

## **STATISTICAL SECTION**



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**Boulder Valley School District RE-2**  
**STATISTICAL SECTION**  
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This section of the Boulder Valley School District RE-2's Comprehensive Annual Financial Report presents detailed data as a context for understanding the information in the financial statements, note disclosures, and required supplementary information.

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# Boulder Valley School District RE-2

## NET ASSETS BY COMPONENT

Last 10 Fiscal Years

(Unaudited)

	<u>June 30, 2002</u>	<u>June 30, 2003</u>	<u>June 30, 2004</u>	<u>June 30, 2005</u>
Governmental Activities				
Invested in capital assets net of related debt	\$ 44,667,102	\$ 46,192,989	\$ 47,637,046	\$ 49,692,959
Restricted	19,165,987	24,918,797	25,332,313	23,690,482
Unrestricted	<u>255,061</u>	<u>66,032</u>	<u>8,886,135</u>	<u>14,408,303</u>
Total Governmental Activities	<u>64,088,150</u>	<u>71,177,818</u>	<u>81,855,494</u>	<u>87,791,744</u>
Business-Type Activities				
Invested in capital assets net of related debt	491,286	335,512	295,298	249,763
Restricted	151,437	155,041	154,940	160,179
Unrestricted	<u>442,559</u>	<u>440,902</u>	<u>667,738</u>	<u>643,460</u>
Total Business-Type Activities	<u>1,085,282</u>	<u>931,455</u>	<u>1,117,976</u>	<u>1,053,402</u>
Primary Government				
Invested in capital assets net of related debt	45,158,388	46,528,501	47,932,344	49,942,722
Restricted	19,317,424	25,073,838	25,487,253	23,850,661
Unrestricted	<u>697,620</u>	<u>506,934</u>	<u>9,553,873</u>	<u>15,051,763</u>
Total Primary Government	<u>\$ 65,173,432</u>	<u>\$ 72,109,273</u>	<u>\$ 82,973,470</u>	<u>\$ 88,845,146</u>

**Table 1**

<u>June 30, 2006</u>	<u>June 30, 2007</u>	<u>June 30, 2008</u>	<u>June 30, 2009</u>	<u>June 30, 2010</u>	<u>June 30, 2011</u>
\$ 51,647,224	\$ 53,686,966	\$ 65,773,525	\$ 69,851,279	\$ 79,862,762	\$ 80,504,664
24,912,968	32,797,516	31,414,692	36,657,498	39,488,349	33,808,972
18,100,286	20,535,493	16,090,059	10,570,286	13,097,872	32,745,041
<u>94,660,478</u>	<u>107,019,975</u>	<u>113,278,276</u>	<u>117,079,063</u>	<u>132,448,983</u>	<u>147,058,677</u>
241,459	217,527	356,784	300,555	247,954	221,203
156,368	163,236	170,927	182,553	176,491	286,940
483,950	190,339	(19,621)	(148,996)	(788,601)	(322,254)
<u>881,777</u>	<u>571,102</u>	<u>508,090</u>	<u>334,112</u>	<u>(364,156)</u>	<u>185,889</u>
51,888,683	53,904,493	66,130,309	70,151,834	80,110,716	80,725,867
25,069,336	32,960,752	31,585,619	36,840,051	39,664,840	34,095,912
18,584,236	20,725,832	16,070,438	10,421,290	12,309,271	32,422,787
<u>\$ 95,542,255</u>	<u>\$ 107,591,077</u>	<u>\$ 113,786,366</u>	<u>\$ 117,413,175</u>	<u>\$ 132,084,827</u>	<u>\$ 147,244,566</u>

# Boulder Valley School District RE-2

## CHANGES IN NET ASSETS

Last 10 Fiscal Years

(Unaudited)

	<u>June 30, 2002</u>	<u>June 30, 2003</u>	<u>June 30, 2004</u>	<u>June 30, 2005</u>
Primary Government Expenses				
Governmental Activities				
Instruction	\$ 128,103,261	\$ 138,634,470	\$ 152,350,470	\$ 156,019,891
Supporting Services	64,674,994	64,857,565	67,708,814	70,880,775
Unallocated Depreciation	7,571,955	7,350,240	-	-
Interest Expense	8,551,499	7,717,201	7,251,857	7,041,788
Total Governmental Activities	<u>208,901,709</u>	<u>218,559,476</u>	<u>227,311,141</u>	<u>233,942,454</u>
Business-Type Activities				
Nutrition Services	5,123,170	5,052,501	4,951,365	4,968,538
Total Business-Type Activities	<u>5,123,170</u>	<u>5,052,501</u>	<u>4,951,365</u>	<u>4,968,538</u>
Total Primary Government Expenses	214,024,879	223,611,977	232,262,506	238,910,992
Program Revenues				
Governmental Activities				
Charges for Services				
Instruction	3,524,697	3,800,291	3,845,513	3,938,124
Supporting Services	991,271	1,004,044	787,690	1,110,965
Operating Grants and Contributions	17,238,877	16,163,107	17,157,713	19,381,843
Capital Grants and Contributions	-	-	-	-
Total Governmental Activities	<u>21,754,845</u>	<u>20,967,442</u>	<u>21,790,916</u>	<u>24,430,932</u>
Business-Type Activities				
Charges for Services				
Nutrition Services	3,666,920	3,473,272	3,592,297	3,370,264
Operating Grants and Contributions	1,380,737	1,425,402	1,545,589	1,533,700
Total Business-Type Activities	<u>5,047,657</u>	<u>4,898,674</u>	<u>5,137,886</u>	<u>4,903,964</u>
Total Primary Government Program Revenues	26,802,502	25,866,116	26,928,802	29,334,896
Net (Expense) Revenue				
Governmental Activities	(187,146,864)	(197,592,034)	(205,520,225)	(209,511,522)
Business-Type Activities	<u>(75,513)</u>	<u>(153,827)</u>	<u>186,521</u>	<u>(64,574)</u>
Total Primary Government Net (Expense)	(187,222,377)	(197,745,861)	(205,333,704)	(209,576,096)
General Revenues and Transfers				
Governmental Activities				
Property Taxes	132,987,761	146,454,502	152,701,086	148,506,345
Specific Ownership Taxes	12,221,725	11,605,270	11,551,266	11,254,363
State Equalization	35,352,777	42,286,795	45,499,801	49,628,580
State Fiscal Stabilization Fund	-	-	-	-
Unrestricted Grant Revenue	-	1,635,693	-	-
Investment Earnings	1,012,088	487,225	230,215	555,174
Other Revenues	2,148,195	2,212,217	6,215,533	5,503,310
Transfers	-	-	-	-
Total Governmental Activities	<u>183,722,546</u>	<u>204,681,702</u>	<u>216,197,901</u>	<u>215,447,772</u>
Business-Type Activities				
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government Revenues and Transfers	183,722,546	204,681,702	216,197,901	215,447,772
Change in Net Assets				
Governmental Activities	(3,424,318)	7,089,668	10,677,676	5,936,250
Business-type Activities	<u>(75,513)</u>	<u>(153,827)</u>	<u>186,521</u>	<u>(64,574)</u>
Total Primary Government	<u>\$ (3,499,831)</u>	<u>\$ 6,935,841</u>	<u>\$ 10,864,197</u>	<u>\$ 5,871,676</u>

