

CRIPPLE CREEK – VICTOR Board of Education

Monday, December 6, 2024

Work Session 5:00 PM

Board Meeting – 6:00 PM

District Mission: *We, the members of the Cripple Creek-Victor School community, are committed to developing a safe environment and lifelong learners who value themselves, contribute to their community and succeed in a changing world.*



Board's Purpose: *We are change agents. We have our hands on hope. We are united in purpose and mind to serve children and community.*

CONCEPT / FOCUSED & ALIGNED AGENDA

OUR DISTRICT MISSION

Cripple Creek-Victor Schools provide students with relevant, challenging, educational opportunities. We value our families and encourage active participation in their children's education. We support staff with tools and resources to be successful. We are building the future of the CC-V community.

BOARD'S PURPOSE

We are change agents. We have our hands on hope. We are united in purpose and mind to serve our children and community.

ESSENTIAL BOARD ROLES

Serves as a legislative body, adopting policies and regulations and overseeing the fiduciary responsibilities for the administration of the schools

Accredits the district's schools

Recognizes the Superintendent as the professional leader of the staff and adviser to the board

Ensure educational programs are designed to achieve desired outcomes

BOARD'S 2024-2025

FOCUS AREAS

Everything we do as a board will align to our vision

Monitor our policies continually and systematically to ensure the intended results

Use student achievement data to make decisions and establish district priorities

Model the kind of collaboration we expect to see in others

Participate in Professional Development

CC-V VALUES

RELATIONSHIPS

RESILIENCE

RESPONSIBILITY

ENGAGEMENT

Cripple Creek-Victor Board of Education

Work Session 5:00 PM

REGULAR MEETING 6:00 PM

Participants can attend via Elevate meeting to comply with virtual meetings Board Policy, instructions below.

Monday December 2, 2024

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Agenda
5. Public Participation Presentation – Sign in sheet
6. Superintendent, Principals and Department Reports-Celebrations & Challenges
7. Board Questions (five minutes maximum)
8. Business Meeting
 - A. New Business
 - i. Consent Agenda
 - a) Regular Minutes- November 2024
 - b) Resignations/Recommendations/Terminations/Non-Renewals
 - c) Financial Reports–November 2024
 - ii. Approval of November 2024 payables/payrolls
 - iii. Second & Final Reading of G Policies-GA-Professional Staff; GCA-Professional Staff Positions; GCBA-Instructional Staff Contract/Compensation Schedules; GCBC-Professional Staff Supplementary Pay Plans/Overtime; GCBD-Professional Staff Fringe Benefits; GCE/GCF-R-Professional Staff Recruiting/Hiring-Regulation; GCG/GCGA-Part-time and Sub Professional Staff Employment/Qualifications of Sub Staff; GCHA/GCHB-Mentor Teachers/Administrators; GCHC-Professional Staff Induction Program; GCI-Professional Staff Development; GCL-Professional Staff Schedules & Calendars; GCO-R-Evaluation of Licensed Personnel- Regulation; GCQA-R-Instructional Staff Reduction in Force-Regulation; GCQC/GCQD-Resignation of Instructional Staff/Administrative Staff; GCQE- Retirement of Professional Staff; GCQEA- Voluntary Retirement of Professional Staff Members; GCQF-Discipline, Suspension and Dismissal of Professional Staff (and contract non-renewal)
 - iv. Preliminary Assessed Valuation
 - v. Forensic Audit Report

C. Informational

- i. Enterprise Zone Application
- ii. BOCES Updates- Donna B/Miriam M
- iii. Board attended events
- iv. October 1% sales tax proceeds- \$53,190.53
- v. Holiday Festivities
- vi. Finance Department/Audit Updates- Charlotte

9. Board reflection (5 minutes maximum)

10. Adjournment

Virtual Elevate Meeting Instructions

Meeting URL: <https://meeting.gomeet.com/493-007-097>

Join by phone: +1.571.748.4021

PIN: 493-007-097#

Please send notice to kchevalier@ccschools.com

**Cripple Creek-Victor School District
School Board Report
Superintendent Report for December 2024**

#1 Strategic Plan- Plan for framing the mission, core values and prioritized focus areas for CCVSD

The start of November brought plenty of snow but no less work to do! Superintendent Search surveys were presented during Trunk or Treat and Parent/Teacher Conferences in both buildings. Much of my work centered around Plan B, C and D for our Special Education Program, leading us to join with WPSD as a two member AU. This will allow a continuum of services for our exceptional students. Tonya, Dan and I also worked on EASI Grants that will allow Cresson to receive additional funding for student achievement partnerships and funding to continue our work with The New Teacher Project in the Junior/Senior HS.

#2 Building Partnerships- Build respect, cooperation, and assistance from parents and community

On November 15th, I submitted the application to include our Construction Trades Program in the Enterprise Zone. If accepted, this will allow us to gain donations from various donors in support of our Teacher Housing Initiative "Building UP CC-V". Donors will receive an increased tax credit for any donation making our program an attractive option for those seeking a break on their taxes. Thank you to Annie Durham, Barbara Manning, Frank Salvato and Ted Borden for providing letters of support.

#3 Student Engagement- Explore, offer and support innovative opportunities for all students

Sadly, our Changemaker Hub and Professional Learning Day with WorldSavvy had to be canceled due to inclement weather. However, plans are in place to reschedule the event which will allow our students to experience design thinking along with teachers, school leaders, families and community members to explore an essential question: How can we transform education to ensure that all young people have a safe and inclusive school where they develop essential skills they need to thrive in a complex and interconnected world?

Primary Activities

- The New Teacher Project- School Turnaround Leadership Program
- Superintendent Search Survey/Data collection
- EASI grant reporting
- Enterprise Zone Application/Documentation
- Adult Career Connections Center
- Special Education Restructuring/AU Plans

Outreach and Marketing

- Enterprise Zone- Sara Labato

Partnerships/Collaboration

- The New Teacher Project
- Woodland Park School District/Special Education/AU formation

Meetings Attended

- Business Manager/Office
- The New Teacher Partnership/School Turnaround Leadership with Sarah Lynch
- Adult Career Connections CenterAdmin Meetings
- WPSD/AU
- District Nurses/Grant Opportunities
- Admin Team Meetings
- FACT (Families & Communities Together)
- Head Start Check-In
- 1:1 Meetings with Principals
- CASB Presentation with Schneider Electric

Training

- Expulsion Hearing Officer Training, Required

Data

- National School Funding Chart

Successes

- Dozens of postcards mailed to families from staff members

Comments/Recommendations/Challenges

-

**Cripple Creek-Victor School District
School Board Report
Secondary Principal Dan Cummings
Including CTE Updates
DECEMBER 2024**

Primary Activities

- Completion of Educator Housing Planning Initiative RFP 2024 Grant Application
- Planning JTerm 2025 (see catalog)
- MOU completed with Pikes Peak State College and University of Colorado at Colorado Springs
- Instructional coaching on non-negotiable instructional practices in classrooms
- PLC planning and facilitation
- Continued onboarding of CTE knowledge base (see below)
- Hiring of Con Trades instructor!
- Completion of and placement District safety maps (finally)
- Threat Assessment Team renamed: District Safety Team (see included notice to parents)

Outreach and Marketing

- Postcards to parents (thank you Faculty!)

