Lake County School District
Learning Beyond Walls

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
Oct. 27, 2025 5:30 pm Special 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 Discussion Item-Calendar Committee Update and Recommendation
7. 6:00 Action Item- LCSD 2026-2027 Student Calendar
8. 6:05 Quarterly Budget Reports
9. 6:25 Policy Monitoring
   a. SSG-2 and SSG-3
10. 6:35 Policy Review
    a. SSG-7 and SSG-8
11. 6:40 Agenda Planning
12. Adjourn
13. Upcoming meeting or event:
    a. Nov. 10, 2025 Special Meeting @ 5:00 pm @ District Office/Zoom
    b. Nov. 10, 2025 Regular Meeting @ 5:30 pm @ District Office/Zoom
    c. Dec. 8, 2025 Regular Meeting @ 5:30 pm @ District Office/Zoom
    d. Dec. 10-13, 2025 Members of the Board will attend the CASB Conference in Colorado Springs
    e. Jan. 12, 2026 Regular Meeting @ 5:30 pm @ District Office/Zoom

Estimated duration of meeting is 2.5 to 3 hours **Updated 10/22/2025

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.

Lake County School District
Learning Beyond Walls

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
27 de octubre de 2025 5:30 pm Reunión Extraordinaria
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 Tema de discusión: Actualización y recomendación del comité del calendario
7. 6:00 Tema de acción: Calendario estudiantil del LCSD 2026-2027
8. 6:05 Informes presupuestarios trimestrales
9. 6:25 Seguimiento de políticas
    a. SSG-2 y SSG-3
10. 6:35 Revisión de políticas
    a. SSG-7 y SSG-8
11. 6:40 Planificación de la Agenda
12. Aplazar
13. 18. Próxima reunión o evento:

    a. 10 de noviembre de 2025, Reunión Extraordinaria a las 5:00 h en la Oficina del Distrito/Zoom

    b. 10 de noviembre de 2025, Reunión Ordinaria a las 5:30 h en la Oficina del Distrito/Zoom

    c. 8 de diciembre de 2025, Reunión Ordinaria a las 5:30 h en la Oficina del Distrito/Zoom

    d. 10-13 de diciembre de 2025, Los miembros del la Junta asistiran a la Conferencia CASB en Colorado Spring

    e. 12 de enero de 2025, Reunión Ordinaria a las 5:30 h en la Oficina del Distrito/Zoom

La duración estimada de la reunión es de 2,5 a 3 horas ** Actualizado 10/22/25

Algunas notas de bienvendia:
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.

Lake County School District
328 West 5th Street
Leadville, Colorado 80461
www.lakecountyschools.net

AGENDA COVER MEMO

TO: Board of Education
PRESENTER(S): Taylor Trelka, Amy Peters, Julissa Enriquez, Jim Mulcey
MEMO PREPARED BY: Calendar Committee
TIME ALLOTTED ON AGENDA: 20 Minutes
ATTACHMENTS: 10-27 Calendar Recommendation

RE: 2026-27 Calendar Committee Recommendation

TOPIC SUMMARY

Background: The Calendar Committee has prepared the final calendar recommendation for the Board of Education.

Topic for Presentation: Review of process, final survey data, and calendar recommendation

10-27 Calendar Committee Recommendation

Lake County School District
Learning Beyond Walls

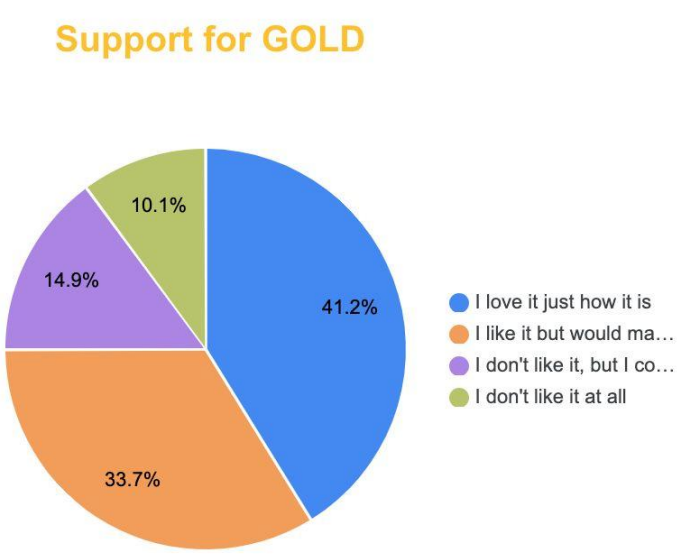
Process Review - What did we do?

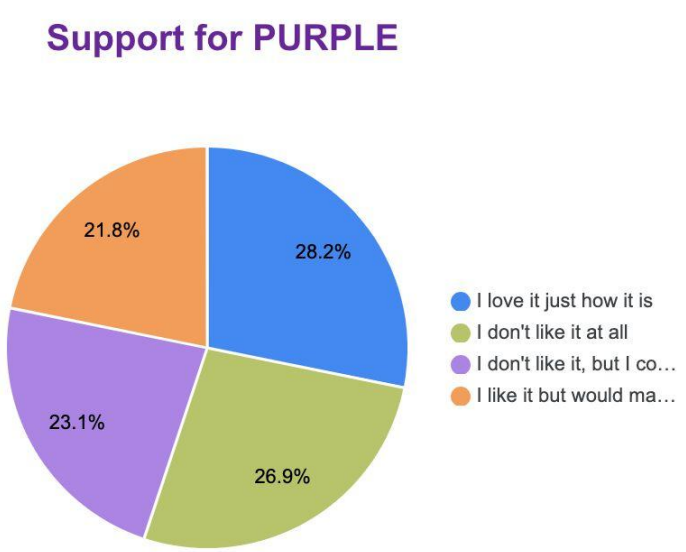
- Initial Survey
  - 83% wanted a longer summer
  - 75% wanted to keep a 4-day week
  - 45% were interested in a mix of 4 and 5 day weeks
- Student Senate engagement
- Research of other districts that mirrored our demographics
- Community Engagement team connected with community partners and other stakeholders for input
- Internal data/calendar analysis
- Final Survey with two calendars
  - Posted at conferences
  - LCHS and CCHS completed during Crew
  - Posted on district website, in family communication, sent to staff
- Internal data analysis of final survey

Final Survey Results

Blue and **Orange** are considered favorable

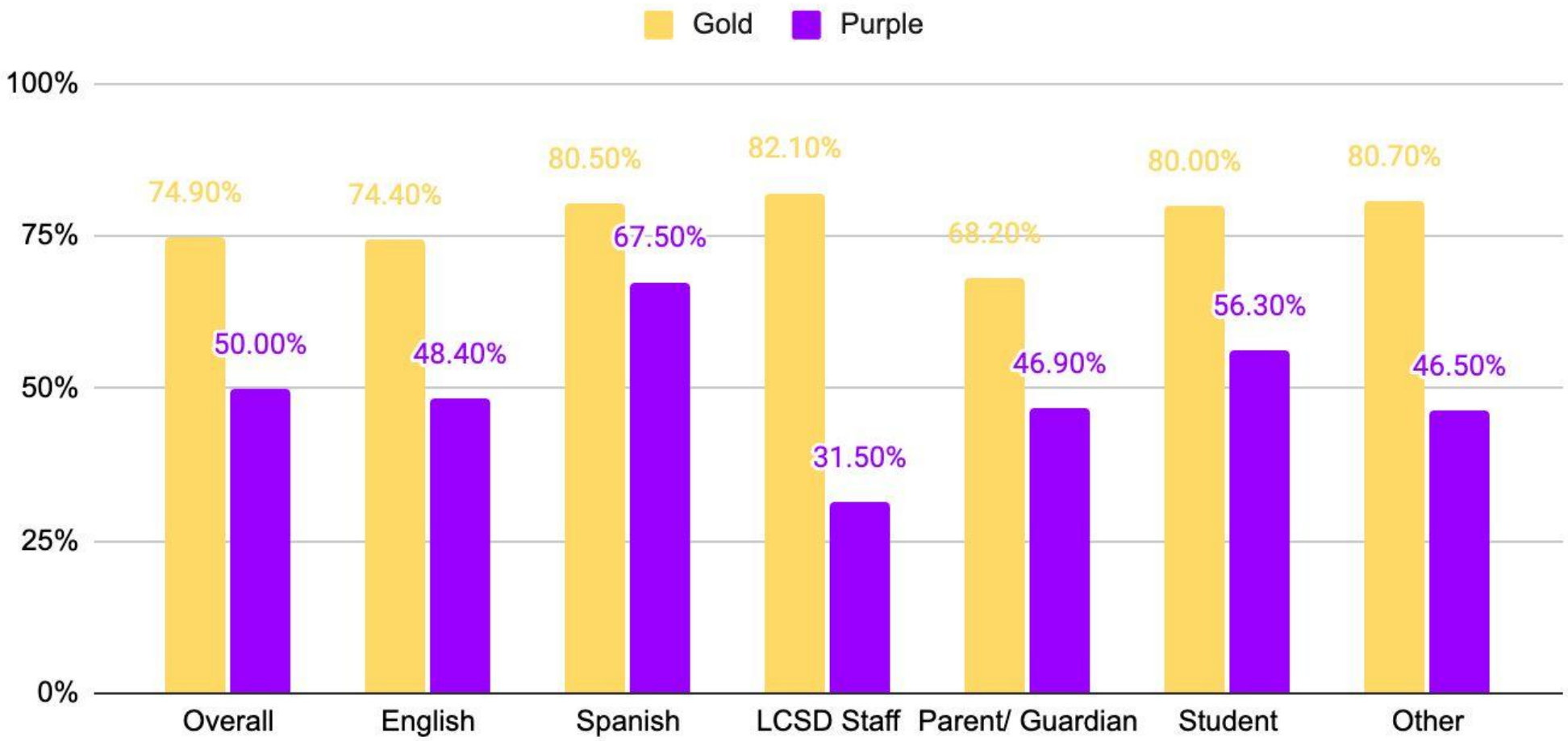
Blue=I love it just how it is
Orange=I like it but would make some changes
Purple=I don't like it, but I could live with it
Green=I don't like it at all





483 total usable responses
GOLD – 74.9% in support
PURPLE – 50% in support

Final Survey Results



Final Survey Trends from Comments

The survey asked respondents to rate the two calendars then state what they liked and disliked about each calendar with open response comments. Below, are the major themes noted from open response data.

- 20.5% of respondents said they liked the length of the summer
- 14.7% of respondents said summer is still too short
- 12.42% of respondents specifically mentioned wanting a full week at Thanksgiving
- 2.69% of respondents mentioned being concerned about instructional time and academics with reduced days

Calendar Recommendation

The committee unanimously agreed there was a preference for the GOLD calendar. The majority of committee members agreed there was not enough data to warrant an alternate GOLD calendar to be presented to the BOE.

This calendar maintains the 4-day week and lengthens summer by two weeks. There are 156 instructional days total meaning a waiver is required from CDE as this falls below the 160 day threshold.

LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Statements

Fiscal Year 2025-26

First Quarter

September 30, 2025

Lake County School District R-1
328 W. 5th St.
Leadville, CO 80461

Kate Bartlett
Superintendent

Jim Mulcey
Chief Financial Officer

LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary

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LAKE COUNTY SCHOOL DISTRICT R-1
Quarterly Financial Summary
General Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget (1)	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ 251,454	$ 3,298,535	$ (3,047,081)	7.62%	$ 251,454	$ 13,194,138	$ (12,942,684)	1.91%	$ 81,641	
Intermediate Revenue	$ 17,432	$ 4,552	$ 12,880	382.95%	$ 17,432	$ 18,207	$ (775)	95.74%	$ 18,207	
State Revenue	$ 388,230	$ 545,786	$ (157,556)	71.13%	$ 388,230	$ 2,183,142	$ (1,794,912)	17.78%	$ 708,336	
Federal Revenue	$ 79,427	$ 85,507	$ (6,080)	92.89%	$ 79,427	$ 342,028	$ (262,601)	23.22%	$ 33,792	
Bond Proceeds	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	0	
Other Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	0	
Total Revenues	**$ 736,543**	**$ 3,934,380**	**$ (3,197,837)**	**18.72%**	**$ 736,543**	**$ 15,737,515**	**$ (15,000,972)**	**4.68%**	**$ 841,977**	
Expenditures by Program										
Instructional Services	$ 1,868,425	$ 2,382,690	$ 514,265	78.42%	$ 1,868,425	$ 9,530,760	$ 7,662,335	19.60%	$ 1,861,528	
Pupil Services	$ 35,569	$ 111,809	$ 76,240	31.81%	$ 35,569	$ 447,234	$ 411,665	7.95%	$ 112,639	
Instr. Staff Support	$ 115,833	$ 79,396	$ (36,437)	145.89%	$ 115,833	$ 317,585	$ 201,752	36.47%	$ 112,276	
General Administration	$ 90,849	$ 97,732	$ 6,883	92.96%	$ 90,849	$ 390,929	$ 300,080	23.24%	$ 121,297	
School Administration	$ 224,262	$ 319,738	$ 95,476	70.14%	$ 224,262	$ 1,278,952	$ 1,054,690	17.53%	$ 280,271	
Business Services	$ 73,741	$ 78,974	$ 5,233	93.37%	$ 73,741	$ 315,895	$ 242,154	23.34%	$ 68,802	
Maintenance & Operations	$ 469,518	$ 462,244	$ (7,274)	101.57%	$ 469,518	$ 1,848,976	$ 1,379,458	25.39%	$ 414,263	
Transportation Services	$ 76,718	$ 130,294	$ 53,576	58.88%	$ 76,718	$ 521,174	$ 444,456	14.72%	$ 101,897	
Central Services	$ 287,159	$ 123,552	$ (163,607)	232.42%	$ 287,159	$ 494,208	$ 207,049	58.10%	$ 293,110	
Other Services	$ -	$ 2,923	$ 2,923	0.00%	$ -	$ 11,692	$ 11,692	0.00%	$ -	
	$ 3,242,076	**$ 3,789,352**	**$ 547,276**	**85.56%**	**$ 3,242,076**	**$ 15,157,405**	**$ 11,915,329**	**21.39%**	**$ 3,366,083**	
Other Financing Uses										
Transfers Out (In)	$ 218,254	$ 218,255	$ 218,255	100.00%	$ 218,254	$ 873,018	$ 873,018	25.00%	$ 174,381	
Total Other Financing Uses	**$ 218,254**	**$ 218,255**	**$ 218,255**	**100.00%**	**$ 218,254**	**$ 873,018**	**$ 654,764**	**25.00%**	**$ 174,381**	
Income (Loss)	**$ (2,723,787)**	**$ (73,227)**	**$ (2,868,815)**		**$ (2,723,787)**	**$ (292,908)**	**$ (2,430,879)**	**929.91%**	**$ (2,698,487)**	
Audited/Estimated Fund Balance, Beginning of Year					$ 2,917,400	$ 2,917,400				
Fund Balance, End of Period					$ 193,613	$ 2,624,492	$ (2,430,879)			

Footnotes:

The quarterly budget column is only the annual budget divided by 4. Please keep in mind that while expenditures happen fairly evenly throughout the year, revenues are highly variable based on the property tax

(1) collection cycle and the timing of categorical and grant revenues.

(2)

(3)

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Expenditures by Object										
Salaries	$ 1,788,022	$ 2,191,083	$ 403,061	81.60%	$ 1,788,022	$ 8,764,331	$ 6,976,309	20.40%	$ 1,899,157	
Employee Benefits	$ 570,793	$ 852,030	$ 281,237	66.99%	$ 570,793	$ 3,408,121	$ 2,837,328	16.75%	$ 665,365	
Professional Services	$ 211,079	$ 199,181	$ (11,898)	105.97%	$ 211,079	$ 796,723	$ 585,644	26.49%	$ 178,169	
Property Services	$ 64,829	$ 52,050	$ (12,779)	124.55%	$ 64,829	$ 208,201	$ 143,372	31.14%	$ 46,280	
Other Services	$ 330,553	$ 259,164	$ (71,389)	127.55%	$ 330,553	$ 1,036,655	$ 706,102	31.89%	$ 365,445	
Supplies & Materials	$ 238,308	$ 223,319	$ (14,989)	106.71%	$ 238,308	$ 893,274	$ 654,966	26.68%	$ 191,011	
Capital Outlay	$ 16,686	$ 2,325	$ (14,361)	717.68%	$ 16,686	$ 9,300	$ (7,386)	179.42%	$ 516	
Other Objects	$ 21,804	$ 666,323	$ 644,519	3.27%	$ 21,804	$ 2,665,292	$ 2,643,488	0.82%	$ 20,140	
Other Uses	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Total Expenditures	$ 3,242,076	$ 4,445,475	$ 1,203,399	72.93%	$ 3,242,076	$ 17,781,897	$ 14,539,821	18.23%	$ 3,366,083	

Footnotes:

(1)

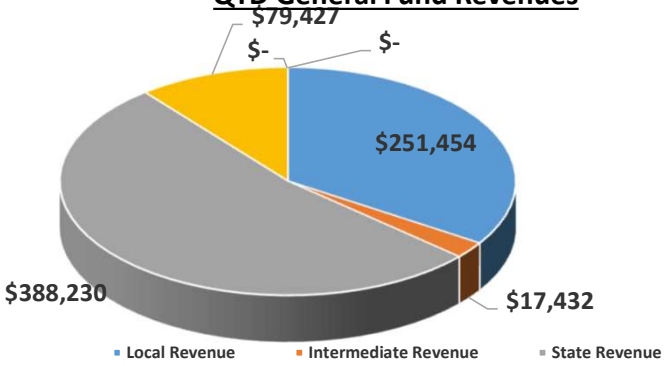
(2)

(3)

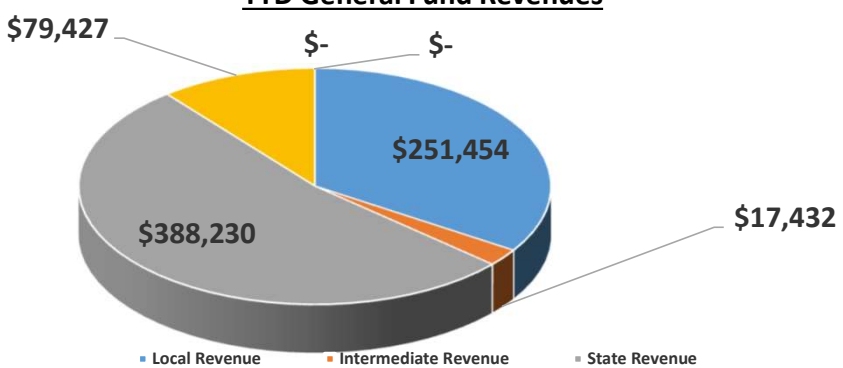
Lake County School District

Quarterly Financial Summary
General Fund
9/30/2025

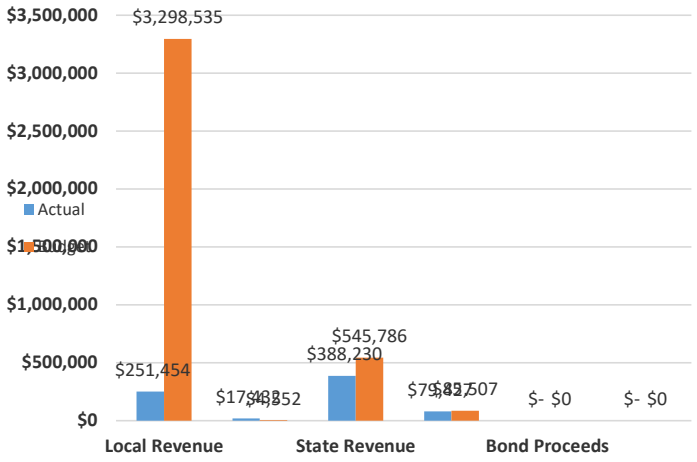
QTD General Fund Revenues



YTD General Fund Revenues



QTD Revenue - Budget to Actual



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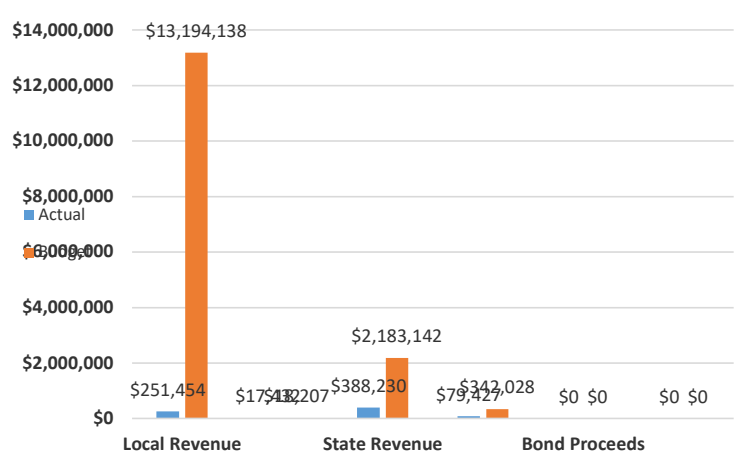
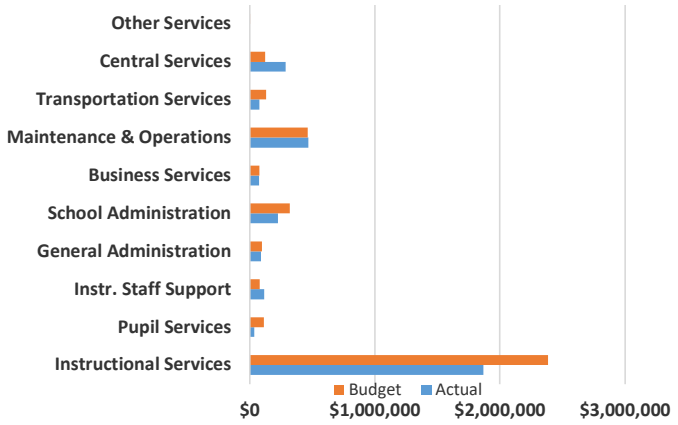


