



SUPERINTENDENT MONITORING REPORT

December 13, 2011

Executive Limitations: Policy 3.4 Financial Planning and Budgeting

Policy 3.4 Summary

Financial planning or budgeting for any fiscal year or part thereof shall not deviate materially from *District Goals* priorities or risk fiscal jeopardy, and shall be derived from a multi-year plan.

Interpretation of policy elements 1, 2 and 3. Policy elements 1, 2, and 3 address projections, assumptions and plans used to develop the District's annual budget and cash flow and balance sheet statements included in the District's Comprehensive Annual Financial Report (CAFR). Items 1.a and 1.d are reflected in the District's annual budget while items 1.b and 1.c are reflected in the CAFR. Item 1.b requires annual budgeting and reporting by fund. Item 3 requires that the Superintendent budget adequate funds to further governance by the Board as specified in Policy 1.7, *Investment in Governance*.

For any financial plan or budget, the Superintendent shall not cause or allow the District or any school chartered by the District to:

1. Omit:
 - a. Credible projections of revenues and expenses,
 - b. Separation of capital and operational items and funds,
 - c. Cash flow and significant balance sheet items, or
 - d. Disclosure of planning assumptions.
2. Plan or budget in a manner that risks incurring those conditions set forth in the Board's policy on *Financial Condition and Activities*.
3. Provide less for Board prerogatives during the year than is set forth in the *Investment in Governance* policy. This item pertains only to the District, not charter schools.

Report of Compliance with Policy 3.4. As of the date of this report, the District is in compliance with this policy. As reflected in the audited CAFR dated June 30, 2011, cash flows, assets and liabilities are accounted for in accordance with statute and generally accepted accounting standards. Additionally, capital and non-capital transactions are recorded to reflect changes in the District's financial position. The District's annual budget also projects revenues and expenses by school, division and fund. The letter of transmittal discusses long-range projections while the financial section provides budgeting planning factors and assumptions.

Evidence of Compliance with Policy 3.4

- Accreditation Report – Compliance – Budget, Accounting and Reporting, dated December 14, 2010.
- Adopted 2011-12 Budget dated June 21, 2011.
- Quarterly Interim Financial Reports.
- Comprehensive Annual Financial Report (CAFR) dated June 30, 2011.
- District Policy DA – Fiscal Management Goals/Priority Objectives.
- The board of education has a \$161,163 services budget to use at its prerogative, and has spent \$89,570 after five months of operations.
- A Public Budget Hearing is facilitated annually by the District Accountability Advisory Committee.
- Cash flow borrowing is accomplished in accordance with the State Treasurer's Interest-Free Loan Program for Colorado School Districts. The Board resolution authorizing up to \$20 million in borrowing was approved by the Board on June 21, 2011.



SUPERINTENDENT MONITORING REPORT
December 13, 2011 Consent Agenda
Executive Limitations 3.8 - Communications and Support to the Board

Policy 3.8 Summary

The Superintendent shall not cause or allow the Board to be uninformed or unsupported in its work.

Interpretation of Policy 3.8

- ❑ The Superintendent and staff will keep the Board informed about key activities related to Aurora Public Schools. This means that the Superintendent and staff will provide the Board updates and relevant facts about key issues. They will also answer requests that will help the Board make decisions and understand key issues and activities in the district. The Superintendent and staff will ensure that the Board has clear, concise and timely information needed to fulfill its duties and responsibilities as defined by the Board's governance policies.
- ❑ The Superintendent and staff will ensure that the Board is updated in a timely manner about legislative issues, accreditation, incidents, media coverage and any legal or possible legal matters.
- ❑ In addition to information, the Superintendent and staff will provide logistical, clerical and other needed support so the Board may fulfill its duties and responsibilities as defined by policy governance.
- ❑ The Superintendent and staff will treat Board members equitably.
- ❑ The Superintendent and staff will ensure that Board members have all needed information and materials for meetings.
- ❑ The Superintendent and staff will support the Board's ability to act as a team.
- ❑ Failure to comply with any of these items may leave the Board uninformed and/or unsupported.

Update on Compliance with Policy 3.8

The Superintendent and staff were in compliance with this policy.

Evidence of Compliance with Policy 3.8 (Specific to this quarter)

The Superintendent updated the Board on key issues including the:

- ❑ Columbia attempted abduction
- ❑ Snow closure
- ❑ Paris evacuation

On an ongoing basis, the Superintendent and staff provided communication support for the Board of Education in the following ways:

- ❑ Provided the Board necessary information and materials for Board meetings.

- Informed the Board about key issues, legal issues and media stories involving APS through the following:
 - Superintendent's Bulletin
 - Department and division newsletters
 - Daily Media Monitoring reports
 - Communication Updates, as needed
 - Emails
 - Legal updates
 - Executive sessions
 - Board meeting VISTA 2015 metric updates
 - BOE weekly email updates on department/division activities
 - BOE Quarterly Reports
 - BOE Monitoring Reports
 - Monthly meetings with the Superintendent and Deputy Superintendent
 - Community Connection, Facebook and Twitter.

- Responded to Board requests for information in the following ways:
 - The Superintendent and Deputy Superintendent provided requested information at meetings and via emails.
 - If information was readily available, the Board member received it in two to three days.
 - If information was not readily available and required research, the Board and Superintendent agreed upon an appropriate date for delivery. Responses to requests approved by the Board were shared with all Board members.
 - The Superintendent and Leadership Team followed through with requests for support or inquiries made by parents at Board meetings.

- Notified the Board of school and district incidents or alleged incidents involving significant risk to student(s) or employees' health and/or safety.
 - The types of "incident" / "situations" that may have required school board notification included:
 - Physical plant, building infrastructure, health and safety situations that had the effect or potential to place employees/students /visitors at risk, or school and facility operations at risk, or that result in loss of property.
 - Bus accidents or vehicle contact in vehicles owned and operated by APS where personnel were injured.
 - Any accidents or medically-related issues that involved emergency response and/or resulted in serious employee, student or visitor injuries including death.
 - Awareness of an issue/event outside of APS direct control (such as weather-related conditions or power outages) that had the potential to place employees, students or visitors at risk, or school or facility operations at risk.
 - Notice of violation or third party activity that posed a public relations risk for APS. (Examples: legislative activity, advocacy group demonstration, vandalism or burglary of APS property, etc.)
 - Accidents or medically-related situations that had the potential for public relations or regulatory agency risk exposure.
 - An act of conduct or alleged conduct committed by APS employees, non-employees, visitors or students that may have been construed as illegal or unethical.

- Supported the Board Policy Governance by providing the following:
 - Ongoing updates in the following areas:
 - Talking points for Town Hall meeting
 - New web page that highlight board school/event visits
 - New web page that lists upcoming school performances
 - Promotion of new board member and officers
 - Board website (agendas and minutes)
 - Leadership Team website (Leadership Team and Division of Instruction agendas)
 - News releases regarding Board executive sessions and additional meetings/trainings
 - District calendar for the Board
 - Quarterly school invitations to the Board