Partnerships/Collaboration

- UCCS - concurrent offerings for HS students
- PPSC - concurrent offerings for HS students
- District 11 (Colorado Springs) - TREP enrollment for CCV Teacher Cadets
- The New Teacher Project - Leadership Training with S Lynch
- Aspen Mine Center - Step it Up Walking Club
- Community of Caring - Pioneers in Public Service

Meetings Attended

- Weekly - Student Support Team
- Weekly - Dean of Students
- Bi-weekly with Superintendent
- Bi-weekly with Admin Team
- 11/6 Youth Health Summit Planning
- 11/8 Secondary Faculty
- 11/12 Superintendents Luncheon (CASE)
- 11/18 The New Teacher Project
- 11/19 BOCES

Trainings

- 11/5-11/6 CASE Principals Conference
 - Exploring the Superintendency: Charting Your Path
 - Revolutionizing Pedagogies for Student Support
 - CTE the Possibilities: Implementation Models that Work
- 11/12-11/14 CTE Data Reporting Summit

Data

- 51 families at parent conferences
- 11 students signed up for Work Study or Internship during JTerm
- 3 students poised for early graduation with post graduation plans intact for 2/3

Current Fundraising in the Community

- High Trails (6th Grade) beginning in December (rescheduled)
- Yearbook selling ads (thanks D Brazil)

Successes

- MOUs with two institutions
- Senior's petitioning for Senior Privilege in second semester

Comments/Recommendations/Challenges

- Thank you for the nice Thanksgiving Appreciation!

CTE Updates

- UCCS - concurrent offerings for HS students
- PPSC - concurrent offerings for HS students
- Hired new Con Trades Instructor!
- On track with CTE reporting requirements

**Cripple Creek-Victor Schools
School Board Report
Cresson Principal Report for November 2024**

Primary Activities:

- CDE School Frameworks EASI Grant Application
- Continuing Restorative Practices
- Beginning Safety and Security procedural practices
- Coordinating Professional Development - Math Frameworks
- Literacy Progress Monitoring Assessments, data collection and analysis
- Communications with teachers, families and communities
 - Social Media posts, Newsletters
 - Greeting students and parents every morning in the "Kiss and Go Line" and each afternoon during pick-up times.
- 1:1 Meetings with staff

Outreach and Marketing

- Community sharing of the CDE State Standards
- Recruiting for the District Accountability Committee

Partnerships/Collaborations

- Desi Patty - CC-V EC
- 21st CCLC Advisory Council
- Community Partnerships/Teller County DHS
- Teller County Resource Group
- Sarah Lynch, TNTP
- Junior Achievement - JA in a Day

Meetings Attended

- Transportation
- Administrative Team Meeting
- Accreditation and Request to Reconsider
- Multi-tiered System of Support, MTSS, meetings (3)
- Section 504 meeting (0)
- Parent meeting (2)
- Individualized Education Plan (2)
- Instructional Support Services Team, ISST, meetings (0)
- Staff 1:1 meetings (8)
- Staff meetings (2)
- Interview (1 informal information meeting)
- District Accountability Committee
- Unified Improvement Plan
- Request to Reconsider
- CDE Monthly Lunch and Learn
- Acadience Assessments
- ELA Curriculum Committee Meeting
- EASI Support Office Hours-Lindsay Cox
- Community Advisory Committee Meeting

Trainings

- PLCs with CDE's Powerful Practice: Evidence-Informed Math Teaching
- PLCs with Love and Logic: 9 Essential Skills for the Classroom
- Learning and the Brain: Beyond Planners and Post-Its: Building Executive Functioning Skills
- Renaissance Learning: Mathematics Data dive
- Acadience Reading Pre-K: PELI® Essential Workshop

Data

Parent Conference Day

	K	1	2	3	4	5
# of students in class:	20	14	18	18	20	14
# of conferences attended in person:	17	12	13	13	14	11
# of conferences conducted via telephone:	0	0	0	2	0	1
# of conferences conducted virtually:	0	1	0	0	0	0
# of no-shows	0	1	2	1	6	3
Attendance Percentage so far	85%	93%	72 %	83%	70%	86%

Average conference attendance for the Fall of 2024 so far is %

# of conferences rescheduled not yet occurred.	3	1	1	3	2	3
Attendance Percentage after rescheduled	100%	100%	78%	100%	80%	100%
Average conference attendance for Fall of 2024 after rescheduled conferences is	93%					

Successes

- We had good weather for parent conferences

Comments/Recommendations/Challenges

- Challenge: Our first remote learning day of the school year is always a big learning curve for our younger students.
- Comment: Look at the Woodland Animals!



Principal's Perspective

December 2024

By Tonya Copley

Cresson Elementary School had some great Halloween festivities and survived our first set of Remote Learning days. Staff would like to thank the parents and families for all of the ways they supported their children through the experience.

Please remember that November 21st is an early release day. Our final bell will ring at 1:00 pm that day. Parents/guardians are invited to join their student(s) for a Thanksgiving dinner that same day. Check out the Upcoming Dates to Know section for the grade level specific lunch times.

Remember, you can always log into InfiniteCampus – Check your student's grade, attendance, and information. Please contact Technology Department if new to the District and need an activation key to sign up for the Campus Parent Portal Login.

Parents/guardians are invited to join their student(s) for a Thanksgiving dinner.

New Math???: What's with that, and what was wrong with how we learned Math?

The answer is that we do our best until we learn better practices and then we do better practices. Has your child ever come home with math work that doesn't make any sense to you because the text is asking your child to do the work differently than how you learned it? The world has changed and there is so much information at our fingertips. We need to change how we teach Math, especially number sense. Students need a solid foundational understanding of how numbers relate to each other and whether or not an answer is reasonable. After all, it would really stink to work and work, but not have a great grasp of number sense and how much money should be in your bank account, wouldn't it?

Our teachers are spending time every month learning how the brain learns math and the best practices for teaching.

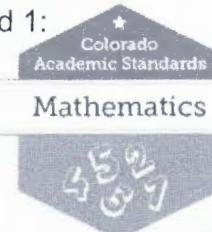
Would you like to know how to help your child? Let's begin by understanding what exactly we're asking students to do. Each month I'll focus on a different grade level and give you details about that area's standard's content, expected benchmarks, and grade level expectations. Mathematics - Adopted 2020 - has 4 common standards across the grade levels:

- 1. Number and Quantity**
- 2. Algebra and Functions**
- 3. Data, Statistics, and Probability**
- 4. Geometry**

So far, we've seen kindergarten, first grade, and second grade Number and Quantity standards. Let's look at Standard 1 for Third Grade Mathematics this month.