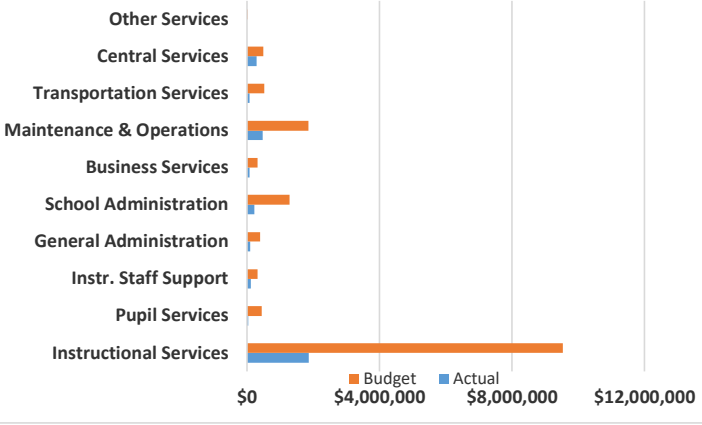
Lake County School District

Quarterly Financial Summary
General Fund
9/30/2025

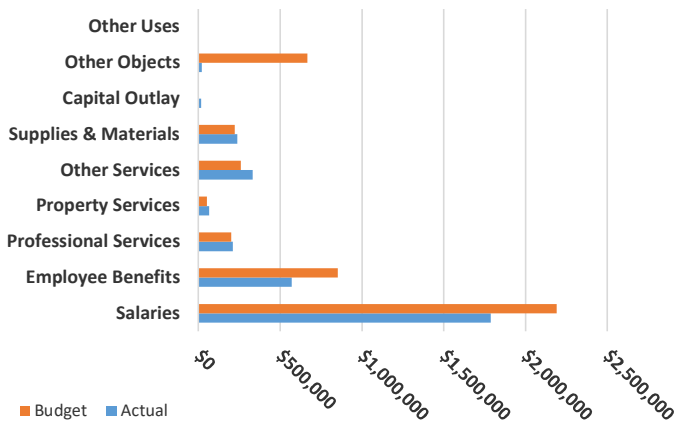
QTD Expenditures by Program



YTD Expenditures by Program



QTD Expenditures by Object



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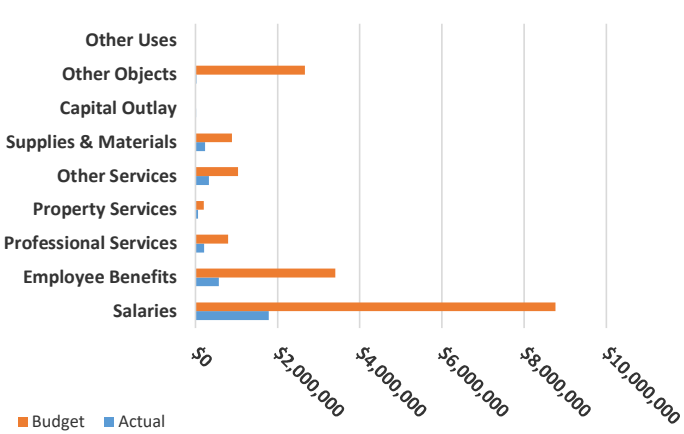

Lake County School District
Quarterly Financial Summary
Food Services Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ 1,892	$ 7,000	$ (5,108)	27.03%	$ 1,892	$ 28,000	$ (26,108)	6.76%	$ 1,271	
Intermediate Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
State Revenue	$ -	$ 41,728	$ (41,728)	0.00%	$ -	$ 166,913	$ (166,913)	0.00%	$ -	
Federal Revenue	$ 26,434	$ 127,500	$ (101,066)	20.73%	$ 26,434	$ 510,000	$ (483,566)	5.18%	$ 8,355	
Total Revenues	$ 28,326	$ 176,228	$ (147,902)	16.07%	$ 28,326	$ 704,913	$ (676,587)	4.02%	$ 9,627	
Expenditures										
Salaries	$ 75,155	$ 105,025	$ 29,870	71.56%	$ 75,155	$ 420,100	$ 344,945	17.89%	$ 64,536	
Employee Benefits	$ 33,426	$ 42,069	$ 8,643	79.46%	$ 33,426	$ 168,276	$ 134,850	19.86%	$ 28,508	
Professional Services	$ 1,485	$ -	$ (1,485)	N/A	$ 1,485	$ -	$ (1,485)	N/A	$ -	
Property Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Services	$ 48	$ 450	$ 402	10.64%	$ 48	$ 1,800	$ 1,752	2.66%	$ 64	
Supplies & Materials	$ 77,310	$ 103,500	$ 26,190	74.70%	$ 77,310	$ 414,000	$ 336,690	18.67%	$ 60,580	
Equipment	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Objects	$ -	$ 6,250	$ 6,250	0.00%	$ -	$ 25,000	$ 25,000	0.00%	$ -	
	$ 187,424	$ 257,294	$ 69,870	72.84%	$ 187,424	$ 1,029,176	$ 841,752	18.21%	$ 153,688	
Other Fin Leadville, CO 80461										
Transfers Out (In)	$ (74,004)	$ (74,005)	$ (74,005)	100.00%	$ (74,004)	$ (296,018)	$ (222,014)	25.00%	$ (40,250)	
	$ (74,004)	$ (74,005)	$ (74,005)	100.00%	$ (74,004)	$ (296,018)	$ (222,014)	25.00%	$ (40,250)	
Income (Loss)	$ (85,093)	$ (7,062)	$ (4,027)		$ (85,093)	$ (28,245)	$ (56,848)	301.27%	$ (103,812)	
Audited/Estimated Fund Balance, Beginning of Year					$ 28,245	$ 28,245				
Fund Balance, End of Period					$ (56,848)	$ -	$ (56,848)			

Footnotes:

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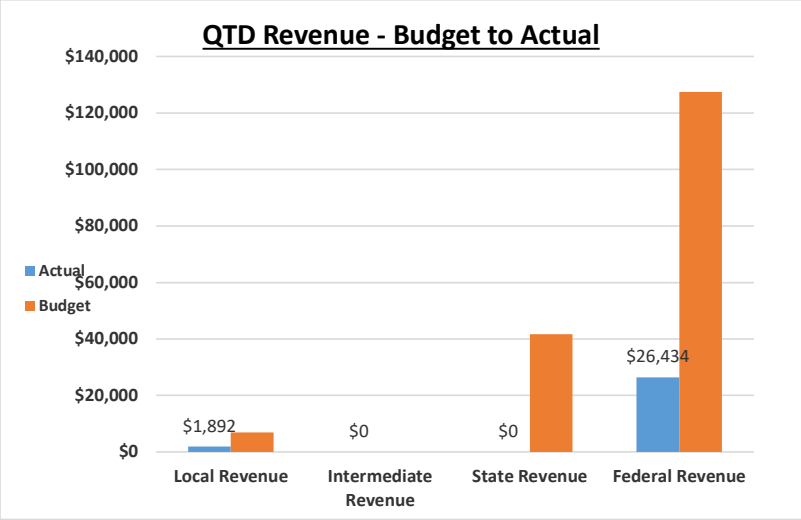
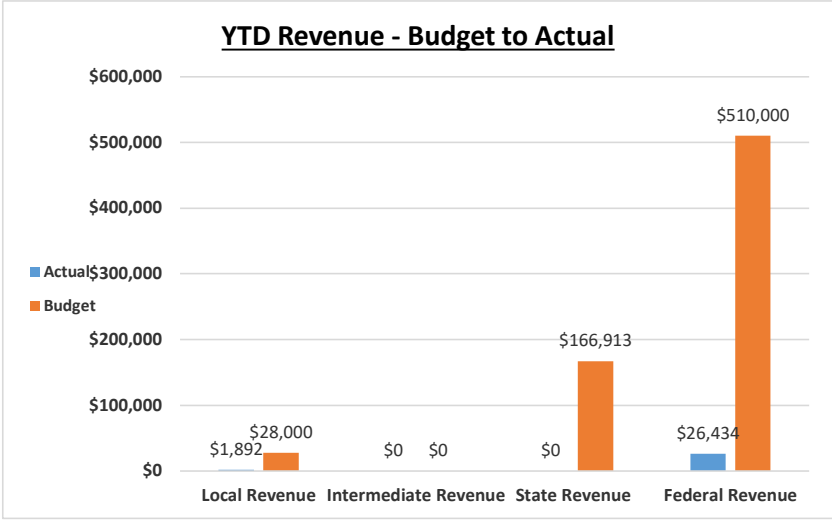
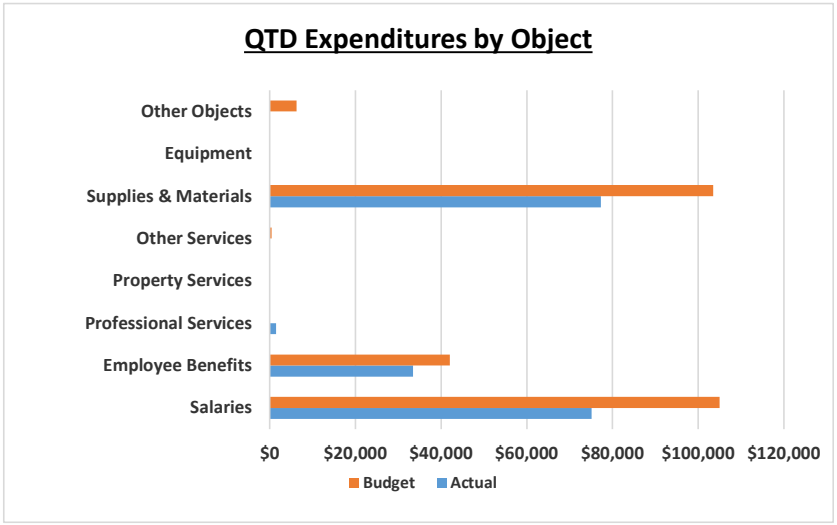
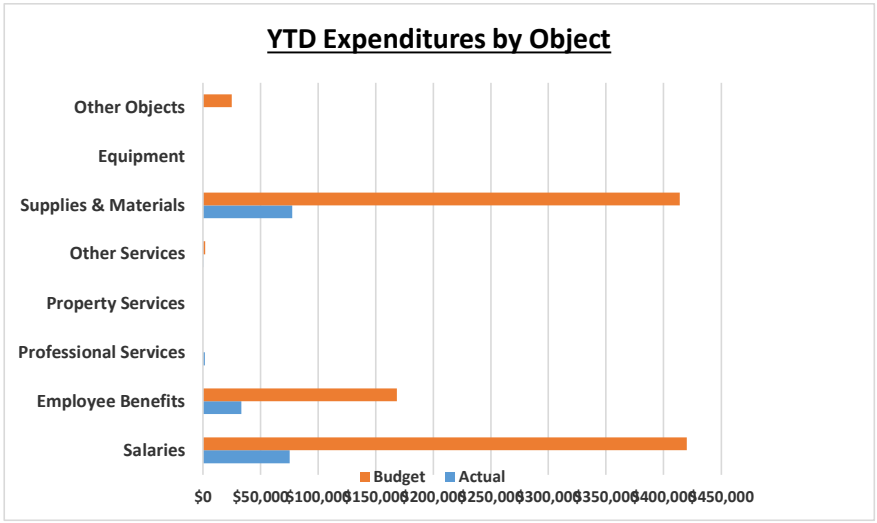
LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary
Food Service Funds
9/30/2025









Lake County School District
Quarterly Financial Summary
Designated Purpose Grants Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ -	$ 25,302	$ (25,302)	0.00%	$ -	$ 101,209	$ (101,209)	0.00%	$ 26,717	
Intermediate Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
State Revenue	$ 475,542	$ 100,391	$ 375,151	473.69%	$ 475,542	$ 401,563	$ 73,979	118.42%	$ 156,423	
Federal Revenue	$ 123,247	$ 252,090	$ (128,843)	48.89%	$ 123,247	$ 1,008,361	$ (885,114)	12.22%	$ 93,508	
	$ 598,789	$ 377,783	$ 221,006	158.50%	$ 598,789	$ 1,511,133	$ (912,344)	39.63%	$ 276,648	
Expenditures										
Salaries	$ 151,667	$ 206,027	$ 54,360	73.61%	$ 151,667	$ 824,109	$ 672,442	18.40%	$ 222,577	
Employee Benefits	$ 49,393	$ 77,480	$ 28,087	63.75%	$ 49,393	$ 309,919	$ 260,526	15.94%	$ 75,587	
Professional Services	$ 31,688	$ 49,992	$ 18,304	63.39%	$ 31,688	$ 199,969	$ 168,281	15.85%	$ 116,854	
Property Services	$ -	$ 1,000	$ 1,000	0.00%	$ -	$ 4,000	$ 4,000	0.00%	$ 380	
Other Services	$ 574	$ 10,397	$ 9,823	5.52%	$ 574	$ 41,586	$ 41,012	1.38%	$ 69,699	
Supplies & Materials	$ 73,294	$ 29,288	$ (44,006)	250.25%	$ 73,294	$ 117,150	$ 43,856	62.56%	$ 67,975	
Equipment	$ -	$ 3,600	$ 3,600	0.00%	$ -	$ 14,400	$ 14,400	0.00%	$ -	
Other Objects	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Total Expenditures	$ 306,615	$ 377,784	$ 71,169	81.16%	$ 306,615	$ 1,511,133	$ 1,204,518	20.29%	$ 553,073	
Other Financing Uses										
Transfers Out (In)	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Total Other Financing Uses	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Income (Loss)	$ 292,174	$ (1)	$ 292,175		$ 292,174	$ -	$ 292,174	N/A	$ (276,425)	
Audited/Estimated Fund Balance, Beginning of Year					$ -	$ -				
Fund Balance, End of Period					$ 292,174	$ -	$ 292,174			