Table 2

<u>June 30, 2006</u>	<u>June 30, 2007</u>	<u>June 30, 2008</u>	<u>June 30, 2009</u>	<u>June 30, 2010</u>	<u>June 30, 2011</u>
\$ 159,937,412	\$ 162,839,335	\$ 174,678,565	\$ 184,528,008	\$ 184,537,048	\$ 188,306,226
76,041,071	85,954,536	94,388,108	91,944,942	93,260,558	102,051,046
-	-	-	-	-	-
<u>6,732,020</u>	<u>8,429,419</u>	<u>9,817,663</u>	<u>13,076,805</u>	<u>16,358,947</u>	<u>16,456,075</u>
242,710,503	257,223,290	278,884,336	289,549,755	294,156,553	306,813,347
5,211,811	5,625,673	5,728,486	5,708,651	6,033,046	5,735,910
<u>5,211,811</u>	<u>5,625,673</u>	<u>5,728,486</u>	<u>5,708,651</u>	<u>6,033,046</u>	<u>5,735,910</u>
247,922,314	262,848,963	284,612,822	295,258,406	300,189,599	312,549,257
1,071,875	729,238	805,306	850,255	885,640	1,049,174
8,154,329	9,737,651	10,496,456	10,908,725	10,934,983	10,931,866
19,442,789	20,948,003	19,718,065	20,861,065	24,748,470	25,719,981
-	-	-	-	3,747,258	386,381
<u>28,668,993</u>	<u>31,414,892</u>	<u>31,019,827</u>	<u>32,620,045</u>	<u>40,316,351</u>	<u>38,087,402</u>
3,371,042	3,486,250	3,649,198	3,124,504	2,696,927	2,545,086
<u>1,669,144</u>	<u>1,828,748</u>	<u>2,016,276</u>	<u>2,185,169</u>	<u>2,412,851</u>	<u>2,486,869</u>
5,040,186	5,314,998	5,665,474	5,309,673	5,109,778	5,031,955
33,709,179	36,729,890	36,685,301	37,929,718	45,426,129	43,119,357
(214,041,510)	(225,808,398)	(247,864,509)	(256,929,710)	(253,840,202)	(268,725,945)
<u>(171,625)</u>	<u>(310,675)</u>	<u>(63,012)</u>	<u>(398,978)</u>	<u>(923,268)</u>	<u>(703,955)</u>
(214,213,135)	(226,119,073)	(247,927,521)	(257,328,688)	(254,763,470)	(269,429,900)
154,646,048	164,129,499	174,440,943	182,808,375	193,973,616	212,383,487
10,887,850	11,108,990	11,258,208	9,995,765	9,251,558	9,404,630
51,919,871	58,089,462	56,336,553	61,973,644	64,227,060	53,462,090
-	-	-	-	-	7,628,224
-	-	-	-	-	-
1,192,940	3,629,865	7,152,235	2,288,518	716,554	444,720
2,263,535	1,210,079	4,834,871	3,989,195	1,266,334	1,266,488
-	-	-	-	(225,000)	(1,254,000)
<u>220,910,244</u>	<u>238,167,895</u>	<u>254,022,810</u>	<u>261,055,497</u>	<u>269,210,122</u>	<u>283,335,639</u>
-	-	-	-	225,000	1,254,000
220,910,244	238,167,895	254,022,810	261,055,497	269,435,122	284,589,639
6,868,734	12,359,497	6,158,301	4,125,787	15,369,920	14,609,694
<u>(171,625)</u>	<u>(310,675)</u>	<u>(63,012)</u>	<u>(398,978)</u>	<u>(698,268)</u>	<u>550,045</u>
<u>\$ 6,697,109</u>	<u>\$ 12,048,822</u>	<u>\$ 6,095,289</u>	<u>\$ 3,726,809</u>	<u>\$ 14,671,652</u>	<u>\$ 15,159,739</u>

# Boulder Valley School District RE-2

## FUND BALANCES OF GOVERNMENTAL FUNDS

Last 10 Fiscal Years

(Unaudited)

	2002	2003	2004	2005	2006
General Fund					
Reserved	\$ 482,630	\$ 5,836,698	\$ 6,088,567	\$ 6,452,971	\$ 6,416,452
Unreserved	(586,897)	273,456	8,310,252	12,555,719	17,132,787
Subtotal	(104,267)	6,110,154	14,398,819	19,008,690	23,549,239
Other Governmental Funds					
Reserved	191,684	170,609	286,639	209,028	501,254
Unreserved, reported in					
Grants Fund	-	-	-	-	-
Debt Service Fund	14,973,430	15,131,986	17,075,783	15,577,400	15,912,470
Capital Projects Fund	4,000,873	4,001,547	2,141,390	1,575,024	2,310,761
Special Revenue Fund	-	-	-	-	143,238
Subtotal	19,165,987	19,304,142	19,503,812	17,361,452	18,867,723
Total Governmental Funds	\$ 19,061,720	\$ 25,414,296	\$ 33,902,631	\$ 36,370,142	\$ 42,416,962
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Subtotal	-	-	-	-	-
Other Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Subtotal	-	-	-	-	-
Total Governmental Funds	\$ -	\$ -	\$ -	\$ -	\$ -

Note: The district adopted GASB 54 for fiscal year 2011.

**Table 3**

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$ 7,039,417	\$ 7,244,362	\$ 7,543,322	\$ 7,441,515	\$ -
21,551,939	14,521,629	12,092,348	12,203,848	-
<u>28,591,356</u>	<u>21,765,991</u>	<u>19,635,670</u>	<u>19,645,363</u>	
521,385	683,809	1,135,289	1,246,044	-
-	-	-	(1,422,177)	-
23,304,815	17,282,227	20,663,878	24,032,073	-
122,941,492	93,862,349	169,505,386	101,209,140	-
682,392	318,922	-	-	-
<u>147,450,084</u>	<u>112,147,307</u>	<u>191,304,553</u>	<u>125,065,080</u>	
<u>\$ 176,041,440</u>	<u>\$ 133,913,298</u>	<u>\$ 210,940,223</u>	<u>\$ 144,710,443</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ 373,499
-	-	-	-	8,446,994
-	-	-	-	3,579,393
-	-	-	-	10,785,148
-	-	-	-	7,440,288
				<u>30,625,322</u>
-	-	-	-	-
-	-	-	-	24,974,541
-	-	-	-	-
-	-	-	-	46,778,607
-	-	-	-	(100,540)
				<u>71,652,608</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,277,930</u>

**Boulder Valley School District RE-2**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**Last 10 Fiscal Years**

(Unaudited)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Primary Government Revenues				
Local Sources				
Current Property Taxes	\$ 131,277,327	\$ 145,992,818	\$ 151,789,396	\$ 146,875,553
Specific Ownership Taxes	12,221,725	11,605,270	11,588,140	11,254,363
Delinquent Property Taxes	940,528	420,203	336,249	154,876
Grants	637,603	609,678	891,361	625,824
Tuition	4,893,573	5,310,851	5,416,755	4,178,361
Interest	1,000,511	444,693	826,866	314,937
Miscellaneous	1,770,591	1,519,558	4,639,448	6,369,584
State Sources				
Equalization	35,352,777	42,286,795	45,510,703	49,628,580
Special Education	3,253,442	3,458,753	3,562,820	3,580,231
State Fiscal Stabilization Fund	-	-	-	-
Transportation	1,641,720	1,740,381	1,666,126	1,817,823
Vocational Education	1,093,446	836,724	740,919	863,334
Grants	1,905,909	1,911,065	1,283,960	1,708,940
Medicaid	-	211,016	195,883	181,471
Miscellaneous	861,089	322,123	298,318	299,121
Federal Sources				
Grants	7,845,668	8,920,076	8,703,306	10,486,570
Total Revenues	<u>204,695,909</u>	<u>225,590,004</u>	<u>237,450,250</u>	<u>238,339,568</u>
Expenditures				
Regular Instruction	91,734,901	99,197,958	101,172,110	103,615,622
Special Instruction	36,374,276	39,416,453	41,407,709	43,141,666
Instructional Support				
Student Services	4,701,396	5,170,891	5,332,767	5,332,346
Instructional Staff Support	7,616,595	7,910,443	7,340,550	7,943,077
School Administration and Operations				
School Administration	12,909,374	11,116,837	14,119,765	14,292,469
Operations and Maintenance	13,788,472	14,307,963	15,338,688	15,759,700
Student Transportation	6,050,831	6,262,799	6,611,788	6,887,504
District Wide/Community Services				
General Administration	2,701,597	2,756,668	2,607,570	2,715,598
Business Services	1,764,119	1,923,562	1,934,280	2,694,665
Central Services	7,479,615	7,851,084	8,495,520	9,338,785
Enterprise Operations	-	-	-	107,008
Community Services	3,509,275	3,688,237	4,061,211	4,042,492
Adult Basic Education	38,758	40,793	41,195	179,308
Debt Service				
Principal	6,485,000	6,890,000	6,935,000	7,245,000
Interest and Fiscal Charges	8,742,481	7,741,948	7,606,483	7,051,265
Debt Issuance Costs	-	-	-	-
Capital Outlay	9,786,473	4,961,792	7,713,867	5,525,552
Total Expenditures	<u>213,683,163</u>	<u>219,237,428</u>	<u>230,718,503</u>	<u>235,872,057</u>
Other Financing Sources (Uses)				
Transfers In	4,067,645	6,392,244	6,916,416	4,232,179
Transfers Out	(4,067,645)	(6,392,244)	(6,916,416)	(4,232,179)
Certificates of Participation Issued	-	-	7,275,000	-
Bonds Issued	24,230,000	-	-	-
Bond Premium	160,858	-	-	-
Payment to Escrow Agent	(24,175,000)	-	(5,518,412)	-
Total Other Financing Sources (Uses)	<u>215,858</u>	<u>-</u>	<u>1,756,588</u>	<u>-</u>
Net Change in Fund Balances	(8,771,396)	6,352,576	8,488,335	2,467,511
Fund Balance, Beginning	<u>27,833,116</u>	<u>19,061,720</u>	<u>25,414,296</u>	<u>33,902,631</u>
Fund Balance, Ending	<u>\$ 19,061,720</u>	<u>\$ 25,414,296</u>	<u>\$ 33,902,631</u>	<u>\$ 36,370,142</u>
Debt Service as a Percentage of Noncapital Expenditures	7.32%	6.73%	6.42%	6.13%

