

**COLORADO SPRINGS SCHOOL DISTRICT 11**  
Dr. Terry N. Bishop, Superintendent  
**Division of Business Services**  
Glenn E. Gustafson, CPA, Deputy Superintendent/CFO

**DAAC Budget Committee**  
Wendy Chiado, Chairman

**Minutes**

October 28, 2008

6:00 p.m.

Members Present: Wendy Chiado, John Gartin, Tina Koenig, John Leary, Trish Nixon, and Javan Ridge

Ex Officio Members Present: Becky Kluck, Ken Wieck and Becky Moore

Wendy opened the meeting at 6:05 p.m. Wendy asked for corrections, additions or deletions to the minutes. John Gartin asked to amend the fifth paragraph to include him with John L asking about the night school charge item. The minutes will be amended to reflect this change. John G moved to accept the minutes as corrected and Javan seconded the motion. The minutes were approved with correction.

Wendy gave a short update to the committee regarding the DAAC. She reported that the Board of Education had approved the charge and membership with no questions. She also told the committee that the Executive DAAC will be addressing the bylaws at their next meeting. The Executive DAAC feels that there is a lack of communication between the various subcommittees and would like to have a meeting of the chairs on a periodic basis to create some cohesiveness between them. The Executive DAAC will address the achievement gap with Dr. Bishop and Dr. Thurman as well.

Becky Kluck resumed the committee's look at the different budget-related Board of Education policies with the committee. She discussed the purpose of the review, the information accessed and the process with the committee, emphasizing the use of CASB recommendations. Becky also pointed out the last date of revision to the budget policies. Becky told the committee that she attempted to consolidate the policies so that there were not so many. Also, some policies reflect state statute; these policies do not necessarily stand on their own because the statutes are state law.

Discussion began with Policy DB/DBB, Annual Budget/Fiscal Year. CASB code is DB. The committee looked over the policy and the additions and deletions provided as well as Becky's handwritten notes. There was much discussion regarding a five-year budget plan. Becky told the committee she would be in favor of developing this plan but that she had not spoken to Glenn Gustafson about this idea yet. It would involve a lot of work, especially in the beginning. The committee was also favorable toward developing a five-year budget plan. Tina expressed the usefulness of a five-year budget plan as it would allow the schools to think ahead. John G suggested placing the responsibility for a five-year plan into the principals' job descriptions. Becky did not think that would be approved but if it became policy then it would be expected to happen without being in the job description. She emphasized that something like this would have to be enforced from the top down. New items must be in the five-year budget plan for approval.

John L asked about the revision schedule for such a plan. He thought perhaps on a cyclical basis of every two years. It would be a big undertaking but could improve the budget process as well as accountability and more responsible spending. Javan pointed out that the budgets could not be set in stone but have some sort of tolerance level. Trish stated that annualizing budgets keeps people planning ahead but they tend to hoard money to roll to the next year or save for something. Becky pointed out that the purpose of the budgets given to the schools is to have them spend all of their budgets each year, not save back money.

John L pointed out that this vision must come from the top down as discussed before. John G suggested developing a spending plan quarterly. Javan noted that spending is heavy at the end of the fiscal year when schools and especially departments spend down their budgets. The IBR process was again discussed. John G pointed out that the district's capital plan is for five years.

Wendy asked about the CASB updates to the policies. Becky told the committee that Rochelle in the Records department receives them and sends them to the responsible departments as new recommendations or changes come in. The departments are asked to update their policies accordingly.

Discussion also took place as to how much information should be in a policy. Becky told the committee that policies should be to the point and that placing state statutes within the policies or other policy verbiage should be avoided. Related documents and policies are noted at the end of a particular policy and can be cross referenced if necessary.

Also discussed was a CASB recommendation for a 2% contingency requirement. CASB's intent is to have this contingency already in place at the beginning of each fiscal year, before the new budget is developed. The committee discussed creating a contingency with tighter rules and closer monitoring than the current General Fund contingency. Changes discussed to Policy DB will be distributed at the next meeting.

Several other policies were deleted with portions of them placed into other policies, as suggested by CASB. Several policies are still in progress and will be discussed at a future meeting.

Ken Wieck reviewed the June Modifications from FY07/08 with the committee. Of note were the following:

#2 P-card rules were questioned surrounding the purchase of Wasson HS supplies for the Saturday School. The P-card had been used properly however the purchase was not a valid use of instructional money. Ken indicated that a budget correction will take place. The request for funds did not specify what instructional supplies were to be purchased. John G pointed out that a lesson had been learned from this discovery. Accountability for the dollars asked for and then spent must take place. Ken indicated he did not think Mitchell could provide a detail of what was spent for the Saturday School supplies because no one tracked the expenditures separately for the Saturday School. The committee would still like to know what purchases were intended with the money requested.

Discussion took place surrounding accountability for the requests and the process of approval for a request. Becky told the committee that the division head signs off on the request and the request goes to cabinet for approval. The committee decided that a better process with more accountability and detail should be developed. John G suggested a spending plan be developed with a quarterly review and cost tracking. He would like to see justification for the money committed and then dates as milestones to be adhered to. Wendy feels that a spending plan should be developed with definitive goals. John L asked how to track expenditures. Becky told him they can be tracked through financial statements. Wendy told the committee that she has a desire to meet with Glenn Gustafson to develop performance measures for the DAAC Budget Committee.

#3 Doherty HS cannot provide detail of supplies purchased because the purchases were not tracked separately. Mitchell High School did not spend their money. The committee questioned the schools not identifying purchases for the Saturday School. These purchases should be tracked because a specific request for money was made for them and the request was granted. Again, accountability was the issue.

#13 Rtl program was tabled due to time. The committee will review the information provided and be prepared for discussion at the next meeting.

The meeting was adjourned at 7:45 p.m. with plusses and deltas.

Next Meeting: November 18, 2008 at FOTC Oak Room (upstairs) at 6:00 p.m.