The first standard is: **Standard 1. Number and Quantity**

Wow! In Kindergarten there are four, in First Grade there are three, in Third Grade, as in Second Grade, there are only two Prepared Graduate statements for Standard 1:



1. Prepared Graduates:

MP2. Reason abstractly and quantitatively.
MP7. Look for and make use of structure.

Grade Level Expectation:

3.NBT.A. Number & Operations in Base Ten: Use place value understanding and properties of operations to perform multi-digit arithmetic. A range of algorithms may be used.

Evidence Outcomes

Students Can:

1. Use place value understanding to round whole numbers to the nearest 10 or 100 (CCSS: 3.NBT.A.1)
2. Fluently add and subtract within 1000 using strategies and algorithms based on place value, properties of operations, and/or the relationship between addition and subtraction. (CCSS: 3.NBT.A.2)
3. Multiply one-digit whole numbers by multiples of 10 in the range 10–90 (e.g., 9×80 , 5×60) using strategies based on place value and properties of operations. (CCSS: 3.NBT.A.3)

Academic Context and Connections

Colorado Essential Skills and Mathematical Practices:

1. Flexibly exhibit understanding of a variety of strategies when performing multi-digit arithmetic. (Personal Skills: Adaptability/Flexibility)
2. Demonstrate place value understanding by precisely referring to digits according to their place value. (MP6)
3. Recognize and use place value and properties of operations to structure algorithms and other representations of multi-digit arithmetic. (MP7)

Inquiry Questions:

1. How is rounding whole numbers to the nearest 10 or 100 useful?
2. Do different strategies for solving lead to different answers when we add or subtract? Why or why not?

2. Prepared Graduates:

MP2. Reason abstractly and quantitatively.
MP3. Construct viable arguments and critique the reasoning of others.
MP7. Look for and make use of structure.



Grade Level Expectation:

3.NF.A. Number & Operations—Fractions: Develop understanding of fractions as numbers.

Evidence Outcomes

Students Can:

1. Describe a fraction $\frac{1}{b}$ as the quantity formed by 1 part when a whole is partitioned into b equal parts; understand a fraction $\frac{a}{b}$ formed by a parts of size $\frac{1}{b}$ as the quantity. (CCSS: 3.NF.A.1)
2. Describe a fraction as a number on the number line; represent fractions on a number line diagram. (CCSS: 3.NF.A.2)
 - a. Represent a fraction $\frac{1}{b}$ on a number line diagram by defining the interval from 0 to 1 as the whole and partitioning it into b equal parts. Recognize that each part has size $\frac{1}{b}$ based at 0 locates the number $\frac{1}{b}$ and that the endpoint of the part on the number line. (CCSS: 3.NF.A.2.a)
 - b. Represent a fraction $\frac{a}{b}$ as a lengths $\frac{1}{b}$ on a number line diagram by marking off a from 0. Recognize that the resulting interval has size $\frac{a}{b}$ and that its endpoint locates the number $\frac{a}{b}$ on the number line.

(CCSS: 3.NF.A.2.b)

3. Explain equivalence of fractions in special cases, and compare fractions by reasoning about their size. (CCSS: 3.NF.A.3)

a. Understand two fractions as equivalent (equal) if they are the same size, or the same point on a number line. (CCSS: 3.NF.A.3.a)

b. Recognize and generate simple equivalent fractions, e.g., $\frac{1}{2}$ = $\frac{2}{4}$. Explain why the fractions are equivalent, e.g., by using a visual fraction model. (CCSS: 3.NF.A.3.b)

c. Express whole numbers as fractions, and recognize fractions that are equivalent to whole numbers.

Examples: Express 3 in the form $3 = \frac{3}{1}$; recognize that $6 = \frac{6}{1}$; locate $\frac{4}{4}$ and 1 at the same point of a number line diagram. (CCSS: 3.NF.A.3.c)

d. Compare two fractions with the same numerator or the same denominator by reasoning about their size. Recognize that comparisons are valid only when the two fractions refer to the same whole. Record the results of comparisons with the symbols $>$, $=$, or $<$, and justify the conclusions, e.g., by using a visual fraction model. (CCSS: 3.NF.A.3.d)

Academic Context and Connections

Colorado Essential Skills and Mathematical Practices:

1. Flexibly describe fractions both as parts of other numbers but also as numbers themselves. (Personal Skills: Adaptability/Flexibility)

2. Analyze and use information presented visually (for example, number lines, fraction models, and diagrams representing parts and wholes) that support an understanding of fractions as numbers. (Entrepreneurial Skills: Literacy/Reading)

3. Reason about the number line in a new way by understanding and using fractional parts between whole numbers. (MP2)

4. Critique the reasoning of others when comparing fractions that may refer to different wholes. (MP3)

5. Use the structure of fractions to locate and compare fractions on a number line. (MP7)

Inquiry Questions:

1. How does the denominator of a unit fraction connect to the number of unit fractions that must be added to make a whole?

2. When the numerators of two different fractions are the same, how can the denominators be used to compare them?

<https://www.cde.state.co.us/comath/statesstandards>

Notice how the expectations and inquiry questions are getting more and more complex and abstract as we build through the grades! To help your child take a look at these benchmarks. You can help by looking at the Students Can statements, Essential Skills, and Inquiry Questions. You can go online and look at the benchmarks and skills for the other three kindergarten standards.

Transportation: Thank you for reinforcing safe bus rider rules with your student.

Upcoming Dates to Know

November 21st - is JA in a Day!

November 21st - Early Dismissal at 1:00 pm.

November 25-28 is Thanksgiving break

December 2nd - is the Awards Assembly at 3:00 pm for the first trimester. We will livestream the assembly.

December 2nd - is the School Board meeting in the High School BoardRoom at 6:00 pm. Go to <https://ccvschools.com> for more information.

December 9th - is the beginning of the Scholastic Book Fair

December 9th - is the District Accountability Committee meeting at Cresson at 4:15 pm.

December 12th - is our Holiday Arts Assembly at 3:00 pm. Parents are invited to attend.

December 19th - is our **Great Attendance Celebration Roller Skating Party** - Students with 2 or less absences will be invited to participate in the event at CC Parks and Rec.

December 19th - Early Dismissal at 1:00 pm.

December 23, 2024 through January 6, 2024 is Winter Break - Students return to school on January 7, 2024.

January 7th - is students first day back to school after break

January 20th - Martin Luther King, Jr. Day - School is not in session.

Need more information? Check out our school website at ccvschools.com, or call the Cresson office at 719-689-9230. The office is open from 7:30 am to 4:30 pm.

