ROCKY MOUNTAIN SCHOOL OF EXPEDITIONARY LEARNING
MINUTES OF BOCES MEETING
December 1, 2015
7:00 a.m.

In Attendance: Kevin Larsen, Kelly Perez, Rosann Ward, David Willman, and Barbara Yamrick

Staff: Chad Burns, Julie Stelzer, and Cris Veteto

Guests: Shawn Sonnkalb from CliftonLarsonAllen, Steve Steadman

Kelly called the board meeting to order. She welcomed everyone to the meeting.

Approval of Agenda
Kelly asked for a motion to approve the agenda. Barbara made a motion to approve the agenda and Rosann seconded. The motion was unanimously approved.

Approval of Minutes
Kelly asked if there were any corrections for the minutes; there were none. David made a motion to approve the minutes and Barbara seconded. The minutes were unanimously approved.

Executive Director Report
Chad said that as November comes to a close and the month of December has begun, RMSEL has officially concluded fall trip season. Most recently, 9th and 10th grade students completed their respective grade level trips to Guadalupe Mountain National Park and Canyon de Chelly. Once again, the students experienced authentic adversity while in the field which challenged them to persevere. The grade levels faced travel challenges along with early season winter storms while in the field. Chad applauded RMSEL’s team of teachers and adventure coordinators in designing and implementing safe experiences for students that transcend beyond each wilderness setting.

Chad said that this year, he conducted a forum for parents to provide feedback from the fall crew trip season. He shared a synthesis of this forum with RMSEL’s entire school community in Chad’s bi-weekly communication with all parents. The excerpt from this communication is included below:

I had the opportunity to meet with our parent community last Friday morning at 8 am during “Chat with Chad” regarding the theme of “RMSEL Adventure.” Our Adventure Program is a pivotal part of our school program and community at RMSEL. We take students on amazing journeys around Colorado and beyond throughout the surrounding Rocky Mountain region. As I enter my fifth year as the Executive Director, I continue to support our mission and vision pushing our students to stretch their comfort zone and engage in what we sometimes refer to as “Big Adventure.” These adventures take our students beyond the Front Range onto the Colorado River in Utah, Yellowstone National Park in Wyoming, and Canyon de Chelly in Arizona. As we continue to engage in “big adventure,” as a team of Administrators, Adventure Staff, Crew Leaders, and parents, we are required to evaluate our program, collect feedback from families, and chart a course of action for continuous improvement. To offer this amazing program, it is essential that we are reflective practitioners who analyze each season in the pursuit of action-based improvement.

I want to capture a few items from our parent forum that we are improving this school year in the following areas of our Adventure Program. Communication is paramount to success on any team and crucial for the success of a program that goes beyond the expectations of a traditional learning environment. Our new standard for Adventure Communication for the spring of 2016 is Trip Packets distributed to students and families one month prior to departure. This will include a welcome letter, gear list, and trip itinerary. We will not post this information to any website or open source outlet to ensure that this information remains confidential to students and families. By communicating one-month prior, families can begin going through gear, purchasing new items as needed, communicating with teachers, etc. This window of time will increase the ability for families to work collaboratively with our Crew Leaders and Adventure Staff.
We have also restructured our food for crew trips. During Fall Break, Nick and I built a food locker on campus. This will warehouse packed dry food items for each season of crew trips, so crews will essentially shop on campus. In lieu of requesting produce purchases, we piloted the use of online ordering and food delivery through King Soopers on the morning of trip departure this past week with the high school. In the food locker we have also added a refrigerator, chest freezer, tub washbasin, and dishwasher. This way we have the ability to store items and clean camp kitchens on site instead of having to send them home with a parent to wash. We hope this streamlines our efficiency with this aspect of our program.

Finally, as we continue to engage in “big adventure,” we will adjust the annual crew trip calendars to ensure that long distance trips back up to a shorter Front Range trip to allow Adventure Staff to regroup, communicate, and prepare for departure for each trip. This past season Yellowstone and 4/5 Rafting in Utah were back-to-back on the calendar. This simply does not work with the amount of equipment required for each trip and the geographical distance between locations. Our Adventure Staff returned late, repacked, and departed with less than 24 hours between trips. The 2016-2017 crew trip calendar will be released prior to winter break this year. We are in the final phases of confirming trips, locations, and support staff. Our team is focused on communication, efficiency, and planning that ultimately will foster safe crew trips that continue to provide “big adventure” experiences to our students.