Footnotes:

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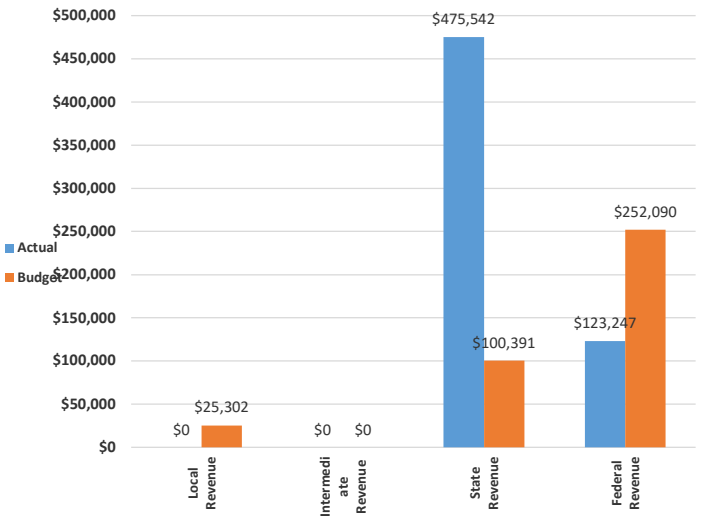
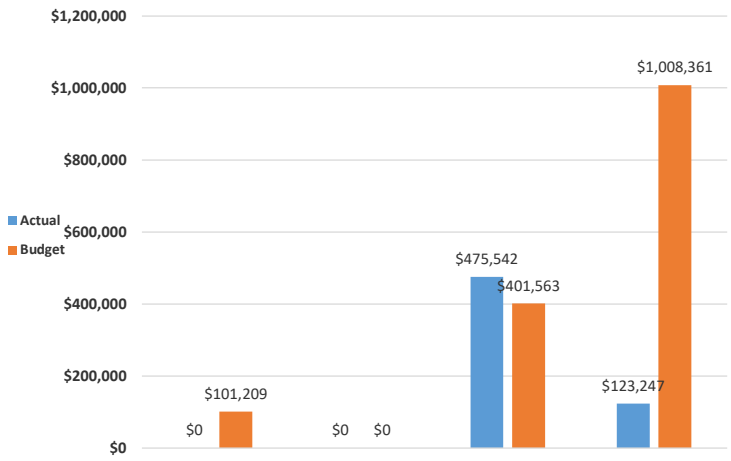
LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary
Designated Purpose Grants Funds
9/30/2025

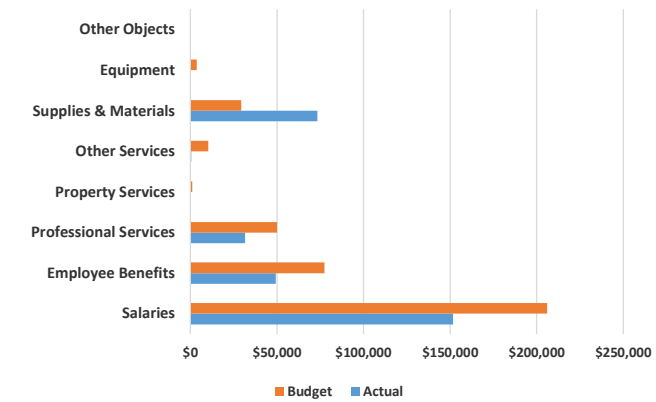
QTD Revenue - Budget to Actual



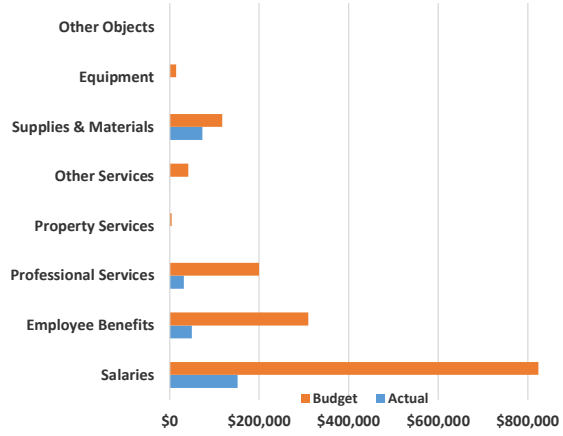
YTD Revenue - Budget to Actual



QTD Expenditures by Object



YTD Expenditures by Object



Lake County School District
Quarterly Financial Summary
Student Activity Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ -	$ 58,750	$ (58,750)	0.00%	$ -	$ 235,000	$ (235,000)	0.00%	$ -	
Intermediate Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
State Revenue	$ -				$ -	$ -			$ -	
Federal Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Total Revenues	$ -	$ 58,750	$ (58,750)	0.00%	$ -	$ 235,000	$ (235,000)	0.00%	$ -	
Expenditures										
Salaries	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Employee Benefits	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Professional Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Property Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Supplies & Materials	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Equipment	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Objects	$ -	$ 153,898	$ 153,898	0.00%	$ -	$ 615,590	$ 615,590	0.00%	$ -	
	$ -	$ 153,898	$ 153,898	0.00%	$ -	$ 615,590	$ 615,590	0.00%	$ -	
Other Financing Uses										
Transfers Out (In)	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Income (Loss)	$ -	$ (95,148)	$ 95,148		$ -	$ (380,590)	$ 380,590	0.00%	$ -	
Audited/Estimated Fund Balance, Beginning of Year					$ 380,590	$ 380,590				
Fund Balance, End of Period					$ 380,590	$ -	$ 380,590			

Footnotes:

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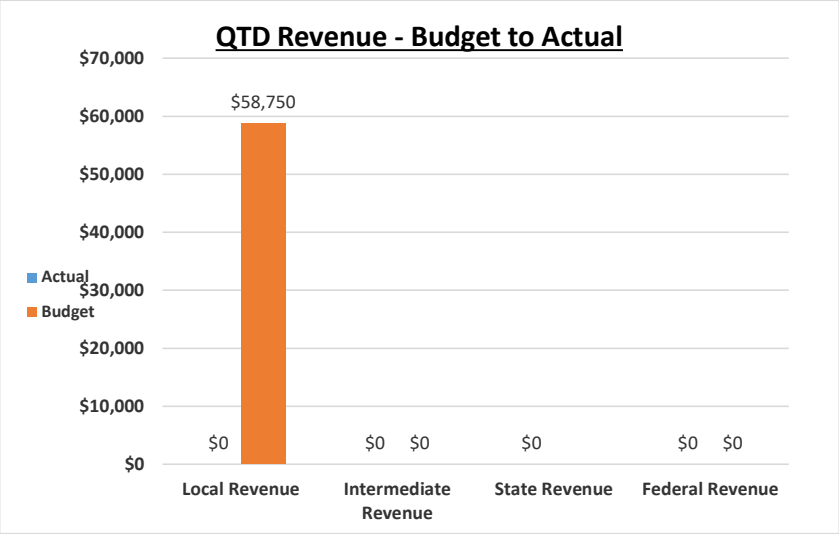
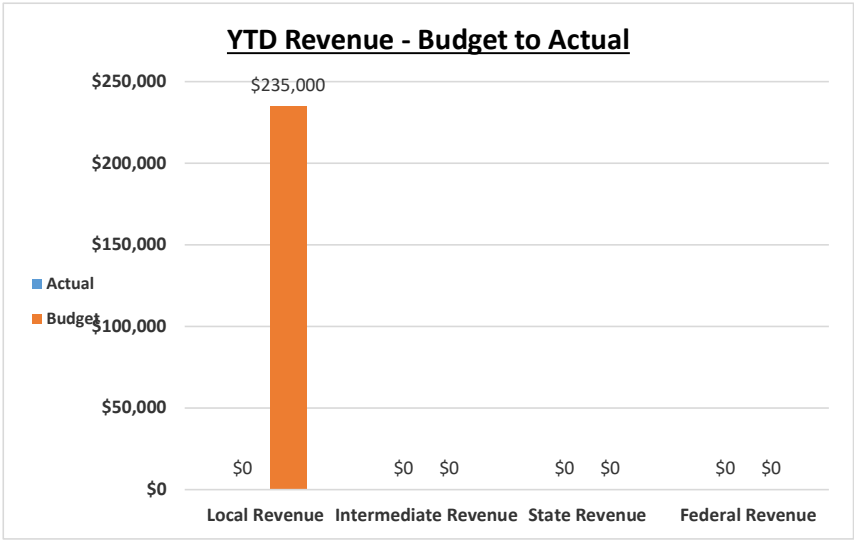
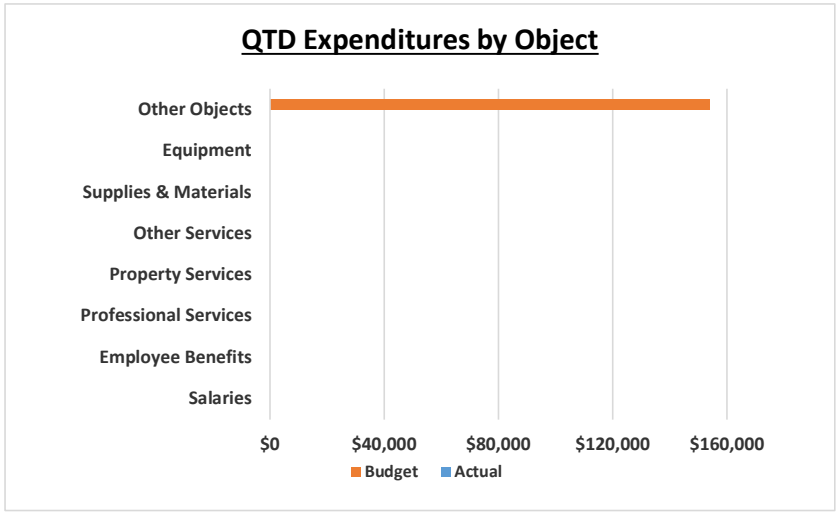
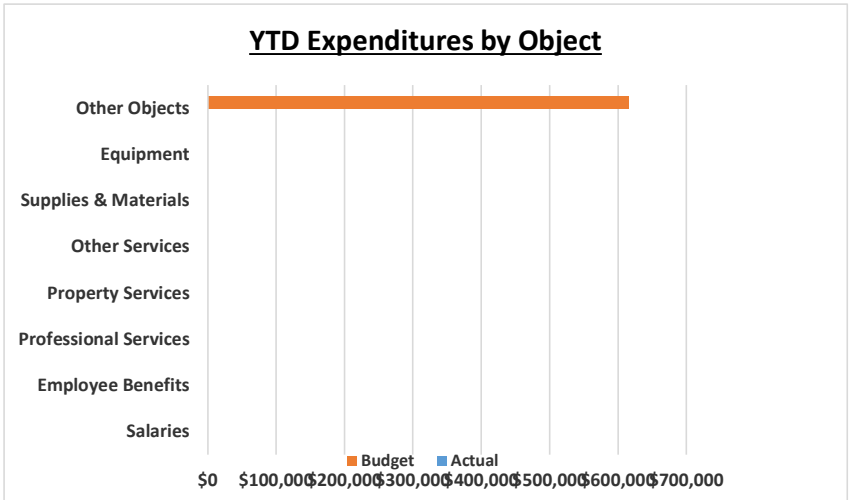
LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary
Student Activity Fund
9/30/2025









