ 13,421	\$ 26,854	\$ 26,780	\$ (2,628)	\$ 1,226
3XXX State Revenue	\$ 178					\$ (11,929)	\$ -
4XXX Federal Revenue	\$ -						\$ -
5210 General Fund Allocation	\$ 129					\$ 354,570	\$ 413,570
<b>Total Revenues</b>	\$ 438					\$ 864,100	\$ 961,883
<b>Total Resources Available</b>	\$ 757					\$ 821,456	\$ 1,508,970
<b>Expenditures</b>							
03XX Professional Services	\$ 2,833	\$ 2,308	\$ 3,708	\$ 3,708	\$ 3,708	\$ (3,708)	\$ -
04XX Property Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05XX Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -
				\$ 269,048	\$ 115,186	\$ 205,432	\$ 474,480
				\$ 395,633	\$ 573	\$ 91,770	\$ 487,403
09XX Other Uses	\$ 19,126	\$ 19,695	\$ 20,282	\$ 19,126	\$ 20,886	\$ (19,126)	\$ -
<b>Total Expenditures</b>	\$ 283,536	\$ 409,102	\$ 339,564	\$ 687,515	\$ 140,353	\$ 274,368	\$ 961,883
<b>Surplus/(Deficit)</b>	\$ 154,571	\$ (63,682)	\$ 179,628	\$ (589,732)	\$ (42,644)	\$ 589,732	\$ 0
<b>Fund Balances</b>							
Fund Balance	\$ 473,786	\$ 410,104	\$ 589,732	\$ (0)	\$ 547,087	\$ 547,088	\$ 547,087
<b>Total Ending Fund Balance</b>	\$ 473,786	\$ 410,104	\$ 589,732	\$ (0)	\$ 547,087	\$ 547,088	\$ 547,087
<b>Total Appropriation( Ending Fund Balance + Expense)</b>				\$687,515			\$1,508,970

Beginning fund balance was in both the beginning fund balance (from previous year) and also Local Revenues (from the budget data)

SUMIFS('Y-0'!\$Q:\$Q,'Y-0'!\$M:\$M,"43",'Y-0'!\$O:\$O,">=1000",'Y-0'!\$O:\$O,"<1999")

SUMIFS('Y-0'!\$Q:\$Q,'Y-0'!\$M:\$M,"43",'Y-0'!\$O:\$O,">=1000",'Y-0'!\$O:\$O,"<1999")-SUMIFS('Y-0'!\$Q:\$Q,'Y-0'!\$M:\$M,"43",'Y-0'!\$O:\$O,"=1144")

FY2024-2025 UNIFORM BUDGET SUMMARY  
District Name: Lake County School District  
District Code: 1510  
Revised Budget  
Adopted: Jan 27, 2025 (Revised Feb 10, 2025)  
  
Budgeted Pupil Count: 895.6

Added this section for  
specifying Program  
Object/Source Codes

					General Fund	Preschool and Kindergarten	Food Service	Governmental Designated Grants Fund	Pupil Activity	The Center	Headstart	Bond Redemption	Building Fund	Capital Reserve Capital Projects	Insurance Reserve / Risk- Management	TOTAL
					10	19	21	22	23	26	27	31	41	43	64	
Beginning Fund Balance (Includes All Reserves)			Src>=	Src<=												
			1144	1144	\$ 2,428,360	\$ 81,222	(4,000)						\$ -	\$ 547,087	\$ (87,533)	\$ 6,510,465
Revenues																
Local Sources (less 1144)			1000	1999	\$ 12,666,315	\$ -	29,000						\$ -	\$ -	\$ 1,908,490	\$ 17,067,731
Intermediate Sources			2000	2999	\$ 18,207	\$ -							\$ -	\$ 1,226	\$ -	\$ 19,433
State Sources			3000	3999	\$ 2,293,198	\$ 385,000	166,000						\$ -	\$ -	\$ -	\$ 3,606,637
Federal Sources			4000	4999	\$ 444,396	\$ -	493,000						\$ -	\$ -	\$ -	\$ 3,531,955
Total Revenues					\$ 15,422,116	\$ 385,000	688,000						\$ -	\$ 1,226	\$ 1,908,490	\$ 24,225,756
Total Beginning Fund Balance and Reserves					\$ 17,850,476	\$ 466,222	684,317	\$ 2,694,707	\$ 380,590	\$ 482,140	\$ 954,525	\$ 4,853,974	\$ -	\$ 548,313	\$ 1,820,957	\$ 30,736,221
Bond Proceeds and Other Sources			5000	5199	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Transfers			5200	5299	\$ (1,116,429)	\$ -	230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413,570	\$ 472,859	\$ -
Intergrant Transfers			5300	5399	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All other Sources			5400	5999	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)					\$ 16,734,047	\$ -					\$ 954,525	\$ 4,853,974	\$ -	\$ 961,883	\$ 2,293,816	\$ 30,736,221
Expenditures																
Instruction - Program 0010 to 2099	Prog>=	Prog<=	Obj>=	Obj<=												
Salaries	1	2099	1	199	\$ 5,024,972	\$ -						\$ -	\$ -	\$ -	\$ -	\$ 5,905,027
Employee Benefits, including object 0280	1	2099	200	299	\$ 1,839,087	\$ -						\$ -	\$ -	\$ -	\$ -	\$ 2,196,898
Purchased Services	1	2099	300	599	\$ -	\$ -						\$ -	\$ -	\$ -	\$ -	\$ -
					\$ 1,197,005	\$ 3,200		\$ 349,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,463
Supplies and Materials	1	2099	600	699	\$ 253,411	\$ 38,600		\$ 248,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540,859
Property	1	2099	700	799	\$ 4,000	\$ -		\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,400
Other	1	2099	800	999	\$ 11,750	\$ -						\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total Instruction					\$ 8,330,575	\$ 436,765										\$ 8,767,340
Supporting Services																
Students - Program 2100	Prog>=	Prog<=	Obj>=	Obj<=												
Salaries	2100	2199	1	199	\$ 330,570	\$ -										\$ 330,570
Employee Benefits, including object 0280	2100	2199	200	299	\$ 161,930	\$ -										\$ 161,930
Purchased Services	2100	2199	300	599	\$ -	\$ -										\$ -

And this section for specify  
Fund Codes

So I could use formulas to  
sum amounts directly from  
the budget data tab

=SUMIFS('Y-0'!\$Q:\$Q,'Y-0'!\$M:\$M,G\$4,'Y-0'!\$N:\$N,">="&\$B25,'Y-0'!\$N:\$N,"<="&\$C25,'Y-0'!\$O:\$O,">="&\$D25,'Y-0'!\$O:\$O,"<="&\$E25)

# Board Action

- Approve revised Appropriation, Interfund Borrowing, and Beginning Fund Balance Usage Resolutions

# Fund 31

- During the budget discussions on 1/27/25, we discussed the interest on the Fund 31 fund balance
- However, we do not appear to have ever projected that revenue into the budget
  - Likely, this is because the amount was trivial in the past
  - Now, with a large fund balance and higher interest rates, the income is significant (Projecting \$110K)
- Despite our plan to draw down the Fund 31 balance, it will actually increase this year



# Board Action

- Approve revised Appropriation Resolutions

**Lake County School District**

**Revised Budget, Rev 1**

**Appropriation Resolution**

**FY 2024/25**

**Appropriation Resolution**

**RESOLUTION 25-14 REVISED**

Be it resolved, by the Board of Education of the Lake County School District in Lake County, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025.

<b>FUND</b>	<b>APPROPRIATION AMOUNT</b>
<b>General Fund</b>	
General Fund (10)	17,850,476
PreSchool Fund (19)	466,222
<b>Special Revenue Funds</b>	
Food Service Fund (21)	914,317
Designated Purpose Grants Fund (22)	2,694,707
Pupil Activity Fund (23)	761,181
The Center (26)	482,139
Headstart (27)	954,525
<b>Bond Redemption Fund</b>	
Bond Redemption Fund (31)	4,853,974
<b>Capital Projects Funds</b>	
Capital Reserve Fund (43)	961,883
<b>Trust/Custodian Funds</b>	
Health Insurance (64)	2,293,816
<b>Total Appropriation</b>	<u>\$32,233,240</u>
<b>Appropriation per Student Count</b>	37,372

2/10/2025

PRESIDENT OF THE BOARD

DATE

2/10/2025

SECRETARY OF THE BOARD

DATE

**Lake County School District  
Revised Budget, Rev 1  
Interfund Borrowing Resolution  
FY 2024/25**

**Interfund Borrowing Resolution**

**RESOLUTION 25-15 REVISED**

Whereas Colorado Revised Statutes (C.R.S. 22-44-113) authorizes the Board of Education to borrow unencumbered monies from one fund for use by another fund. Monies borrowed from a fund pursuant to applicable laws must be repaid to said fund when needed to meet obligations of said fund and any such loan shall be repaid no later than three (3) months after the beginning of the following budget year. In the event monies are not forthcoming from designated sources, an amount equal to the outstanding liability shall be expended from the General Fund and used to repay the loan, now, therefore, be it

Resolved, that:

effective January 27, 2025, the Lake County School District hereby authorizes the following borrowing in accordance with applicable laws and regulations.

<b>Fund Name</b>	<b>Borrowing Amount</b>
10 General Fund	\$ (9,528,790)
19 Preschool Fund	\$ 466,222
21 Food Service Fund	\$ 914,317
22 Designated Purpose Grants Fund	\$ 2,694,707
23 Pupil Activity Fund	\$ 761,181
26 The Center Fund	\$ 482,139
27 Headstart Fund	\$ 954,525
43 Capital Projects Fund	\$ 961,883
64 Health Insurance Fund	\$ 2,293,816

\_\_\_\_\_  
**PRESIDENT OF THE BOARD**

2/10/2025

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**SECRETARY OF THE BOARD**

2/10/2025

\_\_\_\_\_  
**DATE**

**Lake County School District**  
**Revised Budget, Rev 1**  
**Use of Beginning Fund Balance Resolution**  
**FY 2024/25**

**Use of Beginning Fund Balance Resolution**

**RESOLUTION 25-16 REVISED**

A Resolution of the Board of Education of the Lake County School District  
authorizing the Use of a Portion of  
beginning Fund Balance as Authorized by Colorado Statutes

**WHEREAS**, C.R.S. 22-44-105 1.5 (a) & (c) states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

**WHEREAS**, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

**NOW, THEREFORE, BE IT RESOLVED:**

In accordance with C.R.S. 22-44-105 1.5 (a) & (c), the Board of Education authorizes the use of a portion of the fiscal year 2024-2025 Beginning Fund Balance for the following funds:

**\* PRESCHOOL FUND (19)**, in the amount **\$81,222** to spend down beginning fund balance.

Fund 19 beginning fund balance must be spent down by the end of FY25. It will not lead to ongoing deficits in future years.

**\* BOND REDEMPTION FUND (31)**, in the amount **\$76,628** to spend down beginning fund balance.

The spending of beginning fund balance in Fund 31 is intentional due to excessive beginning fund balance. This spending of beginning fund balance is intended to continue in future years until the fund balance has reached a more reasonable level.

**\* CAPITAL PROJECTS FUND (43)**, in the amount **\$59,684** to spend down beginning fund balance.

The spending of beginning fund balance in Fund 43 is due to the late delivery of a bus, causing the expense to move from FY24 to FY25. It will not

**BE IT FURTHER RESOLVED**, the use of this portion of the beginning fund balance for the purposes set forth .

\_\_\_\_\_  
PRESIDENT OF THE BOARD

2/10/2025

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SECRETARY OF THE BOARD

2/10/2025

\_\_\_\_\_  
DATE

Lake County School District  
328 West 5<sup>th</sup> Street  
Leadville, CO 80461

RESOLUTION NO. 25-17

**BE IT RESOLVED THAT**, the Board of Education of Lake County School District R-1 authorizes an increase in the 2024-2025 Funds as follows:

**Bond Debit Service Fund 31**

Increase in appropriation for anticipated new revenue	
(Interest)	\$120,000.00

<b>Total</b>	<b>\$120,000.00</b>
--------------	---------------------

---

Melissa Earley, Secretary

---

John Baker, President

Dated: Feb. 10, 2025

Lake County School District  
328 West 5<sup>th</sup> Street  
Leadville, Colorado 80461  
[www.lakecountyschools.net](http://www.lakecountyschools.net)

## AGENDA COVER MEMO

TO: Board of Education  
PRESENTER(S): Jim Mulcey  
MEMO PREPARED BY: Jim Mulcey  
INVITED GUESTS: None  
TIME ALLOTTED ON AGENDA: 2 minutes  
ATTACHMENTS:  
1. None

RE: *Surplus Vehicle*

### TOPIC SUMMARY

**Background:** We have a 2000 Subaru Legacy (VIN 4S3BH6654Y7612728) that is inoperative.

**Topic for Presentation:** We have attempted to repair the vehicle, but now consider it unrepairable or too expensive to repair. We originally acquired the vehicle with a salvage title and do not believe it is responsible to resell it again. We propose donating the vehicle to the Lake County Fire Department for use as a training vehicle. Truecar.com values the vehicle at less than \$200.

**Lake County School District**  
**328 West 5th Street**  
**Leadville, CO 80461**  
**719-486-6800**

**RESOLUTION NO. 25-18**

BE IT RESOLVED THAT, the Board of Education of the Lake County School District R-1 authorizes the following items to be declared as “surplus property”:

1. 2000 Subaru Legacy Outback, VIN # 4S3BH6654Y7612728, Mileage: 183,701

The District will donate this vehicle to the Leadville/Lake County Fire-Rescue (LLCFR).

---

Melissa Earley, Secretary

---

John Baker, President

Lake County School District  
328 West 5<sup>th</sup> Street  
Leadville, Colorado 80461  
[www.lakecountyschools.net](http://www.lakecountyschools.net)

## AGENDA COVER MEMO

TO: Board of Education  
PRESENTER(S): Kate Bartlett  
MEMO PREPARED BY: Kate Bartlett  
INVITED GUESTS: 0  
TIME ALLOTTED ON AGENDA: 5 min  
DATE OF MEETING: 2/10/2025  
ATTACHMENTS: 0

RE: *Enrollment Choice In / Choice Out 2024-25*, Presentation

### TOPIC SUMMARY

**Background:** The Superintendent reports annually to the Board on the number of students who live outside our district boundary who are attending our schools (choice in), as well as the number of students who reside in Lake County but attend in another district (choice out).

**Topic for Presentation:** To provide some longitudinal data on these trends, I pulled three years of data from the CDE website: 2024-25, 2023-24 and 2018-19.

**Choice In Data:** The choice in data has been remarkably consistent over time. Typically 10 or 11 students choose to attend our district though they live elsewhere.

Colorado Department of Education				
2024-2025 Pupil Membership: Organizations Serving Non-Resident Students				
Organization of Attendance Code	Organization of Attendance	Parents' Residence Code	Organization, State, or Country of Parents' Residence	PK-12 Total
1510	Lake County R-1	0490	Buena Vista R-31	7
1510	Lake County R-1	0910	Eagle County RE 50	4
1510	Lake County R-1			11

Colorado Department of Education				
2023-2024 Pupil Membership: Districts Serving Non-Resident Students				
District of Attendance Code	District of Attendance	Parents' Residence Code	District, State, or Country of Parents' Residence	PK-12 Total
1510	Lake County R-1	0490	Buena Vista R-31	5
1510	Lake County R-1	0910	Eagle County RE 50	5
1510	Lake County R-1			10



COLORADO DEPARTMENT OF EDUCATION				
2018-2019 PUPIL MEMBERSHIP: DISTRICTS SERVING NON-DISTRICT STUDENTS				
DISTRICT OF ATTENDANCE CODE	DISTRICT OF ATTENDANCE	PARENTS' RESIDENCE CODE	DISTRICT, STATE, OR COUNTRY OF PARENTS' RESIDENCE	PK-12
1510	LAKE COUNTY R-1	0490	BUENA VISTA R-31	3
1510	LAKE COUNTY R-1	0910	EAGLE COUNTY RE 50	5
1510	LAKE COUNTY R-1	3000	SUMMIT RE-1	1
1510	LAKE COUNTY R-1	JPN	Japan	1
1510	LAKE COUNTY R-1	TOTAL	TOTAL	10

*Choice Out Data:* The trend over time is that the number of students who live in Lake County, but choose to attend school in a different district, has been declining steadily over time. In 2024-25, this is 98 students. In 2023-24, there were 128 students. In 2018-19, there were 134 students. This is a 27% decrease in the number of students choosing a different district this year versus six years ago. Note that the students attending districts that are not geographically contiguous to Lake County are in all likelihood enrolled in those districts' online schools.

