



Boulder Valley School District

Excellence and Equity

REVISED



ADOPTED

BUDGET



2009-10

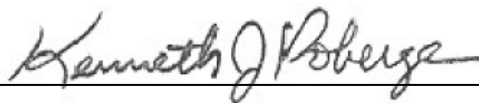
Boulder, Colorado 80301
www.bvdsd.org

Boulder Valley School District *Excellence and Equity*

Revised Adopted Budget 2009-2010



Board of Education

A handwritten signature in black ink, reading "Kenneth J. Roberge".

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Vice-President

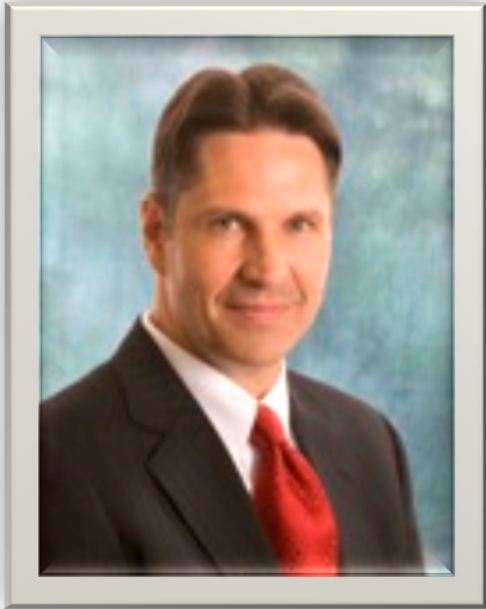
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Patti J. Smith

Superintendent
Christopher King, Ph.D.



Christopher King, Ph. D.
Superintendent

Thank you for taking the time to review the Boulder Valley School District's annual Revised Adopted Budget. The funding of public education in Colorado is a complex challenge. I am pleased and grateful to note that BVSD is a community that has consistently supported the learning needs of BVSD students with their time, talent, and dollars. With multiple sources of revenue, federal and state mandates, etc., it is important that the Boulder Valley Board of Education and I do everything possible to see that instructional priorities guide budget priorities as much as we possibly can. Fortunately, our district has the experienced and talented staff to guarantee that that occurs. The board and district administration's budget challenge

is to identify and fund active, interventionist approaches to student learning that provide excellent and equitable student learning opportunities for each of our nearly 29,000 students so that they may become BVSD New Century Graduates. The district budget policy explained in this book supports this commitment.

Superintendent's Cabinet

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Chief Academic Officer

Rebecca McClure
Asst. Superintendent of Human Resources

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(Secondary)

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Asst. Superintendent for School Leadership
(Elementary & K8)

Von Sheppard
Asst. Superintendent for School Leadership
(Elementary)

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Asst. Superintendent of Operations

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Chief of Planning and Assessment

TBD
Chief Information Officer

Leslie Stafford
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Karen Daly
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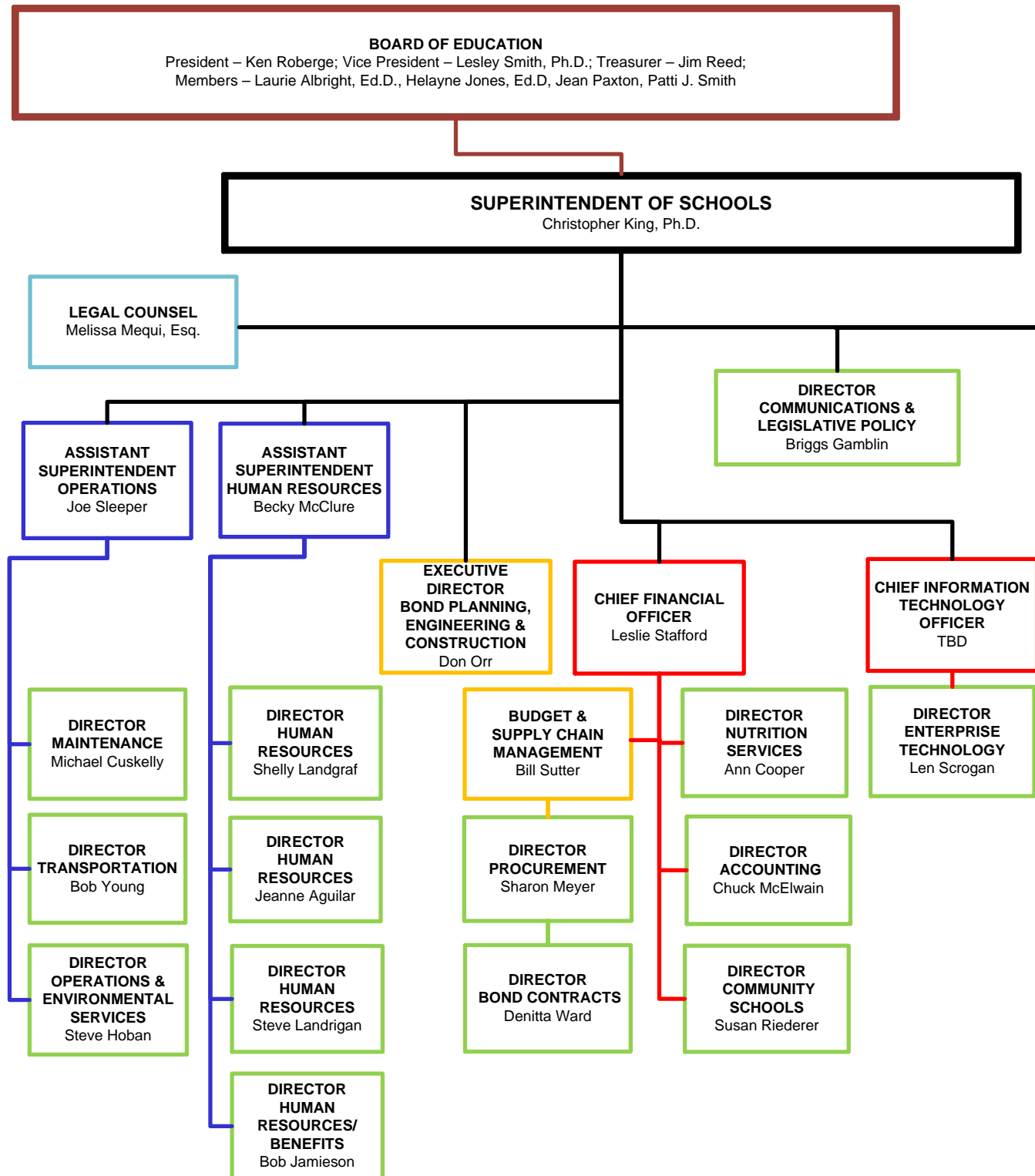
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Melissa Mequi, Esq.
Legal Counsel

Briggs Gamblin
Director of Communications &
Legislative Policy

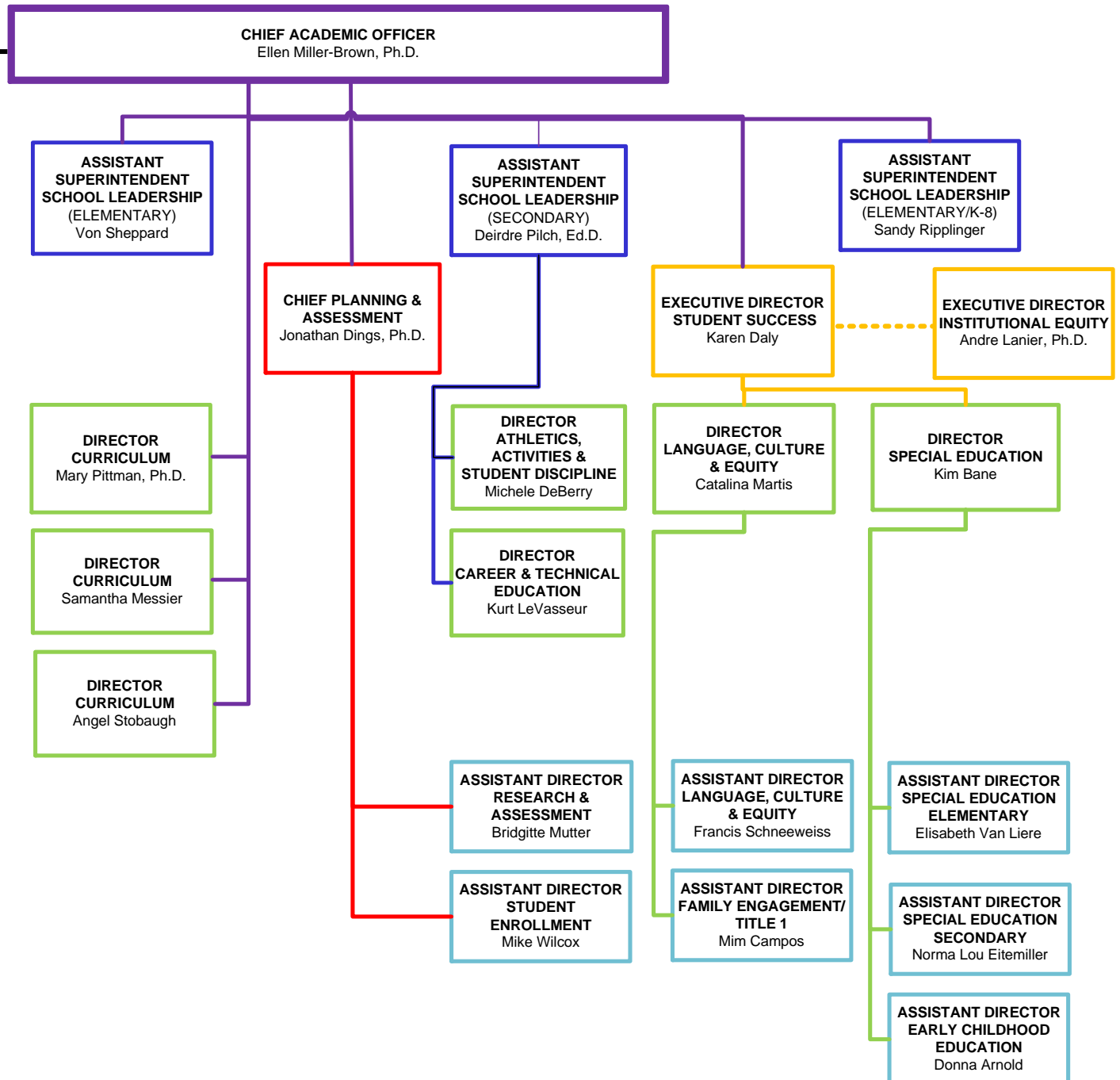
District Organization

(As of November 10, 2009)



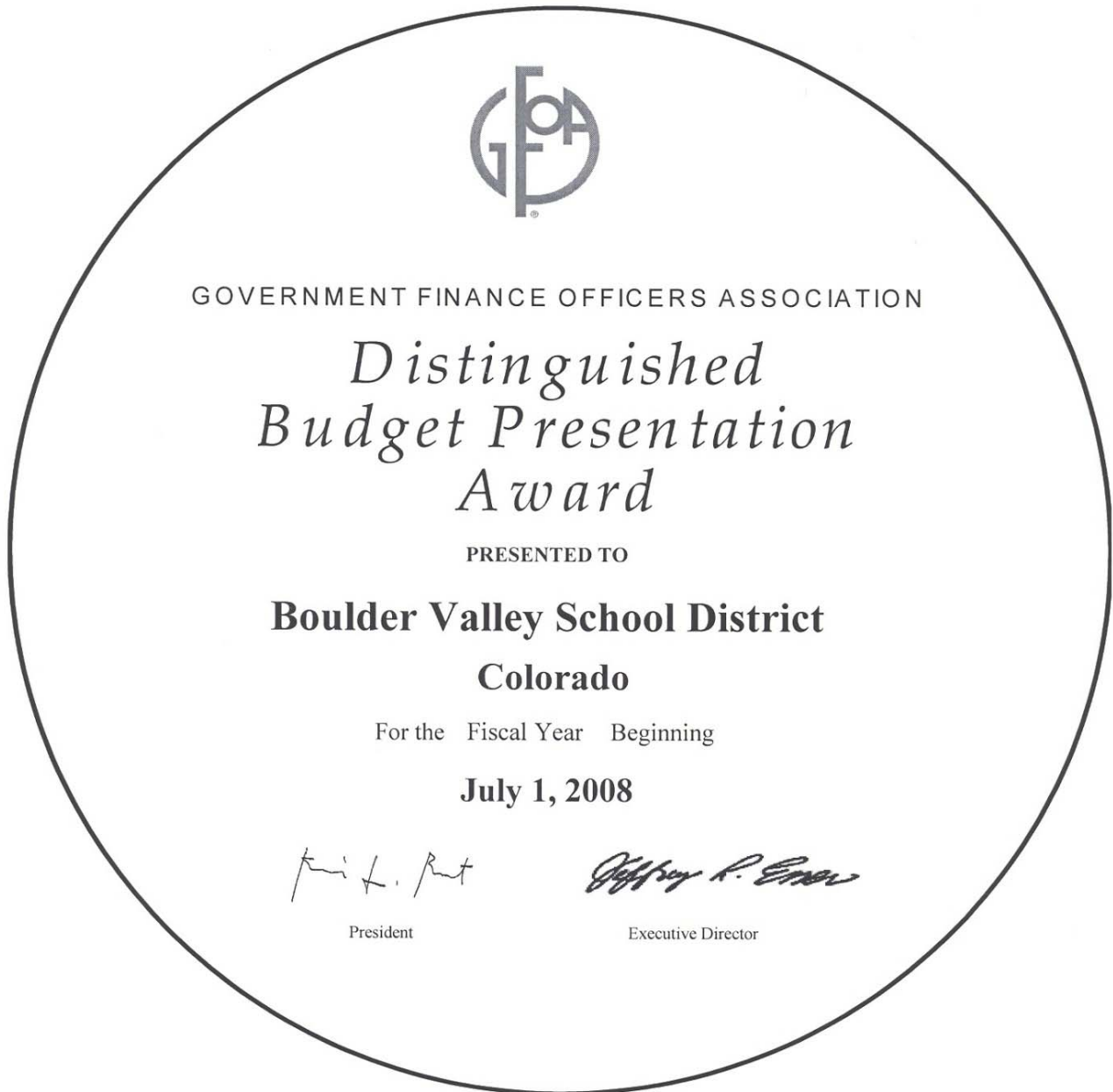
District Organization

(As of November 10, 2009)



Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Lily Akotaobi, Kari Albright, Christine Buchholtz, Maria Diaz, Debbie Filbeck, Marlene Gould, Amy Shuttenberg, and Dave Swanson) for their committed efforts in producing this document.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado for its annual budget for the fiscal year beginning July 1, 2008.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Acknowledgements and Awards (continued)

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2008. This program promotes and recognizes excellence in developing, analyzing and presenting a school system budget. The district has submitted this budget document for award consideration.

Association of School Business Officials International



This Meritorious Budget Award is presented to

Boulder Valley School District

for excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2008 - 2009.

The budget is judged to conform
to the principles and standards of the
ASBO International Meritorious Budget Awards Program.


President


Executive Director

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Letter of Transmittal

Budget Services

Date: February 8, 2010
To: Dr. Christopher King, Superintendent
From: Bill Sutter, Executive Director of Budget and Supply Chain Management 
Subject: 2009-10 Revised Adopted Budget

I am pleased to present the 2009-10 Revised Adopted Budget for fiscal year July 1, 2009 – June 30, 2010. The Board of Education adopted the revised budget for fiscal year 2009-2010 on November 10, 2009, ensuring a quality education for all students while maintaining financial stability within its available resources.

The funding of public education in Colorado is a complex challenge. As a result, our most immediate district challenge is to identify and fund active, interventionist approaches to student learning that provide excellent and equitable student learning opportunities for each of our nearly 29,000 students so that they may become Boulder Valley School District New Century Graduates. Budget considerations must include the behind-the-scenes support provided throughout the district to carry out numerous functions so that *Maximum Learning and Achievement* can occur at our schools. For the vast majority of our students, Boulder Valley School District is meeting or exceeding student, teacher, and parent expectations. This point is proven by our district's consistent academic showing among the top three of Colorado's large front range school districts – and often the top district – as measured by state and national academic rankings.

In continuing these efforts we must keep the district current with state and federal regulations, develop curriculum and instruction to meet state standards, manage a multi-million dollar budget, and maintain the basic operations of the organization. With multiple sources of revenue, federal and state mandates, etc., it is important we do everything possible to ensure that instructional priorities guide budget priorities. The budget is essentially a budget with resources targeting class size, charter school enrollment growth, and the district critical needs in the areas of socio-economic destratification, the achievement gap and student social-emotional needs. The development of this budget takes into account all the goals and strategic priorities that have been developed for the Boulder Valley School District.

The financial climate for the Boulder Valley School District is stable in the near term, as projected revenues for the current fiscal year are sufficient to cover planned expenditures and adequate reserves have been maintained, however, state funding will be reduced in the 2010-2011 fiscal year and likely beyond. As we move into the 2009-10 school year, this concern is driven by the district's relatively stable enrollment coupled with a struggling economy surrounded by the State of Colorado's continuing budget crisis and dilemmas for the future regarding funding for public education. In two years, with the development of the budget for the 2011-12 fiscal year, Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits, the additional 1 percent funding from Amendment 23 and the Federal American Recovery and Reinvestment Act (ARRA) funds are all removed from the funding picture for K-12 education in Colorado. Prudent fiscal management is critical to maintaining the stability of the Boulder Valley School District. Meeting current educational needs must be balanced with an outlook toward the future.

This budget document describes what we do, how we do it, and where we are headed as an organization. It is always our goal to be accountable and responsive to the needs of our community within the projected resources available and to operate our district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policy explained in this book supports this commitment.

This extensive document was prepared by the district's Budget Services Department and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2009-10 fiscal year.

Our Purpose

It is well known in our community and in Colorado that the Boulder Valley School District is already among the very highest achieving of Colorado's 178 school districts. What may not be as well known is the shared determination of our students, parents, teachers, administrators and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community. The Boulder Valley School District does an outstanding job meeting the learning expectations of approximately 20,000 of our students. Our challenge is to continue to meet those students' academic expectations while intervening more individually to tackle the challenges faced by roughly 9,000 students, to realize each child's full potential.

To meet this challenge, the Boulder Valley School District Board of Education set five-year goals (2007-2012) in the areas of academic achievement, educational equity and school climate that seek to meet the educational needs of each of our nearly 29,000 students and deliver them the promise of excellence and equity as they strive to become Boulder Valley School District New Century Graduates.

In order to adapt the Boulder Valley School District's instructional delivery to meet these three long-range goals by the end of the 2011-2012 school year, the district underwent a comprehensive reorganization of its instructional delivery and reduced central administration staff. This reduction of central staff reflects Boulder Valley School District's commitment to our new Response to Intervention (RtI) model to close distinct gaps in student learning by placing more direct learning intervention resources in our 54 schools.

District administrators are excited about the course our learning community is taking in 2009-2010 as we continue to work toward the school board's five-year goals at both the district and school levels. These new goals reflect the Boulder Valley School District's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

We are seeing measurable gains in all three areas as we challenge ourselves to meet the educational hopes and dreams of each of our nearly 29,000 students. Our progress is reported in the BVSD Annual Report available on the BVSD website.

The annual budget development process allows the district decision makers to align budget choices to the desired outcomes of student academic achievement, educational equity, and school climate.

Principal Issues Facing the District

To address the principal issues facing the district as noted below, revenues fund the following priorities: providing a competitive employee compensation package; maintaining class size reduction efforts in kindergarten and first grades in all schools and through second grade in higher needs schools; and continuing socio-economic de-stratification programs in selected schools.

Closing the Achievement Gap The data show that Boulder Valley School District has a comparatively large gap between its Caucasian and Hispanic students' CSAP test scores. The disaggregating of CSAP data allows Boulder Valley School District administrators to target resources and attention on the students who require the greatest assistance. The trends over time show that these targeted efforts are working and the gap is closing; however, the CDE accreditation process for Boulder Valley School District found that "while progress is being made on closing achievement gaps for Latinos the rate of change is not sufficient. More intense effort and resources should occur."

Principal Issues Facing the District (continued)

Stratification Another area of concern is socio-economic and racial stratification occurring between some schools in the Boulder Valley School District. In the fall of 2004, the Board of Education appointed a Stratification Task Force to examine this phenomenon within the district. This citizen-led group researched district data, policies, and practices and developed recommendations to deal with this concerning trend. The Stratification Task Force report, executive summary, and recommendations can be found on the Boulder Valley School District website (www.bvbsd.org). This 2009-10 Revised Adopted Budget continues funding for programs targeting de-stratification.

Stable Enrollment The projected stable enrollment into the near future poses many challenges for the Boulder Valley School District. The Colorado School Finance Act rewards enrollment growth and softens the blow when districts experience declining enrollment. However, when a district's enrollment remains stable, additional per pupil revenues are generated only through the "inflation plus 1 percent" formula required by Amendment 23. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades and programs, a review of resource allocations between programs is necessary to determine adjustments to address the needs of those shifting student populations without significant additional resources.

Future State Funding Cuts State revenue shortfalls continue. This will put pressure on the legislature to reduce the funding for K-12 education in Colorado as K-12 education makes up about 43 percent of Colorado's general fund budget. This budget minimized expenditure increases to abate the future impact of revenue reductions.

Economic Conditions and Outlook

Analysis of 2008-09

The global economic crisis affected funding for K-12 public education at the local level. Prior to the mid-year analysis completed in February, a shortfall was indicated in the General Operating Fund due to falling local revenue collections and a rescission of nearly \$1 million by the state legislature necessitated by a state budget shortfall in the 2008-09 fiscal year. Budget cuts more than half way through the fiscal year are extremely challenging for service-oriented entities like public education, which must maintain its fixed expenditures and has very limited ability to adjust expenditures during the fiscal year. Actions taken by the superintendent in December and January, including budget cuts for central office departments, a modified hiring freeze of central office positions and delaying the purchase of textbooks until the next fiscal year, combined with unanticipated revenues from an insurance settlement and other state revenues, rebalanced the budget. A variance of approximately 0.86 percent within salary and benefit budgets also helped to offset the \$2 million revenue shortfall. Over half of this variance was the result of accessing ARRA funds in the 2008-09 fiscal year. At the end of the 2008-09 fiscal year, all district funds ended the year with a positive fund balance on a GAAP basis.

In addition, the actual student enrollment count came in slightly less than budgeted. In recent years, conservative enrollment projections have been utilized early in the budget process, adding the appropriate resources to the revised budget as actual enrollments become evident in the fall. This process allows the district to quickly respond to students as they arrive while minimizing the risk of financial obligations associated with employee contracts.

Expenditure budgets other than salaries and benefits were within expected variations. Some unspent budget amounts were identified to carry over into the 2009-10 budget year for a specific purpose. The majority included textbook funds and School Resource Allocation dollars.

Economic Conditions and Outlook (continued)

Analysis of 2009-10 Economic Forecast

The economic outlook for calendar year 2009, as presented in December 2008 at the 44th annual Colorado Business Economic Outlook by BBVA Compass Bank and the Business Research Division of the Colorado Leeds School of Business, was rather dismal. Unemployment was projected to expand while most sectors of the local economy were projected to contract. The result of reduced sales and profits in business sectors, when combined with job losses, is a reduction of state revenue. This forced cuts to K-12 funding at the state level, as well as reduced revenue collections at the local level for property tax and new car registrations. Each quarterly projection of 2009 state revenues has been below previous projections, continuing the need for further cuts at the state level.

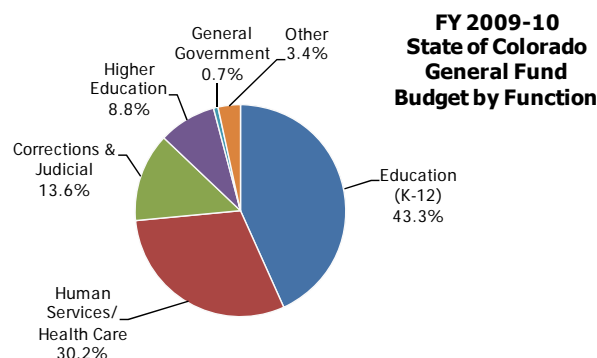
Conservative financial planning will allow the Boulder Valley School District to react to revenue fluctuations in fiscal year 2009-10, however, the outlook for the 2010-11 fiscal year is significantly worse, even though the economy is projected to bottom out and begin a recovery in the second and third quarters of 2010.

Funding for 2009-10

Each year, the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to education. The state economic picture is important to the district because a major source of funding for the district's General Operating Fund is received through the state's School Finance Act established by the state legislature. The 2009 legislative session was the most volatile in recent memory. Projected state revenue shortfalls necessitated cuts to the state budget, while requirements such as Amendment 23 mandated funding increases for K-12 education. One-time cash funds were also tapped to balance the state budget. After the state set the total funding for K-12 public education, each local district determined how to fund its specific system including every school within the district.

For the 2009-10 fiscal year, the legislature increased funding for K-12 public education at 3.9 percent inflation plus one percent as mandated in Amendment 23 of the Colorado constitution. While funding was increased, each district was mandated under statute to set aside a portion of the additional funding in a Fiscal Emergency Required Reserve. This amounted to nearly \$3.9 million for BVSD, or \$110 million statewide. Additional funding allocated and rescinded late in the 2008-09 fiscal year was not reinstated.

Additional funding for specific programs identified in the American Reinvestment and Recovery Act (ARRA), "stimulus funds," began to flow to the district in the 2008-09 fiscal year and will continue in 2009-10. These specific funds include Title I and IDEA Part B (special education). The total funding, available over 32 months from February 2009 through September 2011, is approximately \$7.3 million dollars. Additional funds will be sought from competitive grants through the federal government, over and above the grant dollars usually received through the federal consolidated grant application.



Source: Colorado General Assembly – Budget in Brief 2009-10
http://www.state.co.us/gov_dir/leg_dir/jbc/apprepts.htm

Understanding School Finance in Colorado

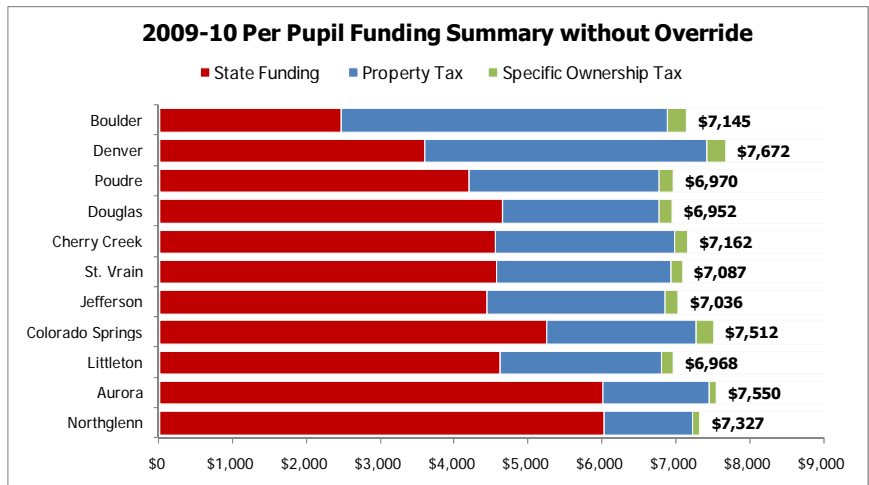
Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire and other local public services. The Colorado state government is responsible for funding other public services like prisons and transportation, in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total state budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the state using formulas in the Colorado School Finance Act. These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes.

Who Determines How Much Funding Each School District Receives?

While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive.

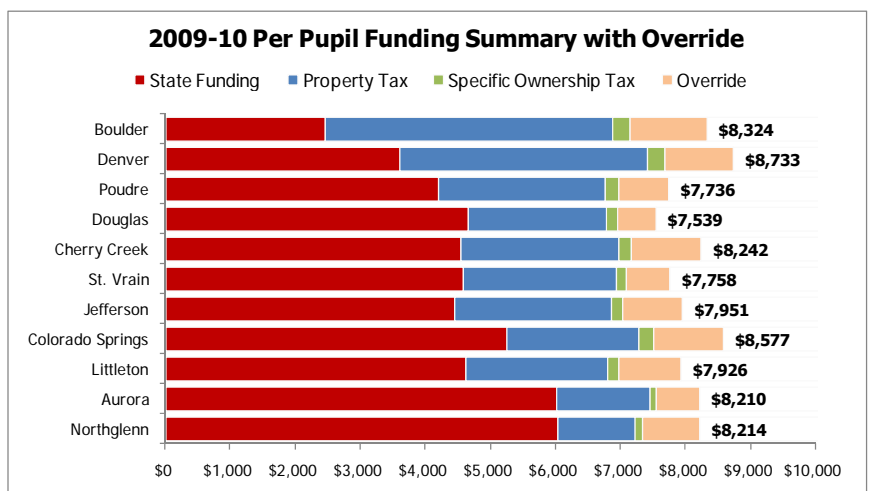
Equity in School Funding

The School Finance Act is aimed at ensuring that all children in the state receive an equitable educational experience. The Act outlines a formula that evaluates various factors and determines the funding to provide an equitable educational experience in each school district. For the 2009-10 school year, it is estimated the Boulder Valley School District will receive \$7,145 for each student full-time equivalent (FTE).



State Equalization

Schools are funded from three sources: local property tax, state funds, and vehicle registration fees, known as Specific Ownership Tax (SOT). Although the state determines individual school district funding levels, the amount contributed from the three different sources varies according to local assessed property valuation. As evidenced in the chart shown, because of higher assessed valuation, Boulder Valley School District receives a larger portion of its revenue from local property taxes and therefore, the state contribution is less than peer districts. Conversely, those districts whose property-assessed valuations are lower typically receive a greater portion of their funding from the state.



Local Referenda

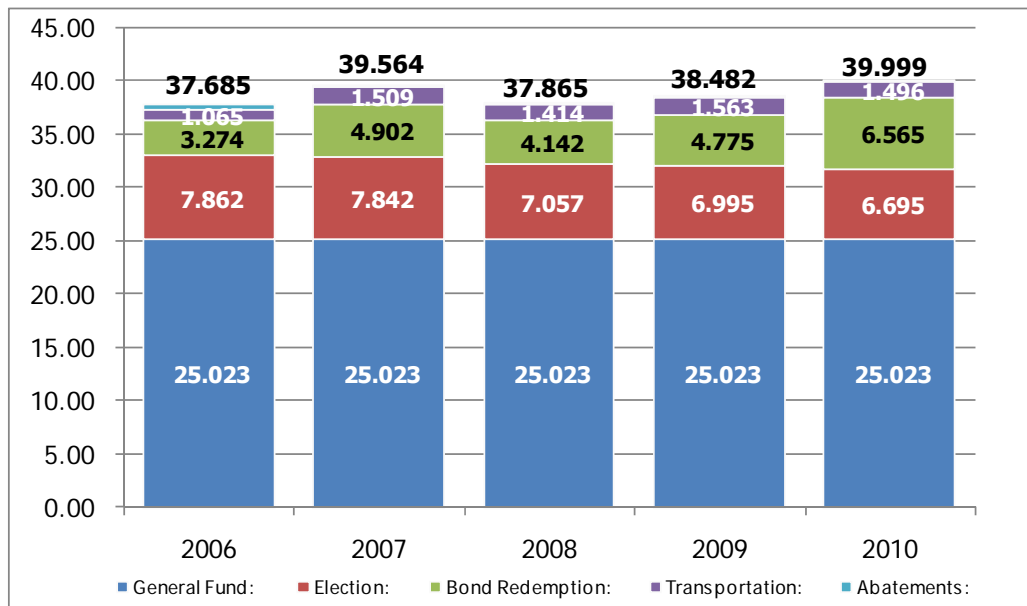
Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. Boulder Valley School District voters generously approved school overrides in November of 2005, 2002, 1998, and 1991. This additional funding is capped by state law at 25 percent of total program funding. All override revenues come from increased property taxes; no additional state funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of School Finance Act funding the district receives.

Understanding School Finance in Colorado (continued)

Mill Levies

The Colorado School Finance Act was revised in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes, which determines the base revenue of the General Operating Fund of the school district. This 1994 School Finance Act set the standard mill levy at 40 mills for all districts. Due to dramatic increases in property values (assessed valuation) in some areas of Colorado (since 1994), the Act of 1994 was amended during the 2007 legislative session which froze the mill levy for many districts in the state at 25.023 mills.

The total 2009-10 Boulder Valley School District mill levy was certified at 39.999 mills, which is a 3.8 percent increase from the prior year. The mill levy is applied to assessed valuation, which has increased by 4.5 percent to just over \$4.8 billion, net of tax incremental financing (TIF) agreements. In Boulder Valley, the General Operating Fund mills remain at 25.023 since 2006. The District's 1991, 1998, and 2002 budget override (referendum) elections result in a levy of 6.695 mills. The mill levy for abatements, refunds, and omitted property is 0.220 mills. The General Operating Fund mill levy totals 31.938 mills, the Bond Redemption Fund is at 6.565 mills, and the Transportation mill levy is 1.496 mills, all totaling 39.999 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section of this document.



Notes:

- Total assessed valuation for 2009 for the 2009-10 fiscal year was certified at \$4,878,665,186
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
- General Fund Mills are associated with School Finance Act funding.

While assessed valuation continues to increase, mills have remained steadily over time; the 1998 and 2002 overrides have increased the mills through voter-approved elections. The 2006 mill levy increase is due to the voter approved Transportation mill levy. The Bond Redemption mill levy increase in 2007 was a result of the Boulder Valley School District Ballot Measure 3A, discussed in detail later in this section in the Building Fund Summary.

Understanding School Finance in Colorado (continued)

How Does Supporting Education Impact Your Taxes?

Local tax money goes to the county treasurer who in turn distributes it to each governmental entity in the county.

Doing the Math:

State law sets the property tax assessment rate. In the 2010 collection year, homeowners will pay an estimated assessment rate of 7.96 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

Here's how the math works for each \$100,000 in home value:

- The, 7.96 percent of assessed value is calculated to be \$7,960. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,960 in value multiplied by .001 equals \$7.96 per mill.
- In 2010, the Boulder Valley School District tax rate is estimated at 39.999 mills or \$318.39 in taxes per year for each \$100,000 of assessed home value.



You can use the same formula to calculate your property taxes for your schools if you know your home's assessed value.

The same calculations based on a 29 percent business rate net \$1,159.97 in school taxes for each \$100,000 of taxable business property.

Amendments that affect school funding:

TABOR:

Colorado's "Taxpayer's Bill of Rights", also known as TABOR, sets taxing and spending limits on all levels of government in the state, from special districts such as fire protection and schools to county and state governments. TABOR's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution. TABOR has many provisions that impact school funding from the state. The most significant limitations are:

- TABOR requires voter approval of tax increases.
- TABOR limits revenue collections.
- TABOR limits spending.

TABOR also impacts district spending, as the law requires that a school district hold 3 percent of expenditures in reserve. This reserve can **only** be spent in an emergency, which excludes economic conditions, revenue shortfalls, or salary and fringe benefit increases. A statute change for 2009-10 now allows a district to hold a letter of credit or buildings as this 3 percent reserve, rather than cash. For this 2009-10 fiscal year, the Boulder Valley School District continues to hold a 3 percent cash reserve.



Referendum C:

In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for five years. The revenue retained by this change will be used to fund healthcare, K-12 and higher education, pension plans for fire fighters and police officers, and fund specifically identified DOT transportation projects.

The goal of the referendum's stated goal was to restore state budget cuts since 2001 and reset the base funding level, temporarily reversing the ratchet effect of TABOR.

Amendment 23:

In November of 2000, Colorado Taxpayers approved Amendment 23 to the Colorado Constitution. This Amendment guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years, through the 2010-11 fiscal year. The increase is guaranteed at the rate of inflation thereafter. The amendment's stated goal was to restore public education funding back to 1988 levels.

School Finance Act Funding for 2009-10

Approximately 85 percent of the General Operating Fund revenues come from state level decisions. The Colorado State Legislature approved School Finance Act (SFA) funding that increased the statewide base by 4.9 percent. This included an inflationary increase of 3.9 percent plus one percent. This funding reflects the mandate approved with the passage of Amendment 23 to the Colorado Constitution in November of 2000. As part of the funding increase, the legislature mandated all districts set aside a "fiscal emergency restricted reserve" of 1.9 percent of the 4.9 percent, or 39 percent of the increase. January 29, 2010, was set as the deadline by which the entire General Assembly will vote to allow districts to access these funds or not. As of budget adoption on November 10, included within the School Finance Act funding is State Fiscal Stabilization Fund dollars, a portion of the American Recovery and Reinvestment Act (ARRA), or stimulus funds. After budget adoption, it was communicated that K-12 funding would not include these funds.

The Boulder Valley School District projected School Finance Act per pupil revenue (PPR) for 2009-10 is \$7,145. However, the School Finance Act allowed for a \$2 per pupil rescission to pay for school finance staff at the Colorado Department of Education (CDE) and a biannual cost of living study, resulting in an anticipated net per pupil revenue of \$7,143. Of this PPR amount, Boulder Valley School District must set aside \$140 per pupil in a fiscal emergency restricted reserve fund. Total program funding, defined by the School Finance Act, is projected to be \$198,016,530. However, the timing of tax collections over two fiscal years will result in almost \$925,000 less revenue in 2009-10 from the state-determined per pupil revenues.

Although the School Finance Act determines how much money the school district will receive per pupil, the funded pupil count is the real driver of school funding. The School Finance Act distributes funds on a per pupil basis; the number of full-time students enrolled in a district determines the amount of funding the district receives. The funded pupil count refers to the number of full-time students enrolled in a district. Note: not all students (kindergartners for example) attend school on a full-time basis; the funded pupil count is different from the total enrollment. The official pupil count occurs each October and produces the funded pupil count numbers.

When projecting student enrollment, the budget implications are substantial if expected growth is not realized. If a shortfall in actual enrollment occurs as compared to projections, this information is generally received after the close of the first quarter of the fiscal year, and many staffing and programmatic changes cannot be made without significant impacts to students. For this reason, the district generally undertakes a reasonable, yet conservative projection methodology to reduce the risk of a funding shortfall compared to expected revenues.

The Funding Equation (09-10 budgeted)

Per Pupil Revenue:	(PPR)	\$7,145
Funded Pupil Count:	x(FPC)	27,714.0

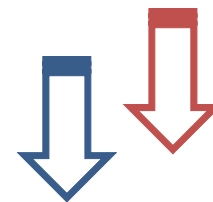
School Finance Act Funding: \$198,016,530

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$7,145
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding: (\$714,500)

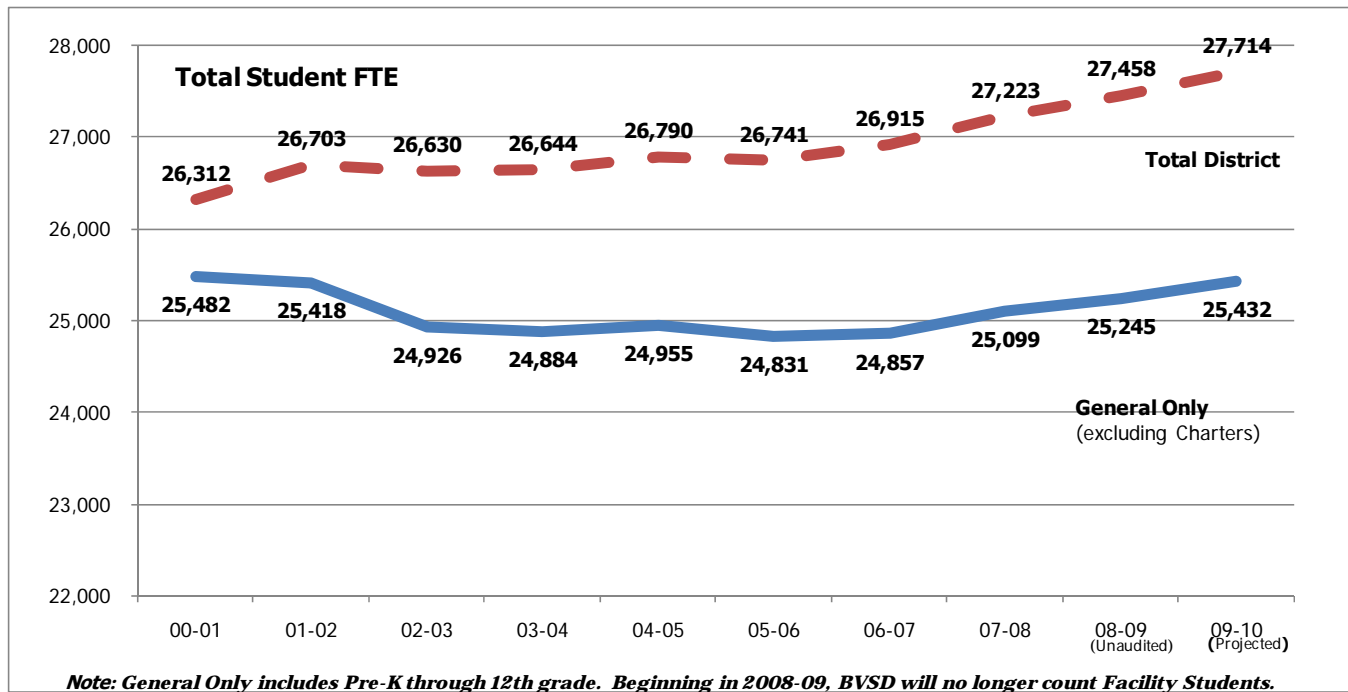
**Fewer Students =
Fewer Dollars**



Enrollment FTE Projections

The 2009-10 enrollment projections indicate a slight increase of 0.93 percent across the district. A projected charter school increase of 3.14 percent is driven by continued growth until contract maximums are reached. Subsequently, non-charter schools are expected to increase by 0.76 percent, or 189.9 FTE when compared to the 2008-09 unaudited actual student FTE. The following charts show the historical change in Boulder Valley School District enrollment.

Beginning in 2008-09, districts no longer counted students placed in out-of-district facilities. Pupils receiving instructional services at an approved facility school were submitted directly to the state by the facility school. In previous years' total student FTE, the number of facility students has ranged from a low of 38 to a high of 70 per year. In addition, beginning in 2008-09 kindergarten students are funded at 0.58 FTE, an increase of 0.08 FTE.



Allocation of Budgets to Schools

Each Boulder Valley School District school is allocated resources on the basis of projected enrollment. Various formulas are used which cover the allocation of:

- Staff FTE – teachers, paraprofessionals, principals, office personnel, custodians, etc.
- Operating Dollars – supplies, copier costs, equipment, staff development, leadership and student accounting system expenses (Textbook funds are budgeted centrally and distributed to schools based on a textbook adoption calendar).

Staff FTE is allocated according to formulas that ensure resources are distributed to schools equitably. Schools may “convert” or trade their staffing allocations depending on the needs of their student population and available resources.

Instructional staffing levels are generally based on ratios per student. As increases occur or as student populations shift between levels, staffing levels for each educational level are adjusted to meet those needs. These ratios are based on the total number of students at each level divided by the total number of teachers at each respective level. Because these ratios are derived at the district and age level and not at each individual school, there will be fluctuation above and below the stated ratios. In the event staffing ratios cannot be adjusted in the current year due to budget constraints, the funding of staffing ratios will generally be addressed as a budget priority in the following fiscal year.

District-Wide Enrollment Changes

The total number of Boulder Valley School District students is projected to increase by 270 from the October 1, 2008, pupil count. For the funded pupil count, preschool and half-time first through twelfth grade students are counted as 0.5 FTE; kindergarten students are counted as 0.58 FTE. In 2009-10, the total student FTE is expected to increase by 255.8 FTE, a 0.93 percent increase.

	2008-09 Unaudited Actual	2009-10 Proposed Budget	2009-10 Revised October Budget	COMPARISONS	
				2008-09 Actual to 2009-10 Revised	2009-10 June Adopted to 2009-10 Revised
Total Enrollment (Heads)	28,618.0	28,543.0	28,888.0	270.0 / 0.94%	345.0 / 1.21%
Total Student Full Time Equivalent (FTE)	27,458.2	27,339.0	27,714.0	255.8 / 0.93%	375.0 / 1.37%
Total Funded Pupil Count (FTE)*	27,458.2	27,399.3	27,714.0	255.8 / 0.93%	314.7 / 1.15%

* If the Total Funded Pupil Count FTE exceeds the Total Student Full Time Equivalent, the funded pupil count is averaged.

Student FTE by Fund

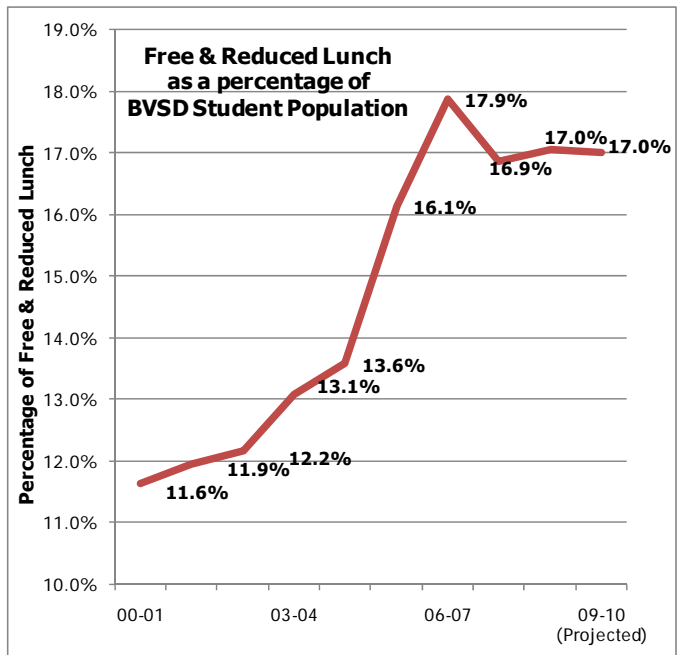
As noted above, the district-wide student FTE is projected to increase by 255.8, or a 0.93 percent increase from 2008-09 unaudited actual figures. Further examination of enrollment by fund reveals that General Operating Fund student FTE is expected to increase by 189.9, Charter School Fund is projected to increase by 69.4 student FTE, and the Colorado Preschool Program Fund is expected to slightly decrease by 3.5.

	2008-09 Unaudited Actuals	2009-10 Proposed Budget	2009-10 Revised October Budget	COMPARISONS	
				2008-09 Actual to 2009-10 Revised	2009-10 June Adopted to 2009-10 Revised
General Operating Fund	25,071.6	24,911.8	25,261.5	189.9 / 0.76%	349.7 / 1.40%
Charter Fund	2,213.1	2,253.7	2,282.5	69.4 / 3.14%	28.8 / 1.28%
Colorado Preschool Program Fund	173.5	173.5	170.0	-3.5 / -2.02%	-3.5 / -2.02%
Total Student Full Time Equivalent	27,458.2	27,339.0	27,714.0	255.8 / 0.93%	375.0 / 1.37%
Total Funded Pupil Count	27,458.2	27,339.0	27,714.0	255.8 / 0.93%	375.0 / 1.37%

Student Demographics

Although enrollment has been increasing, the demographics of the population have been changing. The most notable change is the dramatic rise in students eligible for Free and Reduced Lunch (FRL) during 2004-05 through 2006-07. Contributing factors to Boulder Valley School District's increase was the centralization of family applications, as well as networking information from the Department of Social Services. The demographic change impacts many programs directly, such as Nutrition Services and Athletics, and indirectly in our educational programming.

The adoption in 2007-08 of a district calendar with an earlier start date for the school year affected the percent of FRL students identified. With an earlier start date, students' previous year's lunch eligibility expired before the pupil count day (October 1). Beginning in 2007-08, the percent of FRL identified students has stabilized.



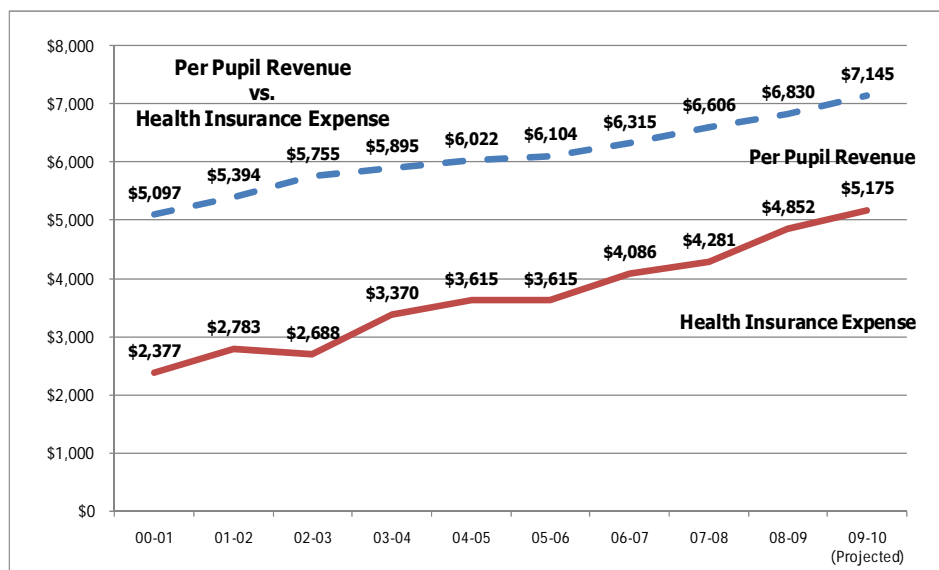
Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for nearly 90 percent of the district's General Operating Fund total expenditures.

Boulder Valley School District provides district-paid benefits and offers additional benefits that can be purchased by the employee. In the 1990s, healthcare costs were relatively stable, increasing at a rate below per pupil revenue (PPR).

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2001, healthcare costs have grown 117.7 percent averaging 11.8 percent per year on an annualized basis, while per pupil revenue has only increased 40.2 percent (4.0 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

In an effort to further contain cost increases, the district has moved to self-insured health care and dental plans. The cost of health benefits directly affects the dollars available for other employee compensation.



Fund Balance Requirements

In order to meet the challenges of school funding in Colorado and Boulder Valley, the board adopted Policy DB in spring 2005, which dictated a minimum level of year-end fund balance in order to ensure the district's ongoing financial health. To further bolster the district's financial position and address the current economic challenges, the Board of Education updated this policy in January 2009, strengthening the requirements of the policy. The policy restricts the district from using one-time money for ongoing expenditures. This ensures programs are sustained with ongoing revenue. In addition, current policy specifies the amount to be held as a contingency reserve.

Following the requirements of this policy means Boulder Valley will have to make annual budget adjustments so that new expenditures do not exceed new revenues and a moderate level of reserves is maintained. Because the district has in the past funded necessary programs with fixed revenue provided by override funds, the cost of these programs will eventually exceed the fixed revenue stream. Using the policy now means the district can make smaller adjustments over time rather than making dramatic cuts when the cost of programs has outgrown revenue sources.

The original policy was recommended by Boulder Valley's external auditors and commended by the Colorado Department of Education's Accreditation Consultant. The recent update to the policy was crafted by the district's audit committee with input from the district's external financial advisors.

The **two key elements** of the policy are spending limitations and reserve requirements as follows:

Spending Limitations:

- The General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers do not exceed annual revenues.
- If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be used for one-time uses in subsequent years.
- One-time uses are defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis.

Reserve Requirements:

- In addition, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including the TABOR reserve plus a minimum of a 3 percent contingency reserve. The need for additional reserves shall be reviewed annually.
- Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.
- The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.
- The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.

The 2009-10 Boulder Valley School District budget has been developed in compliance with these fund balance requirements.

Compliance Statements

The following statements were prepared by the Financial Policies and Procedures Committee to comply with certain requirements in state statute.

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the federal government and other sources using methods recommended in the Financial Policies and Procedures Handbook. These budget expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

Compliance Statements (continued)

This budget includes the audited revenues, expenditures, and fund balances for the last completed fiscal year. Audited figures are detailed in the district's Comprehensive Annual Financial Report and are available for review in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2009-10 Revised Adopted Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

Governing Policies

The following main sections of policies guide the Boulder Valley School District through the budget development and implementation process as well as policies that direct operational procedures of the district. A detailed description of each policy associated within each section can be found in the Informational Section of this document.

Section A: Foundations and Basic Commitments - Contains policies, regulations, and exhibits regarding the district's legal role in providing public education and the basic principles underlying school board governance. These policies provide a setting for all of the school board's policies and regulations.

Section B: Board Governance and Operations - Includes policies regarding the school board – how it is appointed or elected; how it is organized; how it conducts meetings; and how the board operates. This section includes bylaws and policies' establishing the board's internal operating procedures.

Section C: General School Administration - Contains policies, regulations, and exhibits on school management, administrative organization, and school building and department administration, including the administrative aspect of special programs and system-wide reforms such as school or site-based management. All phases of policy implementation, procedures, or regulations, are properly located in this section.

Section D: Fiscal Management - Includes the policies on school finances and the management of funds. Policies on the financing of school construction and renovations are included in Section F, Facilities Development.

Section E: Support Services - Policies on non-instructional services and programs, particularly those on business management such as safety, building and grounds management, office services, transportation, and nutrition services.

Section F: Facilities Development - Contains policies on facility planning, financing, construction, and renovation. Also includes the topics of temporary facilities and school closings.

Section G: Personnel - Contains policies that pertain to all district employees.

Section H: Negotiations - Contains policies guiding negotiating procedures.

Section I: Instruction - Contains policies regarding the instructional program, basic curricular subjects, special programs, instructional resources, and academic achievement.

Section J: Students - Student policies regarding admissions, attendance, rights and responsibilities, conduct, discipline, health and welfare, and school-related activities are included.

Section K: School-Community Relations - Contains policies, regulations, and exhibits on parent and community involvement in schools. Except for policies concerning education agencies, statements on public sector relations with the school district are located in this section as well.

Section L: Education-Agency Relations - Policies include school district's relationship with other education agencies –including other school systems, regional or service districts, private schools, colleges and universities, educational research organizations, and state and national educational agencies.

Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. In the Boulder Valley School District, some of the issues the board and the superintendent considered for the 2009-10 budget included: projected declining enrollment resulting in fewer financial resources from the state, an increase in employer contributions to Public Employment Retirement Association (PERA), increases in healthcare costs, significant challenges with the state and local economy, impact of decisions made by the 2009 legislature, cost of negotiated contracts with employee groups, and expectations for improving achievement for underserved students.

This budget, as proposed to the Board of Education, was prepared considering the needs and values of students, parents, employees, and taxpayers. Throughout the stages of the budget process, the board must balance the needs of students, parents, and employees with the fiscal responsibility it has to the taxpayers. Although BVSD students exceed in aggregate the state average on all universally administered performance measures, achievement gaps exist for certain targeted groups. The budget development process brings to the forefront the needs of those students and allows funding decisions to be made that provide the necessary resources to address the achievement gap.

The Boulder Valley School District began the budget process with development of a calendar as presented to the Board of Education on December 11, 2008.

Internal Input The superintendent conducted budget information/discussion forums with all school levels, including one elementary school, one K-8 school, one middle school and three high schools. Two other input sessions occurred at the Education Center for central office staff. Two publications, titled *Budget Perspectives* and *Directing Resources Toward Student Achievement*, were developed to inform school staff, parents, and the community at large about school finance in Colorado and the budget process within the Boulder Valley School District. Themes that were heard in these focus groups were used in developing the 2009-10 budget and include:

Results What values are the most important for the district to consider when crafting the budget?

1. Maintaining class size
2. Maintaining jobs
3. Finding efficiencies within district operations

Analysis A budget worksession was held with the Board of Education on April 21, 2009. This worksession reviewed the assumptions and projections for 2009-10 and discussed the following district issues:

1. Maintaining Student Achievement and Closing the Achievement Gap
2. Employee Compensation
3. Stimulus/American Recovery and Reinvestment Act Funds
4. Legislative Actions
5. Other District Funds

Preliminary Budget After reviewing the input from the Board of Education, the budget focus groups, enrollment projections, and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget guided by the priorities outlined in the Boulder Valley School District Strategic Plan. The preliminary budget was presented to the Board of Education on April 28, 2009.

Budget Development Process (continued)

Public Input In order to seek a broad range of input from the community, the superintendent focused significant time toward this end. Four public input sessions were held in the main geographic areas of the district, including central Boulder (Boulder High School), mountain communities (Nederland Middle/Senior), east county (Broomfield High School and Lafayette Public Library). These meetings provided an opportunity for the general public to listen to a brief presentation by the superintendent on the preliminary budget and engage in a dialogue regarding values and priorities that should be considered when developing the Boulder Valley School District's 2009-10 budget. In addition, the superintendent met with the executive board of the Boulder Chamber of Commerce and the League of Women Voters regarding the district's budget.

Furthermore, district staff conducted a survey of staff, parents and key communicators to gauge the values and priorities that should be considered during budget development. The major themes included maintaining class size, maintaining jobs and finding efficiencies within district operations; the same themes discussed specifically with school staffs. Finally, the Board of Education meetings during April and May also provided an opportunity for the general public to contribute direct input to the board regarding the budget, as agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual. The Board of Education takes public comments into consideration during the budget development process.

Budget Adoption After the presentation of the 2009-10 Proposed Budget on May 26, 2009, the Board of Education will continue discussions at the scheduled board meetings until adoption of the 2009-10 budget prior to June 30, 2009.

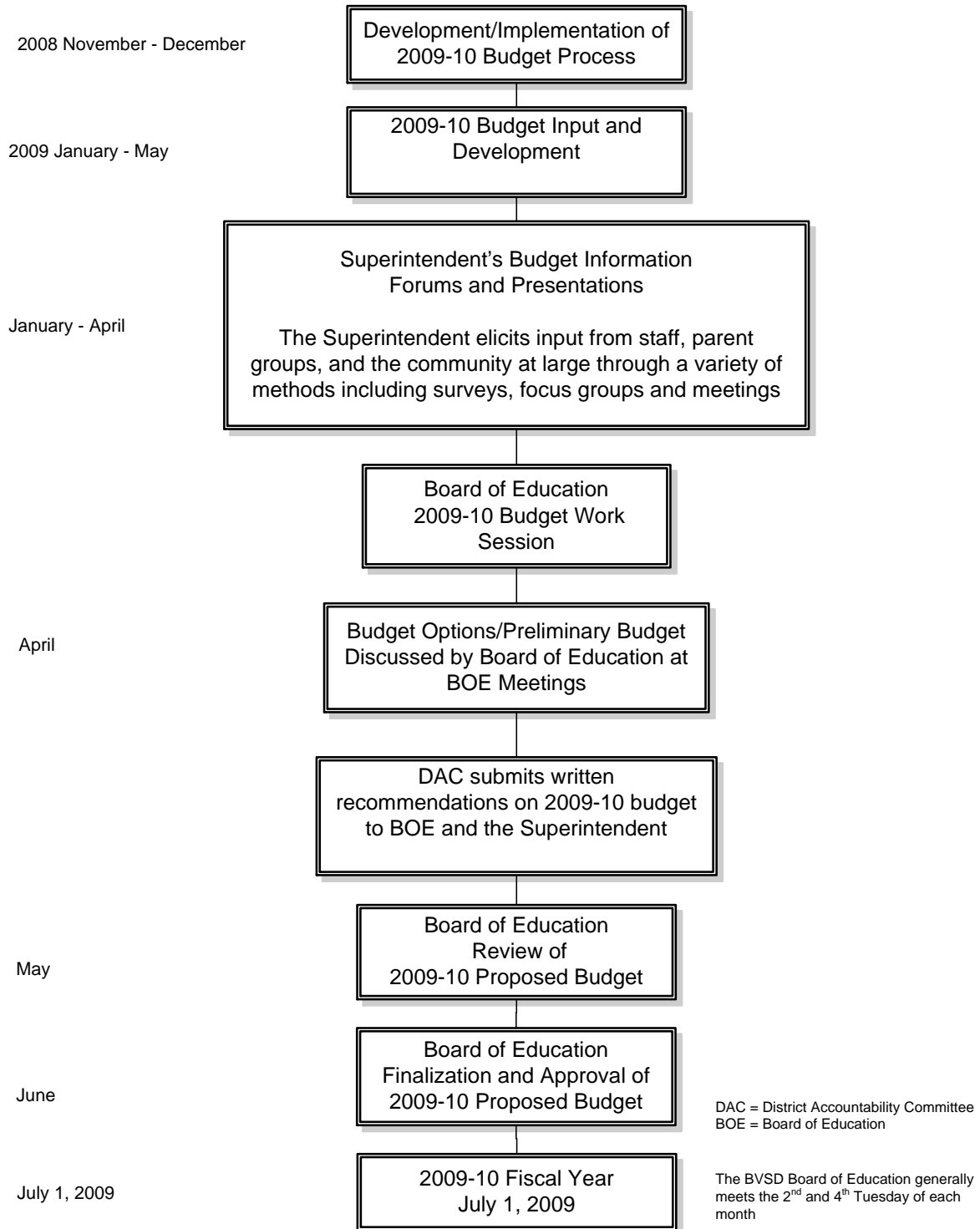
Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2008-09 financial data and updated enrollment information gained from the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the Board of Education by June 1, with budget adoption by June 30. The law provides the opportunity for a Board of Education to adjust revenues and expenditures through January 31 of the fiscal year.

Amending the Budget Changes to the budget following the adoption by the Board of Education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.

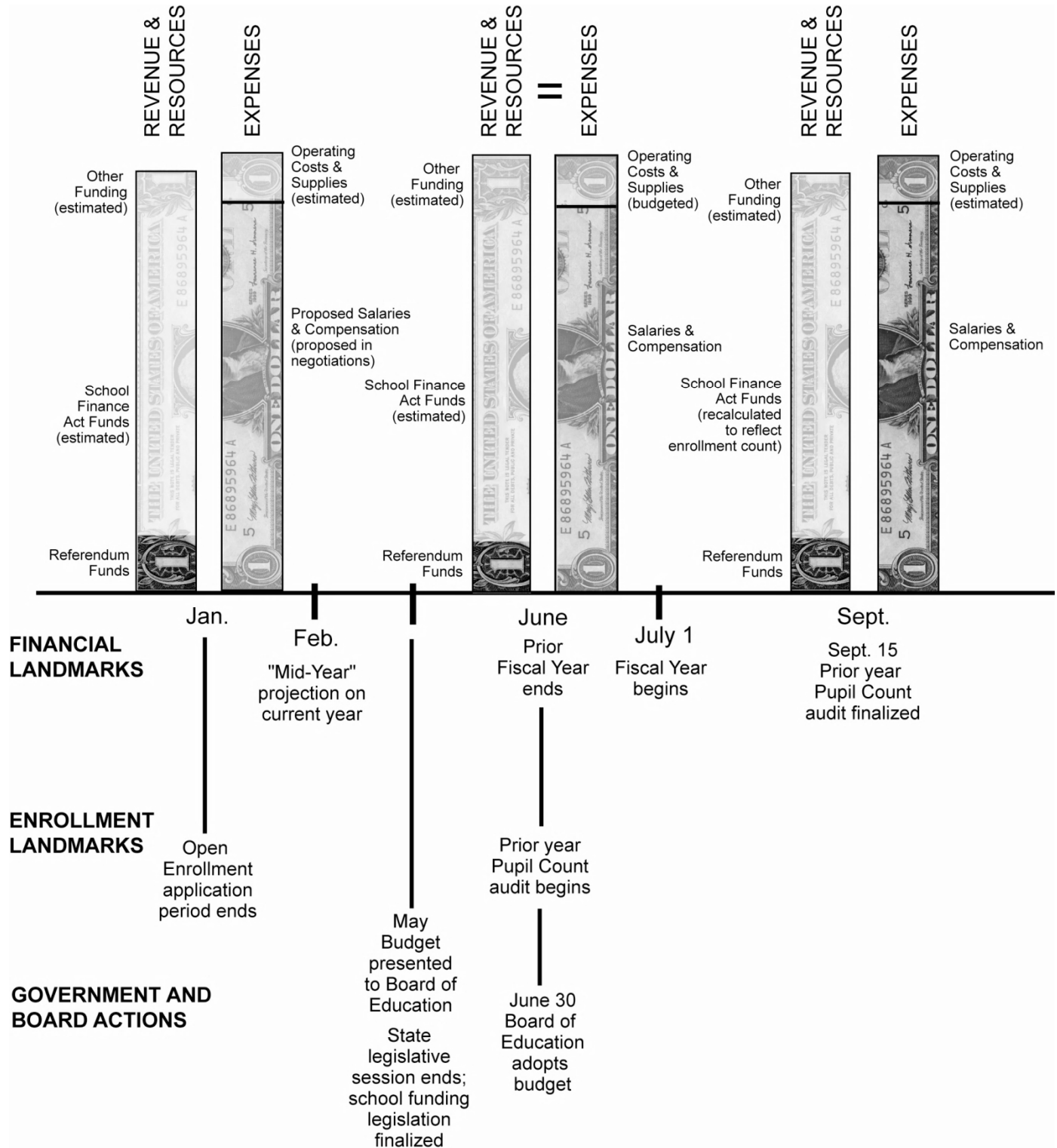
Budget Development Process (continued)



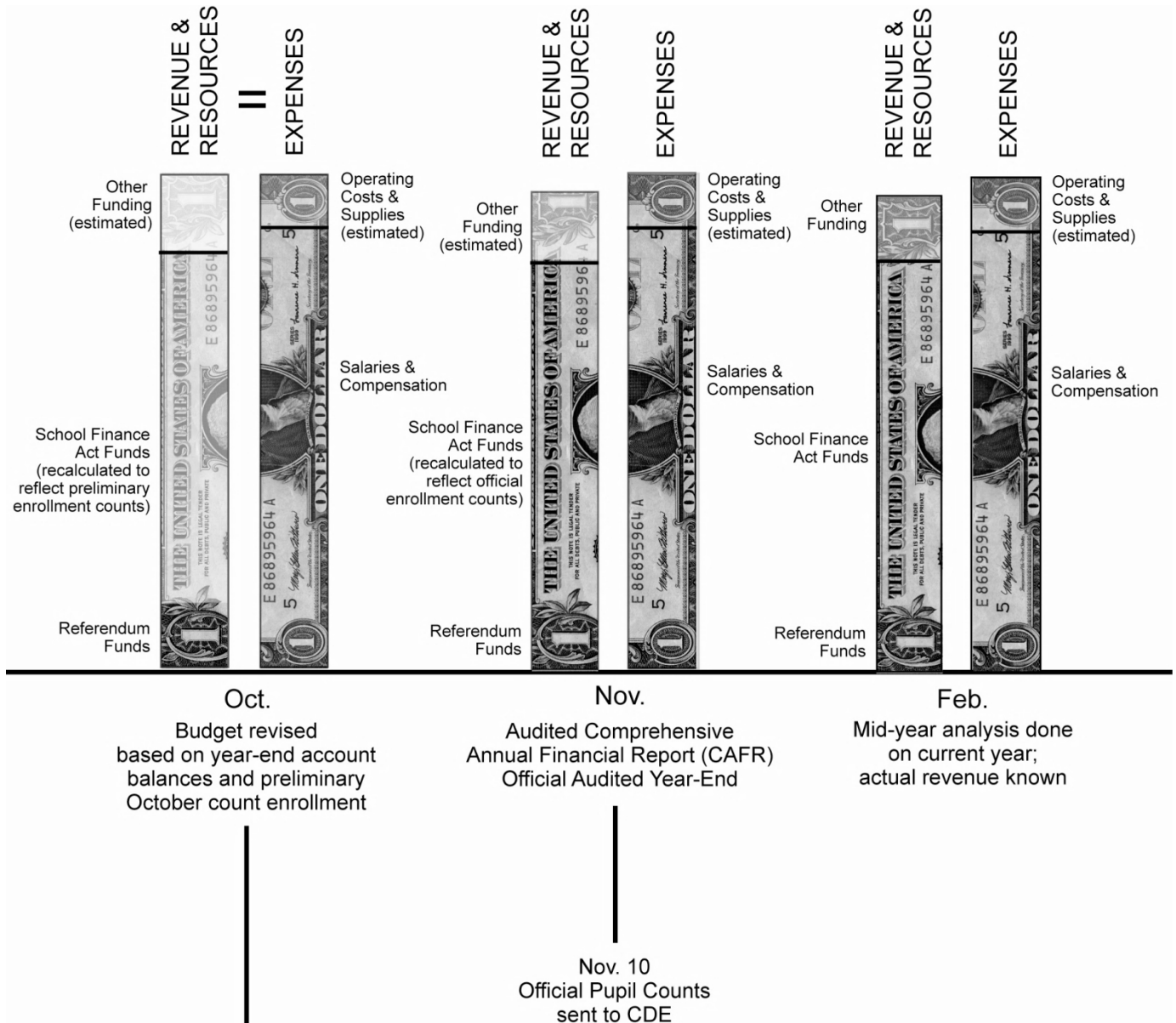
**BUDGET DEVELOPMENT PROCESS
FISCAL YEAR 2009-10**



Budget Development Timeline



Budget Development Timeline

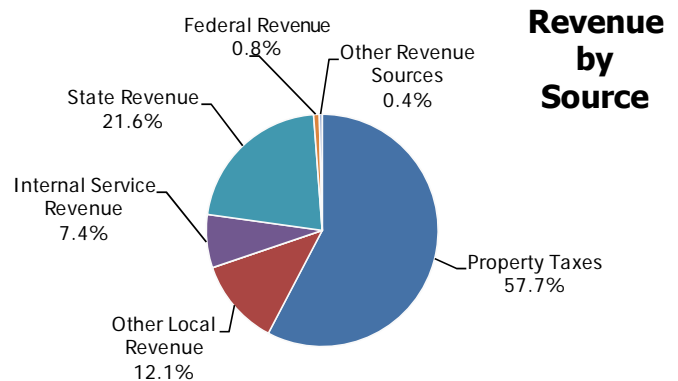


All Funds

The district's funds include funds that are established to carry on specific activities or attain certain objectives for the Boulder Valley School District according to special legislation, regulations, or other restrictions. There are twenty funds in total including the General Operating Fund that make up the district's total appropriations. Other Funds total expenditures, account for about 38 percent of total appropriations for FY 2009-10.

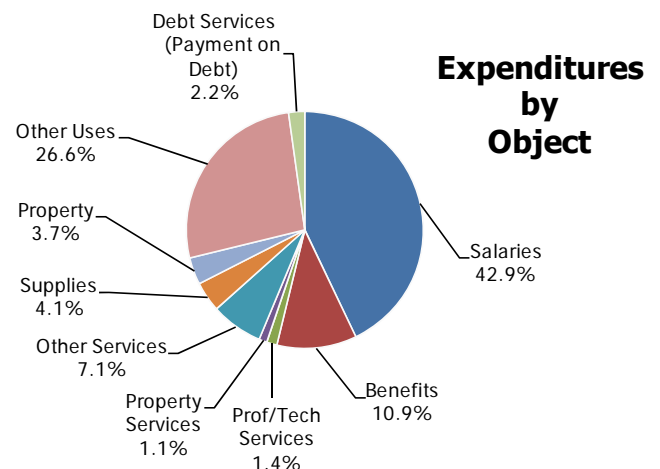
Revenue Sources by Object

Property Taxes	\$	203,696,538
Other Local Revenue		42,700,315
Sales of Fixed Assets		20,000
Internal Service Revenue		25,997,639
State Revenue		76,864,728
Federal Revenue		2,754,788
Other Revenue Sources		1,270,722
Total Revenue	\$	353,304,730



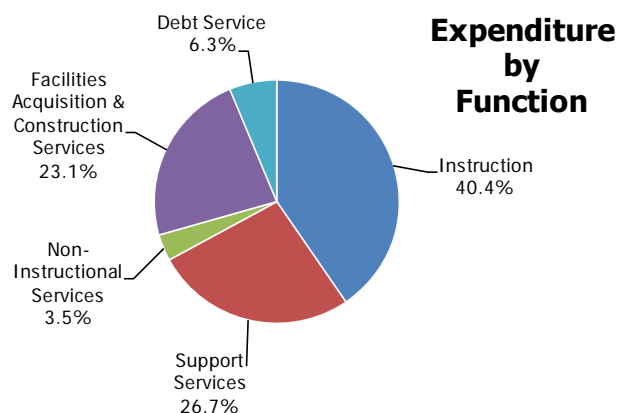
Expenditures by Object

Salaries	\$	190,051,213
Benefits		48,367,701
Prof/Tech Services		6,303,221
Property Services		5,000,572
Other Services		31,263,003
Supplies		18,200,694
Property		16,169,916
Other Uses		117,692,774
Debt Services (Payment on Debt)		9,855,000
Total Expenditures	\$	442,904,094



Expenditures by Function

Instruction	\$	178,715,195
Support Services		118,154,846
Non-Instructional Services		15,299,729
Facilities Acquisition & Construction Services		102,163,029
Debt Service		28,571,295
Total Expenditures	\$	442,904,094



All Funds (continued)

Appropriation 2009-10

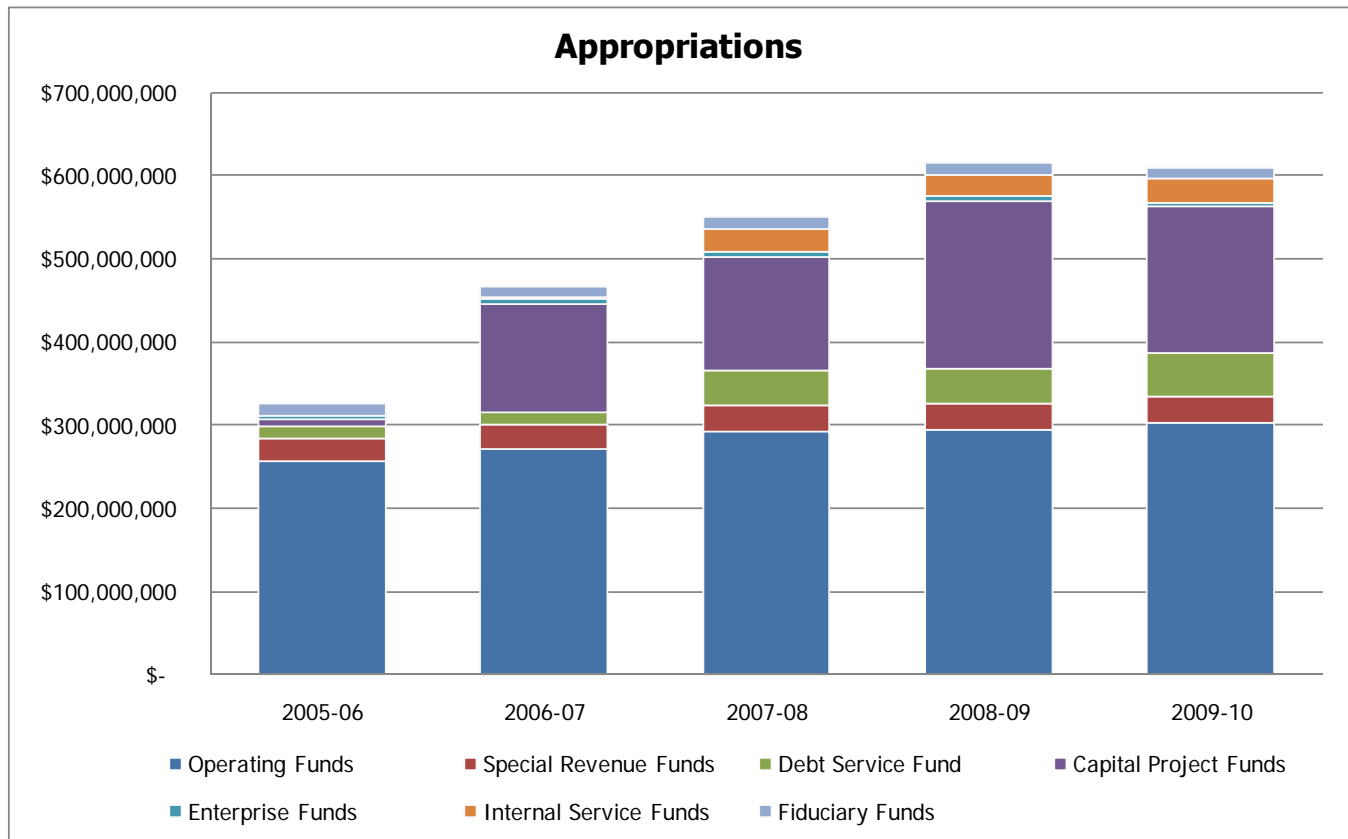
The adoption of the budget by the Board of Education includes the formal approval of both the Budget Resolution and the Appropriation Resolution, as defined in Colorado State Statute 22-44-103(1). The resolutions set the maximum amount of funds, which can be utilized in a given fiscal year. All available resources are appropriated through this process, and each accounting fund is included in each of the resolutions. A Board of Education of a school district shall not expend any moneys in excess of the amount appropriated by resolution for a particular fund, C.R.S. 22-44-115(1).