Throughout trip season, students that are not in the field are actively engaged in their fall learning expedition in the classroom. As the first trimester comes to its conclusion, school level teams have recently completed their exhibition night or are preparing to do so prior to winter break. On Wednesday, November 18th, middle school students (6th – 8th) showcased work to the parent community during their Exhibition Night on campus. Teachers and students share high quality work with RMSEL’s parent community from each core content area during exhibition night. The high school students returning from fall grade level trips and internship in 11th grade showcased final products from their learning expeditions and/or internship at Academic Showcase on Thursday, November 19th. The final products from the students’ internships ranged from auto body repair to custom instrument construction and field experiences at a local elementary school. Each student is onsite with his or her expert in the field for a total of 80 hours. The students reflect on their daily experience onsite and construct a final product to display at Academic Showcase. When students are actively engaged in pushing themselves, their learning experience is solidified. The lower school (K-5) exhibition night is scheduled on December 16, 2015 at RMSEL from 5:00-6:30 pm.

Chad said RMSEL has been selected to administer the 4th/7th grade CMAS assessment per the Colorado Department of Education for the 2015-2016 school year. As with RMSEL’s partner districts, 2014-2015 PARRC data was received during the month of November. The reliability of the data varies as RMSEL’s Opt Out percentage fluctuates from 0 to 73.9% depending on each grade level. In each grade level, there are areas in which RMSEL students outperformed the state average and other content areas and grades where the students did not outperform the state average. Chad included a summary of these results with today’s BOCES packet for additional review and questions from the board. He will be actively communicating with the RMSEL community and hosting an open forum for parents to better understand the changes and reduction to assessment for this school year. Chad hopes this time provides insight into the changes, along with an understanding that the concerns of Colorado families were heard in the Colorado Legislature, resulting in a new schedule of assessment this year, decreasing weeks at RMSEL from 11 down to 3. The Opt Out percentage will continue to be monitored at RMSEL, while administration learns what penalties may be enacted in future years to schools that exceed 5%. On Monday, November 23, and Tuesday, November 24, 2015, the 8th grade ACT Aspire Exam was administered to RMSEL students; this exam is a preparatory exam for the 11th grade ACT which ties to the ACT College Readiness Benchmarks. RMSEL observed an Opt Out rate of 4% for this test.

Professional Development Summary – November 2015

The Monday after Fall Reflection, teachers returned for a day of professional development. In service of RMSEL staff’s portfolio revision goal, the learning target for the morning was, “I can communicate my school level portfolio expectations with parents.” As has been shared previously, during the months of September and October, staff worked diligently to revise the portfolio structure and content to align with RMSEL’s core beliefs about portfolios. On November 2nd, the staff
focus was communicating this information in a succinct way to parents. Lower, Middle, and High School teams met to synthesize this information in a letter to families including supporting portfolio documents. These documents included RMSEL’s core beliefs about portfolios, as well as the revised K-12 portfolio sections titles and descriptions. School level teams also included their specific content within each of these sections and other timely pieces.

As progress continues to be made in the portfolio revision process, staff will be moving into ongoing communication structures around portfolio expectations for parents and students, as well as accountability measures to support students in the successful completion of a portfolio. Additionally, having just completed the first trimester, staff will be reflecting on the success of the revised structures so far, and making adjustments as appropriate.

On the afternoon of November 2nd, K-8 teachers met with specialists (elective teachers) to do some collaborative planning for the second trimester. Integrating expedition content into specials classes is a value at RMSEL, and setting aside time for these collaborative planning sessions is a new professional development structure this year.

There has been continued focus on RMSEL’s Classroom Lab structure this month. The primary (K-3) lab group was able to have their lab, looking at structures that facilitate student engagement in math. All classroom lab groups met during an after school professional development session. During this time, groups talked about their progress with the commitments they had made during October’s labs. They also articulated next steps prior to their mid-December check-in. The next formal classroom labs are scheduled for January.