Colorado Department of Education				
2024-2025 Pupil Membership: Students Attending Public Schools not in their Parents' Organization, State, or Country of Residence				
Parents' Residence Code	Organization, State, or Country of Parents' Residence	Organization of Attendance Code	Organization of Attendance	PK-12 Total
1510	Lake County R-1	0040	School District 27J	4
1510	Lake County R-1	0190	Byers 32J	10
1510	Lake County R-1	0490	Buena Vista R-31	27
1510	Lake County R-1	0910	Eagle County RE 50	20
1510	Lake County R-1	1110	District 49	1
1510	Lake County R-1	3000	Summit RE-1	22
1510	Lake County R-1	8001	Charter School Institute	1
1510	Lake County R-1	9170	Education reEnvisioned BOCES	14

Colorado Department of Education				
2023-2024 Pupil Membership: Students Attending Public Schools not in their Parents' District, State, or Country of Residence				
Parents' Residence Code	District, State, or Country of Parents' Residence	District of Attendance Code	District of Attendance	PK-12 Total
1510	Lake County R-1	0040	School District 27J	2
1510	Lake County R-1	0190	Byers 32J	8
1510	Lake County R-1	0490	Buena Vista R-31	32
1510	Lake County R-1	0910	Eagle County RE 50	20
1510	Lake County R-1	1110	District 49	2
1510	Lake County R-1	1520	Durango 9-R	1
1510	Lake County R-1	2862	Julesburg Re-1	1
1510	Lake County R-1	3000	Summit RE-1	28
1510	Lake County R-1	3020	Woodland Park Re-2	10
1510	Lake County R-1	9170	Education reEnvisioned BOCES	24

COLORADO DEPARTMENT OF EDUCATION				
2018-2019 PUPIL MEMBERSHIP: STUDENTS ATTENDING PUBLIC SCHOOLS NOT IN THEIR PARENTS' DISTRICT, STATE, OR COUNTRY OF RESIDENCE				
PARENTS' RESIDENCE CODE	DISTRICT, STATE, OR COUNTRY OF PARENTS' RESIDENCE	DISTRICT OF ATTENDANCE CODE	DISTRICT OF ATTENDANCE	PK-12 TOTAL
1510	LAKE COUNTY R-1	0190	BYERS 32J	5
1510	LAKE COUNTY R-1	0490	BUENA VISTA R-31	74
1510	LAKE COUNTY R-1	0910	EAGLE COUNTY RE 50	14
1510	LAKE COUNTY R-1	1110	DISTRICT 49	1
1510	LAKE COUNTY R-1	1420	JEFFERSON COUNTY R-1	1
1510	LAKE COUNTY R-1	1520	DURANGO 9-R	1
1510	LAKE COUNTY R-1	1750	BRANSON REORGANIZED 82	1
1510	LAKE COUNTY R-1	2740	MONTE VISTA C-8	1
1510	LAKE COUNTY R-1	3000	SUMMIT RE-1	34
1510	LAKE COUNTY R-1	9170	EDUCATION REENVISIONED BOCES	2

Lake County School District  
328 West 5<sup>th</sup> Street  
Leadville, Colorado 80461  
[www.lakecountyschools.net](http://www.lakecountyschools.net)

## AGENDA COVER MEMO

TO: Board of Education  
PRESENTER(S): Kate Bartlett  
MEMO PREPARED BY: Kate Bartlett  
INVITED GUESTS: N/A  
TIME ALLOTTED ON AGENDA: 20 min  
DATE OF MEETING: 2/10/2025  
ATTACHMENTS: 3 - LCSD Policy SSG-3, 4, Sample monitoring reports from Summit, Jeffco and Poudre Valley School Districts

RE: *Pre-Monitor Board Policy SSG-3 & 4, Presentation & Discussion*

### TOPIC SUMMARY

**Background:** During the 2024-25 school year, the Board and the Superintendent will be developing monitoring procedures for Board policies. The purpose of pre-monitoring is to establish potential metrics for monitoring each policy in future years.

**Topic for Presentation:** The purpose of monitoring is to provide and evaluate data to confirm (or not) the Board or the district's compliance with a given policy. For the purpose of the SSG policies, the burden of proof lies with the Superintendent. (This is in contrast with the GP policies, for example, for which the burden of proof lies with the Board.) In developing monitoring processes for our own district, we can use examples from other districts to guide our work.

Attached are three examples of monitoring reports from other districts. Note that these other districts are strict policy governance, meaning that this policy is an Executive Limitations (EL) policy. However, the purpose and wording of the policy is very similar to our SSG-3 and SSG-4. The examples are from Summit School District, Jeffco School District, and Poudre Valley School District.

In December, we agreed on the following general outline for monitoring the SSG policies:

- ***Provide an Executive Summary or Introduction*** - Establishes the purpose of the policy and an interpretation of the overall purpose of the policy. In our case, that is "With respect to staff interactions with students, parents and the

community, the Superintendent shall not cause or allow conditions, procedures, actions or decisions that are or have the potential of being disrespectful or disruptive.”

- ***Provide definitions for terms included in the overall purpose of the policy -***  
Define key terms, but don't be exhaustive.
- ***For each Sub-Indicator, provide definitions, interpretation and evidence -***
  - For each sub-indicator we would provide definitions of terms, interpretation of purpose and evidence of compliance for the monitoring period.
  - Evidence of compliance could include a description of the Superintendent's actions, data and other process indicators.
  - For example, for Sub-Indicator 1 above, I would provide evidence of how we collect information from students and families, how we store it, how we protect confidential information and how/when we transmit data in compliance with state and federal law.
- ***For each Sub-Indicator, OR for the Policy as a whole, make a statement as to the district/Board's compliance -*** The Superintendent or the Board (depending on the policy) makes a statement as to whether the district is in compliance for the monitoring period.

I recommend that the Board review the samples provided, as well as to revisit the proposed outline above, to give me direction on both an overall approach to SSG monitoring reports and specific things you would like me to address in a monitoring report for SSG-3 and 4.

I also recommend that we talk about an overall frequency for monitoring the SSG policies. In looking at other districts, a pattern of monitoring a policy every two years, or often every three years, seems to be in place. This is true even in very large districts with extensive staff resources to work on the monitoring reports.

**Policy Type: Staff/Superintendent Guidelines**

**Staff Treatment**

The Superintendent shall not cause or allow disruptive, inconsistent or unfair treatment of paid or volunteer staff.

Accordingly, the Superintendent shall:

1. Make all inquiries required by law prior to hiring any personnel.
2. Recommend candidates to the Board for staff positions.
3. Operate with written personnel policies which:
  - a. Clarify personnel rules and procedures for staff.
  - b. Provide for effective handling of grievances.
  - c. Protect against wrongful conditions.
  - d. Include adequate job descriptions for all district positions.
  - e. Include adequate salary and compensation plans.
  - f. Include a personnel performance evaluation system.
4. Not prevent staff from presenting a grievance to the Board when internal grievance procedures have been exhausted and the employee alleges that Board policy has been violated.
5. Not discriminate against any staff member for alleging a violation of Board policy, law, or civil rights.
6. Protect confidential information.
7. Honor the terms of negotiated agreements with staff, recognizing that the evidence related to resolution of a staff grievance is not necessarily evidence of failure to honor the terms of such an agreement.
8. Provide staff with an opportunity to become familiar with their rights under this policy.

[Adopted January 2016]

[Revised July 2024]

LAKE COUNTY SCHOOL DISTRICT R-1, LEADVILLE, COLORADO

## Internal Monitoring Report

Date: June 14, 2022

Policy Title: Treatment of Employees  
Type: Executive Limitation  
Policy No.: EL 2.2  
Period Monitored: July 2021 – June 2022

This report monitors the Board of Education's Executive Limitations Policy.

*The Superintendent shall neither cause nor allow organizational circumstances or actions for employees that are unfair, undignified, disorganized or unclear.*

*Among other things, the Superintendent shall not:*

1. *Operate without appropriate personnel rules that:*
  - a. *Communicate clear expectations to employees prior to required compliance, including expectations regarding job products or results, authority limitations, standards of performance, and evaluation schedules;*
  - b. *Provide for effective handling of grievances; and*
  - c. *Protect against wrongful conditions, such as nepotism and grossly preferential treatment for personal reasons.*
2. *Unlawfully discriminate against any employee for non-disruptive expression of dissent.*
3. *Prevent any employee from addressing complaints and concerns to the Board when:*
  - a. *Internal grievance procedures have been exhausted; and*
  - b. *The employee alleges that Board policy has been violated to his or her detriment.*
4. *Fail to acquaint employees with the Superintendent's interpretation of their protections under this policy.*
5. *Operation without written District Operating Principles, fail to assess the climate and culture of the District around the written District Operating Principles by obtaining employee input and publish findings, or fail to advise the Board of any revisions made to the written District Operating Principles.*

This report is presented in accordance with the Board's monitoring schedule. I certify that the information is true and complete.

Brian Kingsley  
Superintendent of Schools

Date: June 14, 2022

## Executive Summary

This report monitors Executive Limitation 2.2 policy language as it deals with how district policies treating staff prevent organizational circumstances or actions that are considered unfair, undignified, disorganized, or unclear.

The evidence included in this monitoring report indicates that:

- Routine and scheduled communications take place from Human Resources staff to insure not only statutory compliance, but also provide organizational clarity.
- Job descriptions are published on the Poudre School District website. Job descriptions are also reviewed by Human Resources prior to posting open positions.
- Annual trainings are required of all employees. For example, Child Abuse Reporting, Email Phishing, and Blood Born Pathogen trainings occur in PSD through an online platform called Vector.
- Newly hired employees to Poudre School District may access the “New Employee” tab on the District’s website which provides information on payroll, employee benefits, licensure, contracts, and links to important PSD resources to help orient employees new to the District. New processes put in place allow for new employees to have email addresses generated shortly after they complete their hiring paperwork. For some this means they are connected to PSD email beginning at the end of April even though they don’t begin work in a school until the following August. This allows staff to begin the onboarding process and connect with their new school culture and expectations sooner than they have in the past.
- During the 2021-2022 school year, the mentoring and induction program supported 257 new educators, including 36 special service providers, and their mentors. This represents 216 new educators and SSPs in the PSD Induction Program as well as 41 new to PSD educators who received compensated Peer Support. A total of 63 educators completed the requirements of the state induction program in PSD and are eligible to apply for their professional license.
- In the 2021-2022 school year, approximately 169 new teachers and special service professionals attended in-person and asynchronous sessions over a three-day period.
- In the 2021-2022 school year, 579 classified employees new to Poudre School District were emailed online New Classified Employee Welcome Sessions, an orientation that introduces and familiarizes new classified employees with information and policies related to ten different departments in PSD.

- By June 7, 2022, supervisors and administrators have completed over 952 evaluations of classified employees. Because the requirements for licensed evaluations are established under SB10-191, all licensed teachers and special service professionals and all building and central office administrators received formal evaluations during the 2021-2022 school year.
- During this monitoring period, there were no grievances alleging unlawful discrimination for non-disruptive expression of dissent or retaliation for expressing a complaint or suggestion.
- There are several opportunities available for staff to provide feedback and suggestions regarding the working environment in PSD. For example, staff can participate in public comment at Board of Education meetings, they can participate on a variety of committees including the annual employee association negotiations process, and PSD participates in the bi-annual Teaching and Learning Conditions in Colorado (TLCC) statewide survey that measures teaching and learning conditions statewide. This year the district was able to qualify for full reporting on the TLCC (as determined by each site having a participation rate of over 50%). In total, 2230 educators took the survey that was open to all licensed employees and classified employees who directly supported classroom instruction. This number represented 73.9% of the employees eligible to take the survey.



## **Policy Wording:**

*Among other things, the Superintendent shall not:*

1. *Operate without appropriate personnel rules that:*
  - a. *Communicate clear expectations to employees prior to required compliance, including expectations regarding job products or results, authority limitations, standards of performance, and evaluation schedules.*

## **Interpretation:**

The District interprets this policy to mean that the District needs to communicate proactively to employees the expectations for satisfactory and effective work or work outcomes; about the boundaries in which employees must act; and the timelines for performance evaluations. In other words, employees must understand what is expected, how they can accomplish their work, and when and how they will be evaluated.

## **Evidence:**

PSD's Human Resources staff play a large role in communicating clear expectations to employees. Regular communication with employees, supervisors, managers, principals, and department directors occurs in a variety of ways. Human Resources staff provide written and emailed updates on expectations, employment law compliance, evaluation schedules, and other HR-related information. These specific district-wide notifications are a few examples that fulfill the charge to communicate EL 2.2.1(a). These items were sent on the following dates (subject line noted):

- 8/13 – Variance days in PSD
- 8/17 – Employees at a higher risk for severe illness from COVID due to an underlying medical condition
- 8/18 – Annual Employee Notice
  - Drug Free, Tobacco Free, Marijuana Free workplace information
  - Use of Technology (policy)
  - Harassment in the Workplace (policy)
  - Fair Campaign Practices
  - Non-Discrimination/Equal Opportunity in the workplace
- 8/19 – Required Vector training modules
- 8/26 – Staff leave communication for HFWA and COVID
- 8/26 – HFWA and COVID reporting requirement for staff
- 8/26 – Timnath/Wellington Middle-High School hiring information
- 9/21 – Fair Campaign Practices Act guidelines
- 9/27 – Annual Fair Labor Standards Act (FLSA) communication
- 10/5 – Classified employees 90-day trial period
- 10/13 – Classified staff expectations for this Thurs and Friday (Oct 14&15)

- 10/15 – Licensed evaluation timeline and information
- 10/21 – Staff election guidelines
- 10/21 – Election related emails to staff
- 10/26 – Upcoming building non-use days
- 10/26 – JSSC status over Winter Break
- 10/26 – PSD online required district trainings
- 11/17 – Non-usage days Fall Break
- 11/29 – Important employee health clinic hours update
- 1/20 – Staff affinity groups
- 1/21 – Negotiations update
- 2/14 – Timnath/Wellington Middle-High School licensed positions
- 3/3 – March 2 negotiations update
- 4/7 – Staff Update: April 6<sup>th</sup> negotiations session
- 5/12 – May 12 staff negotiations update: 'Big circle' reaches consensus on compensation
- 5/24 – Compensation changes in PSD
- 6/6 – JSSC closure

This information is also shared at department staff meetings, office manager meetings, and principal meetings. In addition, staff from the Human Resources Department offer one-on-one, small group, or large group trainings on topics such as performance evaluations, Fair Labor Standards Act (FLSA) compliance, hiring, and performance management. Human Resources staff also create and facilitate specific trainings for groups of employees as requested by managers, principals, or department directors.

Human Resources administrators routinely aid supervisors and employees when there is a need to document and reinforce the required work expectations. Most often these sessions result in both expectations communicated in writing and an opportunity for review and discussion to ensure understanding.

## **Job Descriptions**

General job descriptions for each position are updated, outlined, and posted on [PSD's website](#); supervisors can add additional job requirements and expectations to specific job postings so that employees know the expectations of each position. Detailed job descriptions demonstrate the District's effort to clearly communicate expectations as each person enters an employment relationship with the District.

The job description lists each position's:

- Essential functions;
- Required knowledge, skills, and abilities;
- Specific responsibilities;
- Requisite licenses, trainings, or certificates.

## Training

Training opportunities include on-boarding and mentoring of new employees; and ongoing professional development throughout employment. After an employee's initial hire, the District's professional development sessions communicate both boundaries and expectations while providing for the competency development needed for both compliance and growth.

All PSD employees may visit the Human Resources website to access information regarding employment applications, performance evaluations, salary schedules, job descriptions, professional growth movement, and tuition reimbursement opportunities. In addition, the Human Resources website provides links to documents that clearly communicate to all employees the expectations and working agreements, including the current [Employee Agreement](#), [Substitute Employee Handbook](#), and [The Employee Resource Guide](#).

Newly hired employees to PSD may access the "New Employees" tab on the District's website which provides information on payroll, employee benefits, licensure, contracts, and links to important PSD resources to help on-board employees new to the District.

Human Resources oversees the required yearly training modules for employees. Vector is the online platform being used. An employee must receive a score of 80% or higher to pass a module. If they don't achieve this threshold they must retake and retest in that module.

The online training modules that were required for all staff including substitutes and athletic coaches are listed below which also shows total completions for each module as of 5/31/2022.

- Child Abuse: Mandatory Reporting - 4047 Completed
- Sexual Harassment: Staff-to-Staff - 4082 Completed
- Bloodborne Pathogen Exposure Prevention - 4062 Completed

Additionally, there were two other mandatory modules added for the 2021-2022 school year. Those modules were:

- Cybersecurity Overview - 4036 Completed
- Youth Suicide: Awareness, Prevention and Postvention - 4074 Completed

Other examples of trainings using the Vector system that were not required district-wide were:

- PSD Seclusion, Restraint, Timeout Physical Intervention In-Person or Virtual Training - 317 Completed
- Cyberbullying - 148 Completed
- 2021-2022 CDE School Bus, Multifunction, Motor Coach Operator Written Test - 121 Completed
- Cardiopulmonary Resuscitation (CPR) - 99 Completed
- Safety Data Sheets - 92 Completed
- First Aid - 88 Completed
- 2021-2022 PSD Small Vehicle Test - 79 Completed
- Science Lab Safety - 77 Completed

The use of the Vector online training platform serves several purposes. It allows for staff to complete trainings whenever they wish, it accurately accounts for completion of the training, and records the passing score of the participant.