Fund	Expenditures	Reserves	Transfers	Ending Balance	Adjustment	2009-10 Appropriation
<u>Operating Funds</u>						
General Operating Fund	\$ 210,655,372	\$ 17,763,643	\$ 33,499,842	\$ -	\$ -	\$ 261,918,857
Charter Schools	16,538,613	614,506	4,131,764	-	-	21,284,883
Technology Fund	5,273,303	158,199	-	-	-	5,431,502
Athletics Fund	3,158,879	94,766	-	-	-	3,253,645
Risk Management Fund	2,923,583	87,708	-	-	-	3,011,291
Community Schools Fund	4,342,312	130,269	867,605	171,789	-	5,511,975
Colorado Preschool Program	1,255,661	37,670	-	-	37,082	1,330,413
Operating Funds Sub-Total	\$ 244,147,723	\$ 18,886,761	\$ 38,499,211	\$ 171,789	\$ 37,082	\$ 301,742,566
<u>Special Revenue Funds</u>						
Governmental Grants Fund	\$ 19,500,000	\$ -	\$ -	\$ -	\$ -	\$ 19,500,000
Tuition-Based Preschool Fund	743,041	22,291	-	-	-	765,332
Transportation Fund	11,384,779	683,086	-	-	-	12,067,865
Special Revenue Funds Sub-Total	\$ 31,627,820	\$ 705,377	\$ -	\$ -	\$ -	\$ 32,333,197
<u>Debt Service Fund</u>						
Bond Redemption Fund	\$ 29,800,666	\$ -	\$ -	\$ 22,644,502	\$ -	\$ 52,445,168
Debt Service Fund Sub-Total	\$ 29,800,666	\$ -	\$ -	\$ 22,644,502	\$ -	\$ 52,445,168
<u>Capital Project Funds</u>						
Building Fund	\$ 82,683,906	\$ -	\$ -	\$ 80,739,524	\$ -	\$ 163,423,430
Capital Reserve Fund	11,357,123	340,714	-	-	-	11,697,837
Capital Project Funds Sub-Total	\$ 94,041,029	\$ 340,714	\$ -	\$ 80,739,524	\$ -	\$ 175,121,267
<u>Enterprise Funds</u>						
Nutrition Services Fund	\$ 5,883,020	\$ 176,491	\$ -	\$ -	\$ -	\$ 6,059,511
Enterprise Funds Sub-Total	\$ 5,883,020	\$ 176,491	\$ -	\$ -	\$ -	\$ 6,059,511
<u>Internal Service Funds</u>						
Health Insurance Fund	\$ 24,561,930	\$ 207,795	\$ -	\$ -	\$ -	\$ 24,769,725
Dental Insurance Fund	2,214,906	272,719	600,000	-	-	3,087,625
Internal Service Funds Sub-Total	\$ 26,776,836	\$ 480,514	\$ 600,000	\$ -	\$ -	\$ 27,857,350
<u>Fiduciary Funds</u>						
Trust and Agency Funds	\$ 2,527,000	\$ -	\$ -	\$ 839,591	\$ -	\$ 3,366,591
Pupil Activity Fund	8,100,000	-	-	2,046,375	-	10,146,375
Fiduciary Funds Sub-Total	\$ 10,627,000	\$ -	\$ -	\$ 2,885,966	\$ -	\$ 13,512,966
GRAND TOTAL:	\$ 442,904,094	\$ 20,589,857	\$ 39,099,211	\$ 106,441,781	\$ 37,082	\$ 609,072,025

All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2005-06	2006-07	2007-08	2008-09	2009-10
Operating Funds	\$ 255,286,688	\$ 269,973,319	\$ 292,889,854	\$ 294,084,049	\$ 301,742,566
Special Revenue Funds	28,326,008	29,555,981	30,200,451	31,248,564	32,333,197
Debt Service Fund	13,609,990	14,922,721	42,961,995	42,669,445	52,445,168
Capital Project Funds	9,088,806	130,110,007	135,982,058	200,224,282	175,121,267
Enterprise Funds	5,388,644	6,223,979	5,958,655	6,267,660	6,059,511
Internal Service Funds	-	2,416,472	27,570,478	25,523,789	27,857,350
Fiduciary Funds	13,118,791	13,095,243	14,119,852	14,455,099	13,512,966
Total	\$ 324,818,927	\$ 466,297,722	\$ 549,683,343	\$ 614,472,888	\$ 609,072,025



All Funds (continued)

Budget Adjustment Plan

The **General Operating Fund** will be using a total of \$1.7m of the beginning fund balance on carryover items from 2008-09. Unspent dollars from the prior year that will be spent in 2009-10 include textbook (\$1.1m), Medicaid (\$300k) and SRA (\$264k) carryover expenditures. New one-time expenses for 2009-10 include Title I and ARRA-funded professional development days (\$84k & \$273k respectively), dropout recovery expenses of \$75k and fact-finding mediation expenses for BVEA negotiations of \$20k. These items are identified and budgeted as one-time uses of funds and therefore will not lead to an ongoing deficit.

The **Technology Fund** has been established to account for the Computer Replacement Program, which was authorized with \$2.5 million of the funds made available from the passage of the Transportation mill levy. The program maintains current technologies by following a four-year replacement cycle for all computers within the Boulder Valley School District as well as providing technology training and software as needed. For the current fiscal year, the district has put computer replacement on hold, to be able to equip classrooms with new projectors and the related technology. The Technology Fund increases by inflation each year. The current year increase includes amounts to keep up with the annual increases in software licensing costs, increases in staff costs and an ever-increasing demand for new and/or additional software titles. Further, the increase in funds will provide for future expansions in the instructional and operational application of technology.



The **Athletic Fund** high school participation fees have increased from \$135 to \$185 to fund trainer costs. The fee increase will fully fund six trainers. The same number of trainers as in previous years. Salaries and benefits are projected to reflect a 1% cost of living increase. Expense categories have been revised to accurately reflect individual school participation, costs and post-season expenses, and higher transportation costs. Charter School expenditures for sports programs are reflected in the Charter School Fund.

The **Risk Management Fund** general fund allocation will decrease by \$1,382,989 from the prior year. This decrease is due to the transfer of 25.30 FTE to the General Fund and savings in workers compensation insurance premiums of \$341,175.

The **Community School Fund** Facility Use Program will have no rate increase for the fiscal year 2009-10 due to Bond construction projects and market analysis. K-Care & SAC tuition will increase on average by 8% and 7.4% respectively. Salaries have increased to reflect a 1 percent cost of living increase, while benefits have increased because of higher health insurance costs. In addition to the transfer to the General Fund of \$642,605, the Community School Fund will transfer one-time money of \$225,000 to the Nutrition Services Fund.

The **Governmental Designated-Purpose Grants Fund** overall NCLB Grant Allocation and IDEA Part B for FY10 is expected to increase slightly over the FY09 allocation. For FY10 the district is pursuing several opportunities in various areas to improve programs offered by the district.

All Funds (continued)

Budget Adjustment Plan (continued)

The **Tuition-Based Preschool Fund** faces several challenges for the upcoming year. After a thorough analysis of the operating costs and average tuition charged by community sites, it was determined that the tuition rates were not covering the operating costs. Accordingly, tuition rates increased from \$250 to \$355 per month. Among the 22 BVSD preschool sites the fund has experienced decreased enrollment from 187 to 155 students, including Community Montessori preschool. Several tuition-paying families have indicated that they no longer can afford tuition based on the current economic recession. CPP eligibility was established for some of the families, however the ability to support requests for tuition assistance for those families who do not qualify for CPP has been limited by the lack of an established scholarship program (reduced tuition rates). With these ongoing challenges, the viability of a scholarship program will be explored for the 2010-2011 school year.

The **Transportation Fund** mill levy is estimated to be 1.496 mills. The revised budget includes salary steps, health and COLA increases. In addition, it is expected that the costs for special needs transportation will slightly increase while continual efforts persist in realigning services for the 2009-2010 fiscal year.

The **Colorado Preschool Program Fund** was allocated 167 FTE for the 2009-2010 School Year through an expansion application. During the November 2009 Student Count dates BVSD was awarded an additional six slots (3 FTE) for 170 FTE in the fiscal year 2010. The additional slots were expansion slots awarded on a one-time basis to the Boulder Valley School District. BVSD contracts with 10 community sites to offer CPP enrollment. Of the 340 CPP slots, 123 are community-based slots.

The **Bond Redemption Fund** mill levy in 2010 is estimated to increase to 6.565 mills to provide the appropriate funding for the district's debt service obligations.

The **Building Fund** includes the carryover from the sale of \$120,000,000 in general obligation bonds on February 27, 2007, as well as \$176,808,810 from the sale of the remaining bonds on February 24, 2009. The proceeds of these bonds will be used to complete the implementation of the Facilities Master Plan project list as approved by the Board of Education on June 13, 2006. The total Bond Program of \$296.8 million includes improvements to school facilities and sites, programmatic space, multi-use outdoor facilities and technology upgrades. Building Fund projects are scheduled in two phases and are scheduled to be completed June 30, 2012.



The **Capital Reserve Fund** funding for capital projects is limited to the transfer from the General Operating Fund, which totals \$3,918,109, miscellaneous revenue of \$104,000 and the anticipated beginning balance funds from the previous year's carryover. The 2008-2009 annual carryover total of \$7,675,728 is the result of the Bond Support (ARHS/Columbine) projects, which have not yet been started, as well as the carry-over of bus purchases due to a delivery delay. In addition, several summer construction projects begin in one fiscal year and are typically completed during the new fiscal year, which also creates a fund carryover.

All Funds (continued)

Budget Adjustment Plan (continued)

The **Nutrition Services Fund** revenue is generated from 172 serving days by 47 school meal programs; new for 2009-2010 – 46 school breakfast programs by year-end and 19 afterschool snack programs. Reimbursed meals are projected to increase in participation by 5% in elementary schools. A la carte will be eliminated at the elementary schools with the exception of side salads and milk. Beverages and side salads will be the only a la carte option at middle schools. High schools are expected to increase by 14% by offering improved menu choices. Middle school level participation in the reimbursable meals is projected to increase by 42% due to the elimination of a la carte choices and the addition of Summit Middle School. Harvest bars will be transitioned to full salad bars and increased from 28 current sites to 45 sites in the 2009-10 school year. The budget has been prepared using a \$.25 price increase for lunch meals. For the 2009-10 fiscal year, the cost of an elementary and secondary school lunch will be \$2.75 and \$3.00 respectively. The cost for breakfast meals at all levels will be \$1.50. A survey of front range districts showed that 11 of 14 surrounding districts would experience a price increase as well. BVSD will remain one of the highest. In addition, the Community School Fund will transfer \$225,000 in one-time money. Nutrition Services hourly employees are paid 175-187 days, which includes three additional training days for this fiscal year. Labor costs have been projected to increase 1% cost of living and steps. Benefit costs will increase as a result of PERA increases and health insurance costs.



The **Health Insurance Fund** is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's Health Insurance employee benefit program. Employees will have the choice of participating in the district's self-funded plan or a traditional plan offered by Kaiser Permanente. The district contributes an annual premium of \$5,175 per eligible employee. Employees have the option to purchase dependent coverage at the same rates as the district. In addition, the district funds an Employee Assistance program at a contribution rate of \$1.26 per employee. For 2009-10, \$1.2 million of one-time funds are used to offset costs of the program, including a \$600,000 transfer from the Dental Insurance Fund.

The **Dental Insurance Fund** is an internal service fund to account for claims and administrative fees of the district's self-funded Dental Insurance employee benefit program. The district contributes \$431 per eligible employee and employees have the option to purchase dependent coverage at the same rate as the district. There is no increase in the district or employee premium from the previous year. For 2009-10, \$600,000 will be transferred from the Dental Insurance Fund to the Health Insurance Fund.

The **Trust, Agency and Revolving Fund** has no significant changes anticipated in the 2009-10 fiscal year.

The **Pupil Activity Fund** has no significant changes anticipated in the 2009-10 fiscal year.

The **Charter School Fund** funding is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak K-12 is projected to increase to 1,393.6 from the 2008-09 count of 1,368.8. Boulder Preparatory High School's count is projected to increase to 145, an additional 20.5 from the previous year. Summit Middle School is projected to increase to 324 from 319. Justice High School will increase to 110 student FTE from 93 in 2008-09. Horizons K-8 is projected to increase by two students to 309.9. Related fund transfers and expenditures have been adjusted to reflect these additional students.

General Operating Fund

Summary of Revenue, Expenditures, Reserves and Transfers

	2009-10 Proposed Budget	2009-10 Adopted Budget	2009-10 Revised Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 14,590,870	\$ 15,600,812	\$ 16,312,839
Summer Salary Accrual	-	-	-
BUDGET BASIS FUND BALANCE	\$ 14,590,870	\$ 15,600,812	\$ 16,312,839

BUDGET BASIS BEGINNING BALANCE & RESERVES

Total Unrestricted One-Time Funds	\$ (188,024)	\$ (3,082)	\$ 807,360
Restricted Carryover Funds	1,000,000	1,825,000	1,732,555
Subtotal Restricted Beginning Balance	1,000,000	1,825,000	1,732,555
Warehouse Reserve	414,800	414,800	408,830
Debt Service Reserve (COP's)	722,264	722,264	722,264
Contract Reserve	120,000	120,000	120,000
Health Insurance Self Funding Reserve	-	-	-
Contingency Reserve	6,260,915	6,260,915	6,260,915
Emergency Reserve (TABOR)	6,260,915	6,260,915	6,260,915
Subtotal Reserves	13,778,894	13,778,894	13,772,924
TOTAL BEGINNING BALANCE & RESERVES	\$ 14,590,870	\$ 15,600,812	\$ 16,312,839
TOTAL REVENUE	\$ 238,177,685	\$ 238,239,165	\$ 240,831,649
TOTAL RESOURCES	\$ 252,768,555	\$ 253,839,977	\$ 257,144,488
TOTAL EXPENDITURES	\$ 207,083,043	\$ 208,093,817	\$ 210,655,372
TOTAL RESERVES	\$ 17,461,289	\$ 17,521,937	\$ 17,763,643
TOTAL TRANSFERS	\$ 28,224,223	\$ 28,224,223	\$ 28,725,473
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 252,768,555	\$ 253,839,977	\$ 257,144,488
BUDGET BASIS ENDING FUND BALANCE	\$ -	\$ -	\$ -

Summer Salary Accrual	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 17,461,289	\$ 17,521,937	\$ 17,763,643

General Operating Fund (continued)

Highlights

2009-10 Total Resources: \$257.1 million

- \$1.7m in restricted beginning fund balance allocated to carryover expenses from 2008-09
- \$807k beginning fund balance available for one-time uses
- \$7,145 per pupil revenue from the Colorado School Finance Act for 27,714 student FTE
- \$1.7m ARRA state stabilization funding from State of Colorado embedded within the School Finance Act

2009-10 Total Expenditures: \$210.7 million

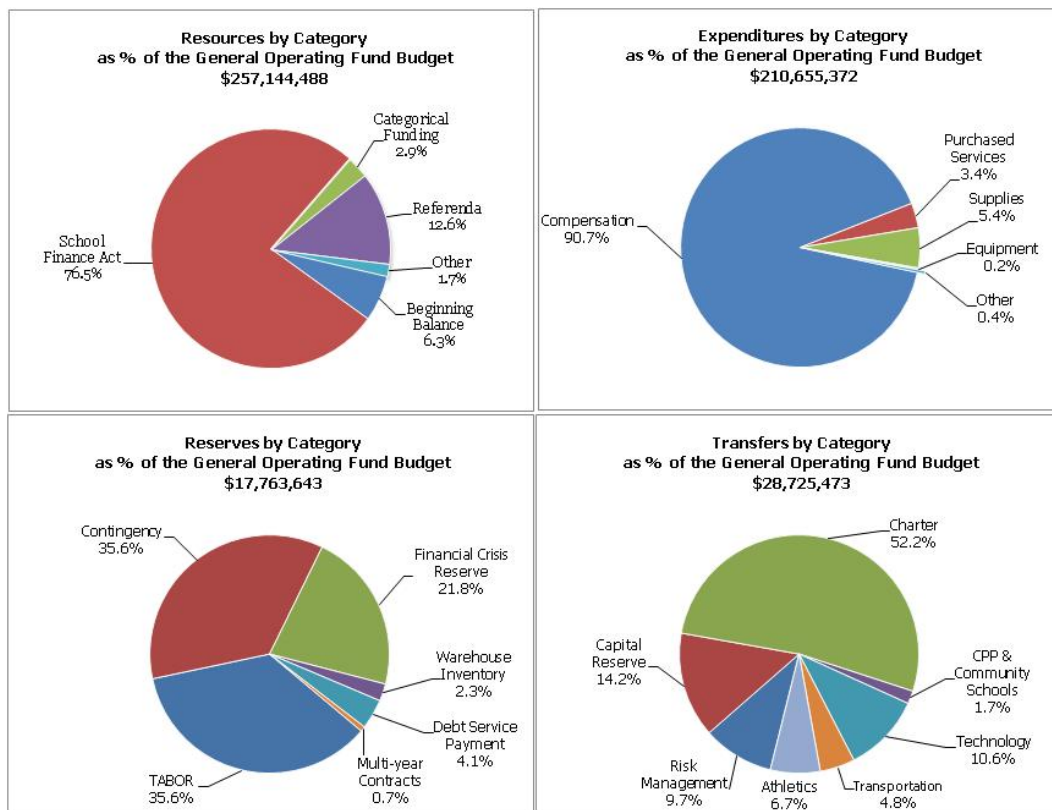
- Step raises totaling \$3.6m were budgeted for all BVSD employees for 2009-10
- Central Administration expenditures totaling \$200k were cut from the 2009-10 budget
- \$3.2m net decrease across all program areas from 2008-09 to 2009-10 for carryover and one-time expenditures

2009-10 Total Reserves: \$17.8 million

- \$12.6m for TABOR and contingency reserves – 6 percent of total expenditures
- \$3.9m for Fiscal Emergency Restricted Reserve
- \$1.3m for other required reserves

2009-10 Total Transfers: \$28.7 million

- \$1.2m one-time transfer to Capital Reserve Fund
- \$362k transfer increase to charter schools for new students, state funding, and purchased district services
- \$1.2m reduction in ongoing transfers to IT, Capital Reserve and Risk Management funds as a result of personnel and operating costs that will now be paid out of the General Fund instead of the aforementioned funds.



Note: Graph percentages may total other than 100 percent due to rounding.

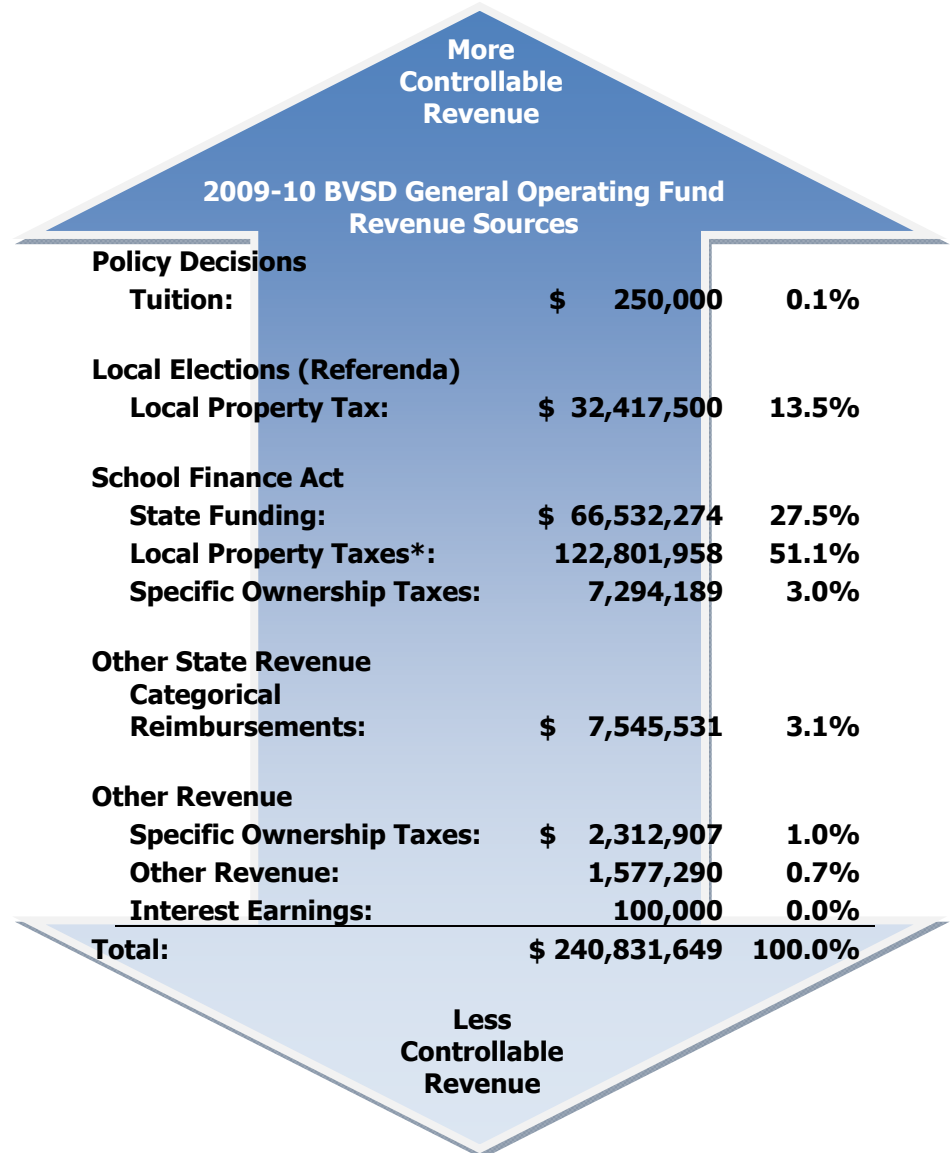
General Operating Fund (continued)

Revenue Sources

- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.1 percent of total General Operating Fund revenue.
- The Boulder Valley Electorate has control over passing local property tax increases for school funding which represents about 13.5 percent of Boulder Valley School District's 2009-10 budgeted revenue. The Board of Education can only recommend placing a referendum on the ballot.
- The Colorado legislature determines Boulder Valley School District's revenue from the School Finance Act. Boulder Valley School District voters have some control over who our state representatives are, and how they vote on education issues. This less controllable revenue, combined with Categorical Reimbursements, totals 84.7 percent of Boulder Valley School District's 2009-10 budgeted revenue. The Board of Education has no control over the School Finance Act.
- Other revenue including Non-Equalized Specific Ownership Tax, Other Revenues, and Interest Earnings make up the remaining 1.7 percent of Boulder Valley School District's budgeted revenue, and are controlled primarily by economic factors completely outside of Boulder Valley School District's control.

There are a variety of factors that impact the amount of money the district receives in its General Operating Fund from its different funding sources. The district and/or its constituents have more control over some factors than others. As you can see from the diagram below, the smaller funding sources are typically the ones over which the district has more control. For example, the district or the schools can control what kind of fundraising projects to have and how that money is to be used. However, at the other end of the spectrum, there is virtually no control over how many children live in the district and attend our schools.

In the 2009-10 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



*includes abatements and delinquent local property taxes

General Operating Fund (continued)

One-Time Expenditures

The district budget has many accounting funds; the General Operating Fund is the largest. Most of these funds have strict limitations on how they can be used. These restrictions are set by the state and federal governments, as well as generally accepted accounting principles (GAAP). The General Operating Fund has the most discretionary money of any fund and accounts for the majority of district operating expenditures. The General Operating Fund is where the superintendent and Board of Education can make the most spending decisions.

2009-10 Revised Budget Contains One-Time Revenues, Expenditures, Transfers:

ARRA Indirect Cost Reimbursement	\$ (310,809)
Special Ed Teachers paid via ARRA funding	(825,000)
2008-09 Carryover	1,728,959
Fact Finding	20,000
Dropout Recovery	75,000
Professional Development Days	272,500
Settlement	5,000
Targeted School Support	83,592
IT Fund Transfer	23,070
Risk Management Transfer	(47,470)
Capital Reserve Transfer	1,131,611
Charter School Reconciliation	260,000
	<hr/>
	\$ 2,416,453

Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. In fiscal year 2009-10, the restricted beginning fund balance includes the reserves necessary for multi-year employee contracts, debt service, warehouse inventory, and unspent funds carried forward from the prior fiscal year. The unused 2008-09 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance.

The portion of the beginning fund balance that is not restricted is available for use at the discretion of the Board of Education. For FY 2009-10 the estimated unrestricted beginning fund balance is \$807k. This budget allocates \$2.7m for one-time expenditures and transfers.

	Audited Actual 2005-06	Audited Actual 2006-07	Audited Actual 2007-08	Unaudited Actual 2008-09	Revised Budget 2009-10
Restricted	\$1,071,602	\$1,423,155	\$1,548,917	\$2,439,480	\$1,732,555
TABOR Reserve	5,595,624	5,472,760	5,925,036	6,054,041	6,260,915
Contingency Reserve	3,730,416	5,472,760	5,925,036	6,054,041	6,260,915
Other Restricted Reserves ¹	1,337,064	1,418,098	5,807,088	1,458,279	1,251,094
Unrestricted	5,817,301	7,292,844	7,386,450	3,582,176	807,360
Total GAAP Fund Balance	\$17,552,007	\$21,079,617	\$26,592,527	\$19,588,017	\$16,312,839

¹ Other Restricted Reserves include the Warehouse Inventory Reserve, Debt Service Reserve (COP's), and Multi-year Contract Reserves.

General Operating Fund (continued)

Revenue Assumptions

The Boulder Valley School District receives revenues from local and state sources in the General Operating Fund. The majority of this revenue is from the Colorado Public School Finance Act (SFA) of 1994. The total amount of revenue attributable to the School Finance Act is a computation resulting in funding from a combination of property tax, specific ownership tax, and state aid.

The School Finance Act funding for Boulder Valley School District of \$7,145 per funded pupil includes an increase to base funding for inflation of 3.9 percent, plus one percent as required by Amendment 23. Each year, the legislature sets the base funding for every school district in the state. The School Finance Act outlines a formula that includes various factors to determine the funding to provide an equitable education experience in each Colorado school district. Additional funding is added to the base according to the formula. The per pupil operating revenue (PPOR) of \$6,796 is the per pupil revenue of \$7,145 less the combined \$206 per pupil funding allocated to the Capital Reserve Fund and Risk Management Fund along with \$140 to the Fiscal Emergency Restricted Reserve.

The School Finance Act total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2009-10, total enrollment base, including preschool, is projected to be 27,714. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the School Finance Act is based on the projected funded enrollment of 27,714 times the per pupil funding of \$7,145 (slightly rounded), or \$198,016,530. Of this sum, \$5,723,249 is allocated to the Capital Reserve and Risk Management Funds. Charter schools not in Boulder Valley School District buildings directly receive a portion of the capital funding. A separately calculated "hold harmless" amount of \$234,360 is also included in School Finance Act revenues for 2009-10 and is meant to ease the transition for school districts across Colorado as they go from full funding for only those in full-day kindergarten to partial funding (58%) for all kindergarten students in their respective districts.

Local Revenues

Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund. This tax levy is separate from the taxes levied by the district for the Bond Redemption Fund and Transportation Fund. Based on the following calculation it is estimated that the district will receive \$156,852,535 in local property taxes for funding operations in 2009-10.

School Finance Act Total Program Funding	\$ 198,016,530
Minus: State Finance Act Funding ¹	(66,532,274)
Equalized Specific Ownership Tax ¹	<u>(7,294,189)</u>
School Finance Act Local Property Tax Amount	\$ 124,190,067
Plus: Override Elections:	
	1991 \$ 7,062,468
	1998 10,600,000
	2002 <u>15,000,000</u>
Total Override Elections	\$ 32,662,468
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²	<u>\$156,852,535</u>

¹ Subject to change by CDE formula.

² This amount is higher than what is budgeted due to uncollectible local property taxes. Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the transportation mill levy, or the bond redemption mill levy, as these revenue sources are specifically related to funds other than the General Operating Fund.

General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

Specific ownership taxes are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the School Finance Act along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Specific ownership taxes have been significantly affected by the economic decline over the past year, as nearly 60 percent of specific ownership taxes come from the registration of new cars.

Interest income is expected to decrease by \$650k to \$100k in 2009-10 due to declining interest rates.

State Revenues

State Equalization from the School Finance Act represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2009-10 is \$66,532,274 and together with equalized specific ownership and local property tax comprises total program funding, as defined by the School Finance Act.

Other State Revenues are provided in the School Finance Act to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include special education, vocational education, and English language proficiency programs as well as a new category for ARRA State Stabilization. This funding of \$1.7m is temporary and is indirectly from the Federal Stimulus Funding. Total other state categorical reimbursements are expected to decrease by 2 percent from 2008-09, this is excluding ARRA State Stabilization amounts.

State Categorical Reimbursement Revenue

	Audited Actual 2005-06	Audited Actual 2006-07	Audited Actual 2007-08	Unaudited Actual 2008-09	Revised Budget 2009-10
Vocational Education	\$ 745,959	\$ 1,382,780	\$ 945,566	\$ 1,098,195	\$996,480
Special Education	4,382,998	4,325,948	4,450,546	4,449,466	4,432,401
ARRA State Stabilization	-	-	-	-	1,677,365
Transportation*	1,812,163	1,953,274	2,003,646	-	-
ELPA	88,847	144,065	182,936	182,945	182,945
Talented & Gifted	241,162	242,912	248,390	256,308	256,340
TOTAL	\$ 7,271,129	\$ 8,048,979	\$ 7,831,084	\$ 5,986,914	\$ 7,545,531

* As 2008-09, the transportation categorical funding is directly accounted for in the Transportation Fund.

General Operating Fund (continued)

Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2008-09 third quarter estimated actual expenditures except as noted in the 2009-10 Budget Adjustment Plan. District revenues fund the following priorities: providing a competitive employee compensation package; maintaining class size reductions in kindergarten and first grades in all schools and kindergarten through second grades in high needs schools; literacy programs; continuing socio-economic de-stratification programs in selected schools; technology support and building maintenance. At this time, no one-time funding is available for allocation.

Employee Salaries

Salary projections for 2009-10 contain an increase of \$6.0m in compensation for all ongoing staff in employee groups paid from the General Operating Fund, including service employees (custodians and maintenance workers), office professionals (clerical employees), instructional staff (teachers, counselors, psychologists, and social workers), paraeducators, other instructional support staff (tutors and computer/media technicians), building administrators (principals and assistant principals), central administrators and professional/technical employees. The current salary projection includes step increases along with a 1% cost-of-living adjustment.

Details of individual staffing changes are identified in the *Summary of Changes in FTE* on pages 37-38 of this section.

Employee Benefits

A 0.9 percent increase in the district paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$1.45 million. The estimated increase in district expense for health insurance premiums will be approximately \$1.1 million. Any regular employee working twenty or more scheduled hours per week, or 0.5 FTE, is eligible for district paid benefits of long-term disability, health, dental, and life insurance, and a matching contribution of up to \$120 to a flexible spending medical account. A detailed schedule of the district paid portions of employee benefits can be found in the Budget Fact Sheet (*Informational Section*) of this document. Any wages paid have 15.47 percent for Medicare, PERA, and long-term disability applied. Medical and dental benefits are approximately \$5,761 combined.

Purchased Services, Supplies and Materials, Capital Outlay, Other

The revised budget for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, along with adjustments as identified in the *Budget Adjustment Plan* on pages 23-25 and 34-36. Overall, expected expenditures will decrease by \$1.2m from the 2008-09 third quarter estimates. This is due mainly to the elimination of one-time expenditures that were in the 2008-09 budget.

Budget Items not Approved

The following items were presented in the preliminary stages of the budget process; however, they were not funded in the adopted budget.

Bus Replacement	\$ 1,000,000
Freshman Seminar/Links Program	130,000
Trainers to Athletics Fund	100,000
Lafayette Elementary Asst. Principal – 0.5 FTE	47,000
Online Learning/Credit Recovery/Retrieval	75,000
Total	\$ 1,352,000

General Operating Fund (continued)

Reserve and Transfer Assumptions

Reserves

The contingency reserve is 3.0 percent of General Operating Fund expenditures. The emergency reserve is 3.0 percent of General Operating Fund expenditures to comply with TABOR. The use of the emergency reserve excludes economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This adopted budget also reserves \$120,000 for multi-year contract obligations, \$722,264 for a debt service final payment, and \$414,800 for warehouse inventory.

Transfers

The total amount of the Capital Reserve and Risk Management transfers is \$6,873,075. These funds are allocated as follows: Risk Management Fund – \$2,779,703; Capital Reserve Fund – \$3,918,109; and Charter Allocation for Capital Funds – \$175,263.

The Colorado Preschool Program Fund transfer of \$1,144,270 is an increase of \$10,968 over the prior year. The Technology Fund transfer for 2009-10 has increased by \$467,643 to \$3,056,159.

The transfer to the Transportation Fund of \$1,363,003 balances the fund's budget.

Costs for five charter schools, Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School, and Justice High School, are included in the Charter School Fund. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. The 2009-10 revised base transfer has increased \$1m from 2008-09. This increase is largely a result of projected enrollment growth of 51.3 student FTE and the increase in School Finance Act funding. The payment for services contracted with the district for 2009-10 has decreased \$69k. The district realized a growth in the number of district students in which the amount of general fund expense is divided by and charters pay their fair share of, as well in 2009-10 charters realized their benefit of ARRA funds. Contracted services include in part: Special Education, Information Technology, Business Services, and district General Administration. Cited increases are based on the change from 2008-09 Revised Adopted Budget.

The Athletics Fund transfer decreased due to the net effect of the removal of a one-time transfer of \$121,000 that when coupled with an increase in base funding of 2.0 percent results in a net decrease of \$85k.

The total transfer from the Community Schools Fund is \$642,605, reflecting a \$134k decrease from the 2008-09 fiscal year.

General Operating Fund (continued)

Budget Adjustment Plan

All Program Areas		
Provides \$3.6 million increase in step raises, \$1.8m in negotiated salary increases, \$600k in horizontal lane changes, \$1.1 million increase in health insurance premiums, \$1.2 million for a 0.9 percent increase in the employer paid PERA rate, and an estimated \$2.6 million in savings from the turnover of senior staff. In addition, staff from the Risk Management, IT & Agency funds were transferred to the General Fund resulting in an increase to salaries of \$1.7m.		
Regular Instruction		
Remove 2007-08 School Resource Allocation Carryover	\$ (299,966)	All Schools
Remove 2007-08 School Textbook Carryover	(1,285,093)	All Schools
Remove 2007-08 Literacy & Language Learning Materials Carryover	(25,000)	Learning Services
Remove 2007-08 FOSS Carryover	(2,143)	Elementary Schools
Remove 2007-08 Freshman Seminar Carryover	(76,466)	Senior High Schools
Remove 2007-08 Angevine Tech/Pre-Engineering Carryover	(3,419)	Angevine Middle
Remove 2007-08 Monarch Links Carryover	(3,068)	Monarch High
2008-09 School Resource Allocation Carryover	264,473	All Schools
2008-09 School Textbook Carryover	1,135,423	All Schools
Subtotal Changes In Carryover Funds	\$ (295,259)	
Increase Teacher FTE for Staffing Ratios (2.026 FTE)	\$ 149,924	Elementary Schools
Increase Specialist FTE for Staffing Ratios (0.358 FTE)	26,492	Elementary Schools
Decrease Para FTE for Staffing Ratios (0.429 FTE)	(13,728)	Elementary Schools
Increase Teacher FTE for Staffing Ratios (4.979 FTE)	368,446	Middle Schools
Increase Para FTE for Staffing Ratios (0.218 FTE)	6,976	Middle Schools
Decrease Teacher FTE for Staffing Ratios (13.267 FTE)	(981,758)	Senior High Schools
Decrease Para FTE for Staffing Ratios (0.616 FTE)	(19,712)	Senior High Schools
Decrease in Renaissance After-school Program Funding	(200,389)	Senior High Schools
Increase Elementary Bilingual Education Teacher (1.000 FTE)	72,227	Elementary Schools
Increase High School Teacher (2.000 FTE)	144,454	Senior High Schools
Increase Elementary Assistant Principal (0.400 FTE)	41,090	Elementary Schools
Subtotal Changes In Staffing Ratios (Ongoing Funding)	\$ (405,978)	
Remove One-Time Literacy Support - R2A Backfill (5.250 FTE)	\$ (379,192)	Elementary Schools
Remove One-Time Elementary Staffing Anomalies (7.939 FTE)	(572,289)	Elementary Schools
Remove One-time Full-Day Kindergarten Start-up Expenses	(64,000)	Elementary Schools
Subtotal Changes in One-Time Funding	\$(1,015,481)	
Regular Instruction Total	\$(1,716,718)	
Student Support Services		
Remove 2007-08 Elementary Counselors Carryover	\$ (28,800)	Counseling Services
Remove 2007-08 Secondary Counselors Carryover	(8,421)	Counseling Services
Subtotal Changes In Carryover Funds	\$ (37,221)	
Reorganization of Literacy/Math Coaches (1.000 FTE)	\$ (95,000)	Learning Services
Subtotal Changes In Ongoing Funding	\$ (95,000)	
Remove One-Time SAPP Coordinator (0.730 FTE)	\$ (63,747)	Learning Services
Remove One-Time Health Curriculum Coordinator (1.000 FTE)	(89,402)	Learning Services
One-Time Dropout Recovery Expense	75,000	Superintendent's Office
Subtotal Changes In One-Time Funding	\$ (78,149)	
Student Support Services Total	\$ (210,370)	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

Special Instruction		
Increase Special Education Teacher (1.190 FTE)	\$ 103,529	All Schools
Subtotal Changes In Ongoing Funding	\$ 103,529	
 Remove One-Time ESL Teacher Anomalies (1.000 FTE)	 \$ (72,227)	Elementary Schools
Subtotal Changes in One-Time Funding	\$ (72,227)	
 Special Instruction Total	 \$ 31,302	
Instructional Support Programs		
Remove 2007-08 Medicaid Program Carryover	\$ (116,580)	Nursing Services
2008-09 Medicaid Program Carryover	330,685	Nursing Services
Subtotal Changes In Carryover Funds	\$ 214,105	
 Additional Funding for Post-Secondary Options	 \$ 40,000	All Schools
Subtotal Changes in Ongoing Funding	\$ 40,000	
 Remove One-Time CELA Training	\$ (27,015)	Planning & Assessment
Remove One-Time New Educator Orientation	(145,000)	Learning Services
Remove One-Time School Professional Development Support	(275,000)	All Schools
Remove One-Time Freshmen Seminar Pilot	(255,000)	High Schools
Remove One-Time Middle Level Intervention Services	(113,500)	Middle Schools
Remove One-Time Middle Level Advisory (0.100 FTE & Operating Funds)	(209,961)	Middle Schools
Remove One-Time Ombudsperson - contracted service	(25,000)	All Schools
Remove One-Time SRO for Arapahoe Ridge (partnership with Boulder Co.)	(28,500)	Arapahoe Ridge
Remove One-Time Arapahoe Ridge and TEC Transition Budget	(10,000)	Arapahoe Ridge & TEC
Reduced Professional Development Funds	(100,000)	Learning Services
One-Time ARRA & Title I funded Professional Development Days	356,092	All Schools
Subtotal Changes in One-Time Funding	\$ (832,884)	
 Instructional Support Programs Total	 \$ (578,779)	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

District-Wide Services/Central Administration		
Remove 2007-08 Special Project Reserve Carryover	\$ (120,946)	Nursing Services
Remove 2007-08 Board of Education Travel Carryover	(12,978)	Board of Education
Remove 2007-08 Staff Development Carryover	(5,000)	Finance
Remove 2007-08 Food Service Feasibility Study Carryover	(100,000)	Superintendent's Office
Remove 2007-08 Parent Group Handbooks Carryover	(81,165)	Superintendent's Office
Remove 2007-08 Equity Consultation and DLT Carryover	(54,000)	Superintendent's Office
Remove 2007-08 IRS 403b Regulation Implementation Carryover	(25,000)	Accounting
Remove 2007-08 Historical Financial Information Conversion Carryover	(25,000)	Accounting
Remove 2007-08 Destratification Marketing Carryover	(26,225)	Communications
Remove 2007-08 Computer Replacement Carryover	(140,210)	All Departments
2008-09 Board of Education Travel Carryover	19,423	Board of Education
Subtotal Changes In Carryover Funds	\$ (571,101)	
5% Rescission - Central Administration Departments	\$ (155,000)	All Departments
Resource Reorganization - Operating Expenses transferred from Capital Reserve Fund	166,519	All Schools/Departments
Resource Reorganization - Operating Expenses to be funded by IT Fund	(546,619)	All Schools
Subtotal Changes in Ongoing Funding	\$ (535,100)	
Remove One-Time Funds for transition to fiber network	\$ (50,000)	Information Technology
Remove One-Time Bond Support (1.000 FTE & Operating Funds)	(250,000)	Planning & Engineering
One-Time Fact Finding Expense	20,000	Human Resources
Subtotal Changes in One-Time Funding	\$ (280,000)	
District-Wide Services/Central Administration Total	\$(1,386,201)	
All Program Areas Total		\$ 1,839,234

General Operating Fund (continued)

Summary of Changes in FTE

2008- 2009 REVISED ADOPTED BUDGET

2,776.430 FTE

ADMINISTRATION CHANGES

605 LEARNING SERVICES	Change	(3.730)
One Time Funding for 08-09 - Health Curriculum Coordinator	(1.000)	
One Time Funding for 08-09 - Substance Abuse Prevention Coordinator	(0.730)	
Resource Reorganization - DIMC Clerical	(1.000)	
Resource Reorganization - Literacy Coaches	(6.000)	
Resource Reorganization - Literacy Trainer	(1.000)	
Resource Reorganization - SAPP Coordinator	(0.270)	
Resource Reorganization - TOSA	(0.660)	
Resource Reorganization - Health Curriculum Coordinator	1.000	
Resource Reorganization - Induction Mentor	0.930	
Resource Reorganization - Math Specialist	1.000	
Resource Reorganization - Elementary Literacy Specialist	3.000	
Resource Reorganization - Secondary Literacy Specialist	1.000	
619 SECONDARY ED ADMIN	Change	0.400
One Time Funding for 08-09 - ML Advisory Assistant Principal	(0.100)	
Budget Addition - Counseling Coordinator	0.500	
640 OPERATIONAL SERVICES	Change	3.450
Resource Reorganization - Clerical FTE from Capital Reserve Fund	3.450	
642 MAINTENANCE AND OPERATIONS	Change	0.750
Resource Reorganization -Maintenance Worker FTE from Risk Management Fund	0.750	
643 OPERATIONAL SERVICES	Change	7.700
Resource Reorganization - Security Monitor FTE from Risk Management Fund	7.700	
644 PLANNING & ENGINEERING	Change	(1.000)
One-Time Funding for 08-09 - Bond Coordinator	(1.000)	
687 HUMAN RESOURCES	Change	0.600
Resource Reorganization - Office Professional FTE from Risk Management Fund	0.600	
689 INFORMATION TECHNOLOGY	Change	9.750
Include Hourly Base Tech Support	9.250	
Resource Reorganization - Director of Enterprise Technology	(1.000)	
Resource Reorganization - FTE to Technology Fund	(1.500)	
Resource Reorganization - Senior Operations Manager	1.000	
Resource Reorganization - Computer Programmer FTE from Agency Fund	2.000	

General Operating Fund (continued)

Summary of Changes in FTE (continued)

690 FINANCE & ACCOUNTING	<u>Change</u>	1.250
Resource Reorganization - Office Professional FTE from Risk Management Fund	0.850	
Resource Reorganization - Office Professional FTE from Agency Fund	0.400	
698 MEDICAID	<u>Change</u>	1.200
Budget Addition - Clerical	1.000	
Resource Reorganization - Permanent Conversion to Nurse	0.200	
791 WAREHOUSE SERVICES	<u>Change</u>	0.300
Resource Reorganization - Warehouse Worker FTE from Risk Management Fund	1.000	
Budget Reduction - Service	(0.286)	
Budget Reduction - Clerical	(0.414)	
971 Education Center	<u>Change</u>	0.500
Resource Reorganization - Day Porter conversion from Custodial Staff	1.000	
Resource Reorganization - Custodial Staff conversion to Day Porter	(0.500)	
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		21.170
SCHOOL CHANGES	<u>Change</u>	(12.790) FTE
Staffing Formula - Elementary Teachers	2.026	
Staffing Formula Revised Budget - Elementary Teachers	1.000	
Staffing Formula - Elementary Art, Music & PE Specialists	0.358	
Staffing Formula - Middle School Teachers	4.979	
Budget Addition - Elementary School Assistant Principal	0.400	
Budget Addition - Halcyon Middle School	0.010	
Staffing Formula - High School Teachers	(13.267)	
Staffing Formula Revised Budget - High School Teachers	2.000	
Staffing Formula - Elementary Paras	(0.429)	
Staffing Formula - Middle School Paras	0.218	
Staffing Formula - High School Paras	(0.616)	
Budget Addition - Elementary School Support Secretary	0.030	
Budget Addition - Special Ed Teachers for Preschool	1.190	
One Time Shift of Special Ed Teachers to ARRA Fund	(11.000)	
One Time Funding for 08-09 - Elementary Staffing Anomaly	(7.939)	
One Time Funding for 08-09 - ESL Staffing Anomaly	(1.000)	
One Time Funding for 08-09 - Elementary Literacy Teachers	(5.250)	
Resource Reorganization - School Monitor FTE from Risk Management Fund	14.500	
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)		(12.790)
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS		8.380
2009 - 2010 REVISED ADOPTED BUDGET		<u>2,784.810</u> FTE

Other Funds

Building Fund Summary

The Building Fund records the revenues and expenditures related to the \$296.8 million capital improvement bond issue for capital additions, upgrades, or replacements at each BVSD school, as approved by voters on November 7, 2006.

Ballot Measure 3A

The voters within the Boulder Valley School District generously authorized a bond issue, allowing the district to borrow \$296.8 million for critical repairs and capital improvements to district infrastructure. The funds will be utilized in accordance with the district's *Educational Facilities Master Plan* that was approved by the board of education on June 13, 2006 and is summarized as follows:



Sandstone used for the veneer, was recycled from the exciting building

<i>Bond Issuance Amount (millions)</i>		<i>\$ 296.8</i>
Assessment Category	Amount	General project description
Program Compatibility	\$ 200.4	Program delivery space
Facility Condition	59.8	Building infrastructure and safety issues
Information Technology	21.8	Fiber-optic WAN, LAN improvements and VoIP
Multi-Use Outdoor Facilities	9.6	Playgrounds and athletic facilities
Project Reserve	5.2	Project reserve
TOTAL (millions)	\$ 296.8	

The original planning for the bonds called for the issuance of debt in three increments: \$120 million in 2007, \$100 million in 2009 and \$76.8 million in 2011. These amounts were based upon a six year, three-phase project list. Phase 1 projects began in the latter part of the 2006-07 fiscal year and will continue through the 2008-09 fiscal year. It was determined that due to a favorable construction market; it would be beneficial to issue the remainder of the debt in one additional letting. The sale of the remaining \$176.8 million was successfully completed in March 2009.

Phase 1 projects at Boulder Prep, Centaurus High, Community Montessori, Crestview Elementary, Foothill Elementary, Justice High, Lafayette Elementary, Manhattan Middle, Peak to Peak K-12 Charter, Platt Middle, Southern Hills Middle and Summit Middle have been completed. In addition, athletic improvements at Monarch High and Nederland Middle/Sr. as well as the Playground Master Plan have been completed.

The original scope of the WAN is 100% complete. Due to project savings and negotiations with local government entities, the District initiated the effort to extend the network to Nederland. Construction began in September 2009 and includes underground work in Nederland and aerial fiber up the canyon. LAN (Local Area Network) and VoIP (voice over internet protocol) work is being done at the schools in conjunction with other construction. The expected completion date for implementation of LAN upgrades and VoIP has been accelerated so that all schools will receive upgrades by close of 2009.

Phase 2 has been divided into two sub phases—a and b. Phase 2a began in early spring 2009 and is moving into construction in early 2010. Phase 2b began design work in the fall of 2009 and is anticipated to move into construction in June 2010. Installation of the pilot video system began in August 2009 and is anticipated to be complete by fall 2010.

The scope of work identified in the district's *Educational Facilities Master Plan* is currently scheduled to be completed in the summer of 2012.

Other Funds (continued)

Building Fund Summary (continued)

Bond Program Commitment

The district made commitments to provide substantial communication of its efforts, to meet regularly with the Citizens' Bond Oversight Committee (CBOC), and to include school community participation in the design activities at each school. In addition, the district will promote energy-efficient 'green' strategies during the construction phase and will meet the safety and security goals so important to our students, staff, and community.

The district has committed to:

- Produce regular communication updates on our web site and for school newsletters.
- Meet regularly with the Citizens' Bond Oversight Committee.
- Present to the Board of Education on a regular basis.
- Convene Design Advisory Teams at every school to engage the communities in the design process of building projects.
- Address safety and security issues at each building as feasible.



*The building design
maximizes daylighting.*

Please note that the BVSD Capital Reserve Fund will continue to support school efforts as before and will provide value-added benefits to bond projects as justified.

Citizens' Bond Oversight Committee (CBOC)

The two major functions of the 18 member Citizens' Bond Oversight Committee are to monitor the 2006 bond issue and provide an independent review of the bond projects. Such monitoring and review is intended to provide a high level of accountability and communication on behalf of the board of education to the citizens of the district.

On January 23, 2007 the board of education approved 18 community and staff members to serve on the Citizens' Bond Oversight Committee within each stakeholder group; three teachers, three school principals, one member of the District Accountability Committee (DAC), one member of the District Parent Council (DPC), one member of the Student Accountability Advisory Committee (SAAC), one former member of the Capital Improvement Planning Committee (CIPC), and eight community representatives or Citizens-At-Large. The committee meets every other month and reports to the board of education quarterly.

Bond Program's Benefit to the Environment

The district has hired a Sustainability Coordinator who will assist in identifying appropriate construction methods and products for reduced environmental impact. In 2009, the Bond Program produced a report of the sustainable building practices employed in Phase 1 projects. The report is available online at: <http://bvsd.org/bondproject/Documents/Sustainability%20Report%20Phase%201%20Bond%20Projects.pdf>.

The Bond Program's Benefit to BVSD Goals

The resources from the 2006 Bond Program will help enhance the Instructional Environments and allow the district to help maximize student achievement. The district has created three District Goals to govern key decisions as to how resources are allocated.

Other Funds (continued)

Building Fund Summary (continued)

The Bond Program's Benefit to BVSD Goals (continued)

The three district goals are detailed in the Organizational Section of this document and are summarized as follows:

- **Achievement:** To meet or exceed the established measurable academic expectations by the end of the 2011-12 school year.
- **Equity:** To significantly cut the achievement gap between minority and majority student populations by the end of the 2011-12 school year.
- **Organizational:** To increase the number of favorable responses to School Climate Survey items relating to student/adult relationships, the Bond Program will help BVSD meet each of these goals either directly or indirectly.

Over 67 percent of Bond dollars are directed toward improving the ability of District facilities to support educational programs and teaching activities, supporting the ultimate goal of increasing achievement.

Each school community participated in the original facilities assessment and will participate in the design process. Through this participation, schools will be able to guide improvements to support their own efforts toward reducing the achievement gap.

One of the goals of the Bond Program is the inclusion of green and sustainable building strategies. Among other benefits, these strategies create indoor environments that are healthy and enjoyable for building occupants. Features such as ample natural daylight and user climate control will increase the well-being and overall enjoyment of staff and students, producing a more favorable opinion of District buildings. Increased environmental quality has been shown to increase productivity and may contribute to improving overall achievement and reducing the achievement gap.

Bond Program's Relationship to General Operating Fund

Ballot Measure 3A was passed on November 7, 2006 and the first debt issuance was February 27, 2007. Therefore, because of timing, expenditures in the 2006-07 fiscal year were primarily for fees associated with debt issuance as well as planning, architectural, and engineering fees. Costs in the 2007-08 fiscal year include an increased emphasis on architectural and engineering work as well as the beginning of construction.

In the General Operating Fund, the bond projects will reduce utility and maintenance costs on a per square foot basis. Because unit costs for water, electricity, and natural gas are expected to increase, the bond projects will help mitigate the increase over time. Custodial costs will increase over time due to additional personnel associated with additional square footage. Using an industry standard of 20,000 square feet of space per custodial FTE, the estimated 365,000 additional square feet of space identified in Phase 1 will require approximately 18 additional custodians at a cost of over \$600,000. Prior to opening of the new space, resources will be reallocated to meet this need, or new methodologies of allocating custodial resources will be developed to mitigate this cost. Maintenance costs will be reduced with newer equipment and less emergency repair work.

A portion of the bond program will be dedicated to Information Technology including impacting the Wide Area Network, Local Area Network and voice communication systems utilizing Voice over Internet Protocol (VoIP) technology. The Information Technology (IT) section of the Educational Facilities Master Plan intends to benefit from the more competitive market for fiber optics by installing a fiber optic network and leverage this upgraded network for both data transfer and communications. The overall cost structure for data transfer and communications will change.

For example, the General Fund will no longer pay leasing fees for 61 T-1 lines, which currently cost approximately \$500,000 per year. A cost benefit analysis is currently being conducted and is expected to maintain the combined cost relatively the same as before, but with greatly increased capacity. Instructional and administrative productivity gains related to this improved technology should result at no extra cost.

Other Funds (continued)

Building Fund Summary (continued)

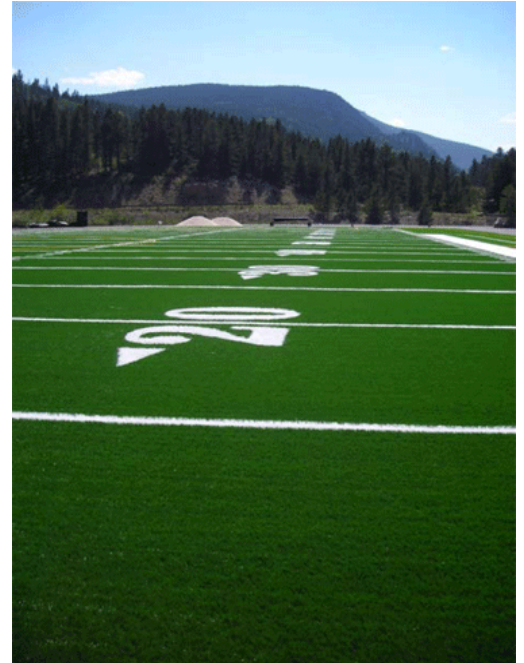
Bond Program's Relationship to General Operating Fund (continued)

The majority of the Phase 1 projects are expected to be completed by August 1, 2009, with some smaller projects completing sooner. Impacts of the additional space will be evaluated during the 2008-09 fiscal year as designs are completed and construction is underway.

Bond Program's Relationship to Other Funds

Because of timing, there will not be a substantial change to the expenditures within other funds in the 2008-09 fiscal year. Other district funds may be impacted or enhanced by bond projects in subsequent years and beyond the actual six-year life of the 2006 Bond Program.

Athletics Fund Several bond projects will address irrigation systems for playgrounds and athletic fields, which will indirectly affect the Athletics Fund because the maintenance of athletic fields is a General Operating Fund expenditure. The Multi-Use Outdoor Facilities (MUOF) section of the Facility Master Plan assessed needs with respect to facility conditions and/or program compatibility to improve field conditions. Upgraded fields and gymnasiums may increase student participation, spectator attendance, and ultimately ticket sales or concession sales.



Bond Program's Relationship to Other Funds

Risk Management Fund The Risk Management Fund will be impacted by the bond program in several ways. Insurance coverage may increase for property coverage as building square footage increases. Builder's Risk Insurance will be covered in the Building Fund as part of project costs, thus not impacting the Risk Management Fund.

As projects continue across all district buildings, each building will be upgraded to comply with any new building code items that may have been enacted since the last time each building was improved. These improvements will lead to generally safer facilities and fields.

Community Schools Fund During the construction phase at each building, especially work performed during the summer, Community Schools programming for facility use will be diminished by either reducing revenue for the Community Schools Fund or temporarily shifting programs to other locations. After construction is completed at each building there may be an increased use through the Community Schools Program as a result of the improved facilities, eventually increasing revenues.

Capital Reserve Fund The Capital Reserve Fund will remain intact for its original purposes of the purchasing of equipment and the construction of new, or remodeling of existing facilities. As funds become available, the Capital Reserve Fund will complement and support the bond projects to exceed the planned scope to improve the project outcome. This will occur throughout the six-year life of the Bond Program.

Bond Redemption Fund The Bond Redemption Fund will be impacted by the passing of Ballot Measure 3A in future years. Principal and interest payments on debt will increase. Property tax revenues needed to pay the increase will vary from year to year based upon assessed values and mill levy changes.

Nutrition Services Fund Some bond projects will affect the Nutrition Services Fund through modernizing cafeterias increasing safety and sanitation conditions. The improved facilities can improve labor savings and reduce delivery costs. The Nutrition Services Fund will have the opportunity to re-configure its current delivery model of centralized food-prep locations and delivery routes.

Other Funds (continued)

Building Fund Summary (continued)

Six Year Project List

School/Facility	Projected Cost	School/Facility	Projected Cost
High Peaks and BCSIS	\$ 7,042,039	Aspen Creek K-8	\$ 964,370
Bear Creek Elem	6,457,529	Eldorado K-8	1,069,861
Birch Elem	4,200,702	Monarch K8	452,375
Coal Creek Elem	3,294,226	Nederland Middle/High	5,546,645
Columbine Elem	8,121,995		
Community Montessori	1,705,974	Angevine Middle	1,754,718
Creekside Elem	2,208,698	Broomfield Hights Middle	3,703,102
Crest View Elem	5,892,213	Casey Middle	31,122,650
Douglass Elem	3,422,937	Centennial Middle	7,150,842
Eisenhower Elem	3,125,645	Louisville Middle	16,045,864
Emerald Elem	3,201,265	Manhattan Middle	10,461,508
Fireside Elem	1,112,961	Southern Hills Middle	10,169,858
Flatirons Elem	4,203,473	Platt Middle	8,120,792
Foothill Elem	9,051,405		
Gold Hill Elem	174,910	Arapahoe Ridge/TEC	5,333,778
Heatherwood Elem	3,615,572	Boulder High	11,812,819
Jamestown Elem	157,279	Broomfield High	20,774,010
Kohl Elem	3,986,949	Centarus High	5,683,991
Lafayette Elem	3,009,587	Fairview High	10,910,579
Louisville Elem	2,850,862	Monarch High	2,391,162
Mesa Elem	4,303,892	New Vista High	4,098,081
Nederland Elem	988,466		
Pioneer Elem	4,605,385	Boulder Prep	400,000
Ryan Elem	3,616,816	Horizons K-8	2,500,000
Sanchez Elem	3,449,086	Justice High	200,000
Superior Elem	605,162	Peak to Peak K-12 Charter	1,600,000
University Hill Elem	3,957,110	Summit Middle Charter	5,200,000
Whittier Elem	3,472,286	Education Center	1,799,635

Subtotal School/Facility Projects: \$ 271,101,064

Add: Information Technology Projects: 21,751,863

Subtotal All Projects: \$ 292,852,927

Project Reserve: 3,955,883

Grand Total: \$ 296,808,810

This project list balances to the *Educational Facilities Master Plan* approved by the voters in November, 2006. Some projects will be supplemented with program reserve, realized interest earnings and/or project savings in order to meet unforeseen costs such as asbestos abatement or fire sprinklers. Project scope will not be increased. Any adjustment or addition to the list would result in a corresponding move of projects to a later phase. A detailed master schedule has been developed by bond management and is available on the district's website at <http://bvds.org/bondproject/Pages/default.aspx>.

Other Funds (continued)

Capital Reserve Fund Summary

Boulder Valley School District is committed to provide safe and healthy environments for students to learn. This commitment is reflected in three existing board policies:

- Safe Schools – Policy ADD
- Building and Grounds Security – Policy ECA
- Building and Grounds Maintenance – Policy ECB

Colorado statutes limit the options for governmental entities to fund significant capital projects. Any tax increase or issuance of debt must be approved by a vote of the local electorate. Due to this constraint, major capital projects are generally reserved for bond issuances. This funding constraint forces the district to defer maintenance on the physical plant to a level where the limited funds available are allocated to projects for health and safety needs and protection of the facility, items #1 and #2 below. Over 75 percent of the budgeted project expenditures fall within these two project types. Due to the limited funding available for capital projects, the policies identified above are taken into consideration in developing the annual capital projects list.

During the budget development process for the capital projects fund, district staff discuss the projects being considered. A determination is made whether these projects have the potential for significant impact on short or long term cost reductions or increases of operational budgets. If the potential for significant impact is a concern, further analysis is performed to determine the impact and address through the district's budget process.

As a result, district staff evaluate project requests and prioritize based on the following criteria.

1. Health/Safety – Does an unsafe or unhealthy condition exist for students and staff?
2. Protection of the facility – Will the district incur excessive costs in the future if the system is not replaced or repaired? Will other areas of the facility deteriorate if this system is not repaired or replaced?
3. Improve the educational program – A facility change is necessary to deliver an instructional program adequately.
4. Replacement of depreciated items.
5. Impacts the district's operating budget – This non-routine project has an impact on district operating budget and/or services.

The projects that impact the operating budget fall into two major operational areas:

Mechanical Systems – These projects include upgrades, replacement, and major repairs to HVAC; electrical systems; and plumbing systems within the district's facilities. These upgrades result in a savings to the operating budget through improved efficiency and reduced maintenance runs for repairs on failing equipment and false alarms triggered by warning systems.

Vehicle Replacement – This project is the annual scheduled replacement of the bus and maintenance vehicle fleet. The replacement of aging vehicles realizes a savings through improved fuel efficiency and reduced maintenance and repairs. The fuel savings will result in a slower growth of both use and expense rather than a reduction in total use or cost. The expansion of curb-to-curb service for special needs students has drastically increased in recent years. The savings realized from these more efficient vehicles will help to slow the growth of this mandated expense as well as the significant increase in the cost of fuel.

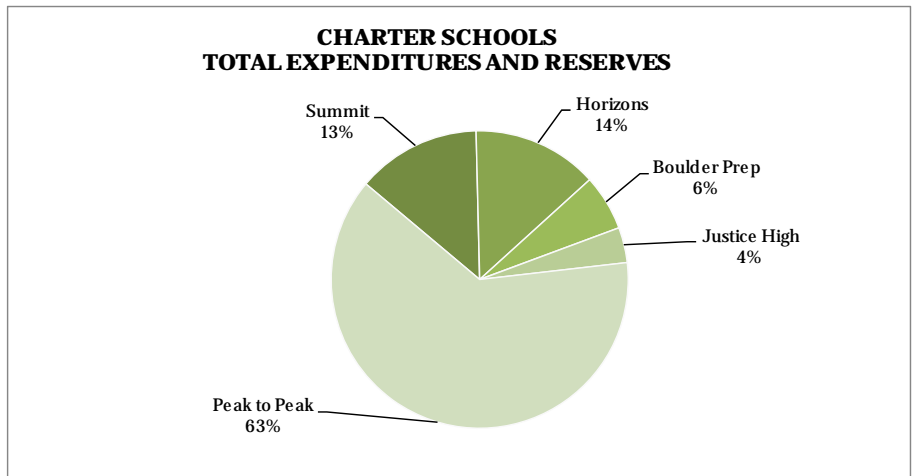
The majority of projects are identified as falling into one or more of the stated criteria.

Charter School Fund

Summary

The funding for each charter school is based on charter enrollment and contract agreements between the school and Boulder Valley School District.

There are five charter school component units in the Boulder Valley School District's Charter School Fund: Boulder Preparatory High School, Horizons K-8 School, Peak-to-Peak Charter School, Justice High School, and Summit Middle Charter School.



	2009-10 Summit Budget	2009-10 Horizons Budget	2009-10 Boulder Prep Budget	2009-10 Justice High Budget	2009-10 Peak to Peak Budget
BEGINNING BALANCE	\$ 90,077	\$ 254,480	\$ 75,349	\$ 18,303	\$ 288,620
REVENUE:					
Transfer from General Fund:	\$ 2,720,279	\$ 2,630,221	\$ 1,186,568	\$ 774,116	\$ 11,817,736
Capital Reserve Allocation:	-	-	15,415	11,694	148,154
Fundraising Revenue:	40,000	10,000	-	-	273,007
Athletic Fees	9,000	-	-	-	86,759
Instructional Fees	-	-	-	-	140,000
Misc. Revenue	-	-	-	-	500,234
Tuition	-	-	-	-	7,808
CDE Capital Construction:	15,418	14,747	13,800	10,469	132,629
TOTAL REVENUE	\$ 2,784,697	\$ 2,654,968	\$ 1,215,783	\$ 796,279	\$ 13,106,327
TOTAL RESOURCES	\$ 2,874,774	\$ 2,909,448	\$ 1,291,132	\$ 814,582	\$ 13,394,947
TOTAL EXPENDITURES:	\$ 2,031,036	\$ 2,285,843	\$ 1,001,262	\$ 599,640	\$ 10,620,832
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 760,455	\$ 539,292	\$ 252,665	\$ 191,520	\$ 2,387,832
EMERGENCY RESERVE	\$ 83,283	\$ 84,313	\$ 37,205	\$ 23,422	\$ 386,283
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 2,874,774	\$ 2,909,448	\$ 1,291,132	\$ 814,582	\$ 13,394,947
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECTED ENROLLMENT:	Summit 324.0	Horizons 309.9	Boulder Prep 145.0	Justice High 110.0	Peak to Peak 1,393.6

Document Summary

Following is the *Executive Summary* portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2009-10 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the district.

The school district's budget is a living document representing the investment our community makes in educating its children. Each year, the district evaluates programs, staffing patterns and other expenditures in relation to the strategic directions set by the Board of Education, with particular emphasis on student achievement. We are proud of the fact that this community places a premium on academic achievement for all children.

This budget reflects the mission and goals of the Boulder Valley School District to provide educational services to its students to the end that the attainments of their goals as members of society are enhanced. The expectation of moderate inflation, improvement of educational services and continued stabilization of the student population, created challenges to maintain necessary expenditures within the limits of available resources and restrictions imposed by the state legislature.

This budget is a prudent plan that balances the many needs of our students within the economic realities of our state and district. The members of the Board of Education have provided outstanding support for the educational services of the district and the budget reflects the commitment of the board and the community for quality educational programs.

The remaining sections of this document provide detailed and supplementary information to support the budgets as presented.

The **ORGANIZATIONAL SECTION** provides detailed information on the Boulder Valley School District's government profile, its facilities, and geographical area. It provides insights into the district's vision, goals, and strategies in the context of supporting student achievement. It details the district's administrative structure, operating departments along with accounting descriptions of fund types, revenue and expenditure classifications, budget and management practices that regulate operations. Sub-section includes *Our School District* providing detail of each school in the district unique vision, demographics, budget, and test scores.

The **FINANCIAL SECTION** provides all the information necessary to understand the structure of the district's financial documents; detailed budget schedules for all funds are included to provide historical financial standings along with debt obligations. Included are a five-year beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balance for all of the district's funds including staffing formulas. Sub-sections include *General Operating Fund*, *Other Funds*, and the *Charter School Fund* detailing five-years of revenue and expenditure and providing program and staffing summaries.

The **INFORMATIONAL SECTION** includes projected budget schedules, enrollment trends, historical data comparisons, data, charts and assorted information in support of the budgets. This section is intended to help the reader have a better understanding of the history and future of the district as a growing entity. Sub-sections include the *Appendices* and *Glossary* that provide historical information on the Boulder Valley School District's assessed valuation, mill levies, enrollment and pupil count funding, the Colorado Department of Education (CDE) critical dates, and terms used in the budget document.

The 2009-10 Revised Adopted Budget line item detail is available for public review in the Budget Services Office and the Superintendent's Office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2009-10 Revised Adopted Budget is also available in PDF format on our website at: www.bvsvd.org/businessservices.

For additional district financial information, readers should refer to the *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2009, which is also available on the district's Business Services Division web page.

ORGANIZATIONAL SECTION

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Profile of the Government

Boulder Valley School District RE-2 is a public school district, organized and existing under the School District Organization Act of 1965, Article 30, Title 22, and Colorado Revised Statutes. It was originally organized in 1860 and was reorganized in 1961 to include numerous smaller districts. A seven member board of education elected by the citizens of Boulder, Broomfield and Gilpin Counties governs the district.

The district is in the foothills of the Rocky Mountains twenty miles northwest of Denver. Boulder Valley's boundaries encompass approximately 500 square miles in Boulder, Broomfield and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown, and Gold Hill are served.

The district's residents, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the cities of Denver, Boulder and Longmont and the growing communities in between. Boulder County, where the school district is centered, is roughly twenty miles northwest of Denver. The City of Boulder is home to the University of Colorado, Boulder Campus, and is a significant stabilizing force for the local economy. Other major employers in the area include Sun Microsystems Inc, IBM Corporation, Ball Corporation, Level 3 Communications, and numerous other smaller software, research, manufacturing, and pharmaceutical firms.

The district provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle and high schools, special education, vocational education, English as a second language education, and numerous other educational and support programs.

In addition, the district offers preschool programs through the Colorado Preschool Program, Community Montessori focus school, special education program, and five charter schools that comprise the Charter Funds of the Boulder Valley School District for 2009-10: Summit Middle Charter School, Horizons K-8 School, Boulder Preparatory High School, Justice High School, and Peak to Peak Charter School.

Budget Decisions Shaped by Goals and Financial Constraints

A school district budget is a dynamic entity, structured to achieve the goals of the district within the environment of current economic conditions and political will. The Boulder Valley School District Board of Education is guided by the district's goals in creating the annual budget. It evolves year to year to address current conditions. Each year our community is invited to play a role in developing the budget. The district continually strives to help our community understand the complexities of our district budget by publishing several documents to explain the district's budget and its development. It can be difficult to see long-term trends, therefore, one purpose of this document is to give a historical perspective on how public education in Colorado, and specifically Boulder, arrived at its current state.

Given the constraints of available resources, the Boulder Valley School District re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. By examining the district's response to conditions over time, we can see how goals have been developed to face the challenges, utilize advances in technology, enhance the advantages of the district's economies of scale, and modify programming to maximize student achievement.

Plan and Assess for Continuous Improvement

Increasingly, state and federal regulations determine the environment in which the Boulder Valley School District must operate, from establishing funding levels to setting academic achievement standards. As the district is presented with new budgetary challenges to address, the district is continuously modifying and improving its methods of analyzing data to anticipate future challenges. The district is constantly monitoring business environmental factors such as inflation, tax collection rates, and state legislation as it examines cost trends for a variety of items during the development of the budget.

District Vision, Goals and Strategies

In the fall of 2007, the Boulder Valley School District's Board of Education unanimously adopted three specific and measurable goals for district improvement for the next five school years in the areas of achievement, equity, and organization. The purpose of these goals is to deliver to each of our almost 29,000 students the Boulder Valley School District promise of excellence and equity as they strive to become New Century Graduates. In order to adapt Boulder Valley School District's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, a comprehensive reorganization of the Boulder Valley School District instructional delivery model has begun.

The purpose of this reorganization is to reflect Boulder Valley School District's commitment to an intervention-based model to close distinct gaps in student learning. Early restructuring has included a realignment of district curriculum oversight, learning standard development, state and federal compliance, and professional development delivery under the assistant superintendent for learning services. Simultaneously, all intervention services (e.g., special education, literacy coaching, talented and gifted programs, etc.) are now coordinated and overseen by the chief academic officer.

This strategic, intervention-based approach to achieving the specific goals established by the board provides the context for all district initiatives whether instructional or operational in nature. All Boulder Valley School District employees understand these goals as not simply classroom goals but rather overall district goals.

Vision

In early January 2002, the Boulder Valley School District held a number of community meetings, sampling its clientele in order to form a comprehensive picture of the ideal Boulder Valley School District graduate; more than 400 people participated in these meetings. The project was named "Visioning the New Century Graduate," and it called on the people of Boulder and surrounding locales to envision the knowledge, skills and personal characteristics that would prepare their students for the challenges they would face as adults. The complete report can be found on the district's website at: http://bvsd.org/ncg/Documents/visioningfinalreport_wcover.pdf



The following vision statement was developed as a result of this work:
BVSD mission is to realize our...

Vision for the New Century Graduate.

*To graduate students in the New Century who have
the knowledge, skills and personal characteristics
that will make this world a safer, more thoughtful
and more inclusive place in which to live.*

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to achieve academic excellence and equity of educational opportunity. As part of the district's budget development process, the board strives to align scarce resources with student needs in order to realize the greatest possible impact upon student achievement.

The district's first strategic priority is to *Maximize Learning and Achievement*, and Boulder Valley School District students have a long history of success in academics and school-sponsored activities. Budget decisions are based in large part on this priority. It is through strategic planning of the budget that the Boulder Valley School District can achieve its mission.

District Vision, Goals and Strategies (continued)

Goals

The new goals outlined below are quite different from prior goals set by the district in that they are more streamlined and measurable. As defined by the TIES process, these goals are SMART goals, which stand for "Specific, Measurable, Attainable, Realistic and Timely." In a nutshell, we aim to achieve academic excellence for all students, to produce equitable results that reduce persistent patterns of inequity, and to create a culturally proficient and welcoming school climate.

Achievement Goal – Increase measurable student achievement in specific content areas through curriculum and instruction that is rigorous and relevant. Following are the specific expectations for improving over the next five years:

CSAP

Reading/Writing

- The district weighted index will increase by one to 2 points each year.
- Students in grades 3-5 weighted index will increase by 1 point each year.
- Students in grades 6-8 weighted index will increase by 1 point each year.
- Students in grades 9-10 weighted index will increase by 2 points each year.

Lectura/Escritura

- The district weighted index will increase by two points each year.

Mathematics

- The district weighted index will increase by one to 2 points each year.
- Students in grades 3-5 weighted index will increase by 1 point each year.
- Students in grades 6-8 weighted index will increase by 2 points each year.
- Students in grades 9-10 weighted index will increase by 2 points each year.

Science

- The district weighted index will increase by one to 2 points each year.
- Students in grade 5 weighted index will increase by 1 point each year.
- Students in grade 8 weighted index will increase by 2 points each year.
- Students in grade 10 weighted index will increase by 2 points each year.

Graduation Rate

- District graduation rate will increase from 85.7 percent to 90.7 percent by 2012.

ACT Test Performance

- ACT composite, Reading, English, Mathematics, and Science ACT scores for grade 11 will increase by .2 points each year.

Music

- District music assessments of students in elementary, middle level, and high school proficient or higher will increase 1 point each year.

District Vision, Goals and Strategies (continued)

Goals

Achievement Goal (continued)

Social Studies

- District social studies assessments of students in elementary, middle level, and high school proficient or higher will increase 2 points each year.

Physical Education

- District physical education assessments of students proficient or higher will increase 1 point each year.

Visual Arts

- District visual arts assessments of students in elementary proficient or higher will increase 1 point each year.
- District visual arts assessments of students in middle level and high school proficient or higher will increase 1 to 2 points each year.

World Languages

- District world language assessments of students of Level 1 and 2 proficient or higher will increase 2 points each year.
- District world language assessments of students of Level 3 and 4 proficient or higher will increase 2 points each year with 2007-08 and 2008-09 baseline years, respectively.

Equity Goal – Narrow the achievement gap in all content areas as measured by CSAP results, ACT scores, district graduation rates and curriculum-based assessments. The progress in attaining these goals will be monitored annually by the board and shared with the public.

Specific Equity Goal Expectations

English Language Learners (ELL), identified Special Education students, students receiving Meal Assistance, and Latino English Home Language Students will increase their performance on the following measures by 2012:

- CSAP matched group scale score gains will exceed the district average performance.
- ACT scores will increase at twice the rate of the district by 0.4 points.
- Graduation rates will increase at twice the rate of the district by 2 points per year.
- Curriculum-based assessment results will increase at twice the rate of the district by 2 points.

To accomplish this work the BVSD superintendent, chief academic officer, and District Leadership Team (DLT) have begun the reorganization of the district's instructional delivery along a more interventionist model. Curricular delivery, adherence to academic standards, standards assessments, and teacher and administrator professional development will continue to be directed by the assistant superintendent of learning services.

Instructional intervention programs that address specific student learning challenges (e.g., special education, English language learning, talented and gifted programs, etc.) will be directed by the chief academic officer. The specific structure of this model will be discussed and finalized during the remainder of the 2007-08 school year and is expected to be fully defined and in place by August 2008 for the 2008-09 school year.

District Vision, Goals and Strategies (continued)

Climate Goal - (Organization Goal) – Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals as measured by specific results from the annual Boulder Valley School District School Climate Survey. As approved by the board at its September 11, 2007, regular meeting, the BVSD organizational goal for the next five years is:

- All students will demonstrate an average annual increase of one (1) percentage point over each of the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.
- Students of color will demonstrate an average annual increase of two (2) percentage points over the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.

School Climate Survey results for elementary school students will be determined by the level of student agreement with the following indicators: my teachers like me, adults treat me fairly, adult I can talk to, adults help with bully, feelings not hurt by adult, teacher wants me to do my best, and I can ask my teachers for help.

School Climate Survey results for middle and high school students will be determined by the level of student agreement with the following indicators: adults at school I trust, respected by my teachers, OK for me to ask questions, adults with whom I can talk, not singled out by teachers, I feel trusted by adults, not ignored by my teachers, listened to by adults, my teachers care about me, and adults protect from bullies.

For details about the goals and how progress toward them will be measured, please refer to the *Informational Section* of this document or the *BVSD Annual Report*. <http://bvsd.org/goals/Pages/default.aspx>

Strategies

In prior years, the district measured its yearly achievements against the following six strategic priorities:

- Maximize Learning and Achievement
- Foster Collaboration and Partnerships
- Value Diversity and Promote Understanding
- Hire a High-Quality, Committed Staff
- Manage Assets Responsibly
- Plan and Assess for Continuous Improvement

For the vast majority of our students, the current Boulder Valley School District instructional delivery model is meeting or exceeding student, teacher and parent expectations. The district's consistent showing among the top three districts out of Colorado's 178 school districts – and often the top district – as measured by state and national academic rankings prove this point.

The board and districts challenge is to identify active, interventionist approaches to student learning that lift the achievement of the significant minority of Boulder Valley School District students who are underserved. The Boulder Valley School District can accomplish this while continuing to enhance the high academic achievement of a majority of our students through a curriculum that is academically rigorous and socially relevant.

Connecting Budgets to Goals

The 2009-10 Budget Adjustment Plan found in the *Introductory Section* of this document contains a listing of the significant changes to the budget for the coming fiscal year. The 2009-10 Revised Adopted Budget is essentially a maintenance budget, with one time expenditures removed and new dollars targeted towards staff compensation. One time expenditures accounted for approximately \$5.1M in the 2008-09 Revised Adopted Budget. New revenues are insufficient to maintain these expenditures. Total budgeted funds are targeted to address the district goals in the following way:

Achievement Goal

Specific academic expectations are supported through resources allocated to regular instruction, school administration and instructional support programs.

- Textbooks – support student achievement.
- Interventionist Services and Family Advocate Program – improve the family's ability to support the child's efforts in school.
- Teachers and Specialists – maintain low staffing ratios at all school levels, as well as targeted programs for specific student populations.
- Technology Fund – maintain and expand instructional and operational application of technology including training and software.
- Athletics Fund – interscholastic and intramural athletics engage and retain students in school.
- Tools of Inquiry for Equitable Schools (TIES) – professional development for all instructional staff for continuous improvement.
- Curriculum Implementation – revised BVSD curricula will be shared and implemented through professional development.

Equity Goal

Specific measurable goals to cut the achievement gap between minority and majority student populations are supported through programs to increase student performance.

- AVID Program – provide support and training for students who will be the first in their families to attend college.
- Transportation Fund – support desegregation implementation as well as special needs assistance.
- Colorado Preschool Program – support early education programs and participating families.
- Summer and After-School Programs – enrichment programs for students who need additional academic exposure.
- Equity Professional Development – on-going discussions and improved practices that ensure equity and excellence for every student.

Climate (Organizational) Goal

The district commits resources to create and sustain a safe and positive learning environment.

- Truancy Services – staff funding for truancy attendance advocate.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean and healthy environments.
- Positive Behavior Support (PBS) – professional development for schools and their communities about their values and behaviors consistent with those values.
- Response to Intervention (RtI) Training – professional development for all staff in the knowledge and skills related to the learning of students with special needs, on meal assistance and English language learners.