Lake County School District
Quarterly Financial Summary
The Center Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ 2,753	$ 38,750	$ (35,997)	7.10%	$ 2,753	$ 155,000	$ (152,247)	1.78%	$ 68,022	
Intermediate Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
State Revenue	$ -				$ -	$ -	$ -	N/A	$ -	
Federal Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Total Revenues	$ 2,753	$ 38,750	$ (35,997)	7.10%	$ 2,753	$ 155,000	$ (152,247)	1.78%	$ 68,022	
Expenditures										
Salaries	$ 23,910	$ 45,935	$ 22,025	52.05%	$ 23,910	$ 183,741	$ 159,831	13.01%	$ 25,760	
Employee Benefits	$ 9,368	$ 17,191	$ 7,823	54.49%	$ 9,368	$ 68,765	$ 59,397	13.62%	$ 9,815	
Professional Services	$ 416	$ 750	$ 334	55.46%	$ 416	$ 3,000	$ 2,584	13.86%	$ 432	
Property Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Supplies & Materials	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Equipment	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Objects	$ 1,062	$ 37,361	$ 36,299	2.84%	$ 1,062	$ 149,445	$ 148,383	0.71%	$ 1,518	
	$ 34,756	$ 101,237	$ 66,481	34.33%	$ 34,756	$ 404,951	$ 370,195	8.58%	$ 37,526	
Other Financing Uses										
Transfers Out (In)	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Income (Loss)	$ (32,003)	$ (62,487)	$ 30,484		$ (32,003)	$ (249,951)	$ 217,948	12.80%	$ 30,496	
Audited/Estimated Fund Balance, Beginning of Year					$ 291,951	$ 291,951				
Fund Balance, End of Period					$ 259,948	$ 42,000	$ 217,948			

Footnotes:

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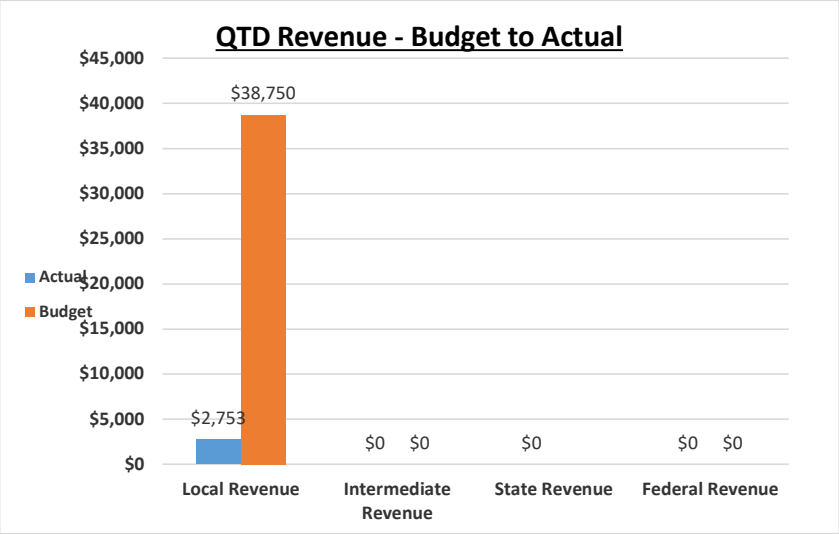
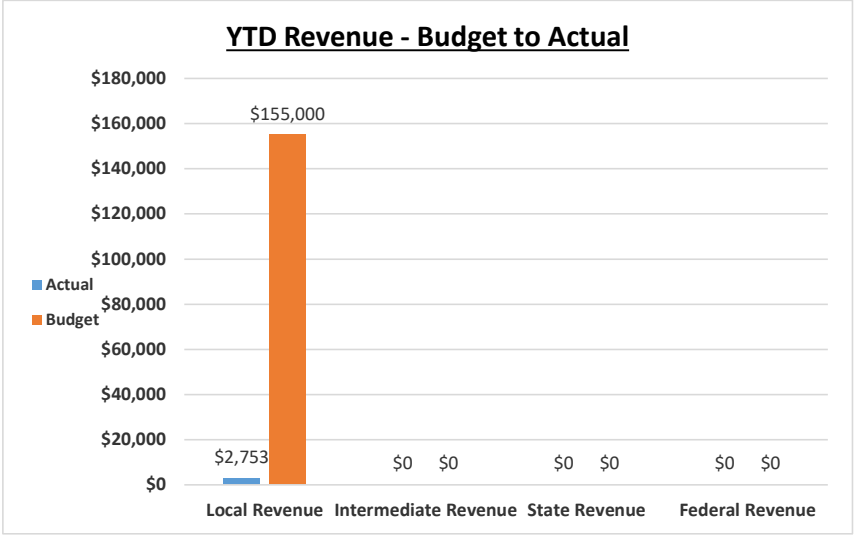
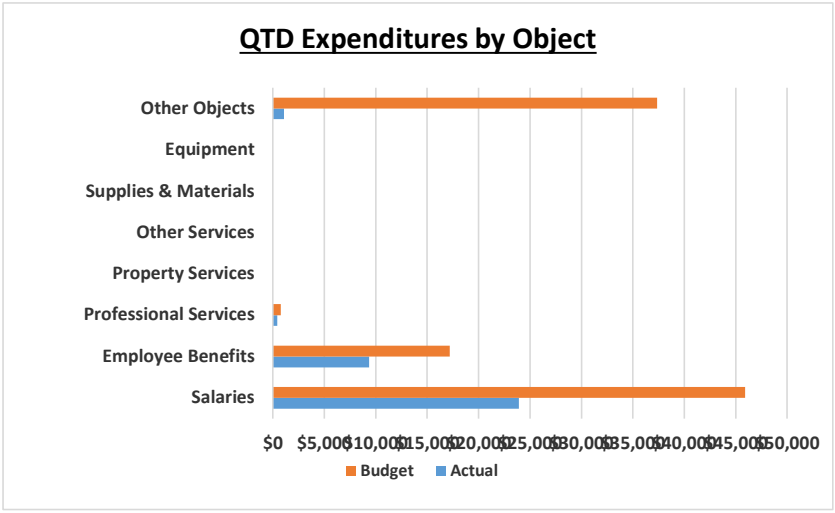
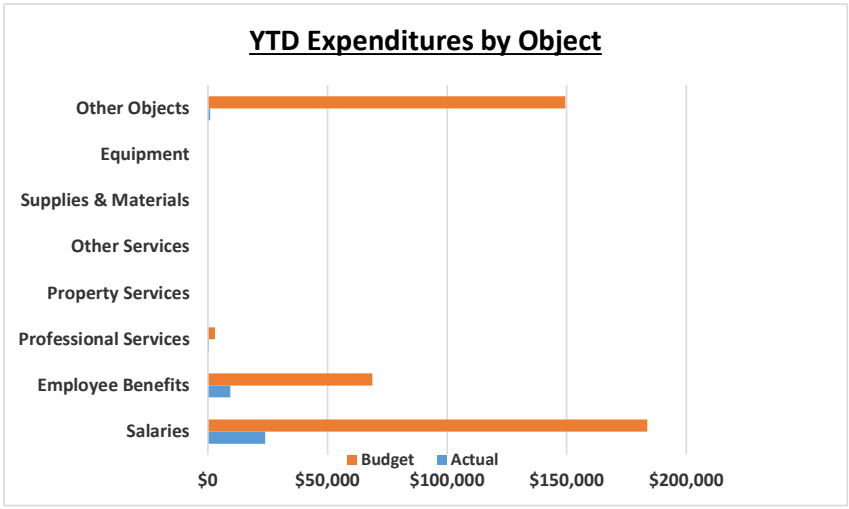
LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary
The Center Fund
9/30/2025









Lake County School District
Quarterly Financial Summary
Head Start Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ -	$ 47,726	$ (47,726)	0.00%	$ -	$ 190,905	$ (190,905)	0.00%	$ -	
Intermediate Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
State Revenue	$ -				$ -	$ -	$ -	N/A	$ -	
Federal Revenue	$ -	$ 190,905	$ (190,905)	0.00%	$ 96,304	$ 763,620	$ (667,316)	12.61%	$ -	
Total Revenues	$ -	$ 238,631	$ (238,631)	0.00%	$ 96,304	$ 954,525	$ (858,221)	10.09%	$ -	
Expenditures										
Salaries	$ 75,454	$ 117,110	$ 41,656	64.43%	$ 75,454	$ 468,438	$ 392,984	16.11%	$ 99,742	
Employee Benefits	$ 29,406	$ 43,227	$ 13,821	68.03%	$ 29,406	$ 172,907	$ 143,501	17.01%	$ 38,031	
Professional Services	$ 5,557	$ 21,346	$ 15,789	26.03%	$ 5,557	$ 85,385	$ 79,828	6.51%	$ 10,721	
Property Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Services	$ 482	$ 1,638	$ 1,156	29.40%	$ 482	$ 6,550	$ 6,068	7.35%	$ 435	
Supplies & Materials	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Equipment	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Objects	$ 133	$ 48,026	$ 47,893	0.28%	$ 133	$ 192,105	$ 191,972	0.07%	$ 21	
	$ 111,032	$ 231,347	$ 120,315	47.99%	$ 111,032	$ 925,385	$ 814,353	12.00%	$ 148,949	
Other Financing Uses										
Transfers Out (In)	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Income (Loss)	$ (111,032)	$ 7,284	$ (118,316)		$ (14,728)	$ 29,140	$ (43,868)	-50.54%	$ (148,949)	
Audited/Estimated Fund Balance, Beginning of Year					$ -	$ -				
Fund Balance, End of Period					$ (14,728)	$ 29,140	$ (43,868)			

Footnotes:

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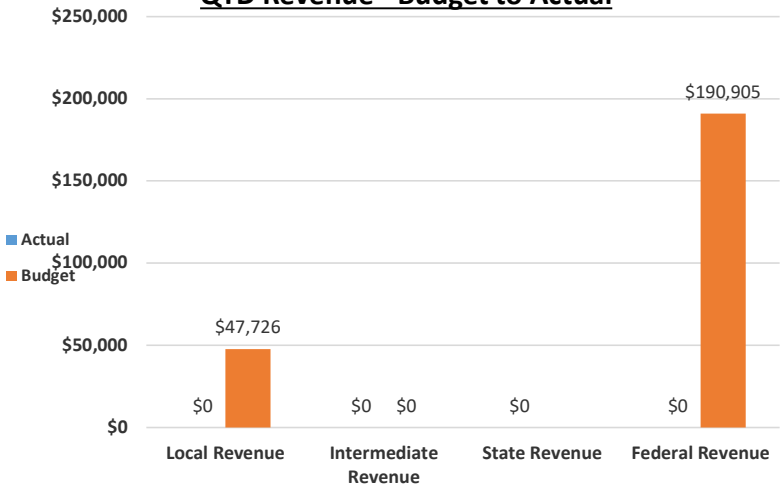
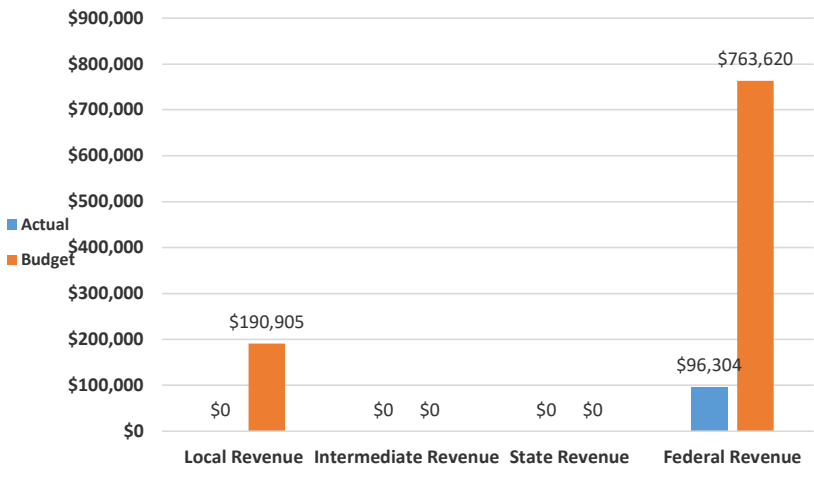
LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary
Head Start Fund
9/30/2025