Finally, RMSEL is entering enrollment season for the 2016-2017 school year. On Friday, December 4, 2015, the number of returning 8th grade RMSEL students for enrollment into 9th grade will be determined. This inquiry is conducted to determine the number of available lottery slots for January. An internal recommitment deadline for all other grades is on Friday, January 15, 2016. The annual lottery is conducted on Monday, February 1, 2016, and announcements of acceptance are shared with families, concluding by February 5, 2016. An opportunity to shadow is provided for students and families prior to asking for their initial deposit and commitment on Friday, February 19, 2016. Based on the number of attendees at recent Open Houses, Chad expects another extensive wait list for the 2016-2017 school year.

Kelly asked if the opt out percentage is fairly stable throughout the school. Chad said the 4% is what was experienced this first time the Aspire test was administered. The opt out percentage for testing in lower school ranges from 4-12%, middle school has been 10-15%, and high school has been 50-73%, which is pretty common across the state. In a school with such small class sizes of 25 students, that percentage can fluctuate widely. Kelly asked if the parents had to notify RMSEL of opting out, and Chad said yes, it is required to have notification in writing from the parent.

Open Forum
David noted that Chad sent out a communication to the board on Sunday regarding the RMSEL facility and issues with heating. He commented that records need to be maintained and a push made in 2016 for major renovations at RMSEL that need to be pursued with DPS; there will be a bond issue in DPS in 2016. Steve Steadman, District Accountability member, was present but had no comments.

Consent Agenda
Item #1 – Personnel Matters
Kelly asked for a motion to approve the consent agenda. David moved to approve the consent agenda, and Barbara seconded. The motion was unanimously approved.

Action Items
Shawn Sonnkalb from CliftonLarsonAllen (CLA) presented the tentative audit draft to the board, and reviewed the significant findings:
- Accounting policies – there were no transactions entered into by the school during the year for which there was a lack of authoritative guidance or consensus.
• Accounting estimates – the most sensitive estimates affecting the financial statements were management’s estimate of depreciation expense and management’s estimate of the net pension liability.
• Financial statement disclosures – they were clear, neutral, and concise, with no particularly sensitive financial statement disclosures.

The deficiencies noted in the audit include a lack of segregation of duties, which the auditors acknowledge cannot be prevented with the small size of the school and is noted every year in the audit. Shawn said that there are other compensating controls in place to protect the school. He also mentioned the preparation of the financial statements: RMSEL engages CLA to assist in preparing its audited financial statements and accompanying disclosures; however, as independent auditors, CLA cannot be considered part of the school’s internal control system. Neither of these deficiencies cause the auditor concern, they simply need to be noted. Kelly asked what accounting safeguards are in place. Julie said that Chad signs all checks, and any check over $5,000 requires two signatures. Chad reviews all bank statements and investment statements every month, reviews all journal entries quarterly, and reviews all expense reports. Chad added that all monies received at RMSEL are received and logged by Cris prior to them being given to Julie, and after the deposits are made, Cris also goes back to the receipts log and verifies the accuracy of the deposits. Shawn noted that these are good compensating measures that are in place to protect the school. Rosann commented that she also wants to make sure that Julie, as the Finance Director, is protected in the functions of her responsibilities, and she appreciates knowing that those mitigating controls are in place to do so. David asked if RMSEL hired a 3rd party accounting firm to come in and review finances on a quarterly basis, would it also be a mitigating control? Shawn said yes, it is an acceptable control, if the board feels that it is necessary.

Shawn reviewed the auditor’s responsibility to RMSEL, and said that overall, the audit was consistent with previous years’ audits, with the exception of the pension changes due to GASB. He noted that there was a significant change in the Governmental Accounting Standards Board (GASB) Statement No. 68 Accounting and Financial Reporting for Pensions (GASB No. 68) and the related GASB Statement No. 71 Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68. GASB No. 68 revises and establishes new financial reporting requirements for governments that provide their employees with pension benefits. Among other requirements, the school is now required to report its proportionate share of the total Public Employees’ Retirement Association (PERA) net pension liability in the government-wide financial statements. The school’s share of the PERA net pension liability is $5,478,315 as of June 30, 2015. Inclusion of this figure in the government-wide financial statements does not indicate that the school has a liability to pay the amount shown. The school’s liability is limited to the statutorily required contributions. This change results in a reclassification of pension expenses, which then reflects on the financial statements. Shawn said to put that in perspective, at $5.4 million, RMSEL’s proportional share of the liability is .04% as of the end of the year; Jefferson County School’s liability is $1.5 billion and Littleton Public School’s liability is $270 million. Julie asked if that percentage will continue to go down each year. Shawn said the percentage will continue to fluctuate from year to year, based on what is contributed to the fund during the calendar year; larger school districts will carry a larger portion of the pie. It’s variable dependent on the size of the district and the contributions being made. RMSEL’s $5.4 million is not an immediate liability, but is one that will be paid down over time. Right now, the benefits being paid out from the PERA plan are exceeding the contributions being paid into the fund, and if the rates don’t change, that figure will grow. Shawn suggested that the board look at the fund statements that show how the school is operating on a day to day basis. He asked the board members if there were any questions, and reiterated that all school districts are going to reflect this pension liability information from this point forward due to the legislation.