Basis of Budgeting and Accounting

Colorado Local Government Uniform Accounting and Budget Laws require that a budget be adopted and reported for all funds. Total expenditures for each fund may not exceed the amount appropriated. Appropriations for a fund may be increased provided they are offset by unanticipated revenue. All appropriations lapse at the end of the fiscal year. Supplemental appropriations that alter the total expenditures of any fund must be approved by the Board of education.

The 2009-10 Revised Adopted Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution (TABOR Amendment). TABOR prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. TABOR also mandates "emergency reserves" of three percent of total government spending.

On November 2, 1999, the Boulder Valley School District voters passed a ballot issue that authorized the district to collect, retain, and spend all district revenues from any source received in 1999, and for each year thereafter, that are in excess of any revenue raising, spending or other limitation in Section 20 of Article X of the State Constitution.

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing when cash is actually received or paid. On a budgetary basis, the district has not budgeted a deficit fund balance and is in compliance with state legal requirements. The district's definition of a balanced budget is in accordance with Colorado Revised Statute 22-44-105(1.5)(a) which states: "A budget adopted in pursuant to this article shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances."

Supplemental budgets may be adopted in accordance with C.R.S. 22-44-110(5) and 22-44-110(6), in the event additional money becomes available. Budget amounts may be amended by transfer in accordance with Policy DBJ. Policy DBJ is derived from C.R.S 22-44-112, which limits which funds are available for transfer. All budget transfers require the approval of the superintendent or designee.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the district considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the district.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Proprietary Fund and Nonexpendable Trust Fund revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized in the accounting period in which it is earned, and expenses are recognized when incurred.

Financial Information

Internal Control

District management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the district are protected from loss, theft or misuse. Adequate accounting data must also be compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit

As a recipient of federal, state and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to these programs. As a part of the district's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs, as well as to determine that the district has complied with applicable laws and regulations, contracts and grants. The results of the district's single audit for the fiscal year ended June 30, 2008, provided no instances of material weaknesses or reportable conditions in internal control or material violations of applicable laws, regulations, contracts and grants.

Budgeting Controls

The district maintains numerous budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the board of education. Budgetary controls include an encumbrance accounting system, expenditure control and position control. The district's financial system provides budget managers with on-line capabilities to view outstanding orders and available funds for all accounts in their department or school. Encumbered amounts lapse at year end and are generally re-established in the following year as an obligation against that year's appropriated budget. The policies adopted by the board of education related to fiscal management and the budget process can be found in the *Informational Section* of this document.

Cash Management

The cash management and investment practices of the district follow the Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board of education receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements in 2009-10 the district will participate in the State of Colorado's Interest Free Loan Program. This program allows the district to borrow funds from the State Treasury as needed to fund its operations. In June 2009, district staff will request authorization from the board of education to borrow an amount similar to that of 2008-09 from this program for the 2009-10 fiscal year. All funds will be repaid to the State Treasury by June 30, 2010.

Risk Management

The district participates in two self-insurance pools, one for property/liability insurance and one for workers' compensation. The property/liability insurance for the district is provided through the Colorado School Districts Self-Insurance Pool, which is comprised of over 100 school districts. The workers' compensation coverage for the district is provided through the Joint School Districts Pool for Workers' Compensation. This pool is comprised of four large Denver-metro school districts: Aurora, Boulder Valley, Cherry Creek, and Littleton. The pools rely upon actuarial reviews to determine appropriate funding and reserve levels. Excess insurance is in place for amounts above the retention. Detailed insurance information is provided with the budget information for the Risk Management Fund in the *Financial Section* of this document.

Financial Information (continued)

Audit Committee

On September 28, 2004, the board of education adopted Policy DIEA-*District Audit Committee* which established an Audit Committee. The committee is made up of five members, two board of education members, one being the board of education Treasurer who shall serve as chair of the District Audit Committee (DAC), and the other member appointed by the board for a two year term; the district's Chief Financial Officer; the district's Accounting Services Director; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the board of education for a two-year term.

The primary responsibilities of the committee are as follows:

- Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.
- Review quarterly financial reports provided by the district.
- Review district financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of district financial policies and procedures.

Other Information

Independent Audit

State statutes require an annual audit by independent certified public accountants. The board appointed accounting firm of Swanhorst & Company LLC's contract has expired in the 2008-09 fiscal year. The district has submitted a Request For Proposal (RFP) for a successor accounting firm to perform the annual independent audit service. A new contract is expected to be finalized in late April 2010. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act of 1984 and related OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2009, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/businessservices/Pages/default.aspx>.

Governing Policies

The 2009-10 Revised Adopted Budget is developed in accordance with policies and procedures adopted by the board of education. The district has a vast array of policies from which to operate. The board of education approves policies after careful deliberations, which are then implemented through specific regulations and procedures. Specifically identified policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the *Informational Section* of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

School Board Powers and Duties (BBA) - Powers and mandatory duties of the board are defined in state statutes. Included in the policy are the functions that the board considers most important.

Annual Operating Budget (DB) - The annual budget is the financial plan for the operation of the school system. It provides the framework for both revenue and expenditures for the year. The budget translates into financial terms the educational programs and priorities of the district.

Budget Transfers (DBJ) - Under law, the board of education may, upon the recommendation of the superintendent, transfer any unencumbered monies from the contingency reserve account (which is within the General Fund) to any school and/or program budget accounts.

Governing Policies (continued)

Grants Management (DD) - The school district is receptive to outside financial support to aid in delivery, maintenance, and improvement of the educational program. The district will apply for and receive appropriate federal, state, and private grants that will support the strategic plan or otherwise assist in improving student achievement.

Project Partnerships, Sub-Award Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities (DD-R1) - When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments.

Grants to District Personnel (DD-R2) - Grants applied for and received by individual District personnel for personal, professional or professional development purposes are not subject to District policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other District personnel.

Loan Programs (Funds from State Tax Sources) (DEB) - The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

Cash Management/Investment Policy (DFA) - The board of education authorizes the superintendent to effectively manage the district's financial assets and to invest all funds not needed immediately. District funds shall be invested in accordance with Colorado statutes.

Revenues from Licensing of School Facilities for Telecommunication (DFB) - Uses The board of education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

Revenues from State/Federal Tax Sources (DEB_DEC_DFC) - Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.

Depository of Funds/Authorized Signatures (DG) - All monies received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

Bonded Employees and Officers (DH) - The district's Chief Financial Officer and Director of Accounting Services shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

Fiscal Accounting and Reporting (DI) - The superintendent shall be responsible for receiving and properly accounting for all funds of the district. The accounting system used shall conform to the requirements of the State Board of Education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special monies.

Inventories (And Property Accounting) (DID) - The board of education directs that the district maintain a system for the inventory of all fixed assets including land, buildings, vehicles, and equipment. The district will also maintain an inventory of infrastructure assets including roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution collection systems.

Governing Policies (continued)

Audits (DIE) - In accordance with state law, all funds and accounts of the district shall be audited annually, following the close of the fiscal year. The board shall issue a Request for Proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit.

District Audit Committee (DAC) (DIEA) - The board of education has the responsibility to district residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the board of education establishes an audit committee to assist in its oversight responsibilities.

Purchasing and Contracting (DJ-DJE) - Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy.

Payroll Procedures/Payday Schedules (DL) - All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Chief Personnel Officer.

Salary Deductions (DLB & DLB-R) - Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements. The superintendent authorizes deductions for PERA, Credit Union, Savings Bond, Life Survivor's Insurance, Health and Dental Insurance, Tax Savings Plans, Employee Contributions, and Professional Dues from employee salaries, provided the employee has filed the proper permission for payroll withholding.

Employee Expense Reimbursements (DLC) - Employees who are required to travel from school to school and/or out of town on business for the district shall be reimbursed upon application by the employee and approval by their supervisor.

District Properties Disposal Procedures (DN) - Superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by: sale, donation, sealed bid, auction, recycling or discarding.

Type and Description of Funds

The district has twenty funds in total, each identified within their type (Operating Funds, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Fund, Internal Service Funds, and Fiduciary Funds) including the General Operating Fund.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording the source and use of cash and other financial resources. It contains all related assets, liabilities, and residual equities or balances, or changes therein.

Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions for the purposes described.

Operating Funds are accounts for all financial resources except those required to be accounted for in another fund. Section 22-45-103(1)(a), C.R.S., states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Building Fund, the Risk Management Fund, and any other fund authorized by the State Board of Education, shall be accounted for in the General Operating Fund. Any lawful expenditure of the school district, including any expenditure of a nature that could be made from any other fund, may be made from the General Operating Fund.

Type and Description of Funds (continued)

Operating Funds (continued)

10 - General Operating Fund: This fund accounts for the largest portion of the total district budget and covers day-to-day operating expenditures including salaries and benefits for employees, textbooks, and business services. Funding comes from local property taxes and the State of Colorado. Funds must be transferred from the General Operating Fund to the Capital Reserve and Insurance Reserve funds.

11 - Charter School Fund: This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the district.

15 - Technology Fund: This fund includes the expenditures for a four year computer replacement program as well as staff training and software as needed. These funds were approved by voters in the November 1, 2005, election.

16 - Athletics Fund: This fund includes the expenditures for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions. The activities related to interscholastic sports for charter schools are recorded within the individual charter school's budget.

18 - Risk Management Fund: This fund accounts for the resources used for the district's liability, property, and workers' compensation insurance needs. It also provides overall risk management activities for the district.

19 - Community Schools Fund: The Community Schools Fund is used to account for the districts educational and enrichment opportunities provided through extended use of Boulder Valley School District facilities.

29 - Colorado Preschool Program Fund: This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program.

Special Revenue Funds are accounts for the proceeds from special revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. A separate fund may be used for each restricted source.

22 - Governmental Designated-Purpose Grants Fund: This fund is provided to account for monies received from various federal, state, and local grant programs.

23 - Tuition Based Preschool Fund: This fund is provided to account the monies associated with the operation of tuition based preschool programs, including Colorado Preschool and Kindergarten Program peer students.

25 - Transportation Fund: This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the Transportation Mill Levy in November 2005.

Debt Service Fund is be used to service the long-term general obligation debt of the school district including principal, interest, and related expenses. This fund may be used to service other long-term voter-approved debt of the school district.

31 - Bond Redemption Fund: This fund is authorized by Colorado law. It provides revenues based upon a property tax mill levy set by the school board to satisfy the district's bonded indebtedness on an annualized basis.

Type and Description of Funds (continued)

Capital Project Funds are used to account for financial resources used to acquire or construct major capital facilities, sites, and equipment. These funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general operating fund, special revenue funds, or enterprise funds.

41 - Building Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the issuance of long term debt.

43 - Capital Reserve Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases.

Enterprise Funds are used to record operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed by charges for services or products. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income generated is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

51 - Nutrition Services Fund: This fund accounts for all financial activities associated with the district's school lunch program.

Internal Service Funds are used to account for school district operations that provide goods or services within the district or to other school districts, or to other governmental units, on a cost-recovery basis.

66 - Health Insurance Fund: The Health Insurance Fund is an Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.

67 - Dental Insurance Fund: The Dental Insurance Fund is an Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The key distinction between trust funds and agency funds is that trust funds normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. An agency fund does not involve a formal trust agreement and the government's role is purely custodial.

71, 72, and 73 – Trust, Agency, and Revolving Funds: Trust and Agency Funds are used to account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, and special activity groups within the district. The Trust and Agency fund is comprised of Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

Pupil Activity Fund: This fund is provided to account for receipts and disbursements from student activities and district fund raising.

Definition of Account Code Structure

Boulder Valley School District's account code structure is aligned with the Colorado Department of Education's "*FPP Handbook – Chart of Accounts*". These account code elements listed compromise the account string used for electronic data communications.

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

Operating Funds

- 10 = General Operating Fund
- 11 = Charter School Fund
- 15 = Technology Fund
- 16 = Athletics Fund
- 18 = Risk Management Fund
- 19 = Community Schools Fund
- 29 = Colorado Preschool Program Fund

Special Revenue Funds

- 22 = Grants Fund
- 23 = Tuition Based Preschool Fund
- 25 = Transportation Fund

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

- 41 = Building Fund
- 43 = Capital Reserve Fund

Enterprise Fund

- 51 = Nutrition Services Fund

Internal Service Funds

- 66 = Health Insurance Fund
- 67 = Dental Insurance Fund

Fiduciary Funds

- 71 = Trust Fund
- 72 = Agency Fund
- 73 = Revolving Account Fund

Location - a dimension used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators, as a means of segregating costs.

- 1XX = Elementary
- 2XX = Middle High
- 3XX = Senior High
- 4XX = Vocational/Technical
- 5XX = Combination (e.g. K-8)
- 6XX = Centralized administration Departments
- 7XX = Service Centers
(e.g. Transportation, Warehouse)
- 8XX = District-Wide Costs
- 9XX = Charter/Service Centers

Special Reporting Element (SRE) - describes the activity for which a service or material object is acquired, much like a function. This element is optional, but may be used with the program element to differentiate program costs.

- 1X = Instruction
- 2X = Support Services
- 3X = Non- Instructional Services
- 4X = Facilities Acquisition and Construction Services
- 5X = Other Uses
- 9X = Reserves

Definition of Account Code Structure (continued)

Program - a dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses, and Reserves.

0010-1799 = Instructional
1800-2099 = Cocurricular Activities
2100-2999 = Support Services
3000-3399 = Non-instructional Services
3400-3999 = Adult Education

Source/Object - a combination dimension which is used to identify the type of account: Revenue (Sources), or Expenditure (Object). Object is the service or commodity obtained.

1XX = Salaries
2XX = Benefits
3XX = Purchased Professional and Technical Services
4XX = Purchased Property Services
5XX = Other Purchased Services
6XX = Supplies
7XX = Property & Equipment
8XX = Other Objects
9XX = Other Uses of Funds

Job Classification - a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.

100-199 = Administration
200-206 = Classroom Instruction
210-219 = Instructional Support
231-240 = Other Support
300-369 = Professional Support
380-382 = Computer Technology
400-423 = Paraprofessionals
500-514 = Office/Administrative Support
600-636 = Crafts, Trades, and Services

Designated Grant/Project - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

Fiscal Year – a twelve-month account period (July 1 through June 30) to which the annual budget applies.

Definition of Account Code Structure (continued)

Revenue and Expenditure Accounts

All account types—revenues and expenditures accounts—use the same basic multidimensional account code structure as shown below:

Revenue Dimensions

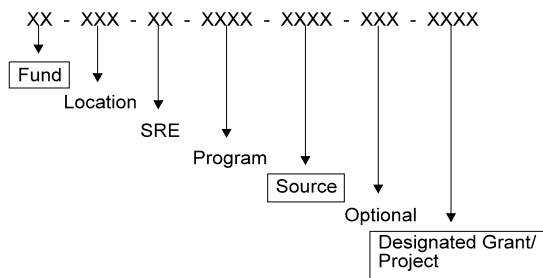
Fund (2 digits)
 Location(required for Charter Schools)(3 digits)
 SRE (2 digits)
 Program (4 digits)
 Source (4 digits)
 Job Classification (n/a) (3 digits)
 Designated Grant/Project (4 digits)

Expenditure Dimensions

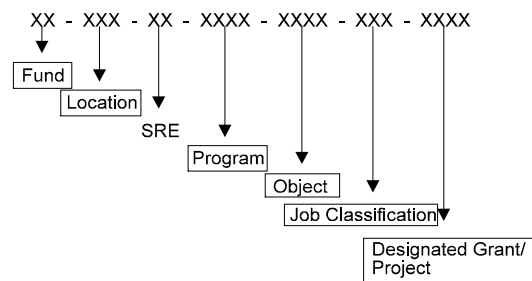
Fund (2 digits)
 Location(required for Charter Schools)(3 digits)
 SRE (2 digits)
 Program (4 digits)
 Object..... (4 digits)
 Job Classification (3 digits)
 Designated Grant/Project (4 digits)

Regardless of account type, this basic account code structure contains seven dimensions and the same number of digits in each dimension. Some of the dimensions in the revenue, expenditure, and balance sheet account codes differ in purpose; however, the length, placement, and separation of the dimensions are identical for computer programming purposes.

Revenue



Expenditures



Facilities, Land/Buildings, Communities and Geographic Information

Facilities

Schools

29 Elementary Schools

3 K-8 Schools (Aspen Creek, Eldorado, Monarch)

8 Middle Schools

1 Middle/Senior Special Education School

1 Middle/Senior High School

7 Senior High Schools

5 Charter Schools

54 Total Schools

Programs and Administration Buildings

1 Technical Education Center

1 Education Center

3 Bus Terminals (Lafayette, Boulder, Nederland)

1 Multi-Use Building (Sombrero Marsh)

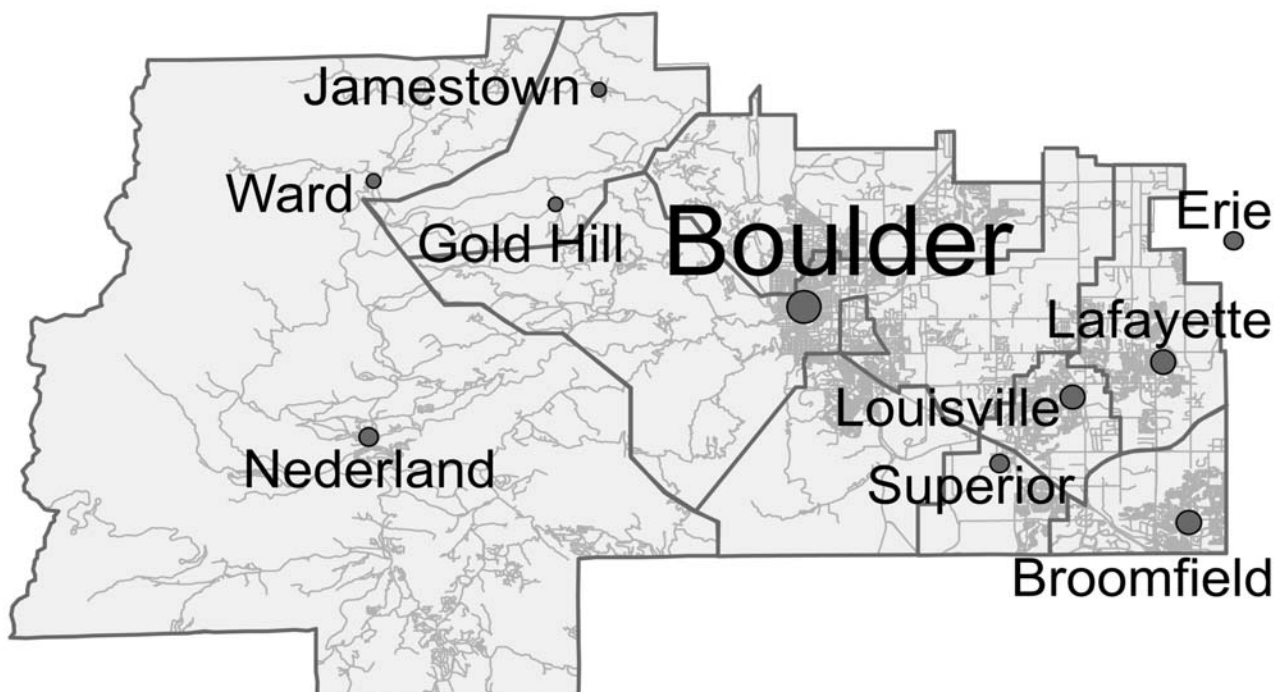
6 Total

Land/Buildings

The Boulder Valley School District owns over 750 acres of prime Boulder and Broomfield County property and maintains six artificial turf athletics fields and 56 buildings spanning over 4 million square feet.

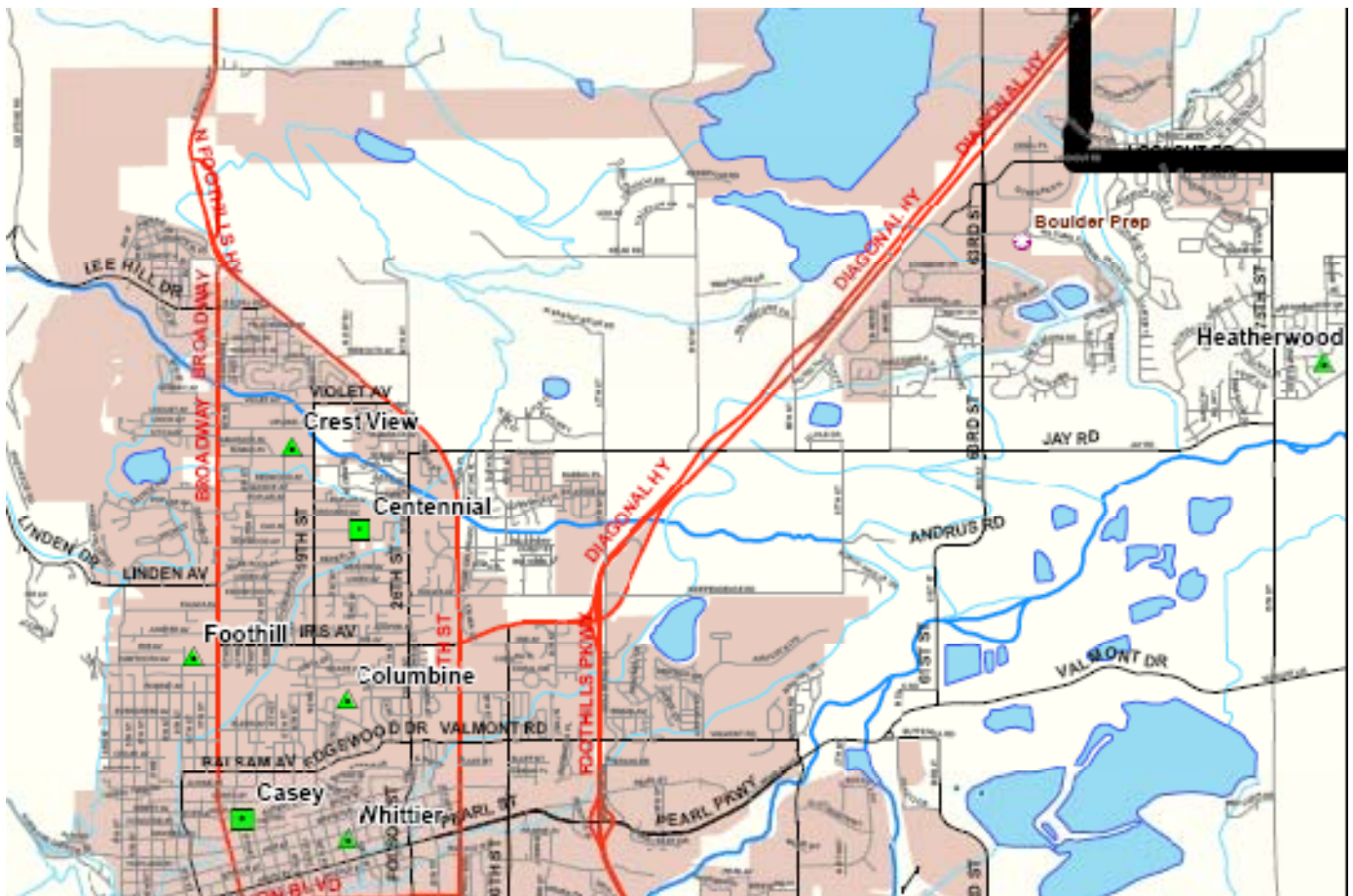
Communities

The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.



Facilities, Land/Buildings, Communities and Geographic Information (continued)

North Boulder County Area

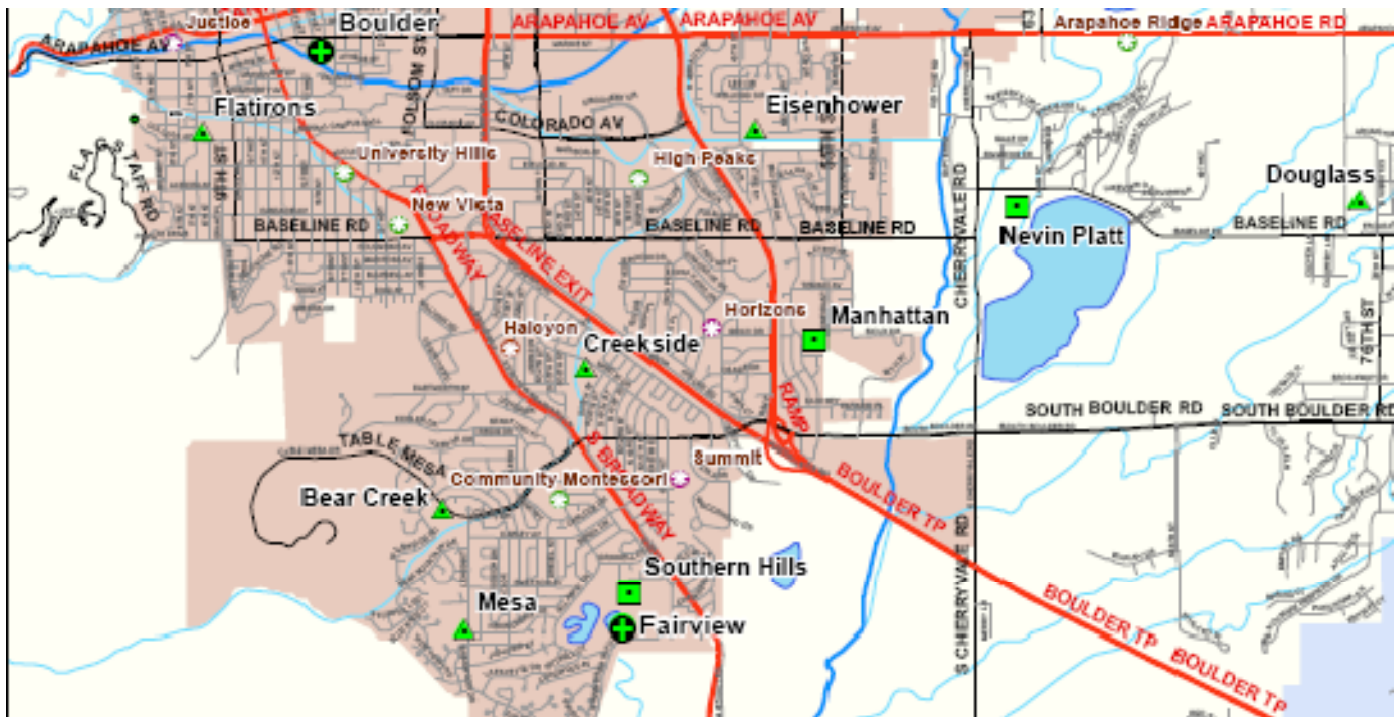


Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary

Facilities, Land/Buildings, Communities and Geographic Information (continued)

South Boulder County Area

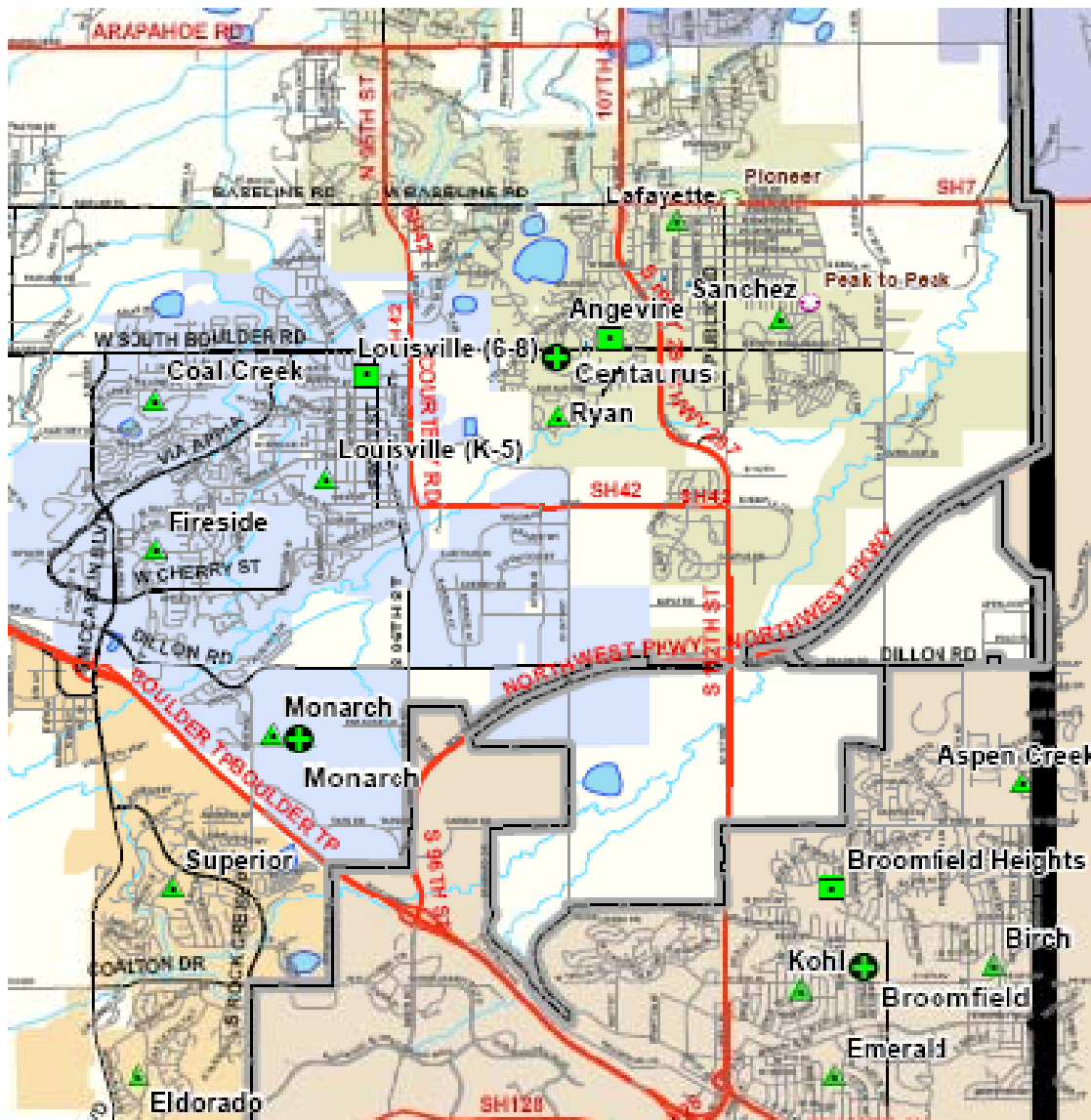


Justice High
Boulder High
Flatirons Elementary
University Hill Elementary
New Vista High
Halcyon Middle/Senior
Creekside Elementary
Community Montessori
Summit Middle
Southern Hills Middle
Bear Creek Elementary
Mesa Elementary
Fairview High

Eisenhower Elementary
High Peaks Elementary
BCSIS Elementary
Manhattan Middle
Horizons K-8
Nevin Platt Middle

Facilities, Land/Buildings, Communities and Geographic Information (continued)

East Boulder County Areas



Lafayette

Escuela Bilingüe Pioneer
Lafayette Elementary
Sanchez Elementary
Peak to Peak K-12
Angevine Middle
Centaurus High
Ryan Elementary

Louisville

Louisville Middle
Coal Creek Elementary
Louisville Elementary
Fireside Elementary
Monarch K-8
Monarch High

Superior

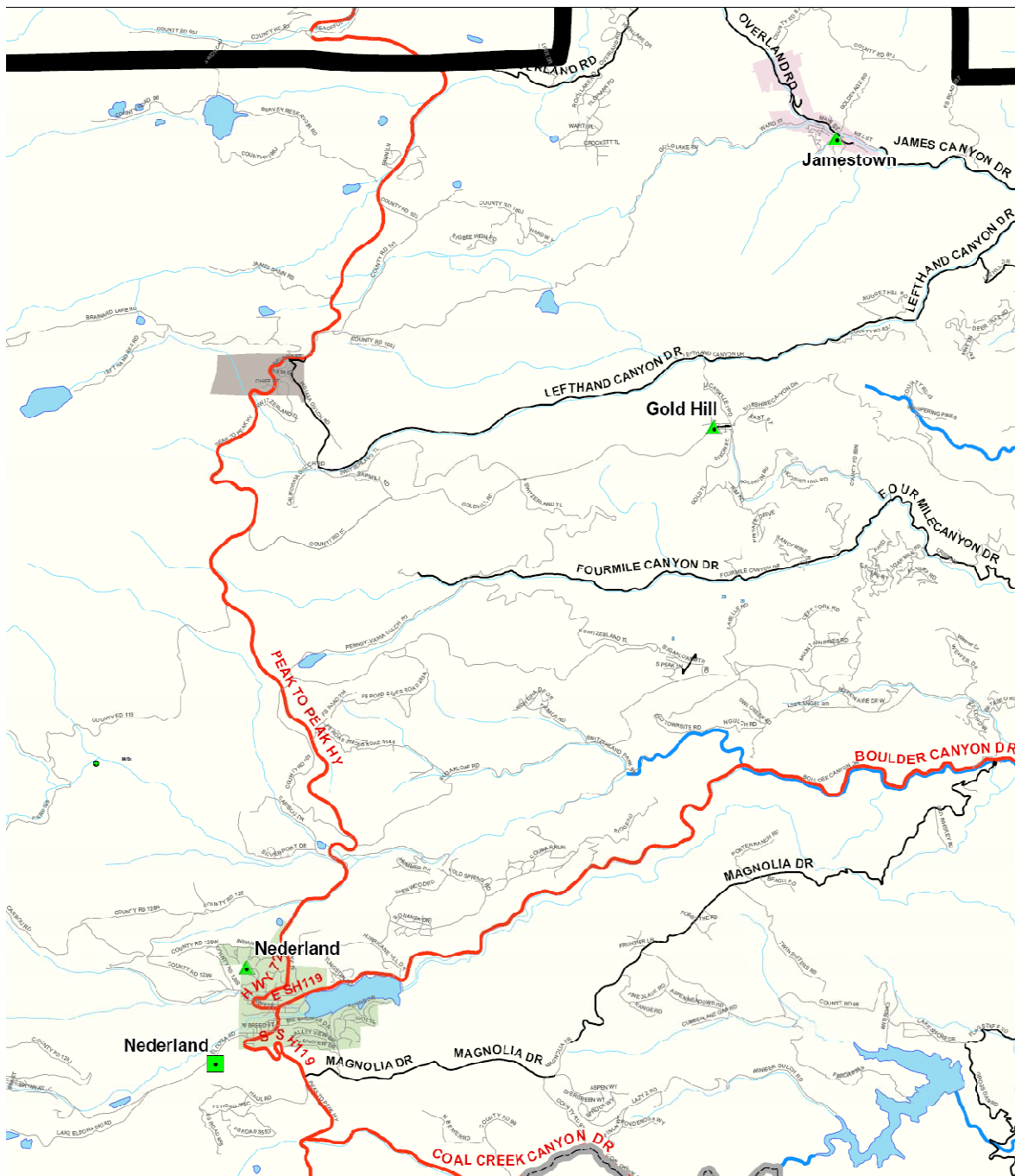
Eldorado K-8

Broomfield

Aspen Creek K-8
Broomfield Heights Middle
Birch Elementary
Kohl Elementary
Broomfield High
Emerald Elementary

Facilities, Land/Buildings, Communities and Geographic Information (continued)

Mountain Area



Jamestown Elementary
 Gold Hill Elementary
 Nederland Elementary
 Nederland Middle/Senior High

OUR SCHOOL DISTRICT

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Arapahoe Campus	101
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Broomfield High	110
Casey Middle	111
Centaurus High	112
Centennial Middle	113
Coal Creek Elementary	114
Columbine Elementary	115
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Creekside Elementary	117
Crest View Elementary	118
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OUR SCHOOL DISTRICT (continued)
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Monarch High	140
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Nederland Elementary	142
Nederland Middle/Senior High	143
New Vista High	144
Peak to Peak Charter School	145
Escuela Bilingüe Pioneer Elementary	146
Nevin Platt Middle	147
Barnard D. Ryan Elementary	148
Alicia Sanchez Elementary	149
Southern Hills Middle	150
Summit Middle Charter School	151
Superior Elementary	152
University Hill Elementary	153
Whittier International Elementary	154

District Organizational Operating Departments

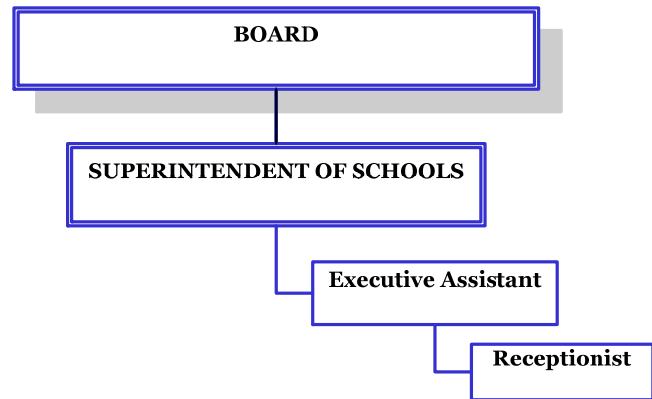
GENERAL ADMINISTRATION

The organizational architecture of the Boulder Valley School District is designed around two main functional areas: Operational and Academic services, under the leadership of the superintendent and academic programs directed by the chief academic officer. These areas are described below with major divisional substructures outline.

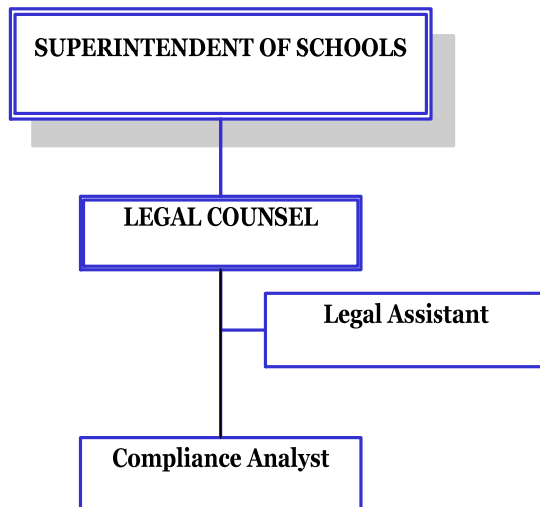
BOARD OF EDUCATION (628)

President: Ken Roberge

Purpose: To provide education of the highest character for the residents of the district in which the board operates, taking into account the needs and desires of the residents of the district and their ability and willingness to support such a program of education in accordance with the laws of Colorado. This budget supports the operations of the seven member board of education.



SUPERINTENDENT'S OFFICE (602)



Superintendent: Christopher King, Ph.D.

Purpose: To provide support for the Office of the Superintendent of Schools

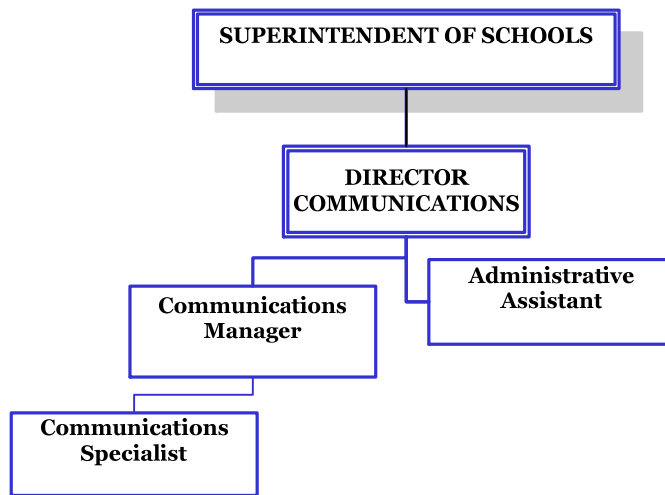
LEGAL COUNSEL (604)

Legal Counsel: Melissa Mequi, Esq.

Purpose: This office provides and coordinates legal services for the district, both in-house and as a purchased service for specialized legal services, as well as some risk management liability services. The 504/ADA compliance program, services to employees, students, parents, and the public are also included in this department.

District Organizational Operating Departments (continued)

COMMUNICATIONS DIVISION



COMMUNICATIONS (668)

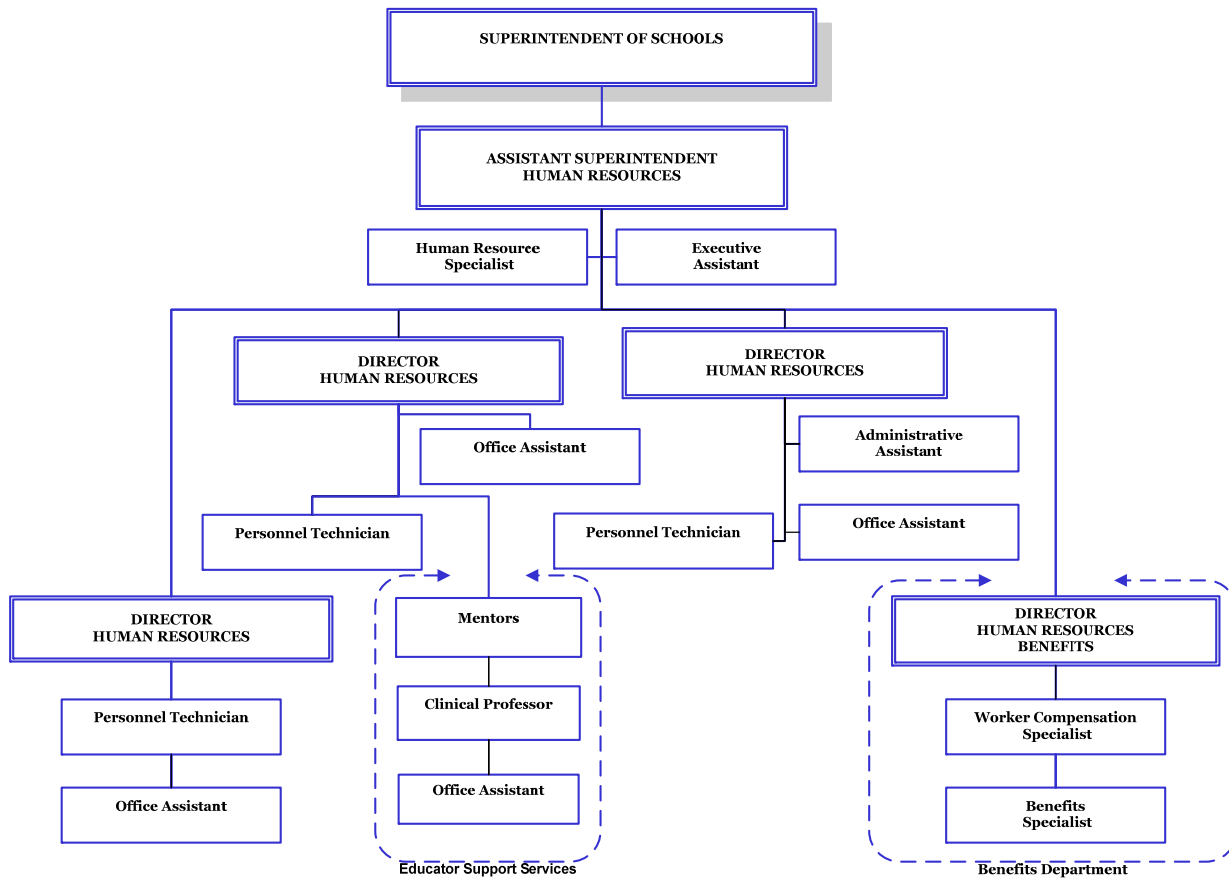
Director of Communications & Legislative Policy: Briggs Gamblin

Purpose: The Division of Communications is responsible for the development, implementation and evaluation of the district's communications plan. The goals of the plan are based on the district's long-range goals as adopted by the Boulder Valley Board of Education and include:

- Keep employees and the public informed about the high quality of BVSD educational programs and student achievements within the context of BVSD's identified academic achievement, equity, climate and operations goals.
- Promote and build relationships with BVSD internal and external stakeholders to create constructive community dialogue about district goals.
- Direct BVSD state legislative policy through oversight of the district's contract lobbyist to the Colorado General Assembly, including preparation of an annual legislative platform for board review and approval and legislative issue communications to internal and external stakeholders.
- Manage district brand of "Excellence and Equity" and assist schools in development of their own individual brands.
- Engage in genuine, constructive communications outreach with diverse communities.
- Work in cooperation with BVSD Information Technology to maximize the communications value of the BVSD website.
- Work in cooperation with local communities to deliver high quality education-based programming on public access cable television.
- Positively represent the district as the primary media point of contact for BVSD.

Indicators of Demand: The district communication plan incorporates the affirmative district communications efforts detailed above while recognizing that a significant amount of BVSD communications staff time (estimated at 15-20 percent) is taken up in addressing unexpected communications challenges, print and broadcast media inquiries, unexpected school emergencies, open records requests, etc.

DIVISION OF HUMAN RESOURCES



District Organizational Operating Departments (continued)

DIVISION OF HUMAN RESOURCES (continued)
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HUMAN RESOURCES (687)

Assistant Superintendent of Human Resources: Rebecca McClure

Purpose: The Human Resources Division provides personnel services for the Boulder Valley School District, including: recruitment, selection, hiring, staffing, procedures/policies, ongoing employee relations, contract negotiations, contract administration, and record keeping. In addition, leadership is provided for organizational development efforts in the areas of: personnel planning, affirmative action, personnel data management/ analysis, compensation, classification, as well as having liaison responsibilities for legal and legislative issues that impact the district. This office also provides Workers' Compensation and benefits coverage to all eligible employees of the district. Benefits include health, dental, life, and disability insurance and the Employee Assistance Program. The majority of the health, dental and Workers' Compensation plans are self-funded. This office provides safety and loss control through the district's membership in a self-insured pool with Cherry Creek, Littleton, and Aurora school districts for its Workers' Compensation administration. In addition, this office works with the payroll office to facilitate, manage, and provide education regarding the district's voluntary savings plans.

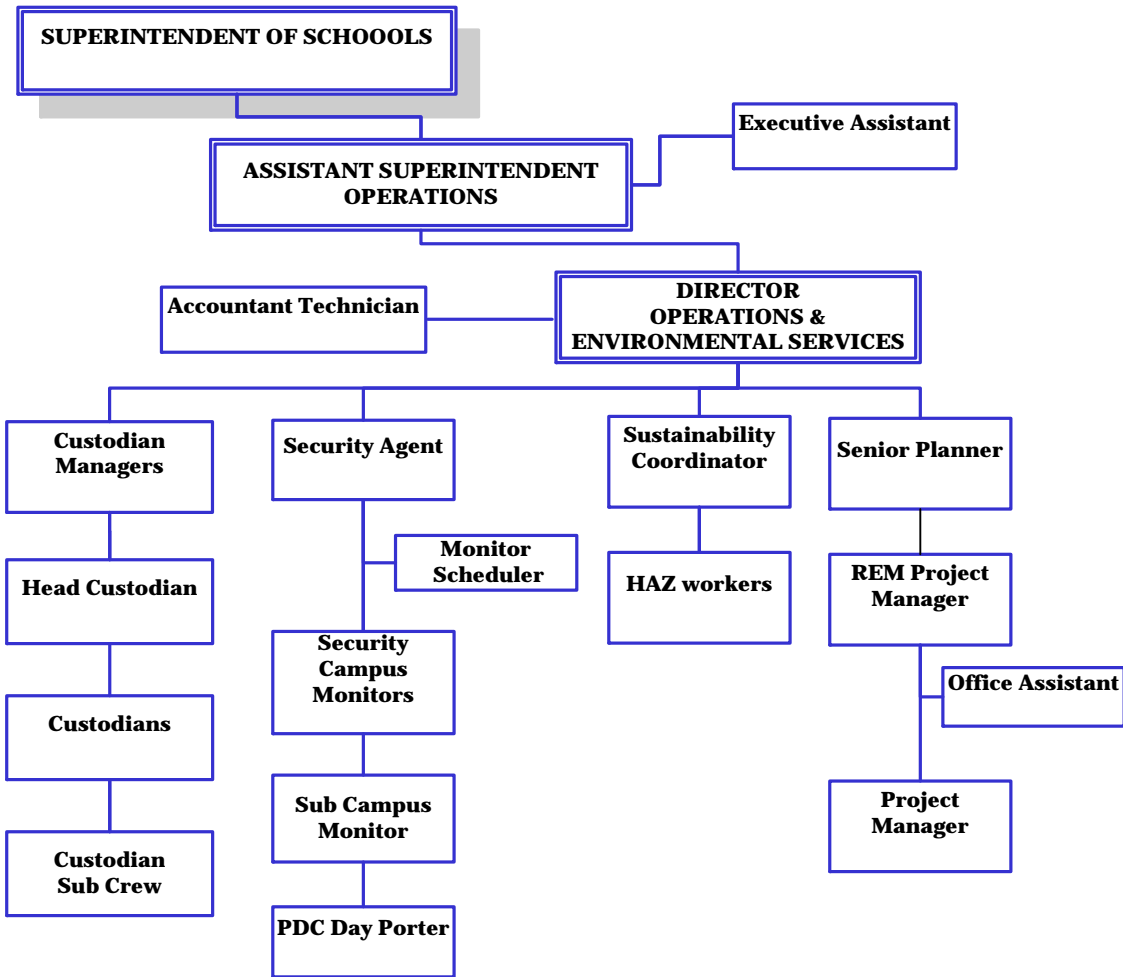
Measures

4,307 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for four units plus non-represented units; enhancement of labor/management relations and improvement of welfare of all employees in the district; benefit orientations; contract negotiations, and renewals with district insurance vendors and carriers.

Objectives

- The district will increase the number of highly qualified, licensed employees of color from 10.7% to 12% by the end of the 2011-2012 school year.
- Human Resources will complete year two of the Workforce Analysis report and will work with schools to develop a plan of action for hiring and retaining licensed staff of color.
- Human Resources will develop a process to increase the numbers of qualified licensed POC candidates in the applicant pool.
- Human Resources will develop and support strategies to retain licensed staff of color in the district.
- Induction Program - providing mentoring and support for new teachers, and orientation to all teachers new to the district.

DIVISION OF OPERATIONAL SERVICES



District Organizational Operating Departments (continued)

DIVISION OF OPERATIONAL SERVICES (continued)

OPERATIONS ADMINISTRATION (640)

Assistant Superintendent of Operations: Joseph Sleeper

Purpose: The Division of Operational Services budget provides funds for the Operations Administration and Environmental Services, Maintenance, and Transportation as well as administering the Capital Reserve program, ADA facility projects, furniture replacement, crisis management, sustainability initiatives and joint use agreements. This department also develops enrollment projections and recommendations for facility needs, including remodeling, expansions and new facilities, school boundary revisions, and other long range district needs.

Division Goals:

- The Operational Services Management Team will complete an analysis of existing crisis management plan and develop a new crisis management template.
- The Operational Services Management Team will complete an analysis of existing school security plan for the district.

The results will serve as a basis for new security policies, practices, and metrics.

OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)

Department Head: Steve Hoban

Purpose: This department provides district-wide substitute custodial services, custodial support services, laundry services, hazardous and non-hazardous waste management, security, crisis management, and environmental management services.

Indicators of Demand:

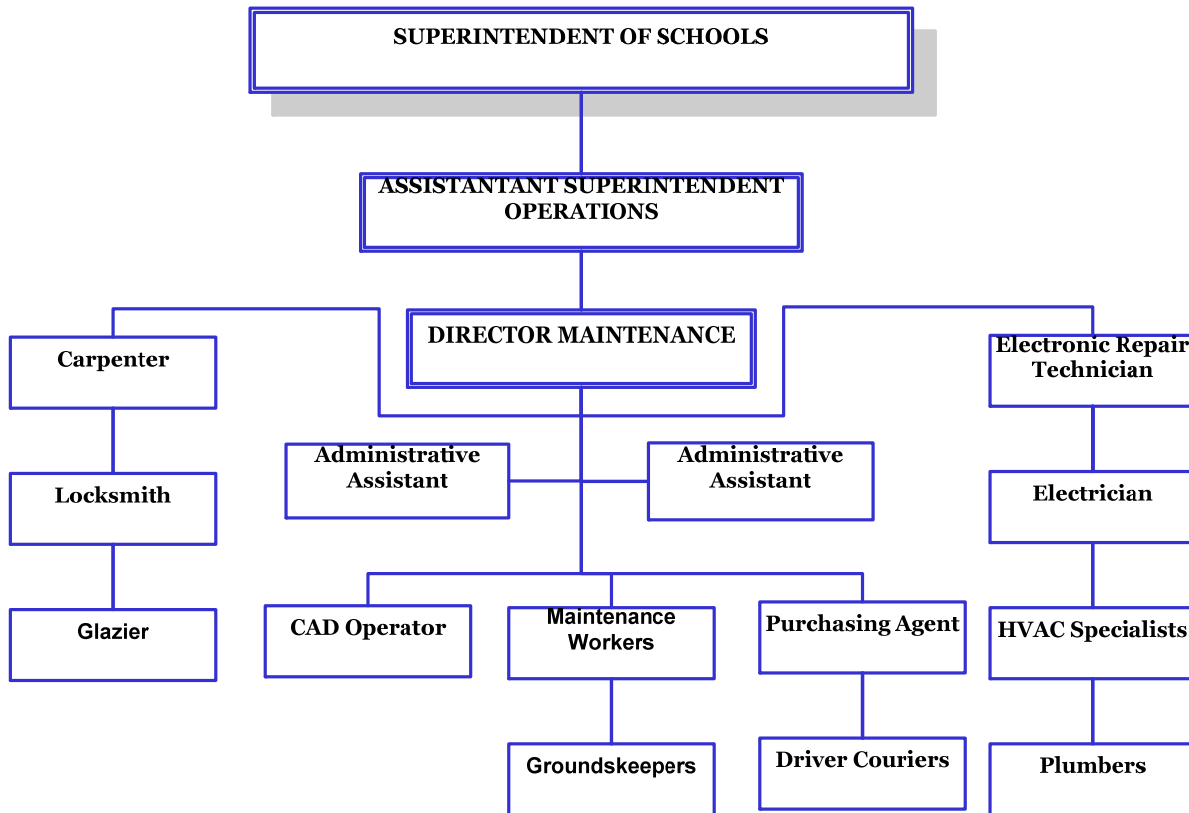
- Substitute custodial support for approximately 160 FTE; management of waste removal services for 60 sites; provide investigation, mitigation services and administration for environmental compliance including the Asbestos Hazardous Emergency Response Act (AHERA) and; management of crisis planning, crisis response and the Security Department.

EDUCATION CENTER BUILDING (971)

Department Head: Steve Hoban

Purpose: This cost center reflects expenditures for utilities and custodial services at the district's central administration building.

MAINTENANCE (642)



Department Head: Mike Cuskelly

Purpose: The Facilities Services/Maintenance Department provides district-wide facilities and grounds maintenance services. These services include preventive maintenance; emergency and routine repairs for building structural, mechanical, electrical, intercom and alarm systems; site landscaping; and field maintenance. The maintenance department also does minor renovation and construction projects. The Energy Management Program and Automated Building Control Systems are also under the direction of the department.

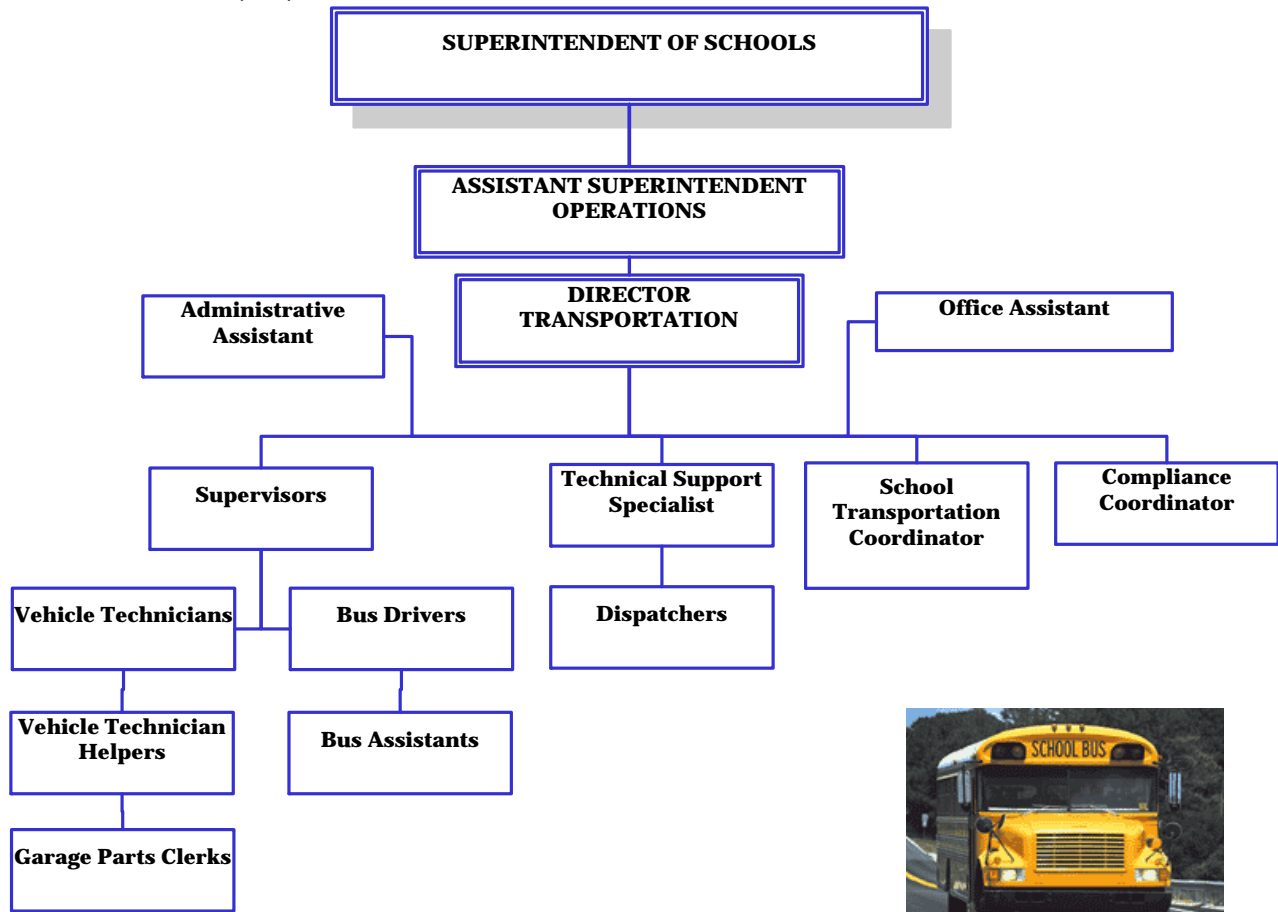
Indicators of Demand:

- Work requests generated by building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.1 million square feet of BVSD facilities and 800 acres of grounds at 60 sites.

District Organizational Operating Departments (continued)

DIVISION OF OPERATIONAL SERVICES (continued)

TRANSPORTATION (796)

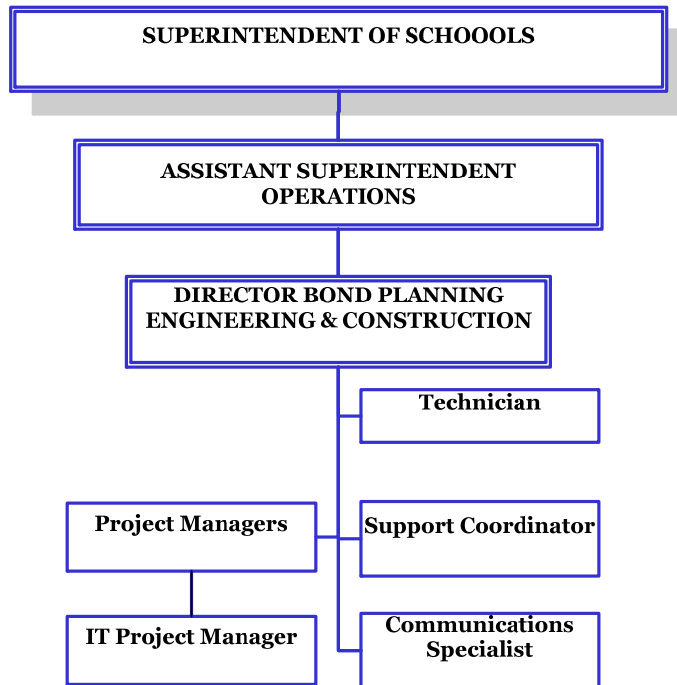


Department Head: Robert Young

Purpose: Provides district-wide transportation services including elementary, middle, high school, special education, inter-school shuttles, sports, activity, and educational field trip busing. In addition to morning to-school and afternoon to-home transportation, the department provides mid-day services for pre-school and special needs students and operates activity buses at night and on weekends. The department implemented tier transportation in 1995-96. The Transportation Department repairs and maintains a fleet of over 220 buses and performs maintenance on all district vehicles and motorized equipment.

<u>Indicators of Demand:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>Projected 2009-10</u>
Students Eligible for Transportation:	15,669	13,066	13,000
Total Student Transportation Miles:	2,434,154	2,352,886	2,300,000
Trips and Other Activities:	5,585	5,610	5,800
Total Activity Trip Miles:	289,858	291,252	300,000
Sites Served:	64	64	70

BOND PLANNING, ENGINEERING AND CONSTRUCTION



BOND PLANNING, ENGINEERING & CONSTRUCTION (644)

Department Head: Don Orr

Purpose: This department is responsible for using funds generated from the 2006 Ballot Measure 3A to implement renovations and improvements to facilities throughout the district. Responsibilities also include coordinating site evaluation; new construction and remodeling between educational staff, architects, engineers, and contractors; developing construction cost estimates; assisting the Maintenance Department with technical support; maintaining drawing and building record files; and implementing Americans with Disabilities Act (ADA) compliance.

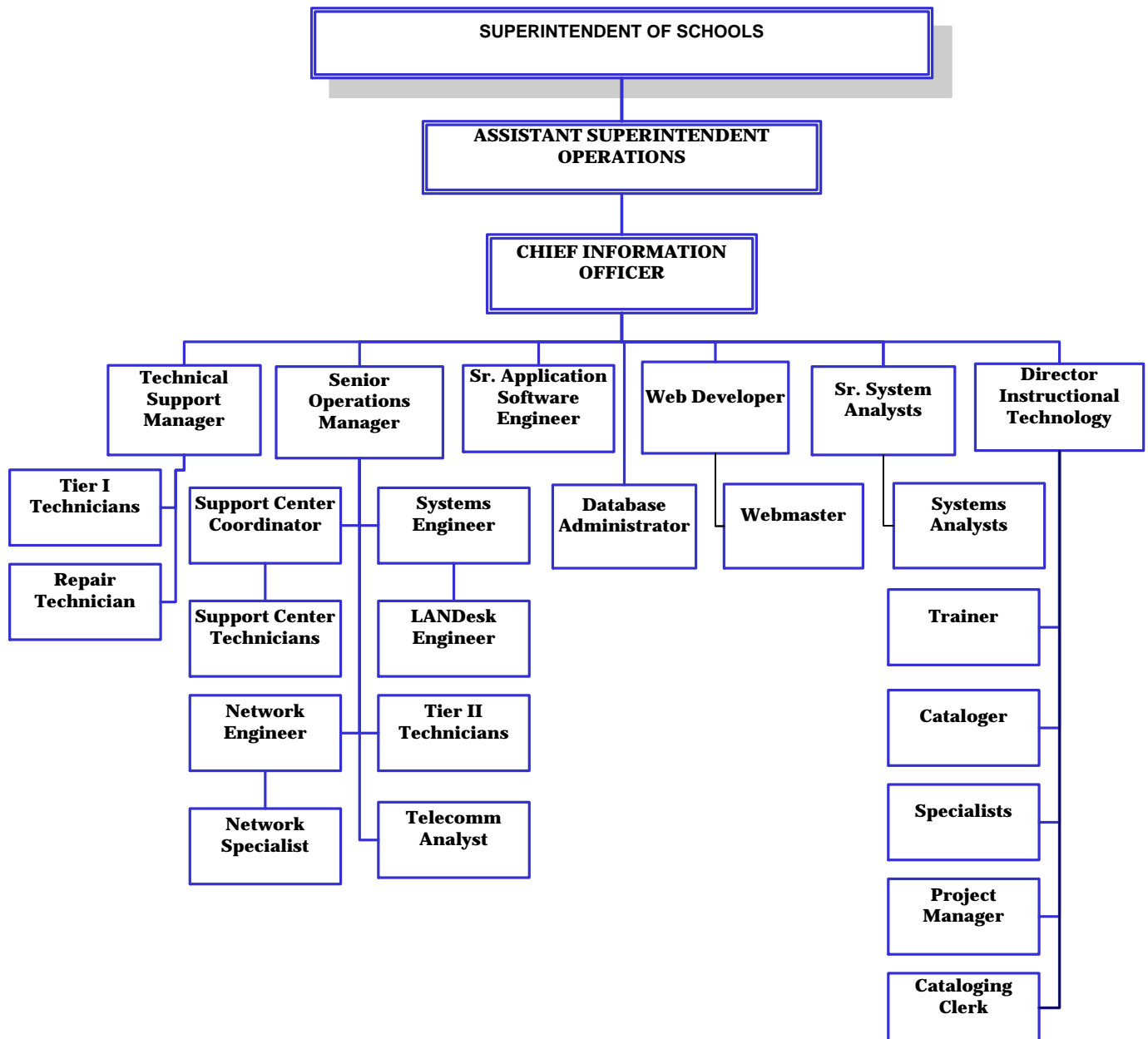
The 2006 Bond Program will be implemented in three phases over six years (2007-2013) consistent with adopted project scopes, schedules and budgets. Each phase will serve as baseline data for shaping future goals, activities and metrics for subsequent phases.

Goals:

- Develop an organizational structure that allocates necessary resources and staff to assure the successful implementation of the bond program.
- Provide regular, detailed bond/project related information/updates including design, construction and financials to the Citizens' Bond Oversight Committee (CBOC).
- Oversee the efforts of all DATs (Design Advisory Teams) to ensure projects are designed to meet educational program needs.
- Develop and implement a construction safety program that manages the exposure to risk on the multitude of projects that are being completed in the bond program.
- Assess all bond components in order to inform continuous improvement of subsequent phases.

District Organizational Operating Departments (continued)

INFORMATION TECHNOLOGY DIVISION



INFORMATION TECHNOLOGY (689)

Chief Information Officer: TBD

Purpose: Provides services and support to all schools and departments within the district for enterprise computer applications, desktop technology, data communications, instructional technology (integration of technology into the instructional program), technology related staff development, technology planning, technical and user support, and computer maintenance/repair. Major areas of support and facilities include:

- Student information processing for grade reporting, attendance, scheduling, record keeping, transcripts, transportation bus scheduling, etc.
- Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing.
- District-wide data communications, networking, e-mail, internet access, and internet services (list serves, web pages, servers).
- Instructional technology for classroom and lab use of technology in the curriculum, curriculum and technical planning, and automated library systems.
- Technical support, user support, maintenance and repair of all district micro-computers, peripherals, and networks.
- Community liaison for technology issues, donations, grants and partnerships.

TELECOMMUNICATIONS (793)

Chief Information Officer: TBD

Purpose: Provides support for all district telecommunications service, including telephone and data communication lines, telephone installation, changes, and maintenance repair.

Information Technology Division Goals:

- The Information Technology Division will complete an in-depth, functional audit aimed at improving customer service and improving efficiency and effectiveness. This information will be mined for baseline data in shaping future goals, activities and metrics that will have both a direct and indirect impact on student achievement.
- By the end of the 2009-10 fiscal year the Information Technology Division, working in conjunction with the Bond team, will complete the technology component of the bond on time and within budget (e.g., wide area network construction, local area network upgrades, VoIP implementation and a video pilot project).

District Organizational Operating Departments (continued)

BUSINESS SERVICES DIVISION

Chief Financial Officer: Leslie Stafford, CPA

The Business Services Divisions' budget provides funds for the Chief Financial Officer area of leadership for the following departments: Accounting Services, Budget and Supply Chain Management, Procurement, Materials Management, Community Schools, and Nutrition Services.

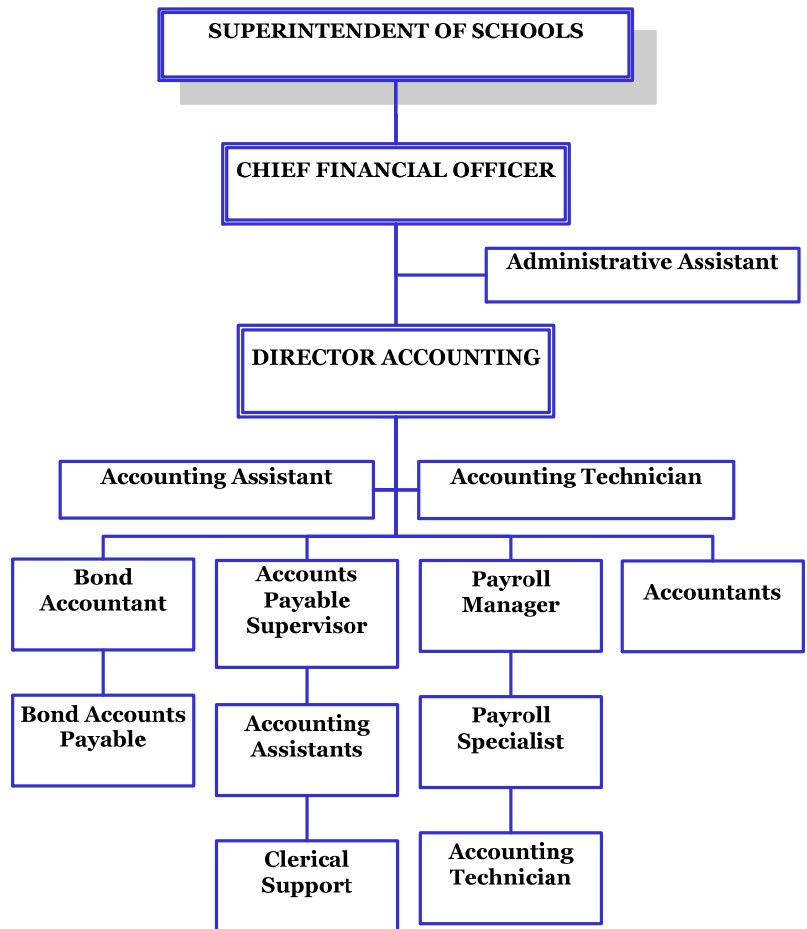
ACCOUNTING SERVICES (690)

Department Head: Chuck McElwain

Purpose: Accounting Services is responsible for the receipt and disbursement of all district funds, maintaining complete and accurate records of all financial transactions of the school system, and providing summary financial reports and detailed statistical financial and grant information on a timely basis. The department manages the daily cash flow and investment portfolio of all district funds and provides internal controls and safeguards to protect Boulder Valley School District financial and fixed assets. Department functions include: accounting, accounts payable, cash and investments management, debt servicing, finance, fixed assets, grant accounting, bond accounting, property insurance, and payroll.

Goals:

- Accounting Services staff will work with schools to improve efficiencies in their accounting functions through school site meetings and participation in Thursday school visits;
- Accounting Services staff will assess internal controls and accounting processes at selected schools. The data collected will be reviewed and individualized suggestions for improvements will be made. The results of these assessments will serve as baseline data for continuous improvement in school financial practices.

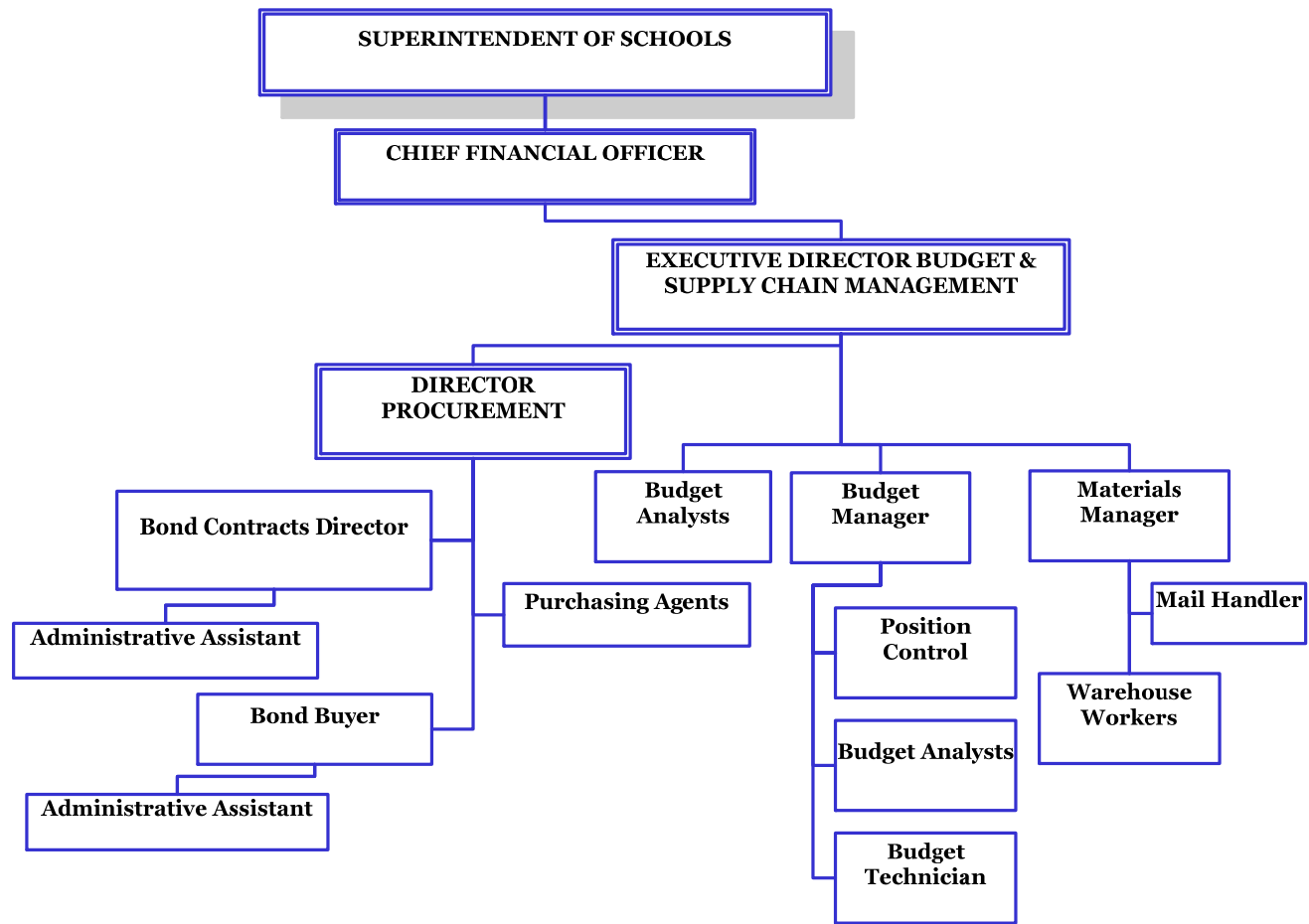


Indicators of Demand:

Paychecks and Direct Deposit Notices Produced:
 Accounts Payable Checks and ACH Notices Processed:
 Invoices Paid:

Actual	Actual	Actual
<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
55,970	58,432	86,208
<u>18,165</u>	<u>18,105</u>	<u>16,974</u>
78,233	81,687	92,547

BUDGET AND SUPPLY CHAIN MANAGEMENT



BUDGET SERVICES (688)

Department Head: Bill Sutter

Purpose: Budget Services is responsible for the development, implementation, and control of the district's annual budget; the position management process, coordinated through the department, is a major function of budget control. Analysis of pending legislation and other issues facing the district and the potential resulting financial impacts to the district are provided by this department.

Indicators of Demand:	Actual 2007-08	Actual 2008-09	Revised 2009-10
Total Expenditures	\$ 361,984,596	\$ 433,490,377	\$ 442,904,094
Number of Funds	20	20	20

Goals:

- Budget Services will incorporate the board goals of Equity, Achievement and Climate into developing the 2009-10 budget, questionnaires, surveys and focus groups.
- Budget Services will document the new process and the incorporation of these three goals.
- Budget Services will document the 2009-10 budget and the incorporation of the board goals into the funding strategy for the district.

District Organizational Operating Departments (continued)

BUSINESS SERVICES DIVISION (continued)

BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

PROCUREMENT (695)

Department Head: Sharon Meyer

Purpose: The Procurement Department provides purchasing related services to the schools and departments that include current product and vendor resources, competitive bidding, and the purchasing tools necessary for procuring products and services. Purchasing strives to maximize financial resources and add value to the procurement process.

Indicators of Demand:

- Requests for buying assistance from the schools and departments continue to increase, and the purchasing staff and website are heavily utilized by the schools and departments as a resource for price agreements and discounts. A sharp increase in requests by departments for competitive solicitations has been noted, especially for complex and time-consuming RFP processes. Contracts for discounts, competitive solicitations and cooperative bidding with other school districts have enabled this department to obtain substantial savings for the district. Procurement card purchases during the school year average 3,500 transactions per month, totaling approximately \$400,000 monthly. This enables the district to save on forms, processing and mailing costs, while maintaining a secure and controlled program.

Goal:

- By the end of fiscal year 2009, the Procurement Department will expand the procurement card program utilization, increasing transactions by 2 percent. This will result in an increase in procurement efficiencies by reducing the use of petty cash and payment of sales tax.

MATERIALS MANAGEMENT (791)

Department Head: Matt Stewart

Purpose: Materials Management provides centralized receiving and distribution of supplies, materials, mail, furniture, equipment and food for the Boulder Valley School District. Staff workloads have increased due to annual 3A computer deployments.