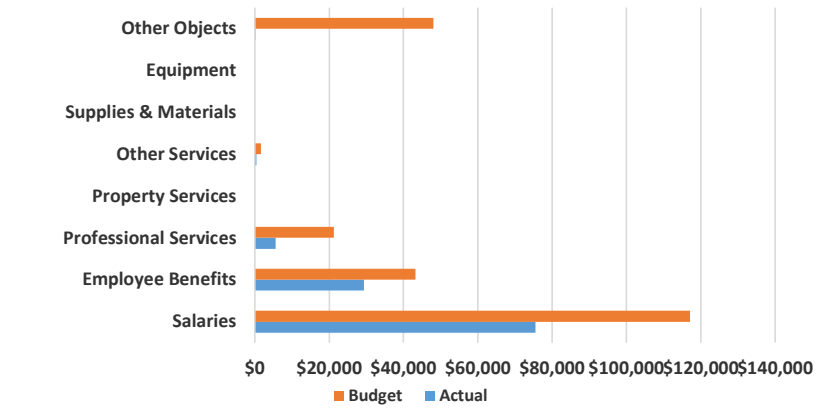
QTD Revenue - Budget to Actual



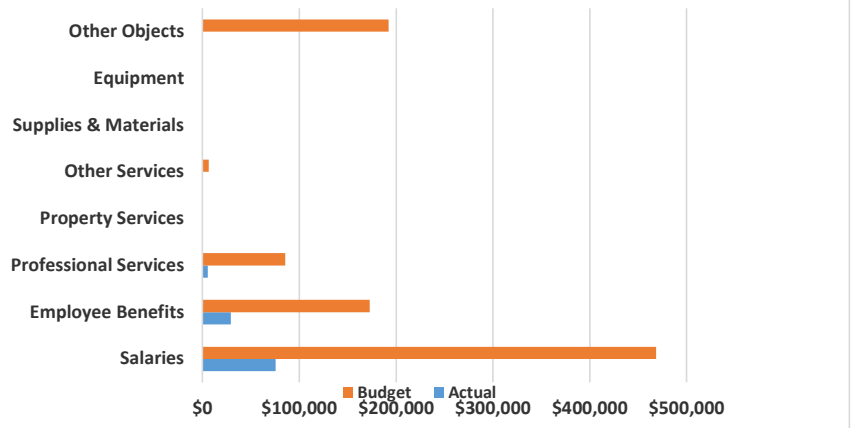
YTD Revenue - Budget to Actual



QTD Expenditures by Object



YTD Expenditures by Object



Lake County School District
Quarterly Financial Summary
Bond Redemption Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ 55,671	$ 392,500	$ (336,829)	14.18%	$ 55,671	$ 1,570,000	$ (1,514,329)	3.55%	$ 42,292	
Intermediate Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
State Revenue	$ -				$ -	$ -	$ -	N/A	$ -	
Federal Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Total Revenues	$ 55,671	$ 392,500	$ (336,829)	14.18%	$ 55,671	$ 1,570,000	$ (1,514,329)	3.55%	$ 42,292	
Expenditures										
Salaries	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Employee Benefits	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Professional Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Property Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Supplies & Materials	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Equipment	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Objects	$ -	$ 1,216,837	$ 1,216,837	0.00%	$ -	$ 4,867,346	$ 4,867,346	0.00%	$ -	
	$ -	$ 1,216,837	$ 1,216,837	0.00%	$ -	$ 4,867,346	$ 4,867,346	0.00%	$ -	
Other Financing Uses										
Transfers Out (In)	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Income (Loss)	$ 55,671	$ (824,337)	$ 880,008		$ 55,671	$ (3,297,346)	$ 3,353,017	$ (0)	$ 42,292	
Audited/Estimated Fund Balance, Beginning of Year					$ 3,297,346	$ 3,297,346				
Fund Balance, End of Period					$ 3,353,017	$ -	$ 3,353,017			

Footnotes:

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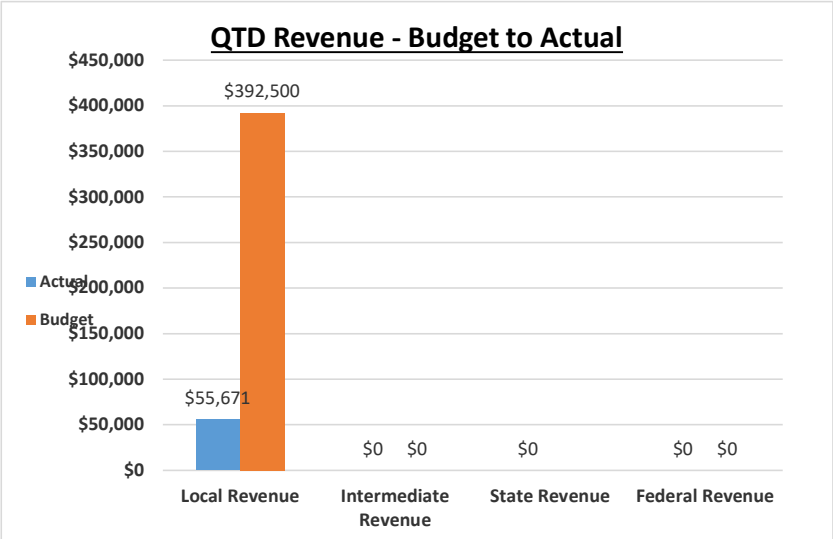
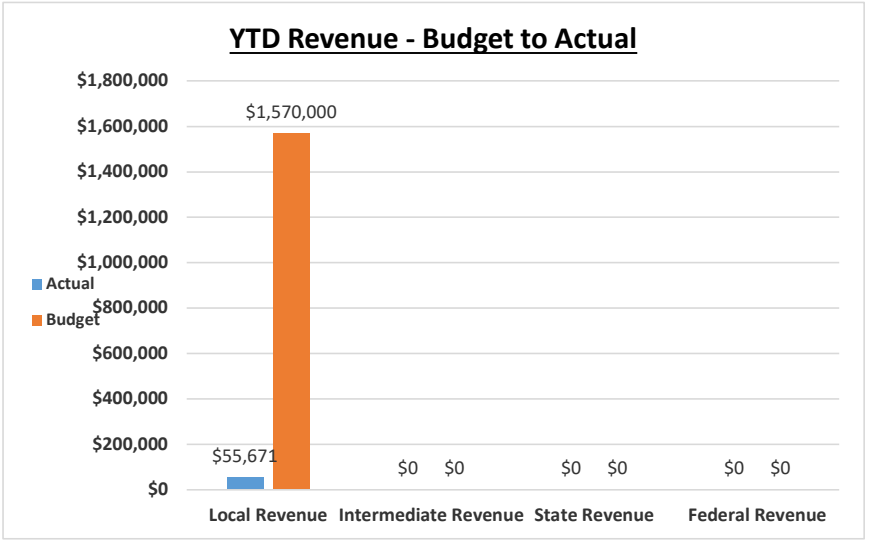
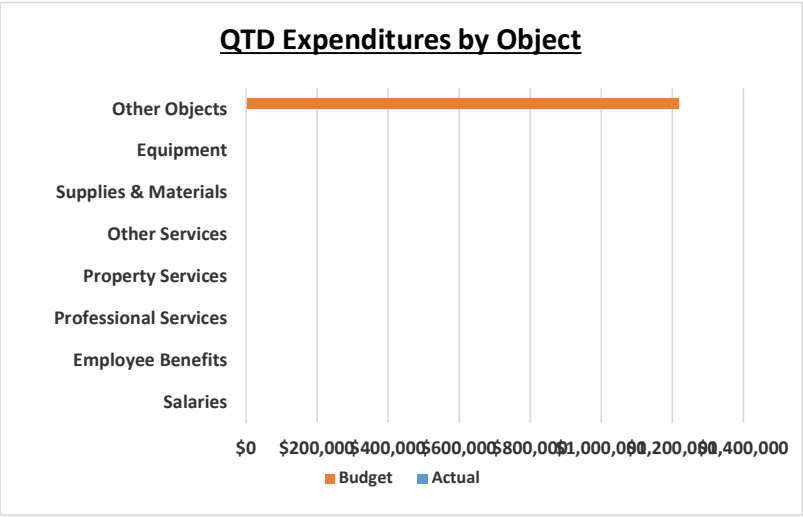
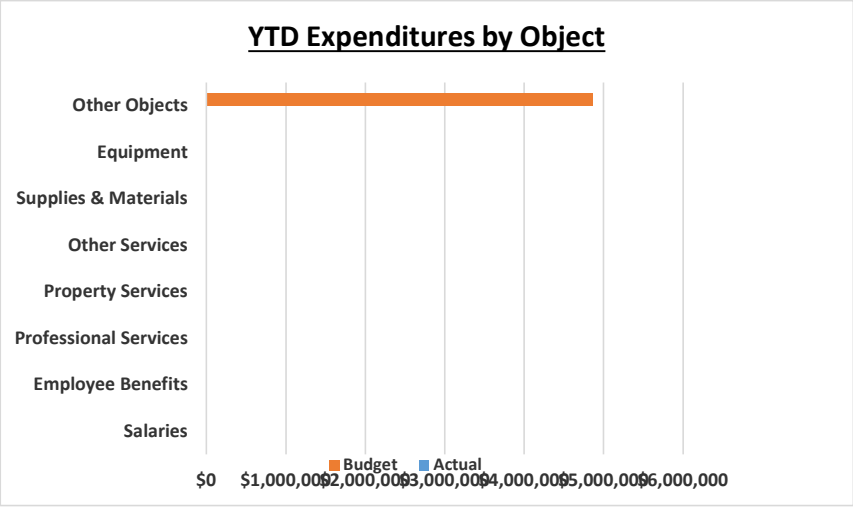
LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary
Bond Redemption Fund
9/30/2025