~ I'd like to spend a few words each month telling you about **our incredible staff** here at Cresson. I'll introduce some of our returning staff for our new community members and new staff for our long-time community members.~

Meet our Wellness Staff:

School Counselor:



Rachel Gray began her first year in the CC/V School District in 2003 - 2004 working with students and their families in a grant-funded program called "Project Respect". The following year she moved into the Elementary School Counseling position where she was included in the Specials rotation teaching life skills, career exploration, bully-prevention and other character-building classes to K-6th (now 5th) grade classes. Now, she is teaching an SEL (Social-Emotional Learning) program called "Second Step" to students in grades K-5th for the first semester. Second Step is a program designed to increase students' school success and decrease problem behaviors by promoting social-emotional competence and self-regulation. Rachel will be teaching career exploration during the second semester. She enjoys caring for her horses and taking rides in our beautiful surroundings.

Neuroeducator:

Amy Christison earned a Bachelor's and Master's degree from Adams State University and began her first year in the CC/V School District in the 1993-1994 school year teaching kindergarten through third grade. She has spent most of her years teaching primary grades. Two years of her experience in the district was spent on the administration team as a teacher-coach for educators throughout the district. She then returned to the classroom. Amy received her certification for Trauma Informed Care and earned her Applied Educational Neuroscience certification. Most recently she has been teaching mindfulness and social emotional skills to kindergarten through fifth grade students. She will be adding neuroscience to the topics which she teaches. Amy is also spending time at the secondary school this year. In her spare time she coaches volleyball, enjoys running half-marathons, crocheting, and creating wonderful pieces out of resin.



Nursing Staff:



Courtney Henderson is one of Cresson's Health professionals. She was born in Waco, Texas and grew up in Lorena, Texas. Home of the Leopards! She graduated from Navarro College as a Licensed Vocational Nurse, and then worked as an LVN in Pediatric and Family Medicine clinics for 9 years in Texas. Courtney joined the Cresson family in the fall of 2021. When asked why she chose Cresson, she replied, "We've been visiting Cripple Creek for 5+ years and fell in love with

the mountains and the town. We finally decided to move from Texas and settled just outside of Cripple Creek. We love the Cripple Creek community and I knew working at a small school would allow me to really get to know each student." Courtney has two daughters, Riley 11, who lives in Texas, and Remi, 4, who attends our Head Start program. She likes hiking, 4-wheeling, reading, scrap-booking, exploring new places in Colorado with her husband and daughters, and helping out with her family's food trailer, Smokin' Rustys.

Brenda Bolduc was raised in Illinois, one of six girls. She and her husband Paul raised their four kids in Illinois. She received my Bachelor's degree in Nursing from Illinois State University. Her 18 year career in healthcare was spent in the hospital setting, and she has a deep passion for caring for the elderly. Brenda and her husband, Paul, have lived in Cripple Creek about two years. They looked and made countless trips to Colorado looking for a small mountain town and mountain living, and found exactly what they were looking for right here. Brenda's loves in life after her husband, 4 kids and 4 grand kids also include; her JEEP, her motorcycle, baseball, the Chicago Cubs and Wrigley field, exploring in the side X side, and she can stand for hours running her log splitter. When inside, she enjoys jigsaw puzzles, abstract acrylic painting, drawing, and loves to be in the kitchen cooking or baking. "After spending my first year at Cresson Elementary I realized just how much I have learned from these students. They are at the beginning of their life story and I will have the privilege of witnessing their growth and challenges. I believe that a sense of humor is much needed in life."





PLEASE JOIN US FOR A

THANKSGIVING

LUNCH

WITH YOUR STUDENT



NOVEMBER 21

CRESSON ELEMENTARY

KINDERGARTEN - 11:00 AM	FIRST GRADE 11:20 AM
SECOND GRADE - 11:35 AM	THIRD GRADE 11:50 AM
FOURTH GRADE - 12:05 PM	FIFTH GRADE - 12:20 PM

CRIPPLE CREEK-VICTOR SECONDARY

JUNIOR HIGH - 11:45 AM
SENIOR HIGH - 12:25 PM

STUDENTS MAY BE SIGNED OUT AFTER LUNCH



Technology Board Report - December 2, 2024

(*This report is extremely short because of missed days due to my car accident injuries.)

Primary Activities

- Adding new users and setting up Chromebooks for them.
- Taking care of technology help tickets.
- Repairing Chromebooks - usually broken screens.
- Helping the front offices with CDE reports.
- Troubleshoot why laptops used for GDE testing were not accepting test on the student laptop.
- Working over Thanksgiving vacation to help installer with adding cameras and sensors in the District.
- Upload Board video to youtube and place on website.
- Updating inventory sheets.

Outreach & Marketing

- Posting on website

Partnerships/Collaborations

-

Meetings Attended

- 2 Zoom mtg. With Lauren from Siemens.
- Zoom mtg. With Nile.

Training

-

Successes

-

Comments/Recommendation/Challenges

Head Start / Early Childhood Head Start
Childcare Partnership / Universal Pre-Kindergarten
Board Report for October/November 2024
By Desi Patty

PRIMARY ACTIVITIES

Action Items:

- Approval of new hire Amber Hardin for Education Manager.

OUTREACH AND MARKETING

- Working with Annie Durham to help start a ECE education program.
- Distributed flyers to food pantries and community boards.
- Distributed flyers to Childcare Partners and Woodland Park retail stores.
- Refreshed community boards with new flyers.
- Updated flyers at Choices in Cripple Creek.
- Updated and renamed a ongoing Facebook page for Teller County Early Childhood Education.
- Updated Facebook page to advertise program and career opportunities for the Teller County Early Childhood Program weekly.
- Brandon attended TPECC Health Screening event in Woodland and distributed flyers.
- Door hanger campaign in Woodland Park and Cripple Creek Victor areas.
- Cripple Creek Trunk or Teat.
- Brandon, Jason and Desi served Thanksgiving lunch at the Aspen Mine Center.

PARTNERSHIPS/COLLABORATION

Child Care Partnerships

Kids City USA - Midland Street, Monica Parsons (Open)
Kids City USA - Forest Edge Road, Jessica Parsons (Open)
Vivian Merrill Child Care (Open)
Jennifer Heinz Child Care (Open)
Lexi's Little Ones (Open)
Grammy Camp (Open)

Judy Ivory - Transformational Coach (meets every Thursday)

July Bayley – Education Supervisor for Child Care Partnership (Visits two times each month), Education Supervisor for CC-V onsite (works with staff 16 hours per month)

Community Partnership Family Resource Center - Teller County

TRE (The Resource Exchange)

Ute Pass BOCES

Community of Caring

TPECC- Teller Park Early Childhood Council

MEETINGS ATTENDED

- Brandon attended local Resource meeting in person.
- Brandon attended local Housing meeting.
- Desi attended the monthly phone call with our Region 8 Program Specialist from Head Start.
- Desi attended the TPECC meeting.
- Desi attended PDG meeting.
- Desi attended multiple meeting in person and ZOOM with Ashlyn Simms our local Enrollment advocate for UPK.
- Held Policy Council meeting.
- Brandon, Donna and met with Monika at Kid City to help with attendance and health records.
- Desi, and Brandon attended in ZOOM an FEI meeting with Steph Mehlhaf Region 8 TTA.
- Region TTA Steph Mehlhaf came to help revise and review policies and procedures.
- Met with Grammy Camp about ASQ's and attendance.