## **Licensed Employees**

Licensed employees new to Poudre School District receive training at Educator Orientation and with the other members of their building staff. In the 2021-2022 school year, approximately 169 new teachers and special service professionals participated in the orientation and trainings over a three-day period. In accordance with the [Employee Agreement](#) section 11.3.1, these employees contracts include three additional days before other licensed employees begin the new school year. During the three days, the teachers and special service professionals learned more about remote learning in PSD, professional development opportunities, literacy trainings, IT basics, and HR and payroll information. Licensed staff also have access to the [Employee Resource Guide](#) to guide their questions on PSD.

Poudre School District fosters retention and growth with licensed employees through targeted mentoring partnerships designed to support all teachers and special service providers new to the district or profession. Employees with an initial license are partnered with mentors who provide support, guidance and coaching over two years to build a strong foundation in their professional practice. Those mentors are compensated for their work with new educators and meet regularly for guidance and feedback. Initial license holders who participate in the PSD induction program also engage in ongoing professional development in each of the state standard areas to further develop in their craft. Additional support is provided for teachers who may hold a professional license but are moving to another area of specialization to promote high levels of classroom effectiveness by request of a program administrator. The induction and mentoring program supports all educators by engaging in a reciprocal learning mindset that promotes collective efficacy and strong teams. During the 2021-2022 school year, the mentoring and induction program supported 257 new educators, including 36 special

service providers, and their mentors. A total of 63 educators completed the requirements of the state induction program in PSD and are eligible to apply for their professional license.

Due to the substitute shortage, Poudre School District centrally paid for site floating substitute teachers for each building to support students and staff. The number of these designated site substitutes was determined by a school's enrollment and other factors including student needs. These site substitutes ensured a continuity of instruction for the students in the event of staff quarantines and absences due to illness. Designated site substitutes were trained in accordance with all district policies. In an ongoing effort to have highly effective staff, the human resources team recruits, trains, and provides ongoing training and support for substitute teachers in Poudre School District. Licensed substitutes are required to hold a substitute authorization or a Colorado teaching license from the Colorado Department of Education (CDE). Regular orientation sessions (every 2 weeks) are held between July and April for substitutes that include topics such as: licensing requirements, district and building expectations, system navigation lessons, resources and contact information, and technology support. In addition, expectations for professional behavior are reiterated and a [substitute handbook](#) is provided with pertinent district information. Electronic training resources are made available for subs to access at any time. Substitutes are invited to attend professional development relevant to their role and are encouraged to seek additional training in any area they would like to grow in.

## **Classified Employees**

Due to pandemic pressures, classified onboarding session were changed to self-paced asynchronous modules. From August 2021 through May 2022, 579 classified employees were emailed onboarding presentations from Human Resources, Payroll, Information Technology, Security, Professional Development, Health and Wellness, and Benefits. The email also included helpful information and links to Employee Online, Vector Online Modules, Benefits, and Professional Development. The information introduces and familiarizes new classified employees with information and policies related to ten different departments in Poudre School District. Topics include, but are not limited to, school finance/funding; district mission, vision and initiatives; safety and security information; FLSA regulations; reporting compensable time/overtime; performance evaluations; annual increases; negotiations; benefits; employee health and wellness; leave time; FERPA; and additional required staff development trainings.

Human Resources, in collaboration with our Professional Learning Team, has created and produced the [Employee Resource Guide](#). This resource guide is given to all new classified employees and is designed to help communicate the District's organization

and work expectations. The resource guide covers over 40 topics related to employment in Poudre School District. It also points employees towards other resources such as the District's website or [Employee Agreement](#) to obtain detailed information on a specific topic.

New office managers receive one-on-one training with Human Resources, Payroll, and Finance staff prior to starting their positions. Each new office manager is paired with an experienced mentor for additional support throughout the year.

Within the PSD Operations Division, numerous trainings guide the employee induction, work quality, and service standards. For example, within the Custodial Department, each new employee participates in *Custodial Technical Procedures and Guidelines*, a training session with supporting videos. In the Transportation Department, new drivers participate in three weeks of training that leads to a Colorado commercial driver's license for the participants, mandatory licensing for bus drivers. If an employee begins an entry level position within areas such as plumbing or electrical work, he or she enrolls in an apprentice program through the Department of Labor (Colorado). The Sustainable Management System (SMS) addresses the expectations from Operations regarding the continuation of our environmental stewardship, energy management, planning, and economics. These programs provide well-formulated and regulated means towards gaining graduated levels of knowledge within specific trades.

### **Administrative and Professional Employees**

Per Colorado licensing requirements, all new administrators who hold initial licenses are actively engaged in the induction process. Each of these administrators has an individual mentor that provides support, insight, and guidance.

The Superintendent meets with members of Cabinet individually, on a bi-weekly basis to receive project updates and to share work expectations. These regular communication efforts ensure that executive administrators have an opportunity to develop, review, and completely understand the work expectations of their respective positions.

Members of the Superintendent's Cabinet also meet individually with administrators they evaluate to receive updates and to share work expectations. As one example of this, principal meetings occur bi-weekly throughout the school year.

All trainings provide evidence of the District's efforts not only to inform employees of compliance regulations but also to provide guidance and information about acceptable performance and behavior.

### **Evaluation Schedules**

All licensed employees, including principals and assistant principals, are required to be evaluated each year per SB 10-191 Educator Effectiveness. All classified employees

are evaluated every year during the first three years in new positions in Poudre School District and every third year after that time unless a more frequent schedule is required by the supervisor. Annually, classified and licensed employees attend a meeting held by their site or department supervisor. During this meeting, the principal or supervisor explains the purpose, procedures, and timelines of the evaluation process. Each administrator attends an annual goal conference with the employees being evaluated to develop a mutual understanding of and support for district, building, and individual goals.

At the beginning of each school year, Human Resources sends evaluation lists to schools and departments to inform principals, supervisors, managers, and directors which employees are scheduled to be evaluated. Throughout the school year, Human Resources staff communicate regularly with schools and departments to remind them of the employees on the evaluation cycle and when evaluations are due. Human Resources administrators also provide support in the appropriate delivery of summative evaluation documentation.

By June 7, 2022, supervisors and administrators completed 952 evaluations of classified employees. Because of the requirements for licensed evaluations as established under SB 10-191, all licensed teachers, licensed special service professionals, and all building administrators received formal evaluations during the 2021-2022 school year. In addition, all central office administrators and professionals are evaluated annually.

### **Authority Limitations**

District [Policy GBEB](#) addresses Staff Conduct (and Responsibilities) in such areas as rules of conduct, felony or misdemeanor convictions, child abuse investigation, and possession of deadly weapons. This policy states, *“All staff members have a responsibility to familiarize themselves with and abide by the work-related state and federal laws, the policies of the District and the Board of Education, and the regulations designed to implement them.”* This policy is on the PSD website and accessible by all employees.

All new employees receive written notice of child abuse and neglect mandated reporting requirements and district policies around: proper use of the Internet; computer network and e-mail systems; prevention of harassment of employees and students; tobacco-free workplace; and drug-free workplace as part of their initial employment paperwork. To emphasize the importance of staff conduct policies and regulations, notices of these policies and regulations are sent to all employees annually.

Further, the [Employee Agreement](#) requires that all Poudre School District principals and department directors share with employees an annual communication, *Resources regarding compliance with the Department of Labor Fair Labor Standards Act (FLSA)*. The communication includes pertinent information for nonexempt classified employees



and their supervisors/managers and directs them to additional sources of information regarding the FLSA.

The above-cited evidence demonstrates that the District has met the requirements of EL 2.2.1(a) through communication of standards of performance, policies, trainings, and its evaluation practices.

### **Policy Wording:**

1. *Operate without appropriate personnel rules that:*
  - b. *Provide for effective handling of grievances;*

### **Interpretation:**

The District interprets this policy to mean that a well-defined and communicated process is provided for employees to resolve violations or inequitable applications of district policy, practices, or procedures.

### **Evidence:**

Employees have access to information about the established grievance process through the annual updating and publication of the *Employee Agreement*. The *Employee Agreement* is distributed annually to every school-based media center, and by request, to any principal and employee group member who wishes to have a print version. The updated [Employee Agreement](#) is posted on the PSD website.

If an employee goes through a discipline hearing and the outcome results in a grievable consequence, the employee is notified that the decision may be challenged by filing a grievance immediately upon receiving the notification of disciplinary action. The disciplinary letter includes where to access grievance information in the *Employee Agreement*. When a supervisor receives a grievance, he or she collaborates with the appropriate supervisor and with Human Resources so that all required processes and procedures are followed.

This year, one level 2 grievance was filed by the Poudre Education Association (PEA) on behalf of 2 elementary schools with center-based autism programs. The licensed staff members at these sites sought additional compensation for lost planning and lunch time as guaranteed by EA section 11.5 and 11.7. A hearing was held that included the 4 licensed staff members (2 from each site), the two principals, the assistant superintendent of elementary schools, and the Director of Integrated Services. After hearing from each side, and after a 10-day consideration period, a ruling was issued on behalf of the licensed staff members for back-pay for lost planning



and lunch time. Each side was also given detailed instructions on how to avoid lost planning and lunch in the future.

The District has met the expectations of this executive limitation by having well-established grievance procedures that are known and accessible to employees through publication and accessibility of the PSD website. Grievance forms align to the *Employee Agreement* language and regulations. Based on the evidence, the District meets the expectations of EL 2.2.1(b).

### **Policy Wording:**

1. *Operate without appropriate personnel rules that:*
  - c. *Protect against wrongful conditions, such as nepotism and grossly preferential treatment for personal reasons.*

### **Interpretation:**

The District interprets this policy to mean that the District must ensure that supervisors do not hire and directly supervise members of their family and that employees do not receive work-related privileges, promotions, transfers, and other benefits solely because of friendship or business relationships with those in positions of authority.

### **Evidence:**

District [Policy GBEA](#)—*Staff Ethics/Conflict of Interest* specifically states that at no time may any administrator responsible for the supervision and/or evaluation of any employee be directly related to him or her.

To ensure equitable treatment of employees, the District has several safeguards in place. The District has written procedures regarding the hiring practices that include job posting, confidentiality statements, use of hiring committees, number of requisite interviews, and reference checks. The 2021-2022 [Employee Agreement](#) also details several articles that protect the employee's right to objective treatment during the hiring, placement, or transfer process.

Before a supervisor may make a job offer to an applicant for a posted position, the supervisor must receive hiring approval from a Human Resources administrator. This practice assures that, among other things, supervisors do not hire relatives. Based on the policies and practices the District utilizes in employment procedures, the District ensures against supervisors evaluating relatives.

The District has met the expectations of having rules that protect against the non-

preferential treatment of employees. Based on the evidence, the District meets the expectations of EL 2.2.1(c).

**Policy Wording:**

2. *Unlawfully discriminate against any staff member for non-disruptive expression of dissent.*

**Interpretation:**

The District interprets this to mean that the District will not permit, directly or indirectly, by act or omission, any adverse action against an employee for any statement that indicates disagreement with any decision made by the administration that is nondisruptive, does not interfere with instruction and day-to-day operation of a school, department, or central office, and is carried out in a professional and respectful manner.

This interpretation is reasonable because the concern often expressed by employees is that they will be treated unfairly or retaliated against if they express an opinion contrary to their supervisor's point of view.

**Evidence:**

District [Policy AC](#) - *Nondiscrimination/Equal Opportunity*, addresses nondiscrimination and equal opportunity and specifically states that *"the District does not unlawfully discriminate on the basis of race, color, religion, national origin, ancestry, sex, sexual orientation, marital status, veteran status, age or disability in access or admission to, or treatment or employment in, its programs or activities."*

[Employee Agreement](#) Article 6- *Classified Grievance Procedures* and Article 7- *Teacher Grievance Procedures* give employees the formal right to question the placement of negative material in their personnel file; the delay or denial of pay increases; the delay or denial of specified benefits such as vacation, sick leave, or other leave; and/or other action which results in an adverse impact upon the employee's work record, and assures that no reprisals of any kind shall be taken by the Board of Education or by any member of the administration against any party in interest, any school representative, any member of the association, or any other participant in the grievance procedure by reason of such participation.

Supervisory staff follows the spirit and intent of the District's policies and *Employee Agreement* relating to discriminatory practices and freedom of lawful expression, as measured by the frequency of grievances related to retaliation against the lawful expression of dissent. In a district of approximately 27,000 students and 4,000 staff members, it is reasonable to expect complaints will occur. The District sets the benchmark for meeting expectations as five formal grievances or five lawsuits which would represent less than 1% of the total staff member population.

During this monitoring period, there were no grievances or lawsuits alleging unlawful discrimination for non-disruptive expression of dissent or retaliation for expressing a complaint or suggestion.

The District has met the expectation of EL 2.2.2 in relation to the District's discriminatory practices as measured by the frequency of district grievances and lawsuits. Based on the evidence, the District meets the expectations of EL 2.2.2.

### **Policy Wording:**

3. *Prevent any employee from addressing complaints and concerns to the Board when:*
  - a. *Internal grievance procedures have been exhausted;*

### **Interpretation:**

The District interprets this policy to mean that licensed employees of the District have the right to appeal a grievance decision to the level of the Board of Education through a formal and defined grievance process. *Classified Grievance Procedures* give classified employees the right to appeal to the Superintendent for suspension without pay, demotion or dismissal actions. *Classified Grievance Procedures* give employees the right to appeal to the executive director of human resources for: 1) negative material in personnel file; or 2) delay or denial of pay increases of specified benefits to which the employee believes he/she is entitled to; or 3) an adverse impact upon the employee's work record. Article 17 of the [Employee Agreement](#) details the process administrators and professionals shall follow if they would like to address transfers, reassignments, reclassifications, or reductions in force decisions. Article 17 also details the conference process an administrator or professional shall follow, if so desired, prior to dismissal/termination.

In addition, [Board of Education Policy GP 3.12](#) (6) states that employees may address complaints and concerns orally or in writing to the Board as a whole or to Board members individually. Based upon the matter of the complaint or concern, the Board will determine what action, if any, is necessary for the Board to take.

### **Evidence:**

The *Employee Agreement Article 7- Teacher Grievance Procedures* give employees the right to appeal approved grievances to the level of the Board of Education. One

grievance was filed in the 2021-22 school year. The decision rendered in this grievance was not appealed to the Superintendent by the end of the 2021-2022 school year. Based on the evidence, the District has met the expectation of EL 2.2.3(a) in relation to an employee's right to grieve to the Board when the internal grievance procedures have been exhausted.

### **Policy Wording:**

3. *Prevent any employee from addressing complaints and concerns to the Board when:*
  - b. The staff member alleges that Board policy has been violated to his or her detriment.*

### **Interpretation:**

The District interprets this policy to mean that employees of the District have the right to pursue the resolution of situations that negatively impact them when they perceive the action to be caused by a violation of a Board policy through the District's formal grievance process. In addition, [Board Policy GP 3.12](#) allows employees to address complaints and concerns orally or in writing to the Board as a whole or to Board members individually. Based upon the matter of the complaint or concern, the Board will determine what action, if any, is necessary for the Board to take.

### **Evidence:**

The [Employee Agreement](#) Article 7- Teacher Grievance Procedures give licensed employees the right to appeal approved grievances to the level of the Board of Education.

Article 7.1.1 of the *Teacher Grievance Procedure* states that “a grievance shall mean a written complaint by a teacher or the Association that there has been a violation or inequitable application of any of the provisions of the District practice or procedure; or the teacher or the Association has been treated inequitably by reason of any act or condition which is contrary to established Board policy, practice, or law governing or affecting teachers.” Of the one grievance filed by licensed staff during the 2021-2022 school year, the finding was accepted and not appealed.

Based on the evidence, the District has met the expectation of EL 2.2.3(b) in relation to an employee's right to grieve to the Board when the staff member alleges that Board policy has been violated to his or her detriment.

**Policy Wording:**

*4. Fail to acquaint staff with the Superintendent's interpretation of their protections under this policy.*

**Interpretation:**

The District interprets this policy to mean that employees of the District will be informed of the District's Executive Limitation Policy 2.2 and be encouraged to read and understand the policy and to know how the Superintendent interprets their protections under the policy.

**Evidence:**

The Board of Education adopted Policy Governance on September 11, 2006. Information about Policy Governance including [district ends policies, as well as executive limitation policies](#), are posted on the District's website. Previous monitoring reports are posted on the District's website. This monitoring report will be posted on the website by July 2022.

The posting of Treatment of Staff, Executive Limitation 2.2 on the website meets the expectation that Poudre School District employees have access to the Superintendent's interpretation of this policy. The District has met the expectations of 2.2.4.