	2007-2008	2008-09	2009-10
Indicators of Demand:	Actual	Actual	Projected
School Supply Requisitions:	12,636	11,011	12,000
Emergency School Supply Requisitions:	537	544	550
Maintenance Requisitions:	1,134	917	1,000
Value of Warehouse Inventory:	\$616,032	\$400,000	\$300,000
Food Supply Requisitions:	2,945	2,714	2,800
Emergency Food Walk-through:	818	845	500
Value of Food Inventory:	\$178,435	\$62,500	\$75,000
Work Order Hours:	3,202	11,011	12,000

COMMUNITY SCHOOLS (652)

Department Head: Susan Riederer

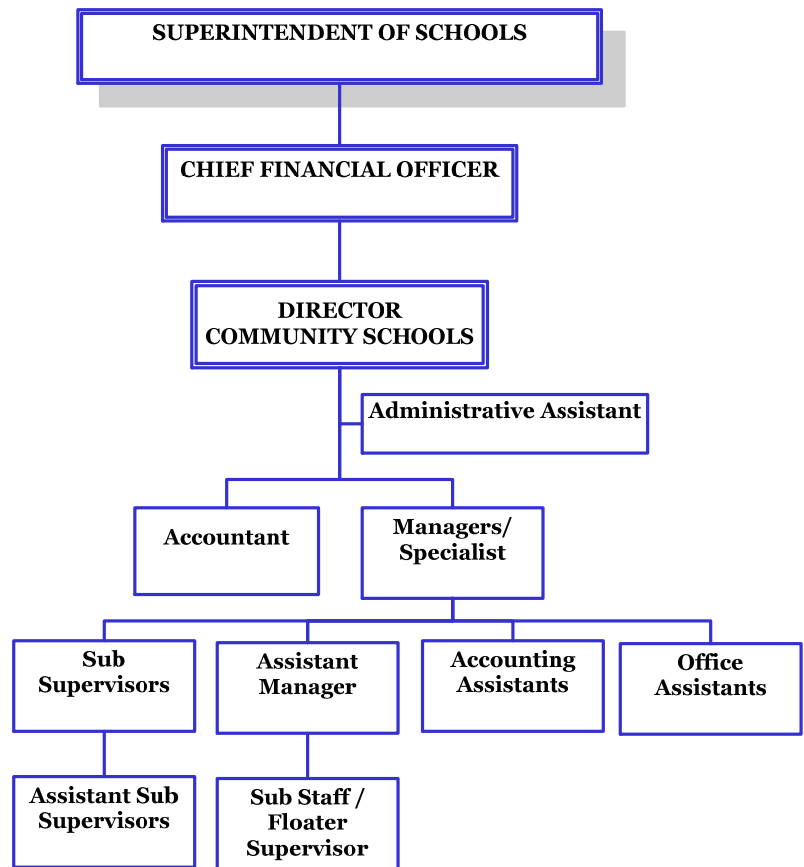
Purpose: The Community School Program provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community School Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs: School Age Care, Kindergarten Care, Facility Use, Lifelong Learning, and Community Opportunities for Youth Directory.

Indicators of Demand:

- 200+ employees; 600+ children in SAC programs; 1,000+ kindergarten students in KCARE; 4,300+ community members who take Lifelong Learning classes; 10,000+ community members who access facilities for meetings, athletic events and church services; 125+ community members who list in the Community Opportunities for Youth Directory which is mailed to 18,000 families.

Goals:

- Community Schools will evaluate the viability of the Lifelong Learning Program by evaluating cost-effectiveness of specific classes, categories of classes and by session. The results of this analysis will serve as baseline information for shaping future goals, classes and metrics.
- Community Schools will collect baseline data, determine appropriate metrics for evaluation and develop activities for the KCARE program.



District Organizational Operating Departments (continued)

BUSINESS SERVICES DIVISION (continued)

**NUTRITION SERVICES (741)**

Department Head: Ann Cooper

Purpose: The Nutrition Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and After School Snack Program. The Nutrition Services Fund is an enterprise fund primarily dependent on revenue from 172 serving days. It operates solely on revenues obtained from the sales of meals, federal reimbursement dollars, and the U.S. Department of Agriculture commodity foods. These collected

revenues support the cost of labor and benefits for 170 nutrition service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

Indicators of Demand:

- The Nutrition Services program serves approximately 12,700 meals daily, including 7,500 full lunches, 4,300 a la carte meals, and 900 breakfasts.
- The Nutrition Services program serves out of 22 prep kitchens, which serve 47 schools, and four Head Start Programs.
- The Nutrition Services program provides after-school snacks at six sites.

Goals:

- Plans to aggressively increase and promote healthy meal options for students.
- Will assess options; evaluate strengths and weaknesses that will enhance food quality and nutritional content.
- Will develop and implement an overall strategy for new preparation and delivery service model.

ACADEMIC GENERAL ADMINISTRATION

CHIEF ACADEMIC OFFICER (603)

Chief Academic Officer: Ellen Miller-Brown, Ph.D.

Purpose: This budget provides for the Office of the Deputy Superintendent who supports BVSD schools and educational programs.

DISTRICT-WIDE INSTRUCTIONAL SUPPORT (635)

Chief Academic Officer: Ellen Miller-Brown, Ph.D.

Purpose: The District-Wide Instructional Support budget provides for district translation services.

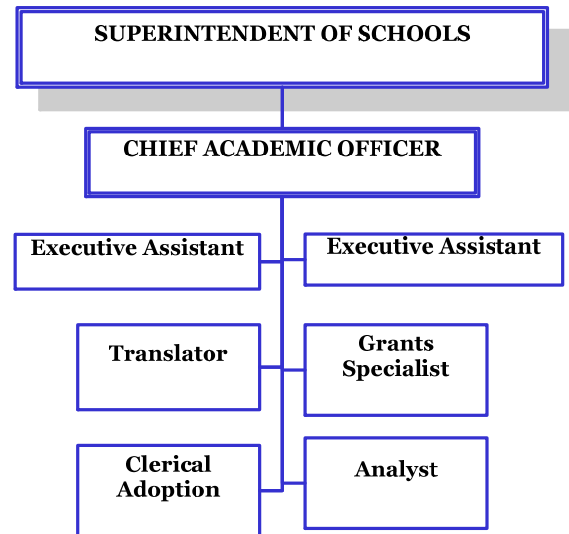
OFFICE OF GRANTS & COMMUNITY PARTNERSHIPS (670)

Department Head: Bee Valacek

Purpose: Manages grant and other fund raising programs for the district including: developing special projects and writing grants; performing grants research; record keeping and reporting; providing related services and assistance to other grant writers in the district; coordinating board/district review/approval of all grants; acting as liaison to other institutions, organizations, and governmental agencies providing services to BVSD or collaborating on projects.

Indicators of Demand:

- Major federal/state entitlement grants, federal/state discretionary grants, private sector funding (corporate/foundation), community partnerships and special projects.
- Providing support for the writing of state, federal and private grant opportunities.



District Organizational Operating Departments (continued)

ACADEMIC GENERAL ADMINISTRATION (continued)

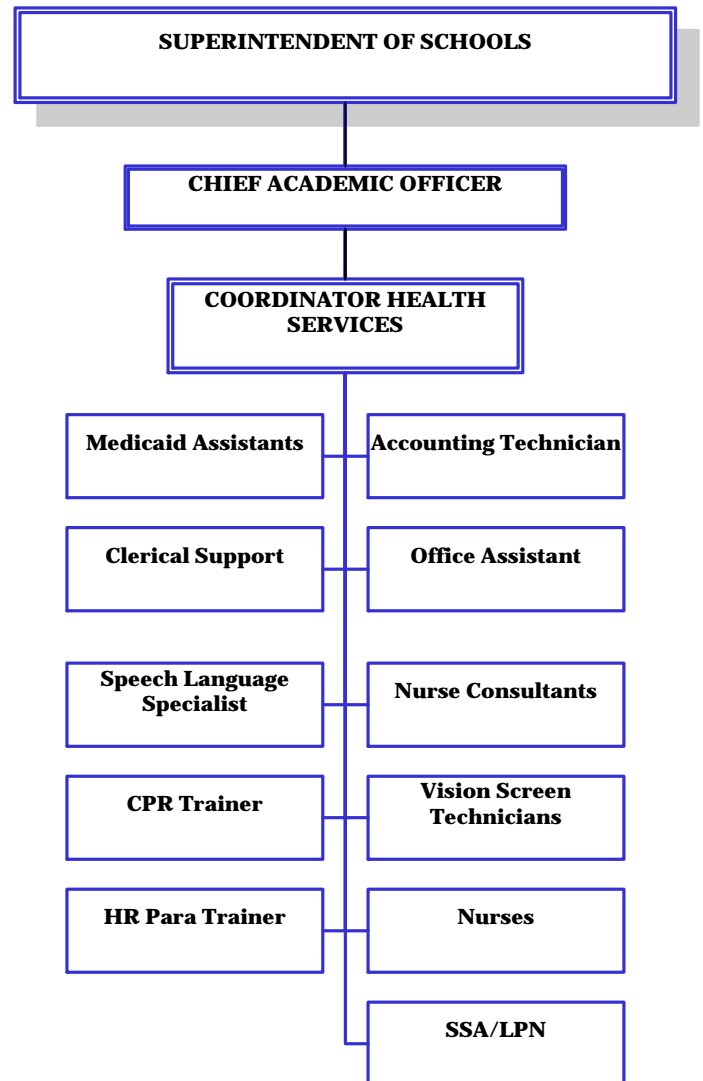
HEALTH SERVICES (698)

Department Head: Susan Rowley, RN, MS, CPNP

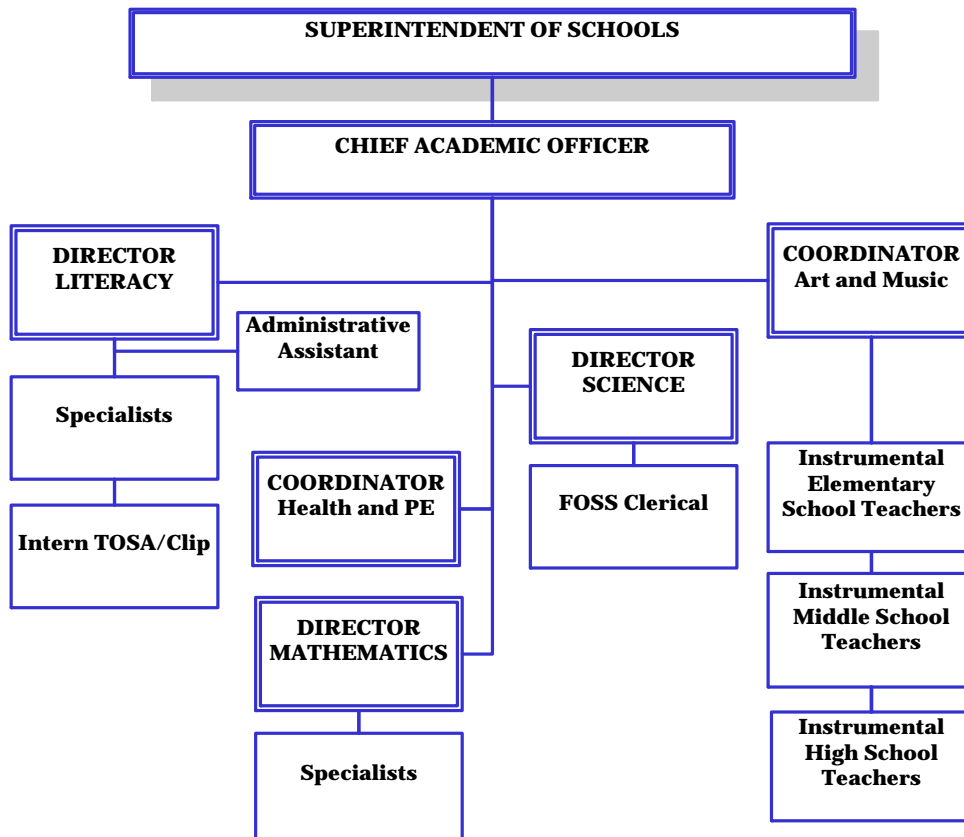
Purpose: Health Services administers the student health program and district emergency response system; provides training and supervision of lay persons who perform medical procedures, administers medications, maintains student health information and participates in the Collaborative School Health Endeavors district wide. Other duties include care planning for students with identified serious health conditions, creating health reports for special education evaluations, and administration of the School Medicaid, district CPR, First Aid and AED (defibrillator) programs.

Indicators of Demand: Services all BVSD students as indicated including:

Service Provided	Students Served
Vision screening	17,000
Dental Screening	1,140
Healthroom Visits	76,500
Administered Medication (daily)	160
Individual Healthcare Plans	730
Identified Health Conditions	4,760
SPED Health Reports	1,500



DIVISION OF CURRICULUM AND INSTRUCTION



District Organizational Operating Departments (continued)

DIVISION OF CURRICULUM AND INSTRUCTION (continued)

CURRICULUM AND INSTRUCTION

Literacy (634), **Mathematics** (636), **Science** (637), **Art & Music** (631/632), **Health & PE** (633/630), **Social Studies** (638), **World Languages**

Chief Academic Officer: Ellen Miller-Brown, Ph.D.

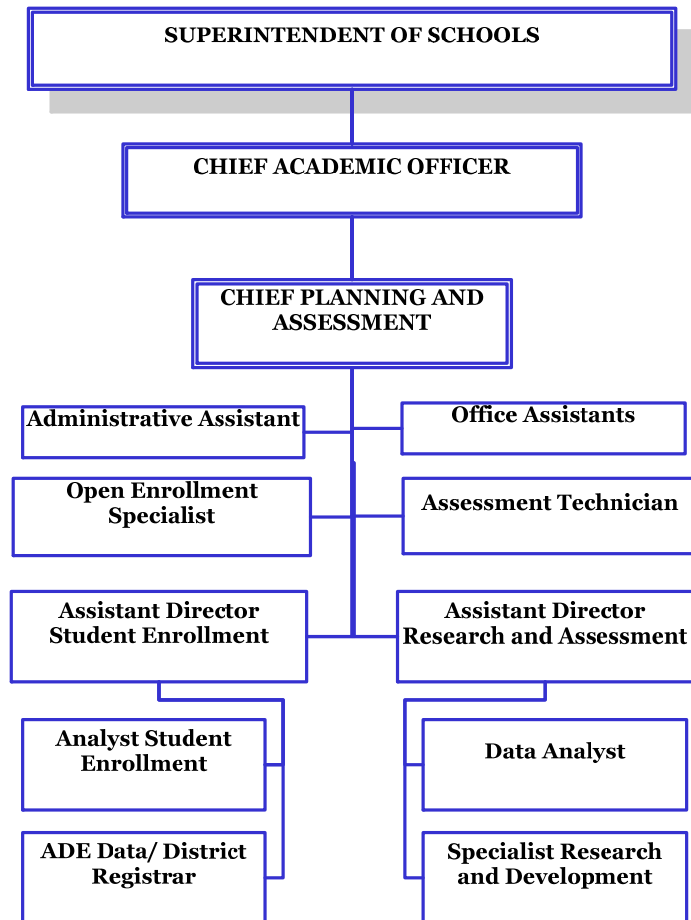
Purpose: Curriculum and Instruction provides leadership, direction, and support for:

- Curriculum - reviewing, revising, and implementing the district's K-12 curriculum with coordinator support in areas of social studies, world language, physical education, health and fine arts
- Teacher professional development - coordinating professional learning opportunities for certified staff
- Literacy - implementing the district's K-12 literacy programs, including the requirements of the Colorado Basic Literacy Act
- Math - implementing the district's K-12 math program
- Science - implementing the district's PK-12 science program including the FOSS Science Program Center that provides schools with training and materials to implement the FOSS Science program
- Title 2 Highly Qualified Staff Federal Grant
- Learning Materials Center – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials

**Goals:**

- Implement a system that will provide time during the school day on a regular basis for teachers to achieve TIES goals.
- Revise curriculum for each content area that:
- Ensures a personally relevant, culturally-responsive curriculum,
- Includes an assessment continuum to monitor, intervene and extend learning to on-grade- level or above.
- Clearly articulate and implement a system of interventions that supports high quality instruction for students that need additional support to reach proficiency.
- Create a system for identifying students that need interventions.
- Eliminate remedial and low level courses and implement support structures for ensuring student success as they access grade-level or above content.
- Engage community in discussions about the importance of high expectations for all students.

PLANNING AND ASSESSMENT DEPARTMENT



PLANNING AND ASSESSMENT (608)

Chief of Planning and Assessment:
Jonathan Dings, Ph.D.

Purpose: Planning and Assessment is responsible for centralized student enrollment; coordinating the collection of data related to the "Strategic Plan;" designing and conducting evaluations of programs, staff, and policies at the district and building level; screening research proposals from outside the district; and collecting and reporting graduation, dropout, suspension, and expulsion information. The department coordinates state-mandated testing and district survey administration, as well as state and federal accountability reporting such as Student October count, student end-of-year, and Adequate Yearly Progress. In addition to supporting schools in continuous improvement planning, the staff provides consultation and training to BVSD personnel in test administration, development, scoring and reporting, questionnaire construction, evaluation, design, and various others aspects of the collection, analysis and interpretation of information. The

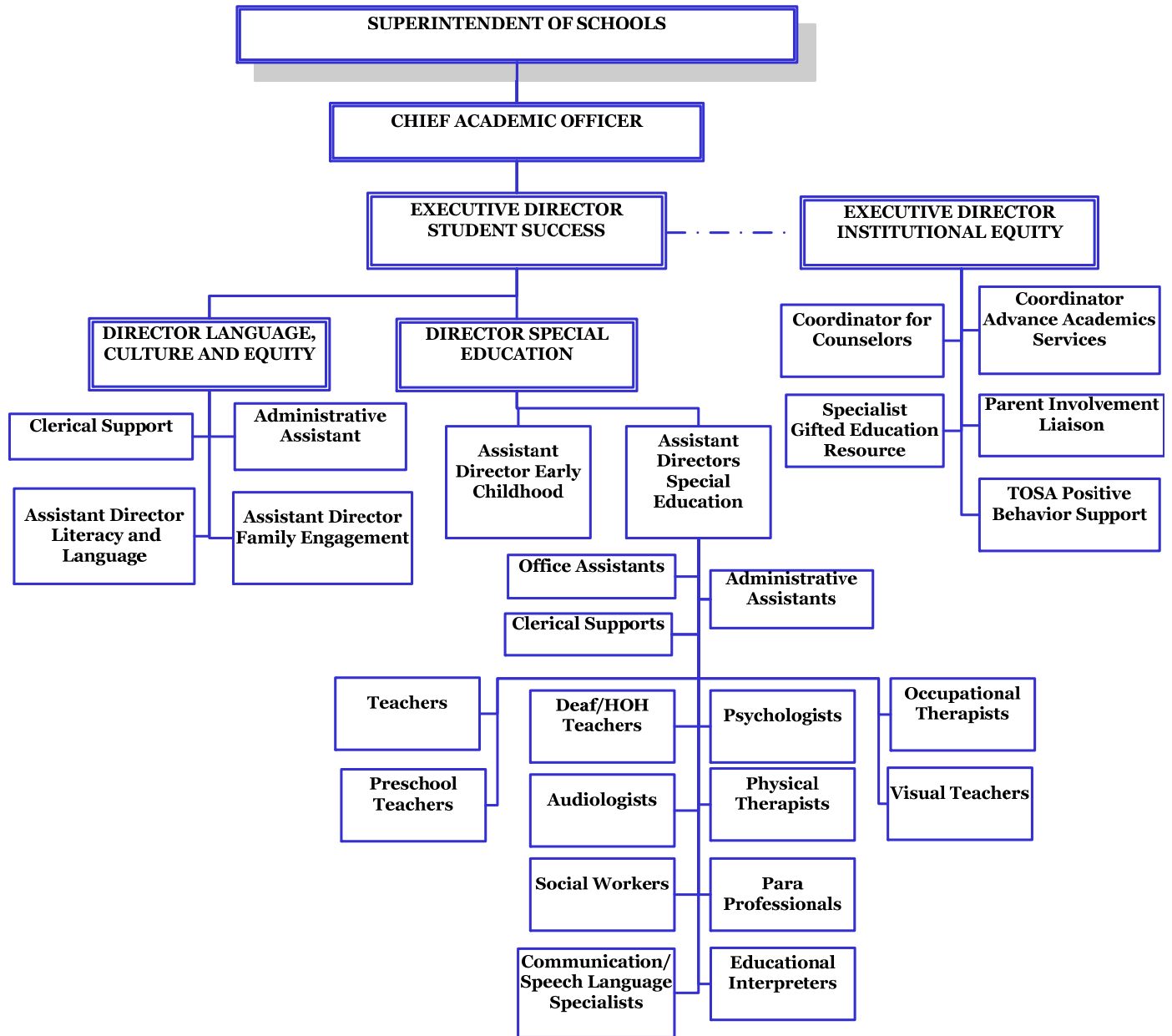
department conducts open enrollment and is developing an online student enrollment process.

Indicators of Demand:

- "Strategic Plan" data needs from schools, central administration, and board; state and federal accountability testing and reporting; state law related to open enrollment; research, planning, and evaluation needs of the district involving design, data collection and analysis; and interpretation and reporting.

District Organizational Operating Departments (continued)

STUDENT SUCCESS DEPARTMENT



STUDENT SUCCESS (613)

Executive Director of Student Success: Karen Daly

Purpose: The department for Student Success is a school and district leadership structure which provides guidance for research-based practices that supports and services first-rate learning for English Language Learners, Title 1, Talented and Gifted, and Special Education students, and all students who are underperforming in our district. It is designed to help teachers and service providers develop the knowledge, aspirations, skills, abilities and behaviors necessary to address each student's unique needs.

Goal:

- To captivate all learners and eliminate the gap in any student's learning. To ensure that a well-organized, coherent system of quality classrooms, assessments and interventions exist and that resources are allocated differentially and managed with the intent to provide the support closest to the child in the classroom.

SPECIAL EDUCATION (611)

Department Head: Kim Bane

Purpose: Under federal and state regulations, the Boulder Valley School District is required to seek out and identify all potentially disabled students from 3 to 21 years of age, and to provide individualized education services (instructional and educationally related services) for these students, who qualify for services under state and federal guidelines for students with disabilities. Services are provided in accordance with federal and state law and serve the disability conditions as defined by the State of Colorado.

Indicators of Demand

- The number of disabled students identified and served each year is approximately 2,900. Homebound instruction is provided for approximately 10 students per year.

LITERACY AND LANGUAGE (616)

Department Head: Catalina Martis

Purpose: Under federal and state regulations the district is required to identify, assess and provide English language acquisition services to identify limited English proficient students. The General Operating Fund moneys allocated to the Department of Literacy and Language Support Services are primarily dedicated to the provision of instructional and support services for English language learners and for high need preschoolers.

Indicators of Demand:

- Approximately 3,400 second language students, 2,450 second language students who are not yet fully English proficient, 245 three and four-year-old preschoolers, and 78 full day kindergarten students.

District Organizational Operating Departments (continued)

STUDENT SUCCESS DEPARTMENT (continued)

INSTITUTIONAL EQUITY (614)

Executive Director for Institutional Equity: André Lanier, Ph.D.

Purpose: The Institutional Equity department ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals.

- All human beings have inherent worth.
- All students, regardless of race, ethnicity, gender, sexual orientation, age, disability or religion, deserve a quality education.
- BVSD will not tolerate discrimination, intimidation, harassment or violence based on race, ethnicity, gender, gender identity/expression, sexual orientation, age, disability or religion.
- Healthy school communities respect differences, welcome diversity and promote cultural plurality.
- Racial, ethnic and cultural diversity should be evident across all employee groups and central administration.

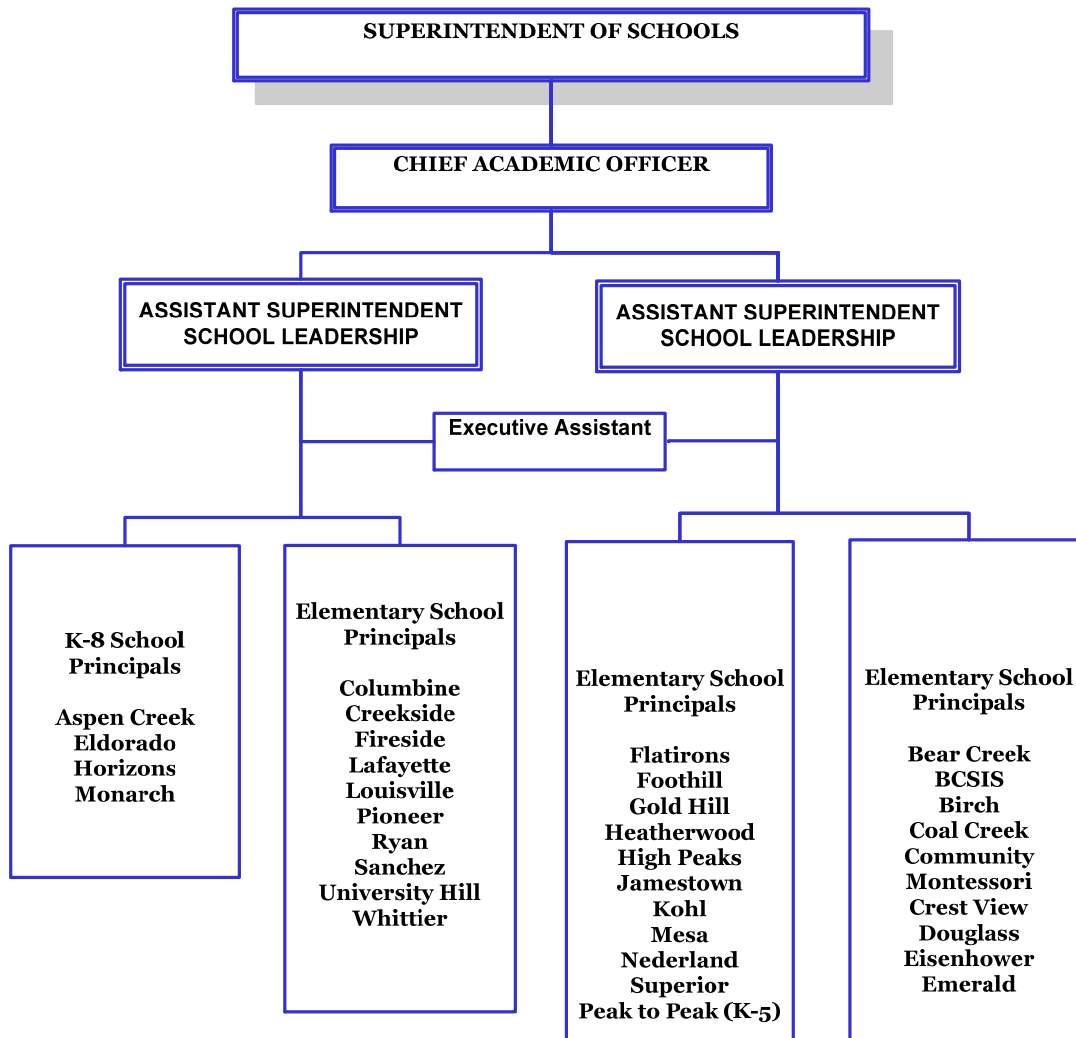
Indicators of Demand:

- All students, staff, and patrons believe they are safe and treated with respect in school and district facilities.
- Policies and programs to prevent harassment and discrimination are implemented in all district schools.
- District administration and professional development programs assist schools in recognizing and overcoming barriers to providing an equitable education for all students.
- Staff and other role models reflect student and community diversity.
- A variety of cultural practices and perspectives are integrated in all curricular areas, content instruction, and professional development.
- Policies, programs and practices ensure equity and inclusion.
- District and site committees reflect the diversity of their communities.
- Students have opportunities for instruction in their native language and/or in a second language.
- Students have the opportunity to learn world languages.
- Patterns of student achievement and program participation are equitable across all groups.

Goal:

- To confront values, beliefs, attitudes, and practices in school and district processes that marginalize and silence the voices of diverse populations.

ELEMENTARY EDUCATION ADMINISTRATION



ELEMENTARY SCHOOL LEADERSHIP (617)

Assistant Superintendents for School Leadership: Von Sheppard (Elem.), Sandy Ripplinger (Elem. & K8)

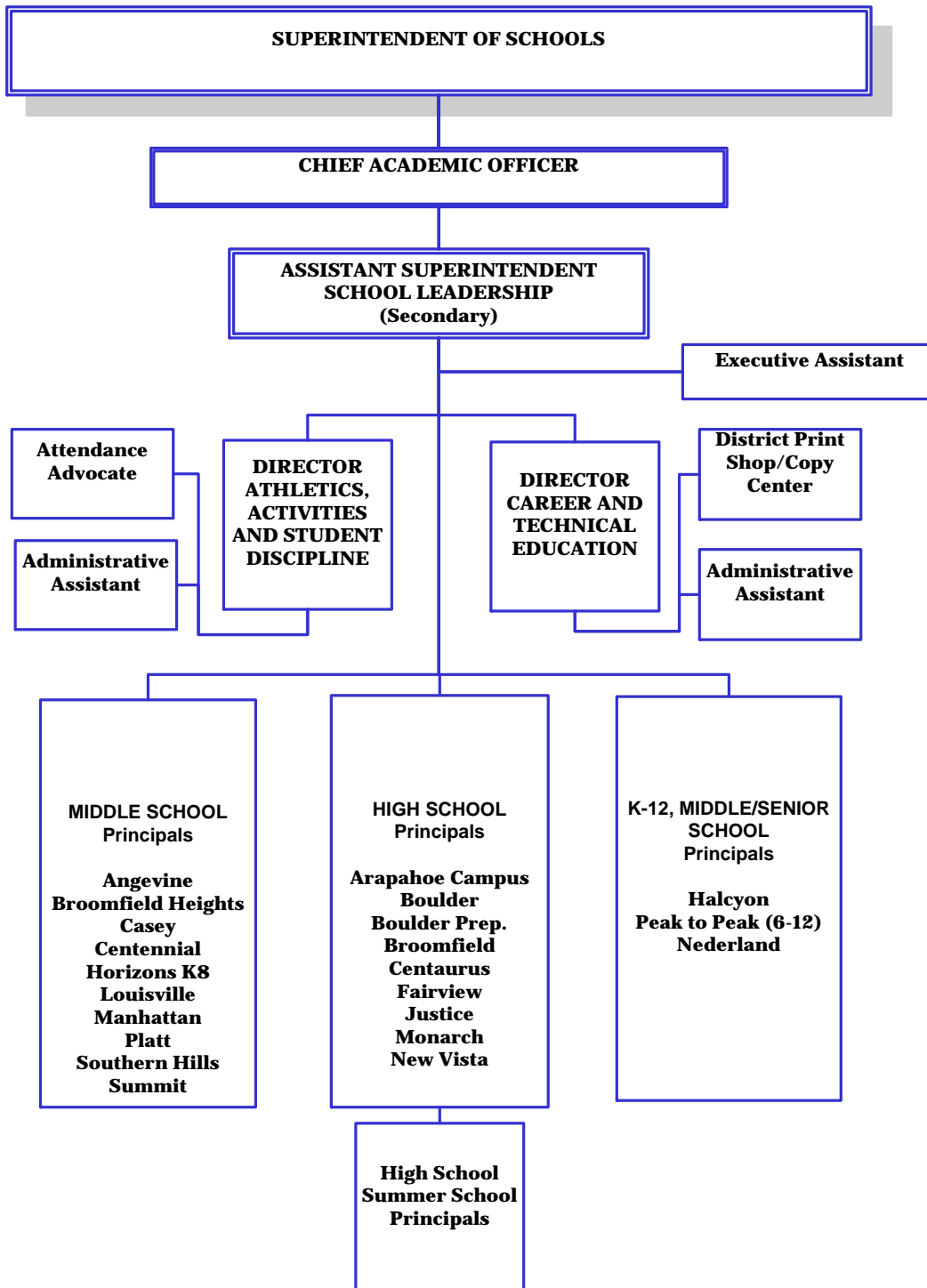
Purpose: The Elementary School Leadership budget provides funds for activities coordination and general assistance to elementary schools. In addition, the budget provides support for unforeseen school needs, and planned improvements in schools and the district.

Indicators of Demand:

- Support and technical assistance are provided for schools, administration, organizational development, and continuous improvement in the district and its elementary schools.

District Organizational Operating Departments (continued)

SECONDARY EDUCATION ADMINISTRATION



SECONDARY SCHOOL LEADERSHIP (619)

Assistant Superintendents for School Leadership: Deirdre M. Pilch, Ed.D. (Secondary)

Purpose: Secondary administration provides funds for staffing, instruction, support, activities coordination, general assistance, and supervision for secondary schools, district Athletics and Activities and Career and Technical Education. Resources are provided for expenditures of these functions and the local school improvement efforts.

Indicators of Demand:

- Support and technical assistance are provided for schools, administrators, community groups, and the accountability process across the district.

CAREER AND TECHNICAL EDUCATION (609)

Department Head: Kurt LeVasseur & Dan Lucero (interims)

Purpose: The Career and Technical Education Department is responsible for planning, developing and promoting CTE programs for students in the Boulder Valley School District and assures compliance with CCCS regulations for Career and Technical education reimbursement and Career and Technical teacher certification. CTE programs in the high schools include Business, Marketing, Technology and Industry, Family and Consumer Science, and the Teen Parent Program. Additionally, CTE programs at Boulder Technical Education Center are available to all high school students; adults may also enroll (with a tuition fee) on a space-available basis.

Indicators of Demand:

- Legislative designation, labor market data and secondary student demand.

DISTRICT PRINT SHOP/COPY CENTER (792)

Department Head: Bill Van Howe (interim); District Print Shop Manager: Peggy Slater

Purpose: Associated with the Graphic Communications program, the training facility also functions as the district's production printing service.

Indicators of Demand:

- Services to all central office departments, schools, and district-sponsored programs.



OUR SCHOOLS

Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, Middle/Senior	Principal	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	285	Aspen Creek K-8	Brett Livingston	919
Bear Creek	Kent Cruger	368	Eldorado K-8	Robyn Hamasaki	965
Birch	Tracy Stegall	431	Halcyon	Matthew Dudek	18
Coal Creek	John Kiemele	471	Monarch K-8	Richard Glaab	761
Columbine	Marcos Rodriguez	349	Nederland Middle/Senior	Rich Salaz	366
Community Montessori	Marlene Skovsted	230		Total	3,029
Creekside	Alejandra Sotiros	324			
Crest View	Ned Levine	533	Middle Schools (6-8)	Principal	
Douglass	Jonathan Wolfer	410	Angevine	Mike Medina	580
Eisenhower	Charles Serns, Ph.D.	451	Broomfield Heights	Nancy Vaughn	543
Emerald	Larry Leatherman	351	Casey	Alison Boggs	312
Fireside	Pat Heinz-Pribyl	415	Centennial	Cheryl Scott	607
Flatirons	Scott Boesel	283	Louisville	Adam Fels	556
Foothill	Melisa Potes	528	Manhattan School of Arts & Academics	Robbyn Fernandez	471
Gold Hill	Kelley King	20	Nevin Platt	Kevin Gates, Ph.D.	543
Heatherwood	Larry Orobona	377	Southern Hills	Terry Gilach	528
High Peaks	Rosemary Lohndorf	285		Total	4,140
Jamestown	Kelley King	19			
Kohl	Cindy Kaier	464	High Schools (9-12)	Principal	
Lafayette	Holly Hultgren, Ph.D.	560	Arapahoe Campus	Joan Bludorn	178
Louisville	Jennifer Rocke	448	Boulder	Kevin Braney	1,735
Mesa	Josh Baldner	376	Broomfield	Ginger Ramsey	1,369
Nederland	Debra Benitez	290	Centaurus	Rhonda Haniford	1,062
Escuela Bilingüe Pioneer	Miguel Villalon	397	Fairview	Donald Stensrud	1,843
Barnard D. Ryan	Cyrus Weinberger	388	Monarch	Jerry Lee Anderson	1,435
Alicia Sanchez	Doris Candelarie	252	New Vista	Kirk Quitter	297
Superior	Mary Hausermann	654		Total	7,919
University Hill	Leonora Velasquez	271			
Whittier International	Becky Escamilla	350	Charter Schools	Principal	
Total		10,580	Boulder Preparatory High	Andre Adeli	125
			Horizons K-8	Sonny Zinn	324
			Peak to Peak K-12	Anthony Fontana	1,425
			Summit Middle	David Finell	325
			Justice High	Jeremy Jimenez	100
			Total		2,299

Note: Principals listed and # of Students Enrolled are as of November 10, 2009

Angevine Middle

1150 S. Boulder Rd., Lafayette, CO 80026
720-561-7100, Fax: 720-561-7101
Principal: Mike Medina

<http://bvsd.org/middle/Pages/angevine.aspx>

Projected Enrollment: 580



Total Budget \$4,266,746

	Staff	non-SRA	SRA
Utilities:	-	\$ 173,311	\$ -
Regular Education:	30.057	2,168,842	41,186
Special Education:	10.575	527,196	1,000
Vocational Education:	-	-	-
English as a Second Language:	4.120	239,824	431
Extra Curricular Education:	-	29,776	-
Talented & Gifted:	1.226	90,076	-
Library Services:	1.000	80,179	5,000
School Administration:	6.500	509,495	12,055
Maintenance:	4.000	185,601	7,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	2,145
Student Support Services:	2.500	191,104	500
TOTALS:	59.978	\$ 4,197,429	\$ 69,317

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		<i>2009-2010</i>
	<i>American Indian</i>	1% 6
	<i>African American</i>	1.9% 11
	<i>Caucasian</i>	54.9% 317
	<i>Asian</i>	4% 23
	<i>Latino/Hispanic</i>	38.1% 220
<i>Gender</i>		<i>2009-2010</i>
	<i>Female</i>	47.8% 276
	<i>Male</i>	52.2% 301
<i>Special Programs</i>		<i>2009-2010</i>
	<i>ELL</i>	21% 121
	<i>Free/Reduced Lunch</i>	40% 231
	<i>SPED</i>	14.2% 82
	<i>504</i>	1.4% 8

Welcome to Angevine Middle School! We are a student-centered middle school with an emphasis on academic achievement for all students. We offer a rich and challenging academic curriculum that is comprehensively supported. Angevine Middle School not only has a Pre-Engineering program, and a Dual Language strand, but it also boasts vibrant and successful arts programs that include: an award winning visual arts program, musical arts (award winning choir, band and orchestra programs), performing arts (outstanding full theater productions), and practical arts (exemplary consumer and family science and technical arts departments). At Angevine, we feel that addressing the needs of the whole child by including creative and enriching experiences is essential to a comprehensive curriculum. Our talented teaching staff engages in data-driven professional learning communities that focus on student achievement and school goals. We offer a multitude of opportunities for students to become culturally competent global leaders who will be well prepared to be 21st Century Graduates.

All of our students are on grade level teams supported by content area teachers who collaborate to provide an integrated approach to delivering standards-based curriculum. Each grade level is supported by an administrator and a counselor who get to know the students and their families quite well over a three year period. We have a seven period schedule, and students attend a grade level lunch.

We hope you come and visit Bobcat country soon! We know you'll find it to be a welcoming place where high student achievement and a real sense of belonging go hand-in-hand!

To review Colorado State Assessment results for Angevine Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4878&level=M>

**Arapahoe Campus
(Arapahoe Ridge High)**

6600 E. Arapahoe Ave., Boulder, CO 80303
303-447-5220, Fax: 303-447-5258
Principal: Joan Bludorn

<http://bvsd.org/high/Pages/arapahoe.aspx>



Projected Enrollment: 178

Total Budget \$2,073,476

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA	<i>Ethnicity</i>	<i>2009-2010</i>
Utilities:	-	\$ -	\$ -	American Indian	1.2% 2
Regular Education:	10.804	789,906	27,060	African American	0
Special Education:	3.813	264,792	-	Caucasian	43.9% 75
Vocational Education:	-	-	-	Asian	3.5% 6
English as a Second Language:	4.150	277,972	80	Latino/Hispanic	51.% 88
Extra Curricular Education:	-	24,184	-	<i>Gender</i>	<i>2009-2010</i>
Talented & Gifted:	0.039	1,294	-	Female	38.6% 66
Library Services:	1.500	72,607	-	Male	61.4% 105
School Administration:	5.917	491,548	1,759	<i>Special Programs</i>	<i>2009-2010</i>
Maintenance:	1.000	34,845	2,500	ELL	37.4% 64
Health Room:	-	-	-	Free/Reduced Lunch	56.7% 97
Curriculum/Staff Development:	-	1,689	742	SPED	22.2% 38
Student Support Services:	0.800	82,339	159	504	2.9% 5
TOTALS:	28.023	\$ 2,041,176	\$ 32,300		

This campus is called "Arapahoe Campus" and is home to Arapahoe Ridge High School and Boulder Technical Education Center. Arapahoe Ridge High School is a unique, highly personalized, high school designed to meet the needs of students who prefer a different approach to learning. Arapahoe Ridge students earn their high school diploma while enjoying smaller class sizes and a block schedule format; allowing time to concentrate on fewer subject areas concurrently. The student-friendly environment and instructional approach based on individual learning styles motivates students who have a gift or interest in a specific area and are not typically interested in the traditional academic approach, better preparing them for success after high school as a New Century Graduate.

All students who graduate from the Ridge program receive a technical certificate in one of the career areas offered at the Career and Technical Education Center (CTEC). Click link in the left index to learn more about CTEC.

To review Colorado State Assessment results for Arapahoe Ridge High School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0125&level=M>

Arapahoe Campus (continued)
(Boulder TEC)

6600 E. Arapahoe Ave., Boulder, CO 80303

303-447-5220, Fax: 303-447-5258

Principal: Joan Bludorn

<http://bvdsd.org/high/Pages/arapahoe.aspx>



Total Budget \$2,517,629

	Staff	non-SRA	SRA
Utilities:	-	\$ 211,932	\$ -
Regular Education:	-	-	-
Special Education:	-	-	-
Vocational Education:	30.154	1,948,330	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	83,780	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	4.000	189,158	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	1.000	84,429	-
TOTALS:	35.154	\$ 2,517,629	\$ -

Aspen Creek K-8

Aspen Creek Dr., Broomfield, CO 80020
720-561-8000, Fax: 720-561-8001
Principal: Brett Livingston

<http://bvsd.org/middle/Pages/aspenecreek.aspx>

Projected Enrollment: 919



Total Budget \$5,295,959

	Staff	non-SRA	SRA
Utilities:	-	\$ 153,169	\$ -
Regular Education:	47.208	3,348,239	-
Special Education:	14.000	747,346	74,632
Vocational Education:	-	-	712
English as a Second Language:	-	-	-
Extra Curricular Education:	-	31,339	-
Talented & Gifted:	0.472	15,651	-
Library Services:	1.000	80,179	3,550
School Administration:	7.250	522,066	3,521
Maintenance:	4.000	180,915	885
Health Room:	-	18,265	10,799
Curriculum/Staff Development:	-	2,251	615
Student Support Services:	1.763	101,314	511
TOTALS:	75.693	\$ 5,200,734	\$ 95,225

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.4% 4
	African American	1.2% 11
	Caucasian	85.4% 783
	Asian	5.8% 53
	Latino/Hispanic	7.2% 66
Gender		2009-2010
	Female	50.1% 459
	Male	49.9% 458
Special Programs		2009-2010
	ELL	1% 9
	Free/Reduced Lunch	8.9% 82
	SPED	8.2% 75
	504	1.4% 13

Our instructional program mirrors BVSD curriculum with a special emphasis on academic excellence, critical thinking and creative problem solving.

In the K-8 we will:

- Build long-term relationships with families.
- Work with students longitudinally over nine grade levels.
- Support young adolescence in a true middle school with teaming, advisory, and exploratory programming.
- Provide convenience for families.
- Help young adolescents build confidence as mentors, tutors, and leaders.
- Create ease of transition to middle school.

Programmatic Offerings:

Literacy (reading and writing), Social studies, Middle level socials, Math, Middle level advisory, Science, Middle level exploratory, Physical education, Middle level teaming Athletics, Technology, Music, Art, Clubs, Special Education, Talented and Gifted Education

To review Colorado State Assessment results for Aspen Creek K-8 School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0441&level=E>

Boulder Community School of Integrated Studies (BCSIS)

3995 E. Aurora, Boulder, CO 80303

720-561-6500, Fax: 720-561-6501

Principal: Phil Katsampes

<http://bvsd.org/elementary/Pages/bcsis.aspx>

Projected Enrollment: 285



Total Budget \$1,699,996

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA	<i>Ethnicity</i>	<i>2009-2010</i>
Utilities:	-	\$ 25,127	\$ -	American Indian	0
Regular Education:	15.305	1,080,034	23,302	African American	3.5% 9
Special Education:	3.000	169,753	-	Caucasian	89.8% 255
Vocational Education:	-	-	-	Asian	3.5% 10
English as a Second Language:	0.500	37,221	-	Latino/Hispanic	3.5% 10
Extra Curricular Education:	-	4,192	-	<i>Gender</i>	<i>2009-2010</i>
Talented & Gifted:	0.183	6,067	-	Female	52.1% 148
Library Services:	0.500	40,090	-	Male	47.9% 136
School Administration:	2.750	196,008	3,850	<i>Special Programs</i>	<i>2009-2010</i>
Maintenance:	1.500	68,157	2,345	ELL	1.8% 5
Health Room:	-	16,222	-	Free/Reduced Lunch	14.8% 42
Curriculum/Staff Development:	-	1,126	4,254	SPED	10.6% 30
Student Support Services:	1.000	22,248	-	504	0
TOTALS:	24.738	\$ 1,666,245	\$ 33,751		

BCSIS is a school created by parents and teachers to present the world to children through imagination and authentic experiences. The curriculum is designed to balance state standards with a carefully thought out educational program that fully integrates the arts with instruction. We use beautiful, natural materials and honor the rhythm of the day and of each child.

After kindergarten, the teacher remains with his or her class through grade three. Students then receive a different teacher to take them through grades four and five. This allows strong connections to be established between the school and home as the developmental changes of early childhood are experienced in both settings. The success of our school is possible only by working together as a community of parents and teachers.

Teachers work to apply current, research-based instructional strategies to ensure that children maximize their learning. It is important that our teachers have time for continued professional study and collaborative planning, so the week includes long days Monday through Thursday and an early release each Friday. Special education and talented and gifted programs enter into that collaborative planning.

To review Colorado State Assessment results for BCSIS, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0919&level=E>

Bear Creek Elementary

2500 Table Mesa Dr., Boulder, CO 80305
720-561-3500, Fax: 720-561-3501
Principal: Kent Cruger

<http://bvsd.org/elementary/Pages/bearcreek.aspx>

Projected Enrollment: 368



Total Budget \$2,059,263

	Staff	non-SRA	SRA
Utilities:	-	\$ 54,554	\$ -
Regular Education:	19.318	1,363,375	34,357
Special Education:	3.500	186,836	519
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,540	-
Talented & Gifted:	0.225	7,460	-
Library Services:	1.000	80,179	383
School Administration:	3.000	213,599	987
Maintenance:	2.000	89,914	3,248
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	1,964
Student Support Services:	0.500	-	-
TOTALS:	29.543	\$ 2,017,805	\$ 41,458

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.9% 3
	African American	1.4% 5
	Caucasian	80.4% 283
	Asian	13.1% 46
	Latino/Hispanic	4.3% 15
Gender		2009-2010
	Female	46.3% 163
	Male	53.7% 189
Special Programs		2009-2010
	ELL	3.7% 13
	Free/Reduced Lunch	4.9% 17
	SPED	4.8% 17
	504	.3% 1

Bear Creek Elementary School is a dynamic, innovative focus school that emphasizes the multifaceted cognitive and conceptual connections among mathematics, science and music. The program is supported by a partnership with faculty at several schools and departments at the University of Colorado. A high priority is placed on a rich language arts experience as a solid foundation in literacy skills. Students are enveloped in an investigative and creative classroom culture that develops thinking skills and evokes the use of critical thinking.

Bear Creek provides learning experiences that challenge students to excel to their maximum potential. We strive to stimulate intellectual curiosity and love of learning in children. During the acquisition of skills and knowledge, students are encouraged to ask questions, take risks, and be willing to make mistakes in their quest for greater understanding. The school helps students to develop successful relationships with peers and creates an environment in which students can feel both self-assured and accepting of others. Fine and performing arts are integral parts of the education at Bear Creek. The school's physical education classes place an emphasis on physical fitness, individual and team sports and sportsmanship. Excellent media and technology resources are available. Bear Creek provides support and assistance to meet the needs of all students. Special services are available for students who are talented and gifted, and students with disabilities.

Bear Creek emphasizes the importance of respecting and valuing individual differences and appreciating cultural plurality.

To review Colorado State Assessment results for Bear Creek Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.aspx?DistCode=0480&Sch=0652&level=E>

Birch Elementary

1035 Birch, Broomfield CO 80020
303-469-3397, Fax: 720-887-3592
Principal: Tracy Stegall

<http://bvsd.org/elementary/Pages/birch.aspx>

Projected Enrollment: 431



Total Budget \$2,504,061

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 79,939	\$ -
Regular Education:	24.035	1,703,213	37,395
Special Education:	2.966	163,209	-
Vocational Education:	-	-	-
English as a Second Language:	1.150	81,894	-
Extra Curricular Education:	-	4,890	-
Talented & Gifted:	0.256	8,489	-
Library Services:	1.000	80,179	-
School Administration:	3.325	221,902	-
Maintenance:	2.000	92,921	3,500
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,126	7,139
Student Support Services:	0.563	-	-
TOTALS:	35.295	\$ 2,456,027	\$ 48,034

<i>Ethnicity</i>		2009-2010
	American Indian	1.2% 5
	African American	2.1% 9
	Caucasian	72.6% 310
	Asian	4.4% 19
	Latino/Hispanic	19.7% 84
<i>Gender</i>		2009-2010
	Female	48.9% 209
	Male	51.1% 218
<i>Special Programs</i>		2009-2010
	ELL	10.1% 43
	Free/Reduced Lunch	29.5% 126
	SPED	9.8% 42
	504	0

Although Birch Elementary School is considered to be a traditional neighborhood school, we offer a wide scope of learning opportunities and a variety of instructional strategies to meet the learning styles of its individual students. These strategies include hands-on projects, inquiry-based learning, real life math application and integrated thematic instruction. As a result, Birch has stimulated student interest and has fostered a love for learning within the community which is evidenced by the many high achievements of our students.

In addition to the academic strategies, students also have access to a wide variety of fine arts opportunities through which to express themselves and demonstrate their gifts. These include instrumental music, general music, Birchoir, bell choir, art club, art classes, student musicals, and talent shows. At Birch, student need is the driving force behind instruction. In order to meet these needs, our teachers differentiate within the classroom. Special services are available for students with disabilities and for those who are talented and gifted. Also, Birch provides small group reading opportunities and instruction targeted at the student's individual reading level through the literacy program.

Finally, the element that serves as the adhesive for our school is the community. Birch is truly a neighborhood school, and the vast majority of our students come from the immediate area. Birch students are wonderful children who come to school each day enthused and ready to learn.

To review Colorado State Assessment results for Birch Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0872&level=E>

Boulder High

1604 Arapahoe Ave., Boulder, CO 80302
720-561-2200, Fax: 720-561-5317
Principal: Kevin Braney

<http://bvsd.org/high/Pages/boulder.aspx>

Projected Enrollment: 1,735



Total Budget \$9,681,143

	Staff	non-SRA	SRA
Utilities:	-	\$ 333,564	\$ -
Regular Education:	81.444	5,903,670	150,747
Special Education:	14.250	845,573	4,088
Vocational Education:	1.600	119,110	-
English as a Second Language:	4.750	281,354	630
Extra Curricular Education:	-	126,102	-
Talented & Gifted:	0.455	23,344	-
Library Services:	1.900	117,554	-
School Administration:	12.750	867,438	14,165
Maintenance:	11.000	473,109	15,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	5,959
Student Support Services:	5.000	396,210	375
TOTALS:	133.149	\$ 9,490,179	\$ 190,964

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.5% 8
	African American	2% 36
	Caucasian	76.4% 1353
	Asian	5.3% 93
	Latino/Hispanic	15.9% 281
Gender		2009-2010
	Female	50.8% 900
	Male	49.2% 871
Special Programs		2009-2010
	ELL	6.9% 122
	Free/Reduced Lunch	15.4% 272
	SPED	8.8% 155
	504	2.5% 45

Founded in 1875 as part of the University of Colorado, Boulder High is one of Colorado's oldest and finest high schools, maintaining strong traditions in academic, athletics, fine arts, and activities.

Boulder High is enriched by its diverse population and beautiful urban setting. Students access CU's libraries, the World Affairs Conference, and cultural community activities regularly.

Boulder High provides honors courses in all academic areas and has one of the most comprehensive and successful Advanced Placement (AP) programs in the state, offering 24 different AP courses. For the 2003-04 year, Boulder High School adds an Advanced Placement course in environmental science. The District's largest English as a Second Language program is an integral part of Boulder High, serving students from 30 countries speaking 26 languages.

Athletic programs regularly compete for and win championships. (The girls' volleyball team finished 3rd in the state in 2002.) Visual and performing arts have an excellent reputation. The pottery, photography, and video- production studios and the science labs are state-of-the- art. BHS offers five foreign languages: Spanish, French, German, Japanese, and Latin. An Italian language after- school enrichment program is also available.

Student support programs, such as the Opportunity Zone (aka "O-Zone"), Connections, Tutor Activity Period (TAP), ESL Study Skills, and Hispanic Study Skills, all help to give students extra support in academics and/or catch-up on course credit.

To review Colorado State Assessment results for Boulder High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0924&level=H>

Boulder Preparatory High School

5075 Chaparral Ct., Boulder, CO 80301
(303) 545-6186, Fax (303) 545-6187
Dean: Andre Adeli

<http://bvsd.org/high/Pages/boulderprep.aspx>

Projected Enrollment: 125



Total Budget \$1,080,268

932 BOULDER PREPATORY HIGH SCHOOL		
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	679,467
Special Education:	79,006	-
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	57,811
General Administration Support:	-	-
Business Services:	-	46,642
School Administration:	-	49,570
Maintenance:	-	21,220
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	22,000
Central Support Services:	-	-
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	124,552
TOTALS:	\$ 79,006	\$ 1,001,262

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	14.6% 22
African American	2% 3
Caucasian	41.1% 62
Asian	3.3% 5
Latino/Hispanic	39.1% 59

<i>Gender</i>	<i>2009-2010</i>
Female	42.4% 64
Male	57.6% 87

<i>Special Programs</i>	<i>2009-2010</i>
ELL	6% 9
Free/Reduced Lunch	53% 80
SPED	10.6% 16
504	1.3% 2

Boulder Preparatory High School began as a charter school in 1997 with 12 students in a jury room at the Boulder County Courthouse and now serves over 150 students annually. Many of our students are labeled "At-Risk" and come from difficult backgrounds with suspensions, expulsions, adjudications, broken and abusive families, behavioral disorders, or substance abuse issues. Some come to Boulder Prep just to get away from the larger public high schools.

With a student to staff ratio of 9:1, our students receive extensive personalized attention and the academic benefits of small classrooms and diverse curricula. We are a year-round school, consisting of four 8-week blocks and one 6-week summer block. Boulder Prep provides small classes averaging 15 students, and offers an innovative college preparatory program. One of the requirements for graduation is acceptance to college.

Boulder Prep provides a small, safe, academic setting with caring adults so we can "recover" some of the "throw-away" youth, because they have the potential to become exceptional citizens and leaders when presented with opportunities for education. Over the years we have seen many students transform from Youth-At-Risk into Youth-Of-Promise.

To review Colorado State Assessment results for Boulder Preparatory High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0934&level=H>

Broomfield Heights Middle

1555 Daphne St., Broomfield, CO 80020

720-561-5555, Fax: 720-561-8401

Principal: Nancy Vaughn

<http://bvsd.org/middle/Pages/broomfieldheights.aspx>

Projected Enrollment: 543



Total Budget \$3,333,595

	Staff	non-SRA	SRA
Utilities:	-	\$ 110,725	\$ -
Regular Education:	27.298	1,968,390	38,546
Special Education:	6.550	282,064	1,166
Vocational Education:	-	-	-
English as a Second Language:	1.750	99,311	972
Extra Curricular Education:	-	28,674	-
Talented & Gifted:	0.211	6,997	438
Library Services:	1.000	80,179	4,375
School Administration:	4.875	370,688	1,361
Maintenance:	3.500	157,353	6,806
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	3,696
Student Support Services:	2.000	168,857	972
TOTALS:	47.184	\$ 3,275,263	\$ 58,332

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2009-2010
	<i>American Indian</i>	.6% 3
	<i>African American</i>	1.7% 9
	<i>Caucasian</i>	75.8% 402
	<i>Asian</i>	6.6% 35
	<i>Latino/Hispanic</i>	15.3% 81
<i>Gender</i>		2009-2010
	<i>Female</i>	50% 265
	<i>Male</i>	50% 265
<i>Special Programs</i>		2009-2010
	<i>ELL</i>	5.5% 29
	<i>Free/Reduced Lunch</i>	24.9% 132
	<i>SPED</i>	12.6% 67
	<i>504</i>	.9% 5

Broomfield Heights Middle School, a neighborhood school serving grades 6-8, opened in 1983 with specific design characteristics that allow students to be part of a smaller "team" within the school. BHMS is a unique middle school because it promotes the middle school priorities of interdisciplinary teaming, advisor-advisee classes, and a wide range of exploratory choices and extracurricular activities. An active and involved parent community participates in maintaining a strong partnership between the home and school.

Students are challenged to excel through high academic standards with an emphasis on critical thinking and exploration. In addition to the required classes of language arts, science, social studies, math, physical education, and health, students choose from a variety of elective classes including world languages, art, drama, music, consumer and family studies, technology, and computer education. Three levels of math are taught at each grade level. Our technologically advanced learning environment offers three computer labs, including a literacy lab, math lab, and instructional lab, as well as multiple computer stations in the Library Media Center.

BHMS meets the needs of its diverse student population through small group and individualized programming. English Language Learners receive direct support from the ELL teacher, native language tutor, and an after-school ELL homework club. Special needs students are supported through resource classes, multi-intensive support, and a SIED program. Competitions, enrichment projects, and opportunities for acceleration are provided for talented and gifted students.

To review Colorado State Assessment results for Broomfield Heights Middle School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.aspx?DistCode=0480&Sch=1066&level=M>

Broomfield High

#1 Eagle Way, Broomfield, CO 80020
720-561-8100, Fax: 720-561-5390
Principal: Ginger Ramsey

<http://bvsd.org/high/Pages/broomfield.aspx>



Projected Enrollment: 1,369

Total Budget \$7,685,879

	Staff	non-SRA	SRA
Utilities:	-	\$ 233,653	\$ -
Regular Education:	64.219	4,653,212	124,852
Special Education:	16.375	850,903	1,834
Vocational Education:	0.600	44,665	4,365
English as a Second Language:	1.870	103,291	-
Extra Curricular Education:	-	111,318	-
Talented & Gifted:	0.407	21,752	-
Library Services:	1.800	113,403	-
School Administration:	9.750	701,590	6,272
Maintenance:	9.500	412,581	11,469
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	898
Student Support Services:	3.600	283,977	2,693
TOTALS:	108.121	\$ 7,533,496	\$ 152,383

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	1.1% 15
	African American	1.5% 21
	Caucasian	81.2% 1134
	Asian	5.2% 73
	Latino/Hispanic	11% 153
Gender		2009-2010
	Female	46.4% 648
	Male	53.6% 748
Special Programs		2009-2010
	ELL	3.1% 43
	Free/Reduced Lunch	11.8% 165
	SPED	7.9% 110
	504	2.4% 34

Broomfield High School is truly a community high school. The support given to the school by parents and community members is exceptional. Broomfield High School students' academic successes are not only the school's priority, but also the priority of many adults in the community. As a comprehensive high school, Broomfield offers a balanced program of study to meet the various academic needs and interests of its students. Broomfield High School's course offerings include honors and Advanced Placement courses in many disciplines, fine arts courses and vocationally-focused courses.

A unique atmosphere of cooperation has been established in the Broomfield High School community. Together, the school and community discuss and solve issues that can improve the high school experience for all students. Broomfield High School's goal is to maintain that growing relationship and continue the tradition of excellence in all areas of the school's life.

To review Colorado State Assessment results for Broomfield High School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1070&level=H>

Casey Middle

2410 13th St., Boulder, CO 80304
720-561-5446, Fax: 720-561-2790
Principal: Alison Boggs

<http://bvsd.org/middle/Pages/casey.aspx>

Projected Enrollment: 312



Total Budget \$2,594,429

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 52,637	\$ -
Regular Education:	20.330	1,435,288	34,990
Special Education:	3.425	197,729	600
Vocational Education:	-	-	-
English as a Second Language:	3.670	190,638	1,493
Extra Curricular Education:	-	21,319	-
Talented & Gifted:	0.135	4,476	-
Library Services:	0.500	40,090	2,564
School Administration:	4.500	356,903	500
Maintenance:	3.000	138,120	5,076
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	2,039
Student Support Services:	1.500	106,677	1,265
TOTALS:	37.060	\$ 2,545,902	\$ 48,527

<i>Ethnicity</i>	2009-2010
American Indian	.3% 1
African American	2.9% 10
Caucasian	50.7% 177
Asian	4.6% 16
Latino/Hispanic	41.5% 145

<i>Gender</i>	2009-2010
Female	53.9% 188
Male	46.1% 161

<i>Special Programs</i>	2009-2010
ELL	28.7% 100
Free/Reduced Lunch	44.1% 154
SPED	11.5% 40
504	.9% 3

Casey Middle School is a dynamic and exciting learning community of students, parents, and faculty from an array of cultures. At Casey, all students are challenged to thrive academically in a rigorous program that is relevant and future-oriented. Casey promises both challenging academics and a socially and emotionally nurturing environment valuing the uniqueness of each student. Casey offers a full range of academic and elective choices. As a Pre-Advanced Placement school, Casey offers students exposure to the Habits of Mind and study skills that prepare them for the advanced learning necessary for future success in an increasingly complex and changing world. We are a neighborhood school that hosts a focus program, Dual Immersion Bilingual, as well as a traditional middle school program. Some key features of our school are:

- A commitment to learning in depth through reading, writing, and discussion
- A highly ranked math program that provides students with the challenge needed to ensure high levels of growth over three years
- A continuum of English classes—from advanced English language arts to English as a Second Language (ESL) --exists to supported and challenge all students
- A bilingual program offering classes in Spanish language arts, Spanish reading and Spanish social studies to support bilingualism in both native Spanish and native English speaking students
- A Talented and Gifted (TAG) Program with an on-site coordinator
- Success for students of all language backgrounds in honors math and advanced language arts classes because Casey students receive extra support as needed.
- Traditional and unique electives, such as Leadership, Baile Folklórico and AVID, as well as after school activities like Hip-Hop Dance, Skiing and Outdoor Education, round out our instructional program.
- Families are involved through PTA, SIT, Casey Parents (a parent orientation meeting offered in Spanish).

To review Colorado State Assessment results for Casey Middle School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1352&level=M>

Centaurus High

10300 S. Boulder Rd., Lafayette, CO 80026
 720-561-7500, Fax: 720-561-5368
 Principal: Rhonda Haniford

<http://bvsd.org/high/Pages/centaurus.aspx>

Projected Enrollment: 1,062



Total Budget \$6,935,302

	Staff	non-SRA	SRA
Utilities:	-	\$ 208,999	\$ -
Regular Education:	55.343	4,026,755	106,497
Special Education:	12.688	702,519	3,688
Vocational Education:	0.800	59,556	6,477
English as a Second Language:	3.220	172,826	1,558
Extra Curricular Education:	-	108,854	-
Talented & Gifted:	1.361	94,668	1,247
Library Services:	1.800	113,403	-
School Administration:	9.000	657,629	4,675
Maintenance:	8.500	368,950	9,247
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	2,617
Student Support Services:	3.800	280,895	1,091
TOTALS:	96.512	\$ 6,798,205	\$ 137,097

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2009-2010
	American Indian	1% 11
	African American	2.1% 22
	Caucasian	64.7% 686
	Asian	3.3% 35
	Latino/Hispanic	28.9% 307
<i>Gender</i>		2009-2010
	Female	44.2% 469
	Male	55.8% 592
<i>Special Programs</i>		2009-2010
	ELL	7.1% 75
	Free/Reduced Lunch	28.1% 298
	SPED	13% 138
	504	2.1% 22

Centaurus High School is an Engineering School, and an International Baccalaureate Focus School that provides an environment rich in academia. The first students to earn the IB Diploma from Centaurus will graduate in May 2008. The preparatory course work will begin with ninth and tenth graders this fall. CHS also offers a wide range of Advanced Placement (AP) courses. Our AP and Honors programs, Fine Arts and Practical Arts programs, Pre- Engineering programs, and exceptional extra-curricular programs ensure that each of our students are prepared for a competitive future.

Our school's enrollment is just over 1,000 students, ensuring a learning community that is large enough to offer an array of courses and programs, yet small enough to provide individual academic guidance and assistance. We begin our community building in 9th grade with our unique Freshman Seminar and LINKS mentoring program.

AVID (Advancement Via Individual Determination), International Baccalaureate, and Pre-Engineering provide students the most rigorous courses in preparation for highly academic majors at the University level. Both AVID and Pre-Engineering classes are enhanced by partnerships with local universities and community mentors. The Engineering Partnership with the University of Colorado provides students the opportunity for guaranteed admission to the CU School of Engineering. The International Baccalaureate Diploma Program provides students with the academic preparation to compete nationally and internationally.

To review Colorado State Assessment results for Centaurus High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1380&level=H>

Centennial Middle

2205 Norwood Ave., Boulder, CO 80304
720-561-5441, Fax: 720-561-2090
Principal: Cheryl Scott

<http://bvsd.org/middle/Pages/centennial.aspx>

Projected Enrollment: 607



Total Budget \$3,899,429

	Staff	non-SRA	SRA
Utilities:	-	\$ 109,375	\$ -
Regular Education:	33.038	2,382,679	40,856
Special Education:	3.850	248,121	775
Vocational Education:	-	-	-
English as a Second Language:	3.330	206,609	324
Extra Curricular Education:	-	31,617	-
Talented & Gifted:	0.250	8,290	2,101
Library Services:	1.000	80,179	6,481
School Administration:	6.000	450,028	5,925
Maintenance:	3.000	139,683	5,386
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	8,641
Student Support Services:	2.000	168,857	1,477
TOTALS:	52.468	\$ 3,827,463	\$ 71,966

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.6% 4
	African American	1.6% 10
	Caucasian	72.7% 456
	Asian	5.6% 35
	Latino/Hispanic	19.5% 122
Gender		2009-2010
	Female	51.4% 322
	Male	48.6% 305
Special Programs		2009-2010
	ELL	16.1% 101
	Free/Reduced Lunch	22.8% 143
	SPED	6.2% 39
	504	2.4% 15

Centennial Middle School is a neighborhood school that proudly offers an accomplished instructional program, an exceptional staff, personalized attention, a broad exploratory program, and a distinctive technology experience. We hold all students accountable to high academic expectations and a rigorous curriculum. The fundamental goals that drive our curriculum are mastery of basic skills, i.e. reading, writing and mathematics; command of problem solving skills that underline success in the academic and real world; development of good study habits; planning skills and study skills; exploration of different courses and activities; and understanding one's self and one's relationship to others.

Components of the school include a strong emphasis on maintaining small class size, interdisciplinary team teaching, and teaming of students. Centennial also offers honors classes in language arts and mathematics. We provide Talented and Gifted, At-Risk, and Special Education services. We also provide an array of extra curricular activities over and above the district.

To review Colorado State Assessment results for Centennial Middle School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1390&level=M>

Coal Creek Elementary

801 W. Tamarisk St., Louisville, CO 80027

720-561-4500, Fax: 720-561-4501

Principal: John Kiemele

<http://bvsd.org/elementary/Pages/coalcreek.aspx>

Projected Enrollment: 471



Total Budget \$2,432,592

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 51,954	\$ -
Regular Education:	25.129	1,773,650	40,988
Special Education:	1.600	81,565	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,890	-
Talented & Gifted:	0.286	9,485	-
Library Services:	1.000	80,179	-
School Administration:	3.250	247,689	4,131
Maintenance:	2.500	115,100	3,070
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,126	500
Student Support Services:	0.563	-	-
TOTALS:	34.328	\$ 2,383,903	\$ 48,689

Ethnicity		2009-2010
	American Indian	.7% 3
	African American	1.3% 6
	Caucasian	91.1% 408
	Asian	2.9% 13
	Latino/Hispanic	4% 18
Gender		2009-2010
	Female	49.6% 222
	Male	50.4% 226
Special Programs		2009-2010
	ELL	1.1% 5
	Free/Reduced Lunch	7.6% 34
	SPED	7.4% 33
	504	.2% 1

Coal Creek Elementary proudly serves children in the Kindergarten through Grade 5 within the Louisville community. We have a tradition of strong academic achievement, yet also desire to create a learning environment that is nurturing and centered on the whole child.

A hallmark of our school is the focus on the application of reading, writing, and language skills across the curriculum. We refer to this as a "balanced" approach to literacy development, where guided instruction is delivered throughout the primary grades in small, flexible groups, based on the changing needs of students.

Other academic highlights include:

- We have a math program that allows for extension and acceleration.
- Our music, art, and physical education programs have been recognized for their excellence by parents and community members throughout Louisville.
- The library is a resource for teaching students how to access various avenues of information in our ever-changing world.
- Our school supports a computer lab with 30 PCs for student use, in addition to "gardens" of three to five computers in every classroom.
- A professional staff of educators provides outstanding Special Education services in accordance with current federal guidelines.
- Teachers work in cooperation with parents in order to tailor initiatives for those students who meet testing criteria and are identified as gifted.

To review Colorado State Assessment results for Coal Creek Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1725&level=E>

Columbine Elementary

3130 Repplier Dr., Boulder, CO 80304
303-443-0792, Fax: 303-443-0792
Principal: Marc Rodriguez

<http://bvds.org/elementary/Pages/columbine.aspx>

Projected Enrollment: 349



Total Budget \$3,266,400

	Staff	non-SRA	SRA
Utilities:	-	\$ 56,171	\$ -
Regular Education:	25.337	1,745,017	38,628
Special Education:	5.780	322,126	-
Vocational Education:	-	-	-
English as a Second Language:	10.640	505,827	-
Extra Curricular Education:	-	4,540	-
Talented & Gifted:	1.420	102,182	741
Library Services:	1.000	80,179	-
School Administration:	3.200	245,742	3,838
Maintenance:	2.500	114,197	6,434
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	1,182
Student Support Services:	1.000	22,248	-
TOTALS:	50.877	\$ 3,215,577	\$ 50,823

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.8% 3
	African American	.8% 3
	Caucasian	15.6% 62
	Asian	4% 16
	Latino/Hispanic	78.8% 313
Gender		2009-2010
	Female	52.1% 207
	Male	47.9% 190
Special Programs		2009-2010
	ELL	65% 258
	Free/Reduced Lunch	71.3% 283
	SPED	9.6% 38
	504	.3% 1

Columbine Elementary provides children and parents a first-hand experience to live and learn among diversity. The diversity also brings to our school rich resources that make for a quality learning environment and include funding from Federal, state and district sources. The school's restructuring plan calls for the alignment of these resources for cohesive K-5 program versus a collection of various separate programs.

Elements of the quality learning environment include:

- K-5th grade class size targets of 18 or less
- A balanced approach to literacy that incorporates explicit teaching of skills, structures and strategies with independent practice and opportunities to share
- Literacy instruction, intensive in both time (90 minutes to two hours per day) and in individual attention, through group sizes of 12 or less
- Spanish literacy instruction for Spanish speaking children
- Intensive English as a Second Language instruction in groups of 12 or less
- Spanish as a Second Language instruction for English speaking children
- A curriculum that focuses the development of higher order thinking through in-depth study in science and social studies topics versus a broad brush approach
- Reinforcement of reading and writing through research and in-depth study of social studies and science topics
- Instructional support for Spanish speakers for concept development in science, social studies and math from Native Language Tutors
- Talented and Gifted programming that extends and adds sophistication to social studies and science as well as accelerates instruction in math and language arts

To review Colorado State Assessment results for Columbine Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.aspx?DistCode=0480&Sch=1842&level=E>

Community Montessori

805 Gillaspie Dr., Boulder, CO 80305
720-561-3700, Fax: 720-561-3701
Principal: Marlene Skovsted

<http://bvsd.org/elementary/Pages/communitymontessori.aspx>

Projected Enrollment: 230



Total Budget \$1,601,700

	Staff	non-SRA	SRA
Utilities:	-	\$ 36,379	\$ -
Regular Education:	13.954	969,563	24,025
Special Education:	1.500	96,087	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,441	-
Extra Curricular Education:	-	3,842	-
Talented & Gifted:	0.156	5,173	-
Library Services:	0.500	40,090	-
School Administration:	3.020	215,780	2,285
Maintenance:	2.000	89,914	1,773
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	2,752
Student Support Services:	1.000	22,248	-
TOTALS:	23.130	\$ 1,570,865	\$ 30,835

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	0
	African American	1.3% 3
	Caucasian	67.8% 162
	Asian	13.4% 32
	Latino/Hispanic	17.6% 42

Gender		2009-2010
	Female	45.2% 108
	Male	54.8% 131

Special Programs		2009-2010
	ELL	16.7% 40
	Free/Reduced Lunch	21.4% 51
	SPED	7.1% 17
	504	.4% 1

Community Montessori is a focus school and the only public Montessori school in the Boulder Valley School District. We serve children from preschool through 5th grade. The preschool is tuition-based with scholarships readily available.

Our mission is to challenge the learning potential of each student through a child-centered, individualized approach based on respect for self, others and the environment. Manipulative learning materials are developmentally sequenced within the rich integrated curriculum. The classroom environment allows children to move freely and make challenging choices within safe limits and clear academic expectations.

Community Montessori's classrooms are multiage, primary (ages 3-6), lower elementary (ages 6-9) and upper elementary (ages 9-12). Students build a strong rapport with their teacher and peers through the continuity of the 3-year class cycle. Our program features outdoor learning centers as an expansion of each classroom.

We focus on family involvement and provide ample opportunities for parents to participate in their child's education. Services include after school childcare and extracurricular activities.

To review Colorado State Assessment results for Community Montessori, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1883&level=E>

Creekside Elementary

3740 Martin Dr., Boulder, CO 80303
 720-561-3800, Fax: 720-561-3801
 Principal: Alejandra Sotiros

<http://bvsd.org/elementary/Pages/creekside.aspx>

Projected Enrollment: 324



Total Budget \$2,693,698

	Staff	non-SRA	SRA
Utilities:	-	\$ 65,296	\$ -
Regular Education:	20.752	1,484,861	30,747
Special Education:	9.480	453,011	-
Vocational Education:	-	-	-
English as a Second Language:	3.400	253,102	-
Extra Curricular Education:		4,192	-
Talented & Gifted:	0.205	6,796	150
Library Services:	0.750	60,134	3,000
School Administration:	3.200	213,321	4,100
Maintenance:	2.000	89,914	4,500
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	3,186
Student Support Services:	0.500	-	40
TOTALS:	40.287	\$ 2,647,975	\$ 45,723

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.9% 3
	African American	4.3% 15
	Caucasian	54.8% 189
	Asian	8.1% 28
	Latino/Hispanic	31.9% 110
Gender		2009-2010
	Female	44.6% 154
	Male	55.4% 191
Special Programs		2009-2010
	ELL	29.3% 101
	Free/Reduced Lunch	37.1% 128
	SPED	16.5% 57
	504	.6% 2

Creekside is a unique neighborhood school that is rich in its ties to the University of Colorado and its international population. As a relatively new school, we are focusing on developing strong academic programming for our students who speak English as a first language as well as our many English Language Learners. We have an active and strong parent community involved in our daily program.

Creekside Elementary School is located in South Boulder. Students come here from the surrounding neighborhoods and many of the University of Colorado family housing units. Approximately 40% of our population comes to us from other nations in the world and we have every continent represented. This year, we have 22 different languages spoken at our school. Because of our diversity, we have excellent English as a Second Language Program in our building, and all children learn that diversity is a quality that is respected and valued in our school community.

To review Colorado State Assessment results for Creekside Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5606&level=E>

Crest View Elementary

1897 Sumac Ave., Boulder, CO 80304
720-561-5461, Fax: 720-561-2855
Principal: Ned Levine

<http://bvsd.org/elementary/Pages/crestview.aspx>

Projected Enrollment: 533



Total Budget \$3,397,448

	Staff	non-SRA	SRA
Utilities:	-	\$ 90,574	\$ -
Regular Education:	31.951	2,266,169	42,673
Special Education:	5.125	264,772	-
Vocational Education:	-	-	-
English as a Second Language:	2.400	178,660	-
Extra Curricular Education:	-	5,589	-
Talented & Gifted:	0.338	11,209	-
Library Services:	1.000	80,179	3,500
School Administration:	3.825	282,407	2,336
Maintenance:	3.000	138,961	3,300
Health Room:	-	20,277	-
Curriculum/Staff Development:	-	1,126	5,716
Student Support Services:	0.625	-	-
TOTALS:	48.264	\$ 3,339,923	\$ 57,525

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2009-2010
	American Indian	.3% 2
	African American	2% 12
	Caucasian	71.3% 423
	Asian	8.8% 52
	Latino/Hispanic	17.5% 104
<i>Gender</i>		2009-2010
	Female	49.7% 295
	Male	50.3% 298
<i>Special Programs</i>		2009-2010
	ELL	17% 101
	Free/Reduced Lunch	18.4% 109
	SPED	8.3% 49
	504	0

Crest View is a community school, serving an area from 65th Street to Broadway and Iris to Monarch Road. The area encompasses mixed housing. The student body is representative of the entire District demographically, while their achievements have always been way above average. Crest View is nationally accredited by the North Central Association. Special programs in our school include a special needs support, SIED (Severe Intensive Emotional Disability) program, English as a Second Language and Read to Achieve. Intensive literacy support is provided in the primary grades to reduce class sizes to the smallest possible. Services for English Language Learners follow the sheltered English approach.

Crest View has a nationally recognized environmental site on our grounds. The Habitat, developed by parents and staff, enables us to extend our experience based science and social studies programs. Our goal is to achieve educational excellence for each child by meeting their academic, social, emotional and physical needs. Our school has received the John Irwin School of Excellence Award from the Colorado Department of Education. To do so, we are committed to developing a positive working relationship among our students, families, staff and community.

To review Colorado State Assessment results for Crest View Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1996&level=E>

Douglass Elementary

840 75th St., Boulder, CO 80303
720-561-5541, Fax: 720-561-6699
Principal: Jonathan Wolfer

<http://bvsd.org/elementary/Pages/douglass.aspx>

Projected Enrollment: 410



Total Budget \$2,327,145

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 73,031	\$ -
Regular Education:	23.159	1,641,493	36,365
Special Education:	2.075	124,701	765
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,540	-
Talented & Gifted:	0.246	8,159	-
Library Services:	1.000	80,179	-
School Administration:	3.250	239,706	2,688
Maintenance:	2.000	91,357	1,620
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,126	3,150
Student Support Services:	0.563	-	-
TOTALS:	32.293	\$ 2,282,557	\$ 44,588

<i>Ethnicity</i>	2009-2010
American Indian	0
African American	.2% 1
Caucasian	92.9% 393
Asian	5% 21
Latino/Hispanic	1.9% 8

<i>Gender</i>	2009-2010
Female	47% 199
Male	53% 224

<i>Special Programs</i>	2009-2010
ELL	.7% 3
Free/Reduced Lunch	3.3% 14
SPED	6.9% 29
504	.7% 3

Douglass Elementary is a neighborhood school offering the BVSD curriculum and serving approximately 475 students. Educational programming is designed to ensure that all students reach their maximum physical, creative, intellectual and social potential. Our single-grade classrooms range in size from 20:1 in kindergarten and first grade to approximately 28:1 in fourth and fifth grades. Special education services, literacy support and talented and gifted services are available at Douglass. Additionally, there are many exciting extra-curricular and co-curricular options available to students, including the Skip-It program, chess club, a student newspaper, spelling bees, science fair, and much more.