Training October/November 2024

- Desi attended Data Tour Training with Steph our Head Start TTA..
- Ongoing training on IPD.
- Teachers receive coaching on positive environments from Judy Bayley from TPECC.
- Desi attended the NFE Summit Conference on Family Engagement virtually.
- All staff attended Active Supervision training online.

Staff enrolled in college:

- Michaela Brown – Pikes Peak Community College (ECE Associate Degree)
- Jessica White – Pikes Peak Community College (ECE Associate Degree)

DATA-Early Childhood Records Report

Inkind Reported as of October 31, 2024

Total Inkind for HS/EHS/CCP required for 07/01/2024 – 6/30/2025: \$407,143.00

Total Inkind amount reported as of October 31, 2024: \$86,161.50

**Remaining balance of Inkind needed through June 30, 2025: \$341,613.56
There are additional in-kind funds to be recorded for this budget period.**

□ Head Start and Early Head Start USDA/CACFP meals served during October, 2024

Head Start Center Meals = 192 (Breakfast 140, Lunch 152)

Early Head Start Meals/Feedings = 163 (Breakfast 82, Lunch 81)

School Board Report October 2024 Data Report

★Enrollment

- **Child Care Partnerships #36 slots of 40 Slots 90%**
- **Early Head Start #8 Slots of 16 Slots 50%**
- **Head Start #20 Slots of 20 Slots 100%**

★Attendance

- **Child Care Partnerships #81%**
- **Early Head Start #67%**
- **Head Start #85%**

★Waitlist

- **Child Care Partnerships #1**
- **Early Head Start #0**
- **Head Start #1**

SUCCESSES

- Head Start closed the case and determined that we had done enough with our Corrective Action Plan.
- Hired an Education Manager.
- Had a great turn out for Trunk or Treat.

Comments/recommendations/challenges:

- Working on our Full Enrollment Initiative.

CRIPPLE CREEK - VICTOR SCHOOL DISTRICT RE-1 DISTRICT NURSE / HEALTH TEAM REPORT
11.19.2024

PRIMARY ACTIVITIES

- Courtney remains assigned 1:1 nurse for our Cresson student as the safety monitor / chaperone. We are slowly weaning this task from Courtney, as our student remains free of constant medical intervention throughout the school day.
- Patti continues to schedule / coordinate monthly CPR classes for staff.
- Patti and Courtney are working on the formation of the Cardiac Emergency Response Team.
- Patti and Brenda plan to work at least one day per week together at each school.
- The Nurse Team is gearing up for the Immunization Reporting that is to be completed before our semester break on 12.21.2024.

PARTNERSHIPS / COLLABORATIONS

- Nursing Staff continues to unite with Classroom Educator / Paraprofessional Staff to educate and train for possible UAP delegation to continue high quality care for our KG student.
- Cooperation with the CDPHE Immunization Coordinator in getting CCV students caught up on required immunizations. Students and parents are referred to the SBHC for immunization scheduling.
- Patti is coordinating a Tier 1-3 training session with Colorado Children With Diabetes Nurse Educators for CCV staff who are interested in learning more about our diabetic student population, their insulin pumps, calculations for high and low blood sugar corrections as well as emergency medications. We hope to include this in one of our Professional Development days. Look for an IC announcement in December or January when the class schedule has been finalized.

MEETINGS ATTENDED

- **Patti**
 - High School / Junior High Staff Meeting monthly
 - High School / Junior High Student Support Meeting every Tuesday
 - Monthly check in with Em Moratto regarding School Nurse Workforce Grant
 - RANDA Goal Check-In with Miriam Mondragon
 - District Professional Development Day 11.08.24
- **Courtney**
 - District Accountability
 - Crafts and Games Club
- **Brenda**
 - Professional Development Day 11.08.24 Secondary Staff Meeting
- **Nurse Team**
 - The Nurse Team continues to meet at least one time weekly via live meeting or telephone to coordinate student health care needs during the school week.

TRAINING

- **Patti attended the following training:**
 - National Association of Nurses - Focus On Fall Respiratory Vaccines to Support Student and Staff Wellness
 - National Association of School Nurses - A Model for School Nurse Led Case Management
 - National Association of School Nurses - Assessing Substance Abuse Risk In Students
 - National Association of School Nurses - Elevating the Role of the School Nurse In Behavioral Health Care Team
 - GoTo - Are you Ready to Save a Life? Cardiac Emergency Preparedness in Schools
 - National Association of School Nurses - Panic Primer for School Nurses
 - CDE Menstrual Hygiene Accessibility Grant Webinar
 - CDE Developing IEPs for Medical Conditions
- **Brenda attended the following training:**
 - Confusing & Controversial Diabetes Care
 - Grief & Anxiety Webinar
 - Brain Injury 101- Laying the Framework
 - Understanding By Design Meets Neuroscience
 - Understanding the Brain - The Building Blocks of Brain Development & Neuroeducational Evaluation
 - Setting the Standard - SEL Anytime, Anywhere
 - Understanding Brain Injury and the Intersection with Challenging Behaviors: Can't vs Won't
 - Understanding the Intersection between Brain Injury and Mental Health Conditions
 - Brain Based Classroom and Executive Function Strategies
- **Courtney attended the following training:**
 - GoTo - Are you Ready to Save a Life? Cardiac Emergency Preparedness in Schools
 - Menstrual Hygiene Grant
 - Pediatric Malnutrition
 - Sudden Cardiac Death in Young Athletes
 - Vaccinations for School-Aged Children: An Opportunity for Health Promotion, Collaboration, and Family Engagement
 - Evidence-Based Practices for the Assessment & Treatment of ADHD
 - Spotting Measles Before It Spreads
 - How Respiratory Viruses Spread from Surfaces to People
 - What is Hand Hygiene
 - Panic Primer for School Nurses
 -

DATA

- High School and Junior High Nurse Office documents **61** Nurse Office encounters from 10.24.2024 through 11.18.2024
 - **Seven** students were sent home with upper respiratory or gastrointestinal symptoms
- Cresson Nurse Office has documentS 134 Nurse Office encounters from 10.24.2024 through 11.18.2024