**Policy Wording:**

*5. Operation without written District Operating Principles, fail to assess the climate and culture of the District around the written District Operating Principles by obtaining employee input and publish findings, or fail to advise the Board of any revisions made to the written District Operating Principles.*

**Interpretation:**

The District interprets this as having established and approved Operating Principles, conducting staff surveys regarding climate and culture and participating in the statewide [Teaching and Learning Conditions in Colorado \(TLCC\) survey](#). The District will inform staff and the Board in writing or via board presentations about any changes to the approved Operating Principles.

This is reasonable because the District provides several options for staff to provide feedback to the Board of Education, Superintendent, and administrators through public

comment, emails, committee/staff meetings, evaluation feedback, and formal/informal surveys.

### **Evidence:**

PSD participated in the TLCC survey in 2022. The TLCC survey is a statewide survey of licensed staff and classified staff who directly support students in the classroom, on their perceptions of the teaching and learning conditions in their schools. The purpose of the TLCC survey is to provide information to guide school and district improvement planning efforts and to inform broader research and policy discussions for supporting teacher recruitment and retention, effective school leadership, and instructional improvement. Question categories were: New staff questions, School leadership, Staff leadership, Managing student conduct, Instructional practices and support, Professional development, Time, Facilities and resources, Community support and involvement, General reflections, and District supports. [PSD Survey Results](#).

PSD had 2230 total respondents to the TLCC survey for a response rate of 73.9%, the State had an overall response rate of 50.4%. PSD's percentage of favorable responses were above the State's favorable responses in every category measured except one – District Supports. PSD's top three constructs are Instructional Practices and Support (89%); Community Support and Involvement (87%); and General Reflection (86%). PSD's bottom three constructs are Time (59%); Professional Development (70%); and District Supports (75%). Overall, the 2022 TLCC survey is a very favorable reflection of the PSD community.

After reviewing school and district level TLCC data, a new data protocol was designed for use with all school teams in the fall of 2022. The outcomes of this protocol will feed into each school's unified improvement plan (SUIP) for the fall of 2022. This step places an emphasis on the importance of feedback in the PSD ecosystem for improvement.

The District still conducts its own climate and culture survey in years opposite the TLCC survey administered by CDE. The Chief Institutional Effectiveness Officer, Dwayne Schmitz, manages this survey.

Two other surveys that PSD continues to send out are the On-Boarding Survey to new PSD classified, licensed, professional, and administrative staff approximately 45 days into the new school year to measure PSD's orientation and on-boarding activities; and the Employee Exit survey sent to staff leaving PSD requesting the reason(s) for their departure. Both surveys are used to assist with recruitment and retention programs in PSD.

The above-cited evidence demonstrates that the District has met the requirements of EL 2.2.5

## Monitoring Report

TO: Members of the Board of Education  
FROM: Dan McMinimee, Superintendent  
DATE: ~~June 2, 2015~~ MAY 5, 2016  
SUBJECT: EL-3 Staff Treatment

*I certify this information to be accurate as of the close of business, ~~June 2, 2015~~ MAY 5, 2016.*

*With respect to treatment of paid and volunteer staff, the superintendent shall not cause or allow conditions, procedures, actions or decisions which are unethical, unsafe, disrespectful, disruptive, undignified, or in violation of Board policy. Accordingly, pertaining to paid staff, the superintendent may not:*

### **1. Fail to seek and recommend qualified candidates to the Board for staff positions or to make recommendations as appropriate for termination of employment.**

The Human Resources division recruits locally and nationally to seek the most qualified candidates. For the 2014-15 ~~2015-2016~~ school year, the Human Resources division budgeted \$2,500 for teacher and administrative recruitment. Members of Human Resources and other Jeffco offices attended ~~five~~ **FOURTEEN** licensed professional job fairs during the ~~2014-15~~ **2015-16 SCHOOL YEAR** hiring season. ~~Interviews were not conducted with candidates at the~~ **THE FORMAT AT MOST FAIRS WAS** job fair; it was a 'meet and greet' for candidates interested in joining Jeffco, **ALTHOUGH INTERVIEWS WERE CONDUCTED AT THE FAIRS FOR SPECIALITY POSITIONS. CANDIDATES AT THE JOB FAIRS COMPLETED A HOME-GROWN GOOGLE APPLICATION USED TO TRACK CANDIDATES THROUGHOUT THE HIRING SEASON, ADDITIONALLY,** Human Resources uses local and national advertising to recruit administrator candidates. In an on-going effort to refine hiring processes in support of educator effectiveness, all vacancies for licensed staff were posted internally and externally. School hiring committees were required to interview up to three displaced teachers to ensure we provided opportunities for our displaced teachers to secure on-going positions while also focusing on school hiring teams having access to the full candidate pools from the start of the hiring season.

**DURING 2015-2016 WE IMPLEMENTED A NEW RECRUITING APPLICATION, TEACHER MATCH, WHICH INCLUDES THE EDUCATOR'S PROFESSIONAL INVENTORY---A DYNAMIC, DATA-DRIVEN TOOL DESIGNED TO PREDICT THE IMPACT TEACHER CANDIDATES WILL HAVE ON STUDENT ACHIEVEMENT. AS A RESULT OF THE NEGOTIATIONS PROCESS LAST SPRING WE ALSO LAUNCHED AN ON-LINE HIRING GUIDE AS THE PROCESS SCHOOL TEAMS USE TO PREPARE AND TRAIN FOR THE STAFFING SEASON.**

Once identified and given a conditional offer of employment, the Human Resources division submits Board agenda items on a monthly basis recommending qualified candidates for open positions. In addition, Board agenda items are submitted recommending termination of employment for those that have resigned or, in the event of misconduct, for those whose employment is being terminated for cause.

### **2. Operate without written personnel policies which:**

**2.a. Clarify personnel rules and procedures for staff.** The District policies pertaining to personnel rules and procedures are reviewed annually ~~in late fall~~ and any necessary changes are made and recommended to Cabinet for approval.



**2.b. Provide for effective handling of grievances.** Employee grievances are handled as per the negotiated agreements and complaint procedures as dictated by District policy. District policy GBK, Staff Concerns/Complaints/Grievances establishes the guidelines that are followed to reach prompt and equitable resolution of employee complaints. A **COMPLAINT RESOLUTION PROCESS** formal grievance procedure with specified timelines is established in the negotiated agreements with CSEA (Article 6) and with JCEA (Article 10 7). Principals, assistant principals and classified managers are advised to follow those procedures closely as **CONCERNS AND COMPLAINTS** grievances arise. In the ~~2014-2015~~ **2015-2016** school year, there were ~~325~~ **SIX** JCEA grievances, ~~318 of which were related to overall evaluation rating,~~ and eight **SIX** CSEA grievances filed. ~~Approximately two-thirds of the evaluation grievances filed resulted in an overall evaluation rating change.~~ In the ~~2014-2015~~ **2015-2016** school year there were four **TWELVE** EEOC complaints filed.

**2.c. Protect against wrongful conditions.** All legal compliance issues (such as ADA, EEO, sexual harassment and discrimination, etc.) are handled in accordance with applicable District policy, laws, and negotiated agreements which ~~allow for~~ **PROVIDE FOR** various **INVESTIGATIVE, RESOLUTION AND** appeal processes. District **POLICIES AC, UNLAWFUL DISCRIMINATION/EQUAL OPPORTUNITY,** ~~policy~~ **GBAA, Harassment of Employees, AND GBK, STAFF** **CONCERNTS/COMPLAINTS/GRIEVANCES IDENTIFY PROCESSES AND** ~~identifies a reporting procedure and~~ consequences for violation of the policy. In the ~~2014-2015~~ **2015-2016** school year there were ~~25~~ **14** ADA requests for accommodation.

### **3. Fail to protect against staff conflict of interest.**

District policy GBEA, **STAFF CONFLICTS OF INTEREST**, identifies guidelines to protect against staff conflict of interest. Newly hired employees are informed of this policy as part of the orientation process. Compliance with this policy is monitored through Human Resources and Employee Relations. Consultation is given to any employee that is seeking clarification as to whether a proposed activity will create a conflict of interest. Any reports of conflict of interest are investigated with corrective action being taken when it is deemed appropriate.

### **4. Prevent staff from bringing complaints to the Board when internal grievance procedures have been exhausted and the employee alleges that Board policy has been violated.**

All internal grievance procedures have an appeal process. Although some appeal processes allow for the superintendent or designee as the highest step of the process, no staff member has been denied access to the Board of Education.

### **5. Retaliate against any staff member for alleging a violation of law or civil rights.**

District policy states, "no employee shall be subject to adverse employment action in retaliation from any good faith report . . . " and " . . . the District will not condone any form of retaliation against anyone for making a good faith report under this policy." The Employee Relations Department monitors conformance with these policies. At the time a grievance/complaint is filed by an employee, the employee relations office reminds the subject of the complaint either verbally or in writing, that retaliation against the complaining party will not be tolerated. In the event that an employee reports retaliation, the Employee Relations department will conduct a full investigation. During school year ~~2014-2015~~ **2015-2016** there were ~~no~~ **FOUR** complaints of retaliation filed.

### **6. Fail to protect confidential information.**

All employee information is kept confidential with the exception of that which is governed by the Open Records law. Personnel files for employees are only available to the employee, immediate supervisor or prospective supervisor. Others can only gain access through a legal summons or with written permission of the employee. Only information that the employee has given out is confirmed through the employment verification process. Staff members that have access to confidential information have been trained on the



appropriate procedures to keep the information confidential. We are reviewing processes and procedures in this area to ensure compliance.

**7. Fail to honor the terms of negotiated agreements with staff, recognizing that the evidence related to resolution of a staff grievance is not necessarily evidence of failure to honor the terms of such an agreement.**

District policy and language in negotiated agreements dictates the resolution **PROCESS** of staff grievances. Continued relationship building with each of the associations is used to communicate negotiated agreement language interpretations to ensure that misunderstandings do not occur. If a violation of the ~~N~~-negotiated ~~A~~ **agreements** is conveyed by the teacher or classified association, the District and the association begin discussions on resolution to the contract violation. All effort is made to resolve the disagreement including following the procedures outlined in the grievance process.

**8. Fail to provide staff with an opportunity to become familiar with their rights under this policy.**

All new employees attend district orientation sessions including a portion of the orientation created specifically for their employee group. During that orientation session they are given policy information. **BEGINNING JUNE 2016 EMPLOYEE ORIENTATION WILL TRANSITION TO AN ON-LINE, ON-BOARDING PROCESS AND APPLICABLE POLICIES WILL BE INCLUDED IN THIS PROCESS.** All policies are posted on the Internet to which all employees have access. Interpretation of rights under this policy is available through the office of Employee Relations.

**9. Fail to provide opportunities for staff to give input into decisions that impact them.**

Representatives from each of the employee associations are invited to participate on district level committees, task forces, and input groups. Employees are strongly encouraged to participate in budget workgroups and to attend citizen budget forums. ~~Employees were an integral part of the Jeffco 2020-Vision and strategic plan development workgroups in the spring of 2015.~~ An employee survey is generally conducted every other year to solicit employee feedback, **AFTER MULTIPLE YEARS WITHOUT AN EMPLOYEE SURVEY THE DISTRICT IMPLEMENTED AN EMPLOYEE SURVEY IN THE SPRING OF 2016 TO GATHER CULTURE AND CLIMATE INFORMATION.** ~~although the District is currently in transition with this employee survey. The survey was last administered in the 2010-2011 school year.~~

**Meeting Date:** November 2, 2023

**Agenda Item #:** F.4.

**Subject:** Modified Monitoring Report for EL 4 - Treatment of Staff

**Period Monitored:** July 1, 2023 - October 15, 2023; however, this Monitoring Report (MR) includes data from SY 2022-2023

**Recommended Action:** \_\_\_ Information \_\_X\_ Discussion \_\_X\_ Preparing for BOE Action

**Pertaining to Governance Policy:** [Link to EL 4 - Treatment of Staff](#)

**Background:** Reporting on 16 provision in Executive Limitations on EL-4 which reads:  
*With respect to the treatment of staff and volunteers, the Superintendent shall not cause or allow organizational circumstances that are unlawful, unsafe, unethical, undignified, inequitable, disorganized, unclear, or in violation of policy.*

**Rationale/Objective:**

Mandated by Law; Mandated by Board Policy; Relevant information for the Board of Education

**Cost/Benefit Analysis:**

N/A

**Alternatives:**

No Alternatives Proposed

**Advantages (+)/Disadvantages (-):**

N/A

**Submitted by:** Margarita Tovar, Chief Talent Officer

**Date Submitted:** November 2, 2023

**Attachment(s):**

See Below

## **Monitoring Report for EL-4 – Treatment of Staff and Volunteers**

Book: Board Governance Policies  
Section: Executive Limitations (ELs)  
Title: EL-4 – Treatment of Staff and Volunteers  
Code: EL-4  
Status: Active  
Adopted: June 27, 2023  
Last Revised: NA  
Last Reviewed: October 15, 2023

**Report Submitted by:** Margarita Tovar, Chief Talent Officer, and Dr. Tony Byrd, Superintendent

### **Policy: EL-4 – Treatment of Staff and Volunteers**

**With respect to the treatment of staff and volunteers, the Superintendent shall not cause or allow organizational circumstances that are unlawful, unsafe, unethical, undignified, inequitable, disorganized, unclear, or in violation of policy.**

### **Policy Provision Statements:**

[4.1](#) - The Superintendent will not operate without written personnel policies and/or procedures that clarify staff and volunteer rules and expectations, provide for effective handling of grievances, and protect against wrongful conditions.

[4.2](#) - The Superintendent will not fail to acquaint staff with the Superintendent's interpretation of their protections under this policy.

[4.3](#) - The superintendent will not fail to honor staff-negotiated agreements.

[4.4](#) - The superintendent will not fail to ensure that staff and volunteers are valued, supported, and safe.

[4.5](#) - The superintendent will not fail to identify and address systemic barriers.

[4.6](#) - The superintendent will not fail to provide staff with equitable access to professional development and opportunities.

[4.7](#) - The superintendent will not fail to provide staff with equitable access to employee benefits programs such as quality mental and/or behavioral health assistance.

[4.8](#) - The superintendent will not fail to operate facilities safely.

[4.9](#) - The superintendent will not fail to operate facilities with equitable internal and external accessibility to staff and volunteers.

[4.10](#) - The superintendent will not fail to model the following attributes: Prepared, Growth-oriented, Curious, Courageous, and Globally Aware (Ends-2).

[4.11](#) - The superintendent will not fail to provide and communicate clear, understandable, and accessible expectations to staff and volunteers regarding educational and other products and services offered by the District.

[4.12](#) - The superintendent will not fail to take reasonable steps to inform staff and volunteers of all District policies and procedures.

[4.13](#) - The superintendent will not fail to neglect staff and/or volunteer opinion on relevant

issues.

[4.14](#) - The superintendent will not fail to communicate relevant decisions to staff and volunteers in a timely manner.

[4.15](#) - The superintendent will not fail to prevent or inhibit staff and/or volunteers from pursuing all grievance remedies available to them at law or in District policies.

[4.16](#) - The Superintendent will not fail to celebrate staff and volunteer accomplishments or allow them to be ignored or unreported.

**Period Monitored:** October 15, 2022, to October 18, 2023,

**Policy Provision Statement: EL 4.1** - The Superintendent will not operate without written personnel policies and/or procedures that clarify staff and volunteer rules and expectations, provide for effective handling of grievances, and protect against wrongful conditions.

**Definition of Terms:**

- “*Staff*” means individuals who have applied for employment in the district, met established hiring requirements, and were recommended to and approved by the Board of Education for a compensated assignment.
- “*Volunteer*” means individuals who have applied to serve as unpaid assistants in the district and have been recommended by a district administrator.
- “*Grievance*” means an alleged material violation of Board of Education policies or administrative regulations that apply to all employees.
- “*Effective handling*” means complaints, comments, and input receive timely consideration and follow through.
- “*Personnel Policies*” refers to all Summit School District administrative policies and procedures on the district’s website.
- “*Clarify Personnel Rules*” means that the school district-paid staff members receive ongoing training related to Summit School District’s administrative policies. In new staff orientations, staff members are introduced to key policies and procedures and shown where to find them.
- “*Wrongful conditions*” means conditions within the working environment are deemed unjust, unfair, or harmful to staff or volunteers.

**Interpretation:**

Summit School District will honor due process for all staff and volunteers in our system. All staff and volunteers will be trained and informed on administrative policies and staff-negotiated agreements. The district shall have policies, procedures, and practices to handle parent and public complaints, comments, and input. Violations brought to a District administrator's attention will be promptly addressed, and the parent/public will be appropriately assisted. The Superintendent will report serious or repeated concerns raised by the general public to the Board in a timely manner.

**Data Reported:**

- All newly licensed staff members (Teachers, Special Service Providers, and Administrators) received New Teacher Orientation and Leadership Academy before the start of the school year to review policies, procedures, evaluation systems, and available resources.