Table 4

	2006	2007	2008	2009	2010	2011
\$	155,286,194	\$ 165,456,960	\$ 174,006,259	\$ 181,017,953	\$ 193,830,522	\$ 212,310,056
	10,887,850	11,108,990	11,258,208	9,995,765	9,251,558	9,404,630
	197,766	988,215	147,499	248,156	115,978	227,096
	379,077	415,434	425,429	739,098	570,743	643,019
	5,856,936	4,978,744	5,026,167	5,868,843	5,856,442	6,068,801
	1,192,940	3,629,864	7,152,235	2,288,518	716,554	444,720
	5,632,801	5,185,099	11,110,467	9,879,333	10,977,773	7,565,108
	51,919,871	58,089,462	56,336,553	61,973,644	64,227,060	53,462,090
	4,382,998	4,325,948	4,450,546	4,449,466	4,525,751	4,300,112
	-	-	-	-	-	2,116,382
	1,812,163	1,953,274	1,629,616	2,244,747	2,506,921	2,730,405
	745,959	1,382,780	945,566	1,098,195	1,391,921	1,059,030
	699,254	1,431,036	39,200	198,448	649,220	830,508
	205,233	1,512	306,245	381,501	529,192	908,801
	342,855	594,242	432,416	400,302	733,858	776,173
	10,875,250	10,843,777	11,489,046	11,349,308	12,418,687	21,405,952
	250,417,147	270,385,337	284,755,452	292,133,277	308,302,180	324,252,883
	106,537,319	111,167,575	118,137,145	124,512,216	129,345,449	129,694,776
	42,475,585	44,666,239	48,087,295	48,462,119	48,778,916	48,672,908
	5,737,529	6,127,364	7,202,651	7,726,360	8,338,184	7,821,093
	9,200,010	11,265,749	11,976,063	11,489,131	12,228,132	11,839,653
	14,968,318	15,818,323	16,473,185	17,865,922	18,299,706	18,178,756
	16,890,272	16,915,946	18,005,709	18,855,666	20,526,501	20,406,434
	7,439,219	7,727,513	8,952,362	9,218,669	10,146,947	10,954,306
	2,832,062	3,132,739	3,253,790	2,757,510	2,678,408	2,783,571
	2,016,893	2,121,958	2,211,860	2,693,872	2,803,873	2,593,077
	10,813,212	11,302,707	10,887,214	10,956,736	10,173,778	10,299,898
	-	-	-	-	-	90,810
	4,373,239	4,815,749	5,010,135	4,981,140	5,034,613	5,065,759
	92,263	117,797	147,949	116,098	97,140	149,707
	7,555,000	7,880,000	10,535,000	10,105,000	9,870,000	11,570,000
	6,741,497	6,427,353	11,172,641	12,477,695	17,036,074	17,075,900
	-	687,174	124,702	1,330,325	453,110	-
	7,171,042	8,002,276	46,175,383	112,036,962	76,734,547	66,234,748
	244,843,460	258,176,462	318,353,084	395,585,421	372,545,378	363,431,396
	11,644,143	8,032,741	10,484,082	4,754,381	5,281,112	12,051,538
	(11,171,010)	(8,032,741)	(14,584,082)	(4,979,381)	(5,506,112)	(15,305,538)
	-	-	-	-	-	-
	-	120,000,000	49,910,000	176,800,000	53,645,000	-
	-	1,415,603	2,824,044	3,904,069	2,385,564	-
	-	-	(57,164,554)	-	(57,792,146)	-
	473,133	121,415,603	(8,530,510)	180,479,069	(1,986,582)	(3,254,000)
	6,046,820	133,624,478	(42,128,142)	77,026,925	(66,229,780)	(42,432,513)
	36,370,142	42,416,962	176,041,440	133,913,298	210,940,223	144,710,443
\$	42,416,962	\$ 176,041,440	\$ 133,913,298	\$ 210,940,223	\$ 144,710,443	\$ 102,277,930
	5.90%	5.87%	7.80%	8.34%	9.18%	9.30%

**Boulder Valley School District RE-2**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**Last 10 Fiscal Years**

(Unaudited)

Collection Year	Taxable Assessed Value			Total	Total Direct Tax Rate*
	Residential Property	Commercial Property	All Other		
2002	1,864,943,092	1,550,515,234	357,373,542	3,772,831,868	34.807
2003	1,894,344,086	1,594,437,769	355,916,948	3,844,698,803	38.524
2004	1,952,680,540	1,667,504,239	352,499,975	3,972,684,754	38.255
2005	1,974,598,660	1,681,144,196	319,779,595	3,975,522,451	37.423
2006	2,064,990,490	1,766,828,760	322,566,613	4,154,385,863	37.685
2007	2,096,273,840	1,764,603,370	304,095,073	4,164,972,283	39.564
2008	2,334,001,690	1,956,154,040	337,926,058	4,628,081,788	37.865
2009	2,334,456,140	2,047,735,440	299,416,056	4,681,607,636	39.113
2010	2,451,438,580	1,562,360,162	864,866,444	4,878,665,186	39.999
2011	2,470,710,400	1,656,952,142	737,801,555	4,865,464,097	43.838

\* Tax rates are per \$1,000 of assessed value

Source: Boulder County, Broomfield County, and Gilpin County Assessor's Office

**Table 5**

<b>Estimated Actual Value</b>	<b>Ratio of Estimated Actual Value to Assessed Value</b>	<b>Assessment Rate</b>	
		<b>Residential</b>	<b>All Other</b>
27,110,806,850	7.1858	9.15%	29.00%
27,573,225,209	7.1718	9.15%	29.00%
31,624,551,624	7.9605	7.96%	29.00%
31,834,021,863	8.0075	7.96%	29.00%
33,273,880,826	8.0093	7.96%	29.00%
33,586,945,608	8.0641	7.96%	29.00%
36,648,062,817	7.9186	7.96%	29.00%
37,827,103,800	8.0799	7.96%	29.00%
38,364,291,949	7.8637	7.96%	29.00%
38,538,770,816	7.9209	7.96%	29.00%

**Boulder Valley School District RE-2**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last 10 Fiscal Years**

Table 6

(Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections	
						Amount	Percent of Levy
2001	2002	131,684,926	130,756,272	99.29%	71,953	130,828,225	99.35%
2002	2003	148,091,114	147,139,163	99.36%	387,790	147,526,953	99.62%
2003	2004	152,358,541	151,722,942	99.58%	336,249	152,059,191	99.80%
2004	2005	149,047,366	147,225,944	98.78%	139,537	147,365,481	98.87%
2005	2006	156,558,031	155,286,194	99.19%	197,766	155,483,960	99.31%
2006	2007	164,782,963	161,992,586	98.31%	96,132	162,088,718	98.36%
2007	2008	175,242,316	172,742,380	98.57%	47,942	172,790,322	98.60%
2008	2009	183,111,718	178,265,743	97.35%	184,636	178,450,379	97.45%
2009	2010	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011*	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%

\* Collections through July 31, 2011

Source: Boulder County, Broomfield County, and Gilpin County Assessor's Office



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**Boulder Valley School District RE-2**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**Last 10 Fiscal Years**