- **Five** students were sent home from 10.24.2024 through 11.18.202 all with gastrointestinal symptoms.
- There are currently **ten** Cresson and **11** HS/JH students on Health Care Plans
- There are currently **ten** Cresson and **seven** K-12 students on Meal Modifications
- There are currently **nine** Cresson and **11** K-12 students with Vaccine Exemptions
- There are currently **three** HS/JH students on 504s with Medical Accommodations
- There are currently **zero** Cresson students on 504s with Medical Accommodations

SUCCESSES / CHALLENGES / RECOMMENDATIONS / COMMENTS

- Students are now encouraged to attend the monthly American Heart Association Heartsaver CPR with AED certification training. Per Principal Cummings, class fees will be paid by CCV RE-1. We are excited to offer this to students who have been expressing an interest in this certification. An announcement will go out in IC in December.
- We are still awaiting the Request For Application to open for the School Nurse Grant in which we will be applying.
- CDPHE completed the High Risk Area Inspection - The Nurse Offices were not inspected at this visit.
- Kudos to Courtney for handling an emergent occurrence at Cresson with calm command of the scene. Well done!
- **HAPPY THANKSGIVING!** We are grateful to be a part of the CCV School District!

RESPECTFULLY SUBMITTED

PATRICIA KISNER, RN – DISTRICT NURSE

11.19.2024

Maintenance Activities / Board Brief – November 19, 2024

Primary Activities

- Routine Maintenance / Custodial activities were conducted at both CCV Jr/Sr High School and Cresson Elementary. Snow removal required considerable demands on Custodial/Maintenance resources from November 6 thru November 10.
- Johnson Controls technician was on site 10/28 to correct Fire System deficiencies identified during previous inspections, including replacement of the failed annunciator screen in the clinic, and replacement of a bad speaker/strobe unit in the Cresson Gym. JCI technicians also completed required 5-year Sprinkler system internal inspection at the High School on November 5th. Backflow and valve inspections/repairs were deferred due to building occupancy, preventing City water system shutoff. This work is tentatively rescheduled for December 13th.
- Long Building Technologies was called out on 11/13 to investigate loss of heat to Room 202, and failure of heating unit VAV-2B. Long replaced the motor and contactor to restore service.
- Teller County Health (TCPHE), accompanied by Colorado Department of Public & Environment personnel, conducted “High Risk” Health inspection at the High School. This included Science Rooms, CTE Building, Art Room, Culinary, and Drama areas with potential health hazards associated with chemical use & storage, tool use, ventilation, and safety equipment. We are currently reviewing the inspection reports and preparing responses to noted violations and observations.
- The “Water for Kids” lead sampling results were received for CCV HS/MS. Of 38 samples submitted, 5 exceeded the 5 ppb threshold. Retesting is scheduled for the 5 locations, and remediation planning is underway.

Thomas Hess

Custodian / Maintenance Director

Board Report - Adult Career Connection Center (A3C) Director - Annie Durham - 12/02/24

Primary Activities:

- JTerm internship coordination
- Assisting adults with substitute teacher license applications
- Assisting adults with CTE credential process
- Regular meetings with Miriam Mondragon for ACCC gameplan
- ACCC marketing - sign and website
- Grant research

Partnerships/Collaborations:

- Pikes Peak Workforce Center
- Newmont Mining
- Community of Caring
- YaizY
- USAFA / Space Force
- Colorado Gaming Division

Trainings/Meetings/Other:

10/28/24	Sub license app assist	Annie Durham, Adult
11/01/24	WINcome Grant discussion	Annie Durham, Louise Myrland
11/12/24	MedCerts discussion	Annie Durham, Amanda Estes
11/12/24	Transfr VR discussion	Annie Durham, Jason Eckman
11/13/24	ACCC website discussion	Annie Durham, Dan Smith
11/14/24	Ice Castles employment presentation	Annie Durham, Ice Castles, Students
11/14/24	CTE credential app assist	Annie Durham, Adult
11/18/24	CTE credential app assist	Annie Durham, Adult
11/19/24	Pikes Peak Courier ACCC interview	Annie Durham, Denise Hart, Pat Hill

Comments/Recommendations/Challenges:

- **Comment:** I met with Dan Smith about updating the ACCC website before it goes live. Due to time constraints, the website will not be updated until January.
- **Comment:** The interview with Pat Hill from the Pikes Peak Courier about the rebranding of ACCC has been rescheduled for this afternoon (11/19).
- **Comment:** I will be meeting with the Child Care Task the first week of December to discuss how ACCC can assist in preparing workforce for the daycare center.
- **Comment:** Since my last report, another adult has completed their application to become a sub in the CC-V District. I am additionally working with another adult to attain their CTE credential for employment in the District.
- **Comment:** I have created the community survey referenced in my prior board report, and will now create a survey for business operators. My goal is to have these surveys sent out before Christmas break. The responses to these surveys will help us to identify programming priorities for ACCC.

Cripple Creek –Victor School Jr/Sr High
PO Box 897/410 North B Street
Cripple Creek, CO 80813
719.689.2661
(fax)719.689.2256
Daniel Cummings, Principal



Cresson Elementary School
PO Box 897/412 North C Street
Cripple Creek, CO 80813
719.689.9230
(fax)719.689.9236
Tonya Copley, Principal

December 2, 2024

Recommendations/Resignations/Non-Renewals/Terminations/Retirements

Recommendations – Amber Hardin, Early HeadStart Education Manager; Dale Kozelka, Construction Trades Instructor

Resignations –

New Assignment –

Rescinded Contract –

Terminations –

Retirements –

CERTIFICATION OF VALUATION BY TELLER COUNTY COUNTY ASSESSOR

Name of Jurisdiction: **20 - RE-1 SCHOOL DIST**

IN TELLER COUNTY COUNTY ON 8/23/2024

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 IN TELLER COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$430,836,860
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$413,815,540
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$413,815,540
5. NEW CONSTRUCTION: **	\$2,239,350
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$1,933.50

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b),Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 IN TELLER COUNTY COUNTY, COLORADO ON AUGUST 25, 2024

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$0
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$0
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$2,146,398,282
--	-----------------

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2024

IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.

October 28, 2024

Susie Vigil, Litigation Claims Specialist
Colorado School District Self Insurance Pool
6857 South Spruce Street
Centennial, CO 80112

RE: FORENSIC ACCOUNTING CONSULTING ENGAGEMENT

Eide Bailly LLP (hereinafter referred to as “our” “us” or “we”) was engaged by Colorado School District Self Insurance Pool on June 11, 2024, to conduct forensic accounting procedures over Cripple Creek Victor School District’s (“CCVSD”) financial records for the purpose of identifying the root cause of a **\$666,000** miscellaneous expense adjustment made for the fiscal year 2022 (“scope period”).