Lake County School District
Quarterly Financial Summary
Capital Reserve/Cap Projects Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Intermediate Revenue	$ -	$ 1,250	$ (1,250)	0.00%	$ -	$ 5,000	$ (5,000)	0.00%	$ 1,227	
State Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Federal Revenue	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Total Revenues	$ -	$ 1,250	$ (1,250)	0.00%	$ -	$ 5,000	$ (5,000)	0.00%	$ 1,227	
Expenditures										
Salaries	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Employee Benefits	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Professional Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Property Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Supplies & Materials	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Equipment	$ 38,433	$ 131,500	$ 93,067	29.23%	$ 38,433	$ 526,000	$ 487,567	7.31%	$ 192,956	
Other Objects	$ -	$ 136,158	$ 136,158	0.00%	$ -	$ 544,631	$ 544,631	0.00%	$ -	
Other Uses	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
	$ 38,433	$ 267,658	$ 229,225	14.36%	$ 38,433	$ 1,070,631	$ 1,032,198	3.59%	$ 192,956	
Other Financing Uses										
Transfers Out (In)	$ (144,250)	$ (144,250)	$ (144,250)	100.00%	$ (144,250)	$ (577,000)	$ (577,000)	25.00%	$ (42,250)	
Total Other Financing Uses	$ (144,250)	$ (144,250)	$ (144,250)	100.00%	$ (144,250)	$ (577,000)	$ (432,750)	25.00%	$ (42,250)	
Income (Loss)	$ 105,817	$ (122,158)	$ 372,225		$ 105,817	$ (488,631)	$ 594,448	-21.66%	$ (149,479)	
Audited/Estimated Fund Balance, Beginning of Year					$ 488,631	$ 488,631				
Fund Balance, End of Period					$ 594,448	$ -	$ 594,448			

Footnotes:

(1)

(2)

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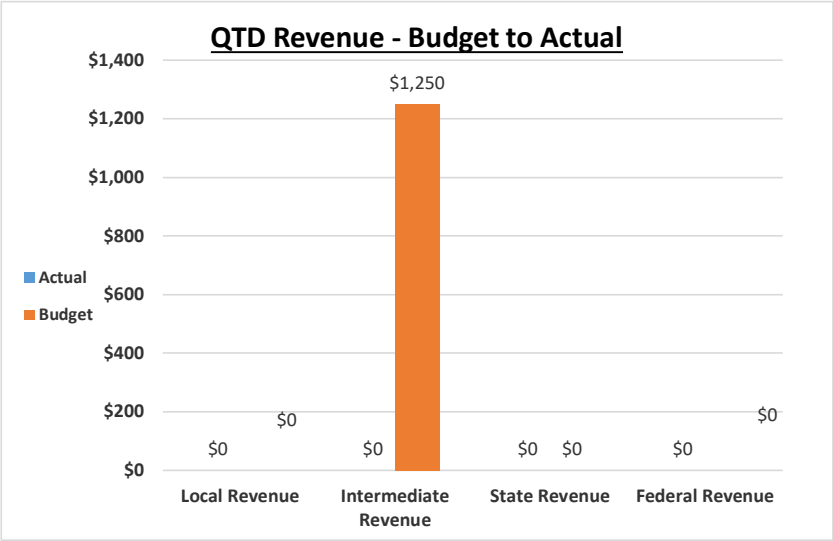
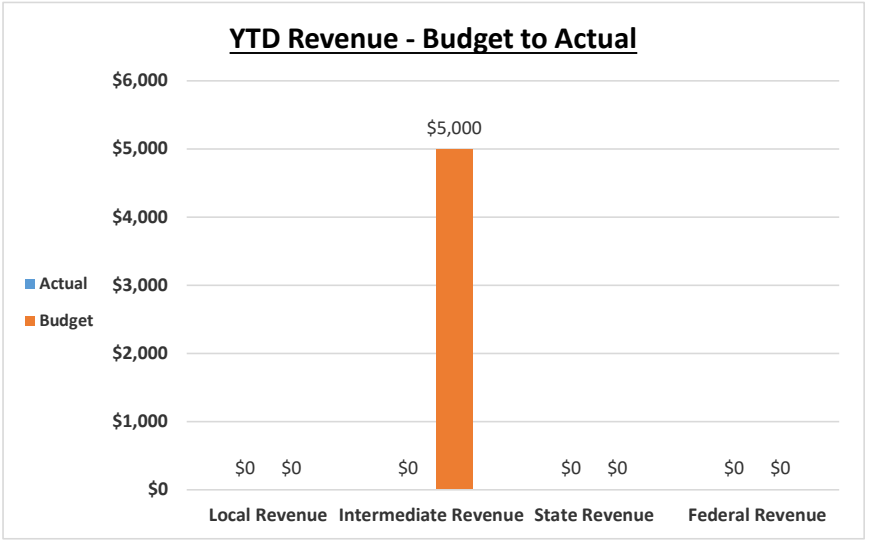
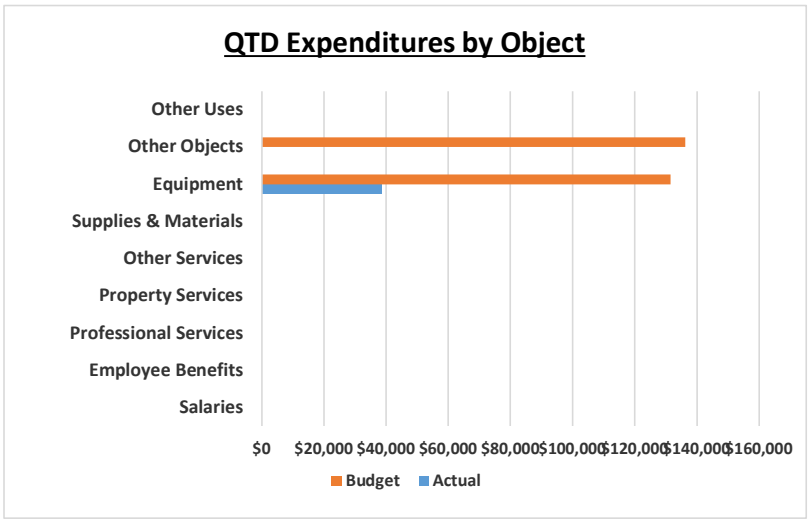
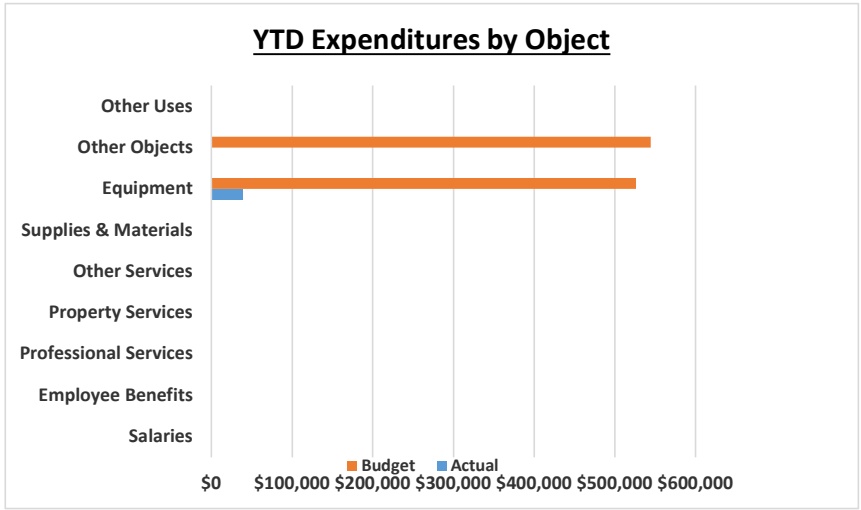
LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary
Capital Reserve/Cap Projects Fund
9/30/2025









Lake County School District
Quarterly Financial Summary
Health Insurance Fund
9/30/2025

	FY 25-26 FIRST QUARTER				FY 25-26 YEAR-TO-DATE				FY 24-25 QTD	Footnotes
	QTD Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	QTD Actual	
Revenues										
Local Revenue	$ 554,962	$ 592,056	$ (37,094)	93.73%	$ 554,962	$ 2,368,223	$ (1,813,261)	23.43%	$ 467,089	
Total Revenues	$ 554,962	$ 592,056	$ (37,094)	93.73%	$ 554,962	$ 2,368,223	$ (1,813,261)	23.43%	$ 467,089	
Expenditures										
Salaries	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Employee Benefits	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Professional Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Property Services	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Services	$ 412,802	$ 591,018	$ 178,216	69.85%	$ 412,802	$ 2,364,073	$ 1,951,271	17.46%	$ 576,815	
Supplies & Materials	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Equipment	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Other Objects	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ -	
Total Expenditures	$ 412,802	$ 591,018	$ 178,216	69.85%	$ 412,802	$ 2,364,073	$ 1,951,271	17.46%	$ 576,815	
Other Fin Total Other Financing Uses										
Transfers Out (In)	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ (91,881)	
	$ -	$ -	$ -	N/A	$ -	$ -	$ -	N/A	$ (91,881)	
Income (Loss)	$ 142,160	$ 1,038	$ 141,122		$ 142,160	$ 4,150	$ 138,010	3425.55%	$ (17,845)	
Audited/Estimated Fund Balance, Beginning of Year					$ 33,439	$ 33,439				
Fund Balance, End of Period					$ 175,599	$ 37,589	$ 138,010			

Footnotes:

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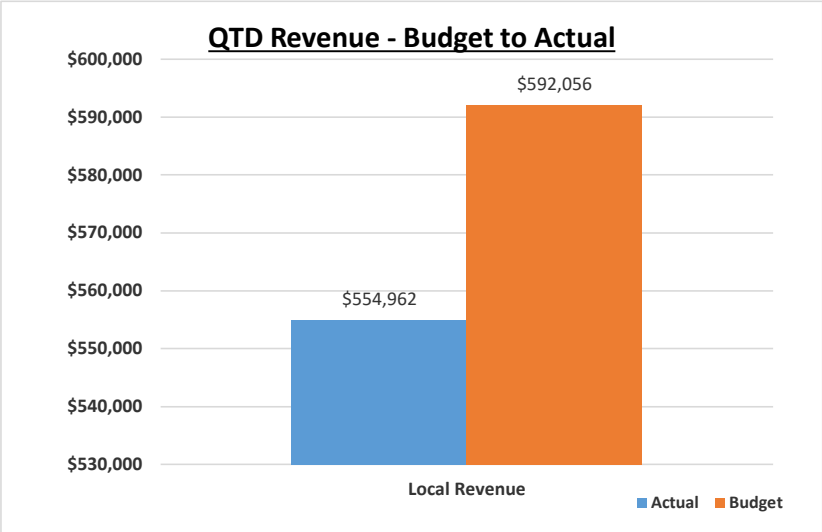
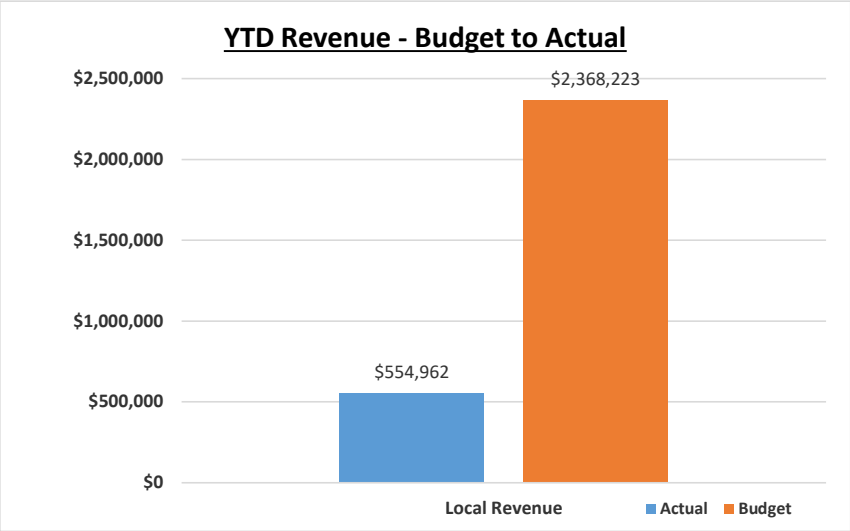
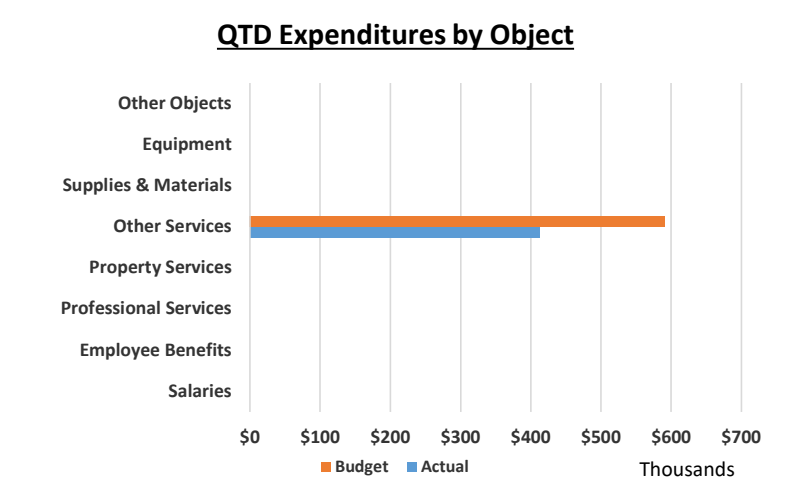
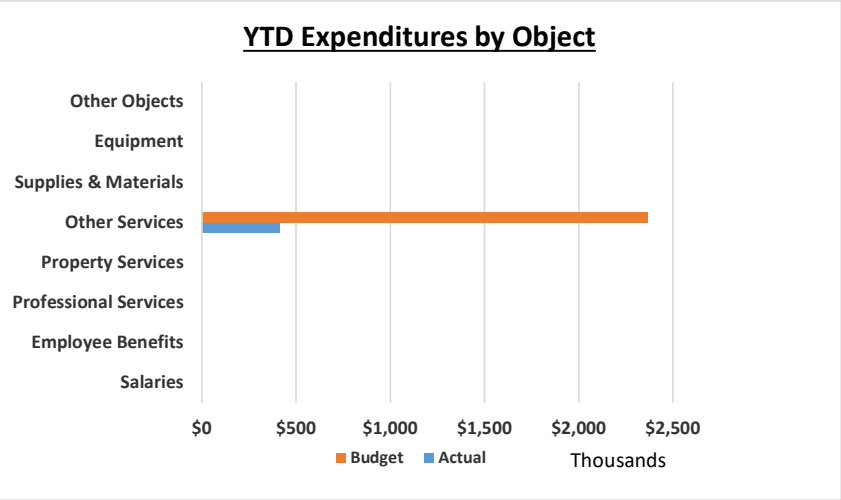
LAKE COUNTY SCHOOL DISTRICT R-1