(Unaudited)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Boulder Valley School District RE-2				
General Fund				
School Finance Act	26.412	26.412	26.049	26.049
Budget Election	4.669	8.469	8.201	8.193
Abatements and Refunds	0.193	0.125	0.128	0.176
Subtotal General Fund	<u>31.274</u>	<u>35.006</u>	<u>34.378</u>	<u>34.418</u>
Transportation Fund	-	-	-	-
Bond Redemption Fund	3.533	3.518	3.877	3.005
Total Boulder Valley School District RE-2	34.807	38.524	38.255	37.423
Boulder County	17.621	20.087	20.088	21.267
Cities and Towns				
Boulder	9.301	9.640	9.860	10.005
Broomfield	28.986	28.986	28.986	28.986
Lafayette	11.130	10.994	10.832	10.710
Louisville	5.292	5.184	6.710	6.710
Jamestown	12.343	14.843	14.680	21.400
Nederland	15.408	15.455	14.462	14.765
Superior	1.836	1.906	8.805	8.805
Ward	3.662	3.474	2.616	2.709
	<u>87.958</u>	<u>90.482</u>	<u>96.951</u>	<u>104.090</u>
Special Districts (Ranges)	.521 to 43.000	.531 to 98.746	.533 to 84.319	.538 to 89.500
Fire Districts (Ranges)	1.090 to 11.023	2.500 to 11.715	2.500 to 11.434	2.500 to 11.433
Water/Sanitation Districts (Ranges)	.258 to 16.462	.245 to 16.795	.243 to 17.365	.230 to 17.957

Note: Overlapping rates are those of governments that apply to property owners within the Boulder Valley School District RE-2 boundaries. Not all overlapping rates apply to all district property owners (e. g. the rates for Special Districts apply only to the district's property owners whose property is located within the geographic boundaries of the Special District.)

Source: Boulder County, Broomfield County and Gilpin County Assessor's Office

Table 7

Assessment Year					
2006	2007	2008	2009	2010	2011
25.023	25.023	25.023	25.023	25.023	25.023
7.862	7.842	7.057	6.977	6.695	11.338
0.461	0.288	0.229	0.125	0.220	0.186
33.346	33.153	32.309	32.125	31.938	36.547
1.065	1.509	1.414	1.559	1.496	1.500
3.274	4.902	4.142	5.429	6.565	5.791
37.685	39.564	37.865	39.113	39.999	43.838
21.867	22.467	22.467	23.067	23.667	24.645
9.643	9.889	9.201	9.841	10.295	10.818
28.968	28.968	28.968	28.968	28.968	28.968
11.848	11.779	10.641	15.515	15.009	14.334
6.710	6.710	6.710	6.710	6.710	6.710
21.400	21.400	21.400	21.000	21.000	21.000
14.572	14.572	14.070	15.051	14.883	15.156
8.805	8.805	8.050	8.050	8.050	9.480
2.300	2.730	2.699	2.792	3.480	3.399
104.246	104.853	101.739	107.927	108.395	109.865
.538 to 99.000	.542 to 49.500	.507 to 49.500	.528 to 74.771	.508 to 79.366	.523 to 80.420
2.500 to 11.325	2.500 to 11.747	2.500 to 11.747	2.500 to 15.256	2.500 to 15.192	2.500 to 15.130
.222 to 18.141	.214 to 18.482	.197 to 21.825	.194 to 22.755	.184 to 22.283	.184 to 17.545



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# Boulder Valley School District RE-2

Table 8

## PRINCIPAL PROPERTY TAXPAYERS

January 1, 2011 and 9 Years Ago

(Unaudited)

Taxpayer	2011			2002		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	55,638,190	1.14%	1	56,364,440	1.49%
Oracle Corporation	2	48,459,960	1.00%			
Flatiron Holding LLC	3	45,240,320	0.93%			
Qwest Corporation	4	33,506,100	0.69%			
Level 3 Communications	5	28,180,320	0.58%			
Macerich Twenty Ninth Street LLC	6	25,850,260	0.53%	8	11,140,280	0.30%
Roche Colorado Corporation	7	20,027,920	0.41%	5	14,982,880	0.40%
BJJFH LLC	8	16,486,980	0.34%			
Ball Corporation	9	15,312,750	0.31%	6	13,544,320	0.36%
IBM Corporation	10	14,496,680	0.30%	2	52,736,136	1.40%
Storage Technology Corporation				3	38,513,010	1.02%
U.S. West Communications				4	32,025,400	0.85%
Amgen Boulder inc.				7	13,400,650	0.35%
Tierra Buildings, LLC				9	6,635,270	0.18%
Stephen D Tebo				10	6,580,360	0.17%
Subtotal		<u>303,199,480</u>	<u>6.23%</u>		<u>245,922,746</u>	<u>6.52%</u>
Remaining Assessed Valuation		<u>4,562,264,617</u>	<u>93.77%</u>		<u>3,526,909,122</u>	<u>93.48%</u>
Total Assessed Valuation		<u>\$ 4,865,464,097</u>	<u>100.00%</u>		<u>\$ 3,772,831,868</u>	<u>100.00%</u>

Note: Qwest Communications purchased U.S. West Communications in June 2000.

Xcel Energy was formed from the merger of Northern States Power (Minnesota), Northern States Power (Wisconsin) and New Century Energies, which was the result of a prior merger between Public Service Company of Colorado (Denver, CO) and Southwestern Public Service (Amarillo, TX).

Source: Boulder County and Broomfield County Assessors Office

# Boulder Valley School District RE-2

## RATIOS OF OUTSTANDING DEBT BY TYPE

Last 10 Fiscal Years

(Unaudited)

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Bond Redemption Fund</b>	<b>Total</b>	<b>Percentage of Actual Taxable Value of Property*</b>	<b>Per Capita**</b>
2002	159,500,000	14,952,229	144,547,771	0.533173991	520
2003	153,515,000	14,973,430	138,541,570	0.502449637	499
2004	147,065,000	15,131,986	131,933,014	0.417185406	472
2005	140,310,000	17,075,783	123,234,217	0.387114822	438
2006	133,250,000	15,577,400	117,672,600	0.353648559	415
2007	245,875,000	15,912,470	229,962,530	0.684678305	791
2008	230,175,000	23,304,815	206,870,185	0.564477817	705
2009	397,400,000	20,663,878	376,736,122	0.995942285	1,255
2010	385,285,000	24,032,073	361,252,927	0.941638458	1,183
2011	374,280,000	24,325,632	349,954,368	0.908057939	1,136

\* The Estimated Actual Value of Property data may be found on Table 5

\*\* Personal Income and Population data may be found on Table 12

Source: Boulder Valley School District RE-2

**Table 9**

<b>Other Governmental Activities Debt</b>				
<b>Certificates of Participation</b>	<b>Capital Leases</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income**</b>	<b>Per Capita**</b>
6,255,000	139,784	150,942,555	1.34%	543
5,350,000	-	143,891,570	1.26%	518
6,790,000	-	138,723,014	1.16%	497
6,300,000	-	129,534,217	1.01%	461
5,805,000	-	123,477,600	0.91%	435
5,300,000	-	235,262,530	1.64%	810
4,785,000	-	211,655,185	1.39%	722
4,255,000	-	380,991,122	2.34%	1,269
3,710,000	-	364,962,927	2.12%	1,196
3,145,000	-	353,099,368	1.92%	1,146

# Boulder Valley School District RE-2

## LEGAL DEBT MARGIN INFORMATION

Last 10 Fiscal Years

(Unaudited)

Assessed Valuation

Debt Limit Percentage

Legal Debt Limit

Debt Outstanding

Legal Debt Margin

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Debt Limit	\$ 756,657,718	\$ 771,327,974	\$ 796,541,845	\$ 796,554,878	\$ 830,877,173
Debt Applicable To Limit	<u>159,500,000</u>	<u>153,515,000</u>	<u>147,065,000</u>	<u>140,310,000</u>	<u>133,250,000</u>
Legal Debt Margin	<u>\$ 597,157,718</u>	<u>\$ 617,812,974</u>	<u>\$ 649,476,845</u>	<u>\$ 656,244,878</u>	<u>\$ 697,627,173</u>
Total Debt Applicable As A Percentage Of Debt Limit	21.08%	19.90%	18.46%	17.61%	16.04%

**Table 10**

\$ 4,865,464,097

20.00%

973,092,819

374,280,000\$ 598,812,819

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$ 832,994,457	\$ 925,616,358	\$ 936,321,527	\$ 975,733,037	\$ 973,092,819
<u>245,875,000</u>	<u>230,175,000</u>	<u>397,400,000</u>	<u>385,285,000</u>	<u>374,280,000</u>
<u><u>\$ 587,119,457</u></u>	<u><u>\$ 695,441,358</u></u>	<u><u>\$ 538,921,527</u></u>	<u><u>\$ 590,448,037</u></u>	<u><u>\$ 598,812,819</u></u>
29.52%	24.87%	42.44%	39.49%	38.46%