This letter reflects the information considered, procedures performed, and observations related to the scope of work.

INFORMATION CONSIDERED

Our engagement was limited to the information provided. We considered the following information during the engagement:

- Monthly statements for CCVSD’s Vectra Bank Colorado public funds analyzed checking accounts ending in No. 9176 and 3442 from July 1, 2021 through June 30, 2022;
- Monthly statements for CCVSD’s Community Banks of Colorado public funds checking account ending in No. 3091 from July 1, 2021 through June 30, 2022;
- Monthly statements for CCVSD’s Colo Trust general fund account ending in No. 7046 from July 1, 2021 through June 30, 2022;
- Monthly statements for CCVSD’s Colo Trust general fund investment account from October 1, 2021 through June 30, 2022;
- General Ledger export from CCVSD’s accounting system from July 1, 2021 through June 30, 2022; and
- Payroll support documentation.

PROCEDURES PERFORMED

We performed the following procedures as part of our engagement:

1. Interviewed CCVSD's external auditor that proposed the adjustment.
2. Reviewed the audit workpapers associated with the adjustment.
3. Performed a comparison of monthly bank statements to the general ledger details to identify potential unrecorded disbursements.
4. Compiled a list of vendors and total amounts expended during the scope period. This list was provided to CCVSD to review and identify any questionable vendors.
5. Reviewed payroll documentation for the scope period.

OBSERVATIONS

Based on the procedures performed, we identified the following results that may explain the \$666,000 adjustment for the fiscal year 2022 financial statements.

POTENTIAL REVENUE ISSUE

Through interviews with CCVSD's auditor and CCVSD personnel, we identified that the \$666,000 adjustment was based on three journal entries (**JE#127, JE#128, JE#129**). **Figure 1** summarizes the effects of the journal entries to the Miscellaneous Expense account.

Figure 1

JE	Amounts
127	\$158,390.09
128	(749,324.02)
129	(10,972.40)
129	(28,592.43)
129	(35,906.36)
Total	<u>(\$666,405.12)</u>

JE#127 and **JE#129** was recorded to reverse **JE#123**, which was proposed by CCVSD. **JE#123** was recorded to adjust the Due To/Due From balances and grant revenues for each fund. In **JE#127**, CCVSD recorded a reduction of the Fund Balance, which CCVSD's auditors deemed needed to be reversed. CCVSD's auditors stated that they could not determine the proper account to reverse the activity, so they increased the

expenditures. In **JE#129**, grant revenues and receivables were being adjusted to reverse the effects of the Due To/Due From entry.

JE#128 was a journal entry to adjust the ColoTrust account and property tax balances to actual at year end. Reviewing the support documentation for this proposed journal entry, we noted that all the activity and testing that resulted in this journal entry was connected to Revenue and Accounts Receivable.

During our interview with CCVSD's auditor, we inquired as to the reason these adjustments were recorded to the Miscellaneous Expense account, when the support for the entries primarily revolved around the Revenue and Accounts Receivable accounts. They indicated that they tested a majority of the Revenue accounts and could not determine which account to record the other side of the adjustment entry. As a result, they recorded the adjustments to the Miscellaneous Expense account.

Since these entries were primarily discovered during the testing of Revenues and Accounts Receivables, there is a possibility that they could have been connected to prior year Revenue and Accounts Receivable activities or the Revenue Cash to Accrual Adjustment.

CASH TO ACCRUAL ADJUSTMENT

We were notified that CCVSD recorded financial information under cash basis accounting and that CCVSD's auditor would convert their records to accrual to prepare and audit the financial statements. When information is recorded on cash basis, there are certain accrual basis accounts that are not used such as Accounts Payable, Accounts Receivable, Prepaid Expenditures, or Accrued Expenditures. Examining the CCVSD general ledger that was provided, we noted that there was an Accounts Payable account being used in the cash basis accounting system.

Cash basis accounting means that you only record a transaction when the cash has been disbursed or collected. If the money hasn't been disbursed or collected, then you will not recognize income or expenditures. The Accounts Payable account is meant to be an account that is used to track expenses that have been incurred, but have yet to be paid.

Since CCVSD was using an Accounts Payable account in their cash basis accounting system, expenditures were being recorded in the system, even though the money wasn't spent, thus inflating their expense

balance. Reviewing the general ledger provided, we did identify expenditures that were recorded and not paid. Ideally, these entries should have been reversed at the end of the year before the general ledger was provided to the auditors. Discussing this issue with CCVSD, they confirmed that it appears these expenditures were not reversed before being provided to the auditors.

Figure 2 summarizes the estimated effect recording Accounts Payable in a cash basis general ledger would have on the expenditures.

Figure 2

Description	Amount
Cash Basis Accounts Payable Recorded	\$4,049,946.00
Cash Basis Accounts Payable Paid	(3,237,120.64)
Possible Overstated Expenditures	812,825.36
Removal of Prior Year Accounts Payable	(285,849.00)
Record Current Year Accounts Payable Balance	181,977.00
Total Possible Overstated Expenditures	\$708,953.36

When the auditors receive the cash basis accounting general ledger from CCVSD, they convert it to accrual basis accounting for the financial statements. To accomplish this, the prior year Accounts Payable balance and matching expenditure balance are removed, and the current year Accounts Payable balance and matching expenditure balances is added. Since the auditors were not aware that the expenses and Accounts Payable account are not being reversed in the cash basis accounting, this influences the expenditures as well.

We considered if this practice was done in the prior year, fiscal year 2020, as well. The starting Accounts Payable balance in the general ledger appeared to be low, thus possibly explaining why this was not identified in the prior years.

BANK ANALYSIS

We reviewed the bank statement activity to ensure that expenditures were not missing from the general ledger. This resulted in us identifying disbursements totaling **\$16,869,918.80**. **\$8,023,585.53** of these disbursements were related to transfers and the remaining **\$8,846,333.27** were payments to vendors. A list of the vendors was provided to CCVSD for review to verify if there were any that appeared questionable. CCVSD identified **16** vendors, totaling **\$150,323.46** that they did not recognize (**Workpaper 1**). **Figure 3** shows the top **10** unfamiliar vendors and by number of payments and total paid.

Figure 3

Business Name	Count	Amount
Alpenglow Enterprises LLC	9	\$65,412.72
E & O Montessori	1	33,906.29
North American Montessori Center	2	14,168.00
Colorado Nonprofit Development Center	1	6,666.67
K & L Claim Jumper Inc	3	4,404.74
Diana Magdato	3	3,866.44
Municipal Emergency Services	4	3,857.98
Mathews Orthodontics	1	3,850.00
Ivy Funds	10	3,400.00
Richard Tzukider	1	3,364.02
Total	35	\$142,896.86

They attempted to locate support documentation for transactions related to these vendors but were unable to locate adequate support to determine the business purpose of these vendor payments.