- The following Complaint and Grievance policies are posted on the website:
  - AC-R Nondiscriminatory/Equal Opportunity
  - GBAA-R- Sexual Harassment
  - GBK - Staff Concerns/Complaints/and Grievances
  - JII - Student Concerns, Complaints and Grievances
    - All principals are trained on the policies and supported throughout the year for specific concerns.
- All volunteers undergo a background check and receive local training at school sites.
- 100% of staff and volunteer concerns were addressed by school administrators and the Central office.

**Statement of Compliance/Non-Compliance:**

The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.2** - The Superintendent will not fail to acquaint staff with the Superintendent's interpretation of their protections under this policy.

**Definition of Terms:**

- *"Protections"* means a staff member's right to a working and learning environment free from unlawful discrimination and harassment. All employees have legal rights to due process and are protected from harmful conditions.
- *"Fail to acquaint"* means that Human Resources staff will ensure that all principals, department heads, and hiring managers make their staff aware of their rights and ensure they are following all grievance procedures.

**Interpretation:** The Superintendent will ensure all employees receive due process. The Human Resources Department will ensure all hiring managers make their staff aware of their protections and related policies.

**Data Reported:**

- 100% of employee grievances and complaints were resolved.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.3** - The Superintendent will not fail to honor staff-negotiated agreements.

**Definition of Terms:**

- *"Staff-negotiated agreements"* refer to the Summit County Education Association (**SCEA**) Master Agreement and the Summit School District Leadership Association (**SSDLA**) agreements.

**Interpretation:**

The Labor Management Committee (**LMC**), which is the group representing the **SCEA** and the **Summit**

School District negotiating teams, will meet monthly to ensure the effective implementation of the Master Agreement impacting Teachers and Special Service Providers. In addition, the ~~Summit School District Leadership Association~~ SSDLA will meet throughout the year to ensure effective implementation of the Leadership Agreement impacting principals and assistant principals.

**Data Reported:**

- The Labor Management Committee (LMC) met on the below dates and resolved internal concerns, clarified language, and set negotiation priorities for the 23-24 academic school year.
  - LMC Dates:
    - October 25, 2022
    - November 10, 2022
    - January 17, 2023
    - February 9, 2023
    - April 12, 2023
    - May 10, 2023
    - September 18, 2023
    - October 16, 2023
- The Summit School District Leadership Association met on the below dates and resolved internal concerns, clarified language, and set compensation priorities for the 23-24 academic school year.
  - SSDLA Dates:
    - November 11, 2022
    - December 9, 2022
    - January 13, 2023
    - February 3, 2023
    - March 3, 2023
    - June 20, 2023
    - October 20, 2023

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.4** - The superintendent will not fail to ensure that staff and volunteers are valued, supported, and safe.

**Definition of Terms:**

- *“Valued and supported”* means to encourage, respect, and recognize the significant efforts of the staff members who contribute to quality education for all students.

**Interpretation:** The district shall initiate and maintain procedures and practices to recruit, hire, and retain highly qualified staff and to preserve a working environment for all staff members that is respectful, cooperative, and rewarding. These procedures and practices will result in stable or decreased turnover rates among employee groups annually and will reach a starting wage of 75% of our defined market through our compensation philosophy.

**Data Reported:**

Staff Rate of Retention							
	SSD Headcount 21-22	SSD Headcount 22-23	Difference	Staff Returned	Staff Left	New Staff	Turnover Rate
Administrators	7	7	0	5	2	2	28.6%
Teaching Staff	287	296	-9	243	44	53	15.3%
Crafts/Trades/Services	65	69	-4	59	6	10	9.2%
Office/Administrative Support	29	31	-2	23	6	8	20.7%
Paraprofessionals	48	54	-6	28	20	26	41.7%
Principals	15	15	0	25 15	0	0	0.0%

- Policies related to compensation and competitive salaries:
  - GCBA - Instructional Staff Contracts/Compensation/Salary Schedules
  - GCE/GCF - Professional Staff Recruiting/Hiring
  - GCA-E-2 Administrator's Contract
  - GDBA - Support Staff Salary Schedules
  - DBD - Determination of Budget Priorities
  - GCB - Teacher Compensation
- 2023-24 Compensation and benefits for licensed staff (teachers and SSPs) - Total increase of \$2.49 million over 2022-23 consisting of:
  - Average of 11.7 percent recurring increase overall. Starting salary for teachers increased by \$2,200 to \$52,200. Steps increased to 1.5% per step, which increased the maximum of the teacher schedule by 20% to \$112,221.
  - PERA and FICA-Medicare costs associated with the 11.7 percent increase (\$0.49 million).
- 2023-24 Compensation and benefits for classified staff - Total increase of \$1.95 million over 2022-23 consisting of
  - Adjustments to bring all support staff to 60% of the market based on market survey data (\$480,000).
  - In addition to market adjustments, all support staff received a recurring increase of 11.7% (\$1.025M).
  - Bus driver's starting salary increase of 21.8% to \$28.25 per hour (\$99,000).
  - PERA and FICA-Medicare associated with the salary increases (\$349,000).
- 2023-24 Compensation and benefits for administrative/exempt employees/staff - Total increase of \$284,000 over 2022-23 consisting of
  - Market adjustments to bring all administrative staff to 60% of the market based on

market survey data (\$102,000).

- In addition to market adjustments, all administrative/exempt staff received a recurring increase of 11.7% (\$131,600).
- PERA and FICA-Medicare associated with the above salary increases (\$50,800).
- District-paid short-term disability benefits and life insurance policy for all staff
- Compensation for educational increments in lane advancement for licensed staff and SSPGP for support staff.
- Free (in-district) professional learning
- Staff Leave
  - GBGF Staff Health
  - GCCAA - Professional Staff Annual Leave
  - GCCAF - Professional Staff Sabbatical Leave
  - GCCAG - Professional Staff Extended Leave Without Pay
  - GCCB - Administrative and Exempt Staff Sick and Personal Leaves and Absences
  - GDCA - Support Staff Sick Leave
  - GDCB - Support Staff Personal Leave
- Employment Assistant Program (EAP)
- Superintendent ongoing budget updates to all staff
- Superintendent school visits
- Superintendent lunches / Q&A Meetings with staff
- District Awards:
  - Support Star Awards
  - Portrait of a Leader
  - Superintendent Spotlights
  - Retirement Recognitions
- All Staff Back-to-School Convening
- District and HR Newsletter

**Statement of Compliance/Non-Compliance: Compliance cannot be determined** at this time as this policy has not been in place for six (6) to twelve (12) months.

**Policy Provision Statement: EL 4.5** - The superintendent will not fail to identify and address systemic barriers.

**Data Reported:** Please refer to data reported on ~~September 7, 2023~~ September 21, 2023: **Modified**  
EL-3.4

**Statement of Compliance/Non-Compliance:** As reported on ~~September 7, 2023~~ September 21, 2023: **Modified:** EL-3 Treatment of Students, Parents, and Public, **Compliance cannot be determined** at this time as this policy has not been in place for six (6) to twelve (12) months.

**Policy Provision Statement: EL 4.6** - The superintendent will not fail to provide staff with equitable access to professional development and opportunities.



**Definition of Terms:**

- *“Equitable Access”* means ensuring fair and unbiased availability of professional development and opportunities for staff.
- *“Professional Development”* means resources, tools, and training sessions for educators to improve their teaching quality and effectiveness.
- *“Opportunities”* means access to resources, tools, training, and experiences for staff to improve their work experience.

**Interpretation:**

The district will follow Board Policy AF: Just and Equitable Education. Additionally, the district will provide ongoing professional development opportunities for staff that align with the strategic plan or specific school needs. Staff members will sometimes be able to obtain credit and/or compensation for their ongoing learning.

**Data Reported:**

- All staff were provided with district-led and school-based professional development during designated learning days outlined in the Academic Calendar.
  - Professional Development Dates:
    - October 25, 2022 - Staff Professional Learning Day
    - January 23, 2023 - Staff Professional Learning Day (SEL Mini-Conference)
    - August 1-4, 2023 - New Teacher Orientation
    - August 7, 2023 - Teacher Curriculum Cycle Professional Development
    - August 8-14, 2023 - School-Based Professional Development
    - September 22, 2023 - Staff Professional Development Day
- Approximately 500 educators (83% of all staff) attended back-to-school training focused on safety and positive conditions for learning.
- Principals and assistant principals engaged in ongoing professional development series focused on Culturally Responsive Teaching and the Brain.
- BOE engaged in an Equity Literacy Learning Series focused on Street Data, Undocumented Americans, and CRT and the Brain on the following dates Principals and Assistant Principals engaged in ongoing professional development focused on Dialectical Behaviour Therapy (DBT) skills to help understand and accept complex feelings impacting equitable practices in leadership during Every Child Counts Leadership Meetings.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.7 -** The superintendent will not fail to provide staff with equitable access to employee benefits programs such as quality mental and/or behavioral health assistance.

**Definition of Terms:**

- *“Equitable access”* means ensuring fair and unbiased availability of benefits programs or educational resources to all staff.

- “Programs” means educational initiatives and benefits that enhance staff’s working and learning conditions.
- “Quality Mental and/or Behavioral Health Assistance” means effective and comprehensive mental health and behavioral support services.

**Interpretation:**

The district will follow Board Policy AF: Just and Equitable Education. The district will regularly collaborate with community partners to increase access to quality mental and behavioral health services. Finally, changes will not be made to district-provided staff member benefit plans without consideration and recommendation of the District Benefits Committee.

**Data Reported:**

- The District Benefits Committee met on the dates below and ensured equitable access to benefit programs for staff at diverse stages in life.
  - District Benefits Committee Dates:
    - November 9, 2022
    - January 18, 2023
    - April 11, 2023
    - April 27, 2023
    - May 18, 2023
    - October 9, 2023
- In June 2023, the District supported the committee’s recommendation to remain self-insured and to change networks from Cigna to United Healthcare of Colorado. A network provider change allowed the plan to stay funded at the current rate, with no changes in contributions for 2023-24.
- Support staff members enrolled in benefits increased by 4% in the 2023-2024 enrollment period compared to the 2022-2023 enrollment period.
- All staff members, insured and non-insured, have access to the Employee Assistance Program (EAP), which provides up to five (5) free mental health visits through United Healthcare.
- All staff members, insured and non-insured, have access to free virtual office visits through the Telehealth program with CirrusMD.
- Talkspace (UHC Insurance Member access only) provides access to staff members with services such as therapy, self-guided exercises, psychiatry, tools for stress, anxiety, depression, healthy living, trauma, grief, eating disorders, substance use, sleep, identity struggles, chronic issues, and more.
- Community Resources:
  - Building Hope is a local non-profit working to improve mental health access and offers many resources, including Telehealth/Therapy and virtual counseling sessions. Summit School District works with Building Hope to offer scholarships for students and staff.
  - Summit Community Care Clinic is a federally qualified health center that provides mental, physical, and dental health care services. The Care Clinic is located in the Medical Office building in Frisco. School-Based Health Centers (SBHC) are operated at the Care Clinic.
  - Colorado Crisis Services provides support through talk or text 24/7 with a trained

counselor on a personal, free, confidential line.

- The Lifeline (988) provides 24/7, free, confidential support for distressed people, prevention, and crisis resources for staff members or their loved ones.
- Safe2Tell supports parents, students, and staff anytime to anonymously report safety concerns for students, families, or friends.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.8** - The superintendent will not fail to operate facilities safely.

**Data Reported:** Please refer to data reported on ~~September 7, 2023~~ September 21, 2023: **Modified:**  
EL-3.6

**Statement of Compliance/Non-Compliance:** As reported on ~~September 7, 2023~~ September 21, 2023: **Modified:** EL-3 Treatment of Students, Parents, and Public, the Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.9** - The superintendent will not fail to operate facilities with equitable internal and external accessibility to staff and volunteers.

**Data Reported:** Please refer to data reported on ~~September 7, 2023~~ September 21, 2023: **Modified**  
EL-3.7

**Statement of Compliance/Non-Compliance:** As reported on ~~September 7, 2023~~ September 21, 2023: **Modified** EL-3 Treatment of Students, Parents, and Public, the Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.10** - The superintendent will not fail to model the following attributes: Prepared, Growth-oriented, Curious, Courageous, and Globally Aware (Ends-2).

**Data Reported:** Please refer to data reported on ~~September 7, 2023~~ September 21, 2023: **Modified**  
EL-3.8

**Statement of Compliance/Non-Compliance:** As reported on ~~September 7, 2023~~ September 21, 2023: **Modified** EL-3 Treatment of Students, Parents, and Public, **Compliance cannot be determined** at this time as this policy has not been in place for six (6) to twelve (12) months.

**Policy Provision Statement: EL 4.11** - The superintendent will not fail to provide and communicate clear, understandable, and accessible expectations to staff and volunteers regarding educational and other products and services offered by the District.

**Definition of Terms:**

- *"Clear"* means information and expectations presented in a straightforward and easily understandable manner, free from unnecessary complexity or ambiguity.
- *"Understandable"* means content designed to be graspable by individuals of various backgrounds, educational levels, and abilities.
- *"Accessible"* means information and materials are easily obtained and understood by all individuals, including those with disabilities, without special accommodations.

**Interpretation:**

The district has the responsibility to communicate expectations to students, staff, and volunteers in a manner that is clear, understandable, and accessible. The district understands the importance of transparency and inclusivity, ensuring that information about educational offerings, products, and services is available to all stakeholders, irrespective of their backgrounds or circumstances. The district will be committed to fostering a supportive and informed educational community.

**Data Reported:**

- All electronic communication was sent out in English and Spanish.
- Schools and departments were equipped with staffing designated to provide translating services for staff and volunteers.
- Multi-lingual family curriculum nights were open to all staff and volunteers.
- The district gained recognition that many staff and volunteers primarily utilized text messaging compared to email and increased the use of SMS to reach multiple audiences.
- The district website is easily translated into multiple languages.
- The district identified Toddle as a curriculum warehouse program and two-way communication platform for all staff and volunteers.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.12 -** The superintendent will not fail to take reasonable steps to inform staff and volunteers of all District policies and procedures.

**Definition of Terms:**

- *"Inform"* means to be given adequate and timely notice of district policies, procedures, calendars, deadlines, and activities, including work options, timelines, and enrollment procedures.

**Interpretation:**

The district will inform staff and volunteers annually of district policies, procedures, academic calendar, deadlines, work opportunities, volunteer opportunities, benefits, and educational services.

**Data Reported:**

- All administrative policies, procedures, benefits, and the school calendar are posted on the

website.

- Important deadlines that impact staff members/volunteers are sent out via electronic communication, including district newsletters, emails, and social media accounts.
- The Communications Department posts information and provides periodic updates that are important to staff and volunteers on the district website and social media accounts. In addition, information, including financial transparency, employment opportunities, and district-wide events, are advertised through multiple platforms, including Facebook, Instagram, and Twitter.
- District committees, including the District Accountability Committee, Support Staff Advisory Committee, Benefits Committee, Finance Committee, School Calendar Committee, and School Accountability Committees, ensure collaboration, access, and awareness of district priorities.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.13 -** The superintendent will not fail to neglect staff and/or volunteer opinion on relevant issues.

**Definition of Terms:**

- *“Neglect”* means the failure to give sufficient attention, consideration, or weight to the opinions, perspectives, and concerns expressed by staff and/or volunteers.
- *“Staff opinion”* means staff's viewpoints, feedback, and ideas regarding various educational matters directly impacting their learning and work experience.
- *“Volunteer opinion”* means the insights, preferences, and suggestions volunteers provide reflecting their expectations and aspirations for the educational institution.
- *“Relevant issues”* means educational matters, policies, and decisions that directly impact students, families, and the community, including but not limited to curriculum changes, school safety measures, inclusion policies, and resource allocation.

**Interpretation:**

The district will address the Board’s commitment to ensuring that the opinions and perspectives of staff and volunteers are actively considered and integrated into decision-making processes related to relevant educational issues. The district will prevent neglect or oversight of these opinions, emphasizing the importance of inclusivity, transparency, and engagement within the educational system.