# Boulder Valley School District RE-2

Table 11

## COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT

June 30, 2011

(Unaudited)

	<u>Outstanding General Obligation Debt</u>	<u>Percentage Applicable to the District (3)</u>	<u>Amount of Outstanding Debt Applicable to the District</u>
Overlapping Debt (1)			
City of Boulder	49,683,000	100.00%	49,683,000
City of Louisville	5,345,000	100.00%	5,345,000
City of Lafayette	6,415,000	100.00%	6,415,000
Boulder Central Area General Improvement District	16,753,000	100.00%	16,753,000
Boulder Rural Fire	2,300,000	100.00%	2,300,000
Colorado Tech Center Metropolitan District	11,010,000	100.00%	11,010,000
East Boulder County Water District	1,595,000	100.00%	1,595,000
Hoover Hill Water and Sanitation District	141,542	100.00%	141,542
Interlocken Consolidated Metropolitan District	74,257,183	100.00%	74,257,183
North Metro Fire Rescue District	24,050,000	20.88%	5,021,640
Nederland Community Library District	1,836,057	100.00%	1,836,057
Nederland Fire Protection District	920,000	100.00%	920,000
Northern Colorado Water Conservancy District	4,819,315	41.05%	1,978,329
Pine Brook Water District	4,510,000	100.00%	4,510,000
Rocky Mountain Fire	9,355,000	100.00%	9,355,000
Superior/McCaslin Interchange District	4,380,000	100.00%	4,380,000
Superior Metropolitan District #2	4,600,000	100.00%	4,600,000
Superior Metropolitan District #3	2,190,000	100.00%	2,190,000
Town of Erie	17,737,643	1.96%	347,658
Town of Nederland	1,110,000	100.00%	1,110,000
Subtotal Overlapping Debt			203,748,409
School District Direct Debt (2)			374,280,000
Total Direct and Overlapping Debt			<u>\$ 578,028,409</u>

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of outstanding debt of the overlapping governments that is borne by the taxpayers of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account.

Notes:

- (1) Balances as of December 31, 2010
- (2) Balance as of June 30, 2011
- (3) The Percentage Applicable to the district is calculated by taking the percentage of the government's assessed value which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County and Broomfield County Assessor's Office.

# Boulder Valley School District RE-2

Table 12

## DEMOGRAPHIC AND ECONOMIC STATISTICS

Last 10 Fiscal Years

(Unaudited)

<u>Fiscal Year</u>	<u>*Estimated Population(1)</u>	<u>**Personal Income(1) (millions)</u>	<u>**Per Capita Personal Income(1)</u>	<u>***Enrollment (Student Funded FTE)</u>	<u>****Unemployment Rate(1)</u>
2002	278,048	11,230	40,390	26,703.0	5.885%
2003	277,813	11,399	41,034	26,629.5	5.809%
2004	279,227	11,994	42,955	26,643.5	4.924%
2005	281,195	12,765	45,394	26,789.5	4.402%
2006	283,644	13,550	47,770	26,741.0	4.009%
2007	290,580	14,385	50,141	26,914.5	3.896%
2008	293,232	15,267	52,601	27,222.5	4.900%
2009	300,136	16,251	55,319	27,455.2	7.500%
2010	305,268	17,241	57,978	27,673.3	6.500%
2011	308,005	18,351	60,962	28,148.8	6.500%

Source: \* Colorado State Demography Office

\*\* Global Insight Inc.

\*\*\* Boulder Valley School District RE-2

\*\*\*\* Colorado Department of Labor

Note: (1) Amounts are for the Boulder, CO Metropolitan Statistical Area



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# Boulder Valley School District RE-2

Table 13

## PRINCIPAL EMPLOYERS January 1, 2011 and 9 Years Ago

(Unaudited)

Employer	2011			2002		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,827	3.35%	1	6,550	3.54%
Boulder Valley School District	2	4,200	2.06%	3	4,500	2.43%
International Business Machines	3	3,400	1.67%	2	5,000	2.70%
Oracle Corporation	4	3,300	1.62%	4	3,250	1.76%
St. Vrain Valley School District	5	3,238	1.59%			
Ball Aerospace	6	3,100	1.52%	9	1,925	1.04%
Boulder Community Hospital	7	2,190	1.08%	7	2,102	1.14%
Level 3 Communications	8	2,016	0.99%	6	2,350	1.27%
Covidien, Energy-Based Devices	9	1,750	0.86%			
Boulder County	10	1,700	0.83%			
Storage Technology Corporation				5	3,000	1.62%
Electronic Data Systems				8	2,000	1.08%
Maxtor				10	1,200	0.65%
Longmont Foods				10	1,200	0.65%
Subtotal		31,721	15.58%		33,077	17.87%
Other Employers		171,924	84.42%		151,970	82.13%
Total		203,645	100.00%		185,047	100.00%

Source: Boulder County Business Report Book of Lists and Colorado Department of Labor

# Boulder Valley School District RE-2

## DISTRICT EMPLOYEES - FULL TIME EQUIVALENTS

Last 10 Fiscal Years

(Unaudited)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Administrators					
Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	8.00	7.00	7.70	6.80	5.00
Non-Instructional Director	18.30	17.60	18.70	18.20	21.40
Instructional Director	11.00	11.40	10.00	9.00	13.90
Principal	51.80	55.20	49.40	49.60	53.60
Assistant Principal	33.70	35.60	35.90	37.60	35.60
Instructional Program Coord.	-	-	6.80	1.00	2.40
Subtotal	<u>123.80</u>	<u>127.80</u>	<u>129.50</u>	<u>123.20</u>	<u>132.90</u>
Professional-Instructional					
Teacher, Regular	1,472.20	1,482.10	1,420.50	1,465.40	1,460.20
Teacher, Special Education	211.10	204.40	189.40	199.40	199.00
Teacher, Title I	22.10	25.70	19.50	11.80	15.40
Counselor	46.10	54.20	54.80	55.40	56.40
Curriculum Specialist Consultant	8.60	7.80	8.00	6.50	7.80
Dean	-	1.30	2.10	1.60	3.40
Education Diagnostician	-	-	-	-	-
Instructional Program Consultant	-	-	8.70	1.00	0.80
Librarian/Media Consultant	36.00	38.10	39.30	40.10	41.70
Teacher Mentor	32.20	30.70	36.40	40.60	45.70
Audiologist	2.00	2.60	2.00	2.00	2.00
Licensed Practical Nurse	-	-	-	-	-
Registered Nurse	9.40	11.00	10.90	13.50	13.40
Occupational Therapist	12.10	13.50	14.90	14.60	14.10
Physical Therapist	1.80	1.80	1.80	1.80	1.90
Psychologist	17.90	20.60	20.70	21.10	23.30
Social Worker	17.70	20.30	20.60	22.00	22.30
Speech-Language Pathologist	31.50	32.70	31.70	34.00	34.90
Subtotal	<u>1,920.70</u>	<u>1,946.80</u>	<u>1,881.30</u>	<u>1,930.80</u>	<u>1,942.30</u>
Professional-Other	94.20	85.30	97.80	87.60	107.10
Paraprofessionals	522.50	542.80	666.90	666.40	674.60
Office/Administrative Support	289.20	297.90	261.30	261.80	265.10
Crafts, Trades, and Services					
Bus Driver	123.00	128.50	133.50	163.20	152.10
Food Service Worker	79.90	72.00	48.60	55.70	44.60
Custodian	159.20	165.60	152.70	152.60	155.70
Maintenance Workers	107.80	109.40	136.20	131.30	125.60
Subtotal	<u>469.90</u>	<u>475.50</u>	<u>471.00</u>	<u>502.80</u>	<u>478.00</u>
Total	<u>3,420.30</u>	<u>3,476.10</u>	<u>3,507.80</u>	<u>3,572.60</u>	<u>3,600.00</u>