Through limited, online research, we identified the following related to the top **3** vendors paid:

- **Alpenglow Enterprises, LLC:** Has multiple assumed names; Alpenglow Assisted Living, Happy Homestead Childcare, and Grammy Camp Child Card and is registered to a Richard Alan Tzudiker.¹
- **E & O Montessori:** The check issued did not have a physical address printed. This payment may relate to purchasing Montessori materials.²
- **North America Montessori Center:** Is a company that provides distance Montessori teaching training programs.³

¹ <https://www.bizapedia.com/co/alpenglow-enterprises-llc.html>

² <https://usa.montessorimaterials.com/products/at-home>

³ <https://www.montessoritraining.net/>

CONCLUSION

Based on the findings noted above, we did not identify any indications or patterns of potentially fraudulent expenditures that resulted in the **\$666,000** adjustment. We did recognize CCVSD's accounting and recording practices and issues with the accounts payable being tracked in a cash basis accounting system may be the root cause of the adjustment. After we reviewed the bank statements and compiled a list of vendors, CCVSD identified **16** vendors totaling **\$150,323.46** that they were unfamiliar with and CCVSD could not locate adequate supporting documentation to verify the business purpose for the vendor payments.

This letter reflects the information we have considered and our observations to date. We have not provided an opinion in this letter related to any person or party violating applicable laws and regulations. The determination as to whether a person or party has violated applicable laws and regulations is not a decision for us; it is a decision for a governing body, judge, or jury. We reserve the right to amend, modify, and or supplement this letter if deemed necessary.

We were not engaged to perform a financial audit, which the objective would be to express an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Please contact us with any questions you may have regarding this letter.

Respectfully,



Fraud & Forensic Advisory

Colorado School District Self Insurance Pool
Unrecognizable Transactions
Workpaper 1

Date	Institution	Account No.	Check No.	Description	Business Name	Amount
11/9/2021	Vectra Bank Colorado	9176	169	Check	E & O Montessori	33,906.29
10/21/2021	Vectra Bank Colorado	3442	5528	Check	North American Montessori Center	12,144.00
12/6/2021	Vectra Bank Colorado	9176	354	Check	Alpenglow Enterprises LLC	11,009.52
11/5/2021	Vectra Bank Colorado	9176	146	Check	Alpenglow Enterprises LLC	8,868.78
3/2/2022	Vectra Bank Colorado	3442	2	Check	Alpenglow Enterprises LLC	8,212.96
3/31/2022	Vectra Bank Colorado	3442	20*	Check	Alpenglow Enterprises LLC	8,212.96
5/9/2022	Vectra Bank Colorado	3442	42	Check	Alpenglow Enterprises LLC	8,212.96
2/1/2022	Vectra Bank Colorado	9176	783	Check	Alpenglow Enterprises LLC	8,139.46
6/7/2022	Vectra Bank Colorado	9176	1312	Check	Colorado Nonprofit Development Center	6,666.67
1/5/2022	Vectra Bank Colorado	9176	565	Check	Alpenglow Enterprises LLC	5,801.40
6/8/2022	Vectra Bank Colorado	3442	61	Check	Alpenglow Enterprises LLC	4,508.12
8/9/2022	Community Banks of Colorado	3091	15159	Check	Mathews Orthodontics	3,850.00
10/7/2021	Vectra Bank Colorado	3442	5520	Check	Richard Tzukider	3,364.02
9/2/2021	Vectra Bank Colorado	9176	43328	Check	EMS Ling Inc	2,900.00
4/12/2022	Vectra Bank Colorado	3442	40	Check	Alpenglow Enterprises LLC	2,446.56
10/21/2021	Vectra Bank Colorado	3442	5518	Check	North American Montessori Center	2,024.00
10/22/2021	Vectra Bank Colorado	9176	43474	Check	Diana Magdato	1,876.02
11/4/2021	Vectra Bank Colorado	9176	215	Check	Diana Magdato	1,876.02
4/5/2022	Vectra Bank Colorado	9176	1106	Check	K & L Claim Jumper Inc	1,875.26
8/9/2021	Vectra Bank Colorado	9176	43238	Check	Leaving Village	1,875.00
4/29/2022	Vectra Bank Colorado	9176	1215	Check	K & L Claim Jumper Inc	1,791.29
3/7/2022	Vectra Bank Colorado	9176	1015	Check	Municipal Emergency Services	1,767.48
1/3/2022	Vectra Bank Colorado	9176	602	Check	Municipal Emergency Services	1,633.15
10/7/2021	Vectra Bank Colorado	9176	43410	Check	Colorado Tour Line LLC	1,280.00
3/2/2022	Vectra Bank Colorado	9176	1009	Check	K & L Claim Jumper Inc	738.19
10/29/2021	Vectra Bank Colorado	9176	177	Check	Unable To Determine Vendor	600.00
11/2/2021	Vectra Bank Colorado	9176	184	Check	Municipal Emergency Services	423.65
7/26/2021	Vectra Bank Colorado	9176	43184	Check	Ivy Funds	400.00
8/27/2021	Vectra Bank Colorado	9176	43288	Check	Ivy Funds	400.00
10/12/2021	Vectra Bank Colorado	9176	17	Check	Ivy Funds	400.00
11/9/2021	Vectra Bank Colorado	9176	219	Check	Ivy Funds	400.00
11/29/2021	Vectra Bank Colorado	9176	342	Check	Ivy Funds	400.00
1/20/2022	Vectra Bank Colorado	9176	636	Check	Ivy Funds	400.00
2/2/2022	Vectra Bank Colorado	9176	779	Check	Ivy Funds	400.00
3/3/2022	Vectra Bank Colorado	9176	979	Check	Ivy Funds	400.00
7/8/2021	Vectra Bank Colorado	9176	43151	Check	USI	355.91
12/20/2021	Vectra Bank Colorado	9176	380	Check	EMS Ling Inc	176.00
4/1/2022	Vectra Bank Colorado	9176	1109	Check	Diana Rose Magdato	114.40
3/23/2022	Vectra Bank Colorado	9176	1064	Check	Ivy Funds	100.00
5/19/2022	Vectra Bank Colorado	9176	1164	Check	Ivy Funds	100.00
9/13/2021	Vectra Bank Colorado	9176		Federal Express Debit	Payment to Unknown Federal Express Debit Card	86.78
3/16/2022	Vectra Bank Colorado	9176		COCDLESRVC CO.GO	Unable To Determine Vendor	81.00
9/16/2021	Vectra Bank Colorado	9176		Federal Express Debit	Payment to Unknown Federal Express Debit Card	36.91
8/16/2022	Community Banks of Colorado	3091	15087	Check	Unable To Determine Vendor	35.00
11/2/2021	Vectra Bank Colorado	9176	183	Check	Municipal Emergency Services	33.70
				Total		\$150,323.46