**Data Reported:**

- The district held multiple community meetings in response to the LGBTQ+ Resolution on the following dates:
  - LGBTQ+ Resolution Community Meeting Dates:
    - February 16, 2023, at Frisco Elementary School
    - March 22, 2023, at Dillon Valley Elementary School
- The Superintendent schools on the dates below and held Staff Feedback Superintendent Lunches with staff and volunteers to hear their opinions and suggestions for improvement.
  - Staff Feedback Superintendent Lunch Dates:
    - January 3, 2023, Upper Blue Elementary School

- January 6, 2023, Dillon Valley Elementary School
- January 11, 2023, Breckenridge Elementary School
- January 13, 2023, Frisco Elementary School
- January 16, 2023, Snowy Peaks High School
- February 7, 2023, Summit Cove Elementary School
- February 8, 2023, Summit Middle School
- March 3, 2023, Summit High School
- March 29, 2023, Silverthorne Elementary School
- The Superintendent and Chief Talent Officer held multiple meetings on the dates below to understand the staff/volunteer expectations regarding school principal assignments for Summit Cove Elementary, Summit Middle School, and Summit High School.
  - School Principal Input Meeting Dates:
    - December 22, 2022, Summit Cove Elementary School
    - February 8, 2023, Summit Cove Elementary School
    - March 13, 2023, Summit Cove Elementary School
    - March 14, 2023, Summit Cove Elementary School
    - March 15, 2023, Summit Cove Elementary School
    - March 16, 2023, Summit Cove Elementary School
    - March 21, 2023, Summit High School
    - March 22, 2023, Summit High School
    - March 27, 2023, Summit High School
    - March 28, 2023, Summit High School
    - March 29, 2023, Summit High School
    - April 10, 2023, Summit High School
    - April 24, 2023, Summit High School
    - April 25, 2023, Summit High School
    - May 3, 2023, Summit High School
    - May 6, 2023, Summit High School
    - May 10, 2023, Summit High School
    - May 11, 2023, Summit High School
    - May 24, 2023, Summit High School
    - May 25, 2023, Summit High School
    - June 1, 2023, Summit High School
    - July 11, 2023, Summit Middle School
- The Superintendent held a town hall meeting to provide input on the school district's Future of Learning vision.
  - Date: May 1, 2023
- The district actively engaged multiple committees, including the School Accountability Committee, District Accountability Committee, and the Hispanic Advisory Committee, to provide input on relevant decisions impacting their work and volunteer experience.
- Surveys were conducted to gauge staff Diversity, Equity, and Inclusivity opportunities.
- Surveys were conducted to understand community perspectives on academic calendar decisions.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.14** - The superintendent will not fail to communicate relevant decisions to staff and volunteers in a timely manner.

**Definition of Terms:**

- *"Failure to communicate"* means the inability or neglect to effectively transmit information, decisions, and updates to the staff/volunteers within a reasonable timeframe.
- *"Relevant decisions"* means the significant determinations, actions, or choices made by the school district administrator or board that impact students or volunteers.
- *"Timely manner"* means the period within which information is disseminated and communicated to staff and volunteers in a manner that allows for sufficient understanding and response before the decision's implementation.

**Interpretation:**

The district will be transparent and communicate timely with staff and volunteers. The district understands the importance of proactively sharing relevant decisions to foster trust, collaboration, and informed participation among staff and volunteers.

**Data Reported:**

- The district created? Developed? communication protocols to ensure communication was disseminated to staff and volunteers throughout the website, social media, newsletter, and media outlets.
- The district collected feedback from the community regarding the effectiveness and timeliness of communication through surveys, focus groups, and public forums that provided insight into the community's perception of the district's communication practices.
- After events, post-incident recap meetings were conducted with stakeholders, and learnings were communicated throughout leadership channels.
- The district ensured communication methods were accessible to all community members, including staff and volunteers.
- School and District Incident Command Teams were created within this monitoring period, and all teams completed the required training through the Federal Emergency Management Agency in accordance with C.R.S. 22-32-109.1. This training covers the emergency communication structure and protocols."

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.15** - The superintendent will not fail to prevent or inhibit staff and/or volunteers from pursuing all grievance remedies available to them at law or in District policies.

**Definition of Terms:**

- *"Prevent or Inhibit"* means to restrict or impede the ability of individuals to engage in the

grievance resolution process.

- *“Grievance remedies”* means the courses of action available to students, staff, volunteers, and community members for addressing concerns and seeking resolution.
- *“Law”* means the legal provisions that outline rights for addressing grievances.
- *“District policies”* means the official guidelines established by the school district to address and resolve complaints.

#### **Interpretation:**

The district must establish a comprehensive policy addressing all types of grievances. Grievance procedures are easily accessible and displayed on the official district website. The district adheres to specified timelines outlined in the grievance procedures for resolving concerns. Designated staff members must be available to respond to grievances brought forward by staff and volunteers.

#### **Data Reported:**

- The district resolved 100% of the grievances brought forward to the administrative staff.
  - Grievance Data Comparison:

Year	Level 1	Level 2	Level 3
2021-2022	3	2	0
2022-2023	1	2	0

- The following district policies provided support and information related to grievance procedures:
  - AC-R - Nondiscrimination/Equal Opportunity
  - GBAA-R - Sexual Harassment
  - GBK - Staff Concerns/Complaints/and Grievances
  - GBK-R - Staff Concerns, Complaints, and Grievances
  - GCO - Evaluation of Licensed Personnel

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 4.16 -** The Superintendent will not fail to celebrate staff and volunteer accomplishments or allow them to be ignored or unreported.

#### **Definition of Terms:**

- *“Celebrate”* means to acknowledge and commend publicly throughout various forms of recognition, including ceremonies, commendations, awards, or publications.
- *“Accomplishments”* means significant milestones, achievements, or recognitions earned by staff and volunteers in academic, extracurricular, or community involvement spheres.
- *“Ignored”* means failing to acknowledge, consider, or respond to significant staff/volunteer achievements.
- *“Unreported”* means not communicating or making known to stakeholders, including staff and



volunteers.

**Interpretation:**

The district will acknowledge, value, and communicate the accomplishments of its staff and volunteers to relevant stakeholders. The district will foster a positive school culture, boost student and staff morale, and strengthen community ties. This limitation avoids circumstances where staff or volunteers' hard work, talents, or contributions go unnoticed.

**Data Reported:**

- 100% of schools highlight staff and volunteer accomplishments through monthly community newsletters.
- The Superintendent hosted a monthly Superintendent Spotlight for staff members who go above and beyond during the 23-24 Board Meetings.
- In the 22-23 academic school year, the Human Resources Department celebrated 20 support staff members nominated in the Support Stars program.
- The Human Resources Department celebrated 8 staff members who display the Portrait of Leader characteristics mirrored from the SSD Graduate Profile.
- The Superintendent and Board acknowledged retirees for their years of service.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Type: Staff/Superintendent Guidelines**

**Staff Compensation**

The Superintendent shall not cause or allow jeopardy to the fiscal integrity or public image of the district with respect to employment compensation and benefits for employees, nor implement a policy in violation of any negotiated agreement.

Accordingly, the Superintendent shall:

1. Not change his or her own compensation and benefits.
2. Not promise or imply permanent or guaranteed employment.
3. Not create obligations over a longer term than revenues can be safely projected, in no event longer than one year.
4. Develop and implement salary schedules and pay plans for licensed/ certificated personnel that:
  - a. Compensate the district's regular teaching personnel commensurate with at least the teacher's education and prior experience.
  - b. Condition salary increments upon evidence of the continued professional growth of the teacher.
  - c. Recognize that, within the framework of state statutes, employees who do not comply with the requirements of the district and state may not be granted salary increases or they may not be retained on the staff.
5. Develop and implement compensation plans to attract and maintain top quality staff.
6. Develop and implement salary schedules and/or pay plans for classified personnel.
7. Develop and implement salary schedules and/or pay plans for administrative personnel.
8. Provide incentives for high performance.

[Adopted January 2016]

[Revised July 2024]

LAKE COUNTY SCHOOL DISTRICT R-1, LEADVILLE, COLORADO

## Monitoring Report

TO: Members of the Board of Education  
FROM: Dan McMinimee, Superintendent  
DATE: ~~June 3, 2015~~ May 5, 2016  
SUBJECT: EL-4, Staff Compensation

*I certify this information to be accurate as of the close of business ~~June 3, 2015~~ MAY 5, 2016.*

With respect to employment compensation and benefits for employees, consultants and contract workers, the superintendent shall not cause or allow jeopardy to the fiscal integrity or public image of the district.

Accordingly, the superintendent may not:

### **1. Change his or her own compensation and benefits.**

The superintendent's salary is determined by the Board of Education's annual performance review of the Strategic Plan goals. BSL-04 Monitoring the Superintendent's Performance details the expectations of the superintendent. ~~Administrative compensation policy dictates that increases in salary are based on the performance evaluation of each administrator.~~ The superintendent's salary is stipulated in the current contract executed between the Superintendent and the Board of Education and is in effect until June 30, 2017.

### **2. Promise or imply permanent or guaranteed employment.**

All employment processes, i.e., hiring, salary placement, and terminations must be approved by Board action. Consent agenda items are created by the Human Resources Department detailing all hiring and resignations/terminations for that month. The item is sent to the Board of Education and is approved at the Board meeting. Any questions about information on the consent agenda are referred back to Human Resources for clarification. Human Resources follows district policies, negotiated agreements and state and federal law in regards to employment processes.

Article 9-1 in the CSEA Negotiated Agreement states that classified employees, when hired, are put on a probationary status for 60 working days. At the end of this period the department/school administrator must inform the Human Resources Department and Employee Relations if the probationary employee is not meeting standards. ~~If the employee is meeting standards then he/she is given a salary increment on the salary schedule.~~ If the employee is not meeting standards then the employee may be terminated by the end of the prescribed probationary period. **IF THE EMPLOYEE IS MEETING STANDARDS THEN THE EMPLOYEE IS GIVEN A SALARY INCREMENT ON THE SALARY SCHEDULE.**

~~Probationary teachers mean a~~ **A** teacher who has not completed three consecutive years of demonstrated effectiveness, or a non-probationary teacher who has had two consecutive years of demonstrated ineffectiveness, **IS CONSIDERED A PROBATIONARY TEACHER.** The

employment contract that a probationary teacher signs on a yearly basis follows the language found in CRS 22-63-203. Probationary contracted teachers are renewed each year based on their performance on the teacher evaluation. ~~If a probationary teacher is effective they are renewed.~~ If a probationary teacher is **LESS-THEN-EFFECTIVE** ~~ineffective~~ then a principal may recommend that the probationary teacher be non-renewed after developing a performance plan, in conjunction with the teacher, to address performance deficiencies. If a probationary teacher does not improve after being placed on a plan, that teacher **MAY BE GIVEN THE OPPORTUNITY** ~~will be encouraged~~ to resign. If the teacher **DOES NOT** ~~fails to~~ resign, **THE TEACHER** ~~he or she~~ will be non-renewed. **IN 2015-2016 FIVE PROBATIONARY TEACHERS WERE RECOMMENDED FOR NON-RENEWAL FOR PERFORMANCE.** ~~In 2014-2015 one probationary teacher was recommended for non-renewal. Three~~ **EIGHT** probationary teachers chose to resign rather than be non-renewed.

Non-probationary teachers can be dismissed under CRS-22-63-301 and 302. Non-probationary teachers can also lose their non-probationary status and be subject to nonrenewal as a result. During the ~~2014-2015~~ **2015-2016** school year, ~~fifteen~~ **SEVENTEEN** non-probationary teachers with performance issues have decided to resign/retire.

Licensed administrators are generally considered at-will employees and may be terminated without cause. Some exceptions may be made in the case of a licensed administrator who achieved non-probationary status as a teacher in the District prior to becoming an administrator. District policy GCKB Administrative Staff Assignments and Transfers dictates the conditions under which administrators can be demoted into lower level positions including, in some cases, a teaching assignment. Classified administrators are considered at-will employees and may be terminated for cause.

**3. Enter into agreements with employee groups that commit revenues for a period of time in excess of one year without provision for reopening the portion of the agreement relating to salary and benefits.**

Resources committed to employee groups are determined annually via the negotiation process. JCEA Article **S 4 AND 17** ~~5~~ and CSEA Article 5 dictate that salary must be negotiated on an annual basis. ~~At the time of this report, salaries for the 2015-2016 school year have not been determined.~~ The Benefits Advisory Committee recommends changes to the benefit program for all employee groups on a yearly basis. The committee meets on a monthly basis to discuss current insurance trends, claims and premiums and renewal bids. The committee makes changes to the programs, if necessary, that are in the best interest of the district and the individual employees. The committee considers plan changes in order to stay within budget guidelines and limit the financial impact on employees and the District.

No changes have been made to the amount of the individual district contribution used to reduce the full amount of the premium paid by the employee. ~~The District is in the process of implementing the Affordable Care Act so the definition of who is eligible to receive an offer of health care benefits, and a District contribution, is being standardized across all employee groups beginning July 2015.~~ Open enrollment for employee benefits occurs during the month of May. The benefit plans are not changing substantially for the ~~2015-2016~~ **2016-2017** plan

year.

4. **Create obligations over a longer term than revenues can be safely projected, in no event longer than one year.**

Negotiations with the associations and the commitment to long-term budget planning set the parameters for expending district monies for the following fiscal year. Negotiations determine any increased resource expenditures that affect contract language on a yearly basis. The budget office creates long-term budget projections based on known resources and allocations. The district, through the negotiating process, has informed the associations of these long-term revenue projected increases.

5. **Fail to develop and implement salary schedules and pay plans for licensed/certificated personnel that:**

- 5a. **Compensate the district's regular teaching personnel commensurate with the teacher's education and prior experience. Condition salary increments upon evidence of the continued professional growth of the teacher. Recognize that, within the framework of state statutes, employees who do not comply with the requirements of the district and state may not be granted salary increases or they may not be retained on the staff.**

**AS OF THE TIME OF THIS REPORT, NEGOTIATIONS WITH JCEA HAVE PRELIMINARILY CONCLUDED. NEW HIRE SALARY PLACEMENTS WILL PROVIDE FOR FOUR LANES BASED ON EDUCATIONAL ATTAINMENT AND WILL RECOGNIZE UP TO FIVE YEARS OF APPROPRIATE EXPERIENCE, EIGHT IN THE CASE OF HARD-TO-FILL POSITIONS.** ~~Proposed new hire salary placements will consider years of experience, conferred master's degrees, and hard to fill status of the position. The master's degree will be in areas required for the licensure or position, or in areas that have been demonstrated to impact classroom effectiveness. As of the time of this report, this process is being negotiated with JCEA.~~

CRS-22-63-201 **PROVIDES** ~~states~~ that all licensed personnel are required to be licensed through the Colorado Department of Education in order to be employed by a school district. The district shall not enter into an employment contract with any person as a teacher unless such person holds a provisional or professional teaching license or authorization issued by the Colorado Department of Education. CRS-22-63-402 **PROVIDES** ~~states~~ that a teacher shall hold a valid license or authorization during all periods of employment by the school district. Any person who performs services as a teacher without either possessing a valid teacher's license or authorization shall forfeit all claim to compensation out of school district monies for the time during which services are performed without license, authorization or residency.

The Human Resources Department monitors licensure expirations and provides employee notifications via *Access Jeffco* when the expiration date is one year, six months, and one month out. Employees are required to provide evidence of a re-issued license, or the application for one, prior to the expiration date. If it is determined that a license has lapsed, the individual is removed from his/her assignment until the license is renewed. If it is determined that an

employee's license has been revoked, the employee is terminated. It is the responsibility of every licensed employee to keep track of the expiration of his or her license. As a service to every licensed employee, the expiration date of his/her license can be found on-line on the employee self service web site.

**5b. Assure finances are available to provide the appropriate level of increase in compensation at the time of administrator promotion.**

Administrative promotions occur due to a change in job. When a promotion is considered, the appropriate cabinet level administrator reviews the compensation issues with a manager or director in Human Resources. It is the responsibility of the cabinet level administrator to approve such increases or review them with the superintendent, when applicable, prior to the increase being made.

**6. Establish or change pension/retirement benefits levels.**

**DISTRICT EMPLOYEES PARTICIPATE IN COLORADO PERA. CONTRIBUTION RATES AND BENEFITS ARE ESTABLISHED BY PERA AND STATE LAW.** ~~At the time of this report, the District is concluding final activities to close out the Supplemental Retirement Plan.~~

**7. Accept or allow employees of the district to accept compensation for outside activities while on Jefferson County School District (JCSD) time.**

District policy GBEA, **STAFF CONFLICT OF INTEREST**, establishes parameters for employees who are offered compensation for work outside the district while on scheduled district time. Employees are required to either submit vacation or personal leave time or apply for a short leave of absence without pay to act as a paid consultant.

**8. Fail to require that any remuneration/honorariums received by employees for services provided, with superintendent approval, on JCSD time, be turned over to the district.**

An employee who receives remuneration or an honorarium is asked to submit the monies received for the remuneration/honorarium up to their per diem pay in order to receive their district salary. Any employee can take vacation time or unpaid leave in order to receive the remuneration or honorarium. If it is determined that the employee did not follow district policy it may result in disciplinary action that may include reprimand and/or written inclusion in the employee's evaluation report or dismissal proceedings as provided by district policy or state law.

**9. Fail to ensure timely monitoring and discussion of negotiation progress for each employee group prior to settlement.**

The District Negotiations Team meets as needed during the negotiations season. Strategies and planning are discussed during these meetings. Additionally, the District Negotiations Team meets with the Superintendent and Cabinet to discuss strategy and possible impacts and

periodic meetings with the Board of Education are held to keep the Board informed of progress and issues regarding the negotiations process.