Source: Boulder Valley School District RE-2

**Table 14**

<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
1.00	1.00	1.00	1.00	1.00
6.40	9.50	13.80	12.30	10.50
21.50	22.70	18.90	17.50	17.30
11.00	7.70	14.04	15.57	15.02
51.90	54.10	54.40	54.80	54.80
32.90	37.00	40.70	38.70	37.60
2.00	2.50	2.00	2.00	2.48
<u>126.70</u>	<u>134.50</u>	<u>144.84</u>	<u>141.87</u>	<u>138.70</u>
1,504.60	1,538.20	1,549.50	1,517.40	1,490.20
191.90	190.47	178.60	180.16	172.87
13.50	16.10	15.70	18.90	21.80
57.70	65.70	68.20	61.80	54.80
13.50	10.97	9.60	4.70	4.10
4.00	3.20	4.70	3.00	2.10
2.60	4.33	4.60	2.76	-
2.60	8.79	1.00	1.25	-
44.10	43.50	42.60	41.60	40.30
58.40	54.90	49.20	48.90	45.77
2.00	1.52	2.06	1.98	1.50
1.10	2.10	-	-	-
11.30	15.74	14.91	14.73	12.60
14.50	14.12	15.03	15.13	14.30
2.00	2.16	1.76	2.06	2.00
19.70	22.10	46.66	25.81	26.04
20.00	26.40	24.47	21.63	18.60
32.40	28.72	34.62	29.73	36.26
<u>1,995.90</u>	<u>2,049.02</u>	<u>2,063.21</u>	<u>1,991.54</u>	<u>1,943.24</u>
96.90	112.40	132.75	132.36	130.46
672.30	675.52	757.90	727.88	686.77
266.60	269.00	268.70	254.77	241.58
164.20	165.80	198.00	196.10	190.60
55.70	78.30	84.50	100.60	91.80
154.90	153.50	155.70	160.30	150.70
119.00	101.40	95.90	92.10	88.60
<u>493.80</u>	<u>499.00</u>	<u>534.10</u>	<u>549.10</u>	<u>521.70</u>
<u><u>3,652.20</u></u>	<u><u>3,739.44</u></u>	<u><u>3,901.50</u></u>	<u><u>3,797.52</u></u>	<u><u>3,662.45</u></u>

# Boulder Valley School District RE-2

## SCHOOL BUILDING INFORMATION

Last 10 Fiscal Years

(Unaudited)

School	2002	2003	2004	2005	2006	2007	2008
<u>Elementary Schools</u>							
Aurora 7							
Square Feet	0	0	0	0	0	0	0
Capacity	0	0	0	0	0	0	0
Enrollment	0	0	0	0	0	0	0
Bear Creek							
Square Feet	39,549	39,549	39,549	39,549	39,549	39,549	39,549
Capacity	376	379	310	350	370	350	350
Enrollment	341	336	343	337	348	343	361
Birch							
Square Feet	44,714	44,714	44,714	44,714	44,714	44,714	44,714
Capacity	531	502	440	438	463	463	463
Enrollment	378	391	400	403	409	415	425
BCSIS							
Square Feet	25,922	25,922	25,922	25,922	25,922	25,922	25,922
Capacity	221	211	210	230	230	230	230
Enrollment	200	217	229	259	285	287	287
Coal Creek							
Square Feet	53,916	53,916	53,916	53,916	53,916	53,916	53,916
Capacity	557	555	473	460	460	465	465
Enrollment	539	524	537	511	491	478	470
Columbine							
Square Feet	48,078	48,078	48,078	48,078	48,078	48,078	48,078
Capacity	499	499	341	352	413	431	431
Enrollment	335	305	312	346	384	402	368
Community Montessori							
Square Feet	42,583	42,583	42,583	42,583	42,583	42,583	42,583
Capacity	144	144	126	140	180	200	200
Enrollment	154	153	148	148	193	215	228
Creekside							
Square Feet	46,976	46,976	46,976	46,976	46,976	46,976	46,976
Capacity	450	416	308	289	316	316	316
Enrollment	352	309	293	285	269	329	330
Crest View							
Square Feet	55,007	55,007	55,007	55,007	55,007	55,007	55,007
Capacity	493	493	385	485	510	530	530
Enrollment	501	473	492	494	501	510	511
Douglass							
Square Feet	54,772	54,772	54,772	54,772	54,772	54,772	54,772
Capacity	451	451	410	435	435	435	435
Enrollment	447	469	476	482	469	455	439
Eisenhower							
Square Feet	53,601	53,601	53,601	53,601	53,601	53,601	53,601
Capacity	611	611	548	548	500	525	525
Enrollment	426	422	420	436	449	440	468
Emerald							
Square Feet	56,300	56,300	56,300	56,300	56,300	56,300	56,300
Capacity	557	585	420	384	377	377	377
Enrollment	451	411	382	384	376	390	384
Fireside							
Square Feet	60,307	60,307	60,307	60,307	60,307	60,307	60,307
Capacity	555	504	440	465	460	440	440
Enrollment	492	443	416	454	449	433	444
Flatirons							
Square Feet	33,469	33,469	33,469	33,469	33,469	33,469	33,469
Capacity	234	237	300	295	315	320	320
Enrollment	257	241	307	297	298	307	295
Foothill							
Square Feet	57,819	57,819	57,819	57,819	57,819	57,819	57,819
Capacity	504	504	435	440	485	510	510
Enrollment	416	419	430	463	486	504	526

**Table 15**

<b>2009</b>	<b>2010</b>	<b>2011</b>
0	0	0
0	0	0
0	0	0
39,549	39,549	54,853
350	350	355
362	352	367
44,714	44,714	51,192
463	440	405
448	426	443
25,922	31,745	31,745
230	280	280
290	284	300
53,916	53,916	52,476
465	485	490
470	448	464
48,078	50,938	68,294
431	431	455
379	398	410
42,583	42,588	42,588
200	280	280
225	237	251
46,976	46,976	50,661
316	334	441
344	345	348
67,266	66,884	66,884
530	595	670
532	594	627
54,772	54,901	54,901
435	480	480
409	423	430
53,601	53,601	59,525
525	555	580
453	445	474
56,300	56,300	62,542
377	413	473
386	370	345
60,307	60,307	60,307
440	465	515
418	437	445
33,469	43,857	43,857
320	305	325
288	272	279
57,819	75,951	76,021
510	610	610
528	572	564

# Boulder Valley School District RE-2

## SCHOOL BUILDING INFORMATION

Last 10 Fiscal Years

(Unaudited)

School	2002	2003	2004	2005	2006	2007	2008
<u>Elementary Schools (continued)</u>							
Gold Hill							
Square Feet	3,316	3,316	3,316	3,316	3,316	3,316	3,316
Capacity	51	51	41	41	41	41	41
Enrollment	34	33	37	34	26	26	25
Heatherwood							
Square Feet	52,016	52,016	52,016	52,016	52,016	52,016	52,016
Capacity	424	421	316	312	319	321	321
Enrollment	363	332	350	332	323	340	368
High Peaks							
Square Feet	24,521	24,521	24,521	24,521	24,521	24,521	24,521
Capacity	307	248	240	240	287	240	240
Enrollment	277	278	279	296	299	293	299
Jamestown							
Square Feet	5,030	5,030	5,030	5,030	5,030	5,030	5,030
Capacity	27	27	18	18	18	18	18
Enrollment	17	18	22	12	15	16	22
Kohl							
Square Feet	54,113	54,113	54,113	54,113	54,113	54,113	54,113
Capacity	509	509	480	480	460	480	480
Enrollment	467	445	437	442	467	453	469
Lafayette							
Square Feet	56,764	56,764	56,764	56,764	56,764	56,764	60,673
Capacity	408	381	296	298	298	350	350
Enrollment	394	387	331	333	353	396	475
Louisville							
Square Feet	57,018	57,018	57,018	57,018	57,018	57,018	57,018
Capacity	560	504	460	460	460	460	460
Enrollment	458	430	440	432	404	409	427
Majestic Heights							
Square Feet	0	0	0	0	0	0	0
Capacity	0	0	0	0	0	0	0
Enrollment	0	0	0	0	0	0	0
Mapleton							
Square Feet	21,387	21,387	0	0	0	0	0
Capacity	184	184	0	0	0	0	0
Enrollment	144	128	0	0	0	0	0
Martin Park							
Square Feet	0	0	0	0	0	0	0
Capacity	0	0	0	0	0	0	0
Enrollment	0	0	0	0	0	0	0
Mesa							
Square Feet	45,670	45,670	45,670	45,670	45,670	45,670	45,670
Capacity	349	349	310	330	315	315	315
Enrollment	357	347	348	346	319	357	355
Nederland							
Square Feet	61,470	61,470	61,470	61,470	61,470	61,470	61,470
Capacity	418	390	345	332	345	355	355
Enrollment	310	312	302	331	317	319	285
Pioneer							
Square Feet	72,398	72,398	72,398	72,398	72,398	72,398	72,398
Capacity	443	443	355	329	341	348	348
Enrollment	322	339	356	396	404	427	414
Ryan							
Square Feet	49,176	49,176	49,176	49,176	49,176	49,176	49,176
Capacity	506	479	369	363	350	357	357
Enrollment	421	411	390	383	390	398	430
Sanchez							
Square Feet	49,887	49,887	49,887	49,887	49,887	49,887	49,887
Capacity	371	422	301	278	316	334	334
Enrollment	346	296	288	262	280	286	280