A strong home-school partnership is one of Douglass' greatest assets. Our learning community has a tradition of high academic performance, parent involvement, extracurricular participation, character education, and integration of the visual and performing arts. The collaboration and commitment of the parents and teachers create a very powerful and positive school climate. Based on strong bonds of collegiality, respect, and child-centeredness, Douglass Elementary offers students a warm, welcoming and supportive place to learn.

To review Colorado State Assessment results for Douglass Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2240&level=E>

Eisenhower Elementary

1220 Eisenhower Dr., Boulder, CO 80303

720-561-6700, Fax: 720-561-6701

Principal: Charles Serns

<http://bvsd.org/elementary/Pages/eisenhower.aspx>

Projected Enrollment: 451



Total Budget \$2,941,970

	Staff	non-SRA	SRA
Utilities:	-	\$ 88,585	\$ -
Regular Education:	24.552	1,733,619	41,496
Special Education:	9.163	429,627	-
Vocational Education:	-	-	-
English as a Second Language:	2.200	163,771	-
Extra Curricular Education:	-	4,890	-
Talented & Gifted:	0.278	9,219	-
Library Services:	1.000	80,179	-
School Administration:	3.250	247,688	2,212
Maintenance:	2.500	114,317	5,328
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,126	1,402
Student Support Services:	0.563	-	246
TOTALS:	43.506	\$ 2,891,286	\$ 50,684

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2009-2010
	<i>American Indian</i>	.7% 3
	<i>African American</i>	.9% 4
	<i>Caucasian</i>	73.3% 326
	<i>Asian</i>	8.8% 39
	<i>Latino/Hispanic</i>	16.4% 73
<i>Gender</i>		2009-2010
	<i>Female</i>	47% 209
	<i>Male</i>	53% 236
<i>Special Programs</i>		2009-2010
	<i>ELL</i>	16.4% 73
	<i>Free/Reduced Lunch</i>	18.4% 82
	<i>SPED</i>	12.8% 57
	<i>504</i>	.4% 2

Eisenhower has served Boulder Valley families since 1971. It is a cohesive and creative neighborhood school that fosters excellence. Our concept of neighborhood has expanded to include families from all over the district and surrounding metro areas. We are proud of our diversity and we believe that every individual in the community brings something unique and special to our school.

Eisenhower has a strong academic curriculum, a vibrant arts program, a comprehensive music program, and a vigorous PE program. Our special education programs support each child's educational plan. We have literacy programs designed to assess growth in literacy and provide support to our students. The English as a Second Language program serves students from around the world, assisting them in mastering English. Our Talented and Gifted program offers options for our most able students. We have a variety of before- or after-school clubs and a large variety of community activities for students. The YMCA provides before- and after-school child care.

We judge our success using a body of evidence measuring student achievement toward district and state standards. We reflect on a child's daily work, tests, papers and classroom interactions, taking into account a student's abilities and interests. We examine literacy assessments and the results of the CSAP. Our CSAP scores have earned us the John Irwin School of Excellence Award. We are committed to each child being proficient in all areas of their education so that they may be competent, successful and content in their future.

It is our goal to see each student reach his or her greatest potential through hard work, fun, perseverance, and real accomplishment. We strive to have our students understand the wonder of learning and the importance of community. School visits or calls are always welcome!

To review Colorado State Assessment results for Eisenhower Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0&Sch=2552&level=E>

Eldorado K-8

3351 S. Indiana St., Superior, CO 80027
 720-561-4400, Fax: 720-561-4401
 Principal: Robyn Hamasaki

<http://bvsd.org/middle/Pages/eldorado.aspx>

Projected Enrollment: 965



Total Budget \$5,525,511

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 154,450	\$ -
Regular Education:	51.674	3,670,552	69,104
Special Education:	8.250	461,221	1,254
Vocational Education:	-	-	-
English as a Second Language:	2.420	154,554	-
Extra Curricular Education:	-	33,547	-
Talented & Gifted:	0.502	16,646	1,000
Library Services:	1.000	80,179	8,000
School Administration:	7.250	535,179	1,714
Maintenance:	4.000	184,160	7,000
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	2,251	7,735
Student Support Services:	1.963	118,200	500
TOTALS:	77.059	\$ 5,429,204	\$ 96,307

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	.4% 4
African American	1.4% 14
Caucasian	78.2% 769
Asian	14.9% 146
Latino/Hispanic	5.1% 50

<i>Gender</i>	<i>2009-2010</i>
Female	44.5% 437
Male	55.5% 546

<i>Special Programs</i>	<i>2009-2010</i>
ELL	7.3% 72
Free/Reduced Lunch	4.7% 46
SPED	4.7% 46
504	3.5% 34

Eldorado K-8 is one of three public K-8 schools in Boulder Valley School District. With over 900 students in grades Kindergarten through 8th grade, visitors have dubbed us, "The large school with the small school feel." Our learning community is committed to creating strong relationships between students, their families and staff across our school while providing exceptional learning experiences and high academic standards for all students through the Boulder Valley curriculum.

Our commitment to working with our families as partners is strengthened in that we work with some of them for as long as nine years! Along with our traditional programming, we offer English as a Second Language (ESL), TAG (Talented and Gifted) services and an inclusive Special Education setting for our neighborhood students. Accelerated classes are available for qualified 6-8 grade students in math, language arts and 6th grade reading. Foreign language offerings in Spanish, French and German are available for middle level students. Students in highly advanced classes in math and foreign language may attend classes at Eldorado or Monarch High School.

In addition to presenting a strong academic program for our students, we also realize the importance of providing opportunities that address the many different learning styles that our students possess. Our physical education, music and art programs are of the highest quality and are viewed as excellent experiences for Eldorado students. Additionally, we offer a wide variety of electives at grades 6-8 and many exciting before- and after-school activities, intramurals and organizations at all grade levels to meet the diverse needs of our population. There's something for everyone, Kindergarten through 8th grade, at Eldorado!

To review Colorado State Assessment results for Eldorado K-8 School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2589&level=M>

Emerald Elementary

755 W. Elmhurst Pl., Broomfield, CO 80020
720-561-8500, Fax: 720-561-8501
Principal: Larry Leatherman

<http://bvsd.org/elementary/Pages/emerald.aspx>

Projected Enrollment: 351



Total Budget \$2,784,482

	Staff	non-SRA	SRA
Utilities:	-	\$ 64,907	\$ -
Regular Education:	23.461	1,682,442	40,434
Special Education:	4.320	254,310	-
Vocational Education:	-	-	-
English as a Second Language:	3.400	253,102	-
Extra Curricular Education:	-	4,540	-
Talented & Gifted:	0.220	7,296	600
Library Services:	1.000	80,179	-
School Administration:	3.200	241,812	250
Maintenance:	2.500	113,476	7,000
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	500
Student Support Services:	0.866	16,286	-
TOTALS:	38.967	\$ 2,735,698	\$ 48,784

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.3% 1
	African American	.8% 3
	Caucasian	43% 160
	Asian	8.6% 32
	Latino/Hispanic	47.3% 176
Gender		2009-2010
	Female	54.6% 203
	Male	45.4% 169
Special Programs		2009-2010
	ELL	32.5% 121
	Free/Reduced Lunch	53.8% 200
	SPED	10.8% 40
	504	0

Emerald Elementary is a neighborhood school with a balance of diversity and a high mobility rate that mirrors the real world. Being a "magnet" school for English Language Learners adds an incredible dimension of diversity. Multiple languages are spoken in the homes of our families.

Our strong balanced literacy program challenges all students. The block schedule has allowed us to implement "flooding," direct guided reading instruction for all students in K-2. This is only a small piece of the total literacy block, so many of our students are getting a double dose of reading instruction. We are a model school for flooding in the district and state and have had over 360 visitors.

The Emerald staff has received training in reading, writing and oral language programs, First Steps and Six Traits writing, as well as Investigations Math. We have had extensive training in the Sheltered Instruction Observation Protocol and now our focus is math and differentiation. All students benefit from the progressive attitude, high expectations and hard work of the staff, parent involvement and low class sizes, as indicated in the improvement on our CSAP scores.

We are proud of the progress our students are making in spite of the changing demographics and the high mobility rate. We invite you to come watch us in action.

To review Colorado State Assessment results for Emerald Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2702&level=E>

Fairview High

1515 Greenbriar Blvd., Boulder, CO 80305
 720-561-3100, Fax: 720-561-5353
 Principal: Donald Stensrud

<http://bvsd.org/high/Pages/fairview.aspx>

Projected Enrollment: 1,843



Total Budget \$9,789,402

	Staff	non-SRA	SRA
Utilities:	-	\$ 353,389	\$ -
Regular Education:	85.090	6,142,689	137,986
Special Education:	14.685	860,435	4,698
Vocational Education:	0.600	44,665	-
English as a Second Language:	1.870	103,291	-
Extra Curricular Education:	-	131,031	-
Talented & Gifted:	0.475	24,008	7,178
Library Services:	2.000	117,721	-
School Administration:	13.097	925,141	13,750
Maintenance:	11.500	484,252	17,037
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	2,528
Student Support Services:	5.200	413,094	3,358
TOTALS:	134.517	\$ 9,602,867	\$ 186,535

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2009-2010
	American Indian	.3% 5
	African American	1.3% 25
	Caucasian	81.6% 1552
	Asian	10.7% 203
	Latino/Hispanic	6.2% 117
<i>Gender</i>		2009-2010
	Female	51.7% 983
	Male	48.3% 919
<i>Special Programs</i>		2009-2010
	ELL	2.9% 55
	Free/Reduced Lunch	4.5% 87
	SPED	7% 133
	504	1.9% 36

Fairview is a comprehensive four-year high school dedicated to academic excellence. It also houses the International Baccalaureate Program for Boulder Valley Schools. The International Baccalaureate Program is a course of study for highly motivated students, which is designed to promote higher-level critical thinking skills while mastering a curriculum that meets worldwide standards and criteria. Participation in the IB program is on a self-selecting basis. American universities are discovering that students who participate in IB classes are best equipped for university success.

All of Fairview's curriculum is designed to challenge the potential of each student. Fairview has a broad range of learning opportunities that foster personal growth, maturity, and independent thought. Its highly qualified staff is committed to providing a learning environment that is safe, caring, and supportive. It has been evident that students who attend Fairview experience a high school career that truly prepares them to be highly successful in a globally competitive society.

Other programmatic offerings at Fairview include: Advanced Placement curriculum

- Fine arts
- Athletics/Activities
- Teen Parent Program
- Talented and Gifted
- Student Achievement Center
- At-Risk intervention program
- Link Crew
- Post-Graduate Planning Center
- Student government and leadership

To review Colorado State Assessment results for Fairview High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2892&level=H>

Fireside Elementary

845 W. Dahlia St., Louisville, CO 80027
720-561-7900, Fax: 720-561-7901
Principal: Pat Heinz-Pribyl

<http://bvsd.org/elementary/Pages/fireside.aspx>

Projected Enrollment: 415



Total Budget \$2,648,125

	Staff	non-SRA	SRA
Utilities:	-	\$ 112,610	\$ -
Regular Education:	23.653	1,674,277	35,455
Special Education:	3.895	194,948	-
Vocational Education:	-	-	-
English as a Second Language:	2.200	163,771	-
Extra Curricular Education:	-	4,890	-
Talented & Gifted:	0.257	8,522	-
Library Services:	1.000	80,179	1,037
School Administration:	3.250	229,753	291
Maintenance:	2.500	114,317	3,674
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,126	5,010
Student Support Services:	0.563	-	-
TOTALS:	37.318	\$ 2,602,658	\$ 45,467

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	<i>American Indian</i>	0
	<i>African American</i>	1.4% 6
	<i>Caucasian</i>	74.3% 326
	<i>Asian</i>	10.7% 47
	<i>Latino/Hispanic</i>	13.7% 60
Gender		2009-2010
	<i>Female</i>	49.9% 219
	<i>Male</i>	50.1% 220
Special Programs		2009-2010
	<i>ELL</i>	16.9% 74
	<i>Free/Reduced Lunch</i>	20.1% 88
	<i>SPED</i>	9.3% 41
	<i>504</i>	0

One of the best kept secrets in the Boulder Valley School District, Fireside Elementary sets the standard for excellence in academic achievement. We have just begun our 14th year as a center for learning in Louisville with a \$90,000 renovation of our playground. Built in partnership with local government, businesses and our PTO, our new "Falcon's Nest" play area is the only playground that is completely handicap accessible in Louisville.

One of the numerous reasons for our continued success is the quality of the staff. Several of our teachers have been recognized for their leadership and expertise in a variety of content areas. In addition, Fireside enjoys a great deal of parent support. We believe whole-heartedly in the partnership that should exist between home and school. Our parent satisfaction surveys indicate that this partnership is strong and purposeful.

With a rich, multicultural population, we have families that speak 15 different languages at our school. Our students and staff represent many different cultures from around the world.

Fireside's student achievement scores are among the highest in the school district and state as measured by the CSAP. However, strong academic achievement is not enough! We believe that all aspects of a child's development are equally important. We are committed to celebrating and challenging the unique abilities in every child, respecting individual differences and creating a safe environment that nurtures the natural curiosity in all of us.

To review Colorado State Assessment results for Fireside Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.aspx?DistCode=0480&Sch=2940&level=E>

Flatirons Elementary

1150 7th St., Boulder, CO 80302
720-561-4600, Fax: 720-561-4601
Principal: Scott Boesel

<http://bvsd.org/elementary/Pages/flatirons.aspx>

Projected Enrollment: 283



Total Budget \$1,578,687

	Staff	non-SRA	SRA
Utilities:	-	\$ 49,830	\$ -
Regular Education:	15.794	1,100,648	28,524
Special Education:	0.750	48,043	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,192	-
Talented & Gifted:	0.172	5,704	-
Library Services:	0.500	40,090	-
School Administration:	3.000	211,483	1,466
Maintenance:	1.500	68,399	2,394
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	439
Student Support Services:	0.500	-	127
TOTALS:	22.216	\$ 1,545,737	\$ 32,950

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	0
	African American	2.6% 7
	Caucasian	90.8% 247
	Asian	4.8% 13
	Latino/Hispanic	1.8% 5
Gender		2009-2010
	Female	47.4% 129
	Male	52.6% 143
Special Programs		2009-2010
	ELL	.7% 2
	Free/Reduced Lunch	1.1% 3
	SPED	8.5% 23
	504	1.1% 3

Flatirons is a relatively small neighborhood school. We continue to serve second and third generation Flatirons families. Ninety parent, community and university volunteers work in our classrooms weekly. They help teachers differentiate their instruction by using small, flexible group instruction.

Literacy teachers work with small student groups using research based reading and writing instruction. While we have a focus on literacy and math, our staff is well-versed in strategies to integrate science, social studies and the arts.

A hallmark of our school is the inclusion of students with different learning needs in regular classrooms. This is accomplished by a teaching staff that believes all children can learn and an expert special education staff that provides specialized programming options for all students.

Historically our staff, parents and students give us very high marks regarding all of the areas measured by the districts' revised "snapshot" survey and by the new Flatirons School Improvement Team survey. Communication between the school and home is a focus of every classroom and the school as a whole.

The staff is highly experienced at providing a strong academic program and a social and emotional program that strives to ensure students leaving our school are competent, caring, contributing members of society. Students are confronted with an instructional program that has high expectations and is presented in developmentally appropriate contexts. Service learning activities are an expected part of every child's experience every year.

To review Colorado State Assessment results for Flatirons Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2970&level=E>

Foothill Elementary

1001 Hawthorne Ave., Boulder, CO 80304
720-561-2600, Fax: 720-561-2601
Principal: Melisa Potes

<http://bvsd.org/elementary/Pages/foothill.aspx>

Projected Enrollment: 528



Total Budget \$3,061,784

	Staff	non-SRA	SRA
Utilities:	-	\$ 75,658	\$ -
Regular Education:	29.571	2,087,630	45,828
Special Education:	4.936	213,471	142
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,441	-
Extra Curricular Education:	-	5,589	-
Talented & Gifted:	0.331	10,976	-
Library Services:	1.000	80,179	-
School Administration:	3.700	251,908	4,676
Maintenance:	3.500	161,862	3,098
Health Room:	-	20,277	-
Curriculum/Staff Development:	-	1,126	2,395
Student Support Services:	1.125	22,248	280
TOTALS:	45.163	\$ 3,005,365	\$ 56,419

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2009-2010
	<i>American Indian</i>	.4% 2
	<i>African American</i>	.5% 3
	<i>Caucasian</i>	86.7% 494
	<i>Asian</i>	4.9% 28
	<i>Latino/Hispanic</i>	7.5% 43
<i>Gender</i>		2009-2010
	<i>Female</i>	49.5% 282
	<i>Male</i>	50.5% 288
<i>Special Programs</i>		2009-2010
	<i>ELL</i>	5.6% 32
	<i>Free/Reduced Lunch</i>	9.3% 53
	<i>SPED</i>	7.4% 42
	<i>504</i>	.9% 5

Foothill Elementary is a successful neighborhood school with high achieving students, an involved parent community, and a committed faculty and staff. Located in northwest Boulder, Foothill has been educating children for more than half a century. Lifelong learning, academic achievement and world citizenship are integrated within the BVSD curriculum. Foothill is now able to meet the needs all students who live in our attendance area and embrace the growing cultural and linguistic diversity of our community.

Our students are supported by an array of services including Special Education, Literacy, Talented and Gifted, and an ESL program as well as a great number of parent volunteers and a Community Liaison. Additionally, there are many extra-curricular and co-curricular options available to students including PE Field Fun Days, visiting artists, authors and musicians, choir and hand bells, student government, and the Foothill Publishing Center.

Our school has been named a John Irwin School of Excellence for student achievement and a Green Star Environmental School for our waste-free recycling program. Foothill is proud of the partnership it has nurtured between the families it serves, the students who attend and the educators who work here. From school-wide picnics and gardening to parent/teacher committees such as SIT and PTO, Foothill is a collaborative and vibrant learning environment.

To review Colorado State Assessment results for Foothill Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3022&level=E>

Gold Hill Elementary

890 Main St., Gold Hill, CO 80302
720-561-5940, Fax: 303-449-2043
Principal: Kelley King

<http://bvsd.org/elementary/Pages/goldhill.aspx>

Projected Enrollment: 20



Total Budget \$249,639

	Staff	non-SRA	SRA
Utilities:	-	\$ 9,163	\$ -
Regular Education:	2.348	170,256	3,272
Special Education:	0.513	26,493	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,794	-
Talented & Gifted:	0.033	1,093	-
Library Services:	-	-	398
School Administration:	0.225	19,078	-
Maintenance:	0.250	11,510	297
Health Room:	-	4,866	-
Curriculum/Staff Development:	-	225	194
Student Support Services:	0.150	-	-
TOTALS:	3.519	\$ 245,478	\$ 4,161

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	0
	African American	0
	Caucasian	95.2% 20
	Asian	4.8% 1
	Latino/Hispanic	0
Gender		2009-2010
	Female	33.3% 7
	Male	66.7% 14
Special Programs		2009-2010
	ELL	0
	Free/Reduced Lunch	14.3% 3
	SPED	9.5% 2
	504	0

Gold Hill School has the goal to offer personalized, hands-on education that allows students to grow and learn through differentiated instruction in a supportive learning atmosphere. Having two teachers for 37 students allows this kind of learning environment to flourish.

A balanced literacy approach is used to teach reading and writing. This includes guided reading, benchmark books and running records. Read to Achieve Grant funds provide a literacy tutor to give extra literacy support to Individual Literacy Plan (ILP) students. Investigations, a problem-based learning approach to teach mathematical concepts, is being introduced in the K-3rd grades. Science and social studies are taught using interdisciplinary strategies. Our multi-age classrooms provide an excellent opportunity for students to learn to work with other students in small, cooperative groups which maximize learning experiences for all students.

In addition to offering an academic program aligned with the challenging district and state standards, GHS offers several unique opportunities for children. SEACR (Self Esteem, Affirmation and Conflict Resolution) is a weekly program that has the effect of letting the students better understand, listen to and support each other in all situations. GHS has implemented a program called FAC (Friday Afternoon Club) whereby students are exposed to a variety of guest speakers and enrichment activities. Finally, GHS has created an annual, five-day, outdoor education trip that is tied to the District's history, geography and multicultural curriculum and standards.

To review Colorado State Assessment results for Gold Hill Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3488&level=E>

Revised Adopted Budget 2009-10

Halcyon Middle-Senior High

3100 Bucknell Ct., Boulder, CO 80301

720-561-4700, Fax: 720-561-4701

Principal: Matthew Dudek

<http://bvsd.org/middle/Pages/halcyon.aspx>

Projected Enrollment: 18



Total Budget \$423,839

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 5,656	\$ -
Regular Education:	1.087	80,922	-
Special Education:	4.000	316,026	-
Vocational Education:	-	-	3,575
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	16,859	-
Health Room:	-	-	316
Curriculum/Staff Development:	-	225	260
Student Support Services:	-	-	-
TOTALS:	5.462	\$ 419,688	\$ 4,151

<i>Ethnicity</i>	<i>2009-2010</i>
<i>American Indian</i>	3.7% 1
<i>African American</i>	14.8% 4
<i>Caucasian</i>	63% 17
<i>Asian</i>	3.7% 1
<i>Latino/Hispanic</i>	14.8% 4

<i>Gender</i>	<i>2009-2010</i>
<i>Female</i>	18.5% 5
<i>Male</i>	81.5% 22

<i>Special Programs</i>	<i>2009-2010</i>
<i>ELL</i>	14.8% 4
<i>Free/Reduced Lunch</i>	63% 17
<i>SPED</i>	96.3% 26
<i>504</i>	3.7% 1

Halcyon is a multi-agency, collaborative middle/high school dedicated to the development of academic, social and interpersonal skills. Our goal is for students to succeed in their families, schools, and communities.

Halcyon serves up to 24 adolescents, sixth – twelfth grades. These students have shown serious emotional and behavioral problems in the home, school, and community.

Our goals are:

To provide skills to manage emotional and behavioral challenges.

To provide quality learning experiences so that students move forward with their education.

To provide supports to parents and families.

To re-integrate students into less restrictive school environments.

To review Colorado State Assessment results for Halcyon Middle-Senior High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3499&level=M>

Heatherwood Elementary

7750 Concord Dr., Boulder, CO 80301

720-561-5586, Fax: 720-561-6965

Principal: Larry Orobona

<http://bvsd.org/elementary/Pages/heatherwood.aspx>

Projected Enrollment: 377



Total Budget \$2,276,780

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 97,537	\$ -
Regular Education:	20.544	1,454,194	29,709
Special Education:	6.150	254,947	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,540	-
Talented & Gifted:	0.226	7,494	-
Library Services:	1.000	80,179	-
School Administration:	3.125	232,720	534
Maintenance:	2.000	90,997	4,809
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	1,772
Student Support Services:	0.500	-	-
TOTALS:	33.545	\$ 2,239,956	\$ 36,824

<i>Ethnicity</i>	<i>2009-2010</i>
<i>American Indian</i>	1.1% 4
<i>African American</i>	1.7% 6
<i>Caucasian</i>	83.5% 303
<i>Asian</i>	7.2% 26
<i>Latino/Hispanic</i>	6.6% 24
<i>Gender</i>	<i>2009-2010</i>
<i>Female</i>	48.8% 177
<i>Male</i>	51.2% 186
<i>Special Programs</i>	<i>2009-2010</i>
<i>ELL</i>	1.4% 5
<i>Free/Reduced Lunch</i>	9.9% 36
<i>SPED</i>	7.7% 28
<i>504</i>	.6% 2

Heatherwood's academic strength lies in our balanced and integrated curricular program. Children master and apply literacy and math skills through learning that emphasizes research, problem solving, simulations and technology. The instructional program does not end with the acquisition of discrete skills, but goes on to teach the use of those skills in higher level problem solving.

Heatherwood takes pride in creating a caring, professional learning community with high academic standards. Our 2003 third grade CSAP and Terra Nova math results were cause for celebration. The third graders were 100 percent proficient on the CSAP reading assessment with 42 percent scoring advanced proficient. The Terra Nova math composite scores were just as impressive with students scoring 96 percent nationally. The success of our third graders is indicative of the entire school—all of our students have reason to celebrate their achievement.

Our motto is "Heatherwood Has Heart." As a community, we support each other as learners. Staff and parents foster mutual cooperation, emotional support, and personal and academic growth for all students. This is evident by the numerous parent volunteers in our classrooms every day.

Our teachers, staff and parents create a child-centered and inquiry-based environment. Children benefit from flexible classroom settings, team teaching, multiage and traditional classes, and communication that keeps parents involved.

We invite you to visit, talk with our teachers and parents and see for yourself the great things that are happening at Heatherwood!

To review Colorado State Assessment results for Heatherwood Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3882&level=E>

High Peaks Elementary

3995 E. Aurora, Boulder, CO 80303

720-561-6500, Fax: 720-561-6501

Principal: Rosemary Lohndorf

<http://bvsd.org/elementary/Pages/highpeaks.aspx>

Projected Enrollment: 285



Total Budget \$1,675,984

	Staff	non-SRA	SRA
Utilities:	-	\$ 25,127	\$ -
Regular Education:	15.240	1,074,520	27,996
Special Education:	3.600	143,616	-
Vocational Education:	-	-	-
English as a Second Language:	0.500	37,221	-
Extra Curricular Education:	-	4,192	-
Talented & Gifted:	0.185	6,133	-
Library Services:	0.500	40,090	225
School Administration:	2.875	201,287	2,773
Maintenance:	1.500	70,323	2,200
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	685
Student Support Services:	1.000	22,248	-
TOTALS:	25.400	\$ 1,642,105	\$ 33,879

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	0
	African American	1% 3
	Caucasian	73.6% 231
	Asian	15.3% 48
	Latino/Hispanic	10.2% 32
Gender		2009-2010
	Female	47.5% 149
	Male	52.5% 165
Special Programs		2009-2010
	ELL	3.8% 12
	Free/Reduced Lunch	7% 22
	SPED	7.6% 24
	504	.3% 1

High Peaks Elementary Principal Rosemary Lohndorf addresses the student body during the all-school assembly to celebrate the school being chosen as a "2009 National Blue Ribbon School."

High Peaks Elementary School is a focus school with an enrollment of 295 students in grades PK-5. The school opened in 1995 with a Core Knowledge focus. High Peaks consistently receives the State of Colorado's top rating of "excellent." All students at High Peaks are expected to meet state and district content standards, grade-level benchmarks, and essential learning results. Students are assessed through the Colorado State Assessment Program and the Colorado Basic Literacy Act. Instruction is differentiated to accommodate diverse student needs through a variety of learning options and classroom environments. High Peaks implements the district-adopted Everyday Math Program and the district's approved FOSS Science curriculum. Fourth grade students in Art, Music, and Physical Education are assessed with BVSD benchmark tests. Students are identified for Talented & Gifted enrichment/extension using state-approved assessments.

A district preschool is also offered on-site. We offer a K-Care program for kindergarten. We also offer an ESL program for students who are English language learners. High Peaks' staff and parents are committed to narrowing the gap among students of diverse socioeconomic backgrounds. Our staff and parents also are committed to working together as a team as we maintain excellence in all subject areas.

To review Colorado State Assessment results for High Peaks Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3940&level=E>

Horizons K-8

4545 Sioux Dr., Boulder, CO 80303
303-447-5580, Fax: 303-447-5580
Lead Teacher: Sonny Zinn

<http://bvsd.org/middle/Pages/horizons.aspx>

Projected Enrollment: 324



Total Budget \$2,316,930

952 HORIZON K-8 SCHOOL		
	General Fund	Charter
Utilities:	\$ 31,087	\$ -
Regular Education:	-	1,614,841
Special Education:	-	329,368
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	1,000
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	-
Business Services:	-	-
School Administration:	-	262,214
Maintenance:	-	78,420
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	-
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	-
TOTALS:	\$ 31,087	\$ 2,285,843

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
American Indian	.3%	1
African American	.6%	2
Caucasian	90.8%	295
Asian	6.2%	20
Latino/Hispanic	2.2%	7

Gender		2009-2010
Female	52.3%	170
Male	47.7%	155

Special Programs		2009-2010
ELL		0
Free/Reduced Lunch	1.8%	6
SPED	8.6%	28
504	.6%	2

Horizons is a member of William Glasser's Quality School Network and is committed to maintaining high academic and behavioral expectations for all students in a non-coercive, respectful, mutually caring learning environment. Horizons believe:

- Students learn best in a school characterized by a sense of family and teamwork where all children feel accepted and supported. Horizons maintains small class sizes of 16 - 18 students, fully including special education students and addressing the learning needs of the whole child in multi-age settings through challenging, developmentally appropriate curriculum, with teachers working with homeroom students for more than one year.
- Individualizing learning motivates students, sup-ports their progress, and encourages them to take educational risks. Horizon's involves students in the development of their personal learning plans which clearly identify academic and behavioral goals and document progress from year to year. Teachers identify and enhance student strengths through active, authentic learning activities that honor students' interests, choices, and goals.
- Students will be prepared to become responsible world citizens by learning to appreciate and to value diversity and by having opportunities to make meaningful contributions to their community. Horizons students are guided to become community contributors and to explore and value the contributions of diverse cultures.

To review Colorado State Assessment results for Horizons K-8 School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6642&level=E>

Revised Adopted Budget 2009-10

Jamestown Elementary

111 Mesa St., Jamestown, CO 80455

720-561-6020, Fax: 303-447-0459

Principal: Kelley King

<http://bvsd.org/elementary/Pages/jamestown.aspx>

Projected Enrollment: 19



Total Budget \$249,012

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 8,735	\$ -
Regular Education:	2.348	170,256	3,432
Special Education:	0.513	26,493	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,794	-
Talented & Gifted:	0.033	1,093	-
Library Services:	-	-	-
School Administration:	0.225	19,078	252
Maintenance:	0.250	11,240	280
Health Room:	-	4,866	-
Curriculum/Staff Development:	-	225	268
Student Support Services:	0.150	-	-
TOTALS:	3.519	\$ 244,780	\$ 4,232

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	0
African American	0
Caucasian	96.3% 26
Asian	3.7% 1
Latino/Hispanic	0

<i>Gender</i>	<i>2009-2010</i>
Female	40.7% 11
Male	59.3% 16

<i>Special Programs</i>	<i>2009-2010</i>
ELL	0
Free/Reduced Lunch	0
SPED	22.2% 6
504	0

Jamestown Elementary School is a K-5 one-room school that provides children with outstanding educational opportunities. Students can work with a teacher for up to five years in a multiage classroom setting. Key characteristics include:

- State standards/Boulder Valley curriculum
- Integrated units of study
- Individualized instruction
- Differentiated instruction
- Multiage learning
- Flexible grouping
- Learning centers
- Attention for each child
- Community service component
- Strong partnership with parents and community
- Outdoor education focus

To review Colorado State Assessment results for Jamestown Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4386&level=E>

Justice High

1777 6th St. Div. P, Boulder, CO 80302
303-441-4862, Fax: 303-441-1695
Principal: Honorable T.J. Cole

<http://bvsd.org/high/Pages/justice.aspx>



Projected Enrollment: 100

Total Budget \$678,646

954 JUSTICE HIGH SCHOOL		
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	252,322
Special Education:	79,006	6,278
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	20,346
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	-
Business Services:	-	36,344
School Administration:	-	127,894
Maintenance:	-	83,343
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	-
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	73,113
TOTALS:	\$ 79,006	\$ 599,640

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	1.7% 2
	African American	3.5% 4
	Caucasian	27% 31
	Asian	2.6% 3
	Latino/Hispanic	65.2% 75

Gender		2009-2010
	Female	35.7% 41
	Male	64.3% 74

Special Programs		2009-2010
	ELL	23.5% 27
	Free/Reduced Lunch	70.5% 81
	SPED	10.4% 12
	504	0

The mission of Justice High School is to provide year round college prep education for all enrolled Boulder Valley and St. Vrain Valley students. Justice High School's curriculum and program design is ideal for at risk youth who are disconnected from the traditional school system because of juvenile delinquency, drugs and alcohol, alienation, or other factors. Justice High provides its students with a structured academic setting with high expectations. Justice High's philosophy is that these 'at risk' youth can become successful if given an opportunity and structured environment. The school's program provides instruction using the AP model.

Justice High's educational program will allow students attending full time to finish their high school requirements within two to three years. Justice High School does not discriminate in its hiring practices nor its admission of students. Justice High gives each student the opportunity to grow into respectful adults who will have the knowledge, will, and self-esteem to succeed in college and life.

To review Colorado State Assessment results for Justice High School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4496&level=H>

Kohl Elementary

1000 W. 10th Ave., Broomfield, CO 80020
720-561-8600, Fax: 720-465-1071
Principal: Cindy Kaier

<http://bvdsd.org/elementary/Pages/kohl.aspx>

Projected Enrollment: 464



Total Budget \$2,859,249

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 61,447	\$ -
Regular Education:	25.626	1,811,859	43,908
Special Education:	10.220	464,842	1,000
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,890	-
Talented & Gifted:	0.282	9,352	-
Library Services:	1.000	80,179	-
School Administration:	3.500	240,145	300
Maintenance:	2.500	116,363	5,202
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,126	371
Student Support Services:	0.563	-	-
TOTALS:	43.691	\$ 2,808,468	\$ 50,781

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	1.3% 6
African American	1% 5
Caucasian	81.4% 389
Asian	5.4% 26
Latino/Hispanic	10.9% 52
<i>Gender</i>	<i>2009-2010</i>
Female	50.6% 242
Male	49.4% 236
<i>Special Programs</i>	<i>2009-2010</i>
ELL	1.5% 7
Free/Reduced Lunch	21.3% 102
SPED	11.3% 54
	504 .4% 2

The school is organized into traditional single grade- level, self-contained classrooms. Our strong core academic program is complemented by an equally strong collection of enriching and fun experiences that allow children to explore their own interests.

Kohl has a strong special education component. We have two multi-intensive special education classrooms that serve 22 students. We have two full-time resource teachers and house the community-based preschool program where parents bring their children for specific services or therapies. Kohl Cottage is a special education preschool located on our grounds. It services a mixture of multi- intensive and mainstream kids.

- An optional, afternoon, fee based, licensed childcare program called K-Care is available for parents who wish for their kindergartner to stay at school all day.
- Literacy support is strong at Kohl. We have three highly trained literacy support teachers. Through district funding,
- Read to Achieve and building allocations, we are able to serve 60+ students in small group instruction in first through fifth grade. In first grade we use CLIP, a one-on-one intervention program.
- Our gifted program, called TAG, serves over 40 students. We have a differentiated approach to teaching each child so they can achieve maximum learning.
- One of the major strengths of Kohl is its strong parent support. We believe that educating a child is a partnership between home and school. Our parents make Kohl a wonderful, high achieving school. If you want to be involved in your child's education, Kohl is the place!

To review Colorado State Assessment results for Kohl Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4792&level=E>

Lafayette Elementary

101 N. Bermont Ave., Lafayette, CO 80026

720-561-8900, Fax: 720-561-8901

Principal: Holly Hultgren

<http://bvsd.org/elementary/Pages/lafayette.aspx>

Projected Enrollment: 560



Total Budget \$3,668,742

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 61,847	\$ -
Regular Education:	32.033	2,267,145	52,066
Special Education:	13.770	599,577	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,441	-
Extra Curricular Education:	-	5,589	-
Talented & Gifted:	1.338	105,743	-
Library Services:	1.000	80,179	4,400
School Administration:	3.625	264,375	-
Maintenance:	2.500	112,293	2,500
Health Room:	-	20,277	-
Curriculum/Staff Development:	-	1,126	700
Student Support Services:	0.991	16,284	200
TOTALS:	56.257	\$ 3,608,876	\$ 59,866

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	.3% 2
African American	2.5% 15
Caucasian	76% 460
Asian	5.5% 33
Latino/Hispanic	15.7% 95

<i>Gender</i>	<i>2009-2010</i>
Female	45.1% 273
Male	54.9% 332

<i>Special Programs</i>	<i>2009-2010</i>
ELL	8.1% 49
Free/Reduced Lunch	23.3% 141
SPED	12.9% 78
504	.3% 2

Lafayette Elementary School provides a rich academic program in a culturally diverse environment. The Boulder Valley School District's standards-based curriculum is the hallmark of high quality instruction at Lafayette. Students benefit from individualized opportunities made possible by a comprehensive Talented and Gifted focus program. This program is designed to provide personalized instruction for identified gifted students and advanced programming for academically talented students. A full-time talented and gifted coordinator works directly with students, teachers and parents to design educational experiences based upon identified strengths and talents. Up-to-date assessment and research-based instruction in literacy, mathematics, science, social studies, and visual and performing arts define our dynamic educational program.

In addition, students in Kindergarten through fifth grade take advantage of before and after-school enrichment activities, clubs, choir, intramural sports, language classes and more to expand their learning experiences. A state-of-the art computer lab, literacy classroom, and media center enhance classroom instruction. The staff is committed to providing differentiated instruction to meet the diverse needs of all students, including second language learners and children with special needs. A character education program, class meetings, Peace Place and, most recently, a half-time counselor all support the social/emotional needs of our students. Preschool classes, KCARE for Kindergarten students, and the School Age Childcare (SAC) program offer additional options to families at our school. Lafayette Elementary is a diverse, inclusive and exciting place to learn!

To review Colorado State Assessment results for Lafayette Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4874&level=E>

Louisville Elementary

400 Hutchinson St., Louisville, CO 80027
303-666-6562, Fax: 720-890-7281
Principal: Jennifer Rocke

<http://bvsd.org/elementary/Pages/louisville.aspx>

Projected Enrollment: 448



Total Budget \$2,698,122

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 61,375	\$ -
Regular Education:	24.859	1,756,689	41,160
Special Education:	7.200	367,050	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	14,888	-
Extra Curricular Education:	-	4,890	-
Talented & Gifted:	0.277	9,185	-
Library Services:	1.000	80,179	-
School Administration:	3.250	220,582	3,160
Maintenance:	2.500	114,557	3,000
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,126	2,016
Student Support Services:	0.563	-	-
TOTALS:	39.849	\$ 2,648,786	\$ 49,336

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	.7% 3
African American	.9% 4
Caucasian	88.4% 403
Asian	3.3% 15
Latino/Hispanic	6.8% 31
<i>Gender</i>	<i>2009-2010</i>
Female	50% 228
Male	50% 228
<i>Special Programs</i>	<i>2009-2010</i>
ELL	2.9% 13
Free/Reduced Lunch	14.4% 66
SPED	10.3% 47
504	0

In the heart of downtown Louisville, a community of learners is curiously exploring the world around them. At Louisville Elementary School, student achievement, along with building student self-esteem and self-confidence in a safe, caring environment, is our primary focus. We live our motto: "Everyday, we make a difference for each child." The staff at Louisville treats each student as an individual, and student successes are abundant. At Louisville Elementary School, we believe that every child can and will succeed!

Our Louisville staff works to make a positive difference for every child and it shows. At Louisville, we are excited to see excellent learning results coming from research-based strategies and interventions. These methods focus on improving every student's achievement in all areas. Our K-5 literacy program provides small-group, direct reading instruction at all grade levels, and we frequently measure student progress throughout the year with reading and writing assessments. In our daily, 60-minute math blocks, our instruction focuses on understanding number sense, problem solving skills, and demonstrating mathematical thinking through speaking as well as writing. Our instructional questioning techniques are constantly challenging students to think at higher levels so they apply their learning in other situations. Every child is challenged to his/her full potential.

At LES, we know our educational responsibility goes beyond test scores. We help our students become self-confident learners. We support the whole child, not only academically, but socially and emotionally. Some of the great programs we have at LES include:

- Positive character traits program.
- Dynamic TAG program that challenges students in core academics as well as art, music, and creative thinking.
- Small class sizes
- State-of-the-art computer lab with new HP computers and a digital projector for instruction.
- Exemplary physical education, music, and art programs.
- K-Care enrichment program for our half-day kindergartners.
- The LES staff believes it takes a village to raise a child, and together, our community is working to help children become self-confident, lifelong learners. Louisville Elementary School--what a wonderful learning community for staff, students, and families!

To review Colorado State Assessment results for Louisville Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5302&level=E>

Louisville Middle

1341 Main St., Louisville, CO 80027
720-561-7400, Fax: 720-561-7401
Principal: Adam Fels

<http://bvsd.org/middle/Pages/louisville.aspx>

Projected Enrollment: 556



Total Budget \$3,342,680

	Staff	non-SRA	SRA
Utilities:	-	\$ 87,689	\$ -
Regular Education:	28.567	2,043,691	47,660
Special Education:	6.350	378,371	705
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	29,776	-
Talented & Gifted:	0.226	7,494	382
Library Services:	1.000	80,179	5,579
School Administration:	5.000	369,252	-
Maintenance:	3.000	139,563	4,750
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	1,036
Student Support Services:	1.700	143,528	1,000
TOTALS:	45.843	\$ 3,281,568	\$ 61,112

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.5% 3
	African American	.9% 5
	Caucasian	88% 501
	Asian	5.4% 31
	Latino/Hispanic	5.1% 29
Gender		2009-2010
	Female	50.6% 288
	Male	49.4% 281
Special Programs		2009-2010
	ELL	.2% 1
	Free/Reduced Lunch	9% 51
	SPED	8.6% 49
	504	.9% 5

Louisville Middle School is a neighborhood school offering rigorous academic programs and a wide array of elective choices. We provide a broad range of academic curriculum including high school and honors level classes, specialized reading, writing, and math programs, gifted and talented services, and special education services. We hold all students accountable for high academic and behavioral standards and we support those efforts by providing academic support time, clinics, after-school help sessions and counseling groups.

LMS offers a variety of programs to support the educational, emotional and social needs of middle level students. Programs and activities offered include: Athletics, National Junior Honor Society, Student Government, Welcome Everybody, Engineering Lab, Law Library, Yearbook, Science Club, Creative Writing Club, and Reading to End Racism. Students in Fine Arts produce band, orchestra, guitar, choral and dramatic productions, and participate in festivals and competitions. Other available competitions include Math Counts, Math Olympiad, Knowledge Masters, Rocky Mtn. Talent Search, Destination Imagination, District and State Art competitions, Science Fair, Quiz Bowl, Nat'l History Day, Spelling and Geography Bee.

To review Colorado State Assessment results for Louisville Middle School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5306&level=M>

Manhattan School of Arts & Academics

290 Manhattan Dr., Boulder, CO 80303
720-561-6300, Fax: 720-561-6301
Principal: Robbyn Fernandez

<http://bvsd.org/middle/Pages/manhattan.aspx>

Projected Enrollment: 471



Total Budget \$3,256,471

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA	<i>Ethnicity</i>	<i>2009-2010</i>
Utilities:	-	\$ 138,311	\$ -	American Indian	1.2% 6
Regular Education:	24.968	1,801,271	39,143	African American	1.6% 8
Special Education:	6.825	399,081	919	Caucasian	74% 368
Vocational Education:	-	-	-	Asian	6.4% 32
English as a Second Language:	1.920	111,966	798	Latino/Hispanic	16.7% 83
Extra Curricular Education:	-	27,202	-	<i>Gender</i>	<i>2009-2010</i>
Talented & Gifted:	0.236	9,594	1,000	Female	50.9% 253
Library Services:	1.000	80,179	6,608	Male	49.1% 244
School Administration:	5.000	361,770	-	<i>Special Programs</i>	<i>2009-2010</i>
Maintenance:	3.000	134,873	3,885	ELL	13.1% 65
Health Room:	-	-	-	Free/Reduced Lunch	25.7% 128
Curriculum/Staff Development:	-	2,025	10,669	SPED	16.5% 82
Student Support Services:	1.500	126,643	534	504	1.8% 9
TOTALS:	44.449	\$ 3,192,915	\$ 63,556		

Manhattan Middle School of Arts and Academics provides an inclusive, safe, and dynamic learning environment for students from both the neighborhood and the entire district. Our challenging academic program is supported not only by an infusion of the arts, but also an integrated curriculum, exploratory classes, small reading and writing classes, and honors math classes. In the arts, students choose from theater, visual arts, band, orchestra and choir. During the school day, students have the opportunity to participate in a two period block of an arts focus each day. Outside the school day, opportunities for student participation include jazz band, choir, theater productions, middle level athletics, daily homework help, Science Club, and Boulder Boulder Training.

Our school climate is enhanced by our WEB (Welcome Every Body) transition program, our weekly tutor/workshop time, a participatory Student Council, school spirit activities, and multiple charitable endeavors. Manhattan also provides a south-central Boulder English as a Second Language (ESL) Program. Students come to Manhattan from all over the world, giving the school somewhat of an international flavor. We also house an Intensive Behavioral Special Education.

To review Colorado State Assessment results for Manhattan Middle School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1136&level=M>

Mesa Elementary

1575 Lehigh St., Boulder, CO 80303
720-561-3000, Fax: 720-561-3001
Principal: Josh Baldner

<http://bvsd.org/elementary/Pages/mesa.aspx>

Projected Enrollment: 376



Total Budget \$2,116,209

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 52,333	\$ -
Regular Education:	19.728	1,391,654	35,443
Special Education:	3.875	222,071	903
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,540	-
Talented & Gifted:	0.231	7,659	-
Library Services:	1.000	80,179	-
School Administration:	3.000	208,280	1,223
Maintenance:	2.000	89,914	2,821
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	1,681
Student Support Services:	0.500	-	160
TOTALS:	30.334	\$ 2,073,978	\$ 42,231

Ethnicity		2009-2010
	American Indian	.8% 3
	African American	0
	Caucasian	91.2% 333
	Asian	7.1% 26
	Latino/Hispanic	.8% 3
Gender		2009-2010
	Female	45.5% 166
	Male	54.5% 199
Special Programs		2009-2010
	ELL	1.4% 5
	Free/Reduced Lunch	5% 18
	SPED	6.8% 25
	504	.5% 2

Mesa is a high-achieving elementary school nestled up against the mountains in south Boulder. Mesa is a "Triple A" school which balances academics, the arts, and athletics. We offer our students a wide scope of learning opportunities. Our school has been awarded the John J. Irwin Award for Excellence as an outstanding school of distinction.

Academics are a high priority. Teachers implement the best, research-based instructional practices to encourage critical thinking and question in all aspects of learning. Differentiation of instruction is woven into the structure of the day in all subject areas to meet the individual needs of the learners. Talented and Gifted (TAG) programs, resource room assistance, literacy, math and technology support are designed to help students discover their strengths and talents.

Arts, performing and visual are highly valued programs which are integrated into the academic curriculum. Mesa was one of a very few elementary schools in the U.S. chosen to receive the Kennedy Center Schools of Distinction Award for arts education.

Athletics motivate our students to be responsible for their physical fitness. We offer a variety of experiences including the Mile Run, Boulder Boulder training, Jump Rope for Heart, and Fitness Club.

To review Colorado State Assessment results for Mesa Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5838&level=E>

Revised Adopted Budget 2009-10

Monarch High

329 Campus Dr., Louisville, CO 80027
 720-561-4200, Fax: 720-561-5650
 Principal: Jerry Lee Anderson

<http://bvsd.org/high/Pages/monarch.aspx>

Projected Enrollment: 1,435



Total Budget \$7,740,551

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 231,288	\$ -
Regular Education:	64.684	4,691,406	116,314
Special Education:	12.905	672,040	1,501
Vocational Education:	2.200	163,771	8,679
English as a Second Language:	1.000	74,441	-
Extra Curricular Education:	-	118,710	-
Talented & Gifted:	0.415	22,019	495
Library Services:	1.800	108,820	2,203
School Administration:	10.750	817,717	18,256
Maintenance:	9.500	408,679	8,419
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	1,369
Student Support Services:	3.200	270,171	1,102
TOTALS:	106.454	\$ 7,582,213	\$ 158,338

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	.5% 4
African American	.9% 7
Caucasian	81.7% 611
Asian	11.5% 86
Latino/Hispanic	5.3% 40

<i>Gender</i>	<i>2009-2010</i>
Female	56.6% 423
Male	43.4% 325

<i>Special Programs</i>	<i>2009-2010</i>
ELL	2.3% 17
Free/Reduced Lunch	7.5% 56
SPED	9.9% 74
504	2.7% 20

Monarch High School features a closed campus environment, a modified block schedule, and late start on Wednesdays for faculty professional development and student tutor time. Freshmen and sophomore students must take seven classes or six classes and a study hall. They are not permitted to leave the campus during the school day. Juniors must take a minimum of six classes and seniors must take a minimum of five classes. Juniors and seniors may apply for an off- campus pass that, if earned, would allow them to leave campus during the school day when they are not in scheduled classes. In addition to the closed campus environment, Monarch High School has extensive computer technology available to all faculty and students. All computers are connected to the instructional network and the Internet. Teachers utilize technology to enhance instruction and students have opportunities to explore how technology can be integrated into the learning process.

The school features a daVinci Lab that allows students to explore pre-engineering, pre-design, and applied technology. Students may access Advanced Placement Courses within Monarch High School and technology classes at a district level to enhance their academic transcripts. A tutor center, staffed by licensed teachers, individual scheduled tutor time access with every teacher in the building, a Links Program, and Connections program are all available at Monarch High School for individual students to access in order to be successful and reach their highest academic goals.

To review Colorado State Assessment results for Monarch High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5999&level=H>

Monarch K-8

263 Campus Dr., Louisville, CO 80027
 720-561-4000, Fax: 720-561-4001
 Principal: Richard Glaab

<http://bvsd.org/middle/Pages/monarchk8.aspx>

Projected Enrollment: 761



Total Budget \$4,404,522

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 196,054	\$ -
Regular Education:	39.332	2,796,130	54,734
Special Education:	7.125	422,786	984
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	30,658	-
Talented & Gifted:	0.379	12,567	684
Library Services:	1.000	80,179	6,439
School Administration:	6.500	486,219	6,694
Maintenance:	3.500	157,353	5,486
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	2,251	2,004
Student Support Services:	2.000	126,643	435
TOTALS:	59.836	\$ 4,327,062	\$ 77,460

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	.5% 4
African American	.9% 7
Caucasian	81.7% 611
Asian	11.5% 86
Latino/Hispanic	5.3% 40

<i>Gender</i>	<i>2009-2010</i>
Female	56.6% 423
Male	43.4% 325

<i>Special Programs</i>	<i>2009-2010</i>
ELL	2.3% 17
Free/Reduced Lunch	7.5% 56
SPED	9.9% 74
504	2.7% 20

Students at Monarch K-8 understand that safety and community are paramount. Unique to Monarch K-8 is the constant and consistent administrative presence that not only provides students a sense of safety, but also a sense that their community is intact. A cornerstone of Monarch's school culture is their advisory program (I CARE). The character traits of Integrity, Courage, Altruism, Respect/ Responsibility, and Excellence follow each student and staff member throughout her or his day.

Monarch's teachers are passionate, creative, and dedicated. They constantly evaluate and reevaluate programs and policies, always striving for excellence. Creative scheduling ensures the most efficient and effective use of school day minutes. Programs are tailored to meet the needs of all students. The K-12 campus allows for academic acceleration when appropriate as well as a myriad of cross-graded activities.

Students at Monarch K-8 understand that they are equal partners in their education. With the help of their teachers, they learn how to speak out and stand up for what's right. At Monarch K-8, students are empowered to become leaders. Parents and prospective students are welcome to walk through Monarch's halls and visit their classrooms.

Monarch K-8 and Monarch High School weave together the common threads of discipline, academics, and community; as a result, students transition from level to level with ease and grace, feeling a continued sense of safety and belonging to a K-12 community.

To review Colorado State Assessment results for Monarch K-8 School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6000&level=M>

Nederland Elementary

#1 N. Sundown Trail, Nederland, CO 80466
303-258-7092, Fax: 303-258-8696
Principal: Debbie Benitez

<http://bvsd.org/elementary/Pages/nederland.aspx>

Projected Enrollment: 290



Total Budget \$1,866,183

	Staff	non-SRA	SRA
Utilities:	-	\$ 83,000	\$ -
Regular Education:	15.963	1,112,111	28,110
Special Education:	4.418	217,300	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	14,888	-
Extra Curricular Education:	-	4,192	-
Talented & Gifted:	0.175	5,803	-
Library Services:	0.500	40,090	-
School Administration:	3.000	224,028	1,322
Maintenance:	2.500	112,393	3,013
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	2,585
Student Support Services:	0.500	-	-
TOTALS:	27.256	\$ 1,831,153	\$ 35,030

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	<i>2009-2010</i>
<i>American Indian</i>	.7% 2
<i>African American</i>	1.1% 3
<i>Caucasian</i>	90.6% 252
<i>Asian</i>	4% 11
<i>Latino/Hispanic</i>	3.6% 10

<i>Gender</i>	<i>2009-2010</i>
<i>Female</i>	52.9% 147
<i>Male</i>	47.1% 131

<i>Special Programs</i>	<i>2009-2010</i>
<i>ELL</i>	.4% 1
<i>Free/Reduced Lunch</i>	20.8% 58
<i>SPED</i>	13.3% 37
<i>504</i>	0

Nederland Elementary School provides strong academic programs that support and enrich education for the variety of learners we serve. We fully implement the Boulder Valley School District curriculum, believing that this provides a solid foundation for all our students. We offer a strong balanced literacy program, phonemic awareness for K-1st students, Guided Reading Plus and SOAR for 2nd-4th grade students, and additional math, reading and enrichment support for TAG students. In response to parent feedback and our belief in meeting the needs of all students, we've added single grade strands to our multiage programming in grades 1-4. NES students have benefited from the Amendment 23 funds to lower class size in K-1. Our student-teacher ratio is around 1:20.

Our special education program support students with a wide range of abilities and needs. Mental Health provides NES with therapeutic support for students and families. We also offer Colorado Preschool Project and Kindergarten Care.

Special Curricular events for all students include:

Writers in the Schools, Poets' Day, Reading is Fundamental Publishing Center, Literacy Lab, Mini-Society, Spelling Bee, Geography Bee, Science Fair, Lego Technology Lab, Biography Tea, Choral and Instrumental Music

To review Colorado State Assessment results for Nederland Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6208&level=E>

Nederland Middle/Senior

597 Eldora Rd., Nederland, CO 80466
(303) 258-3212, Fax (303) 258-8699
Principal: Rich Salaz

<http://bvsd.org/high/Pages/nederlandmshs.aspx>

Projected Enrollment: 366



Total Budget \$3,093,712

	Staff	non-SRA	SRA
Utilities:	-	\$ 126,170	\$ -
Regular Education:	23.950	1,744,734	59,555
Special Education:	3.925	259,651	1,350
Vocational Education:	0.300	22,332	-
English as a Second Language:	0.200	14,888	-
Extra Curricular Education:	-	81,407	-
Talented & Gifted:	0.322	18,933	249
Library Services:	1.000	80,179	-
School Administration:	5.560	415,775	1,492
Maintenance:	4.000	171,642	6,453
Health Room:	-	-	-
Curriculum/Staff Development:	-	1,689	2,506
Student Support Services:	1.000	84,428	279
TOTALS:	40.257	\$ 3,021,828	\$ 71,884

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.9% 3
	African American	.3% 1
	Caucasian	92.6% 314
	Asian	1.8% 6
	Latino/Hispanic	4.4% 15
Gender		2009-2010
	Female	49.9% 169
	Male	50.1% 170
Special Programs		2009-2010
	ELL	.9% 3
	Free/Reduced Lunch	16.2% 55
	SPED	12.4% 42
	504	2.4% 8

Nederland Middle/Senior High School is a small school in a beautiful mountain setting west of Boulder offering a comprehensive education with personalized instruction in small classes grades 6-12. Nederland Middle/ Senior High School is Boulder Valley School District's only 6-12 school.

Nederland Middle School offers honors classes in math and science. Other middle level classes include Spanish, French, pottery, jewelry, band, orchestra, choir, foods, applied technology and computers. High school Advanced Placement classes are taught in English, math, science, social studies, Spanish, and French. Nederland students also participate in the post-secondary Connections and Nederland Chinook programs.

Nederland Middle/Senior High School also offers school-wide homeroom time, which allows students the opportunity to meet with different groups such as Student Council, Amnesty International, and WEB/LINK. During this time, students may also practice for special Talented and Gifted contests and events, hold class meetings, meet as peer mediators, consult with the Post Graduate Coordinator, and receive special tutoring in the Student Assistance Center staffed by students, community members, CU practicum students and parents.

The staff and administration are committed to building and maintaining a strong, positive alliance between home and school. Parents receive academic progress reports every four and a half weeks, and parent-teacher conferences are held once each quarter. Parent involvement is a key to student success.

To review Colorado State Assessment results for Nederland Middle-Senior High School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6212&level=M>

Revised Adopted Budget 2009-10

New Vista High

700 20th St., Boulder, CO 80302
 720-561-8700, Fax: 720-561-8701
 Principal: Kirk Quitter

<http://bvsd.org/high/Pages/newvista.aspx>

Projected Enrollment: 297



Total Budget \$2,305,600

	Staff	non-SRA	SRA
Utilities:	-	\$ 97,606	\$ -
Regular Education:	15.498	1,126,769	44,236
Special Education:	3.413	233,189	310
Vocational Education:	-	-	-
English as a Second Language:	-	-	103
Extra Curricular Education:	-	66,963	-
Talented & Gifted:	0.258	16,811	-
Library Services:	1.699	109,207	-
School Administration:	4.550	376,715	1,954
Maintenance:	3.000	132,281	2,679
Health Room:	-	-	-
Curriculum/Staff Development:	-	1,689	297
Student Support Services:	0.950	94,207	584
TOTALS:	29.368	\$ 2,255,437	\$ 50,163

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2009-2010
	American Indian	.6% 2
	African American	2.6% 8
	Caucasian	80.4% 250
	Asian	4.8% 15
	Latino/Hispanic	11.6% 36
<i>Gender</i>		2009-2010
	Female	53.1% 165
	Male	46.9% 146
<i>Special Programs</i>		2009-2010
	ELL	1.9% 6
	Free/Reduced Lunch	13.9% 43
	SPED	13.2% 41
	504	7.4% 23

In order to actively engage every student in learning, our program includes:

- personal relationships, built on mutual respect, with all adults in the school;
- an advisor who supports each student from enrollment through graduation;
- choices that allow students to shape the educational program to meet their needs and interests;
- active learning in all classrooms and varied and engaging course offerings;
- credit earning opportunities in the community;
- a school climate that values individuals, community, and learning. Programmatic elements of New Vista High School:
- enrollment by choice and lottery;
- small school size (350) and class size (15-25);
- a culture of revision and practice;
- quarter calendar and block classes;
- weekly time for learning in the community;
- course offerings that respond to student and teacher interests;
- contracts for mentored learning outside of the regular school day and year;
- off-campus learning in technical or post-secondary programs;
- advisory groups;
- heterogeneous and multi-age class groupings;
- a full inclusion approach to special education;
- end of quarter exhibition days that celebrate learning across all disciplines.

To review Colorado State Assessment results for New Vista High School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6195&level=H>

Peak to Peak Charter School

800 Merlin Dr., Lafayette, CO 80026
(303) 453-4600 Fax: (303) 453-4613
Principals: Anthony Fontana

<http://bvsd.org/high/Pages/peaktopeak.aspx>

Projected Enrollment: 1,425



Total Budget \$10,808,096

DEMOGRAPHIC CHARACTERISTICS

956 PEAK TO PEAK CHARTER SCHOOL		
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	5,359,768
Special Education:	187,264	44,788
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	219,299
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	197,590
General Administration Support:	-	61,227
Business Services:	-	102,510
School Administration:	-	1,518,139
Maintenance:	-	2,442,820
Food Service:	-	139,298
Community Services:	-	98,249
Site Acquisition Services:	-	-
Central Support Services:	-	50,500
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	386,644
	\$ 187,264	\$ 10,620,832

Ethnicity		2009-2010
	American Indian	1.1% 16
	African American	1.1% 15
	Caucasian	79.7% 1134
	Asian	11.4% 162
	Latino/Hispanic	6.7% 96
Gender		2009-2010
	Female	50.6% 720
	Male	49.4% 703
Special Programs		2009-2010
	ELL	1.4% 20
	Free/Reduced Lunch	7.2% 102
	SPED	3.4% 48
	504	2.5% 35

Peak to Peak is a K-12 public charter school offering a liberal arts, character-based, college preparatory curriculum. It is designed from the ground up for graduates to meet or exceed the entrance requirements of top colleges and universities. Students at Peak to Peak who demonstrate a mastery of knowledge and skills are challenged through appropriate placement in each subject area. The school is small enough to ensure that each student is known and valued but large enough to provide a variety of academic, athletic, and extracurricular activities.

Peak to Peak's elementary program uses the nationally recognized Core Knowledge program. Students entering middle school enroll in courses specifically designed to prepare students to take and succeed in Peak to Peak's advanced courses.

Peak to Peak's high school features the "Peak Scholar Award." Designed to challenge students who desire a well-rounded high school experience, the Peak Scholar Diploma indicates to highly selective colleges the Peak Scholar's commitment to excellence.

The Peak Scholar Diploma demonstrates achievement in the following areas:

- AP courses and exams
- The CU Succeed Gold Program with university courses taught during the school day by CU adjunct professors who are on-staff at Peak to Peak
- Honor Roll distinction
- A commitment to our community through community service
- Leadership or extracurricular activities

To review Colorado State Assessment results for Peak to Peak K-12 School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6816&level=M>

Escuela Bilingüe Pioneer Elementary

101 Baseline Rd., Lafayette, CO 80026
720-561-7800, Fax: 720-561-7801
Principal: Miguel Villalon

<http://bvsd.org/elementary/Pages/pioneer.aspx>

Projected Enrollment: 397



Total Budget \$3,203,052

	Staff	non-SRA	SRA
Utilities:	-	\$ 79,570	\$ -
Regular Education:	30.310	2,081,874	41,774
Special Education:	2.835	195,956	-
Vocational Education:	-	-	-
English as a Second Language:	7.940	304,833	-
Extra Curricular Education:	-	4,890	-
Talented & Gifted:	0.253	8,390	-
Library Services:	1.000	80,179	-
School Administration:	3.325	222,004	4,900
Maintenance:	3.000	136,316	4,883
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,126	1,464
Student Support Services:	0.929	16,284	344
TOTALS:	49.592	\$ 3,149,687	\$ 53,365

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	.5% 2
	African American	1.4% 6
	Caucasian	38.1% 166
	Asian	.7% 3
	Latino/Hispanic	59.4% 259
Gender		2009-2010
	Female	45% 196
	Male	55% 240
Special Programs		2009-2010
	ELL	42.7% 186
	Free/Reduced Lunch	41.5% 181
	SPED	8% 35
	504	.5% 2

Pioneer is located in old town Lafayette. Students come from Lafayette and the surrounding areas including Broomfield, Erie and Longmont. Pioneer is a focus school and all students enroll through the district open enrollment process. The student population is made up of approximately 50 percent Spanish speakers and 50 percent English speakers. There is considerable range of socio- economic status among Pioneer families, with 60 percent of the students on free and reduced lunch. Pioneer has been the recipient of two literacy grants which has infused over \$400,000 into the program over a two-year period.

In this unique dual immersion program, students learn to read and write in their first language, in small groups with the support of literacy specialists. Students also receive daily structured second language instruction and math and content area instruction, through hands on, experiential activities. A multicultural perspective is infused throughout the curriculum. A variety of programs support the school safety plan.

Parents are a critical part of our success at Pioneer. Parent volunteerism is strong and we are very pleased with the participation of both English and Spanish speakers in the decision making process and at social events. At Pioneer, our focus is on each student's success!

To review Colorado State Assessment results for Pioneer Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6962&level=E>

Nevin Platt Middle

6096 Baseline Rd., Boulder, CO 80303
720-561-5536, Fax: 720-561-6898
Principal: Kevin Gates

<http://bvsd.org/middle/Pages/platt.aspx>

Projected Enrollment: 543



Total Budget \$3,122,985

	Staff	non-SRA	SRA
Utilities:	-	\$ 158,828	\$ -
Regular Education:	26.699	1,921,556	44,912
Special Education:	2.885	199,904	600
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	29,408	-
Talented & Gifted:	0.218	7,229	1,950
Library Services:	1.000	80,179	750
School Administration:	4.750	355,598	-
Maintenance:	4.000	184,158	5,850
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	2,000
Student Support Services:	1.510	127,488	550
TOTALS:	41.062	\$ 3,066,373	\$ 56,612

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2009-2010
	<i>American Indian</i>	.2% 1
	<i>African American</i>	1.6% 9
	<i>Caucasian</i>	89% 486
	<i>Asian</i>	5.3% 29
	<i>Latino/Hispanic</i>	3.8% 21
<i>Gender</i>		2009-2010
	<i>Female</i>	47.1% 257
	<i>Male</i>	52.9% 289
<i>Special Programs</i>		2009-2010
	<i>ELL</i>	1.3% 7
	<i>Free/Reduced Lunch</i>	5.3% 29
	<i>SPED</i>	7.9% 43
	<i>504</i>	2.4% 13

Nevin Platt Middle School is endowed with a rich history of commitment to academic rigor and meeting the unique needs of preadolescent children. Students access an elective program that is rich and varied. Platt's certified staff is dedicated to providing for students' intellectual, physical and emotional needs and to assuring that students achieve academically at the highest levels possible.

Platt offers a conventional middle school program with teams of teachers working together in collaboration to support students. Teachers teach in academic-interdisciplinary teams, and students access a full-course of elective classes.

For students who thrive in a learning environment that is more "hands-on," Platt offers an alternative-middle school program called CHOICE. The CHOICE program shares the Platt facility, administration, elective classes and after school activities, including athletics.

The CHOICE program, created by parents and educators in 1987 as BVSD's first alternative to conventional neighborhood middle school programming, stresses experiential learning linked to academic rigor. The program features multi-age grouping, integrated subjects and alternative assessment. Students must apply for this three-year program through open enrollment.

To review Colorado State Assessment results for Platt Middle School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6224&level=M>

Barnard D. Ryan Elementary

1405 Centaur Village Dr., Lafayette, CO 80026

720-561-7000, Fax: 720-561-7001

Principal: Cyrus Weinberger

<http://bvsd.org/elementary/Pages/ryan.aspx>

Projected Enrollment: 388



Total Budget \$2,681,347

	Staff	non-SRA	SRA
Utilities:	-	\$ 44,597	\$ -
Regular Education:	24.077	1,735,135	39,647
Special Education:	6.800	346,661	1,400
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,441	200
Extra Curricular Education:	-	4,540	-
Talented & Gifted:	0.245	8,123	-
Library Services:	1.000	80,179	-
School Administration:	3.250	215,434	2,200
Maintenance:	2.000	89,914	2,700
Health Room:	-	18,265	-
Curriculum/Staff Development:	-	1,127	500
Student Support Services:	0.929	16,284	-
TOTALS:	39.301	\$ 2,634,700	\$ 46,647

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2009-2010
	American Indian	1.2% 5
	African American	2.4% 10
	Caucasian	68.9% 290
	Asian	5.2% 22
	Latino/Hispanic	22.3% 94
Gender		2009-2010
	Female	47.3% 199
	Male	52.7% 222
Special Programs		2009-2010
	ELL	9.3% 39
	Free/Reduced Lunch	21.1% 141
	SPED	14% 59
	504	.5% 2

Ryan Elementary Math and Science Focus School is dedicated to making each day a powerful learning experience in all subject areas for all children. Students and teachers examine all curricula through a math and science lens. The school is dedicated to meeting the needs of each student, coupling the BVSD curriculum with personalized instruction to ensure that students are taught at their maximum instructional level each day. Parents are a vital part of the school and are encouraged to get involved in the School Improvement Team, Parent Teacher Association or by volunteering in the classroom or on learning trips.

To review Colorado State Assessment results for Ryan Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=7528&level=E>

Alicia Sanchez Elementary

655 Sir Galahad Dr., Lafayette, CO 80026

720-561-7300, Fax: 720-561-7301

Principal: Doris Candelarie

<http://bvsd.org/elementary/Pages/sanchez.aspx>

Projected Enrollment: 252



Total Budget \$2,662,289

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 57,982	\$ -
Regular Education:	22.056	1,512,654	33,175
Special Education:	6.977	414,591	-
Vocational Education:	-	-	-
English as a Second Language:	3.000	223,325	-
Extra Curricular Education:	-	4,192	-
Talented & Gifted:	0.170	5,637	400
Library Services:	0.750	60,134	-
School Administration:	3.000	221,053	2,300
Maintenance:	2.000	89,914	3,300
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	-
Student Support Services:	0.866	16,284	-
TOTALS:	38.819	\$ 2,623,114	\$ 39,175

Ethnicity		2009-2010
	American Indian	.3% 1
	African American	2.1% 6
	Caucasian	30.7% 89
	Asian	2.4% 7
	Latino/Hispanic	64.5% 187
Gender		2009-2010
	Female	50.7% 147
	Male	49.3% 143
Special Programs		2009-2010
	ELL	42.1% 122
	Free/Reduced Lunch	72.7% 211
	SPED	16.6% 48
	504	.3% 1

Our school serves a diverse neighborhood population. The primary focus of the school is to develop literacy skills for all children. Numerous services and programs support this goal. We have a full-time literacy coach who works daily with teachers to ensure the best literacy instructional practices. Small class size in kindergarten, first and second grades also assists with learning. During one hour each day, reading instruction occurs in groups of 4-8 students at every grade level. We devote 45-60 minutes per day to mathematics.

Advanced mathematics placement can occur both within the school or at Angevine Middle School. We have also encouraged student interest and understanding of science through partnerships with: CU School of Engineering, Denver Zoo Wonders in Nature and Wonders in the Neighborhood, CU/Audubon Society Science Discovery Program. Earth Day and Science Fair activities also encourage application of science learning. Fifth grade students attend Outdoor Education near Jamestown in the spring. To extend learning opportunities for children and families, we are fortunate to have a Family Literacy Program where adult learners can improve their language, academic, and parenting skills while childcare is provided for non-school-age children. Preschool and kindergarten enrichment opportunities are also available for our youngest learners.

To review Colorado State Assessment results for Sanchez Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=7592&level=E>

Southern Hills Middle

1500 Knox Dr., Boulder, CO 80305
720-561-3400, Fax: 303-499-9251
Principal: Terry Gillach

<http://bvsd.org/middle/Pages/southernhills.aspx>

Projected Enrollment: 528



Total Budget \$3,279,900

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 107,146	\$ -
Regular Education:	26.066	1,874,431	46,527
Special Education:	10.000	498,582	902
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	29,408	-
Talented & Gifted:	0.218	7,229	-
Library Services:	1.000	80,179	5,019
School Administration:	4.750	352,761	-
Maintenance:	3.000	137,037	6,679
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	4,023
Student Support Services:	1.510	127,488	464
TOTALS:	46.544	\$ 3,216,286	\$ 63,614

Ethnicity		2009-2010
	American Indian	.6% 3
	African American	1.9% 10
	Caucasian	84.4% 453
	Asian	9.5% 51
	Latino/Hispanic	3.7% 20
Gender		2009-2010
	Female	47.1% 253
	Male	52.9% 284
Special Programs		2009-2010
	ELL	.9% 5
	Free/Reduced Lunch	4.6% 25
	SPED	12.5% 67
	504	2.4% 13

Southern Hills Middle School has a distinguished tradition of high academic standards and outstanding student achievement. We take great pride in providing students a solid foundation of academic excellence, a caring and nurturing environment, and a place rich in personal relationships. We value creativity and growth, friends and laughter, and most importantly, mastery learning. A John Irwin School of Excellence, SHMS students excel in every facet of academic achievement.

This is a school that benefits from a dedicated and gifted staff. Faculty members have distinguished themselves on a local and state level with numerous awards and acknowledgements. Southern Hills also depends a great deal on a very supportive parent community with marvelous volunteers and stellar home-school communication. Survey results from our parent community indicate a very high level of satisfaction with our school and with student achievement.

SHMS students are among the best in Colorado as evidenced by a number of categories. In addition to very high test scores, students have been recognized for outstanding achievement in local, state, and national competitions in science, history, math, and music. Students have at their disposal a wide range of curricular offerings in addition to the rigors of the traditional core program. Moreover, we offer accelerated and honors classes in math, language arts and foreign language. The school has an outstanding safety record and receives the highest marks from surveyed parents when compared to other middle schools in the Boulder Valley School District.

Finally, Southern Hills is a welcoming environment and we encourage parents to learn more about the school with a short visit, a phone inquiry, or a tour of our web site. We take great pride in our school and love to talk about it!

To review Colorado State Assessment results for Ryan Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=8135&level=M>

Summit Middle Charter School

4655 Hanover Ave. , Boulder, CO 80503
 303-499-9511; Fax: 303-499-0215
 Principal: David B. Finell

<http://bvsd.org/middle/Pages/summit.aspx>

Projected Enrollment: 325



Total Budget \$2,111,290

DEMOGRAPHIC CHARACTERISTICS

925 SUMMIT MIDDLE SCHOOL		
	General Fund	Charter
Utilities:	\$ 40,750	\$ -
Regular Education:	-	1,314,720
Special Education:	39,504	-
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	37,296
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	52,044
General Administration Support:	-	4,000
Business Services:	-	-
School Administration:	-	449,735
Maintenance:	-	100,018
Food Service:	-	-
Community Services	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	6,500
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	66,723
TOTALS:	\$ 80,254	\$ 2,031,036

<i>Ethnicity</i>	2009-2010
American Indian	.9% 3
African American	.6% 2
Caucasian	80.6% 261
Asian	13.9% 45
Latino/Hispanic	4% 13

<i>Gender</i>	2009-2010
Female	53.1% 172
Male	46.9% 152

<i>Special Programs</i>	2009-2010
ELL	.6% 2
Free/Reduced Lunch	.9% 3
SPED	2.2% 7
504	2.8% 9

Summit Middle School, established in 1996, is a tuition-free, public charter school in the Boulder Valley School District. A recipient of the John Irwin School of Excellence Award for the past three years, Summit was also one of only 24 middle schools in the United States this year to receive the highest national award in education: the United States Department of Education Blue Ribbon School Award. Summit was founded upon, and its program is based upon, the following goals and objectives:

- To expand educational choices within the Boulder Valley School District by offering middle school students the opportunity to enroll in a rigorous academic program and to challenge each student in each course.
- To provide the option of advanced classes for any student on a self-selecting basis and to group students according to subject mastery rather than grade classification or age.
- To elicit academic achievement commensurate with each student's ability.
- To maintain an unwavering commitment to the mastery of educational fundamentals (content) and the development of critical thinking skills (process).
- To enhance each student's social and emotional development and to foster positive relationships among peers.
- To recognize that Summit's customers are students, parents, and the community and to be responsive and accountable to their concerns.
- To strive to reflect the diverse population of the Boulder Valley School District.
- To meet or exceed district and state curriculum, content, and performance standards.
- To monitor the program and evaluate it regularly.

To review Colorado State Assessment results for Summit Middle School, go to the Colorado Department of Education's website at: <http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=8387&level=M>

Superior Elementary

1800 S. Indiana St., Superior, CO 80027

720-561-4100, Fax: 720-561-4101

Principal: Mary Hausermann

<http://bvsd.org/elementary/Pages/superior.aspx>

Projected Enrollment: 654



Total Budget \$3,449,584

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 82,164	\$ -
Regular Education:	34.818	2,458,437	49,680
Special Education:	4.500	221,000	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,937	-
Talented & Gifted:	0.385	12,768	-
Library Services:	1.000	80,179	-
School Administration:	4.750	366,029	5,102
Maintenance:	3.000	138,842	4,819
Health Room:	-	20,277	-
Curriculum/Staff Development:	-	1,576	2,769
Student Support Services:	0.625	-	5
TOTALS:	49.078	\$ 3,387,209	\$ 62,375

Ethnicity		2009-2010
	American Indian	.8% 5
	African American	1.9% 12
	Caucasian	82.1% 522
	Asian	12.3% 78
	Latino/Hispanic	3% 19

Gender		2009-2010
	Female	47.8% 304
	Male	52.2% 332

Special Programs		2009-2010
	ELL	2% 13
	Free/Reduced Lunch	2.5% 16
	SPED	5.2% 33
	504	2.2% 14

Superior Elementary School is a neighborhood school offering an outstanding educational program to over 600 students in Kindergarten through 5th grades. We have four classes at each grade level. During the 2005-2006 school year, a curriculum task force wrote and aligned a blended curriculum matched to State and BVSD standards. With School Board approval, this will be implemented in 2006-2007. We take great pride in having created a respectful and friendly learning community where we strive to meet the needs of each individual enrolled in our school. Our academic standards are high, and students come to school each day with an understanding of the importance of doing their best as learners.

Special programs are offered in art, music, and physical education. Enrichment activities include a choir, musical programs, student council, after-school sports, a climbing wall, art contests and exhibits, chess club, book clubs, service projects, and intramurals. In addition we offer specialized programs in Talented and Gifted education, literacy and special education. Our character education program, focusing on a positive character trait each month, unites the community in common themes of respect for others and reinforces responsible behavior.

Parents participate actively in all school activities including classroom volunteering, organizing family events and working on decision-making committees. Staff development is highly valued and Superior Elementary teachers are highly competent and committed to educating all students.

To review Colorado State Assessment results for Superior Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=8418&level=E>

University Hill Elementary

956 16th St., Boulder, CO 80302
 720-561-5416, Fax: 720-561-2980
 Principal: Leonora Velasquez

<http://bvsd.org/elementary/Pages/universityhill.aspx>

Projected Enrollment: 271



Total Budget \$2,782,805

	Staff	non-SRA	SRA
Utilities:	-	\$ 62,603	\$ -
Regular Education:	23.841	1,632,896	29,817
Special Education:	5.190	302,867	-
Vocational Education:	-	-	-
English as a Second Language:	7.940	304,833	-
Extra Curricular Education:	-	4,192	-
Talented & Gifted:	0.180	5,968	-
Library Services:	0.750	60,134	-
School Administration:	3.000	213,599	3,542
Maintenance:	3.000	137,759	2,552
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	4,612
Student Support Services:	0.500	-	83
TOTALS:	44.401	\$ 2,742,199	\$ 40,606

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	.3% 1
African American	2.4% 8
Caucasian	29.9% 100
Asian	1.5% 5
Latino/Hispanic	66% 221

<i>Gender</i>	<i>2009-2010</i>
Female	49% 164
Male	51% 171

<i>Special Programs</i>	<i>2009-2010</i>
ELL	46.3% 155
Free/Reduced Lunch	51.7% 173
SPED	11.9% 40
504	0% 0

University Hill offers a research-based Dual Language Program for preschool through 5th grade. We teach students to speak, read and write in both English and Spanish. The first emphasis is on achieving literacy in a child's native language. The child is then taught to apply the learned skills and strategies to master the second language. Children develop bi-literacy by studying core curricula – science, mathematics, social studies and language arts – in both languages. The language of instruction alternates with each new curriculum unit.