Internal Monitoring Report  
September 7, 2021

Policy Title: **Compensation and Benefits**  
Policy Type: Executive Limitation  
Policy No.: EL 2.7  
Period Monitored: August 2020 – July 2021

This report monitors the Board of Education's Executive Limitations Policy.

*The Superintendent shall neither cause nor allow jeopardy to fiscal integrity or to public image through employment, compensation or benefits to employees, or independent contractors.*

*Among other things, the Superintendent shall not:*

- 1. Change his or her own compensation and benefits.*
- 2. Promise or imply permanent or guaranteed employment.*
- 3. Establish compensation and benefits that deviate materially from the geographic or professional market for the skills employed.*
- 4. Create obligations regarding compensation and benefits over a longer term than revenues can be safely projected, in no event longer than one year and in all events subject to losses in revenue.*
- 5. Establish or change benefits so as to cause unpredictable or inequitable situations, including those that:*
  - a. Incur unfunded liabilities; or*
  - b. Provide less than some basic level of benefits to all full-time employees, unless differential benefits encourage longevity and District Ends performance.*
- 6. Employ or contract with any member of the Board.*

This report is presented in accordance with the Board's monitoring schedule. I certify that the information is true and complete.

Brian Kingsley  
Superintendent of Schools

September 7, 2021



## **Executive Summary**

The main emphasis of this Policy relates to the District's ability to manage and offer competitive compensation and benefits to employees.

The evidence included in this monitoring report indicates that:

- The Poudre School District and its employee groups negotiated a one-year agreement of the Employee Agreement for the 2020-21 school year. The agreement included defined changes to compensation and benefits for employees.
- The negotiated Employee Agreement, contracts, and district policies provide evidence that the District does not guarantee permanent employment to any employee.
- Eleven school districts are routinely monitored and are compared to benchmarks in relation to compensation and benefits. PSD targets to stay within 10% of relevant labor market range for position/salary comparisons and monitors classified, licensed, and administrative/professional staff positions.
- For PSD licensed staff, starting salaries were 3.71% above comparable districts in 2020-21 vs. 8.10% under in 2019-20, salaries for masters & 12 years' experience were 1.74% under comparable districts vs. 4.55% under in 2019-20, and highest salaries were 1.06% under comparable districts vs. 6.73% under in 2019-20. For PSD classified staff, salaries were 1.23% under comparable districts vs. 0.11% under in 2019-20. For administrative/professional staff, salaries were 1.31% under comparable districts vs. 0.52% under in 2019-20. PSD is within the 10% relevant labor market for job/salary comparisons.
- PSD offers generous benefits at a reasonable premium and is in line with peer districts.
- On June 30, 2021, the Employee Self-Insurance Fund had unrestricted reserves of approximately \$20.3 million. At this amount, the reserve fund is at a level to cover approximately six months of claims. This fund has been growing over the past several years and is now within our self-determined level of 4 to 6 months of claims.

**Policy Wording:**

*Among other things, the Superintendent shall not:*

1. Change his or her own compensation and benefits.

**Interpretation:**

The District interprets this policy to mean that adequate controls are in place that will preclude the Superintendent from being able to change his compensation and benefits approved by the Board of Education, without the approval of the Board of Education.

**Evidence:**

A written contract between the Board of Education and Superintendent exists.

The Superintendent's Employment Contract is the primary document that defines the compensation and benefits package. The Board of Education determines the annual compensation and benefits package for the Superintendent. The Superintendent's salary and benefits can be confirmed through an audit of the payroll system to be determined by the Board of Education.

The above-cited evidence demonstrates that the District has met the requirements of EL 2.7.1 regarding the Superintendent's compensation and benefits.

**Policy Wording:**

*Among other things, the Superintendent shall not:*

2. Promise or imply permanent or guaranteed employment.

**Interpretation:**

The District interprets this policy to mean that the Superintendent shall not obligate the District or lead someone to believe that he or she will always work for the District. District policies, Employee Agreement and other employment contracts do not contain language that indicates entitlement to employment beyond the current fiscal year and provide for staff reductions as may be required.

**Evidence:**

The following contractual and policy information provides evidence that the District does not guarantee permanent employment:

1. Under 9.2.1 EVALUATION OF PRINCIPALS, ADMINISTRATORS & PROFESSIONALS and 10.8.6 EVALUATION OF LICENSED EMPLOYEES in the Employee Agreement, the Superintendent's ability to guarantee employment is limited by the following language that states, "Nothing in this policy shall be construed to imply in any manner the establishment of any property rights or expectancy or entitlement to continued employment not explicitly established by statute, Board policy, or contract. This policy and/or the evaluation system will not be deemed or construed to establish any conditions prerequisite relative to renewal of contracts, transfer, assignment, dismissal, or other employment decisions relating to school personnel except as outlined in Colorado state law."
2. Further, under 9.2.1 and 10.8.7 it states, "All employment decisions remain with the sole and continuing discretion of the Board of Education, subject only to the conditions and limitations prescribed by Colorado law."
3. Permanent employment is not guaranteed to licensed staff since:
  - a. Teacher employment is governed by the Teacher Employment, Compensation, and Dismissal Act of 1990 and is subject to dismissal based on statutory grounds. Further, the PSD Employee Agreement, Article 14.1.2 states, "The Superintendent shall make the final recommendation to the Board of Education to cancel the employment contract of any non-probationary teacher." Thereby confirming that permanent employment is not guaranteed to licensed educators.
  - b. In the case of a "staff reduction", the Employee Agreement contains specific guidelines for implementation of a reduction as referenced in Article 14.1 – Reduction in Force – Licensed. The ability to implement staff reductions further supports that permanent employment is not guaranteed for licensed staff.
4. Permanent employment is not guaranteed to classified staff since:
  - a. By district policy GDQD, classified employees operate under a 90 calendar-day performance trial period.
  - b. District policy GDQD affirms that the Board of Education delegates to the executive director of human resources the authority to discipline and dismiss classified personnel.
  - c. Article 15.1 – Provisions for Classified Staffing Fluctuations – of the Employee Agreement provides a process for building administrators, department managers, or directors to follow when staffing fluctuations require the elimination or reduction in hours of one or more classified positions.
5. Article 17.1.3 of the Employee Agreement states, "An administrator's or professional's employment status with respect to his or her current administrative

assignment shall be at-will, which means that the administrator serves at the discretion of the Superintendent and that his or her administrative or professional assignment may be terminated without cause.”

The District utilizes the procedural contract language respecting all employment, thereby assuring no employees are guaranteed permanent employment. For these reasons, the District has met the requirements of EL 2.7.2.

### **Policy Wording:**

*Among other things, the Superintendent shall not:*

- 3. Establish compensation and benefits that deviate materially from the geographic or professional market for the skills employed.*

### **Interpretation:**

The District interprets this policy to mean that hourly rates, salaries, and other paid benefits are competitive within the Northern Colorado area. The District utilizes set standards for the amount of money paid to employees and will provide additional offerings to include health, dental, life, retirement, paid and unpaid time off that are not outside a range of more than 10% of the Northern Colorado market of similar local and state school districts or businesses who hire and pay for like services.

### **Evidence:**

Prior to the negotiations and the budget development processes, the District’s human resources team reviews appropriate data to ensure that the compensation and benefits programs are in-line with both the geographic area and similarly situated school districts. This is done through local salary survey review and by inspecting salary schedules of like groups in other districts. When potential discrepancies are found, the District works to make modifications either through individual adjustments or through gradual increases and changes to salary scales. This ensures both fiscal responsibility and continued commitment by the District to achieve as much equity as possible for skilled groups.

Beginning this fall, a team consisting of employee group representatives (three each from ACE, PASE, and PEA) will participate in this process parallel to human resources in an effort provide for a more informed negotiations process for its employee stakeholders. This process begins in September.

The following chart summarizes salary comparisons using benchmark positions with other comparable markets during the 2020-21 school year. The market comparison districts are: Academy 20, Adams 12, Aurora Public Schools, Boulder Valley School District, Cherry Creek School District, Colorado Springs District 11, Jefferson County

School District, Littleton Public Schools, St. Vrain Valley School District, Thompson School District and Weld District 6 Greeley. These market comparable districts are defined as the school districts in Colorado having annual student enrollment counts approximately one-half to three times that of PSD located along the Colorado Front Range. Additionally, reference is made to city/county governments and applicable private sector employers using similar benchmark positions as defined by major duties, responsibilities and functions. The customized survey data is reasonable as it is related to industry standards used by Oehm Consulting Services and Employers' Council.

	PSD Classified Positions		PSD Administrative/Professional Positions	
	2019-20	2020-21	2019-20	2020-21
Number of job titles	227	225	54	67
Number of benchmark titles	116	102	37	37
% over/under market	0.11% under	1.23% under	0.52% under	1.31% under

The chart demonstrates that Poudre School District's Classified and Administrative/Professional pay plans are within the 10% relevant labor market range for job/salary comparisons.

The classified side shows the effect that infusing approximately \$3.9 million from the 2019 Mill Levy Override known as 4A. This was applied to the classified salary schedules. No other new money was applied to these salary schedules in the 2020-21 school year as the District cut budgets due to COVID. There was no 4A money applied to the administrative/professional salary schedule, nor was there any other money applied to this schedule in 2020-21. The administrative/professional salary schedule was frozen for 2020-21.

The following chart summarizes salary comparisons for licensed educators at three key points in the salary schedule.

PSD Licensed Staff					
Starting Salary		Masters & 12 Yrs. Exp.		Highest Salary	
2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
8.10% under	3.71% above	4.55% under	1.74% under	6.73% under	1.06% under

The chart demonstrates that Poudre School District's licensed educator salaries are within 10% relevant labor market range for job/salary comparisons as noted at three key comparison points: starting salary, mid salary, and highest salary.

The chart also demonstrates the effect that infusing approximately \$10.8 million from the 2019 Mill Levy Override known as 4A. No other new money was applied to the licensed salary schedules in the 2020-21 school year.

## Benefit Plan Comparison

The following charts compare Poudre School District's 2020-21 employer contributions for medical, dental and vision insurance in four categories: employee only, employee/spouse, employee/child(ren) and employee/family.

Benefits data used include district contributions for medical, dental, and vision coverage combined.

Peer districts in the market comparison include: Academy 20, Adams 12, Aurora Public Schools, Boulder Valley School District, Cherry Creek School District, Colorado Springs District 11, Jefferson County School District, Littleton Public Schools, St. Vrain Valley School District, Thompson School District, and Weld District 6 Greeley.

### Employer Insurance Contribution for Medical, Dental, Vision

	PSD Minimum	Minimum of Peer Districts	Difference	PSD Average	Average of Peer Districts	Difference	PSD Maximum	Maximum of Peer Districts	Difference
Monthly contribution Employee Only	\$637.00	\$534.09	19.27%	\$678.00	\$570.18	18.91%	\$719.00	\$593.91	21.06%
Monthly contribution Employee/ Spouse	\$637.00	\$612.15	4.06%	\$678.00	\$664.63	2.01%	\$719.00	\$703.69	2.18%
Monthly contribution Employee/ Child(ren)	\$637.00	\$601.92	5.83%	\$678.00	\$643.11	5.43%	\$719.00	\$676.09	6.35%
Monthly contribution Employee/ Family	\$637.00	\$709.20	-10.18%	\$678.00	\$776.98	-12.74%	\$719.00	\$826.30	-12.99%

In looking at the chart, PSD appears to be out of the 10% range in the employee only and employee/family tiers. However, these numbers are skewed for the following reasons:

- One peer district contributes significantly less toward the employee-only premium and offers two extremely high deductible health plans which result in lower premiums. Removing the data for this district would change the minimum difference from 19.27% to 12.59%, average difference from 18.91% to 11.98%, and maximum difference from 21.06% to 13.84%.
- Two peer districts contribute significantly more toward premiums for their employees that elect employee/family coverage than they do for employee-only coverage. Removing the data for these districts would change the minimum difference from -10.18% to -1.69%, average difference from -12.74% to -3.43%, and maximum difference from -12.99% to -2.84%.

Furthermore, data shows more districts are increasing premium cost share requiring their employees to pay more of the employee-only premium. PSD has not done this and continues to pick up the majority of the employee-only premium.

Overall, the comparisons show that PSD offers generous benefits at a reasonable premium and tends to be in-line with our peer districts.

Poudre School District offers two (2) health plans including the PPO-1 and PPO-2 Plans. The PSD health plans fall mid-range in relation to peer districts for coverage. The PSD plan deductibles are significantly lower than other peer district plans, and the out-of-pocket maximums tend to be on the low end in comparison to peer districts. This is considered a positive when hiring and retaining employees as it results in less out-of-pocket costs to employees when obtaining services. However, the more generous coverage (lower deductibles and out-of-pocket maximums) generally results in higher premiums.

Districts range from 70% - 90% coverage paid by the plan for services. PSD is in line with majority of other districts at 70%.

The following chart lists the maximum number of paid days the classified and administrative/professional employees in the Poudre School District were afforded during the 2020-21 fiscal year in comparison with other similar districts. These figures are based on full time, 260-day employees. Calculations include vacation, floating holidays, personal, and yearly earned sick days.

Paid Days Off	Maximum of PSD	Maximum of Peer Districts
Administrative/Professional	45	49
Classified	45	47

Licensed standard contract length is 186 days per year and is consistent with peer districts.

The District's paid time off is statistically similar to peer districts. The District's leave time in all forms is also in compliance with Colorado's Healthy Families and Workplaces Act that went into effect in January 2021.

For the above reasons, the District has met the requirements of EL 2.7.3.

#### **Policy Wording:**

*Among other things, the Superintendent shall not:*

- 4. Create obligations regarding compensation and benefits over a longer term than revenues can be safely projected, in no event longer than one year and in all events subject to losses in revenue.*

#### **Interpretation:**

The District interprets this policy to mean that total compensation costs, including accrued benefits paid out on an annual basis, are analyzed and integrated into budget planning for the current fiscal year and the following year projections without creating a violation of EL 2.3, Financial Condition and Activities.

#### **Evidence:**

The District's licensed salary schedule provides the ability for compensation increases on an annual basis. These are normally referred to as "step" increases. Implementation of steps, as well as any increases to salary schedules, are dependent upon state revenues and subject to the collective bargaining process where applicable. Budget planning takes into consideration annual and one-year projections that include compensation and benefits. The January 2020 "Financial Planning and Budgeting" monitoring report details evidence that the District does not create financial obligations that cannot be satisfied within one year.



In the event a multi-year agreement exists (like in the current superintendent contract), all funds required to pay the contract in full are held in a reserve account.

The above-cited monitoring report is evidence that the District has met the requirements of 2.7.4.

**Policy Wording:**

*Among other things, the Superintendent shall not:*

5. *Establish or change benefits so as to cause unpredictable or inequitable situations, including those that:*
  - a. *Incur unfunded liabilities; or*
  - b. *Provide less than some basic level of benefits to all full-time employees, unless differential benefits encourage longevity and District Ends performance.*

**Interpretation:**

The District interprets this policy to mean that an implementation or change in benefits will only occur with Board of Education approval. Further, the District interprets this policy to mean that financial enhancements that are in addition to base compensation and contribute to total compensation are planned for in the current fiscal year and future years budgeting process.

**Evidence:**

Through the governance of Poudre School District's Plan Document and the Open Enrollment information reported annually, the District demonstrates both predictability as well as fair treatment in accordance with the policy since Poudre School District benefits are administered according to the guidelines set forth in the Plan Document that governs the eligibilities of the benefits program. Employee Benefit Eligibility tables, as governed by the Plan Document, are published annually and given to every Poudre School District employee as a part of the Open Enrollment period that occurred from July 1, 2021 to July 15, 2021. In addition, newly hired employees are provided the Employee Benefit Eligibility tables as part of the new employee information materials.

**Policy Wording:**

- a. *Incur unfunded liabilities; or*

**Interpretation:**

The District interprets this to mean that the District's Employee Self-Insurance Fund

balance should maintain an undesignated and unreserved fund balance enough to cover approximately six months of claims, which is consistent with industry standards.

A stop loss policy is an umbrella policy that limits the District's liability on the total claim of dollars owed for an individual and group in a given plan year. To protect against liabilities incurred through unforeseen benefit claims, the District maintains a stop loss policy of \$325,000 per individual.

On June 30, 2021, the Employee Self-Insurance Fund had unrestricted reserves of approximately \$20.3 million. The Fiscal Management Summary reports, prepared by staff monthly and summarized and presented to the Board of Education on a quarterly basis include supplementary information regarding the Employee Self-Insurance's year-to-date revenues, expenses and changes in fund balance. The reserve fund is maintained at a level enough to cover approximately six months of claims.

Based on the above cited evidence, the District has met the expectations outlined in EL 2.7.5a.

**Policy Wording:**

- b. Provide less than some basic level of benefits to all full-time employees, unless differential benefits encourage longevity and District Ends performance.*

**Interpretation:**

The District interprets this policy to mean that staff who are 1.0 equivalency and in regular positions are provided eligibility for employee-related enhancements in addition to base salary.