David commented that he finds it beneficial to see it on paper and know what it is. Kelly restated that all public school districts were affected by this change and now show their balances, which is a bit of “sticker shock." Julie asked if next year’s audit will include what is paid in over the whole school year rather than 6 months. Shawn replied that PERA’s timing measurement will always be different because of the school being on a school year calendar rather than a January-December calendar.

Shawn noted that, outside of the pension issues caused by the GASB changes, RMSEL’s financial statements look very good, and nothing of concern was found in the audit; the school is operating as it should.
Kelly thanked Shawn for the clear presentation and asked if there were any questions. David said he thinks it will be helpful as the transition is made to new/future BOCES members to present the compensating controls in the form of a flowchart. Julie said she also thinks the third party reviewer is something that should be pursued. Kelly asked for a motion to approve the audit. Barbara made a motion to approve the audit, and Rosann seconded. The audit was unanimously approved.

Report Items
- Budget Update – Julie presented her Management Summary, which is contained below in its entirety.

**Revenue**

PPR funding is paid from DPS according to the following schedule: 25% is funded in July, 25% in October and the remaining 50% is paid in January less any adjustments or rescissions from CDE. The first 25% of PPR funding was received in July. PPR was budgeted at $7,633.42/FTE X 379.5 FTE, and $7,633.42/FTE X 381.5 FTE (10/1/14 count) is the per pupil amount that was received. The FTE difference funded at 50% to date explains the budget variance of $7,633.43. This line item will be adjusted with the revised budget submitted in January.

Kindergarten financial aid (#42500) is fully expended. There remains $10,375.50 in fieldwork financial aid (#67800). Under RMSEL’s fieldwork fee structure, families with three (3) or more children at RMSEL have the option to take a 10% discount on their fieldwork fees. To date, two (2) families have opted to take advantage of this discount.

Per the Budget Appropriation resolution approved by the board in June, $20,000 of beginning fund balance is reflected on the budget for Prior Year Budget Carryover (#43503). This is in alignment with the provisions of GASB 54 and the categorization of fund balance assigned for budget carryover. Due to the timing of the renovations to the classrooms and building exterior over the summer, this line item will be increased significantly on the revised budget submitted to the board in January to include funds from the prior year that were not expended until the current school year.

Per HB 12-1345, $214,415.06 was received in August to assist the BOCES with meeting state educational priorities determined by CDE. These funds are used to employ key personnel to implement a Response to Intervention (RtI) process for monitoring student achievement with 20% of our school population in grades K-12. The amount received is slightly greater than budgeted, so this line item will be adjusted on the revised budget submitted to the board in January.

We received $12,682.26 per the READ Act to support reading intervention for students in grades K-3 as identified from state assessment scores. This amount is greater than budgeted and will be adjusted on the revised budget.

The revenue derived from kindergarten tuition (state only funds .58 FTE for kindergarten) is on target, with 8 months (November 2015-June 2016) remaining to be invoiced.

Budgeted enrollment is 390 FTE and actual enrollment from 10/1/15 count is 397 FTE. This is the reason for the variance showing in the fieldwork fee grouping (#44200), and this line item will be adjusted in the revised budget.

Classroom revenue (#46400, #46500, #46550 and #46600) represents the student contribution toward the 5th grade Sailing ($5,200), 6th grade Yellowstone ($4,900), 8th grade Civil Rights ($7,050) and 11th grade Costa Rica ($18,000) landmark trips.

A generous donation from a parent in the amount of $6,000 received in August was designated as $5,000 for HS Science (#46602) and $1,000 for HS Humanities (#46603) to be used to purchase classroom equipment and supplies.