Bilingual children reap many advantages throughout their lives including being better able to navigate our multicultural world. We are proud to have one of the most diverse student and staff populations in Boulder Valley. Social justice, respect and understanding are cornerstones of our school community. All of our families apply through the school district's open enrollment process.

Since opening our doors in January of 1906, our location across from the University of Colorado has provided us access to many wonderful educational resources. We are also on several major bus lines. Our campus currently consists of two handicapped-accessible buildings separated by a playground.

To review Colorado State Assessment results for Superior Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=8978&level=E>

Whittier International Elementary

2008 Pine St., Boulder, CO 80302
720-561-5431, Fax: 720-561-2480
Principal: Becky Escamilla

<http://bvsd.org/elementary/Pages/whittier.aspx>

Projected Enrollment: 350



Total Budget \$2,275,582

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 22,436	\$ -
Regular Education:	20.706	1,471,430	38,912
Special Education:	3.000	192,176	363
Vocational Education:	-	-	-
English as a Second Language:	2.400	178,660	-
Extra Curricular Education:	-	4,540	-
Talented & Gifted:	0.216	7,164	-
Library Services:	0.750	60,134	-
School Administration:	3.000	206,564	51
Maintenance:	1.500	70,323	2,603
Health Room:	-	16,222	-
Curriculum/Staff Development:	-	1,126	2,878
Student Support Services:	0.500	-	-
TOTALS:	32.072	\$ 2,230,775	\$ 44,807

<i>Ethnicity</i>	<i>2009-2010</i>
American Indian	.3% 1
African American	1.8% 6
Caucasian	68.2% 227
Asian	6% 20
Latino/Hispanic	23.7% 79
<i>Gender</i>	<i>2009-2010</i>
Female	44.7% 149
Male	55.3% 184
<i>Special Programs</i>	<i>2009-2010</i>
ELL	22.8% 76
Free/Reduced Lunch	37.5% 125
SPED	9.9% 33
504	0

Whittier International is a neighborhood school with an international focus.

- Whittier is the only fully authorized International Baccalaureate Primary Years Program (IB PYP) in Boulder Valley. In our 5th year of IB implementation, we have gained recognition throughout the USA as a model program.
- Whittier includes students from more than 25 countries speaking 15 languages.
- Whittier is fully enrolled with a waiting list at most grades.
- Whittier's academic ranking increased from "average" to "high" in its third year of the IB/PYP authorization process. The school also receives high marks on its School Accountability Rating from the State of Colorado.
- Whittier has an active parent community and dynamic Parent Teacher Association, encouraging parent/community involvement.
- Whittier offers a full range of before/after school options, including an on-site, YMCA day care program.
- Kindergarten students attend half days. For families who prefer on-site kindergarten enrichment for the other half of the school day, we are proud to offer a fully integrated K-Care program.

At Whittier International, all students are expected to excel in literacy and math, to have exposure to a world language, and to participate in a rigorous curriculum of arts, sciences and humanities.

To review Colorado State Assessment results for Superior Elementary School, go to the Colorado Department of Education's website at:
<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=9544&level=E>

FINANCIAL SECTION

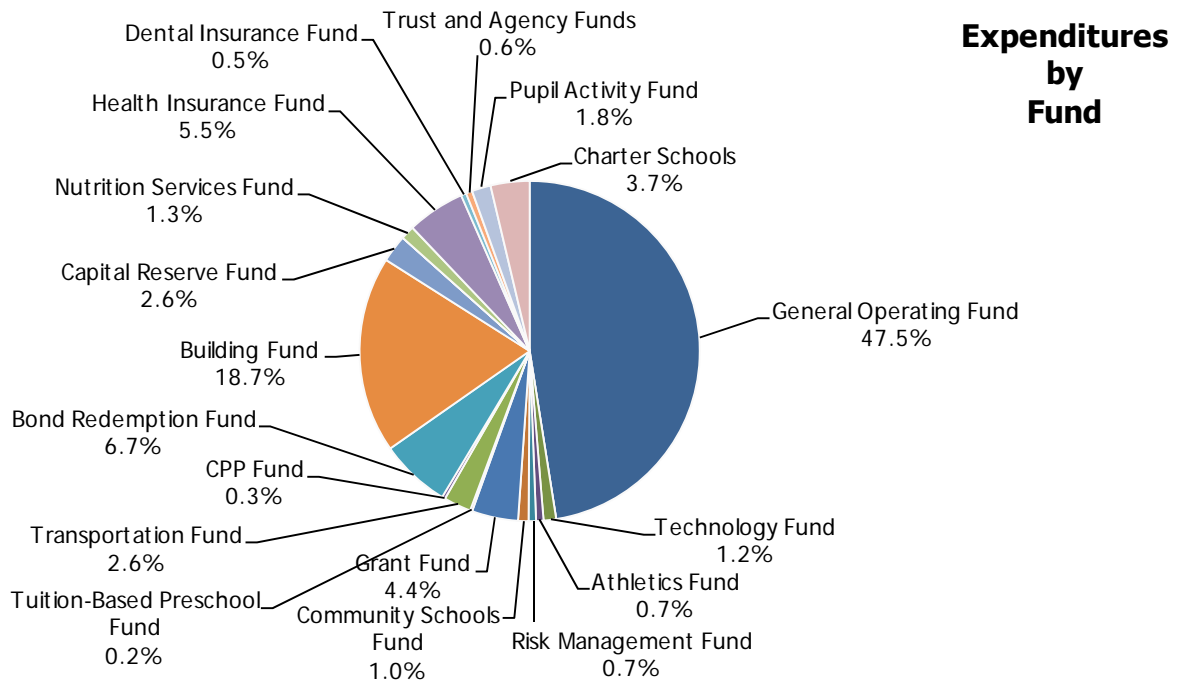
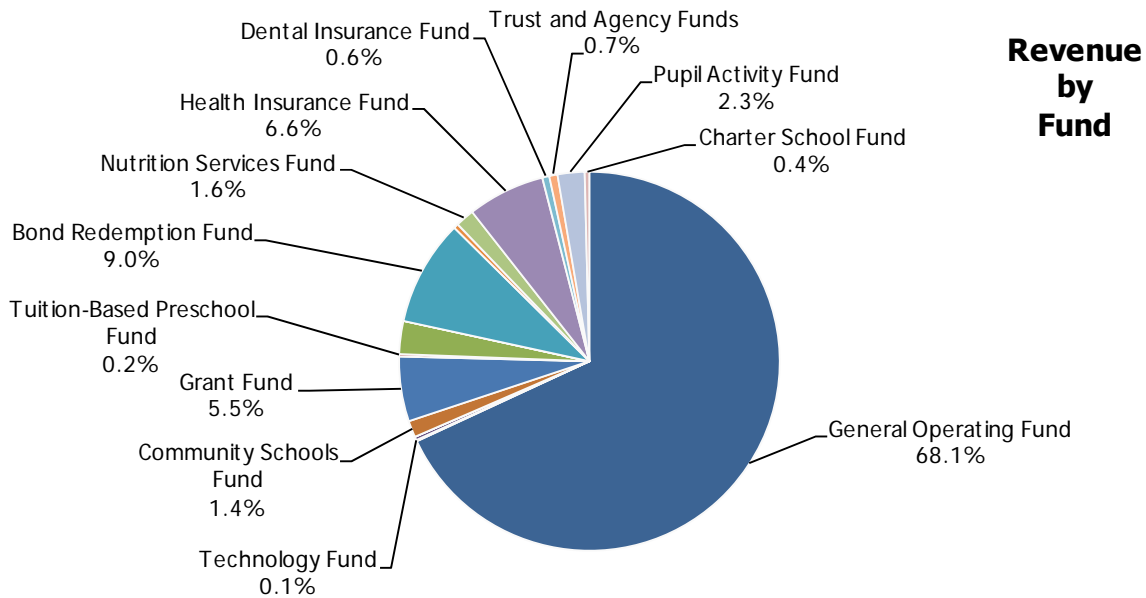
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All Funds

Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
Beginning Balance	\$ 42,724,169	\$ 49,455,583	\$ 183,477,123	\$ 141,183,890	\$ 216,868,057
Revenues	262,629,707	405,727,621	319,691,345	509,174,544	353,304,730
Transfers In	37,336,779	37,701,852	45,445,541	38,027,178	39,099,211
Total Resources	342,690,655	492,885,056	548,614,009	688,385,612	609,271,998
Expenditures	255,898,293	271,706,082	361,984,577	433,490,377	442,904,094
Emergency Reserves	-	-	-	-	20,589,857
Transfers Out	37,336,779	37,701,852	45,445,541	38,027,178	39,099,211
Total Uses	293,235,072	309,407,934	407,430,118	471,517,555	502,593,162
Ending Balance	\$ 49,455,583	\$ 183,477,123	\$ 141,183,890	\$ 216,868,057	\$ 106,678,836

All Funds (continued)



All Funds (continued)

Beginning Balance Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
FUND:					
General Operating Fund	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839
Technology Fund	-	215,998	696,668	794,170	2,078,093
Athletics Fund	169,325	174,729	296,804	273,506	188,930
Risk Management Fund	182,504	473,133	258,080	167,999	226,588
Community Schools Fund	531,550	759,593	622,028	809,871	595,962
Grant Fund*	-	-	-	-	-
Tuition-Based Preschool Fund	3,958	45,628	44,153	53,209	84,197
Transportation Fund	-	379,769	952,198	627,240	812,240
CPP Fund	11,421	60,112	81,096	79,217	149,061
Bond Redemption Fund	15,577,400	15,912,470	23,304,815	17,282,227	20,663,878
Building Fund	-	-	120,482,401	87,195,962	162,152,708
Capital Reserve Fund	1,784,052	2,575,484	2,710,670	7,041,878	7,675,728
Nutrition Services Fund**	1,053,402	881,777	571,102	508,090	334,112
Health Insurance Fund	-	-	-	1,300,083	865,801
Dental Insurance Fund	-	389,948	708,899	817,329	924,125
Trust and Agency Funds	1,588,560	1,484,567	1,530,578	1,402,122	930,591
Pupil Activity Fund	1,880,183	1,957,123	2,197,285	2,321,977	2,146,375
Charter School Fund	2,389,807	3,065,635	2,427,819	920,993	726,829
GRAND TOTAL:	\$ 42,724,169	\$ 49,455,583	\$ 183,477,123	\$ 141,183,890	\$ 216,868,057

* The Grant Fund beginning fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.

** The Nutrition Service Fund beginning fund balance includes the amount invested in capital assets.

All Funds (continued)

Revenue Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
FUND:					
General Operating Fund	\$ 209,997,083	\$ 217,705,358	\$ 225,857,413	\$ 229,146,854	\$ 240,831,649
Technology Fund	-	-	-	273,280	297,250
Athletics Fund	858,154	996,573	979,229	956,730	1,130,300
Risk Management Fund	7,278	2,970	222,780	235,080	5,000
Community Schools Fund	4,558,520	4,732,694	4,957,332	5,018,588	4,916,013
Grant Fund	11,953,581	12,690,247	11,953,675	12,130,325	19,500,000
Tuition-Based Preschool Fund	470,194	483,187	517,739	599,024	681,135
Transportation Fund	4,572,361	6,550,084	6,766,791	9,716,520	9,892,622
CPP Fund	-	-	-	-	-
Bond Redemption Fund	13,927,060	20,997,566	19,540,758	25,237,980	31,781,290
Building Fund	-	123,266,486	5,751,219	184,232,807	1,270,722
Capital Reserve Fund	812,720	653,650	4,130,691	961,762	104,000
Nutrition Services Fund	5,040,186	5,314,998	5,665,474	5,309,674	5,737,454
Health Insurance Fund	-	-	20,528,937	22,481,472	23,303,924
Dental Insurance Fund	389,948	2,142,292	2,142,721	2,143,336	2,163,500
Trust and Agency Funds	1,914,177	1,856,469	2,308,961	2,017,178	2,436,000
Pupil Activity Fund	7,324,749	7,869,050	8,114,988	7,535,399	8,000,000
Charter School Fund	803,696	465,997	252,637	1,178,535	1,253,871
GRAND TOTAL:	\$ 262,629,707	\$ 405,727,621	\$ 319,691,345	\$ 509,174,544	\$ 353,304,730

All Funds (continued)

Transfers In Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
FUND:					
General Operating Fund	\$ 3,901,224	\$ 5,221,304	\$ 4,744,728	\$ 4,948,295	\$ 4,774,369
Technology Fund	2,500,000	2,552,500	2,777,500	2,588,516	3,056,159
Athletics Fund	1,625,968	1,943,417	1,903,911	2,019,223	1,934,415
Risk Management Fund	3,243,572	3,262,242	3,452,387	4,162,692	2,779,703
Community Schools Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	4,021,256	2,645,840	3,145,840	991,068	1,363,003
CPP Fund	704,062	878,238	1,019,711	1,133,302	1,144,270
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	7,149,754	5,386,901	7,338,242	3,763,313	3,918,109
Nutrition Services Fund	-	-	-	225,000	225,000
Health Insurance Fund	-	-	4,100,000	-	600,000
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	14,190,943	15,811,410	16,963,222	18,195,769	19,304,183
GRAND TOTAL:	\$ 37,336,779	\$ 37,701,852	\$ 45,445,541	\$ 38,027,178	\$ 39,099,211

All Funds (continued)

Expenditure Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
FUND:					
General Operating Fund	\$ 176,935,142	\$ 184,933,204	\$ 196,905,838	\$ 204,516,444	\$ 210,655,372
Technology Fund	2,284,002	2,071,830	2,679,998	1,577,873	5,273,303
Athletics Fund	2,478,718	2,817,915	2,906,438	3,060,529	3,158,879
Risk Management Fund	2,960,221	3,480,265	3,765,248	4,339,183	2,923,583
Community Schools Fund	3,696,727	4,111,509	4,102,584	4,231,070	4,342,312
Grant Fund	11,953,581	12,690,247	11,953,675	12,130,325	19,500,000
Tuition-Based Preschool Fund	428,524	484,662	508,682	568,036	743,041
Transportation Fund	8,213,848	8,623,495	10,237,589	10,522,588	11,384,779
CPP Fund	655,371	857,254	1,021,590	1,063,458	1,255,661
Bond Redemption Fund	13,591,990	13,605,221	25,563,346	21,856,329	29,800,666
Building Fund	-	2,784,085	39,037,658	109,276,061	82,683,906
Capital Reserve Fund	7,171,042	5,905,365	7,137,725	4,091,225	11,357,123
Nutrition Services Fund	5,211,811	5,625,673	5,728,486	5,708,652	5,883,020
Health Insurance Fund	-	-	23,328,854	22,915,754	24,561,930
Dental Insurance Fund	-	1,823,341	2,034,291	2,036,540	2,214,906
Trust and Agency Funds	2,018,170	1,810,459	2,437,417	2,488,709	2,527,000
Pupil Activity Fund	7,247,809	7,628,888	7,990,296	7,711,001	8,100,000
Charter Schools	11,051,337	12,452,669	14,644,862	15,396,600	16,538,613
GRAND TOTAL:	\$ 255,898,293	\$ 271,706,082	\$ 361,984,577	\$ 433,490,377	\$ 442,904,094

All Funds (continued)

Reserves Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 17,763,643
Technology Fund	-	-	-	-	158,199
Athletics Fund	-	-	-	-	94,766
Risk Management Fund	-	-	-	-	87,708
Community Schools Fund	-	-	-	-	130,269
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	22,291
Transportation Fund	-	-	-	-	683,086
CPP Fund	-	-	-	-	37,670
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	340,714
Nutrition Services Fund	-	-	-	-	176,491
Health Insurance Fund	-	-	-	-	207,795
Dental Insurance Fund	-	-	-	-	272,719
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	614,506
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 20,589,857

All Funds (continued)

Transfers Out Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
FUND:					
General Operating Fund	\$ 33,435,555	\$ 32,480,548	\$ 40,700,813	\$ 32,853,883	\$ 33,499,842
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	633,750	758,750	666,905	1,001,427	867,605
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
CPP Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Nutrition Services Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	600,000
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	3,267,474	4,462,554	4,077,823	4,171,868	4,131,764
GRAND TOTAL:	\$ 37,336,779	\$ 37,701,852	\$ 45,445,541	\$ 38,027,178	\$ 39,099,211

All Funds (continued)

Ending Balance Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
FUND:					
General Operating Fund	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	\$ -
Technology Fund	215,998	696,668	794,170	2,078,093	-
Athletics Fund	174,729	296,804	273,506	188,930	-
Risk Management Fund	473,133	258,080	167,999	226,588	-
Community Schools Fund	759,593	622,028	809,871	595,962	171,789
Grant Fund*	-	-	-	-	-
Tuition-Based Preschool Fund	45,628	44,153	53,209	84,197	-
Transportation Fund	379,769	952,198	627,240	812,240	-
CPP Fund	60,112	81,096	79,217	149,061	-
Bond Redemption Fund	15,912,470	23,304,815	17,282,227	20,663,878	22,644,502
Building Fund	-	120,482,401	87,195,962	162,152,708	80,739,524
Capital Reserve Fund	2,575,484	2,710,670	7,041,878	7,675,728	-
Nutrition Services Fund**	881,777	571,102	508,090	334,112	237,055
Health Insurance Fund	-	-	1,300,083	865,801	-
Dental Insurance Fund	389,948	708,899	817,329	924,125	-
Trust and Agency Funds	1,484,567	1,530,578	1,402,122	930,591	839,591
Pupil Activity Fund	1,957,123	2,197,285	2,321,977	2,146,375	2,046,375
Charter School Fund	3,065,635	2,427,819	920,993	726,829	-
GRAND TOTAL:	\$ 49,455,583	\$ 183,477,123	\$ 141,183,890	\$ 216,868,057	\$ 106,678,836

* The Grant Fund ending fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.

** The Nutrition Service Fund ending fund balance includes the amount invested in capital assets.

All Funds (continued)

Summary of Changes

	Beginning Fund Balance	2008-09 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 16,312,839	\$ 13,778,894	\$ 2,533,945	\$ -	\$ (2,533,945)	-100%
Technology Fund	2,078,093	98,525	1,979,568	-	(1,979,568)	-100%
Athletics Fund	188,930	93,954	94,976	-	(94,976)	-100%
Risk Management Fund	226,588	133,033	93,555	-	(93,555)	-100%
Community Schools Fund	595,962	130,453	465,509	171,789	(293,720)	-63%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	84,197	18,781	65,416	-	(65,416)	-100%
Transportation Fund	812,240	625,862	186,378	-	(186,378)	-100%
CPP Fund	149,061	33,984	115,077	-	(115,077)	-100%
Bond Redemption Fund	20,663,878	-	20,663,878	22,644,502	1,980,624	10%
Building Fund	162,152,708	-	162,152,708	80,739,524	(81,413,184)	-50%
Capital Reserve Fund	7,675,728	323,049	7,352,679	-	(7,352,679)	-100%
Nutrition Services Fund*	33,557	182,553	(148,996)	-	148,996	-100%
Health Insurance Fund	865,801	1,627,063	(761,262)	-	761,262	-100%
Dental Insurance Fund	924,125	915,028	9,097	-	(9,097)	-100%
Trust and Agency Funds	930,591	-	930,591	839,591	(91,000)	-10%
Pupil Activity Fund	2,146,375	-	2,146,375	2,046,375	(100,000)	-5%
Charter School Fund	726,829	460,269	266,560	-	(266,560)	-100%
GRAND TOTAL:	\$ 216,567,502	\$ 18,421,448	\$ 198,146,054	\$ 106,441,781	\$ (91,704,273)	

*The amount invested in capital assets is not included in the summary of change.

The above summary outlines change in fund balance net of 2008-09 reserve amounts, which roll forward from year to year. In accordance with board Policy DB the district maintains a minimal level of year-end fund balance net of these reserves in order to ensure ongoing financial health.

Changes in fund balance are authorized by the board of education as a use of beginning fund balance for one-time uses, which will not lead to an ongoing deficit. Funds with a positive net change have budgeted resources higher than anticipated expenditures.

Prior year reserves are subtracted from the Beginning Fund Balance to arrive at a net Beginning Fund Balance to reflect funds actually available for use. Prior year reserves roll forward into current year reserves. Changes in fund balance are calculated against the net Beginning Fund Balance.

All Funds (continued)

Budgeted Expenditures per Student

The following summary shows the budgeted expenditures by fund, the amount budgeted per student, the number of students budgeted, and the total budget. The Operating Funds includes the operating budgets of all of the schools and most of the supporting departments. The Operating Fund has increased \$54 per student from FY 2008-09.

FUND:	2008-09		2009-10	
	Budgeted Expenditures	Budgeted Expenditures	Budgeted Expenditures	Budgeted Expenditures
		Per Student FTE		Per Student FTE
Operating Funds	\$ 239,491,802	\$ 8,710	\$ 242,892,062	\$ 8,764
CPP Fund	1,132,811	41	1,255,661	45
Grant Fund	19,500,000	709	19,500,000	704
Special Revenue Funds	11,057,057	402	12,127,820	438
Nutrition Services Fund	6,085,107	221	5,883,020	212
Internal Service Funds*	22,981,698	836	26,776,836	966
Bond Redemption Fund	22,219,457	808	29,800,666	1,075
Capital Project Funds	128,371,379	4,670	94,041,029	3,393
Trust/Agency Funds	10,224,000	372	10,627,000	383
Total Budget	\$ 461,063,311	\$ 16,769	\$442,904,094	\$ 15,980

BUDGETED ENROLLMENT:	<u>2008-09</u>	<u>2009-10</u>
Student Enrollment	28,687	28,888
Student FTE	27,491.8	27,714.0

All Funds (continued)

Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-220 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL	-	-	-	8.172	-	-	-	-	-	-	-	8.172
102 RESERVES - ELEM LEVEL	-	-	-	2.999	0.003	-	-	-	0.918	0.755	-	4.675
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.900	-	-	-	5.900
119 BEAR CREEK ELEMENTARY	-	1.000	-	19.154	1.000	-	-	-	4.389	2.000	2.000	29.543
120 BIRCH ELEMENTARY	-	1.000	-	24.559	1.000	-	-	-	4.411	2.325	2.000	35.295
124 COLUMBINE ELEMENTARY	-	1.000	-	29.188	2.200	-	-	-	13.789	2.200	2.500	50.877
127 CREST VIEW ELEMENTARY	-	1.000	0.200	33.763	1.000	-	-	-	6.676	2.625	3.000	48.264
130 DOUGLASS ELEMENTARY	-	1.000	-	22.521	1.000	-	-	-	3.522	2.250	2.000	32.293
131 SANCHEZ ELEMENTARY	-	1.000	-	25.925	0.750	-	-	-	7.144	2.000	2.000	38.819
132 EISENHOWER ELEMENTARY	-	1.000	-	27.256	1.000	-	-	-	9.500	2.250	2.500	43.506
134 EMERALD ELEMENTARY	-	1.000	-	27.615	1.000	-	-	-	4.652	2.200	2.500	38.967
136 FLATIRONS ELEMENTARY	-	1.000	-	14.624	0.500	-	-	-	2.592	2.000	1.500	22.216
138 FOOTHILL ELEMENTARY	-	1.000	0.200	29.038	1.000	-	-	-	7.925	2.500	3.500	45.163
141 GOLD HILL ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.597	0.125	0.250	3.519
144 HEATHERWOOD ELEMENTARY	-	1.000	-	19.870	1.000	-	-	-	7.550	2.125	2.000	33.545
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.597	0.125	0.250	3.519
150 KOHL ELEMENTARY	-	1.000	-	26.072	1.000	-	-	-	10.619	2.500	2.500	43.691
153 LAFAYETTE ELEMENTARY	-	1.000	-	33.311	2.000	-	-	-	14.821	2.625	2.500	56.257
154 RYAN ELEMENTARY	-	1.000	-	24.799	2.000	-	-	-	7.252	2.250	2.000	39.301
156 FIRESIDE ELEMENTARY	-	1.000	-	25.306	1.000	-	-	-	5.262	2.250	2.500	37.318
157 LOUISVILLE ELEMENTARY	-	1.000	-	25.668	1.000	-	-	-	7.431	2.250	2.500	39.849
158 COAL CREEK ELEMENTARY	-	1.000	-	23.568	1.000	-	-	-	4.010	2.250	2.500	34.328
161 BCSIS	-	1.000	-	15.984	0.500	-	-	-	4.004	1.750	1.500	24.738
164 CREEKSIDE ELEMENTARY	-	1.000	-	25.530	0.750	-	-	-	8.807	2.200	2.000	40.287
166 MESA ELEMENTARY	-	1.000	-	20.014	1.000	-	-	-	4.320	2.000	2.000	30.334
169 NEDERLAND ELEMENTARY	-	1.000	-	15.948	0.500	-	-	-	5.308	2.000	2.500	27.256
180 PIONEER ELEMENTARY	-	1.000	-	30.121	1.000	-	-	-	12.146	2.325	3.000	49.592
185 SUPERIOR ELEMENTARY	-	1.000	1.000	33.344	1.000	-	-	-	6.984	2.750	3.000	49.078
190 UNIVERSITY HILL ELEM	-	1.000	-	24.841	0.750	-	-	-	12.810	2.000	3.000	44.401
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.864	0.500	-	-	-	5.661	1.875	1.500	25.400
193 COMMUNITY MONTESSORI	-	1.000	-	14.415	0.500	-	-	-	3.195	2.020	2.000	23.130
196 WHITTIER ELEMENTARY	-	1.000	-	23.510	0.750	-	-	-	3.312	2.000	1.500	32.072
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	1.400	666.873	26.703	-	-	5.900	190.204	60.525	62.500	1,041.305
201 CURR DEPT - MIDDLE LEVEL	-	-	-	12.450	-	-	-	-	-	-	-	12.450
202 RESERVES - MIDDLE LEVEL	-	-	0.001	7.651	0.640	-	-	-	0.126	0.875	-	9.293
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	3.350	-	-	-	3.350
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	28.178	3.000	-	-	-	7.631	2.875	3.500	47.184
230 MANHATTAN MIDDLE	-	1.000	1.000	28.602	2.500	-	-	-	5.347	3.000	3.000	44.449
240 CASEY MIDDLE	-	1.000	1.000	22.065	1.500	-	-	-	5.995	2.500	3.000	37.060
250 CENTENNIAL MIDDLE	-	1.000	1.500	36.258	3.000	-	-	-	4.210	3.500	3.000	52.468
252 ANGEVINE MIDDLE	-	1.000	2.000	34.727	4.000	-	-	-	10.751	3.500	4.000	59.978
254 LOUISVILLE MIDDLE	-	1.000	1.000	30.320	2.700	-	-	-	4.823	3.000	3.000	45.843
260 PLATT MIDDLE	-	1.000	1.000	27.489	2.510	-	-	-	2.313	2.750	4.000	41.062
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	28.096	2.510	-	-	-	8.188	2.750	3.000	46.544
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.501	255.836	22.360	-	-	3.350	49.384	24.750	26.500	399.681
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.698	-	-	-	-	-	-	-	7.698
302 RESERVES - SENIOR LEVEL	-	-	-	6.680	1.730	-	-	-	1.165	1.178	-	10.753
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.851	-	-	-	4.851
310 BOULDER HIGH	-	1.000	3.000	90.694	5.000	-	-	0.900	15.805	8.750	8.000	133.149
315 BROOMFIELD HIGH	-	1.000	2.000	69.679	4.100	-	-	0.800	16.292	6.750	7.500	108.121
320 CENTAURUS HIGH	-	1.000	2.000	62.193	4.400	-	-	0.800	13.619	6.000	6.500	96.512
330 FAIRVIEW HIGH	-	1.000	3.000	90.220	6.000	-	-	1.000	15.700	9.097	8.500	134.517
350 NEW VISTA HIGH	-	1.000	0.700	17.698	1.950	-	-	0.699	1.971	2.850	2.500	29.368
360 MONARCH HIGH	-	1.000	3.000	70.279	4.200	-	-	0.800	12.925	6.750	7.500	106.454
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	13.700	415.141	27.380	-	-	9.850	77.477	41.375	40.500	631.423
440 ARAPAHOE RIDGE HIGH	-	1.000	2.000	16.884	1.300	-	-	1.000	2.922	2.917	-	28.023
490 TECHNICAL ED CENTER	-	-	-	15.321	3.000	-	1.000	-	9.833	2.000	4.000	35.154
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.000	2.000	32.205	4.300	-	1.000	1.000	12.755	4.917	4.000	63.177
502 MONARCH K-8	-	1.000	1.500	40.397	2.500	-	-	-	6.939	4.000	3.500	59.836
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.060	26.600	2.000	-	-	-	3.097	3.500	3.000	40.257
505 ASPEN CREEK K-8	-	1.000	2.000	49.511	2.200	-	-	-	12.732	4.250	4.000	75.693
506 ELDERADO K-8	-	1.000	2.000	53.551	2.400	-	-	-	9.858	4.250	4.000	77.059
507 HALCYON	-	-	-	5.087	-	-	-	-	-	-	0.375	5.462
5 COMBINATION SCHOOLS TOTAL	-	4.000	6.560	175.146	9.100	-	-	-	32.626	16.000	14.875	258.307

All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liabons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.000	-	2.600
603 DEPUTY SUPERINTENDENT	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.400	-	-	-	-	2.400
605 LEARNING SERVICES	1.000	-	-	-	0.750	-	-	-	-	3.100	-	4.850
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	6.000	-	-	4.000	-	12.800
609 VOCATIONAL ED ADMIN	1.000	-	-	-	-	-	-	-	-	1.200	-	2.200
611 SPECIAL EDUCATION	1.000	-	-	25.016	-	81.738	-	-	16.054	4.100	-	127.908
613 STUDENT SUCCESS	1.000	-	-	-	-	-	-	-	-	0.500	-	1.500
614 INSTITUTIONAL EQUITY	1.000	-	-	-	1.200	-	1.000	-	-	1.000	-	4.200
616 LANGUAGE, CULTURE & EQUITY	2.000	-	-	-	-	-	-	-	0.187	4.527	-	6.714
617 ELEMENTARY ED ADMIN	2.000	-	-	-	1.000	-	-	-	1.000	1.000	-	5.000
619 SECONDARY ED ADMIN	1.250	-	-	-	0.500	-	1.000	-	-	1.000	-	3.750
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
631 ART	-	-	-	-	0.500	-	-	-	-	-	-	0.500
632 MUSIC	-	-	-	-	0.500	-	-	-	-	-	-	0.500
633 HEALTH/PHYSICAL EDUCATION	-	-	-	-	1.000	-	-	-	-	-	-	1.000
634 LITERACY	1.000	-	-	-	4.000	-	-	-	-	-	-	5.000
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	2.000	-	-	-	-	2.000
636 MATHEMATICS	0.250	-	-	-	1.170	-	-	-	-	-	-	1.420
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	0.500	-	1.500	1.100	5.850
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	2.250	-	-	2.250	54.000	59.250
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	1.750	-	-	-	11.100	13.850
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	4.000	-	-	-	3.000	-	1.000	-	-	10.000	-	18.000
688 BUDGET SERVICES	1.000	-	-	-	-	-	7.000	-	-	1.500	-	9.500
689 INFORMATION TECHNOLOGY	2.000	-	-	-	-	-	1.000	25.000	-	2.000	-	30.000
690 FINANCE & ACCOUNTING	1.600	-	-	-	-	-	5.000	-	-	7.000	-	13.600
695 PURCHASING	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
698 HEALTH SERVICES	-	-	-	-	-	10.500	-	-	3.300	3.000	-	16.800
6 CENTRALIZED SERVICES TOTAL	30.400	-	-	25.016	13.620	92.238	36.150	25.500	20.541	55.677	66.200	365.342
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	0.800	-	-	1.000	8.000	9.800
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	2.300	4.550
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	0.800	1.250	-	2.000	10.300	14.350
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	-	-	-	1.500
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	-	-	-	1.500
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	-	0.500
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	2.100	-	-	-	-	0.625	-	-	2.725
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.500	4.500
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	4.600	-	-	-	-	0.625	-	4.500	9.725
TOTAL GENERAL OPERATING FUND	30.400	46.200	33.161	1,574.817	104.963	92.238	37.950	46.850	383.612	205.244	229.375	2,784.810
OTHER DISTRICT FUNDS												
15 TECHNOLOGY FUND	-	-	-	0.200	-	-	-	5.500	-	-	-	5.700
16 ATHLETIC FUND	0.500	-	-	0.060	-	-	-	-	-	-	4.880	5.440
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	5.720	-	73.920	8.200	2.125	91.215
22 GRANTS FUND	3.750	1.000	1.000	57.332	24.880	8.635	9.867	-	67.969	7.750	-	182.183
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	-	4.940	-	-	-	-	9.763	-	-	14.703
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	2.000	1.000	34.169	9.000	218.610	265.779
29 COLORADO PRESCHOOL PROGRAM	0.500	-	-	6.930	-	-	0.750	-	4.659	1.240	-	14.079
31 BOND REDEMPTION FUND	-	-	-	-	-	-	-	-	-	-	-	-
41 BUILDING FUND	3.300	-	-	-	-	-	10.100	1.500	-	4.700	-	19.600
43 CAPITAL RESERVE FUND	0.500	-	-	-	-	-	1.500	-	-	0.250	0.500	2.750
51 NUTRITION SERVICES FUND	1.000	-	-	-	-	-	5.000	-	-	2.000	86.517	94.517
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
71, 72, 73 TRUST AND AGENCY FUNDS	-	-	-	-	-	-	-	-	-	-	-	-
10 OTHER DISTRICT FUNDS TOTAL	13.200	1.000	1.000	69.462	24.880	8.635	37.237	8.000	190.480	33.390	312.632	699.916
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
925 SUMMIT CHARTER	-	1.000	0.667	18.153	2.600	-	-	-	1.020	3.475	-	26.915
932 BOULDER PREP CHARTER	-	-	-	7.850	1.450	-	1.500	-	2.000	1.000	-	13.800
952 HORIZONS K-8 CHARTER	-	1.000	0.500	19.620	-	-	0.350	-	9.400	1.900	1.250	34.020
954 JUSTICE HIGH CHARTER	0.500	1.000	0.100	4.000	0.900	-	0.450	-	0.490	0.490	-	7.930
956 PEAK TO PEAK CHARTER	4.000	4.000	0.500	75.950	10.900	-	5.400	1.000	15.080	13.050	10.760	140.640
11 CHARTER SCHOOL FUND	4.500	7.000	1.767	125.573	15.850	-	7.700	1.000	27.990	19.915	12.010	223.305
ALL FUNDS GRAND TOTAL	48.100	54.200	35.928	1,769.852	145.693	100.873	82.887	55.850	602.082	258.549	554.017	3,708.031

School Allocation Formulas

The school formulas are detailed in the following pages. Each instructional level, elementary, middle and high, as well as program resources such as Special Education and Literacy and Language Support Services is detailed. Staffing formulas are listed by type of employee. The School Discretionary Funds or School Resource Allocation (SRA) formula is also included.

Elementary Level

1. Principals: 1.0 FTE/school (small schools below 350 students may have multiple assignments).
2. Assistant Principals: Allocations based on school needs and available FTE. Formula is currently under review.
3. Classroom Teachers Class Size Formulas:

Kindergarten and 1st grade: 1.0 FTE teaching position 1:20 ratio (26 contractual guidelines); 1:18 at targeted-assistance schools. Grades 2-3: 1.0 FTE teaching position 1:25 ratio (29 contractual guidelines); 1:18 at 2nd and 1:25 at 3rd grade targeted-assistance schools. Grades 4-5: 1.0 FTE teaching position 1:25 ratio (31 contractual guidelines); 1:25 at targeted assistance schools. Combination grade classes: Lowest grade level ratio reduced by 2 students

Note: These are maximum class size goals. Variances in enrollments in individual schools create staffing complexities. In some cases class sizes are greater than these goals. In other cases, class sizes are lower due to differentiated funding to targeted-assistance schools.

Art: .0385 FTE per classroom teacher FTE; students receive 50 minutes of instruction per week.

General Music: .069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week; Kindergarten receives 45 minutes per week.

Physical Education: .069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week; Kindergarten receives 45 minutes per week.

Literacy: .0051 FTE per student in grades 1–3 as available. Adjustments made for high needs schools.

4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 350 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.

5. School Clerical Support: Clerical FTE is allocated based on enrollment.

<u>Enrollment</u>	<u>FTE</u>
100 – 375	1.125 – 2.000
376 – 625	2.125 – 2.625
625 & over	2.750

Additional .125 FTE allocated to schools with preschools.

6. Custodians: The custodial formula is the sum of the building square footage/22,000. Allocations are based on a .5 FTE; rounding occurs at .350 and .850. The head custodian position is included within this allocation formula.

School Allocation Formulas (continued)

Elementary Level (continued)

7. Paraeducators:

Regular Paraprofessional: .0404 hours per day per student FTE.

Health Room Paraprofessional:

.089 FTE for small mountain schools

.500 FTE for enrollment of 75 – 350

.563 FTE for enrollment of 351 – 500

.625 FTE for enrollment of 501 – 700

Library Paraprofessional: 3.5 hours per day for schools with a .50 media specialist (adjustments made for high need schools and schools at one site).

8. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$75 per pupil, plus an additional \$21 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. Fifty-two cents per elementary student is allocated for the expense of the student accounting system. The copier allocation is a formula established by the Purchasing Department combining enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher plus a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers (elementary) or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.

Middle Level

1. Principals: 1.0 FTE/school.
2. Assistant Principals: Assistant Principal 1.0 FTE; adjustments made for schools with above average Free and Reduced Lunch (FRL) populations.
3. Classroom Teachers: 1.0 FTE teaching position per 22.26 students as a middle level average. The classroom teacher allocation includes art, music and physical education teachers at the middle level. An additional 1.0 Reduced Class Size teacher FTE is allocated per 390 students.
4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.
5. Counselors: 1.0 FTE counselor position per approximately 350 students (except Nederland which has a ratio of 300:1). Service is for 10 days beyond the regular teaching assignment.
6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; Adjustments made for schools with above average Free and Reduced Lunch (FRL) populations.

Small (1-350)	1.0 – 1.50 FTE
Average (351-600)	2.5 – 3.00 FTE

School Allocation Formulas (continued)

Middle Level (continued)

7. Custodians: The custodial formula is the sum of the building square footage/29,000. Allocations are based on a .5 FTE; rounding occurs at .350 and .850. The head custodian position is included within this allocation formula.
8. Paraeducators: The paraeducator allocation includes hours for regular programs, health room and the talented and gifted (TAG) program. Staffing is based on enrollment .02225. The overall average is approximately 1.29 paraeducator FTE per school.
9. Community Liaisons: 0.50 FTE at Angevine and 0.50 FTE at Casey.
10. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$76 per pupil, plus an additional \$21 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. \$1.21 is allocated for the expense of the student accounting system. The copier allocation is based on a formula established by the Purchasing Department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because on site-based decisions.

High School

1. Principals: 1.0 FTE/school (Nederland Middle .5 / Senior .5)
2. Assistant Principals:
 - a. 1.5 FTE at Arapahoe Campus
 - b. 0.7 FTE at New Vista
 - c. 1.0 FTE at Nederland Middle .5 / Senior .5
 - d. 2.0 FTE for enrollment of 1,000 – 1,650
 - e. 3.0 FTE for enrollment of 1,650+
3. Classroom Teachers Staffing Formula/Ratio:

a. Arapahoe Ridge	19.0
b. Boulder	26.4
c. Broomfield	25.4
d. Centaurus	24.4
e. Fairview	26.4
f. Monarch	26.4
g. New Vista	23.4
h. Nederland	18.3

 - i. The classroom teacher allocation includes art, music and physical education teachers at the secondary level. Adjustments are made to the formula based on program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, Sheltered Instruction, and Vocational classes. An additional 1.0 teacher FTE per 410 students is allocated for Reduced Class Size.

School Allocation Formulas (continued)

High School (continued)

4. Multicultural Leadership Class: 0.2 FTE teaching position per high school.
5. Connections: 0.6 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians:
 - a. 1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
 - b. 0.50 FTE at Arapahoe Campus and Nederland Senior
7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.
8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
 - a. Small (950 -1,299), Medium (1,300 -1,699), Large (1,700-12,000)
 - b. Adjustments are made based on program needs.
9. Custodians: The custodial formula is the sum of the building square footage/30,000. Allocations are based on a .5 FTE; rounding occurs at .350 and .850. The head custodian position is included within this allocation formula.
10. Media Technicians: Allocation of media technician personnel is based upon the following chart:

Enrollment	Hours/ Week	FTE
0 – 949	15	0.375
950 – 1,650	32	0.800
1,601 – 2,000+	40	1.000
11. Paraeducators: Staffing is based on enrollment 0.01651. The average is approximately 3.07 FTE for the larger schools and .92 FTE for smaller schools.
12. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.
13. Campus Monitors:

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		
14. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$83.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. \$1.21 is allocated for the expense of the student accounting system. The copier allocation is based on a formula established by the Purchasing Department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.

Special Program Allocations

1. Special Education: All Special Education instructional staff, paraeducator hours, and special skills aides' hours are allocated to schools based on the location and severity of students with disabilities. A factoring system has been utilized for the allocation of teacher FTE:

1.000	Assistant Director
1.000	Accountant
7.100	Clerical
5.800	IR Team
2.000	Transitional 18-21
1.500	Transition within High School
1.000	Teacher Assistive Technician
0.400	Teacher B\AT
0.100	Teacher-Extra Testing
6.280	Charter Schools
146.451	Special Education Teachers assigned to Schools
3.800	Preschool
2.000	Audiologist
1.600	Visual Impaired
5.400	Hearing Impaired
31.200	Speech/Language Specialists
14.000	Occupational/Physical Therapists
16.588	Social Workers
17.950	Psychologists

Special Skills Aides Allocated as follow

7.940	Interpreters
2.000	COTA\OTA
174.074	Paraeducators

2. Halcyon:
 - 0.375 Custodial positions
 - 1.000 Specialists
3. Instrumental Music: 27.820 teaching positions
4. Teen Parenting:
 - 1.000 Nursery Coordinator
 - 1.000 Teacher
 - 1.000 Coordinator
 - 6.375 Paraeducators
5. Literacy & Language Support Services:
 - 4.890 Teaching positions assigned to schools
 - 3.400 Newcomers Teachers
 - 1.000 Assistant Director
 - 1.000 Director
 - 4.400 Clerical
 - 12.788 Bilingual Tutors
 - 19.409 Bilingual Paraeducators

Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.

Special Education Funding

The reimbursement method for determining special education state funding was eliminated by the Colorado state legislature in 1994. Funds are now distributed on a per student basis from the special education December 1 Count added to a base amount related to a district's prior year funding levels. The year of the base is set by the legislature.

A history of total special education funding is provided below.

I. Funding Sources 2009-10

Federal Funds: Federal Grant Dollars	22.33%	of total Special Education budget
State Funds: Categorical Reimbursements	12.18%	of total Special Education budget
Local Funds: School Finance Act	65.49%	of total Special Education budget

II. Expenditures Over the Past Five Years: A Comparison

Expenditures:	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget
Salaries/Wages	\$ 18,934,539	\$ 20,048,351	\$ 21,265,631	\$ 20,945,305	\$ 21,543,347
Benefits	3,869,760	4,379,020	4,929,133	5,177,480	5,618,265
Purchased Services, Supplies, Capital Outlay	1,297,058	1,190,068	1,147,173	1,235,705	1,093,074
Total General Operating Fund Expenditures	\$ 24,101,357	\$ 25,617,439	\$ 27,341,937	\$ 27,358,490	\$ 28,254,686
Total Grant Expenditures ^{5, 6}	\$ 5,313,349	\$ 5,338,951	\$ 5,214,116	\$ 6,016,308	\$ 8,122,360
Total General Fund and Grant Expenditures	\$ 29,414,706	\$ 30,956,390	\$ 32,556,053	\$ 33,374,798	\$ 36,377,046
Personnel (full-time equivalents) ^{1, 3}					
Instructional Staff ²	289.316	299.313	296.909	297.770	292.990
Paraprofessionals	225.551	220.561	214.950	224.725	235.750
Clerical	16.575	15.400	16.750	8.300	7.100
Administrators	12.493	10.000	13.800	5.250	6.250
Total General Fund & Grant Personnel	543.935	545.274	542.409	536.045	542.090
October Pupil Count	3,017	2,943	2,821	2,744	2,744
December Pupil Count ⁴	3,176	3,098	2,974	2,937	2,902
Per October Pupil Expenditure	\$ 9,750	\$ 10,519	\$ 11,541	\$ 12,163	\$ 13,257
Per December Pupil Expenditure	\$ 9,262	\$ 9,992	\$ 10,947	\$ 11,364	\$ 12,535

Notes:

- Personnel figures reflect both the General Operating Fund and Grant Fund.
- Includes Special Skills Aide hours converted to FTE.
- Actual FTE are a point in time number and may change depending on the date used.
- December count budget 2009-10 is an estimate based on a 4-year average change, a 5.75% increase in count from October.
- Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- As of 2008-09, grant expenditure increases are due in part by ARRA, Professional Development, and Maintenance of Effort (MOE) additional funding.

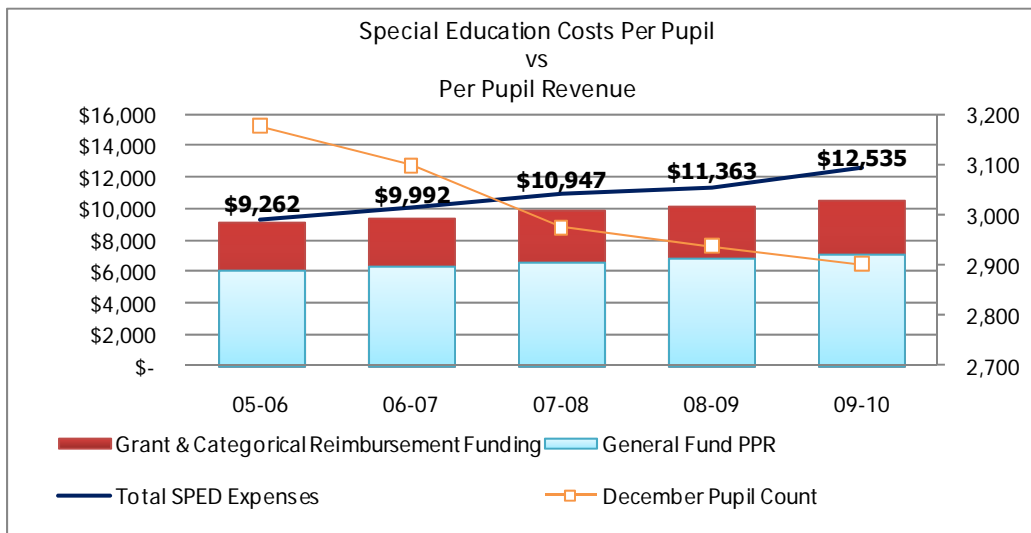
Special Education Costs

The number of students in special education has been decreasing, while per pupil expenditures have steadily climbed on average 7.1 percent per year since 2005-06 fiscal year. In comparison, the 2009-10 budgeted expenditures are estimated to increase by 10.3 percent from the prior year.

The difference between per pupil revenue (PPR) and total special education cost per pupil has increased 70.7 percent since the 2005-06 fiscal year. Over the same five-year period, the district has received 11.3 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

The increase in special education cost per pupil is due in part to the recently approved change in the School Finance Act in which local school districts will no longer count students attending approved out-of-district facilities. As of 2008-09 funds that were funneled through the district's General Operating Fund for facility students, will now flow directly to the facility. The district's pupil count has been adjusted to reflect this change in practice.

As total student enrollment for the district declines and charter school total enrollment steadily increases, it becomes increasingly difficult for the General Operating Fund to absorb these special education costs without affecting other BVSD goals such as maintaining low student-teacher ratios.



CDE 18 Report

The CDE-18 Report was created by the Colorado Department of Education to provide a simple format for school districts to meet the legal requirements for reporting the annual budget. This form was required to be submitted to the CDE annually until 2000. The Boulder Valley School District still includes this form in the Revised Budget Document as it provides a consolidated view of the district as a whole, as well as a consistent format with which to provide historical comparisons.

Consolidated Budget Summary

Description	Net Operating Total	Net Total (Other Funds)	District Total
Beginning Fund Balance	23,298,777	193,569,280	216,868,057
Revenues	309,712,718	43,592,012	353,304,730
Transfers Between Funds	-	-	-
Total Funds Available	333,011,495	237,161,292	570,172,787
Expenditures	308,435,399	134,468,695	442,904,094
Transfers Between Funds	-	-	-
TABOR Amendment Reserves	7,983,104	340,714	8,323,818
Other Appropriated Reserves	12,437,828	106,269,992	118,707,820
Total Appropriations	328,856,331	241,079,401	569,935,732
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	328,856,331	241,079,401	569,935,732

\$ 569,935,732 Appropriations
 + 39,099,211 Transfers
 \$ 609,034,943 Total Adopted Appropriations

CDE 18 Report (continued)

School District Operating Funds – Budgeted Revenues

Description	General Fund (1)	Pre School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Nutrition Services Fund (5)	Internal Service Funds (6)	Net Operating Total
Beginning Fund Balance	20,129,241	149,061	-	896,437	334,112	1,789,926	23,298,777
Revenue:							
State Formula							
Local Property Tax	121,526,658						121,526,658
State Equalization	66,532,274						66,532,274
Specific Ownership Tax	7,294,189						7,294,189
Local Sources							
Other Property Tax	33,692,800	-	-	7,238,694	-	-	40,931,494
Other Specific Ownership Tax	2,312,907	-	-	-	-	-	2,312,907
Tuition	4,445,321	-	-	681,135	-	-	5,126,456
Interest on Investments	100,000	-	-	-	-	18,500	118,500
Fees	-	-	-	209,597	-	-	209,597
Proceeds from Borrowing	-	-	-	-	-	-	-
Other	4,472,765	-	617,308	-	3,151,712	25,448,924	33,690,709
County Sources	-	-	-	-	-	-	-
State Sources							
Vocational Education	996,480	-	-	-	-	-	996,480
Special Education	4,432,401	-	-	-	-	-	4,432,401
Transportation	-	-	-	2,444,331	-	-	2,444,331
Other	725,173	-	772,490	-	56,704	-	1,554,367
Federal Sources							
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-	-
Vocational Education	-	-	149,593	-	-	-	149,593
Transportation	-	-	81,954	-	-	-	-
Special Education	-	-	8,289,564	-	-	-	8,289,564
Other	1,903,115	-	9,589,091	-	2,529,038	-	14,021,244
Total Revenue	248,434,083	-	19,500,000	10,573,757	5,737,454	25,467,424	309,712,718
Transfers Out	(1,588,003)	-	-	-	-	-	(1,588,003)
Transfers In	-	-	-	1,363,003	225,000	-	1,588,003
Revenue from Other Sources	-	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-	-
Allocation From General Fund	(5,062,379)	1,144,270	-	-	-	-	(3,918,109)
Total Net Revenue	241,783,701	1,144,270	19,500,000	11,936,760	5,962,454	25,467,424	305,794,609
Estimated Funded Pupil Count	27,714	27,714	27,714	27,714	27,714	27,714	27,714
Budgeted Net Revenue Per Funded Pupil	8,724	41	704	431	215	919	11,034

- 1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletic Fund (Fund 16), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19)
- 2) The Preschool Fund is comprised of the Colorado Preschool Program Fund (Fund 29)
- 3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22)
- 4) The Special Revenue Fund is comprised of the Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25)
- 5) The Nutrition Services Fund is comprised of the Food Service Fund (Fund 51)
- 6) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67)

CDE 18 Report (continued)

School District Operating Funds – Budgeted Expenditures

Description	General Fund (1)	Pre School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Nutrition Services Fund (5)	Internal Service Funds (6)	Net Operating Total
Direct Instruction	159,179,340	1,091,958	19,500,000	743,041	-	-	180,514,339
Instructional Support Services	20,095,614	163,703	-	-	-	-	20,259,317
School Management	19,688,210	-	-	-	-	-	19,688,210
Subtotal	198,963,164	1,255,661	19,500,000	743,041	-	-	220,461,866
District Wide Support Services							
District Management	2,898,272	-	-	-	-	-	2,898,272
Plant Operations & Maintenance	22,891,534	-	-	212,862	-	-	23,104,396
Pupil Transportation	-	-	-	11,171,917	-	-	11,171,917
Food Services	139,298	-	-	-	5,883,020	-	6,022,318
Other Support Services	12,828,101	-	-	-	-	26,776,836	39,604,937
District Wide Support Services Subtotal	38,757,205	-	-	11,384,779	5,883,020	26,776,836	82,801,840
Community Services	4,473,560	-	-	-	-	-	4,473,560
Debt Services	698,133	-	-	-	-	-	698,133
Other Operating Expenditures	-	-	-	-	-	-	-
Total Budgeted Expenditures	242,892,062	1,255,661	19,500,000	12,127,820	5,883,020	26,776,836	308,435,399
Estimated Funded Pupil Count	27,714	27,714	27,714	27,714	27,714	27,714	27,714
Budgeted Expenditures Per Funded Pupil	8,764	45	704	438	212	966	11,129
TABOR Amendment Reserves	7,405,109	37,670	-	363,834	176,491	-	7,983,104
Other Appropriated Reserves	11,615,771	-	-	341,543	-	480,514	12,437,828
Non-appropriated Reserves	-	-	-	-	-	-	-

- 1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletic Fund (Fund 16), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19)
- 2) The Preschool Fund is comprised of the Colorado Preschool & Kindergarten Program Fund (Fund 29)
- 3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22)
- 4) The Special Revenue Fund is comprised of the Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25)
- 5) The Nutrition Services Fund is comprised of the Food Service Fund (Fund 51)
- 6) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67)

CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Revenues

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Beginning Fund Balance	20,663,878	169,828,436	3,076,966	193,569,280
Revenue:				
Local Sources				
Property Tax	31,631,290	-	-	31,631,290
Specific Ownership Tax	-	-	-	-
Interest on Investments	150,000	423,472	-	573,472
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	951,250	10,436,000	11,387,250
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	-	-	-
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	31,781,290	1,374,722	10,436,000	43,592,012
Transfers (Out)	-	-	-	-
Transfers (In)	-	-	-	-
Allocation from the General Fund	-	3,918,109	-	3,918,109
Total Net Revenue	31,781,290	5,292,831	10,436,000	47,510,121
Estimated Funded Pupil Count	27,714	27,714	27,714	27,714
Budgeted Net Revenue Per Funded Pupil	1,147	191	377	1,714

- 1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31)
- 2) The Capital Projects Building Fund is comprised of the Building Fund (Fund 41) and the Capital Reserve Fund (Fund 43)
- 3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund

CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Expenditures

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/Agency Funds (3)	Net Total (OTHER FUNDS)
Direct Instruction	-	-	-	-
Instructional Support Services	-	-	-	-
School Management	-	-	-	-
Subtotal	-	-	-	-
District Wide Support Services				
District Management	-	-	-	-
Plant Operations & Maintenance	-	82,683,906	-	82,683,906
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	82,683,906	-	82,683,906
Community Services	-	-	-	-
Debt Services	29,640,359	-	-	29,640,359
Other Expenditures	160,307	11,357,123	10,627,000	22,144,430
Total Budgeted Expenditures	29,800,666	94,041,029	10,627,000	134,468,695
Estimated Funded Pupil Count	27,714	27,714	27,714	27,714
Budgeted Expenditures Per Funded Pupil	1,075	3,393	383	4,852
TABOR Amendment Reserves	-	340,714	-	340,714
Other Appropriated Reserves	22,644,502	80,739,524	2,885,966	106,269,992
Non-appropriated Reserves	-	-	-	-

- 1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31)
- 2) The Capital Projects Building Fund is comprised of the Building Fund (Fund 41) and the Capital Reserve Fund (Fund 43)
- 3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund

Computation of Legal Debt Margin (Unaudited)

2010 assessed valuation	\$ 4,878,665,186
Debt limit percentage (1)	<u>20%</u>
Legal Debt Limit (2)	975,733,037
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2009	<u>397,400,000</u>
LEGAL DEBT MARGIN	<u>\$ 578,333,037</u>

(1) Colorado Statute No. 22-42-104: Each school district shall have a limit of bonded indebtedness of 20% of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the Board of County Commissioners, or 25% if enrollment has increased by 3% or more over each preceding year in the last three years, or 6% of actual value.

(2) Due to the specific nature of Colorado State Law, the district's practice is to follow state law with regard to legal debt levels rather than maintain a separate debt policy.

Certificates of Participation: General Operating Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2009	New Issues 09/10 Fiscal Year	Principal Payments 09/10 Fiscal Year	Amount Outstanding 6/30/2010	Interest Due 09/10 Fiscal Year
<u>2003 Certificates</u> Refund of Previous Issues/ Installation of Synthetic Turf	11/18/2003 6/1/2016	2.50% to 4.00%	\$ 7,275,000	\$ 4,255,000	\$ -	\$ (545,000)	\$ 3,710,000	\$ 153,558

The following is a schedule of future minimum payments on the certificates of participation:

	Principal	Interest	Total
2011	565,000	137,208	702,208
2012	580,000	118,563	698,563
2013	605,000	98,262	703,262
2014	625,000	76,331	701,331
2015-2016	1,335,000	79,781	1,414,781
Total	\$ 3,710,000	\$ 510,144	\$ 4,220,144

General Obligation Debt: Bond Redemption Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2009	New Issues 09/10 Fiscal Year	Principal Payments 09/10 Fiscal Year	Amount Outstanding 6/30/2010	Interest Due 09/10 Fiscal Year
<u>2009 General Obligation</u> New Capital Construction	3/10/2009 12/1/2034	3.50% to 4.50%	\$ 176,800,000	\$ 176,800,000	\$ -	\$ -	176,800,000	\$ 8,600,125
<u>2009B General Obligation</u> Refund 1999 Issue	9/17/2009 12/1/2018	2.0% to 4.00%	53,645,000	-	53,645,000	-	53,645,000	1,086,975
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	48,910,000	-	(7,550,000)	41,360,000	2,256,750
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	115,255,000	-	(1,775,000)	113,480,000	4,932,780
<u>1999 General Obligation</u> New Capital Construction	2/15/1999 12/1/2018	4.0% to 5.125%	63,655,000	56,435,000	-	(56,435,000)	-	1,368,118
Total			\$464,010,000	\$ 397,400,000	\$ 53,645,000	\$(65,760,000)	\$385,285,000	\$ 18,244,748

The following is a schedule of future minimum payments on the general obligation debt:

	Principal	Interest	Total
2011	11,005,000	16,932,643	27,937,643
2012	11,745,000	16,419,193	28,164,193
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
2015	13,370,000	14,706,524	28,076,524
2016-2020	69,840,000	66,201,975	136,041,975
2021-2025	66,925,000	51,934,465	118,859,465
2026-2030	83,040,000	34,458,269	117,498,269
2031-2035	104,320,000	13,132,806	117,452,806
	\$385,285,000	\$244,975,996	\$ 630,260,996

Note:

After the 2008-09 budget was adopted on November 18, 2008, the original Phase 2 bond sale planned for \$100M in the 2008-09 fiscal year was combined with the Phase 3 sale of \$76.8M planned for the 2009-10 fiscal year. The combined sale saved an estimated \$500,000 in issuance costs for Phase 3 sale.

GENERAL OPERATING FUND

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General Operating Fund

Summary

	2005-06 Audited Actual	2006-07 Audited Actual	2007-08 Audited Actual	2008-09 Unaudited Actual	2009-10 Revised Budget
Generally Accepted Accounting Principles					
(GAAP) Fund Balance	\$ 17,552,008	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839
Summer Salary Accrual	-	-	-	-	-
BUDGET BASIS FUND BALANCE	\$ 17,552,008	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839
BUDGET BASIS BEGINNING BALANCE & RESERVES					
Total Unrestricted One-Time Funds	\$ 5,817,301	\$ 7,292,844	\$ 7,386,450	\$ 3,582,176	\$ 807,360
Restricted Carryover Funds	1,071,602	1,423,155	1,548,917	2,439,480	1,732,555
Warehouse Reserve	414,800	-	-	-	-
Debt Service Payment (COP's)	722,264	-	-	-	-
Subtotal Restricted Beginning Balance	2,208,666	1,423,155	1,548,917	2,439,480	1,732,555
Warehouse Reserve	-	389,834	520,824	616,015	408,830
Debt Service Reserve (COP's)	-	722,264	722,264	722,264	722,264
Contract Reserve	200,000	200,000	464,000	120,000	120,000
Dental Claim Reserve	-	106,000	-	-	-
Fiscal Crisis Reserve	-	-	-	-	-
Health Insurance Self Funding Reserve	-	-	4,100,000	-	-
Contingency Reserve	3,730,416	5,472,760	5,925,036	6,054,041	6,260,915
Emergency Reserve (TABOR)	5,595,624	5,472,760	5,925,036	6,054,041	6,260,915
Subtotal Reserves	9,526,040	12,363,618	17,657,160	13,566,361	13,772,924
TOTAL BEGINNING BALANCE & RESERVES	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839
TOTAL REVENUE	\$ 209,997,083	\$ 217,705,358	\$ 225,857,413	\$ 229,146,854	\$ 240,831,649
TOTAL RESOURCES	\$ 227,549,090	\$ 238,784,975	\$ 252,449,940	\$ 248,734,871	\$ 257,144,488
TOTAL EXPENDITURES	\$ 176,935,142	\$ 184,933,204	\$ 196,905,838	\$ 204,516,444	\$ 210,655,372
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 17,763,643
TOTAL TRANSFERS	\$ 29,534,331	\$ 27,259,244	\$ 35,956,085	\$ 27,905,588	\$ 28,725,473
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 206,469,473	\$ 212,192,448	\$ 232,861,923	\$ 232,422,032	\$ 257,144,488
BUDGET BASIS ENDING FUND BALANCE	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	\$ -
Summer Salary Accrual	\$ -	\$ -	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles					
(GAAP) Fund Balance (Includes Unspent Reserves)	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	\$ 17,763,643

NOTES:

2009-10 Revised Budget Contains One-Time Revenues, Expenditures, Transfers:

ARRA Indirect Cost Reimbursement	\$ (310,809)
Special Ed Teachers paid via ARRA funding	(825,000)
2008-09 Carryover	1,728,959
Fact Finding	20,000
Dropout Recovery	75,000
Professional Development Days	272,500
Settlement	5,000
Targeted School Support	83,592
IT Fund Transfer	23,070
Risk Management Transfer	(47,470)
Capital Reserve Transfer	1,131,611
Charter School Reconciliation	260,000
	<u>\$ 2,416,453</u>

General Operating Fund (continued)

Revenue Summary

	2005-06	2006-07	2007-08	2008-09	2009-10
	Audited	Audited	Audited	Unaudited	Revised
	Actual	Actual	Actual	Actual	Budget
REVENUE					
Local Sources					
Property Taxes - Current	\$ 103,168,886	\$ 104,206,259	\$ 114,921,294	\$ 115,865,108	\$ 121,526,658
Property Taxes - Election	32,415,053	32,652,475	32,458,418	32,307,684	32,417,500
Property Tax - Credits/Abatements	1,904,047	1,211,458	1,054,420	579,516	1,075,300
Property Taxes - Delinquent	179,277	251,551	128,428	211,837	200,000
Specific Ownership Taxes - Non-equalized	2,613,084	3,438,523	3,490,044	2,465,103	2,312,907
Specific Ownership Taxes - Equalized	8,274,766	7,670,467	7,768,164	7,530,662	7,294,189
Tuition	221,045	246,048	287,567	251,232	250,000
Interest	755,265	1,124,928	991,944	393,228	100,000
Food Service Full Cost	122,755	122,755	122,755	-	-
Sale of Property (non real estate)	10,172	27,441	15,566	10,847	20,000
Miscellaneous Revenue	483,893	43,476	144,202	881,512	50,000
Salary Reimbursement	65,433	50,406	27,533	16,000	30,000
Indirect Cost Reimbursement	374,328	312,349	345,970	331,017	1,152,715
Subtotal Local Sources	\$ 150,588,004	\$ 151,358,136	\$ 161,756,305	\$ 160,843,746	\$ 166,429,269
State Sources					
Finance Act	\$ 51,947,790	\$ 58,089,463	\$ 56,336,553	\$ 61,973,644	\$ 66,532,274
Vocational Education Reimbursement	745,959	1,382,780	945,566	1,098,195	996,480
Special Education Reimbursement	4,382,998	4,325,948	4,450,546	4,449,466	4,432,401
ARRA State Stabilization	-	-	-	-	1,677,365
Transportation Reimbursement	1,812,163	1,953,274	2,003,646	-	-
ELPA Reimbursement	88,847	144,065	182,936	182,945	182,945
Talented and Gifted Reimbursement	241,162	242,912	248,390	256,308	256,340
CDE Audit Adjustments/Assessment	(27,919)	1,512	(372,774)	(45,679)	(25,000)
Medicaid Reimbursements	205,233	207,268	306,245	381,501	225,750
Other State Revenue	12,846	-	-	6,728	123,825
Subtotal State Sources	\$ 59,409,079	\$ 66,347,222	\$ 64,101,108	\$ 68,303,108	\$ 74,402,380
TOTAL REVENUE	\$ 209,997,083	\$ 217,705,358	\$ 225,857,413	\$ 229,146,854	\$ 240,831,649

General Operating Fund (continued)

Expenditures Summary

	2005-06 Audited Actual	2006-07 Audited Actual	2007-08 Audited Actual	2008-09 Unaudited Actual	2009-10 Revised Budget
EXPENDITURES:					
101-125 Administrators & Principals	\$ 9,620,283	\$ 10,344,125	\$ 10,916,659	\$ 11,451,100	\$ 11,089,431
201-218 Teachers	89,582,168	93,428,955	98,293,832	101,554,211	103,718,656
231-239 Psych/SocWkr/Occup & Phys Therapists	5,259,717	5,444,644	5,985,045	6,310,691	6,070,413
300-359 Professional Support Staff	1,845,590	1,934,983	2,211,348	2,346,991	2,506,645
360-390 Technical Support Staff	1,744,939	2,001,557	2,151,351	2,158,996	2,468,297
401-490 Paraeducators & Aides	7,632,516	8,130,073	8,813,202	9,108,185	9,422,736
500-513 Office & Administrative Support Staff	7,121,616	7,403,777	7,800,943	8,196,774	8,126,847
600-637 Crafts/Trades Services	8,057,307	8,242,508	8,739,425	9,080,636	9,620,609
Subtotal Salaries	\$ 130,864,136	\$ 136,930,622	\$ 144,911,805	\$ 150,207,584	\$ 153,023,634
Employee Benefits	25,549,318	28,324,796	31,643,735	34,801,817	38,012,530
Subtotal Personnel Expenditures	\$ 156,413,454	\$ 165,255,418	\$ 176,555,541	\$ 185,009,401	\$ 191,036,164
Purchased Prof & Tech Services	2,715,502	2,321,668	3,007,711	2,686,371	2,289,768
Purchased Property Services	3,359,984	3,005,769	3,083,206	3,050,372	2,886,196
Other Purchased Services	2,352,745	2,150,514	2,278,666	2,084,201	1,882,416
Supplies	9,864,904	8,916,182	9,583,675	9,668,864	11,336,869
Property and Equipment	930,092	2,192,858	1,360,967	1,002,788	379,603
Other Uses of Funds	1,298,461	1,090,795	1,036,072	1,014,447	844,356
Subtotal Non Personnel Expenditures	\$ 20,521,688	\$ 19,677,786	\$ 20,350,297	\$ 19,507,043	\$ 19,619,208
TOTAL EXPENDITURES	\$ 176,935,142	\$ 184,933,204	\$ 196,905,838	\$ 204,516,444	\$ 210,655,372

General Operating Fund (continued)

Reserves & Transfer Summary

	2005-06 Audited Actual	2006-07 Audited Actual	2007-08 Audited Actual	2008-09 Unaudited Actual	2009-10 Revised Budget
RESERVES:					
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 6,319,661
% of Expenditures	0.00%	0.00%	0.00%	0.00%	3.00%
Emergency Reserve	-	-	-	-	6,319,661
% of Expenditures	0.00%	0.00%	0.00%	0.00%	3.00%
Fiscal Emergency Required Reserve					3,867,257
Multi Year Contract Reserve	-	-	-	-	120,000
Warehouse Reserve	-	-	-	-	414,800
Debt Service Reserve (COP's)	-	-	-	-	722,264
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 17,763,643
TRANSFERS TO:					
Risk Management Fund	\$ 3,243,572	\$ 3,262,242	\$ 3,452,387	\$ 4,162,692	\$ 2,779,703
Capital Reserve Fund	7,149,754	5,386,901	7,338,242	3,763,313	3,918,109
Charter Fund for Capital Reserve	231,105	264,335	297,312	285,940	175,263
Charter Fund	13,959,838	15,547,075	16,665,910	17,909,829	19,128,920
Colorado Preschool Fund	704,062	878,238	1,019,711	1,133,302	1,144,270
Technology Fund	2,500,000	2,552,500	2,777,500	2,588,516	3,056,159
Transportation Fund	4,021,256	2,645,840	3,145,840	991,068	1,363,003
Health Insurance Fund	-	-	4,100,000	-	-
Athletic Fund	1,625,968	1,943,417	1,903,911	2,019,223	1,934,415
TRANSFERS FROM:					
Community School Fund	(633,750)	(758,750)	(666,905)	(776,427)	(642,605)
District Services Provided to Charters	(3,267,474)	(4,462,554)	(4,077,823)	(4,171,868)	(4,131,764)
TOTAL TRANSFERS	\$ 29,534,331	\$ 27,259,244	\$ 35,956,085	\$ 27,905,588	\$ 28,725,473
TOTAL EXPENDITURES/ RESERVES/ TRANSFERS	\$ 206,469,473	\$ 212,192,448	\$ 232,861,923	\$ 232,422,032	\$ 257,144,488

Stretching Your BVSD Dollar

	05-06 AUDITED ACTUAL	06-07 AUDITED ACTUAL	07-08 AUDITED ACTUAL
INSTRUCTION	\$94,460,554	\$97,024,567	\$102,683,088
Regular Education	89,385,448	92,072,170	97,483,429
Vocational Education	2,866,739	2,878,442	2,854,969
Cocurricular Education and Athletics	1,080,470	956,134	1,110,919
Talented and Gifted Education	1,127,897	1,117,821	1,233,770
SPECIAL INSTRUCTION	\$28,045,776	\$29,056,414	\$32,827,842
Special Education	24,101,358	24,101,358	27,497,718
Literacy and Language Support Services	3,944,418	4,955,056	5,330,123
INSTRUCTIONAL SUPPORT	\$12,326,767	\$13,676,523	\$14,757,341
Student Services	5,164,787	5,488,238	6,449,177
Instructional Staff Support	7,161,980	8,188,285	8,308,165
SCHOOL ADMINISTRATION AND OPERATIONS	\$31,109,226	\$31,967,192	\$33,780,631
School Administration	14,377,853	15,241,340	16,014,783
Operations and Maintenance	16,731,373	16,725,852	17,765,849
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$10,992,819	\$11,679,738	\$12,856,936
General Administration	2,774,532	3,055,071	3,189,816
Business Services	2,016,893	2,121,958	2,211,860
Central Services	5,370,596	5,721,429	6,630,944
Enterprise Operations (<i>print shop</i>)	126,291	79,148	124,808
Debt Services (<i>payments on debt</i>)	704,507	702,132	699,508
GRAND TOTAL	\$176,935,142	\$183,404,434	\$196,905,838






Footnotes:

1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.

2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.

3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.

4 % of Group equals 09-10 budgeted dollars for that program divided by the "09-10" Budget" for that Group (SRE).

08-09 UNAUDITED ACTUAL	09-10 REVISED BUDGET	% of Total	
\$108,103,744	\$113,404,772	53.83%	
102,836,364	107,930,557	51.23%	
2,793,131	2,756,138	1.31%	
1,178,179	1,368,856	0.65%	
1,296,070	1,349,221	0.64%	
\$32,674,755	\$33,854,944	16.07%	
27,357,649	28,254,686	13.41%	
5,317,106	5,600,258	2.66%	
\$15,109,141	\$13,747,143	6.53%	
7,048,635	6,317,205	3.00%	
8,060,506	7,429,938	3.53%	
\$35,871,874	\$36,693,661	17.42%	
17,230,120	16,977,948	8.06%	
18,641,754	19,715,713	9.36%	
\$12,756,930	\$12,954,852	6.15%	
2,693,722	2,776,408	1.32%	
2,693,872	2,842,497	1.35%	
6,477,212	6,528,497	3.10%	
165,758	109,317	0.05%	
726,366	698,133	0.33%	
\$204,516,444	\$210,655,372	100.00%	

Making Choices in the BVSD Budget

CATEGORY GROUP PROGRAM	09-10 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>INSTRUCTION</u>				
REGULAR EDUCATION	\$ 107,930,557			51.23%
GENERAL INSTRUCTION - ALL LEVELS	92,747,261		85.93%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	6,964,678		6.45%	
ELEMENTARY LITERACY	2,427,397		2.25%	
INSTRUMENTAL MUSIC	2,063,542		1.91%	
DROPOUT PREVENTION	853,727		0.79%	
MIDDLE LEVEL LITERACY	477,166		0.44%	
SECONDARY LEVEL LITERACY	539,726		0.50%	
STUDENT ACHIEVEMENT	431,236		0.40%	
STRUGGLING READERS	405,702		0.38%	
HIGH SCHOOL OPTIONS	93,198		0.09%	
IB PROGRAM	188,288		0.17%	
CONNECTIONS	223,933		0.21%	
MULTI-CULTURAL	119,247		0.11%	
CHINOOK	796		0.00%	
EXPULSED STUDENT SERVICES	18,200		0.02%	
VOCATIONAL EDUCATION	\$ 2,756,138			1.31%
COCURRICULAR EDUCATION AND ATHLETICS	\$ 1,368,856			0.65%
TALENTED AND GIFTED EDUCATION	\$ 1,349,221			0.64%
TOTAL INSTRUCTION	\$ 113,404,772			53.83%
<u>SPECIAL INSTRUCTION</u>				
SPECIAL EDUCATION	\$ 28,254,686			13.41%
LITERACY AND LANGUAGE SUPPORT SERVICES	\$ 5,600,258			2.66%
TOTAL SPECIAL INSTRUCTION	\$ 33,854,944			16.07%
<u>INSTRUCTIONAL SUPPORT</u>				
STUDENT SERVICES	\$ 6,317,205			3.00%
COUNSELING SERVICES	3,519,916		55.73%	
NURSING AND HEALTH SERVICES	1,543,823		24.44%	
DROPOUT PREVENTION	234,777		3.72%	
FAMILY RESOURCE SCHOOLS	160,000		2.53%	
TRANSLATION SERVICES	152,898		2.42%	
SOCIAL WORK SERVICES	133,488		2.11%	
FAMILY ADVOCATE PROGRAM	153,860		2.44%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	418,443		6.62%	
INSTRUCTIONAL STAFF SUPPORT	\$ 7,429,938			3.53%
LIBRARY SUPPORT SERVICES	3,691,864		49.69%	
TECHNOLOGY SPECIALISTS	630,411		8.48%	
ADMIN AND EVALUATION OF LEARNING SERVICES	826,841		11.13%	
COMPUTER REPLACEMENT PROGRAM	122,977		1.66%	
CULTURAL DIVERSITY	342,654		4.61%	
CURRICULUM DEVELOPMENT COUNCIL	37,768		0.51%	
MEDIA SUPPORT SERVICES	146,402		1.97%	
STAFF DEVELOPMENT	480,306		6.46%	
INDUCTION	211,790		2.85%	
OTHER INSTRUCTIONAL STAFF SUPPORT	938,925		12.64%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 13,747,143			6.53%

Making Choices in the BVSD Budget (continued)

CATEGORY GROUP PROGRAM	09-10 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 16,977,948			8.06%
PRINCIPAL'S OFFICE		16,814,571	99.04%	
SCHOOL ADMINISTRATION SERVICES		66,021	0.39%	
SCHOOL LEVEL SUPPORT		94,805	0.56%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		2,551	0.02%	
OPERATIONS AND MAINTENANCE	\$ 19,715,713			9.36%
MAINTENANCE & OPERATIONS		17,264,614	87.57%	
ENVIRONMENTAL SERVICES		719,149	3.65%	
ADMIN OF MAINTENANCE AND OPERATIONS		795,226	4.03%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		936,724	4.75%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 36,693,661			17.42%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 2,776,408			1.32%
SUPERINTENDENT		696,869	25.11%	
TAX COLLECTION FEES		417,000	15.02%	
SECONDARY EDUCATION SUPPORT		336,745	12.13%	
LEGAL SERVICES		305,074	10.99%	
ELEMENTARY EDUCATION SUPPORT		403,001	14.52%	
ADMIN OF GENERAL SUPPORT SERVICES		22,000	0.79%	
STAFF NEGOTIATIONS SERVICES		159,685	5.75%	
GRANT PROCUREMENT		87,143	3.14%	
ELECTION SERVICES		69,750	2.51%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		279,141	10.05%	
BUSINESS SERVICES	\$ 2,842,497			1.35%
CENTRAL SERVICES	\$ 6,528,497			3.10%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		3,276,788	50.20%	
HUMAN RESOURCES		1,298,288	19.89%	
TELECOMMUNICATIONS		654,480	10.02%	
COMMUNICATION SERVICES		432,225	6.62%	
RESEARCH AND EVALUATION SERVICES		304,494	4.66%	
PLANNING SERVICES		141,316	2.16%	
INSURANCE MANAGEMENT SERVICES		255,108	3.91%	
COMPUTER REPLACEMENT PROGRAM		62,278	0.95%	
SUBSTITUTE OFFICE		58,416	0.89%	
RECRUITMENT		37,588	0.12%	
OTHER CENTRAL SERVICES (i.e. TELEVISION BOARD MEETINGS)		7,516	0.00%	
ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)	\$ 109,317			0.05%
DEBT SERVICES (PAYMENTS ON DEBT)	\$ 698,133			0.33%
TOTAL DISTRICT WIDE SUPPORT	\$ 12,954,852			6.15%
GRAND TOTAL GENERAL OPERATING FUND	\$210,655,372			100.00%

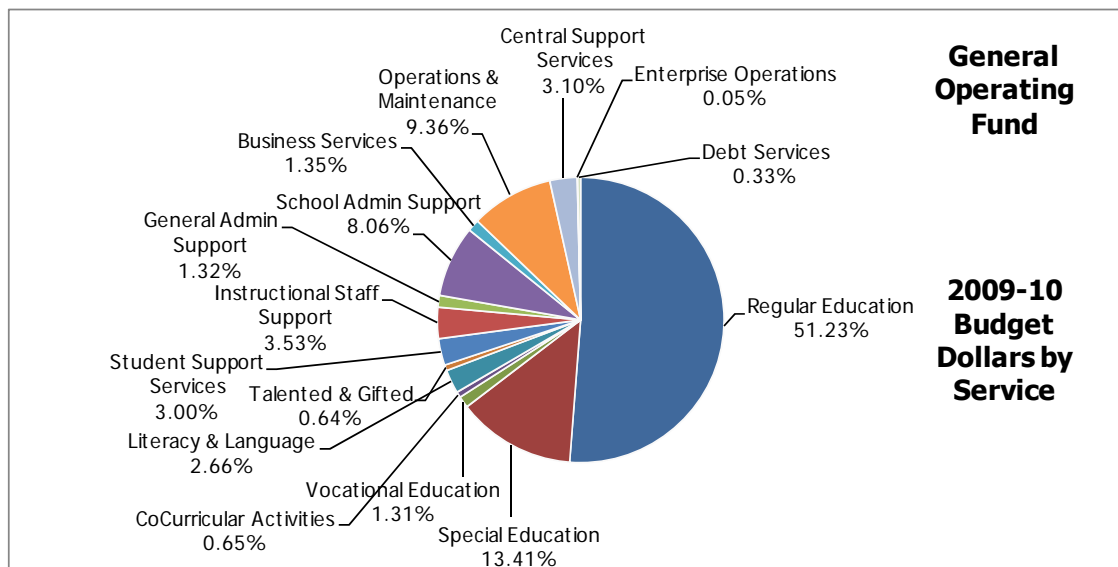
Footnotes:

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- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 " % of Group " equals 09-10 budgeted dollars for that program divided by the "09-10 Budget" for that Group (SRE).

Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 107,930,557	51.23%	1,434.420
Vocational Education	2,756,138	1.31%	40.854
CoCurricular Activities	1,368,856	0.65%	0.000
Talented & Gifted	1,349,221	0.64%	19.463
Total Instruction	113,404,772	53.83%	1,494.737
<u>Special Instruction</u>			
Special Education	28,254,686	13.41%	438.798
Literacy & Language	5,600,258	2.66%	93.429
Total Special Instruction	33,854,944	16.07%	532.227
<u>Instructional Support</u>			
Student Support Services	6,317,205	3.00%	90.170
Instructional Staff Support	7,429,938	3.53%	88.673
Total Instructional Support	13,747,143	6.53%	178.843
<u>School Administration and Operations</u>			
School Admin Support	16,977,948	8.06%	223.928
Operations & Maintenance	19,715,713	9.36%	245.325
Total School Administration and Ops	36,693,661	17.42%	469.253
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,776,408	1.32%	17.800
Business Services	2,842,497	1.35%	36.000
Central Support Services	6,528,497	3.10%	51.400
Enterprise Operations	109,317	0.05%	4.550
Debt Services	698,133	0.33%	0.000
Total District Wide Support	12,954,852	6.15%	109.750
GRAND TOTAL ALL SERVICES	\$ 210,655,372	100.00%	2,784.810

*SRE: Special Reporting Element is used in the Colorado Department of Education chart of accounts to designate broad categories of expense. See the Glossary for a detailed description of these items.



SRE Five-Year Comparison

	2005-06	2006-07	2007-08	2008-09	2009-10
	Audited	Audited	Audited	Unaudited	Revised
SRE	Actual	Actual	Actual	Actual	Budget
11 Regular Education	\$ 89,385,448	\$ 92,072,170	\$ 97,483,429	\$ 102,836,364	\$ 107,930,557
12 Special Education	24,101,358	25,630,128	27,497,718	27,357,649	28,254,686
13 Vocational Education	2,866,739	2,878,442	2,854,969	2,793,131	2,756,138
14 CoCurricular Ed/Athletics	1,080,470	956,134	1,110,919	1,178,179	1,368,856
16 Literacy & Language	3,944,418	4,955,056	5,330,123	5,317,106	5,600,258
17 Talented & Gifted	1,127,897	1,117,821	1,233,770	1,296,070	1,349,221
21 Student Support Services	5,164,787	5,488,238	6,449,177	7,048,635	6,317,205
22 Instructional Staff Support	7,161,980	8,188,285	8,308,165	8,060,506	7,429,938
23 General Administration Support	2,774,532	3,055,071	3,189,816	2,693,722	2,776,408
24 School Administration Support	14,377,853	15,241,340	16,014,783	17,230,120	16,977,948
25 Business Services	2,016,893	2,121,958	2,211,860	2,693,872	2,842,497
26 Operations & Maintenance	16,731,373	16,725,852	17,765,849	18,641,754	19,715,713
28 Central Support Services	5,360,376	5,721,429	6,630,944	6,477,212	6,528,497
32 Enterprise Operation	136,511	79,148	124,808	165,758	109,317
51 Debt Services	704,507	702,132	699,508	726,366	698,133
TOTAL:	\$ 176,935,142	\$ 184,933,204	\$ 196,905,838	\$ 204,516,444	\$ 210,655,372

Service (SRE) Budgets by Object

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700's	0800/0900's	2009-10
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	33,623,867	8,288,668	13,177	255,319	40,965	729,328	18,150	67,471	\$ 43,036,945
0020 GEN MIDDLE EDUCATION	17,451,407	4,248,701	25,034	114,318	47,338	243,510	9,874	21,726	22,161,908
0030 GEN HIGH SCHOOL EDUCATION	23,370,507	5,667,201	281,750	120,191	60,185	242,063	48,237	53,694	29,843,828
0040 GEN PRESCHOOL EDUCATION	37,199	10,186	-	-	-	4,060	-	-	51,445
0060 INTEGRATED EDUCATION	749,270	185,347	-	8,750	500	10,468	-	500	954,835
0080 LIBRARY INSTRUCTION	66,160	27,202	-	1,664	-	173,663	506	4,176	273,371
0090 OTHER GEN EDUCATION	(385,515)	(400,878)	212,742	2,842	96,268	2,011,584	91,948	-	1,628,991
0093 HOMEBOUND/HOSPITAL	20,720	3,143	-	-	-	-	-	-	23,863
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	517	-	-	517
0200 ART	1,276,495	308,227	-	-	-	36,131	-	992	1,621,845
0231 METALWORK AND JEWELRY	-	-	-	-	-	443	-	-	443
0260 PHOTOGRAPHY	-	-	-	-	-	710	-	-	710
0290 PERSONAL FINANCE	-	-	-	-	-	149	-	-	149
0300 OTHER ART PROGRAMS	-	-	-	-	-	6,286	-	206	6,492
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	455	-	-	455
0500 LANG ARTS ENGLISH	-	-	62	-	-	30,482	-	406	30,950
0510 LANGUAGE SKILLS	-	-	-	-	-	11,260	-	1,189	12,449
0511 READING	-	-	-	-	-	2,533	-	369	2,902
0543 JOURNALISM	-	-	-	-	-	1,010	-	300	1,310
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,399	-	3,033	4,432
0560 DRAMA	-	-	-	-	-	783	-	-	783
0600 FOREIGN LANGUAGES	-	-	26	-	-	26,395	240	287	26,948
0810 HEALTH EDUCATION	-	-	-	-	-	5,008	-	263	5,271
0830 PHYSICAL EDUCATION	2,135,227	515,567	-	-	-	22,979	586	466	2,674,825
0833 CAP RES 96/97	-	-	-	-	-	257	-	263	520
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	10,187	-	-	10,187
0926 FOOD AND NUTRITION	-	-	-	-	-	801	-	-	801
0932 CLOTHING & TEXTILES	-	-	-	-	-	199	-	-	199
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	80	-	10,847	-	50	10,977
1100 MATHEMATICS	82,505	17,900	-	-	-	385,236	-	1,263	486,904
1210 MUSIC GENERAL	2,132,291	514,853	1,030	199	-	16,182	521	2,932	2,668,008
1240 MUSIC VOCAL	-	-	-	-	-	7,418	-	340	7,758
1250 MUSIC INSTRUMENTAL	1,650,194	398,452	26	413	-	12,742	388	1,327	2,063,542
1251 CONCERT BAND	-	-	-	-	-	500	-	-	500
1255 ORCHESTRA FULL	-	-	-	-	-	874	-	-	874
1256 ORCHESTRA, STRING	-	-	-	-	-	737	-	-	737
1300 NATURAL SCIENCE	-	-	-	-	-	750	-	-	750
1310 GEN SCIENCE	-	-	-	-	-	55,715	1,628	3,888	61,231
1500 SOCIAL SCIENCES	-	-	-	-	-	220,785	53	1,263	222,101
1520 AMERICAN STUDIES	-	-	-	-	-	2,349	-	-	2,349
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	11,261	13,445	-	25,206
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	1,155	118	-	-	-	443	-	-	1,716
SRE TOTAL	82,211,482	19,784,687	533,847	504,276	245,256	4,299,029	185,576	166,404	\$ 107,930,557

Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700's	0800/0900's	2009-10
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,652	18,304	5,000	-	1,000	5,056	-	-	\$ 150,012
0093 HOMEBOUND/HOSPITAL	23,879	3,623	-	-	-	-	-	-	27,502
1700 SPECIAL EDUCATION	13,402,955	3,662,602	13,730	14,787	617,535	79,757	22,554	17,032	17,830,952
1710 PHYS DISABILITY	916,723	225,209	-	-	-	-	-	-	1,141,932
1720 VISUAL DISABILITY	100,755	23,899	-	-	-	-	-	-	124,654
1730 HEARING DISABILITY	601,193	163,021	-	-	-	473	-	-	764,687
1740 S.L.I.C.	-	-	-	-	-	1,247	-	-	1,247
1750 SIED SPED SPECIAL ED	-	-	-	-	-	665	-	-	665
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	407	-	-	407
1770 SPEECH/LANGUAGE DISABLTY	1,935,333	462,133	-	-	-	-	-	-	2,397,466
1780 MULTIPLE DISABILITIES	-	-	-	-	-	257	-	-	257
1790 OTHER DISABILITIES	-	-	-	-	-	883	-	-	883
1791 PRESCH DISABILITY CHILD	1,346,433	362,286	200	-	262,711	-	-	-	1,971,630
2113 SOCIAL WORK SERVICES	1,225,633	272,240	-	-	-	-	-	-	1,497,873
2140 PSYCHOLOGICAL SERVICES	1,325,589	298,112	-	-	-	-	-	-	1,623,701
2153 AUDIOLOGY SERVICES	76,101	16,928	-	-	-	-	-	-	93,029
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	468,101	109,908	-	-	2,000	3,000	-	780	583,789
SRE TOTAL	21,543,347	5,618,265	55,930	14,787	886,246	95,745	22,554	17,812	\$ 28,254,686
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	1,301,838	318,813	-	6,740	-	-	-	-	\$ 1,627,391
0033 TEEN PARENTING PROGRAM	243,785	82,069	11,836	-	1,200	7,123	-	500	346,513
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	7,486	-	-	7,486
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,078	-	-	2,078
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	18,374	5,480	-	-	-	2,500	-	129	26,483
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,955	-	-	8,955
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	1,002	-	-	1,002
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	95,568	22,574	-	-	-	5,000	-	322	123,464
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	8,500
2122 COUNSELING SERVICES	-	-	-	-	-	125	-	194	319
2134 NURSING SERVICES	42,787	10,799	-	-	-	-	-	-	53,586
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	189	-	-	-	-	-	-	1,689
2232 ADMIN VOC VOCATIONAL ED	131,134	30,660	-	-	2,800	8,520	-	852	173,966
2410 PRINCIPAL'S OFFICE	214,882	59,184	-	8,205	-	10,000	-	526	292,797
2490 OTHER SCHL ADMIN SUPPORT	7,096	2,153	-	-	664	-	-	-	9,913
SRE TOTAL	2,056,964	531,921	13,836	14,945	5,564	126,742	-	6,166	\$ 2,756,138

Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2009-10 REVISED BUDGET
PROGRAM									
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1800 COCURRICULAR ACTIVITIES	9,145	1,416	-	-	-	-	-	-	\$ 10,561
1808 INTRAMURALS - GENERAL	292,037	45,020	-	-	-	-	-	-	337,057
1900 STUDENT ACTIVITIES	34,811	5,384	-	-	-	-	-	-	40,195
1910 ELEM SPONSOR STUDENT ACT	127,054	19,648	-	-	-	-	-	-	146,702
1920 MIDDLE SPONSOR STUDENT AC	130,462	20,172	-	-	-	-	-	-	150,634
1930 HIGH SPONSOR STUDENT ACT	582,582	90,126	-	-	-	-	-	-	672,708
8916 JITSUYGO HIGH SCH PROGRAM	197	30	10,000	-	336	75	-	361	10,999
SRE TOTAL	1,176,288	181,796	10,000	-	336	75	-	361	\$ 1,368,856
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,453,290	659,912	-	-	-	9,883	-	-	\$ 3,123,085
0020 GEN MIDDLE EDUCATION	712,416	193,713	-	-	-	11,911	-	790	918,830
0030 GEN HIGH SCHOOL EDUCATION	812,918	215,145	80	-	-	10,974	-	-	1,039,117
0090 OTHER GEN EDUCATION	6,517	2,102	800	-	-	4,350	-	1,000	14,769
2200 INSTRUCTIONAL STAFF SPRT	362,658	89,517	-	3,100	9,210	1,400	-	850	466,735
2212 CURRICULUM DEVELOPMENT	3,087	468	2,031	-	825	-	-	-	6,411
2214 EVALUATION INSTRUCT SVCS	18,073	5,435	4,000	-	-	3,803	-	-	31,311
SRE TOTAL	4,368,959	1,166,292	6,911	3,100	10,035	42,321	-	2,640	\$ 5,600,258
SRE 17 TALENTED & GIFTED EDUCATION									
0070 TALENTED AND GIFTED	581,998	172,220	2,450	-	138,394	22,402	-	-	\$ 917,464
0550 SPEECH	-	-	-	-	-	1,247	-	-	1,247
1090 OTHER INDUST ARTS/TECH	59,963	14,478	20,000	-	-	-	-	-	94,441
1900 STUDENT ACTIVITIES	11,416	1,732	-	-	1,250	4,350	-	1,100	19,848
1909 FAIRS AND COMPETITIONS	6,964	1,596	-	-	-	-	-	-	8,560
2237 ADMIN TAG PROGRAMS	161,047	38,199	9,000	-	4,882	93,033	-	1,500	307,661
SRE TOTAL	821,388	228,225	31,450	-	144,526	121,032	-	2,600	\$ 1,349,221
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	105,909	8,635	180,344	-	-	45,000	-	-	\$ 339,888
2112 ATTENDANCE SERVICES	52,714	13,380	-	-	-	-	-	-	66,094
2113 SOCIAL WORK SERVICES	355,739	109,590	-	-	-	-	-	-	465,329
2114 STUDENT ACCOUNTING	225,351	55,721	20,668	1,964	12,500	5,802	-	3,000	325,006
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,832,428	651,648	159	3,535	2,000	28,078	-	2,068	3,519,916
2126 PLACEMENT SERVICES	-	-	-	-	-	353	-	-	353
2134 NURSING SERVICES	548,553	139,746	1,300	4,000	6,400	7,765	600	2,710	711,074
2139 OTHR HLTH SVCS-MEDICAID	582,327	204,112	46,310	-	-	-	-	-	832,749
SRE TOTAL	4,703,021	1,182,832	305,577	9,499	20,900	86,998	600	7,778	\$ 6,317,205
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	278,451	69,386	59,044	-	12,354	77,780	-	13,405	\$ 510,420
2210 IMPROVEMENT INSTRUC SVCS	438,592	99,758	-	-	12,610	-	-	-	550,960
2211 ADMIN LEARNING SERVICES	214,914	43,378	-	6,250	2,000	11,000	-	10,000	287,542
2212 CURRICULUM DEVELOPMENT	215,720	50,211	4,800	-	-	105,509	-	-	376,240
2213 STAFF DEVELOPMENT	139,932	172,223	50,942	-	16,252	94,684	-	6,273	480,306
2214 EVALUATION INSTRUCT SVCS	384,284	69,259	74,222	-	1,795	3,108	-	6,631	539,299
2219 LEARNING MATERIALS CENTER	22,241	6,067	-	-	-	-	-	-	28,308
2220 MEDIA SUPPORT SERVICES	567,021	167,322	1,500	-	6,146	10,867	7,000	1,746	761,602
2222 LIBRARY SUPPORT SVCS	2,961,005	715,652	225	-	-	127,171	550	646	3,805,249
2223 AUDIOVISUAL SERVICES	-	-	-	1,033	-	1,606	2,070	-	4,709
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,403	-	-	-	-	-	-	75,303
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
SRE TOTAL	5,289,060	1,401,659	190,733	17,283	51,157	431,725	9,620	38,701	\$ 7,429,938

Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2009-10 REVISED BUDGET
PROGRAM									
SRE 23 GENERAL ADMINISTRATION									
SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	665,162	145,724	6,700	679	21,691	32,831	2,000	4,557	\$ 879,344
2311 ADMIN BOE BOARD OF EDUC	-	-	8,500	-	38,623	7,251	-	26,009	80,383
2312 BOE SECTRY BOARD OF EDUC	28,311	6,449	-	-	-	-	-	-	34,760
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	161,131	34,136	103,157	-	2,500	1,650	-	2,500	305,074
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	122,022	26,587	6,576	-	-	500	-	4,000	159,685
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	509,973	126,407	8,809	2,251	17,786	16,457	4,270	10,916	696,869
2323 GRANT PROCURMNT/LOBBYING	63,589	13,684	-	-	1,140	8,730	-	-	87,143
SRE TOTAL	1,550,188	352,987	664,192	2,930	84,140	67,519	6,270	48,182	\$ 2,776,408
SRE 24 SCHOOL ADMINISTRATION									
SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVCS	98,368	(7,044)	18,139	765	3,680	25,035	18,964	2,919	\$ 160,826
2410 PRINCIPAL'S OFFICE	13,026,140	3,321,912	30,200	191,746	128,885	103,836	4,256	7,596	16,814,571
2490 OTHER SCHL ADMIN SUPPORT	2,214	337	-	-	-	-	-	-	2,551
SRE TOTAL	13,126,722	3,315,205	48,339	192,511	132,565	128,871	23,220	10,515	\$ 16,977,948
SRE 25 BUSINESS SERVICES									
2511 ADMIN BUSINESS SERVICES	115,665	22,390	-	-	-	-	-	-	\$ 138,055
2513 BUDGETING SERVICES	628,581	145,897	1,446	642	3,162	2,752	100	7,750	790,330
2516 FINANCIAL ACCOUNTING SVCS	613,668	153,931	52,361	-	24,672	22,824	900	2,197	870,553
2518 PROPERTY ACCOUNTING SVCS	72,369	19,055	-	-	-	-	-	-	91,424
2520 PURCHASING SERVICES	269,579	62,430	360	204	3,519	2,765	927	2,484	342,268
2530 WAREHOUSING/DISTRIBUTING	432,920	113,052	3,273	10,500	3,350	3,100	26,450	19,065	611,710
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
SRE TOTAL	2,132,782	516,755	57,440	18,661	34,703	40,283	28,377	13,496	\$ 2,842,497
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	8,592,826	2,400,029	-	1,000,419	24,918	5,153,737	6,893	85,792	\$ 17,264,614
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	645,182	146,820	-	120	2,234	300	330	240	795,226
2620 ENVIRONMENTAL SERVICES	385,651	91,614	21,783	208,965	7,200	3,936	-	-	719,149
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	703,489	226,235	-	-	-	-	-	-	929,724
SRE TOTAL	10,327,148	2,864,698	23,783	1,211,504	34,352	5,160,973	7,223	86,032	\$ 19,715,713
SRE 28 CENTRAL SUPPORT SERVICES									
2811 PLANNING SERVICES	83,411	18,038	12,539	450	4,650	15,978	3,000	3,250	\$ 141,316
2814 RESEARCH/EVALUATION SVCS	192,494	50,773	23,323	1,154	12,550	15,420	2,280	6,500	304,494
2820 COMMUNICATION SERVICES	275,772	63,371	51,721	500	17,556	6,500	3,800	15,527	434,747
2830 HUMAN RESOURCES	882,182	207,965	112,972	1,940	19,403	91,910	1,035	13,743	1,331,150
2832 RECRUITMENT/PLACEMENT SVC	22,241	6,067	-	-	9,280	-	-	-	37,588
2834 INSVC TRAINING NON-CERT	-	-	-	-	3,604	1,390	-	-	4,994
2835 EMPLOYEE INSURANCE SVCS	1,500	228	9,000	-	350	300	50	1,150	12,578
2839 HORIZONTALS/RECLASS/BVEA	3,086	468	-	-	22,000	-	-	-	25,554
2840 INFORMATION SYSTEMS SVCS	1,942,931	440,285	81,175	250,286	12,493	482,991	68,550	6,715	3,285,426
2845 TELECOMMUNICATIONS	-	-	57,000	613,470	30,300	-	7,350	-	708,120
2850 RISK MANAGEMENT SERVICES	116,738	25,792	-	-	100,000	-	-	-	242,530
SRE TOTAL	3,520,355	812,987	347,730	867,800	232,186	614,489	86,065	46,885	\$ 6,528,497
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	193,430	53,842	-	28,400	30	118,940	10,098	(302,439)	\$ 102,301
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	379	-	500	420	2,127	-	1,090	7,016
SRE TOTAL	195,930	54,221	-	28,900	450	121,067	10,098	(301,349)	\$ 109,317
SRE 51 DEBT SERVICES									
5113 2003 COPS	-	-	-	-	-	-	-	698,133	\$ 698,133
SRE TOTAL	-	-	-	-	-	-	-	698,133	\$ 698,133
GRAND TOTAL	153,023,634	38,012,530	2,289,768	2,886,196	1,882,416	11,336,869	379,603	844,356	\$ 210,655,372

Project/Program Budgets by Object

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	30,873,274	7,627,222	10,177	255,319	17,465	728,328	18,150	53,871	\$ 39,583,806
0020 GEN MIDDLE EDUCATION	16,960,181	4,130,314	334	114,318	20,688	237,173	9,874	21,426	21,494,308
0030 GEN HIGH SCHOOL EDUCATION	21,916,874	5,317,531	1,643	120,191	54,185	219,666	48,237	37,317	27,715,644
0040 GEN PRESCHOOL EDUCATION	37,199	10,186	-	-	-	4,060	-	-	51,445
0060 INTEGRATED EDUCATION	697,702	172,894	-	8,750	500	10,468	-	500	890,814
0080 LIBRARY INSTRUCTION	66,160	27,202	-	1,664	-	173,663	506	4,176	273,371
0090 OTHER GEN EDUCATION	(385,515)	(400,878)	212,742	2,842	96,268	2,011,584	91,948	-	1,628,991
0093 HOMEBOUND/HOSPITAL	20,720	3,143	-	-	-	-	-	-	23,863
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	517	-	-	517
0200 ART	1,276,495	308,227	-	-	-	36,131	-	992	1,621,845
0231 METALWORK AND JEWELRY	-	-	-	-	-	443	-	-	443
0260 PHOTOGRAPHY	-	-	-	-	-	710	-	-	710
0290 OTHER ART PROGRAMS	-	-	-	-	-	149	-	-	149
0300 BUSINESS EDUCATION	-	-	-	-	-	6,286	-	206	6,492
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	455	-	-	455
0500 LANG ART'S ENGLISH	-	-	62	-	-	30,482	-	406	30,950
0510 LANGUAGE SKILLS	-	-	-	-	-	11,260	-	1,189	12,449
0511 READING	-	-	-	-	-	2,533	-	369	2,902
0543 JOURNALISM	-	-	-	-	-	1,010	-	300	1,310
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,399	-	3,033	4,432
0560 DRAMA	-	-	-	-	-	783	-	-	783
0600 FOREIGN LANGUAGES	-	-	26	-	-	25,406	240	287	25,959
0810 HEALTH EDUCATION	-	-	-	-	-	5,008	-	263	5,271
0830 PHYSICAL EDUCATION	2,135,227	515,567	-	-	-	22,979	586	466	2,674,825
0833 CAP RES 96/97	-	-	-	-	-	257	-	263	520
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	10,187	-	-	10,187
0926 FOOD AND NUTRITION	-	-	-	-	-	801	-	-	801
0932 CLOTHING & TEXTILES	-	-	-	-	-	199	-	-	199
1000 INDUST ARTS/TECHNOLOGY	-	-	-	80	-	10,847	-	50	10,977
1100 MATHEMATICS	82,505	17,900	-	-	-	385,236	-	1,263	486,904
1210 MUSIC GENERAL	2,132,291	514,853	1,030	199	-	16,182	521	2,932	2,668,008
1240 MUSIC VOCAL	-	-	-	-	-	7,418	-	340	7,758
1250 MUSIC INSTRUMENTAL	1,650,194	398,452	26	413	-	12,742	388	1,327	2,063,542
1251 CONCERT BAND	-	-	-	-	-	500	-	-	500
1255 ORCHESTRA FULL	-	-	-	-	-	874	-	-	874
1256 ORCHESTRA, STRING	-	-	-	-	-	737	-	-	737
1300 NATURAL SCIENCE	-	-	-	-	-	750	-	-	750
1310 GEN SCIENCE	-	-	-	-	-	55,715	1,628	3,888	61,231
1500 SOCIAL SCIENCES	-	-	-	-	-	220,785	53	1,263	222,101
1520 AMERICAN STUDIES	-	-	-	-	-	2,349	-	-	2,349
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	11,261	13,445	-	25,206
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	1,155	118	-	-	-	443	-	-	1,716
1800 COCURRICULAR ACTIVITIES	9,145	1,416	-	-	-	-	-	-	10,561
1808 INTRAMURALS - GENERAL	292,037	45,020	-	-	-	-	-	-	337,057
1900 STUDENT ACTIVITIES	34,811	5,384	-	-	-	-	-	-	40,195
1910 ELEM SPONSOR STUDENT ACT	127,054	19,648	-	-	-	-	-	-	146,702
1920 MIDDLE SPONSOR STUDENT ACT	130,462	20,172	-	-	-	-	-	-	150,634
1930 HIGH SPONSOR STUDENT ACT	510,026	78,902	-	-	-	-	-	-	588,928
2100 SUPPORT SERVICES-STUDENT	(44,726)	(22,831)	-	-	-	-	-	-	(67,557)
2113 SOCIAL WORK SERVICES	101,880	31,608	-	-	-	-	-	-	133,488
2114 STUDENT ACCOUNTING	225,351	55,721	-	1,964	-	2,802	-	-	285,838
2122 COUNSELING SERVICES	2,771,345	637,590	159	3,535	2,000	28,078	-	2,068	3,444,775
2126 PLACEMENT SERVICES	-	-	-	-	-	353	-	-	353
2134 NURSING SERVICES	548,553	139,746	1,300	4,000	6,400	7,765	600	2,710	711,074
2139 OTHER HLTH SVCS-MEDICAID	582,327	204,112	46,310	-	-	-	-	-	832,749

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2200 INSTRUCTIONAL STAFF SPRT	(44,021)	(78,110)	-	-	5,000	29,737	-	-	\$ (87,394)
2210 IMPROVEMENT INSTRUCT SVCS	438,592	99,758	-	-	2,610	-	-	-	540,960
2211 ADMIN LEARNING SERVICES	210,934	42,780	-	6,250	2,000	11,000	-	10,000	282,964
2212 CURRICULUM DEVELOPMENT	185,764	42,399	-	-	-	105,509	-	-	333,672
2213 STAFF DEVELOPMENT	139,932	172,223	24,942	-	13,752	43,638	-	6,273	400,760
2214 EVALUATION INSTRUCT SVCS	363,124	66,085	74,222	-	1,795	3,108	-	6,631	514,965
2219 LEARNING MATERIALS CENTER	22,241	6,067	-	-	-	-	-	-	28,308
2222 LIBRARY SUPPORT SVCS	2,876,350	692,007	225	-	-	122,086	550	646	3,691,864
2223 AUDIOVISUAL SERVICES	-	-	-	1,033	-	1,606	2,070	-	4,709
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,403	-	-	-	-	-	-	75,303
2311 ADMIN BOE BOARD OF ED	-	-	8,500	-	38,623	7,251	-	26,009	80,383
2312 BOE SECTRY BOARD OF ED	28,311	6,449	-	-	-	-	-	-	34,760
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	161,131	34,136	103,157	-	2,500	1,650	-	2,500	305,074
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	122,022	26,587	6,576	-	-	500	-	4,000	159,685
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	509,973	126,407	8,809	2,251	17,786	16,457	4,270	10,916	696,869
2323 GRANT PROCUREMENT/LOBBYIN	63,589	13,684	-	-	1,140	8,730	-	-	87,143
2400 SCHOOL ADMIN SUPPORT SVC	77,251	(11,230)	-	-	-	-	-	-	66,021
2410 PRINCIPAL'S OFFICE	13,026,140	3,321,912	30,200	191,746	128,885	103,836	4,256	7,596	16,814,571
2490 OTHER SCHL ADMIN SUPPORT	2,214	337	-	-	-	-	-	-	2,551
2511 ADMIN BUSINESS SERVICES	115,665	22,390	-	-	-	-	-	-	138,055
2513 BUDGETING SERVICES	628,581	145,897	1,446	642	3,162	2,752	100	7,750	790,330
2516 FINANCIAL ACCOUNTING SVC	613,668	153,931	52,361	-	24,672	22,824	900	2,197	870,553
2518 PROPERTY ACCOUNTING SVC	72,369	19,055	-	-	-	-	-	-	91,424
2520 PURCHASING SERVICES	269,579	62,430	360	204	3,519	2,765	927	2,484	342,268
2530 WAREHOUSING/DISTRIBUTING	390,307	101,204	3,273	2,900	3,350	3,100	26,450	19,065	549,649
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
2600 MAINTENANCE & OPERATIONS	8,592,826	2,400,029	-	1,000,419	24,918	5,153,737	6,893	85,792	17,264,614
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	645,182	146,820	-	120	2,234	300	330	240	795,226
2620 ENVIRONMENTAL SERVICES	363,132	86,046	18,783	168,965	5,700	1,436	-	-	644,062
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	703,489	226,235	-	-	-	-	-	-	929,724
2811 PLANNING SERVICES	83,411	18,038	12,539	450	4,650	15,978	3,000	3,250	141,316
2814 RESEARCH/EVALUATION SVCS	192,494	50,773	23,323	1,154	12,550	15,420	2,280	6,500	304,494
2820 COMMUNICATION SERVICES	275,772	63,371	49,199	500	17,556	6,500	3,800	15,527	432,225
2830 HUMAN RESOURCES	836,135	195,596	112,972	1,940	19,403	91,910	1,035	13,743	1,272,734
2834 INSVC TRAINING NON-CERT	-	-	-	-	3,604	1,390	-	-	4,994
2835 EMPLOYEE INSURANCE SVCS	1,500	228	9,000	-	350	300	50	1,150	12,578
2839 HORIZONTALS/RECLASS/BVEA	3,086	468	-	-	22,000	-	-	-	25,554
2840 INFORMATION SYSTEMS SVCS	1,883,114	425,827	81,175	250,286	12,493	482,991	68,550	6,715	3,211,151
2845 TELECOMMUNICATIONS	-	-	57,000	559,830	30,300	-	7,350	-	654,480
2850 RISK MANAGEMENT SERVICES	116,738	25,792	-	-	100,000	-	-	-	242,530
3230 PRINT SHOP DISTRICT	193,430	53,842	-	28,400	30	118,940	10,098	(302,439)	102,301
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	379	-	500	420	2,127	-	1,090	7,016
5113 2003 COPS	-	-	-	-	-	-	-	698,133	698,133
8916 JITSUYGO HIGH SCH PROGRAM	197	30	10,000	-	336	75	-	361	10,999
PROJECT TOTAL	116,986,349	28,627,494	1,494,321	2,740,680	705,244	10,696,899	329,085	759,234	\$ 162,339,306

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
0013 K-3 LITERACY									
0010 GEN ELEMENTARY ED	305,368	71,092	-	-	-	-	-	-	\$ 376,460
PROJECT TOTAL	305,368	71,092	-	-	-	-	-	-	\$ 376,460
0014 STRUGGLING READERS									
0010 GEN ELEMENTARY ED	317,202	76,588	-	-	-	-	-	-	\$ 393,790
0060 INTEGRATED EDUCATION	9,594	2,318	-	-	-	-	-	-	11,912
PROJECT TOTAL	326,796	78,906	-	-	-	-	-	-	\$ 405,702
0017 ELEMENTARY LITERACY									
0010 GEN ELEMENTARY ED	1,913,354	461,934	-	-	-	-	-	-	\$ 2,375,288
2211 ADMIN LEARNING SERVICES	1,990	299	-	-	-	-	-	-	2,289
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	16,288	-	-	21,288
2214 EVALUATION INSTRUCT SVCS	12,250	1,838	-	-	-	-	-	-	14,088
0060 INTEGRATED EDUCATION	41,974	10,135	-	-	-	-	-	-	52,109
PROJECT TOTAL	1,969,568	474,206	5,000	-	-	16,288	-	-	\$ 2,465,062
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	900	-	-	\$ 900
PROJECT TOTAL	-	-	-	-	-	900	-	-	\$ 900
0027 MIDDLE LEVEL LITERACY									
0020 GEN MIDDLE EDUCATION	384,360	92,806	-	-	-	-	-	-	\$ 477,166
PROJECT TOTAL	384,360	92,806	-	-	-	-	-	-	\$ 477,166
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	24,700	-	-	-	-	-	\$ 24,700
0030 GEN HIGH SCHOOL EDUCATION	537,188	129,042	186,597	-	-	900	-	-	853,727
2112 ATTENDANCE SERVICES	52,714	13,380	-	-	-	-	-	-	66,094
2113 SOCIAL WORK SERVICES	135,837	42,144	-	-	-	-	-	-	177,981
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
PROJECT TOTAL	725,739	184,566	268,093	-	-	900	-	-	\$ 1,179,298
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL ED	179,890	43,435	-	-	-	608	-	-	\$ 223,933
PROJECT TOTAL	179,890	43,435	-	-	-	608	-	-	\$ 223,933
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL ED	95,944	23,160	-	-	-	143	-	-	\$ 119,247
PROJECT TOTAL	95,944	23,160	-	-	-	143	-	-	\$ 119,247
0036 SECONDARY LEVEL LITERACY									
0030 GEN HIGH SCHOOL ED	435,315	104,411	-	-	-	-	-	-	\$ 539,726
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	10,000	-	-	-	10,000
2211 ADMIN LEARNING SERVICES	1,990	299	-	-	-	-	-	-	2,289
2213 STAFF DEVELOPMENT	-	-	10,000	-	2,500	2,254	-	-	14,754
2214 EVALUATION INSTRUCT SVCS	8,910	1,336	-	-	-	-	-	-	10,246
PROJECT TOTAL	446,215	106,046	10,000	-	12,500	2,254	-	-	\$ 577,015
0037 EXPELLED STUDENT SERVICES									
0030 GEN HIGH SCHOOL ED	-	-	18,200	-	-	-	-	-	\$ 18,200
PROJECT TOTAL	-	-	18,200	-	-	-	-	-	\$ 18,200
0038 HIGH SCHOOL OPTIONS									
0030 GEN HIGH SCHOOL EDUCATION	6,469	981	75,000	-	-	10,271	-	477	\$ 93,198
PROJECT TOTAL	6,469	981	75,000	-	-	10,271	-	477	\$ 93,198
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	35,978	8,687	-	-	-	2,375	-	-	\$ 47,040
0030 GEN HIGH SCHOOL EDUCATION	40,103	9,169	-	-	-	2,336	-	-	51,608
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
PROJECT TOTAL	76,081	17,856	5,000	-	-	4,711	-	-	\$ 103,648
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	205	-	-	26,650	95	-	-	\$ 28,700
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	1,750	205	6,000	-	26,650	95	-	-	\$ 34,700
0043 CHINOOK									
0030 GEN HIGH SCHOOL ED	-	-	-	-	-	796	-	-	\$ 796
PROJECT TOTAL	-	-	-	-	-	796	-	-	\$ 796
0044 NEWCOMERS									
0030 GEN HIGH SCHOOL ED	221,963	56,009	-	-	-	-	-	-	\$ 277,972
PROJECT TOTAL	221,963	56,009	-	-	-	-	-	-	\$ 277,972
0066 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	993	-	300	\$ 1,293
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	444	-	-	444
PROJECT TOTAL	-	-	-	-	-	1,437	-	300	\$ 1,737

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
0067 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	900	-	-	\$ 900
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	445	-	-	445
PROJECT TOTAL	-	-	-	-	-	1,345	-	-	\$ 1,345
0068 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	900	-	-	\$ 900
0030 GEN HIGH SCHOOL EDUCATION	-	-	310	-	-	454	-	-	764
PROJECT TOTAL	-	-	310	-	-	1,354	-	-	\$ 1,664
0069 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	174	-	-	\$ 174
PROJECT TOTAL	-	-	-	-	-	174	-	-	\$ 174
0071 TALENTED & GIFTED (SRA)									
0070 TALENTED AND GIFTED	6,066	-	2,450	-	-	11,802	-	-	\$ 20,318
0550 SPEECH	-	-	-	-	-	1,247	-	-	1,247
PROJECT TOTAL	6,066	-	2,450	-	-	13,049	-	-	\$ 21,565
0072 TALENTED AND GIFTED									
0070 TALENTED AND GIFTED	270,765	101,169	-	-	-	600	-	-	\$ 372,534
1090 OTHER INDUST ARTS/TECH	59,963	14,478	20,000	-	-	-	-	-	94,441
1900 STUDENT ACTIVITIES	3,021	458	-	-	1,000	-	-	-	4,479
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
PROJECT TOTAL	333,749	116,105	20,000	-	1,882	6,794	-	1,500	\$ 480,030
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	221,216	50,786	-	-	138,394	10,000	-	-	\$ 420,396
1900 STUDENT ACTIVITIES	8,395	1,274	-	-	250	4,350	-	1,100	15,369
2237 ADMIN TAG PROGRAMS	92,096	23,123	-	-	4,000	30,299	-	-	149,518
PROJECT TOTAL	321,707	75,183	-	-	142,644	44,649	-	1,100	\$ 585,283
0094 STUDENT ACHIEVEMENT									
0010 GEN ELEMENTARY ED	214,669	51,832	-	-	-	-	-	-	\$ 266,501
0020 GEN MIDDLE EDUCATION	69,138	16,689	-	-	-	-	-	-	85,827
0030 GEN HIGH SCHOOL EDUCATION	63,561	15,347	-	-	-	-	-	-	78,908
2122 COUNSELING SERVICES	61,083	14,058	-	-	-	-	-	-	75,141
PROJECT TOTAL	408,451	97,926	-	-	-	-	-	-	\$ 506,377
0137 FAMILY ADVOCATE PROGRAM									
2113 SOCIAL WORK SERVICES	118,022	35,838	-	-	-	-	-	-	\$ 153,860
PROJECT TOTAL	118,022	35,838	-	-	-	-	-	-	\$ 153,860
0622 FRENCH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	306	-	-	\$ 306
PROJECT TOTAL	-	-	-	-	-	306	-	-	\$ 306
0623 SPANISH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	683	-	-	\$ 683
PROJECT TOTAL	-	-	-	-	-	683	-	-	\$ 683
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY ED	2,453,290	659,912	-	-	-	9,883	-	-	\$ 3,123,085
0020 GEN MIDDLE EDUCATION	712,416	193,713	-	-	-	11,911	-	790	918,830
0030 GEN HIGH SCHOOL EDUCATION	590,955	159,136	80	-	-	10,974	-	-	761,145
0090 OTHER GEN EDUCATION	6,517	2,102	800	-	-	4,350	-	1,000	14,769
2214 EVALUATION INSTRUCT SVCS	17,073	5,283	-	-	-	-	-	-	22,356.00
PROJECT TOTAL	3,780,251	1,020,146	880	-	-	37,118	-	1,790	\$ 4,840,185
2001 IB PROGRAM									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	95,163	24,125	-	-	6,000	6,000	-	15,900	147,188
2212 CURRICULUM DEVELOPMENT	-	-	4,800	-	-	-	-	-	4,800
PROJECT TOTAL	95,163	24,125	7,800	-	29,500	7,000	-	29,500	\$ 193,088
2118 FAMILY RESOURCE SCHOOLS									
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	-	\$ 160,000
PROJECT TOTAL	-	-	160,000	-	-	-	-	-	\$ 160,000
2161 TRANSLATION SERVICES									
2100 SUPPORT SERVICES-STUDENT	88,712	18,842	344	-	-	45,000	-	-	\$ 152,898
PROJECT TOTAL	88,712	18,842	344	-	-	45,000	-	-	\$ 152,898

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	61,923	12,624	20,000	-	-	-	-	-	\$ 94,547
PROJECT TOTAL	61,923	12,624	20,000	-	-	-	-	-	\$ 94,547
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	22,241	6,067	-	-	9,280	-	-	-	\$ 37,588
PROJECT TOTAL	22,241	6,067	-	-	9,280	-	-	-	\$ 37,588
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPRT	168,889	36,387	-	-	3,112	2,402	-	1,000	\$ 211,790
PROJECT TOTAL	168,889	36,387	-	-	3,112	2,402	-	1,000	\$ 211,790
2206 TECHNOLOGY TRAINING									
2213 STAFF DEVELOPMENT	-	-	-	-	-	32,504	-	-	\$ 32,504
PROJECT TOTAL	-	-	-	-	-	32,504	-	-	\$ 32,504
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	470,100	147,235	-	-	4,000	5,076	4,000	-	\$ 630,411
2840 INFORMATION SYSTEMS SVCS	52,317	13,320	-	-	-	-	-	-	65,637
PROJECT TOTAL	522,417	160,555	-	-	4,000	5,076	4,000	-	\$ 696,048
2208 REPLACE COMPUTERS									
2220 MEDIA SUPPORT SERVICES	93,421	19,556	-	-	-	-	-	-	\$ 112,977
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
2840 INFORMATION SYSTEMS SVCS	7,500	1,138	-	-	-	-	-	-	8,638
2845 TELECOMMUNICATIONS	-	-	-	53,640	-	-	-	-	53,640
PROJECT TOTAL	100,921	20,694	-	63,640	-	-	-	-	\$ 185,255
2215 CULTURAL DIVERSITY									
2200 INSTRUCTIONAL STAFF SPRT	194,206	36,521	59,044	-	3,742	43,141	-	6,000	\$ 342,654
PROJECT TOTAL	194,206	36,521	59,044	-	3,742	43,141	-	6,000	\$ 342,654
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPRT	28,456	7,009	-	-	-	1,500	-	6,405	\$ 43,370
PROJECT TOTAL	28,456	7,009	-	-	-	1,500	-	6,405	\$ 43,370
2218 CURRICULUM DEVELOPMENT COUNCIL									
2212 CURRICULUM DEVELOPMENT	29,956	7,812	-	-	-	-	-	-	\$ 37,768
PROJECT TOTAL	29,956	7,812	-	-	-	-	-	-	\$ 37,768
2225 INSTRUCTIONAL TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	3,500	531	1,500	-	2,146	5,791	3,000	1,746	\$ 18,214
PROJECT TOTAL	3,500	531	1,500	-	2,146	5,791	3,000	1,746	\$ 18,214
2228 CATALOGING SUPPORT SVCS									
2222 LIBRARY SUPPORT SVCS	84,655	23,645	-	-	-	5,085	-	-	\$ 113,385
PROJECT TOTAL	84,655	23,645	-	-	-	5,085	-	-	\$ 113,385
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPRT	362,658	89,517	-	3,100	9,210	1,400	-	850	\$ 466,735
2212 CURRICULUM DEVELOPMENT	3,087	468	2,031	-	825	-	-	-	6,411
2214 EVALUATION INSTRUCT SVCS	1,000	152	4,000	-	-	3,803	-	-	8,955
PROJECT TOTAL	366,745	90,137	6,031	3,100	10,035	5,203	-	850	\$ 482,101
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	320,367	65,153	-	179	10,284	3,961	1,000	2,057	\$ 403,001
PROJECT TOTAL	320,367	65,153	-	179	10,284	3,961	1,000	2,057	\$ 403,001
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	252,036	55,732	6,700	500	11,407	6,870	1,000	2,500	\$ 336,745
PROJECT TOTAL	252,036	55,732	6,700	500	11,407	6,870	1,000	2,500	\$ 336,745
2395 BVSD FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	22,000	-	-	\$ 22,000
PROJECT TOTAL	-	-	-	-	-	22,000	-	-	\$ 22,000
2491 SCHOOL LEVEL SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVC	21,117	4,186	18,139	765	3,680	25,035	18,964	2,919	\$ 94,805
PROJECT TOTAL	21,117	4,186	18,139	765	3,680	25,035	18,964	2,919	\$ 94,805
2492 OPEN ENROLLMENT									
2114 STUDENT ACCOUNTING	-	-	20,668	-	12,500	3,000	-	3,000	\$ 39,168
2300 ADMIN GEN SUPPORT SVCS	92,759	24,839	-	-	-	-	-	-	117,598
PROJECT TOTAL	92,759	24,839	20,668	-	12,500	3,000	-	3,000	\$ 156,766
2550 MAILROOM									
2530 WAREHOUSING/DISTRIBUTING	42,613	11,848	-	7,600	-	-	-	-	\$ 62,061
PROJECT TOTAL	42,613	11,848	-	7,600	-	-	-	-	\$ 62,061
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	22,519	5,568	3,000	40,000	1,500	2,500	-	-	\$ 75,087
PROJECT TOTAL	22,519	5,568	3,000	40,000	1,500	2,500	-	-	\$ 75,087

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
2828 CABLE TV									
2820 COMMUNICATION SERVICES	-	-	2,522	-	-	-	-	-	\$ 2,522
PROJECT TOTAL	-	-	2,522	-	-	-	-	-	\$ 2,522
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	46,047	12,369	-	-	-	-	-	-	\$ 58,416
PROJECT TOTAL	46,047	12,369	-	-	-	-	-	-	\$ 58,416
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUCATION	1,301,838	318,813	-	6,740	-	-	-	-	\$ 1,627,391
0033 TEEN PARENTING PROGRAM	243,785	82,069	11,836	-	1,200	7,123	-	500	346,513
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	7,486	-	-	7,486
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,078	-	-	2,078
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	18,374	5,480	-	-	-	2,500	-	129	26,483
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,955	-	-	8,955
0929 OTHER HOME EC	-	-	-	-	-	1,002	-	-	1,002
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	95,568	22,574	-	-	-	5,000	-	322	123,464
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	72,556	11,224	-	-	-	8,000	-	500	92,280
2122 COUNSELING SERVICES	-	-	-	-	-	125	-	194	319
2134 NURSING SERVICES	42,787	10,799	-	-	-	-	-	-	53,586
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	189	-	-	-	-	-	-	1,689
2232 ADMIN VOC VOCATIONAL ED	131,134	30,660	-	-	2,800	8,520	-	852	173,966
2410 PRINCIPAL'S OFFICE	214,882	59,184	-	8,205	-	10,000	-	526	292,797
2490 OTHER SCHL ADMIN SUPPORT	7,096	2,153	-	-	664	-	-	-	9,913
PROJECT TOTAL	2,129,520	543,145	13,836	14,945	5,564	126,742	-	6,166	\$ 2,839,918
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,652	18,304	5,000	-	1,000	5,056	-	-	\$ 150,012
0093 HOMEBOUND/HOSPITAL	23,879	3,623	-	-	-	-	-	-	27,502
1700 SPECIAL EDUCATION	13,402,955	3,662,602	13,730	14,787	617,535	79,757	22,554	17,032	17,830,952
1710 PHYS DISABILITY	916,723	225,209	-	-	-	-	-	-	1,141,932
1720 VISUAL DISABILITY	100,755	23,899	-	-	-	-	-	-	124,654
1730 HEARING DISABILITY	601,193	163,021	-	-	-	473	-	-	764,687
1740 S.L.I.C.	-	-	-	-	-	1,247	-	-	1,247
1750 SIED SPED SPECIAL ED	-	-	-	-	-	665	-	-	665
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	407	-	-	407
1770 SPEECH/LANGUAGE DISABILITY	1,935,333	462,133	-	-	-	-	-	-	2,397,466
1780 MULTIPLE DISABILITIES	-	-	-	-	-	257	-	-	257
1790 OTHER DISABILITIES	-	-	-	-	-	883	-	-	883
1791 PRESCH DISABILITY CHILD	1,346,433	362,286	200	-	262,711	-	-	-	1,971,630
2113 SOCIAL WORK SERVICES	1,225,633	272,240	-	-	-	-	-	-	1,497,873
2140 PSYCHOLOGICAL SERVICES	1,325,589	298,112	-	-	-	-	-	-	1,623,701
2153 AUDIOLOGY SERVICES	76,101	16,928	-	-	-	-	-	-	93,029
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL ED	468,101	109,908	-	-	2,000	3,000	-	780	583,789
PROJECT TOTAL	21,543,347	5,618,265	55,930	14,787	886,246	95,745	22,554	17,812	\$ 28,254,686
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	83,951	20,265	-	-	-	-	-	-	\$ 104,216
1909 FAIRS AND COMPETITIONS	6,964	1,596	-	-	-	-	-	-	8,560
2237 ADMIN TAG PROGRAMS	68,951	15,076	9,000	-	-	56,540	-	-	149,567
PROJECT TOTAL	159,866	36,937	9,000	-	-	56,540	-	-	\$ 262,343
GRAND TOTAL	153,023,634	38,012,530	2,289,768	2,886,196	1,882,416	11,336,869	379,603	844,356	\$ 210,655,372

Authorized Positions

	2005-06	2006-07	2007-08	2008-09	2009-10
Classroom Teachers	1,543.058	1,559.966	1,579.844	1,601.710	1,574.817
Other Teachers*	105.346	110.295	110.795	107.193	104.963
Psychologists/Social Workers/OT/PT	92.738	92.738	92.738	92.038	92.238
Admin/Principals	106.261	106.911	106.961	109.311	109.761
Professional Support	29.476	31.776	35.776	36.776	37.950
Technical Support	29.250	29.250	30.250	35.600	46.850
Paraeducators/Liaisons/Monitors	5.500	8.030	8.030	369.939	383.612
Office/Administrative Support	204.831	204.676	206.976	205.278	205.244
Trades and Services	216.585	216.585	222.085	218.585	229.375
TOTAL FTE:	2,333.045	2,360.227	2,393.455	2,776.430	2,784.810

Note:

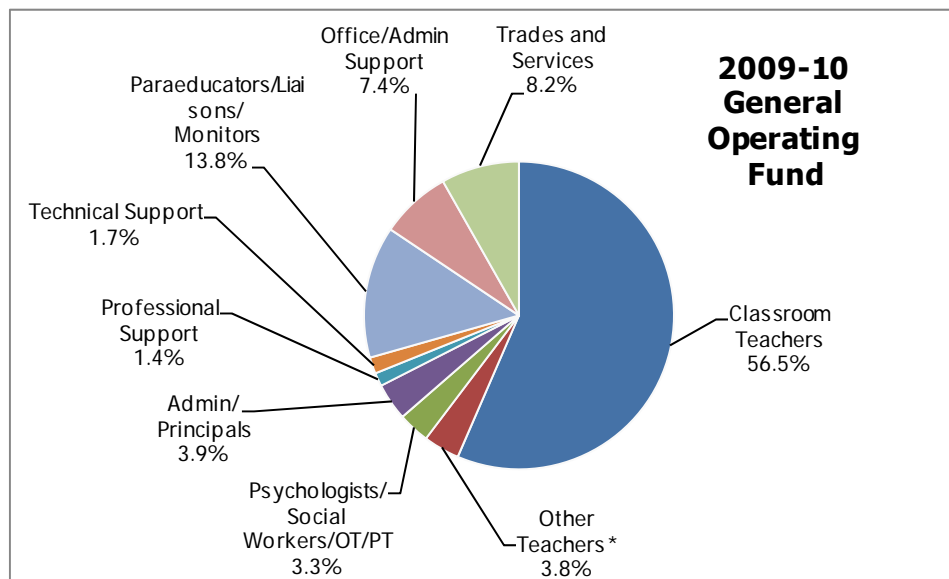
Authorized Positions do not include positions funded by the charter schools or other funds.

Effective 2008-09 the Paraeducators/Liaisons/Monitors total FTE includes hourly employee FTE.

* Other Teachers- Temporary Assignments, Media Specialists & Counselors

	2005-06	2006-07	2007-08	2008-09	2009-10
	Audited	Audited	Audited	Unaudited	Projected
TOTAL STUDENT FTE	26,741.0	26,914.5	27,222.5	27,458.2	27,714.0
STUDENT FTE (Less Charters)	24,830.5	24,857.0	25,098.5	25,245.1	25,431.5
CHARTER STUDENT FTE	1,910.5	2,057.5	2,124.0	2,213.1	2,282.5

FTE is defined as Full Time Equivalent. This measurement equals the salary and benefits of one full-time employee and may be divided into increments to hire more than one person.



Note: Chart percentages may not equal 100% due to rounding

Location Budget by Object

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	8.172	489,636	118,263	-	-	-	231,716	-	-	\$ 839,615
102 RESERVES - ELEM LEVEL	4.675	225,140	59,330	7,500	-	33,500	21,060	-	13,600	360,130
103 IT - ELEM LEVEL	5.900	180,809	59,189	-	-	-	19,414	-	-	259,412
119 BEAR CREEK ELEMENTARY	29.543	1,567,743	396,778	-	20,597	1,203	69,495	1,555	1,892	2,059,263
120 BIRCH ELEMENTARY	35.295	1,901,174	478,203	-	43,931	1,790	77,263	-	1,700	2,504,061
124 COLUMBINE ELEMENTARY	50.877	2,504,737	653,865	-	27,776	1,396	76,097	244	2,285	3,266,400
127 CREST VIEW ELEMENTARY	48.264	2,594,417	653,129	-	26,394	2,140	119,718	1,000	650	3,397,448
130 DOUGLASS ELEMENTARY	32.293	1,770,954	442,215	1,350	27,711	1,740	80,975	1,000	1,200	2,327,145
131 SANCHEZ ELEMENTARY	38.819	2,048,208	519,594	-	27,009	1,640	64,438	400	1,000	2,662,289
132 EISENHOWER ELEMENTARY	43.506	2,231,416	572,475	-	25,432	1,586	105,582	1,910	3,569	2,941,970
134 EMERALD ELEMENTARY	38.967	2,141,186	534,454	-	19,796	1,440	80,966	2,000	4,640	2,784,482
136 FLAT IRONS ELEMENTARY	22.216	1,197,959	301,241	-	26,529	1,295	49,027	-	2,636	1,578,687
138 FOOTHILL ELEMENTARY	45.163	2,334,131	597,066	-	21,367	1,585	103,312	2,129	2,194	3,061,784
141 GOLD HILL ELEMENTARY	3.519	189,303	47,634	-	3,705	84	8,669	-	244	249,639
144 HEATHERWOOD ELEMENTARY	33.545	1,700,969	438,536	1,772	23,102	1,365	105,481	961	4,594	2,276,780
147 JAMESTOWN ELEMENTARY	3.519	188,634	47,527	-	636	536	11,679	-	-	249,012
150 KOHL ELEMENTARY	43.691	2,188,170	566,022	2	19,633	1,992	80,829	1,400	1,201	2,859,249
153 LAFAYETTE ELEMENTARY	56.257	2,816,097	729,820	-	22,596	1,490	94,839	-	3,900	3,668,742
154 RYAN ELEMENTARY	39.301	2,068,242	525,201	-	24,650	2,090	60,464	-	700	2,681,347
156 FIRESIDE ELEMENTARY	37.318	1,993,276	502,295	4,000	48,975	1,763	96,394	345	1,077	2,648,125
157 LOUISVILLE ELEMENTARY	39.849	2,064,374	527,403	-	32,059	1,840	69,846	800	1,800	2,698,122
158 COAL CREEK ELEMENTARY	34.328	1,864,071	467,520	-	26,233	1,390	71,608	700	1,070	2,432,592
161 BCSIS	24.738	1,310,366	331,890	600	13,038	1,340	42,097	-	665	1,699,996
162 MAPLETON ELEMENTARY	0.000	-	-	-	6,011	-	14,016	-	-	20,027
164 CREEKSIDE ELEMENTARY	40.287	2,056,190	528,726	-	17,639	1,540	86,753	250	2,600	2,693,698
166 MESA ELEMENTARY	30.334	1,615,263	408,252	1,063	20,409	2,277	63,146	745	5,054	2,116,209
169 NEDERLAND ELEMENTARY	27.256	1,389,600	357,333	-	19,722	1,488	97,741	-	299	1,866,183
180 PIONEER ELEMENTARY	49.592	2,437,953	636,308	1,394	24,287	1,640	98,166	500	2,804	3,203,052
185 SUPERIOR ELEMENTARY	49.078	2,637,444	664,076	-	25,302	2,307	117,077	-	3,378	3,449,584
190 UNIVERSITY HILL ELEM	44.401	2,122,394	560,776	3,705	18,802	1,499	74,387	329	913	2,782,805
192 HIGH PEAKS ELEMENTARY	25.400	1,287,157	331,848	225	12,698	1,136	40,475	145	2,300	1,675,984
193 COMMUNITY MONTESSORI	23.130	1,227,084	310,542	-	6,758	1,607	54,412	-	1,297	1,601,700
196 WHITTIER ELEMENTARY	32.072	1,771,215	441,225	509	16,523	1,603	39,597	2,880	2,030	2,275,582
LEVEL TOTAL	1,041.305	54,115,312	13,808,736	22,120	649,320	78,302	2,426,739	19,293	71,292	\$ 71,191,114
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	12.450	746,546	180,259	-	-	-	325,716	-	-	\$ 1,252,521
202 RESERVES - MIDDLE LEVEL	9.293	535,291	131,952	30,700	-	27,151	2,470	-	-	727,564
203 IT - MIDDLE LEVEL	3.350	108,054	34,432	-	-	-	1,333	-	-	143,819
225 BROOMFIELD HEIGHTS MIDDLE	47.184	2,526,124	637,136	194	41,173	3,226	119,230	972	5,540	3,333,595
230 MANHATTAN MIDDLE	44.449	2,447,743	610,543	-	45,722	2,841	143,746	641	5,235	3,256,471
240 CASEY MIDDLE	37.060	1,993,655	501,792	-	25,129	4,318	56,135	2,062	11,338	2,594,429
250 CENTENNIAL MIDDLE	52.468	2,980,069	734,347	-	36,997	3,566	135,938	3,591	4,921	3,899,429
252 ANGEVINE MIDDLE	59.978	3,208,998	809,608	-	66,147	6,520	171,473	-	4,000	4,266,746
254 LOUISVILLE MIDDLE	45.843	2,560,690	634,924	-	35,193	4,400	102,801	1,946	2,726	3,342,680
260 PLATT MIDDLE	41.062	2,327,485	574,014	1,950	51,154	4,680	161,902	850	950	3,122,985
270 SOUTHERN HILLS MIDDLE	46.544	2,485,029	627,285	636	35,500	4,498	120,132	2,603	4,217	3,279,900
LEVEL TOTAL	399.681	21,919,684	5,476,292	33,480	337,015	61,200	1,340,876	12,665	38,927	\$ 29,220,139

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.698	461,600	111,456	-	-	-	511,715	-	-	\$ 1,084,771
302 RESERVES - SENIOR LEVEL	10.753	614,202	150,723	349,597	3,500	243,468	35,082	-	16,738	1,413,310
303 IT-HIGH SCHOOL LEVEL	4.851	168,755	51,720	-	-	-	7,333	-	-	227,808
310 BOULDER HIGH	133.149	7,330,957	1,829,086	14,200	83,716	18,460	388,224	12,000	4,500	9,681,143
315 BROOMFIELD HIGH	108.121	5,835,831	1,467,008	-	59,867	8,299	279,034	26,956	8,884	7,685,879
320 CENTAURUS HIGH	96.512	5,272,642	1,319,048	-	69,500	11,712	250,907	-	11,493	6,935,302
330 FAIRVIEW HIGH	134.517	7,393,229	1,850,981	14,000	88,503	12,344	407,218	5,561	17,566	9,789,402
350 NEW VISTA HIGH	29.368	1,724,979	419,814	15,897	47,460	5,659	85,013	3,640	3,138	2,305,600
360 MONARCH HIGH	106.454	5,886,626	1,466,005	1,369	35,025	8,015	310,445	16,300	16,766	7,740,551
LEVEL TOTAL	631.423	34,688,821	8,665,841	395,063	387,571	307,957	2,274,971	64,457	79,085	\$ 46,863,766
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	28.023	1,629,745	397,659	15,035	10,471	3,490	12,876	1,192	3,008	\$ 2,073,476
490 TECHNICAL ED CENTER	35.154	1,724,534	451,027	13,836	28,196	2,100	293,122	-	4,814	2,517,629
LEVEL TOTAL	63.177	3,354,279	848,686	28,871	38,667	5,590	305,998	1,192	7,822	\$ 4,591,105
COMBINATION SCHOOLS										
502 MONARCH K-8	59.836	3,304,642	823,196	-	72,632	3,776	190,779	249	9,248	\$ 4,404,522
503 NEDERLAND MIDDLE/SENIOR	40.257	2,314,998	567,863	-	26,396	7,948	149,558	1,094	2,017	3,069,874
504 NEDERLAND MIDDLE	0.000	14,642	2,265	-	-	-	6,931	-	-	23,838
505 ASPEN CREEK K-8	75.693	4,034,008	1,019,215	1,230	50,471	3,453	181,176	534	5,872	5,295,959
506 ELDORADO K-8	77.059	4,218,943	1,054,475	500	50,975	5,620	188,598	2,500	3,900	5,525,511
507 HALCYON	5.462	333,973	80,059	-	7,143	113	2,551	-	-	423,839
590 SUMMER SCHOOL	0.000	117,293	13,897	1,200	500	200	2,402	-	1,000	136,492
LEVEL TOTAL	258.307	14,338,499	3,560,970	2,930	208,117	21,110	721,995	4,377	22,037	\$ 18,880,035
CHARTER SCHOOLS										
925 SUMMIT CHARTER	0.500	31,963	7,541	-	5,493	-	35,257	-	-	\$ 80,254
932 BOULDER PREP CHARTER	1.000	63,926	15,080	-	-	-	-	-	-	79,006
952 HORIZONS K-8 CHARTER	0.000	-	-	-	8,842	-	22,245	-	-	31,087
954 JUSTICE HIGH CHARTER	1.000	63,926	15,080	-	-	-	-	-	-	79,006
956 PEAK TO PEAK CHARTER	2.725	149,862	37,402	-	-	-	-	-	-	187,264
LEVEL TOTAL	5.225	309,677	75,103	-	14,335	-	57,502	-	-	\$ 456,617
CENTRALIZED SERVICES										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	4,862	719	-	-	-	-	-	-	\$ 5,581
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	22,000	-	-	22,000
2321 SUPERINTENDENT	2.600	285,643	78,917	309	1,710	12,652	7,937	2,850	8,387	398,405
LOCATION TOTAL	2.600	290,505	79,636	309	1,710	12,652	29,937	2,850	8,387	\$ 425,986
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.500	224,330	47,490	8,500	541	5,134	8,520	1,420	2,529	\$ 298,464
LOCATION TOTAL	2.500	224,330	47,490	8,500	541	5,134	8,520	1,420	2,529	\$ 298,464
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.600	61,923	12,624	20,000	-	-	-	-	-	\$ 94,547
2315 LEGAL SERVICES	1.800	161,131	34,136	103,157	-	2,500	1,650	-	2,500	305,074
LOCATION TOTAL	2.400	223,054	46,760	123,157	-	2,500	1,650	-	2,500	\$ 399,621

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
CENTRALIZED SERVICES continued										
605 LEARNING SERVICES										
2200 INSTRUCTIONAL STAFF SPRT	0.750	49,148	11,493	-	-	-	14,737	-	-	\$ 75,378
2210 IMPROVEMENT INSTRUC SVCS	0.000	4,516	685	-	-	2,610	-	-	-	7,811
2211 ADMIN LEARNING SERVICES	2.000	197,004	40,687	-	6,250	2,000	11,000	-	10,000	266,941
2212 CURRICULUM DEVELOPMENT	0.600	29,956	7,812	-	-	-	1,500	-	-	39,268
2213 STAFF DEVELOPMENT	1.000	86,560	18,441	3,473	-	1,000	2,214	-	3,773	115,461
2219 LEARNING MATERIALS CENTER	0.500	22,241	6,067	-	-	-	-	-	-	28,308
LOCATION TOTAL	4.850	389,425	85,185	3,473	6,250	5,610	29,451	-	13,773	\$ 533,167
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	4.000	225,351	55,721	20,668	-	12,500	3,000	-	3,000	\$ 320,240
2214 EVALUATION INSTRUC SVCS	2.800	280,397	53,537	34,222	-	1,795	1,002	-	2,525	373,478
2300 ADMIN GEN SUPPORT SVCS	2.000	92,759	24,839	-	-	-	-	-	-	117,598
2814 RESEARCH/EVALUATION SVCS	4.000	192,494	50,773	23,323	1,154	12,550	15,420	2,280	6,500	304,494
LOCATION TOTAL	12.800	791,001	184,870	78,213	1,154	26,845	19,422	2,280	12,025	\$ 1,115,810
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	12,765	1,937	-	-	-	-	-	-	\$ 14,702
0035 EARLY CHILDHOOD EDUCATION	0.000	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	0.000	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	0.000	-	-	-	-	-	8,000	-	500	8,500
2232 ADMIN VOC VOCATIONAL ED	2.000	131,134	30,660	-	-	2,800	8,520	-	852	173,966
2490 OTHER SCHL ADMIN SUPPORT	0.200	7,096	2,153	-	-	664	-	-	-	9,913
LOCATION TOTAL	2.200	150,995	34,750	-	-	3,464	19,030	-	1,352	\$ 209,591
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	18,304	5,000	-	1,000	5,056	-	-	\$ 150,012
0093 HOMEBOUND/HOSPITAL	0.000	23,879	3,623	-	-	-	-	-	-	27,502
1700 SPECIAL EDUCATION	18.505	993,732	240,860	13,730	13,300	617,122	48,046	22,554	16,572	1,965,916
1710 PHYS DISABILITY	16.000	916,723	225,209	-	-	-	-	-	-	1,141,932
1720 VISUAL DISABILITY	1.600	100,755	23,899	-	-	-	-	-	-	124,654
1730 HEARING DISABILITY	13.340	601,193	163,021	-	-	-	-	-	-	764,214
1770 SPEECH/LANGUAGE DISABILITY	31.200	1,935,333	462,133	-	-	-	-	-	-	2,397,466
1791 PRESCH DISABILITY CHILD	6.625	417,189	98,478	200	-	262,711	-	-	-	778,578
2113 SOCIAL WORK SERVICES	16.588	1,225,633	272,240	-	-	-	-	-	-	1,497,873
2140 PSYCHOLOGICAL SERVICES	17.950	1,325,589	298,112	-	-	-	-	-	-	1,623,701
2153 AUDIOLOGY SERVICES	1.000	76,101	16,928	-	-	-	-	-	-	93,029
2213 STAFF DEVELOPMENT	0.000	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	5.100	270,681	68,520	-	-	-	-	-	780	339,981
LOCATION TOTAL	127.908	8,007,460	1,891,327	55,930	13,300	883,833	57,102	22,554	17,352	\$ 10,948,858
613 STUDENT SUCCESS										
2200 INSTRUCTIONAL STAFF SPRT	0.375	34,576	7,263	-	-	-	-	-	-	\$ 41,839
2231 ADMIN SPED SPECIAL EDUC	1.125	103,727	21,791	-	-	2,000	3,000	-	-	130,518
LOCATION TOTAL	1.500	138,303	29,054	-	-	2,000	3,000	-	-	\$ 172,357
614 INSTITUTIONAL EQUITY										
1900 STUDENT ACTIVITIES	0.000	11,416	1,732	-	-	1,250	4,350	-	1,100	\$ 19,848
1909 COMPETITIONS AND FAIRS	0.100	6,964	1,596	-	-	-	-	-	-	8,560
2200 INSTRUCTIONAL STAFF SPRT	1.500	194,206	36,521	59,044	-	3,742	43,141	-	6,000	342,654
2237 ADMIN -TAG PROGRAMS	2.600	161,047	38,199	9,000	-	4,882	93,033	-	1,500	307,661
LOCATION TOTAL	4.200	373,633	78,048	68,044	-	9,874	140,524	-	8,600	\$ 678,723

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
CENTRALIZED SERVICES continued										
616 LITERACY & LANGUAGE										
0010 GEN ELEMENTARY EDUC	0.089	1,902	767	-	-	-	9,683	-	-	\$ 12,352
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	8,683	-	-	8,683
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	8,683	-	-	8,683
0090 OTHER GEN EDUCATION	0.098	6,517	2,102	800	-	-	4,350	-	1,000	14,769
2200 INSTRUCTIONAL STAFF SPRT	6.027	328,082	82,254	-	3,100	9,210	1,400	-	850	424,896
2212 CURRICULUM DEVELOPMENT	0.000	3,087	468	2,031	-	825	-	-	-	6,411
2214 EVALUATION INSTRUCT SVCS	0.500	18,073	5,435	4,000	-	-	3,803	-	-	31,311
LOCATION TOTAL	6.714	357,661	91,026	6,831	3,100	10,035	36,602	-	1,850	\$ 507,105
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	6,194	-	-	\$ 6,194
0090 OTHER GEN EDUCATION	0.000	28,117	4,757	-	-	-	-	-	-	32,874
2100 SUPPORT SERVICES-STUDENTS	0.000	-	-	160,000	-	-	-	-	-	160,000
2113 SOCIAL WORK SERVICES	1.000	38,897	11,285	-	-	-	-	-	-	50,182
2231 ADMIN SPECIAL EDUCATION	1.000	93,693	19,597	-	-	-	-	-	-	113,290
2300 ADMIN GEN SUPPORT SVCS	3.000	320,367	65,153	-	179	10,284	3,961	1,000	2,057	403,001
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	13,558	2,093	8,195	115	840	12,430	11,482	1,083	49,796
LOCATION TOTAL	5.000	494,632	102,885	168,195	294	11,124	22,585	12,482	3,140	\$ 815,337
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	22,810	4,141	-	2,842	-	-	-	-	\$ 29,793
1000 INDUST ARTS/TECHNOLOGY ED	0.000	-	-	-	-	-	1,000	-	-	1,000
2122 COUNSELING SERVICES	0.500	34,317	7,898	-	-	-	670	-	298	43,183
2300 ADMIN GEN SUPPORT SVCS	3.250	252,036	55,732	6,700	500	11,407	6,870	1,000	2,500	336,745
2319 OTHER BOE SERVICES	0.000	-	-	-	-	2,400	100	-	200	2,700
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	7,559	2,093	9,944	650	2,840	12,605	7,482	1,836	45,009
LOCATION TOTAL	3.750	316,722	69,864	16,644	3,992	16,647	21,245	8,482	4,834	\$ 458,430
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	8,500	-	38,623	7,251	-	26,009	\$ 80,383
2312 BOE SECTRY BOARD OF EDUC	0.400	28,311	6,449	-	-	-	-	-	-	34,760
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
LOCATION TOTAL	0.400	28,311	6,449	121,950	-	40,227	7,251	-	26,009	\$ 230,197
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.500	46,846	9,800	-	-	-	-	-	-	\$ 56,646
2211 ADMIN LEARNING SERVICES	0.000	1,990	299	-	-	-	-	-	-	2,289
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	772	-	-	600	200	-	-	6,656
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	53,920	10,871	-	-	600	8,110	-	1,000	\$ 74,501
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.500	46,846	9,800	-	-	-	-	-	-	\$ 56,646
2211 ADMIN LEARNING SERVICES	0.000	1,990	299	-	-	-	-	-	-	2,289
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	772	-	-	-	-	-	-	5,855
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	53,919	10,871	-	-	-	7,910	-	1,000	\$ 73,700

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
CENTRALIZED SERVICES continued										
633 HEALTH/PHYSICAL EDUCATION										
2200 INSTRUCTIONAL STAFF SPRT	1.000	77,134	17,100	-	-	-	-	-	-	\$ 94,234
2211 ADMIN LEARNING SERVICES	0.000	1,990	299	-	-	-	-	-	-	2,289
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
LOCATION TOTAL	1.000	79,124	17,399	-	-	-	1,000	-	-	\$ 97,523
634 LITERACY										
2210 IMPROVEMENT INSTRUC SVCS	5.000	358,200	81,262	-	-	10,000	-	-	-	\$ 449,462
2211 ADMIN LEARNING SERVICES	0.000	3,980	598	-	-	-	-	-	-	4,578
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	25,000	-	12,500	30,850	-	-	68,350
2214 EVALUATION INSTRUC SVCS	0.000	103,887	15,722	-	-	-	-	-	-	119,609
LOCATION TOTAL	5.000	466,067	97,582	25,000	-	22,500	35,350	-	-	\$ 646,499
635 DISTRICT-WIDE INSTRUCTION										
0093 HOMEBOUND/HOSPITAL	0.000	20,720	3,143	-	-	-	-	-	-	\$ 23,863
1800 COCRRICULAR ACTIVITIES	0.000	9,145	1,416	-	-	-	-	-	-	10,561
1900 STUDENT ACTIVITIES	0.000	34,811	5,384	-	-	-	-	-	-	40,195
2100 SUPPORT SERVICES-STUDENTS	1.000	88,712	18,842	-	-	-	45,000	-	-	152,554
2112 ATTENDANCE SERVICES	1.000	52,714	13,380	-	-	-	-	-	-	66,094
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2490 OTHER SCHL ADMIN SUPPORT	0.000	2,214	337	-	-	-	-	-	-	2,551
2600 MAINTENANCE & OPERATIONS	0.000	795	121	-	950	-	-	-	-	1,866
LOCATION TOTAL	2.000	209,111	42,623	-	950	43,975	45,000	-	-	\$ 341,659
636 MATHEMATICS										
2210 IMPROVEMENT INSTRUC SVCS	1.170	75,876	17,811	-	-	-	-	-	-	\$ 93,687
2211 ADMIN LEARNING SERVICES	0.000	1,990	299	-	-	-	-	-	-	2,289
2212 CURRICULUM DEVELOPMENT	0.250	25,055	5,148	-	-	-	4,500	-	-	34,703
2213 STAFF DEVELOPMENT	0.000	16,189	2,457	-	-	-	4,500	-	-	23,146
LOCATION TOTAL	1.420	119,110	25,715	-	-	-	9,000	-	-	\$ 153,825
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	299	-	-	-	-	-	-	\$ 2,289
2212 CURRICULUM DEVELOPMENT	2.500	151,188	36,398	-	-	-	4,500	-	-	192,086
2213 STAFF DEVELOPMENT	0.000	16,711	2,536	-	-	-	6,379	-	2,500	28,126
LOCATION TOTAL	2.500	169,889	39,233	-	-	-	10,879	-	2,500	\$ 222,501
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	15,000	-	-	\$ 15,000
2211 ADMIN LEARNING SERVICES	0.000	1,990	299	-	-	-	-	-	-	2,289
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
LOCATION TOTAL	0.000	1,990	299	-	-	600	19,500	-	-	\$ 22,389
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	1,990	299	-	-	-	-	-	-	\$ 2,289
2212 CURRICULUM DEVELOPMENT	0.000	1,525	229	-	-	-	1,000	-	-	2,754
2214 EVALUATION INSTRUC SVCS	0.000	-	-	40,000	-	-	2,106	-	2,106	44,212
LOCATION TOTAL	0.000	3,515	528	40,000	-	-	3,106	-	2,106	\$ 49,255

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
CENTRALIZED SERVICES continued										
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	91,948	-	\$ 91,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	4.850	334,880	76,864	-	120	2,234	300	330	240	414,968
2811 PLANNING SERVICES	1.000	83,411	18,038	12,539	450	4,650	15,978	3,000	3,250	141,316
LOCATION TOTAL	5.850	418,291	94,902	12,539	570	6,884	16,278	95,278	3,684	\$ 648,426
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	55.000	3,204,459	783,141	-	52,090	24,880	594,329	3,420	49,276	\$ 4,711,595
2601 ZONE 1 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	4.250	310,302	69,956	-	-	-	-	-	-	380,258
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	59.250	3,514,761	853,097	2,000	54,090	24,880	597,329	3,420	49,276	\$ 5,098,853
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	0.000	835	128	-	-	-	-	1,993	-	\$ 2,956
2620 ENVIRONMENTAL SERVICES	6.150	385,651	91,614	21,783	208,965	7,200	3,936	-	-	719,149
2660 SECURITY SERVICES	7.700	342,601	93,428	-	-	-	-	-	-	436,029
LOCATION TOTAL	13.850	729,087	185,170	21,783	208,965	7,200	3,936	1,993	-	\$ 1,158,134
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	166,250	-	-	\$ 166,250
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	14,805	-	26,959	-	-	41,764
LOCATION TOTAL	0.000	-	-	-	14,805	-	193,209	-	-	\$ 208,014
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	275,772	63,371	51,721	500	17,556	6,500	3,800	15,527	\$ 434,747
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	2,000	1,390	-	-	3,390
LOCATION TOTAL	4.000	275,772	63,371	51,721	500	19,556	7,890	3,800	15,527	\$ 438,137
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	63,589	13,684	-	-	1,140	8,730	-	-	\$ 87,143
LOCATION TOTAL	0.750	63,589	13,684	-	-	1,140	8,730	-	-	\$ 87,143
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	3.500	301,368	96,559	-	-	8,612	3,402	-	1,000	\$ 410,941
2213 STAFF DEVELOPMENT	0.000	-	146,265	-	-	-	-	-	-	146,265
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,497	6,576	-	-	500	-	4,000	22,443
2830 HUMAN RESOURCES	13.400	882,182	207,965	112,972	1,940	19,403	10,910	1,035	13,743	1,250,150
2832 RECRUITMENT/PLACEMENT SVC	0.500	22,241	6,067	-	-	9,280	-	-	-	37,588
2835 EMPLOYEE INSURANCE SVCS	0.000	1,500	228	9,000	-	350	300	50	1,150	12,578
2839 HORIZONTALS/RECLASS/BVEA	0.000	-	-	-	-	22,000	-	-	-	22,000
2850 RISK MANAGEMENT SERVICES	0.600	53,944	11,420	-	-	80,000	-	-	-	145,364
LOCATION TOTAL	18.000	1,271,105	470,001	128,548	1,940	139,645	15,112	1,085	19,893	\$ 2,047,329
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	9.500	628,581	145,897	1,446	642	3,162	2,752	100	7,750	\$ 790,330
LOCATION TOTAL	9.500	628,581	145,897	1,446	642	3,162	2,752	100	7,750	\$ 790,330

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 REVISED BUDGET
CENTRALIZED SERVICES continued										
689 INFORMATION TECHNOLOGY										
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	-	5,500	-	-	\$ 5,500
2220 MEDIA SUPPORT SERVICES	1.000	109,403	21,981	1,500	-	6,146	9,791	7,000	1,746	157,567
2222 LIBRARY SUPPORT SVCS	2.000	92,588	24,848	-	-	-	59,109	-	-	176,545
2226 INTERNET SUPPORT	0.000	-	-	-	10,000	-	-	-	-	10,000
2840 INFORMATION SYSTEMS SVCS	27.000	1,942,931	440,285	81,175	250,286	12,493	482,991	68,550	6,715	3,285,426
LOCATION TOTAL	30.000	2,144,922	487,114	82,675	260,286	18,639	557,391	75,550	8,461	\$ 3,635,038
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	0.900	115,665	22,390	-	-	-	-	-	-	138,055
2516 FINANCIAL ACCOUNTING SVCS	11.300	613,668	153,931	2,361	-	24,672	22,824	900	2,197	820,553
2518 PROPERTY ACCOUNTING SVCS	0.500	23,385	6,240	-	-	-	-	-	-	29,625
2850 RISK MANAGEMENT SERVICES	0.900	62,794	14,372	-	-	-	-	-	-	77,166
LOCATION TOTAL	13.600	815,512	196,933	2,361	-	24,672	23,324	900	2,197	\$ 1,065,899
695 PURCHASING										
2520 PURCHASING SERVICES	4.000	269,579	62,430	360	204	3,519	2,765	927	2,484	\$ 342,268
LOCATION TOTAL	4.000	269,579	62,430	360	204	3,519	2,765	927	2,484	\$ 342,268
698 HEALTH SERVICES										
2134 NURSING SERVICES	11.300	591,340	150,545	1,300	4,000	6,400	7,765	600	2,710	\$ 764,660
2139 OTHER HLTH SVCS-MEDICAID	5.000	194,676	56,451	46,310	-	-	-	-	-	297,437
2200 INSTRUCTIONAL STAFF SPRT	0.500	28,456	7,009	-	-	-	1,500	-	6,405	43,370
LOCATION TOTAL	16.800	814,472	214,005	47,610	4,000	6,400	9,265	600	9,115	\$ 1,105,467
LEVEL TOTAL	365.342	23,888,348	5,779,069	1,067,289	577,293	1,353,317	1,974,155	233,721	227,344	\$ 35,100,536
SERVICE CENTERS										
791 WAREHOUSE										
2518 PROPERTY ACCOUNTING SVCS	1.000	48,984	12,815	-	-	-	-	-	-	\$ 61,799
2530 WAREHOUSING/DISTRIBUTING	8.800	432,920	113,052	3,273	10,500	3,350	3,100	26,450	19,065	611,710
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
LOCATION TOTAL	9.800	481,904	125,867	3,273	17,815	3,350	11,942	26,450	1,065	\$ 671,666
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	193,430	53,842	-	28,400	30	118,940	10,098	(302,439)	\$ 102,301
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	379	-	500	420	2,127	-	1,090	7,016
LOCATION TOTAL	4.550	195,930	54,221	-	28,900	450	121,067	10,098	(301,349)	\$ 109,317
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	0.000	-	-	57,000	613,470	30,300	-	7,350	-	\$ 708,120
LOCATION TOTAL	0.000	-	-	57,000	613,470	30,300	-	7,350	-	\$ 708,120
LEVEL TOTAL	14.350	677,834	180,088	60,273	660,185	34,100	133,009	43,898	(300,284)	\$ 1,489,103
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	(2,275,161)	(838,382)	-	-	-	-	-	-	\$ (3,113,543)
808 SCHOOL ALLOCATIONS	0.000	279,288	68,736	129,150	-	840	110,926	-	-	588,940
809 DISTRICT ALLOCATIONS	1.500	1,567,737	338,994	550,592	-	20,000	1,815,177	-	698,133	4,990,633
LEVEL TOTAL	1.500	(428,136)	(430,652)	679,742	-	20,840	1,926,103	-	698,133	\$ 2,466,030
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	-	-	2,439	-	-	\$ 2,439
971 EDUCATION CENTER BUILDING	4.500	159,316	48,397	-	13,693	-	173,082	-	-	394,488
LEVEL TOTAL	4.500	159,316	48,397	-	13,693	-	175,521	-	-	\$ 396,927
GRAND TOTAL	2,784.810	153,023,634	38,012,530	2,289,768	2,886,196	1,882,416	11,336,869	379,603	844,356	\$ 210,655,372



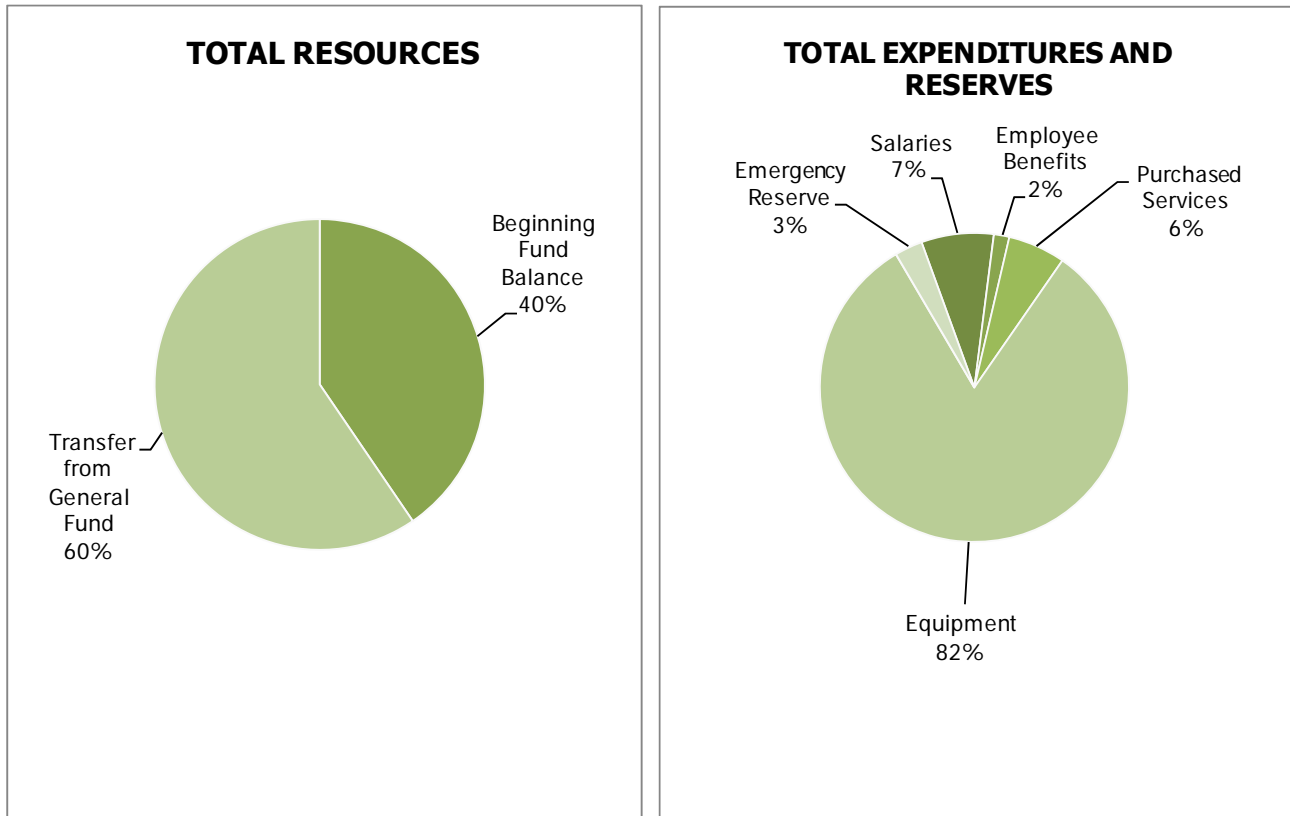
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Technology Fund

\$5,431,502

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with \$2.5 million of the funds made available from the passage of the transportation mill levy. The program will maintain current technologies by continuing a four-year replacement cycle for all computers and related equipment within the Boulder Valley School District as well as provide training and software as needed. Current year funding includes revenues from the Federal E-Rate reimbursement program. Increase in the carryover from prior years is due to the timing of equipment purchases.