**Evidence:**

Employees who work 90 consecutive days (excluding temporary, substitute employees on the "S" salary schedule, and/or any employees with variable working hours) and work 100% based on the then current administrative, professional, licensed, or classified (8 hours per day) calendar are considered full time.

Additionally, all full-time employees are notified in writing of their eligibility for benefits and the specific enrollment requirements as defined in the guidelines set forth in Section 2 of the Employee Agreement.

Additionally, employees meeting the guidelines of a full-time employee as defined by the Affordable Care Act are notified in writing of their eligibility for benefits and the specific enrollment requirements.

All full-time employees are offered the same basic level of health, dental, life, vision, retirement, and paid and unpaid time off. Based on this evidence, the District meets the expectations of EL 2.7.5b.

**Policy Wording:**

*Among other things, the Superintendent shall not:*

*6. Employ or contract with any member of the Board.*

**Interpretation:**

The District interprets this policy to mean pay money or other offerings to a current Board member.

**Evidence:**

A review of hiring records demonstrates that no member of the Board of Education works for the District as an employee or as an independent contractor.

The District has met the expectations of EL 2.7.6



**Meeting Date:** March 7, 2023

**Agenda Item #:** F.4.

**Subject:** **Modified** Monitoring Report for EL–8 Report: Staff Compensation and Benefits

**Period Monitored:** March 7, 2023 - March 7, 2024

**Recommended Action:** ☐ Information ☒ Discussion ☐ Preparing for BOE Action

**Pertaining to Governance Policy:** [EL-8: Staff Compensation and Benefits](#)

**Background:** When judging performance in an operational area, three criteria come into play.

- a) Has the Superintendent reasonably interpreted the policy?
- b) Is the information sufficient to allow the Board to decide?
- c) Has the Superintendent complied with policy (or disclosed procedures to establish compliance)?

**Rationale/Objective:** Submitting this EL report complies with the monitor reporting calendar established by the Board of Education.

**Cost/Benefit Analysis:**

N/A

**Alternatives:**

The Board of Education may:

- a) Accept the report “as is” by adopting the resolution that is presented;
- b) Refrain from adopting the resolution as presented and instead ask administration to provide additional information and resubmit the report by a particular date; or
- c) Adopt an amended resolution stating that the Superintendent is in substantial compliance or is not in compliance.

**Advantages (+)/Disadvantages (-):**

N/A

**Submitted by:** Kara Drake, Chief Financial Officer; Margarita Tovar, Chief Talent Officer; and, Dr. Tony Byrd, Superintendent

**Date Submitted:** February 29, 2024

**Attachment(s):**

See Below



## **Monitoring Report EL-8 Staff Compensation and Benefits**

Book: Board Governance Policies  
Section: Executive Limitations (ELs)  
Title: EL-8 – Staff Compensation and Benefits  
Adopted: June 27, 2023  
Last Revised: N/A  
Last Reviewed: N/A

**Report Submitted by:** Kara Drake, Chief Financial Officer, Margarita Tovar, Chief Talent Officer, and Dr. Tony Byrd, Superintendent

### **Policy: EL-8 - Staff Compensation and Benefits**

The Superintendent shall not cause or allow jeopardy to the District's fiscal integrity through employment, compensation, or benefits to staff.

Accordingly, the Superintendent shall not:

- [8.1](#) Fail to comply with all requirements of federal, state, and local law.
- [8.2](#) Create obligations over a longer term than revenues can be safely projected unless approved by the Board.
- [8.3](#) Fail to honor staff-negotiated agreements, such as the Summit County Education Association (SCEA) Master Agreement and the Summit School District Leadership Association (SSDLA) Agreement.
- [8.4](#) Promise or imply permanent or guaranteed employment.
- [8.5](#) Fail to develop equitable compensation plans to attract and retain high-quality staff that:
  - a. Considers the input of staff and the Board; and
  - b. Is proposed to the Board of approval.
- [8.6](#) Develop and implement equitable compensation and benefits that deviate materially from the geographic and professional market of the skills employed.
- [8.7](#) Establish or change benefits to cause unpredictable or inequitable situations, including those that:
  - a. Incur unfunded liabilities;
  - b. Provide less than some basic level of benefits to full-time employees, though differential benefits to encourage longevity and performance are not prohibited; or
  - c. Allow any individual employee to lose benefits already accrued from any former District plan.
- [8.8](#) Change their own compensation and benefits.

**Monitoring Method: Staff Monitoring Report**

**Monitoring Frequency: Annually (See *Agenda Planning Calendar, GP-6*)**

### **LEGAL REFS.:**

[C.R.S. §22-32-110 \(5\)](#) (salaries/benefits subject to reopening)



[C.R.S. §22-44-115.5 \(2\)](#) (reductions in salary or alteration of work year due to fiscal emergency)  
[C.R.S. §22-63-202](#) (teacher employment contracts and RIF)  
[C.R.S. §22-63-401 through 403](#) (teacher employment, compensation, and dismissal)  
[C.R.S. §22-69-101](#) et seq. (grant program for alternative teacher compensation plans)

Adopted Date/Revision Dates: June 27, 2023/NA

**Policy Provision Statement: EL 8.1:** The Superintendent shall not fail to comply with all federal, state, and local law requirements.

**Definition of Terms:**

N/A

**Interpretation:**

- The District will follow federal, state, and local employment and funding laws and regulations.
- The Superintendent takes a leadership role in reviewing, updating, and enforcing district policies, procedures, and practices. Violations of policies, procedures, and practices will be promptly addressed.

**Data Reported:**

- District staff and the Superintendent review policies and procedures annually to ensure alignment with federal, state, and local employment and funding laws and regulations.
- As reported in the monitoring report for EL-5, each year, the District conducts an annual audit and a “single audit,” which tests compliance with federal rules and regulations for Federal awards as defined in the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards – 2 CFR Part 200. Any findings from the audit are reported on pages H1-H6 of the Annual Comprehensive Financial Report. For the reported monitoring period, the District received an unmodified opinion and no material misstatements or weaknesses in their reporting.
- Finally, the District completes ongoing State-Wide reporting on Equal Employment Opportunity Commission and Colorado Department of Education employment reporting.

**Statement of Compliance/Non-Compliance:**

The Superintendent is in **compliance** with this executive limitation.

**Policy Provision Statement: EL 8.2:** The Superintendent shall not create obligations over a longer term than revenues can be safely projected unless approved by the Board.

**Definition of Terms:**

- “Revenue” is the total amount of money brought in by an organization's operations, measured over a set amount of time.
- “Obligation” is outstanding debts or regular payments that must be made.



**Interpretation:**

- Revenues that can be safely projected will be interpreted as revenue projections for the next year.
- The Board must approve any obligation incurred for more than one year.

**Data Reported:**

- All staff compensation changes are approved on an annual basis by the Board of Education.
- A five-year financial projection is presented to the Board each year as part of the annual budget process.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 8.3 -** The Superintendent shall not fail to honor staff-negotiated agreements, such as the Summit County Education Association (SCEA) and Master Agreement and the Summit School District Leadership Association (SSDLA) Agreement.

**Definition of Terms:**

- “*Staff-negotiated agreements*” refers to the Summit County Education Association (SCEA) Master Agreement and the Summit School District Leadership Association (SSDLA) agreements.

**Interpretation:**

The Labor Management Committee (LMC), the group representing the SCEA and the Summit School District negotiating teams, will meet monthly to ensure the effective implementation of the Master Agreement impacting Teachers and Special Service Providers. In addition, the SSDLA will meet throughout the year to ensure effective implementation of the Leadership Agreement impacting principals and assistant principals.

**Data Reported:**

- The Labor Management Committee (LMC) met on the dates below and resolved internal concerns, clarified language, and set negotiation priorities for the 23-24 academic school year.
  - LMC Dates:
    - September 18, 2023
    - October 16, 2023
    - December 11, 2023
    - January 8, 2024
    - February 12, 2024
- The Summit School District Leadership Association (SSDLA) met on the dates below and resolved internal concerns, clarified language, and set compensation priorities for the 23-24 academic school year.
  - SSDLA Dates:
    - October 20, 2023
    - December 18, 2023



**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 8.4:** The Superintendent shall not promise or imply permanent or guaranteed employment.

**Definition of Terms:**

- *“Permanent or Guaranteed employment”* means that the District will not fail to follow the defined hiring process that includes the Human Resources screening process, site interviews, proof of reference checking, review of licensure and qualifications, and completion of a criminal background check.

**Interpretation:**

- The Superintendent shall not obligate the District or lead someone to believe that he or she will work for the District.
- If there is an exception to the hiring process, the Superintendent will notify the Board of Education, which would have the authority to make such determinations.
- **The Superintendent ensures that all hiring managers follow best practices regarding evaluating licensed and support staff personnel.**

**Data Reported:**

- All contractual agreements include language that states the terms and conditions, including the length of the contract.
- All employment opportunities were posted following the Equal Pay for Equal Work Act, Master Agreement, and Administrative Policies.
- 100% of Hiring Managers were trained on effective hiring practices, including interviewing and non-discriminatory protocols, and provided one-on-one support for hiring decisions as needed.
  - Training Dates:
    - July 23-24, 2023: Leadership Academy for Principals and Hiring Managers
    - December 14, 2023: EC **(Every Child Counts)**-Team Meeting for Principals and Hiring Managers
- All employees were evaluated by hiring managers through the respective evaluation systems and processes.
  - Support Staff: Support personnel received a beginning, middle, and end-of-year evaluation, which was held one-on-one with the employee and their hiring manager.
  - Licensed Personnel: Teachers, Special Service Providers, Assistant Principals, and Principals received evaluations through the **RANDA-Randa** System by state requirements.
  - Employees with personnel concerns received coaching, feedback, and support to improve their performance. Professional Growth Plans were developed by hiring managers in collaboration with the Chief Talent Officer for employees who needed additional support.
  - Employees who breached board policy and had ongoing performance concerns without significant improvement after coaching and feedback were provided were recommended for termination by their hiring manager, approved by the Superintendent





- and the Board of Education through monthly personnel agendas during Board Meetings.
- The Superintendent evaluated employees who reported directly to the Superintendent through an internally developed protocol.
  - The Superintendent followed all hiring procedures for hiring direct reports in collaboration with the Human Resources Department and Chief Talent Officer.
    - Direct reports hired:
      - Director of Communications
      - Director of Safety, Security, and Transportation
      - Director of Post-Secondary Readiness
      - Chief Transformation Officer
      - Summit Cove Elementary Principal
      - Summit High School Co-Principals

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 8.5:** The Superintendent shall not fail to develop equitable compensation plans to attract and retain high-quality staff that:

- a. Considers the input of staff and the Board, and
- b. Is proposed for the Board for approval

**Definition of Terms:**

- *“Equitable Compensation Plans”* means that compensation plans ensure that all employees are fairly compensated based on experience, education, and job responsibilities. These plans aim to eliminate pay disparities and promote fairness in salary structures within the District.

**Interpretation:**

The Superintendent will ensure that the District engages in effective, fair, and equitable budgetary practices and processes that yield fair compensation plans for all employees.

**Data Reported:**

- Equitable compensation for teachers and Special Service Providers was reached through the 2023-2024 negotiations with SSD and the SCEA on June 12, 2023, with approval from the Board of Education. The [Salary Schedules](#) are published on the School District website on the Human Resources page.
  - The Colorado Department of Education Compensation Study demonstrated the following:
    - Out of 178 public school districts in the state, SSD is ranked:
      - #2 Starting Salary in Rural School Districts
      - #10 Starting Salary State-Wide
      - #5 Top-End Salary in Rural School Districts
      - #13 Top-End Salary State-Wide
      - #3 Step Advancement in Rural School Districts
      - #13 Step Advancement State-Wide



- Equitable compensation for Administrators was reached during the 2023-2024 Budget Season with collaboration between the District and the SSDLA and approval from the Board of Education. The [Salary Schedules](#) are published on the School District website on the Human Resources page.
- The Board of Education approved equitable compensation for Support Staff to be the same average annual amount negotiated by SCEA and SSD. The [Salary Schedules](#) are published on the School District website on the Human Resources page.
  - A Market Study was conducted to determine competitive wages for Support Staff and Non-Exempt positions during the 2023-2024 Budget Season to inform the Administration on equitable compensation for these personnel groups.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 8.6:** The Superintendent shall not develop and implement equitable compensation and benefits that deviate materially from the geographic and professional market for the skills employed.

**Definition of Terms:**

- *“Geographic and professional market”* refers to the comparable school districts, employers, and other organizations in Summit County and its vicinity.

**Interpretation:**

The Superintendent will ensure the District is engaging in ongoing practices to remain competitive, fair, and equitable in the compensation and benefit offerings to all current and potential employees.

**Data Reported:**

- The District engaged in an Annual Western Slope/Mountain Salary Survey which includes the following:
  - Benchmark Salary Survey:
    - Detailed salary survey for 47 Classified (hourly) job titles
    - Detailed salary survey for 24 Administrator/Professional/Technical (APT) job titles (Salaried) titles
    - The number of contact days for each match in both the Classified and APT Salary Surveys
  - Certified/Teacher Salary Survey:
    - A comparison of 18 education/step cells
  - Coaching Salary Survey:
    - Starting rates for up to 20 Head Coach and Assistant Coach positions at the high school level and up to 15 Head Coach and Assistant Coach positions at the middle school level
  - The Mountain/Western Slope Surveys include data for the following 10 districts:
    - Aspen School District



- Delta School District
- Durango School District
- Eagle County Schools
- Garfield RE-2 School District - Rifle
- Mesa County Valley School District 51
- Roaring Fork School District
- Summit School District
- Telluride School District
- The District reviewed survey data for all titles included in the surveys to evaluate market pay for surveyed positions/titles.
- The District reviewed survey data including minimum and midpoint rates for all positions/titles surveyed to see where our pay points ranked among the other surveyed districts.
- Additional information for Benefits was provided in the [EL-4 Report](#).

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 8.7** - The Superintendent shall not establish or change benefits to cause unpredictable or inequitable situations, including those that:

- a. Incur unfunded liabilities;
- b. Provide less than some basic level of benefits to all full-time employees, though differential benefits to encourage longevity and performance are not prohibited; or
- c. Allow any individual employee to lose benefits already accrued from any former District plan

**Definition of Terms:**

- *“Unpredictable”* refers to something that cannot be foreseen.
- *“Inequitable”* refers to something that is unfair or unjust.
- *“Unfunded liabilities”* refers to the difference between the estimated cost of future benefits and assets that have been set aside to pay for them.
- *“Full-time employees”* are those employees that work on average at least 40 hours per week.
- *“Differential benefits”* are benefits offered to one employee group and not another.

**Interpretation:**

- The District will maintain an employee benefit plan that offers benefits to all full time employees and maintains those benefits in the event of plan changes.
- The benefit plan will be funded in such a way as to not incur unfunded liabilities.

**Data Reported:**

- Summit School District Health Benefits Committee meets regularly to monitor the District self-funded medical, dental and vision coverage. Each meeting contains a presentation of the fund financials. Committee meeting dates were:



- April 11, 2023
- April 27, 2023
- May 18, 2023
- October 9, 2023
- November 27, 2023
- January 30, 2023
- February 26, 2023
- Additional information regarding the District Benefit plan was provided in the [EL-4 Report](#).
- The District conducted a District-Wide Benefit Survey which demonstrated overall satisfaction with the benefits offered and areas of concern for the Health Benefits Committee (HBC) to review. The survey results were distributed district-wide for their informational purposes. The HBC reviewed all survey results during their February 26, 2024 meeting.
  - [English Survey Feedback](#)
  - [Spanish Survey Feedback](#)
- The HBC reviewed Benchmark Analysis reports to provide comparable data for informational purposes.
  - [2023 Benchmark Report](#) - Northern Front Range
  - [2023 Benchmark Report 2](#) - Central Front Range
- In order to ensure that there are no unfunded health expenses, the District recognizes any claims incurred but not reported (IBNR) as a liability in the Health Benefits Fund. This is reported on page D39 of the [Annual Comprehensive Financial Report](#).
- The District reports the amount of unfunded liability for an employee's pension plan through the Public Employees' Retirement Association (PERA) in the [Annual Comprehensive Financial Report](#) on pages C1 and in the notes on pages D19 - D38 and E3-E10.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.

**Policy Provision Statement: EL 8.8** - The Superintendent shall not change their own compensation and benefits.

**Interpretation:**

The District will have a process for evaluating and negotiating the Superintendent's contract with the approval of the Board of Education.

**Data Reported:**

- The Superintendent and the Board of Education negotiated the Superintendent's employment agreement in March 2022, which discussed compensation, including salary and benefits. The Board of Education approved the agreement.
- The Superintendent and the Board of Education negotiated an amendment to the Superintendent's employment agreement on June 22, 2023, which discussed compensation, including salary and benefits. The Board of Education approved the agreement.

**Statement of Compliance/Non-Compliance:** The Superintendent is **in compliance** with this executive limitation.