Miscellaneous income is greater than anticipated due to the write-off of fieldwork fee deposits for students that decided not to attend RMSEL. These funds will be used to offset other budget shortfalls.
Expenses
Line items with notable variances or exceptions are explained below.

Classroom Renovation #60031 – this account does not have a budget associated with the expense as it was anticipated that the work would be completed by 6/30/15. There remains approximately $56,000 of unspent funds in the 2014-2015 budget to offset this expense, and the revised budget submitted in January will reflect the increased budget rollover figure as noted above in the Revenue section and adjustments to this line item.

Construction (General) #60032 – this account is over-budget for the same reason as the Classroom Renovation expense and will be adjusted in the revised budget.

Student Recruitment #62860 – this account is over-budget due to changes made to the online registration software and will be adjusted in the revised budget.

Water & Sewer #63120 – this expense account will be adjusted in the revised budget.

Repairs (Electrical) #63210 – this expense account will be adjusted in the revised budget.

HVAC #63300 – this expense account will be adjusted in the revised budget.

Special Education Services #65020 – this account is not over-budget; however, the budget was established with purchased services of 3 days of psychologist services at $14,799.60/day and actually, 4 days of services were purchased. This will be adjusted on the revised budget submitted in January.

HS Science Supplies #66602 – this account is over-budget and offset against a parent donation in account #46602 for the purchase of additional science supplies.

Elementary Fieldwork #67402 & #67403 – these expense accounts are offset against funds in the Fieldwork Carryover-Landmark Trips #43610 and Classroom Revenue #46400 for the 2015-2016 Sailing trip.

David commented that in looking ahead to June, there needs to be a keen awareness of RMSEL’s enrollment and the state’s projected Per Pupil Funding (PPR). Chad said that this does not reflect the recent rescission. Julie also said that the budget was built very conservatively at 390 students, although at October 1, the actual enrollment count was 397 students. The funding for those extra seven students will help offset some of the cost. Chad said as PPR numbers come out and any information is available, he will continue to stay in touch with RMSEL’s board and partnering districts, and the budget will continue to be built on a very conservative basis.

Julie’s Management Summary was accepted as written.

Discussion Items
Calendar Events – Chad said that on Wednesday, December 16th, RMSEL’s middle school science teacher, Lucas, will host an Alternative Energy forum. Middle school students have been investigating fuels of all types; combustion engines, biodiesel, fracking, natural gas, and more. A former parent is the CEO of San Juan Petroleum, and sits in the forum. An individual who owns the only hydrogen Mercedes in the United States participates in the forum, and will bring his car tomorrow to present to the students. That evening, the lower school students will present their work at the Exhibition Night, beginning at 5:00 p.m. The next night, December 17th, the high school will showcase their work from their elective courses, beginning at 5:30 p.m. It is always a fun evening to attend, and Chad invited the board members to come.

Rosann asked if RMSEL issues a press release about the Alternative Fuels Forum. She said that if Chad will get the information to her, she will craft a press release and get it sent to the appropriate media sources. Chad will also send the board members a schedule for that day.
Kelly noted that there will be some new board members joining the RMSEL board, and that Kevin Larsen is leaving. David will not know until after January if he will be remaining on the RMSEL board. Kevin said that he hoped to bring the new board member to this meeting, but was unable to do so. The new Douglas County board will be meeting to determine their board assignments. Kelly thanked Kevin for all of his work at RMSEL on behalf of his district. Everyone present echoed that appreciation. Chad said that Kevin has been on the board at RMSEL since 2011, and has provided support to the school in a variety of arenas, including serving as an interim board chairman when the need arose, and thanked him for the leadership role he has always been willing to take on. Kevin commented that in his tenure at RMSEL, he has watched RMSEL flourish and improve and expressed his pleasure at those results.

**Items for Future Agenda**

**Long Range Planning**

Rosann asked if the board will be holding a retreat this year. Chad noted that the board retreat takes place annually prior to the start of the school year, and there is not an additional spring retreat.

**Adjournment**

Kelly asked for a motion to adjourn the meeting. David made a motion to adjourn the meeting, and Barbara seconded. The meeting was unanimously adjourned.

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Kelly Perez, President

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Rosann Ward, Secretary/Treasurer