**Table 15**  
(continued)

<b>2009</b>	<b>2010</b>	<b>2011</b>
3,316	3,316	3,316
41	41	36
25	21	29
52,016	51,975	60,797
321	440	540
382	363	385
24,521	32,983	32,983
240	280	280
301	311	306
5,030	5,030	5,030
18	18	18
21	27	25
54,113	54,113	57,417
480	490	490
488	478	498
67,638	62,208	62,203
350	492	555
534	603	636
57,018	57,018	63,034
460	485	535
440	459	502
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
45,670	45,670	54,963
315	375	385
384	365	378
61,470	61,470	61,470
355	375	405
307	278	287
72,398	72,398	74,874
348	419	391
429	433	423
49,176	49,352	54,913
357	377	460
406	422	419
49,887	49,900	55,320
334	266	294
278	286	295

# Boulder Valley School District RE-2

## SCHOOL BUILDING INFORMATION

Last 10 Fiscal Years

(Unaudited)

School	2002	2003	2004	2005	2006	2007	2008
<u>Elementary Schools (continued)</u>							
Superior							
Square Feet	69,765	69,765	69,765	69,765	69,765	69,765	69,765
Capacity	495	524	480	500	500	500	500
Enrollment	577	570	589	600	629	650	633
University Hill							
Square Feet	68,696	68,696	68,696	68,696	68,696	68,696	68,696
Capacity	467	467	510	492	314	375	375
Enrollment	346	336	503	391	307	322	306
Washington							
Square Feet	29,959	29,959	0	0	0	0	0
Capacity	344	344	0	0	0	0	0
Enrollment	291	285	0	0	0	0	0
Whittier							
Square Feet	35,122	35,122	35,122	35,122	35,122	35,122	35,122
Capacity	291	291	300	320	300	325	325
Enrollment	247	239	303	328	319	323	320
<u>Middle Schools</u>							
Angevine							
Square Feet	121,676	121,676	121,676	121,676	121,676	121,676	121,676
Capacity	971	971	862	902	863	906	906
Enrollment	709	650	668	616	587	536	550
Baseline							
Square Feet	76,668	76,668	0	0	0	0	0
Capacity	535	553	0	0	0	0	0
Enrollment	455	416	0	0	0	0	0
Broomfield Heights							
Square Feet	107,385	107,385	107,385	107,385	107,385	107,385	107,385
Capacity	935	935	935	914	914	914	914
Enrollment	571	572	551	562	555	565	523
Burbank							
Square Feet	83,572	83,572	0	0	0	0	0
Capacity	503	503	0	0	0	0	0
Enrollment	312	258	0	0	0	0	0
Casey							
Square Feet	84,007	84,007	84,007	84,007	84,007	84,007	84,007
Capacity	636	582	582	612	612	535	535
Enrollment	357	317	341	361	366	313	345
Centennial							
Square Feet	99,556	99,556	99,556	99,556	99,556	99,556	99,556
Capacity	750	750	750	750	750	772	772
Enrollment	677	648	641	596	588	559	583
Halcyon							
Square Feet	8,736	8,736	8,736	8,736	8,736	8,736	8,736
Capacity	na	na	na	na	na	na	na
Enrollment	16	13	15	12	14	11	17
Louisville							
Square Feet	88,887	88,887	88,887	88,887	88,887	88,887	74,206
Capacity	677	695	673	651	651	651	651
Enrollment	601	575	547	541	546	560	567
Manhattan							
Square Feet	0	0	83,572	83,572	83,572	83,572	83,572
Capacity	0	0	590	579	605	618	618
Enrollment	0	0	587	449	443	422	413
Platt							
Square Feet	117,573	117,573	117,573	117,573	117,573	117,573	117,573
Capacity	812	790	729	729	707	707	707
Enrollment	566	530	529	524	531	549	556
Southern Hills							
Square Feet	72,260	72,260	72,260	72,260	72,260	72,260	70,194
Capacity	539	539	503	503	503	503	503
Enrollment	476	480	523	537	503	478	487

**Table 15**  
(continued)

<b>2009</b>	<b>2010</b>	<b>2011</b>
69,765	69,725	69,673
500	505	505
664	635	591
68,696	67,276	69,701
375	402	427
321	338	358
0	0	0
0	0	0
0	0	0
35,122	35,123	46,517
325	325	380
347	334	369
121,676	121,676	121,676
906	902	946
546	581	545
0	0	0
0	0	0
0	0	0
107,385	107,239	107,239
914	932	932
536	530	526
0	0	0
0	0	0
0	0	0
84,007	44,923	106,458
535	521	743
292	349	440
99,556	99,515	99,515
772	750	750
596	627	562
8,736	10,168	10,203
na	na	na
6	27	24
74,206	101,483	101,483
651	669	669
548	569	603
83,572	93,632	93,542
618	638	642
455	498	468
117,573	81,495	117,552
707	888	827
540	546	533
70,194	98,342	98,340
503	701	701
496	539	545

# Boulder Valley School District RE-2

## SCHOOL BUILDING INFORMATION

Last 10 Fiscal Years

(Unaudited)

School	2002	2003	2004	2005	2006	2007	2008
<u>High Schools</u>							
Boulder							
Square Feet	229,281	229,281	229,281	229,281	229,281	229,281	218,717
Capacity	2015	2015	2015	2015	1994	1900	1900
Enrollment	1876	1919	1929	1970	1932	1093	1851
Broomfield							
Square Feet	218,163	218,163	218,163	218,163	218,163	218,163	218,163
Capacity	1565	1565	1593	1599	1599	1606	1606
Enrollment	1323	1337	1321	1375	1413	1407	1438
Centaurus							
Square Feet	190,610	190,610	190,610	190,610	190,610	190,610	196,089
Capacity	1652	1638	1616	1530	1607	1581	1581
Enrollment	1108	1060	1003	990	996	1051	1051
Fairview							
Square Feet	256,392	256,392	256,392	256,392	256,392	256,392	256,392
Capacity	1889	1889	1861	1861	1861	1840	1840
Enrollment	1937	1916	1880	1891	1871	1903	1907
Monarch							
Square Feet	228,827	228,827	228,827	228,827	228,827	228,827	228,827
Capacity	1728	1728	1728	1728	1728	1728	1728
Enrollment	1563	1576	1626	1679	1633	1562	1526
New Vista							
Square Feet	42,583	42,583	76,668	76,668	76,668	76,668	76,668
Capacity	342	342	345	637	659	659	659
Enrollment	335	344	332	341	339	337	324
<u>Combination Schools</u>							
Aspen Creek K-8							
Square Feet	114,478	114,478	114,478	114,478	114,478	114,478	115,918
Capacity	978	995	948	969	969	969	969
Enrollment	791	787	817	870	875	869	912
Eldorado K-8							
Square Feet	117,336	117,336	117,336	117,336	117,336	117,336	117,336
Capacity	946	966	899	942	876	876	876
Enrollment	796	869	956	938	935	994	1012
Monarch K-8							
Square Feet	108,802	108,802	108,802	108,802	108,802	108,802	108,802
Capacity	808	782	746	753	753	766	766
Enrollment	677	671	719	709	696	741	757
Nederland Middle/Senior							
Square Feet	97,080	97,080	97,080	97,080	97,080	97,080	97,080
Capacity	650	650	650	650	650	650	650
Enrollment	407	422	387	387	391	385	377
<u>Vocational/Technical Schools</u>							
Arapahoe Ridge and Technical Education Center							
Square Feet	129,579	129,579	129,579	129,579	129,579	129,579	129,579
Capacity	904	904	882	876	820	925	925
Enrollment	138	138	308	281	279	223	216
<u>Charter Schools</u>							
Boulder Preparatory High School							
Square Feet	6,000	6,000	6,000	6,000	6,000	6,000	11,938
Capacity	na	na	na	na	na	na	na
Enrollment	67	78	84	88	103	125	149
Horizons K-8 School							
Square Feet	30,814	30,814	30,814	30,814	30,814	30,814	30,814
Capacity	403	403	330	351	315	342	342
Enrollment	313	320	309	309	321	320	340
Peak To Peak K-12 School							
Square Feet	31,000	104,365	104,365	116,679	116,679	116,679	116,679
Capacity	na	na	na	na	na	na	na
Enrollment	606	1027	1107	1175	1236	1292	1341