Quarterly Financial Summary
Health Insurance
9/30/2025









Lake County School District
Learning Beyond Walls

Monitoring Report: SSG-2, Treatment of Students, Parents and Community
Date of Report: October 27, 2025
Monitoring Period: 1 Year
Report Prepared by: Kate Bartlett, Superintendent

I. Policy

Here is a link to the policy: https://www.lakecountyschools.net/wp-content/uploads/2014/04/SSG-2-1.pdf

II. Interpretation

"With regard to staff interactions with students, parents and the community," the policy is intended to ensure that "the Superintendent shall not cause or allow conditions, procedures, actions or decisions that are or have the potential of being disrespectful or disruptive." As such, the policy outlines specific ways to maintain healthy communication and relationships with stakeholders.

III. Evidence

Create a table or other means of highlighting the key elements of the policy and the district's compliance with the element, i.e.

Evidence of Compliance

#	*Policy Requirement*	*Evidence or Process to Ensure Compliance with Examples*	*Instances of Non-Compliance*

1	Use methods of collecting, reviewing, transmitting and storing information that reasonably protect confidential information.	The District uses administrative policy JIRA/JRC - Student Records/Release of Information on Students, as well as the Family Educational Rights and Privacy Act (FERPA), to guide the protection of confidential student information. The storage of student data is protected by secure servers and networks, whether on site or in the Cloud. Administrative policy GBEE - Staff Use of Technology also prohibits the sharing of any confidential information.	None
2	Provide for effective handling of grievances and complaints.	Administrative policy provides extensive provision for the handling of grievances and complaints. Specifically reference: JII - Student Concerns, Complaints & Grievances; GBK - Staff Concerns/Complaints/Grievances; KE - Public Concerns and Complaints. The District follows these policies when concerns surpass informal feedback and rise to the level of a formal complaint or grievance.	None
3	Adequately inform students, parents and the community of district policies, procedures and school choices within the district.	The District's website and extensive school communication platform, SchoolMessenger, provide ongoing opportunities that the District utilizes to inform parents and the community about pertinent district information. The District also annually collects information from parents about its communication via the parent survey, in order to improve.	None

4	Respond meaningfully and in a timely manner to concerns raised by students, parents and community members and report, in a timely manner, on any serious or repeated concerns and responses to the Board.	Every year, the Superintendent establishes Communications Norms with the leadership team that guide us to ensure meaningful and timely responses to concerns. These Norms include response times for various scenarios as well as how to handle communication around urgent issues. The Superintendent includes the Board President and/or the entire Board on responses to concerns that may escalate.	None

IV. Compliance

I report that the Superintendent and the district are in compliance with policy SSG-2.

V. Monitoring Work

Future:

- For #4 above, consider tracking concerns and response times.

VI. Considerations for Revision

- None

Signature: Kate Bartlett

Title: Superintendent

Date: 10/27/2025

Lake County School District
Learning Beyond Walls

Monitoring Report: SSG-3, Treatment of Staff
Date of Report: October 27, 2025
Monitoring Period: 1 Year
Report Prepared by: Kate Bartlett, Superintendent and Kathleen Fitzsimmons, HR Director

I. Policy

Here is a link to the policy: https://www.lakecountyschools.net/wp-content/uploads/2014/04/SSG-3.pdf

II. Interpretation

The policy is designed to ensure that "the Superintendent shall not cause or allow disruptive, inconsistent or unfair treatment of paid or volunteer staff."

III. Evidence

Create a table or other means of highlighting the key elements of the policy and the district's compliance with the element, i.e.

Evidence of Compliance

#	*Policy Requirement*	*Evidence or Process to Ensure Compliance with Examples*	*Instances of Non-Compliance*
1	Make all inquiries required by law prior to hiring any personnel.	Policy GCE/GCF and Policy GDE/GDF describe the process of background check. Certified staff	None

		are screened through the Colorado Department of Education, while classified staff are processed through the Colorado Bureau of Investigation and Federal Bureau of Investigation via the District. All background check results are maintained in a separate, confidential file.	
2	Recommend candidates to the Board for staff positions.	Per Policy GCE/GCF, the Human Resources Director submits regular Employee Status Updates in writing to the Board of Education for approval of all employee appointments.	None
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.	Our G Policies address personnel policies for rules and procedures. GCE/GCF addresses hiring for certified staff and GDE/GDF addresses hiring for classified staff. All job descriptions are stored in a shared Google Drive accessible to hiring managers, and salary and compensation plans are publicly posted on the District website under *Salary & Benefits.*	None
4	Not prevent staff from grieving to the Board when internal grievance procedures have been exhausted and the employee alleges that Board policy has been violated.	Policies GBK and GBK -R address staff concerns, complaints and grievances and allow for the Board as a piece of the appeal process.	None
5	Not discriminate against any staff member for alleging a violation of Board policy, law, or civil rights.	Policy GBA affirms our equal opportunity hiring commitment. The first six policies in Section A establish the foundational commitment of the District addresses nondiscrimination and equal opportunity. (Policies AC, AC-R-1, AC-R-2,	None

		AC-R-3, AC-E-1, AC-E-2). All employees receive annual training on workplace discrimination and harassment prevention and reporting. The HR Director, serving as both Compliance Officer and Title IX Coordinator, ensures a safe, inclusive, and welcoming environment for all staff.	
6	Protect confidential information.	Policy GCE/GCF and Policy GDE/GDF address how confidential employee information protections are addressed and strictly followed.	None
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.	All negotiated agreements are posted here and upholding them is a core value of our District.	None
8	Provide staff with an opportunity to become familiar with their rights under this policy.	Each year, employees are directed to the policy webpage and participate in HR-led training highlighting key policies and expectations. Employees must sign off upon successful completion. The HR Director monitors compliance with all state policies and required training guidelines.	None

IV. Compliance

I report that the Superintendent and the district are in compliance with policy SSG-3.

V. Monitoring Work

Future:

- None

VI. Considerations for Revision

- None

Signature:

Title: Superintendent

Signature:

Title: HR Director

Date: 10/27/2025

Policy Type: Staff/Superintendent Guidelines

Financial Administration

The Superintendent shall not cause or allow any fiscal condition that is inconsistent with achieving the Board's *District Priorities* policies, disregards the Board's ultimate authority to determine financial matters of the district, places the long-term financial health of the district in jeopardy or causes a material deviation in spending from the annual budget or budget policy adopted by the Board with respect to the actual, ongoing condition of the district's financial health.

Accordingly, the Superintendent shall:

1. Not expend more funds than have been received in the fiscal year to date unless authorized by the Board through use of reserves or unless revenues are made available through other legal means.

2. Not expend funds beyond amounts set forth in the budget without the Board's approval.

3. Settle payroll and debts in a timely manner.

4. Not allow reports or filings required by any state or federal agency to be overdue or inaccurately filed.

5. Arrange for the annual audit of all district funds and accounts following the close of the fiscal year in accordance with state law.

6. Seek all customary and pursue receivables after a reasonable grace period.

7. Keep complete and accurate financial records by funds and accounts in accordance with generally recognized principles of governmental accounting.

8. Appropriately seek all federal and state funds to which the district is or may be entitled and report to the board accordingly.

9. Seek any loan only with approval of the Board.

Policy Type: Staff/Superintendent Guidelines

Asset Protection

The Superintendent shall ensure assets are protected, adequately maintained, appropriately used and not unnecessarily risked.

Accordingly, the Superintendent shall:

1. Obtain insurance coverage against theft and casualty losses to 100% of replacement value and against liability losses to Board members, staff or the district itself in an amount that is reasonable for school districts of like size.

2. Ensure that the facilities and equipment are not subject to improper wear and tear or insufficient maintenance.

3. Limit exposure of the district, its Board and staff to legal liability.

4. Request approval of the Board for any single, non-budgeted purchase or expenditure of greater than $10,000.

5. Not make any purchase:

    a. Wherein normally prudent protection has been given against conflict of interest.

    b. Without having obtained comparative prices based on similar quality.

    c. Without considering a balance between long-term quality and cost.

    d. Without reasonable consideration of local vendors.

7. Use a competitive bidding procedure for all contracted services, except professional services, and purchases of supplies, materials and equipment in the amount of $10,000 or more.

8. Protect intellectual property, information and files from loss or significant damage.

9. Not receive, process or disburse funds under controls which are insufficient under generally accepted accounting procedures.

10. Not acquire, encumber or dispose of real property.

11. Protect the district's public image and credibility, and ensure district's ability to accomplish its mission.

12. Not allow the district to enter into a contract in which an employee of the district has an interest unless one or more of the following apply:

    a. The contract is awarded to the lowest responsible bidder based on competitive bidding procedures that have previously been set forth in district administrative policies.

    b. The merchandise is sold to the highest bidder at a public auction.

    c. The transaction involves investing or depositing money in a financial institution which is in the business of loaning money or receiving money.

    d. If, because of geographic restrictions, the district could not otherwise reasonably afford the contract because the additional cost to the district would be greater than 10 percent of the contract with the interested member or if the contract is for services that must be performed within a limited time period and no other contractor can perform the services.

    e. If the contract is one in which the Board member has disclosed a personal interest and is one on which the member has not voted or has voted as allowed in state law following disclosure to the secretary of state and to the Board.