**Table 15**  
(continued)

<b>2009</b>	<b>2010</b>	<b>2011</b>
218,717	245,772	245,971
1900	1900	1900
1808	1786	1775
218,163	240,535	240,535
1606	1805	1805
1388	1401	1437
198,329	194,687	194,687
1581	1874	1874
1135	1092	1029
256,392	262,019	264,007
1840	1958	1990
1903	1913	1971
230,134	233,909	233,909
1728	1728	1728
1508	1511	1527
76,668	76,668	76,668
659	659	659
324	317	299
115,918	115,918	115,917
969	892	919
913	921	916
117,336	120,210	120,207
876	926	926
967	983	987
108,802	108,802	108,802
766	856	904
769	748	790
97,080	97,080	97,080
650	674	630
457	340	333
129,579	130,707	152,954
925	981	1099
199	175	204
11,938	11,938	11,938
na	na	na
131	158	142
30,814	30,810	30,814
342	404	404
324	325	332
116,679	134,284	139,990
na	na	na
1405	1425	1443

# Boulder Valley School District RE-2

## SCHOOL BUILDING INFORMATION

Last 10 Fiscal Years

(Unaudited)

School	2002	2003	2004	2005	2006	2007	2008
<u>Charter Schools (continued)</u>							
Summit Middle School							
Square Feet	29,894	29,894	29,894	29,894	29,894	29,894	41,161
Capacity	320	320	278	337	337	337	337
Enrollment	304	303	308	309	307	312	312
Sojourner K-8 School							
Square Feet	na	na	0	0	0	0	0
Capacity	na	na	0	0	0	0	0
Enrollment	53	34	0	0	0	0	0
Justice High 6-12 School							
Square Feet	0	0	0	na	na	na	2,409
Capacity	0	0	0	na	na	na	na
Enrollment	0	0	0	0	0	79	75

Source: Boulder Valley School District RE-2

**Table 15**  
**(continued)**

<u>2009</u>	<u>2010</u>	<u>2011</u>
52,434	49,934	49,935
337	480	493
319	324	336
0	0	0
0	0	0
0	0	0
2,409	2,409	6,590
na	na	na
97	129	111



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# Boulder Valley School District RE-2

Table 16

## TEACHER STATISTICS Last 5 School Years\*

(Unaudited)

	2007	2008	2009	2010	2011
<b>Number of Teachers by Education Level</b>					
Bachelor's Degree	143	141	151	141	144
Bachelor's Degree + 12 Hours	68	79	72	66	63
Bachelor's Degree + 24 Hours	68	73	62	58	56
Bachelor's Degree + 36 Hours	71	67	72	64	52
Bachelor's Degree + 48 Hours	267	250	247	233	217
Master's Degree	435	451	453	450	450
Master's Degree + 12 Hours	176	183	190	204	198
Master's Degree + 24 Hours	165	171	159	152	142
Master's Degree + 36 Hours	118	128	142	126	132
Master's Degree + 48 Hours	375	381	395	387	413
Doctorate	46	49	43	40	42
Other	4	4	5	4	4
<b>Total</b>	<b>1,936</b>	<b>1,977</b>	<b>1,991</b>	<b>1,925</b>	<b>1,913</b>
<b>Average Teacher Pay by Education Level</b>					
Bachelor's Degree	35,194	39,517	35,858	36,587	37,280
Bachelor's Degree + 12 Hours	37,886	42,872	38,946	44,281	42,411
Bachelor's Degree + 24 Hours	44,155	46,876	43,058	44,500	44,701
Bachelor's Degree + 36 Hours	45,156	49,058	44,033	48,101	46,883
Bachelor's Degree + 48 Hours	49,480	55,005	52,484	55,448	56,109
Master's Degree	45,738	51,828	47,307	51,033	51,143
Master's Degree + 12 Hours	51,169	58,454	50,784	54,896	54,988
Master's Degree + 24 Hours	56,258	61,068	55,917	59,145	61,192
Master's Degree + 36 Hours	57,464	65,306	56,713	62,768	61,602
Master's Degree + 48 Hours	61,999	68,787	65,072	70,096	69,845
Doctorate	61,776	68,954	63,710	65,547	68,594
Other	59,936	60,975	64,609	63,248	63,248

\* Amounts Prior to 2007 are not available

Source: Boulder Valley School District RE-2

# Boulder Valley School District RE-2

## MISCELLANEOUS STATISTICAL DATA

Last 10 School Years

(Unaudited)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Student Teacher Ratio*				
Elementary	23.28	22.94	22.60	22.27
Middle	20.45	20.57	20.33	20.54
Senior	22.14	22.49	22.83	23.21
Governmental Activities Expenses	\$ 208,901,709	\$ 218,559,476	\$ 227,311,141	\$ 233,942,454
Cost Per Student	\$ 7,481	\$ 7,860	\$ 8,159	\$ 8,378
Enrollment Data				
Student Full Time Equivalent				
Elementary	11,218.0	11,019.5	10,888.5	10,950.0
Middle	6,800.0	6,733.5	6,731.0	6,528.5
Senior	8,451.0	8,643.0	8,811.0	9,102.5
Other	234.0	233.5	213.0	208.5
Total	<u>26,703.0</u>	<u>26,629.5</u>	<u>26,643.5</u>	<u>26,789.5</u>
Total Enrollment				
K-12 Enrollment	27,609.0	27,493.0	27,604.0	27,651.0
Pre-K Enrollment	315.0	314.0	256.0	271.0
Total	<u>27,924.0</u>	<u>27,807.0</u>	<u>27,860.0</u>	<u>27,922.0</u>
Number of Students Eligible to Receive School Lunches Free Or At Reduced Cost				
Elementary	2,087	2,141	2,213	2,249
Combination	190	195	201	204
Middle	759	779	805	818
Senior	758	778	804	818
Total	<u>3,794</u>	<u>3,893</u>	<u>4,023</u>	<u>4,089</u>
Percent of Students Receiving Free or Reduced Cost Meals	13.59%	14.00%	14.44%	14.64%

\* Budget amounts are used prior to 2010 and submitted amounts from the October count thereafter.

Source: Boulder Valley School District RE-2

Table 17

2006	2007	2008	2009	2010	2011
22.19	22.29	22.32	22.29	22.35	22.54
20.52	20.66	20.64	20.53	20.86	20.93
23.31	22.91	22.57	22.50	22.88	24.30
\$ 242,710,503	\$ 257,223,290	\$ 278,784,336	\$ 289,549,755	\$ 294,156,553	\$ 306,813,347
\$ 8,692	\$ 9,123	\$ 9,742	\$ 10,118	\$ 10,200	\$ 10,464
10,921.5	11,147.0	11,331.0	11,658.2	11,716.8	12,029.8
6,420.5	6,324.0	6,385.5	6,356.0	6,576.0	6,536.0
9,146.0	9,155.5	9,204.0	9,142.0	9,128.0	9,324.5
252.5	288.0	302.0	299.0	252.5	258.5
26,740.5	26,914.5	27,222.5	27,455.2	27,673.3	28,148.8
27,593.0	27,798.0	28,173.0	28,171.00	28,344.00	28,815.00
329.0	398.0	445.0	445.00	494.00	505.00
27,922.0	28,196.0	28,618.0	28,616.0	28,838.0	29,320.0
2,460	2,498	2,544	2,529	2,473	2,646
224	221	191	207	256	317
895	877	900	864	893	946
895	777	963	1,101	1,025	1,177
4,474	4,373	4,598	4,701	4,647	5,086
16.02%	15.51%	16.07%	16.43%	16.11%	17.35%



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