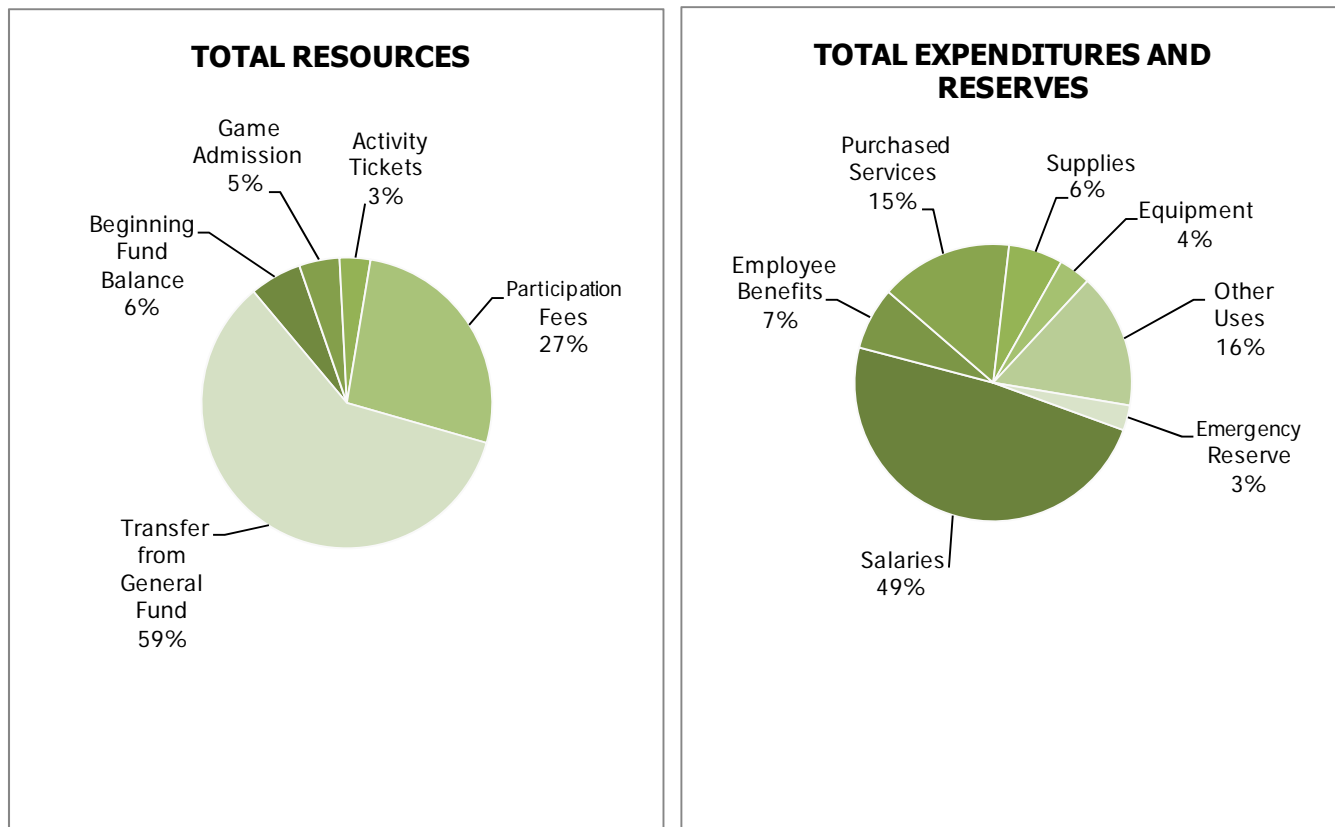
Technology Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 215,998	\$ 696,668	\$ 794,170	\$ 2,078,093
REVENUE:					
Miscellaneous Local	\$ -	\$ -	\$ -	\$ 273,280	\$ 297,250
Transfer from General Fund	<u>2,500,000</u>	<u>2,552,500</u>	<u>2,777,500</u>	<u>2,588,516</u>	<u>3,056,159</u>
TOTAL REVENUE	\$ 2,500,000	\$ 2,552,500	\$ 2,777,500	\$ 2,861,796	\$ 3,353,409
TOTAL RESOURCES	<u>\$ 2,500,000</u>	<u>\$ 2,768,498</u>	<u>\$ 3,474,168</u>	<u>\$ 3,655,966</u>	<u>\$ 5,431,502</u>
EXPENDITURES:					
Salaries	\$ 23,486	\$ 223,504	\$ 284,924	\$ 325,015	\$ 411,584
Employee Benefits	4,843	45,233	58,511	68,515	88,176
Purchased Services	99,595	76,024	203,526	185,606	326,569
Supplies	52,345	346,774	452,526	124,047	305,988
Equipment	<u>2,103,733</u>	<u>1,380,295</u>	<u>1,680,511</u>	<u>874,690</u>	<u>4,140,986</u>
TOTAL EXPENDITURES	<u>\$ 2,284,002</u>	<u>\$ 2,071,830</u>	<u>\$ 2,679,998</u>	<u>\$ 1,577,873</u>	<u>\$ 5,273,303</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 158,199
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,284,002</u>	<u>\$ 2,071,830</u>	<u>\$ 2,679,998</u>	<u>\$ 1,577,873</u>	<u>\$ 5,431,502</u>
ENDING BALANCE	<u>\$ 215,998</u>	<u>\$ 696,668</u>	<u>\$ 794,170</u>	<u>\$ 2,078,093</u>	<u>\$ -</u>

Athletics Fund

\$3,253,645

The district-wide Athletics Fund provides for interscholastic athletics in grades 8 through 12 and intramural athletics at all grade levels. Athletic programs at charter schools are funded from each charter school's individual allocation.



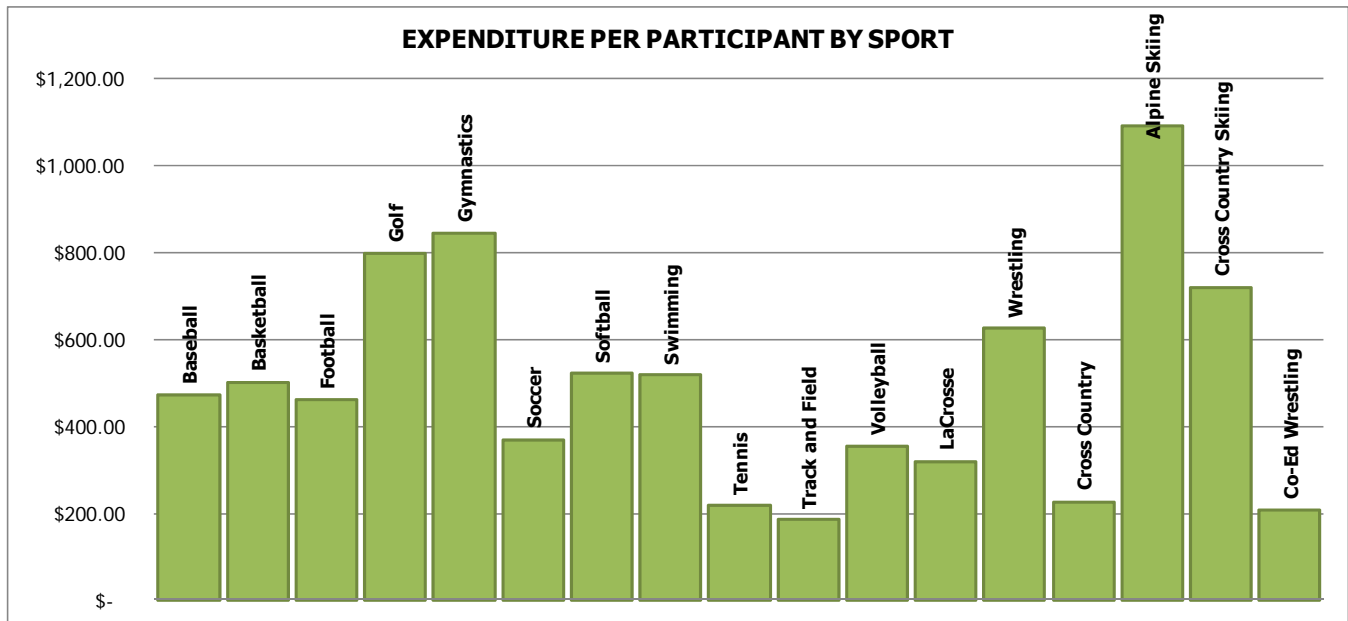
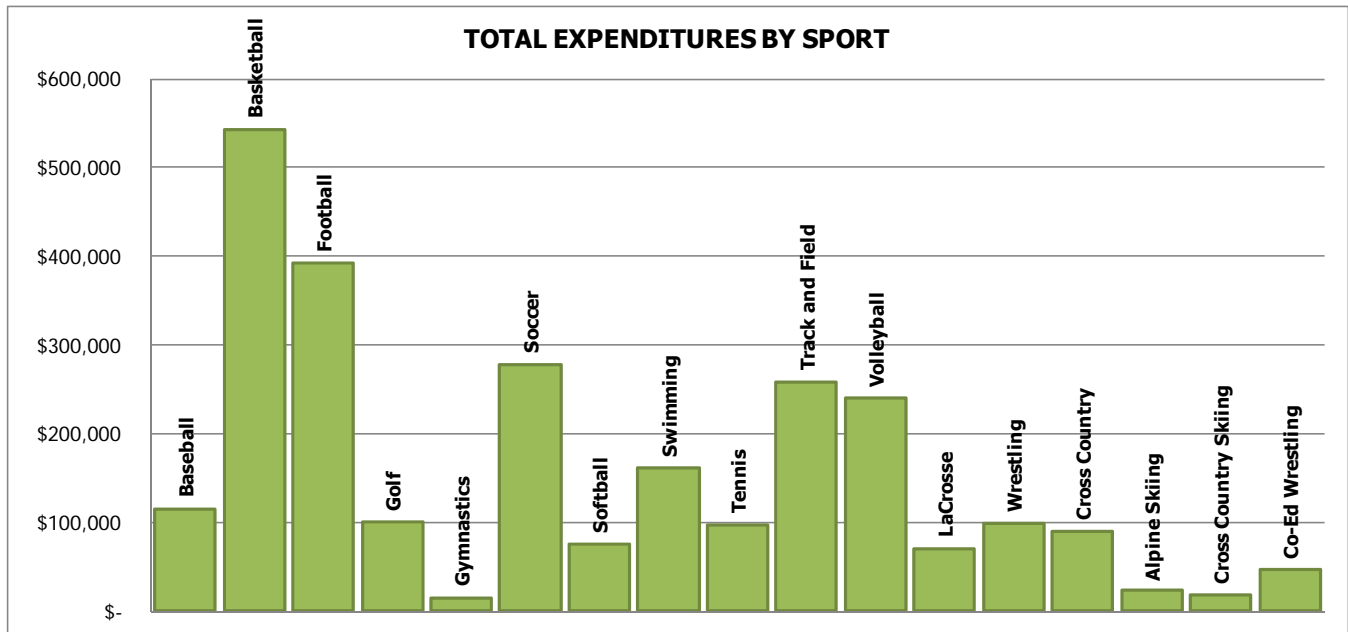
Athletics Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 169,325	\$ 174,729	\$ 296,804	\$ 273,506	\$ 188,930
REVENUE:					
Game Admission	\$ 149,747	\$ 152,558	\$ 143,451	\$ 141,707	\$ 146,000
Activity Tickets	95,025	118,940	121,760	113,190	112,000
Participation Fees	574,469	710,575	714,018	701,833	872,300
Trainer Fees	38,913	14,500	-	-	-
Transfer from General Fund	1,625,968	1,943,417	1,903,911	2,019,223	1,934,415
TOTAL REVENUE	\$ 2,484,122	\$ 2,939,990	\$ 2,883,140	\$ 2,975,953	\$ 3,064,715
TOTAL RESOURCES	<u>\$ 2,653,447</u>	<u>\$ 3,114,719</u>	<u>\$ 3,179,944</u>	<u>\$ 3,249,459</u>	<u>\$ 3,253,645</u>
EXPENDITURES:					
Salaries	\$ 1,349,997	\$ 1,434,274	\$ 1,447,427	\$ 1,474,093	\$ 1,578,859
Employee Benefits	161,118	177,592	189,883	213,226	237,145
Purchased Services	299,429	438,345	499,279	541,647	503,531
Supplies	168,678	161,010	206,391	274,875	205,336
Equipment	112,135	143,390	124,893	112,976	121,100
Other Uses	387,361	463,304	438,565	443,712	512,908
TOTAL EXPENDITURES	<u>\$ 2,478,718</u>	<u>\$ 2,817,915</u>	<u>\$ 2,906,438</u>	<u>\$ 3,060,529</u>	<u>\$ 3,158,879</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 94,766
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,478,718</u>	<u>\$ 2,817,915</u>	<u>\$ 2,906,438</u>	<u>\$ 3,060,529</u>	<u>\$ 3,253,645</u>
ENDING BALANCE	<u>\$ 174,729</u>	<u>\$ 296,804</u>	<u>\$ 273,506</u>	<u>\$ 188,930</u>	<u>\$ -</u>

Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	245	-	245	\$ 473.06	\$ 115,899	\$ -	\$ 115,899
Basketball	616	468	1,084	501.16	279,215	264,041	543,256
Football	854	-	854	460.10	392,929	-	392,929
Golf	62	64	126	798.31	51,135	49,452	100,587
Gymnastics	-	18	18	844.83	-	15,207	15,207
Soccer	313	440	753	368.92	107,454	170,341	277,795
Softball	-	146	146	520.68	-	76,019	76,019
Swimming	105	207	312	518.99	74,891	87,034	161,925
Tennis	210	238	448	216.79	48,453	48,670	97,123
Track and Field	725	680	1,405	184.22	137,498	121,331	258,829
Volleyball	-	675	675	355.43	-	239,914	239,914
LaCrosse	180	42	222	318.10	55,653	14,965	70,618
Wrestling	159	-	159	625.52	99,457	-	99,457
TOTAL	3,469	2,978	6,447	\$ 379.95	\$ 1,362,584	\$ 1,086,974	\$ 2,449,558
COED SPORTS							
Cross Country	198	199	397	\$ 225.10	\$ 44,682	\$ 44,681	\$ 89,363
Alpine Skiing	11	11	22	1,091.27	12,004	12,004	24,008
Cross Country Skiing	12	13	25	719.36	8,992	8,992	17,984
Co-Ed Wrestling	111	111	222	208.28	23,120	23,119	46,239
TOTAL	332	334	666	\$ 266.66	\$ 88,798	\$ 88,796	\$ 177,594
GENERAL							
CoCurricular/Other					\$ 265,864	\$ 265,863	\$ 531,727
Emergency Reserves					47,383	47,383	94,766
TOTAL					\$ 313,247	\$ 313,246	\$ 626,493
TOTALS	3,801	3,312	7,113		\$ 1,764,629	\$ 1,489,016	\$ 3,253,645

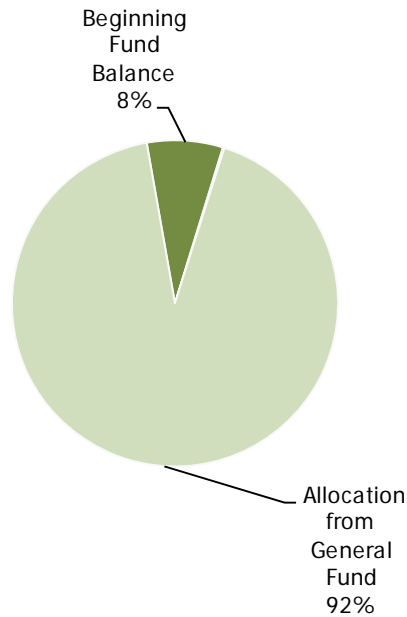
Athletics Fund (continued)



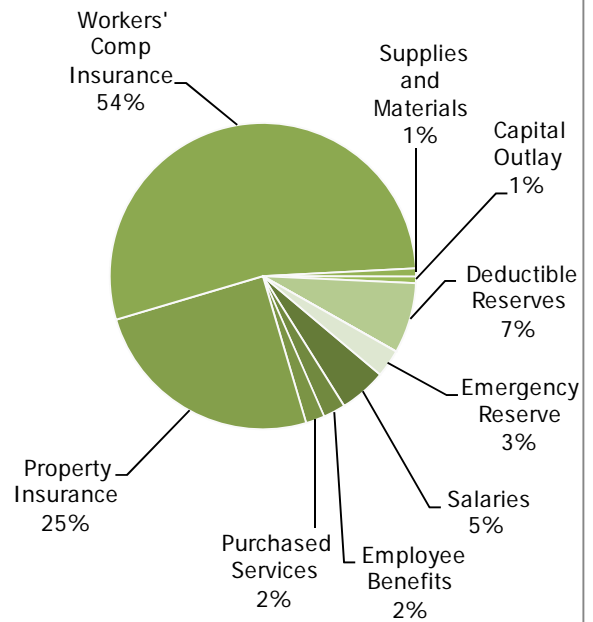
Risk Management Fund
\$3,011,291

The Risk Management Fund accounts for the costs of the District's property and liability insurance, workers' compensation insurance, loss prevention services and coordinates the overall risk management activities for the district.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



Risk Management Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 182,504	\$ 473,133	\$ 258,080	\$ 167,999	\$ 226,588
REVENUE:					
Miscellaneous - Local	\$ 7,278	\$ 2,970	\$ 222,780	\$ 235,080	\$ 5,000
Allocation from General Fund	<u>3,243,572</u>	<u>3,262,242</u>	<u>3,452,387</u>	<u>4,162,692</u>	<u>2,779,703</u>
TOTAL REVENUE	\$ 3,250,850	\$ 3,265,212	\$ 3,675,167	\$ 4,397,772	\$ 2,784,703
TOTAL RESOURCES	<u>\$ 3,433,354</u>	<u>\$ 3,738,345</u>	<u>\$ 3,933,247</u>	<u>\$ 4,565,771</u>	<u>\$ 3,011,291</u>
EXPENDITURES:					
Salaries	\$ 885,478	\$ 886,642	\$ 944,515	\$ 1,111,183	\$ 150,319
Employee Benefits	199,602	223,817	267,593	280,930	70,576
Purchased Services	2,063	46,046	21,409	73,467	60,000
Property Insurance	842,107	819,654	790,604	723,204	752,000
Workers' Comp Insurance	893,616	1,372,294	1,591,130	1,960,288	1,619,113
Supplies and Materials	12,006	13,770	9,149	7,648	26,000
Capital Outlay	327	1,516	26,488	16,561	20,575
Other Objects	32,966	12,442	15,231	16,649	-
Deductible Reserves	<u>92,056</u>	<u>104,084</u>	<u>99,129</u>	<u>149,253</u>	<u>225,000</u>
TOTAL EXPENDITURES	<u>\$ 2,960,221</u>	<u>\$ 3,480,265</u>	<u>\$ 3,765,248</u>	<u>\$ 4,339,183</u>	<u>\$ 2,923,583</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 87,708
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,960,221</u>	<u>\$ 3,480,265</u>	<u>\$ 3,765,248</u>	<u>\$ 4,339,183</u>	<u>\$ 3,011,291</u>
ENDING BALANCE	<u>\$ 473,133</u>	<u>\$ 258,080</u>	<u>\$ 167,999</u>	<u>\$ 226,588</u>	<u>\$ -</u>

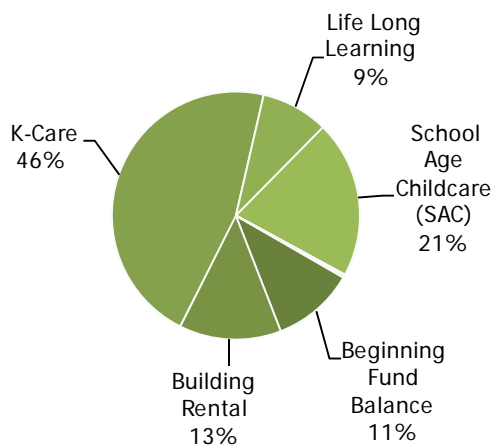
Community Schools Fund

\$5,340,186

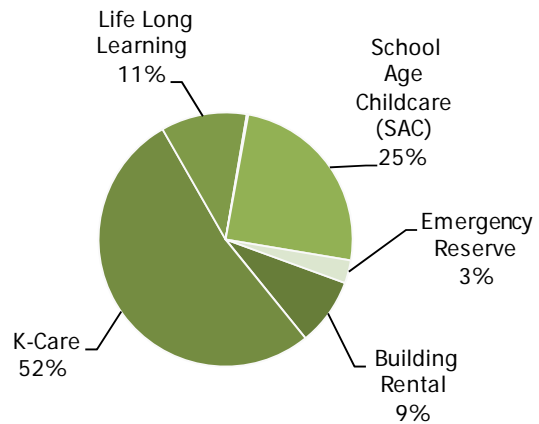
The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. For the 2009-2010 Revised Budget the scholarship program will continue to offer reduced tuition for students of need. The fund provides the following programs:

- 1) School Age Program
- 2) K-Care
- 3) Building Rental
- 4) Life Long Learning
- 5) Community Youth Opportunities Brochure

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



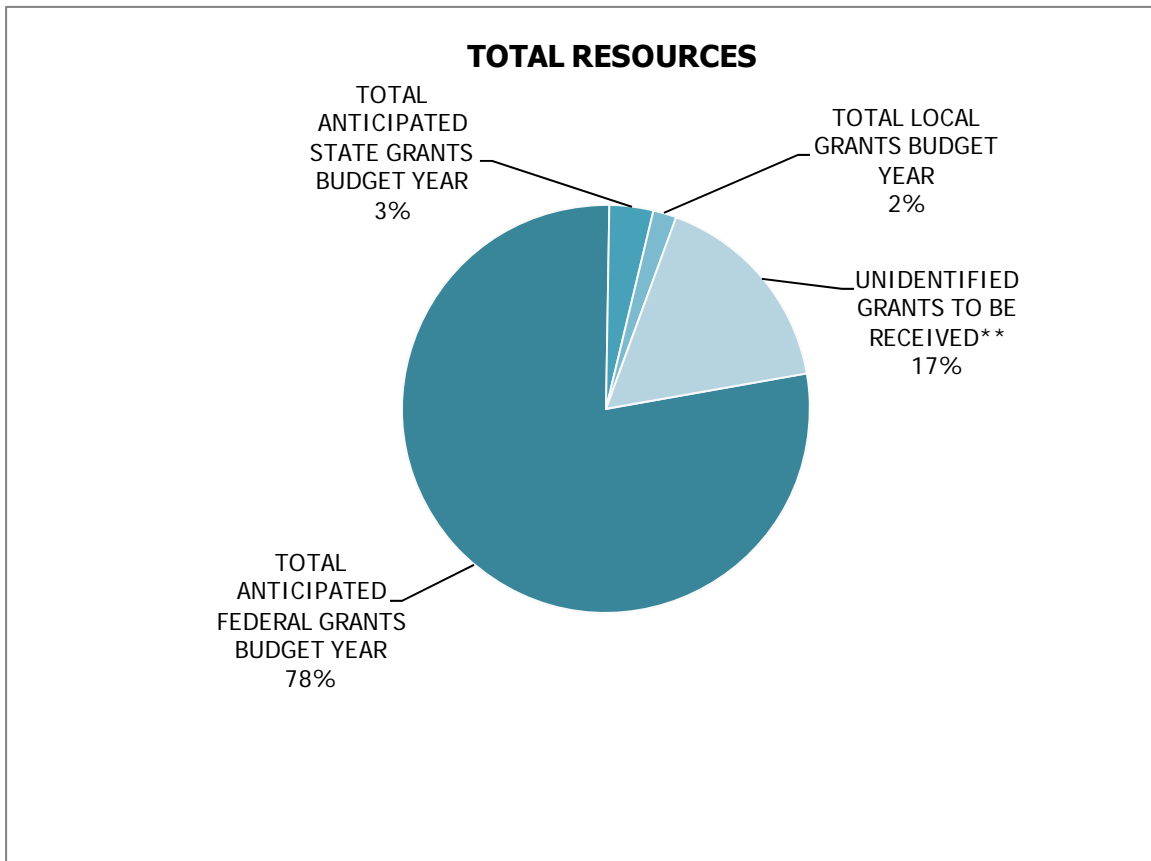
Community Schools Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 531,550	\$ 759,593	\$ 622,028	\$ 809,871	\$ 595,962
REVENUE:					
Building Rental	\$ 764,835	\$ 711,508	\$ 736,433	\$ 740,559	\$ 735,000
K-Care	2,278,440	2,565,322	2,591,795	2,599,399	2,552,994
Life Long Learning	402,299	366,156	487,870	519,131	493,000
School Age Childcare (SAC)	916,428	1,003,913	1,112,371	1,160,899	1,141,519
Spirit Summer Camp	167,204	84,769	-	-	-
Youth Opportunities Brochure	6,900	7,200	8,820	8,600	8,500
Pre-School Care	22,414	148	29,677	-	-
Scholarships	-	(6,322)	(9,634)	(10,000)	(15,000)
TOTAL REVENUE	<u>\$ 4,558,520</u>	<u>\$ 4,732,694</u>	<u>\$ 4,957,332</u>	<u>\$ 5,018,588</u>	<u>\$ 4,916,013</u>
TOTAL RESOURCES	<u>\$ 5,090,070</u>	<u>\$ 5,492,287</u>	<u>\$ 5,579,360</u>	<u>\$ 5,828,459</u>	<u>\$ 5,511,975</u>
EXPENDITURES:					
Building Rental	\$ 527,365	\$ 539,117	\$ 370,507	\$ 392,719	\$ 385,568
K-Care	1,863,856	2,232,334	2,282,772	2,345,686	2,350,514
Life Long Learning	406,119	392,190	469,987	498,705	489,310
Youth Opportunities Brochure	9,166	10,375	14,326	14,744	8,500
School Age Childcare (SAC)	708,222	823,184	941,808	975,338	1,108,420
Spirit Summer Camp	165,350	111,044	-	-	-
Pre-School Care	16,649	3,265	23,184	3,878	-
TOTAL EXPENDITURES	<u>\$ 3,696,727</u>	<u>\$ 4,111,509</u>	<u>\$ 4,102,584</u>	<u>\$ 4,231,070</u>	<u>\$ 4,342,312</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 130,269
TRANSFER OF YEAR END FUND TO:					
GENERAL FUND	\$ 633,750	\$ 758,750	\$ 666,905	\$ 776,427	\$ 642,605
NUTRITION SERVICE FUND	-	-	-	225,000	225,000
TOTAL TRANSFERS	<u>\$ 633,750</u>	<u>\$ 758,750</u>	<u>\$ 666,905</u>	<u>\$ 1,001,427</u>	<u>\$ 867,605</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 4,330,477</u>	<u>\$ 4,870,259</u>	<u>\$ 4,769,489</u>	<u>\$ 5,232,497</u>	<u>\$ 5,340,186</u>
ENDING BALANCE	<u>\$ 759,593</u>	<u>\$ 622,028</u>	<u>\$ 809,871</u>	<u>\$ 595,962</u>	<u>\$ 171,789</u>

Governmental Designated-Purpose Grants Fund

\$19,500,000

The Governmental Designated-Purpose Grants Fund is the vehicle for receipt and expenditure of categorical funds. The district receives numerous local, state, and federal grants which have varying fiscal years. These grant funds supplement the regular district educational programs.



* The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2005-06	2006-07	2007-08	2008-09	2009-10
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	UNAUDITED ACTUAL^	REVISED BUDGET *
20.205	Highway Planning and Construction	June - June	\$ -	\$ 34,960	\$ 63,700	\$ 27,055	\$ 81,954
45.310	State Library Program	July - June	-	13,951	456	10,125	-
84.002A	Adult Education Family Literacy	July - June	117,123	121,968	136,502	116,450	94,070
84.010	Title I, Part A, NCLB	July - June	2,093,080	2,380,725	2,307,770	2,211,835	2,770,081
84.010	Title I, Set Aside, School Improvement	July - June	-	91,727	-	-	-
84.010 A	Title 1A, School Improvement	July - Sept	-	-	83,275	167,633	74,895
84.010A	Title 1A, Family Literacy	July - Aug	-	-	8,459	64,099	-
84.010A	Recruitment and Retention	July - Aug	-	-	21,512	60,257	-
84.027	Special Education: IDEA Part B	July - June	4,934,729	4,985,635	4,922,132	4,928,598	5,113,383
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	32,290	4,976	-	-	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	125,034	131,543	168,856	148,050	149,583
84.060A	Title VII, Part A: Indian Education	July - June	19,499	23,247	26,293	28,057	23,341
84.126	School to Work Alliance Program (SWAP)	July - June	309,727	353,406	339,018	146,325	167,205
84.173	IDEA: Special Education: Preschool Grants	July - June	150,688	114,970	136,784	115,123	115,327
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	428,308	475,334	493,268	-	-
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	-	-	58,191	191,278	199,743
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	103,540	66,497	74,955	76,596	60,562
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	-	-	29,938	42,940	47,700
84.213	Title I, Part B, Even Start	July - June	209,838	180,871	220,236	152,602	-
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	-	1,173	343,966	368,583	380,690
84.287	Title V, Part B, 21st Century Learning Centers	July - June	214,641	174,988	168,723	40,012	-
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	-	106,109	157,561	134,755	-
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	283,616	21,770	-	-	-
84.298	Title V, NCLB, Innovative Programs***	July - June	285,946	54,678	46,086	28,151	-
84.318	Title II, Part D, NCLB, Technology	July - June	33,416	51,533	32,384	12,585	25,783
84.330	Advanced Placement for Disadvantaged Students	July - June	-	9,632	1,435	13,055	-
84.334A	Gaining Early Awareness and Readiness of UP	June - Aug	50,264	-	-	-	-
84.365	Title III, NCLB, ELL	July - June	268,921	234,676	275,167	180,966	240,578
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	53,414	87,585	46,161	110,795	124,757
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	30,790	167,066	271,038	124,897	-
84.367	Title II, Part A, NCLB, Teacher Quality***	July - June	753,522	727,882	1,016,998	783,524	901,945
84.332	Comprehensive School Reform Demonstration	July - Sept	120,210	21,816	12,182	-	-
84.332A	Comprehensive School Reform	July - Sept	62,875	159,759	-	-	-
84.377A	Focus on School Improvement	Jan - Aug	-	-	-	57,892	110,000
84.386	Title IID - ARRA	July - June	-	-	-	-	63,947
84.389	Title I - ARRA	July - June	-	-	-	-	2,091,065
84.391	IDEA Part B, ARRA	July - June	-	-	-	825,038	2,290,707
84.392	IDEA Special Education: Preschool Grants, ARRA	July - June	-	-	-	-	91,092
84.938	Hurricane Katrina Relief 2006	July-June	162,034	1,600	-	-	-
93.938	Coordinated School Health Programs	April - Jan	-	10,000	-	-	-
93.758	Refugee School Impact Grant	Aug - Aug	7,903	-	-	-	-
94.004	Title IV Service Learning	July - June	23,842	33,700	26,000	26,000	-
TOTAL FEDERAL GRANTS			\$ 10,875,250	\$ 10,843,777	\$ 11,489,046	\$ 11,193,276	\$ 15,218,408

Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2005-06	2006-07	2007-08	2008-09	2009-10
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	UNAUDITED ACTUAL [^]	REVISED BUDGET [*]
	Read to Achieve	July - June	\$ 404,213	\$ 1,243,367	\$ 14,551	\$ -	\$ -
	School of Excellence	Indefinite	8,129	1,827	1,657	6,308	-
	Civics Grant	July - June	8,129	1,827	-	3,836	5,164
	Colorado Department of Health	July - June	7,962	-	-	-	-
	COPAN	July - June	2,000	-	-	-	-
	Sun Safety	July - June	5,576	-	-	-	-
	Coordinated School Health	July - June	14,204	-	-	-	-
	Comprehensive Health Education Program	July - June	48,888	15,817	21,152	8,597	25,000
	Colorado Family Literacy	July - June	-	29,387	(1,435)	24,549	8,274
	Kennedy Trust	July - June	-	1,224	3,275	-	-
	Colorado Department of Natl Res Divison of Wildlife	July - June	-	500	-	-	-
	School Counselor Corps	July - June	-	-	-	54,002	179,050
	Expelled and At-Risk - Justice High	July - June	-	-	-	101,157	182,200
	Expelled and At-Risk - Boulder Prep	July - June	35,475	23,650	-	-	77,900
	Expelled and At-Risk	July - June	<u>172,807</u>	<u>115,264</u>	<u>-</u>	<u>-</u>	<u>199,983</u>
	TOTAL STATE GRANTS		<u>\$ 707,383</u>	<u>\$ 1,432,863</u>	<u>\$ 39,200</u>	<u>\$ 198,449</u>	<u>\$ 677,571</u>
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		10,875,250	10,843,777	11,489,046	11,193,276	15,218,408
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		707,383	1,432,863	39,200	198,449	677,571
	TOTAL LOCAL GRANTS BUDGET YEAR		379,077	415,434	425,429	738,600	360,744
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	3,243,277
	TOTAL BUDGET		<u>\$ 11,953,581</u>	<u>\$12,690,247</u>	<u>\$ 11,953,675</u>	<u>\$ 12,130,325</u>	<u>\$ 19,500,000</u>

* Carryover is not included in the Budget

[^] Includes \$1,176,035 in prior year carryovers

** The revenue from grant sources may increase throughout the year as additional grants are received.

Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

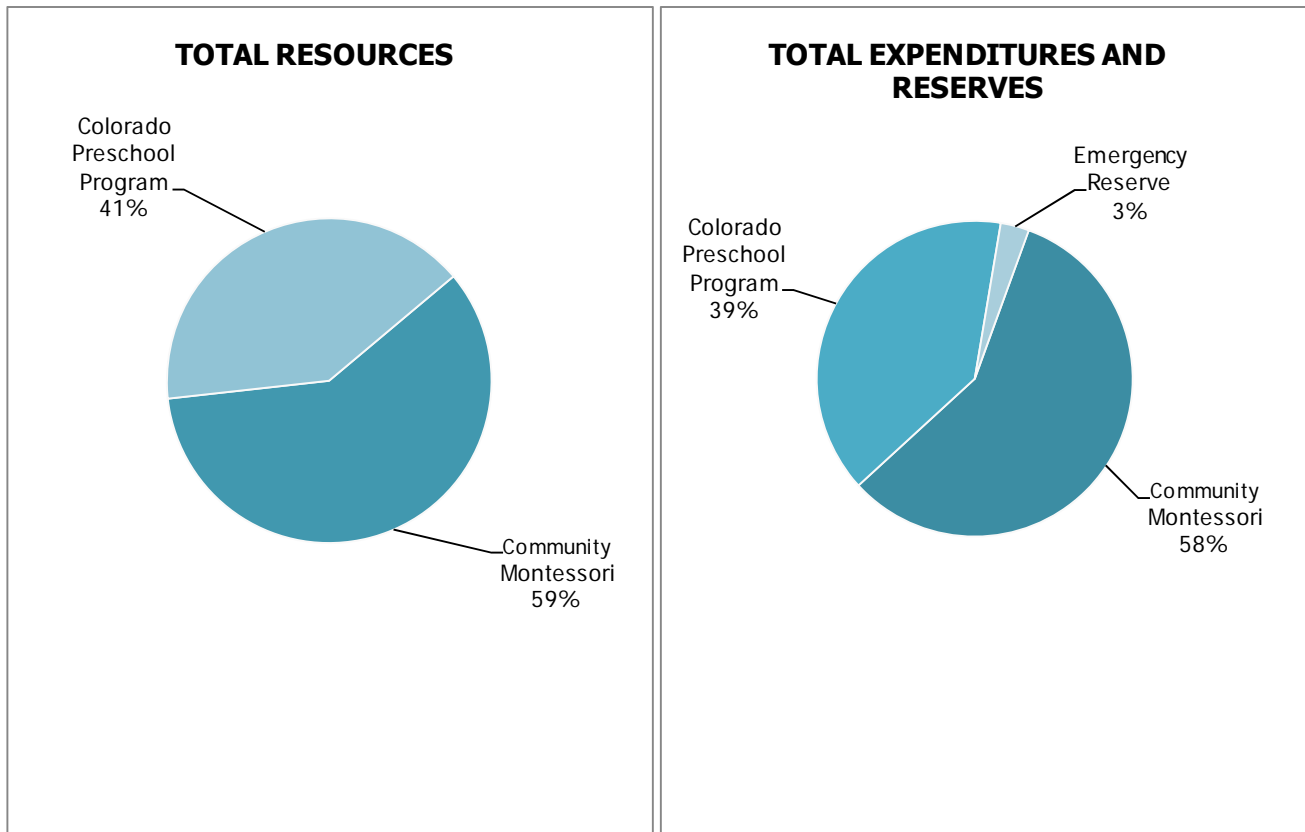
*** Includes a transfer of funds of \$85,911 from Title II to Title V for FY05



Tuition-Based Preschool Fund

\$765,332

The Tuition-Based Preschool Fund was established in 1997-98 to include the tuition and expenses related to the Community Montessori Preschool. As of 2006-07, the fund contained the Community Montessori Preschool as well as activities related to the tuition paying Colorado Preschool Program peers.



Tuition-Based Preschool Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE					
Community Montessori Preschool	\$ 1,438	\$ 43,488	\$ 47,880	\$ 11,439	\$ 18,048
CPP	<u>2,520</u>	<u>2,140</u>	<u>(3,728)</u>	<u>41,770</u>	<u>66,149</u>
TOTAL BEGINNING FUND BALANCE	\$ 3,958	\$ 45,628	\$ 44,153	\$ 53,209	\$ 84,197
REVENUE/TUITION:					
Community Montessori Preschool	\$ 415,790	\$ 447,377	\$ 416,345	\$ 491,135	\$ 524,337
Community Montessori Scholarships	(66,576)	(71,555)	(61,425)	(55,044)	(88,182)
CPP	<u>120,980</u>	<u>107,365</u>	<u>162,819</u>	<u>162,933</u>	<u>244,980</u>
TOTAL REVENUE	\$ 470,194	\$ 483,187	\$ 517,739	\$ 599,024	\$ 681,135
TOTAL RESOURCES	<u>\$ 474,152</u>	<u>\$ 528,815</u>	<u>\$ 561,892</u>	<u>\$ 652,233</u>	<u>\$ 765,332</u>
EXPENDITURES:					
Community Montessori Preschool	\$ 307,164	\$ 371,429	\$ 391,361	\$ 429,482	\$ 440,974
CPP	<u>121,360</u>	<u>113,233</u>	<u>117,321</u>	<u>138,554</u>	<u>302,067</u>
TOTAL EXPENDITURES	<u>\$ 428,524</u>	<u>\$ 484,662</u>	<u>\$ 508,682</u>	<u>\$ 568,036</u>	<u>\$ 743,041</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 22,291
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 428,524</u>	<u>\$ 484,662</u>	<u>\$ 508,682</u>	<u>\$ 568,036</u>	<u>\$ 765,332</u>
ENDING BALANCE					
Community Montessori Preschool	\$ 43,488	\$ 47,881	\$ 11,439	\$ 18,048	\$ -
CPP	<u>2,140</u>	<u>(3,728)</u>	<u>41,770</u>	<u>66,149</u>	<u>-</u>
TOTAL ENDING BALANCE	<u>\$ 45,628</u>	<u>\$ 44,153</u>	<u>\$ 53,209</u>	<u>\$ 84,197</u>	<u>\$ -</u>

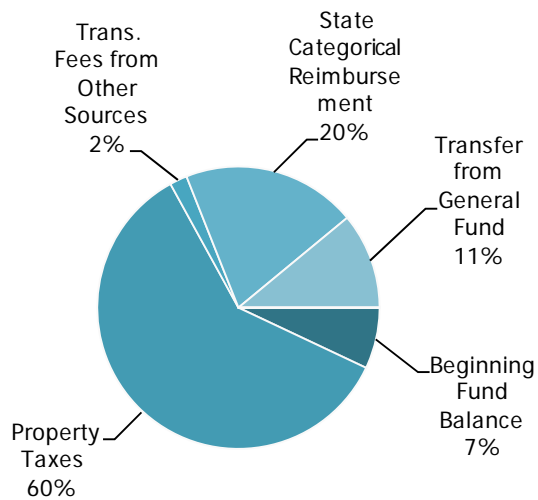
Transportation Fund

\$12,067,865

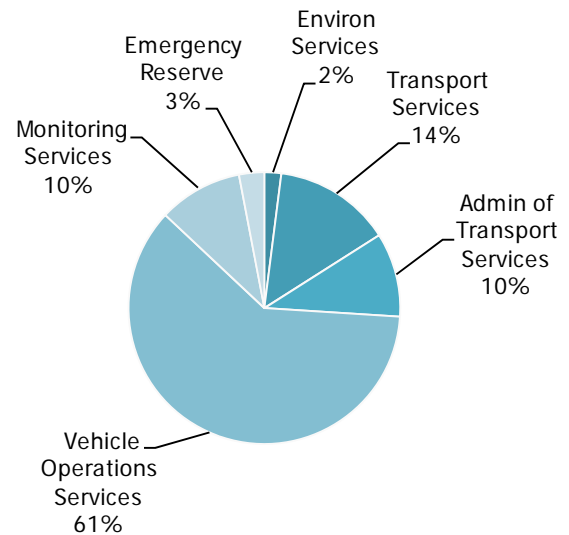
The Transportation Fund, developed after voters approved the 2005 Transportation Mill Levy in November 2005, is used to account for property tax revenue collected for the purpose of paying excess transportation costs pursuant to state statute. This fund accounts for all transportation services of the Boulder Valley School District including:

- 1) Maintenance and Operations
- 2) Environmental Services
- 3) Transportation Services
- 4) Administration of Transportation Services
- 5) Vehicle Operations Services
- 6) Monitoring Services

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



Transportation Fund (continued)

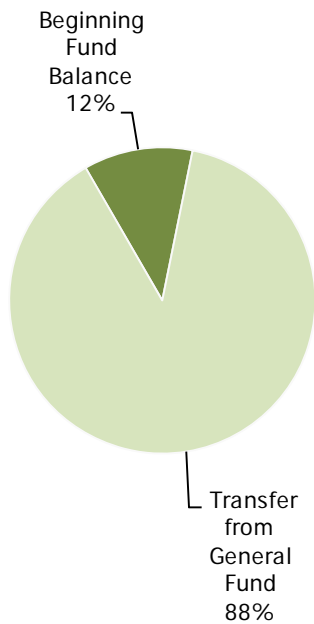
	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 379,769	\$ 952,198	\$ 627,240	\$ 812,240
REVENUE:					
Property Taxes	\$ 4,327,311	\$ 6,266,794	\$ 6,507,499	\$ 7,218,594	\$ 7,238,694
Trans. Fees from Other Sources	245,050	283,290	259,292	253,179	209,597
State Categorical Reimbursement	-	-	-	2,244,747	2,444,331
Transfer from General Fund	<u>4,021,256</u>	<u>2,645,840</u>	<u>3,145,840</u>	<u>991,068</u>	<u>1,363,003</u>
TOTAL REVENUE	\$ 8,593,617	\$ 9,195,924	\$ 9,912,631	\$ 10,707,588	\$ 11,255,625
TOTAL RESOURCES	<u>\$ 8,593,617</u>	<u>\$ 9,575,693</u>	<u>\$ 10,864,829</u>	<u>\$ 11,334,828</u>	<u>\$ 12,067,865</u>
EXPENDITURES:					
Maintenance & Operations	\$ 33,620	\$ 32,860	\$ 40,892	\$ 34,058	\$ 34,398
Environmental Services	125,279	149,002	191,411	171,708	178,464
Transportation Services	1,265,158	1,229,473	1,615,853	1,368,995	1,685,415
Admin of Transportation Services	929,226	1,025,826	1,085,672	1,156,436	1,193,547
Vehicle Operations Services	5,244,569	5,437,252	6,188,503	6,667,663	7,104,418
Monitoring Services	<u>615,996</u>	<u>749,082</u>	<u>1,115,258</u>	<u>1,123,728</u>	<u>1,188,537</u>
TOTAL EXPENDITURES	<u>\$ 8,213,848</u>	<u>\$ 8,623,495</u>	<u>\$ 10,237,589</u>	<u>\$ 10,522,588</u>	<u>\$ 11,384,779</u>
RESERVES:					
Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ 341,543
Contingency Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>341,543</u>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 683,086</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 8,213,848</u>	<u>\$ 8,623,495</u>	<u>\$ 10,237,589</u>	<u>\$ 10,522,588</u>	<u>\$ 12,067,865</u>
ENDING BALANCE	<u>\$ 379,769</u>	<u>\$ 952,198</u>	<u>\$ 627,240</u>	<u>\$ 812,240</u>	<u>\$ -</u>

Colorado Preschool Program Fund

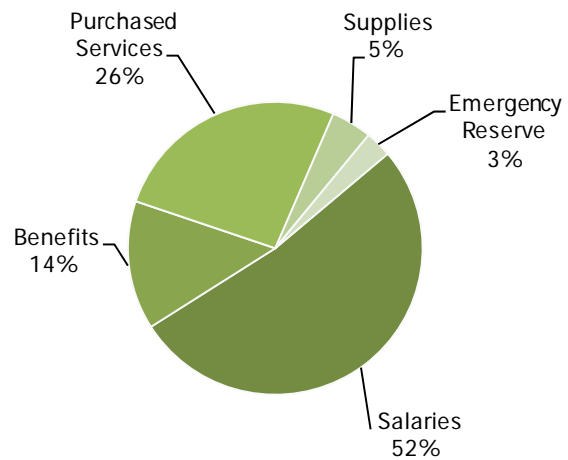
\$1,293,331

The Colorado Preschool Program Fund began in the 2001-02 fiscal year. It was established by Senate Bill 01-123, which required the expenditure of a portion of a school district's per pupil operating revenue for the BVSD Colorado Preschool Program. It's expected for the 2009-10 fiscal year that Boulder Valley School District will be allocated 340 slots for preschool (170.0 FTE).

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



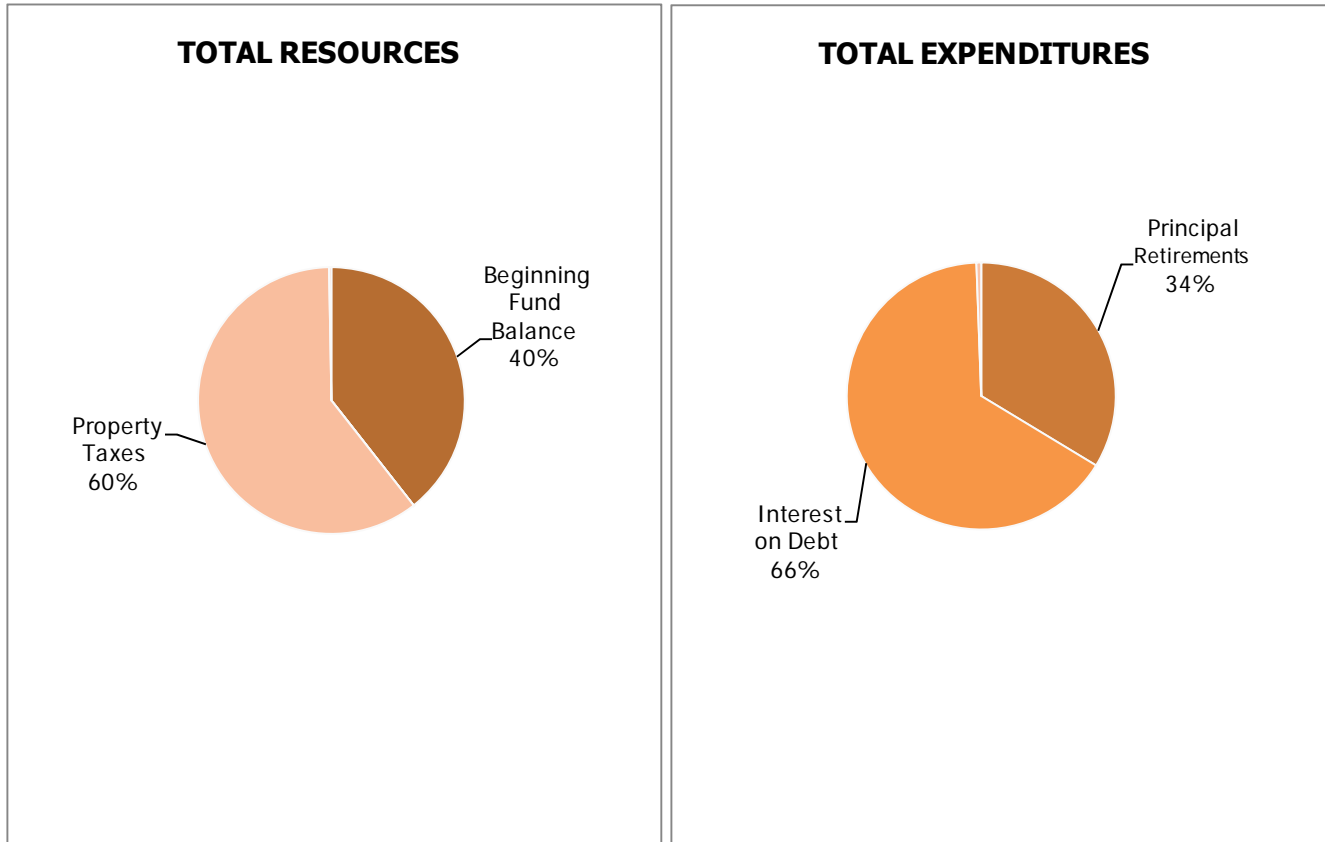
Colorado Preschool Program Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 11,421	\$ 60,112	\$ 81,096	\$ 79,217	\$ 149,061
REVENUE:					
Transfer from General Fund	\$ 704,062	\$ 878,238	\$ 1,019,711	\$ 1,133,302	\$ 1,144,270
TOTAL REVENUE	\$ 704,062	\$ 878,238	\$ 1,019,711	\$ 1,133,302	\$ 1,144,270
TOTAL RESOURCES	<u>\$ 715,483</u>	<u>\$ 938,350</u>	<u>\$ 1,100,807</u>	<u>\$ 1,212,519</u>	<u>\$ 1,293,331</u>
EXPENDITURES:					
Salaries	\$ 191,703	\$ 310,864	\$ 397,466	\$ 542,933	\$ 674,364
Benefits	34,525	61,750	89,801	135,363	182,998
Purchased Services	388,813	456,489	491,182	341,101	340,400
Supplies	<u>40,330</u>	<u>28,151</u>	<u>43,141</u>	<u>44,061</u>	<u>57,899</u>
TOTAL EXPENDITURES	<u>\$ 655,371</u>	<u>\$ 857,254</u>	<u>\$ 1,021,590</u>	<u>\$ 1,063,458</u>	<u>\$ 1,255,661</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 37,670
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 655,371</u>	<u>\$ 857,254</u>	<u>\$ 1,021,590</u>	<u>\$ 1,063,458</u>	<u>\$ 1,293,331</u>
ENDING BALANCE	<u>\$ 60,112</u>	<u>\$ 81,096</u>	<u>\$ 79,217</u>	<u>\$ 149,061</u>	<u>\$ -</u>

Bond Redemption Fund

\$27,712,855

The Bond Redemption Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The size of the mill levy for the Bond Redemption Fund is determined by the amount of the yearly requirement for the payment of principal and interest on the outstanding bonds. A reserve of approximately one year's payment is maintained.



Bond Redemption Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 15,577,400	\$ 15,912,470	\$ 23,304,815	\$ 17,282,227	\$ 20,663,878
REVENUE:					
Delinquent Property Taxes	\$ 18,489	\$ 23,942	\$ 15,005	\$ 27,388	\$ 20,000
Property Taxes	13,470,896	20,319,570	19,068,693	25,055,982	31,611,290
Interest Income	437,675	654,054	457,060	154,610	150,000
TOTAL REVENUE	\$ 13,927,060	\$ 20,997,566	\$ 19,540,758	\$ 25,237,980	\$ 31,781,290
TOTAL RESOURCES	<u>\$ 29,504,460</u>	<u>\$ 36,910,036</u>	<u>\$ 42,845,573</u>	<u>\$ 42,520,207</u>	<u>\$ 52,445,168</u>
EXPENDITURES:					
Principal Retirements	\$ 7,060,000	\$ 7,375,000	\$ 10,020,000	\$ 9,575,000	\$ 9,325,000
Interest on Debt	6,529,990	6,227,721	10,983,635	12,278,488	18,227,548
Other - Paying Agent Fees	2,000	2,500	129,201	2,841	160,307
TOTAL EXPENDITURES	\$ 13,591,990	\$ 13,605,221	\$ 21,132,836	\$ 21,856,329	\$ 27,712,855
OTHER FINANCING SOURCES (USES)					
Proceeds from Debt Issuance	\$ -	\$ -	\$ (49,910,000)	\$ -	\$ 53,645,000
Bond Premium	-	-	(2,824,044)	-	2,385,564
Payment to Escrow Agent	-	-	57,164,554	-	(58,118,375)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 4,430,510	\$ -	\$ (2,087,811)
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 13,591,990</u>	<u>\$ 13,605,221</u>	<u>\$ 16,702,326</u>	<u>\$ 21,856,329</u>	<u>\$ 29,800,666</u>
ENDING BALANCE	<u>\$ 15,912,470</u>	<u>\$ 23,304,815</u>	<u>\$ 26,143,247</u>	<u>\$ 20,663,878</u>	<u>\$ 22,644,502</u>
MILL LEVY	3.274	4.902	4.142	4.775	6.565
TOTAL ASSESSED VALUATION:					
FOR THE YEAR 2005 (Certified)	\$ 4,154,385,863				
FOR THE YEAR 2006 (Certified)		\$ 4,164,972,283			
FOR THE YEAR 2007 (Certified)			\$ 4,628,081,788		
FOR THE YEAR 2008 (Certified)				\$ 4,681,607,636	
FOR THE YEAR 2009 (Certified)					\$ 4,878,665,186

Building Fund

\$82,683,906

2006-2013 Building Fund Six Year Spending Plan

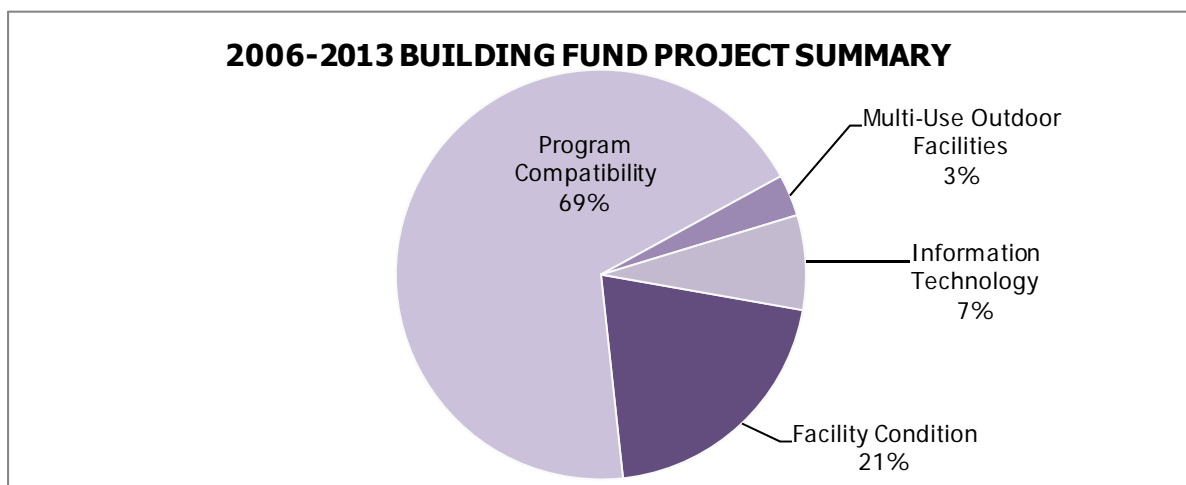
Facility Condition improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

Program Compatibility improvements will focus on improving and expanding core instructional spaces at all schools in the district. Classrooms, small group instructional spaces, art rooms, gyms, libraries, administrative offices, teacher workrooms, and cafeteria/kitchen expansions are included at many schools. Schools scheduled for major additions and remodeling include: a rebuild of Casey Middle School, Columbine Elementary, Foothill Elementary, BCSIS, High Peaks, Southern Hills Middle, Louisville Middle, and Broomfield High.

Multi-Use Outdoor Facilities improvements will provide for safety upgrades and enhancements at all elementary school playgrounds and for general specific improvements at all middle and high schools. This includes field houses at sports stadiums hosting dual schools and water/sanitary facilities at selected high school sports fields. Nederland Middle/Senior High School will receive a new synthetic turf field along with a paved all-weather running track and general improvements to its outdoor sports complex.

Information Technology improvements will provide for new current technology Wide Area Network, LAN upgrades at all district facilities, a single unified voice communication system for the entire district and a pilot video distribution system that will serve as a model for further implementation.

Facility Condition	\$	59,779,980
Program Compatibility		200,367,464
Multi-Use Outdoor Facilities		9,581,400
Information Technology		21,751,863
TOTAL COST	\$	291,480,707
Project Reserve		5,328,103
TOTALS	\$	296,808,810



Building Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 120,482,401	\$ 87,195,962	\$ 162,152,708
REVENUE:					
Net Bond Proceeds - 2007 Issuance	\$ -	\$ 121,415,603	\$ -	\$ -	\$ -
Net Bond Proceeds - 2009 Issuance	-	-	-	180,704,069	-
Interest Income	-	1,850,883	5,703,231	1,740,680	423,472
Other Local Revenue	-	-	47,988	1,788,058	847,250
TOTAL REVENUE	\$ -	\$ 123,266,486	\$ 5,751,219	\$ 184,232,807	\$ 1,270,722
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 123,266,486</u>	<u>\$ 126,233,620</u>	<u>\$ 271,428,769</u>	<u>\$ 163,423,430</u>
EXPENDITURES:					
Phase I Projects	\$ -	\$ 2,271,173	\$ 39,037,658	\$ 107,174,728	\$ 46,348,127
Bond Issuance Costs	-	512,912	-	1,330,325	-
Phase II Building Fund Projects	-	-	-	771,008	36,335,779
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 2,784,085</u>	<u>\$ 39,037,658</u>	<u>\$ 109,276,061</u>	<u>\$ 82,683,906</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 120,482,401</u>	<u>\$ 87,195,962</u>	<u>\$ 162,152,708</u>	<u>\$ 80,739,524</u>

Building Fund (continued)

Project List

Elementary School Projects			09-10
<u>School</u>	<u>Projected Cost</u>		<u>Budget</u>
Bear Creek Elem	\$ 6,457,529	\$	2,542,180
Birch Elem	4,200,702		4,243,469
BCSIS/High Peaks	7,467,039		1,489,123
Coal Creek Elem	-		-
Columbine Elem	12,221,995		4,080,364
Community Montessori	1,705,974		57,795
Creekside Elem	2,208,698		695,062
Crest View Elem	5,892,213		134,463
Douglass Elem	532,937		449,969
Eisenhower Elem	3,125,645		2,231,375
Emerald Elem	3,201,265		2,942,340
Fireside Elem	-		-
Flatirons Elem	4,203,473		1,400,168
Foothill Elem	9,051,405		550,308
Gold Hill Elem	18,787		172,587
Heatherwood Elem	3,615,572		3,349,599
Jamestown Elem	157,279		157,279
Kohl Elem	3,986,949		3,790,413
Lafayette Elem	3,009,587		201
Louisville Elem	2,850,862		2,860,526
Mesa Elem	4,303,892		1,352,028
Nederland Elementary	988,466		885,669
Pioneer Elem	4,605,385		79
Ryan Elem	176,362		97,903
Sanchez Elem	3,449,086		172,454
Superior Elem	605,162		319,993
University Hill Elem	3,957,110		3,551,831
Whittier Elem	3,472,286		3,117,717
Total Elementary School Projects:	\$ 95,465,660	\$	40,644,895

Middle School Projects			09-10
<u>School</u>	<u>Projected Cost</u>		<u>Budget</u>
Angevine Middle	\$ -	\$	-
Broomfield Heights Middle	-		-
Casey Middle	31,122,650		20,740,221
Centennial Middle	-		-
Manhattan Middle	11,061,508		365,449
Platt Middle	8,120,792		230,544
Louisville Middle	16,632,864		2,232,219
Southern Hills Middle	10,576,858		894,323
Summit Middle Charter	4,778,391		340,232
Total Middle School Projects:	\$ 82,293,063	\$	24,802,988

Building Fund (continued)

Project List (continued)

High School Projects		
<u>School</u>	<u>Projected Cost</u>	<u>09-10 Budget</u>
Arapahoe Campus	\$ 5,333,778	\$ 4,983,681
Boulder High	11,812,819	160,972
Broomfield High	20,774,010	2,502,133
Centaurus High	6,083,991	12,267
Fairview High	10,910,579	1,400,168
Monarch High	587,360	-
New Vista High	-	-
Total High School Projects:	\$ 55,502,537	\$ 9,059,221

K-8 and Middle/Senior School Projects		
<u>School</u>	<u>Projected Cost</u>	<u>09-10 Budget</u>
Aspen Creek K-8	\$ 964,370	\$ 754,126
Eldorado K-8	1,069,861	-
Nederland Middle/High	2,192,561	1,048,019
Monarch K-8	-	-
Total K-8 and Middle/Senior School Projects:	\$ 4,226,792	\$ 1,802,145

Charter School Projects		
<u>School</u>	<u>Projected Cost</u>	<u>09-10 Budget</u>
Boulder Prep	\$ 400,000	\$ -
Horizons K-8	-	-
Justice High	200,000	-
Peak to Peak K-12 Charter	1,600,000	-
Total Charter School Projects:	\$ 2,200,000	\$ -

Building Fund (continued)

Project List (continued)

District Wide Projects		
<u>Facility</u>	<u>Projected Cost</u>	09-10 <u>Budget</u>
Ed Center - Central HVAC Control	\$ 254,750	\$ -
Irrigation Central Control	250,000	10,856
IT - LAN	4,758,103	1,744,236
IT - WAN	10,645,125	934,187
IT - VOIP	4,858,875	-
IT - VIDEO	1,489,760	1,401,628
Total District Wide Projects:	\$ 22,256,613	\$ 4,090,907

Project Summary		
	<u>Projected Cost</u>	09-10 <u>Budget</u>
Elementary School	\$ 95,465,660	\$ 40,644,895
Middle School	82,293,063	24,802,988
High School	55,502,537	9,059,221
K-8 and Middle/Senior School	4,226,792	1,802,145
Charter School	2,200,000	-
Total School Projects:	\$ 239,688,052	\$ 76,309,249
Total District Wide Projects:	\$ 22,256,613	\$ 4,090,907
Overhead	\$ 5,000,000	\$ 2,283,750
GRAND TOTAL Projects:	\$ 266,944,665	\$ 82,683,906

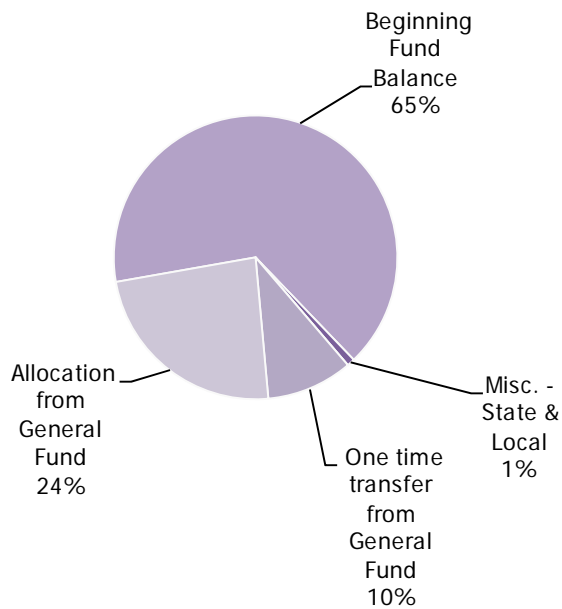


Capital Reserve Fund

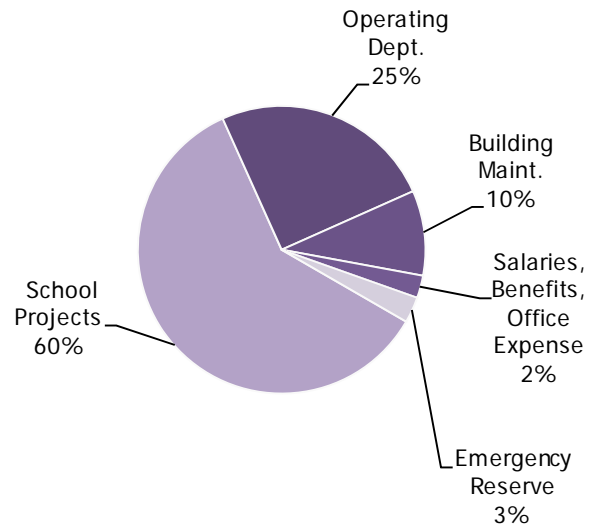
\$11,697,837

The Capital Reserve Fund may be used for the purchase of equipment, computer equipment or for the acquisition of property, construction of new facilities, or remodeling existing facilities. Individual projects are approved by the Board of Education. Charter schools not in district facilities receive the Capital Reserve allocation directly.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



Capital Reserve Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE					
Reserve - TABOR	\$ 836,052	\$ 264,723	\$ 250,777	\$ 375,491	\$ 323,049
Reserve - Project Carryover	948,000	851,126	1,263,187	6,251,477	5,978,114
Unreserved Beginning Balance	-	1,459,635	1,196,706	414,910	1,374,565
TOTAL BEGINNING FUND BALANCE	\$1,784,052	\$2,575,484	\$ 2,710,670	\$ 7,041,878	\$ 7,675,728
REVENUE:					
Sale of School Property	\$ 620,000	\$ 629,875	\$ 4,100,000	\$ 550,000	\$ -
Miscellaneous - State & Local	192,720	23,775	30,691	411,762	104,000
One time transfer from General Fund	3,257,159	1,409,000	3,151,349	22,860	1,149,826
Allocation from General Fund	3,792,595	3,977,901	4,186,893	3,740,453	2,768,283
TOTAL REVENUE	\$ 7,962,474	\$ 6,040,551	\$ 11,468,933	\$ 4,725,075	\$ 4,022,109
TOTAL RESOURCES	\$ 9,746,526	\$ 8,616,035	\$ 14,179,603	\$ 11,766,953	\$ 11,697,837
EXPENDITURES:					
School Projects	\$ 2,432,378	\$ 1,839,751	\$ 2,927,996	\$ 1,666,956	\$ 7,012,248
Operating Departments	2,217,876	1,031,560	2,577,158	742,054	2,931,291
Building Maintenance	1,230,496	1,697,816	1,134,936	1,154,465	1,118,584
Salaries, Employee Benefits, Office Expense	757,404	564,813	472,226	529,801	295,000
Instructional Equipment	532,888	771,425	25,409	(2,051)	-
TOTAL EXPENDITURES	\$ 7,171,042	\$ 5,905,365	\$ 7,137,725	\$ 4,091,225	\$ 11,357,123
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 340,714
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 7,171,042	\$ 5,905,365	\$ 7,137,725	\$ 4,091,225	\$ 11,697,837
ENDING BALANCE	\$ 2,575,484	\$ 2,710,670	\$ 7,041,878	\$ 7,675,728	\$ -

Capital Reserve Fund (continued)

Project Summary

Elementary Schools			
<u>School</u>	<u>Project</u>		<u>09-10 Budget</u>
Bear Creek	Fire Alarm Replacement (Carry over 08/09)	\$	13,874
Coal Creek	Replace Boiler Room Dampers		4,500
Coal Creek	Bathroom Improvements		3,200
Columbine	Relocation of Portable		35,000
Creekside	Select Window Replacement		80,000
Crest View	Boiler Replacement (Carry Over 08/09)		20,080
Gold Hill	Furnace Replacement/Clean Air Ducts		5,000
Jamestown	Clean Air Ducts		3,100
Pioneer	Classroom Conversion		86,000
Ryan	Pre-School Construction		15,000
Sanchez	Boiler Replacement (Carry over 08/09)		55,000
Superior	Replace Variable Frequency Drives		40,000
Superior	Drainage Improvements (Carry over 08/09)		10,000
Superior	Replace Portable Skirting		20,000
Superior	Replace Chiller Control		5,000
Total Elementary Schools:		\$	395,754

Middle Schools			
<u>School</u>	<u>Project</u>		<u>09-10 Budget</u>
Angevine	Replace Floor Tile	\$	70,000
Centennial	Bathroom Improvements		20,000
Eldorado	Tennis Court Repairs		23,000
Eldorado	Replace Portable Skirting		15,000
Eldorado	Drainage Improvements		10,000
Eldorado	City of Superior Pavement Payment		21,151
Eldorado	Replace Variable Frequency Drives		30,000
Halcyon	Re-Set Portable		25,000
Louisville	Replace Gym Basket Motors		15,000
Monarch K-8	Replace Variable Frequency Drives		30,000
Platt	Replace Boiler Valves (Carry over 08/09)		40,000
Platt	HVAC Improvements		10,000
Total Middle Schools:		\$	309,151

Capital Reserve Fund (continued)

Project Summary (continued)

High Schools		
<u>School</u>	<u>Project</u>	<u>09-10 Budget</u>
Arapahoe Campus	Replace HVAC Unit (Carry Over 08/09)	\$ 25,000
Arapahoe Campus	Reset Auto Lift	10,000
Boulder	Field Scoreboard Replacement (Carry over 08/09)	48,153
Boulder	Replace Fieldhouse HVAC	18,000
Broomfield	Concrete and Paving	25,000
Centaurus	Field Scoreboard Replacement (Carry over 08/09)	36,527
Centaurus	Replace Variable Frequency Drives	25,000
Fairview	Field Lights (Carry Over 08/09)	190,000
Monarch	Replace Variable Frequency Drives	30,000
Nederland	Back-up Generator	15,000
New Vista	Bathroom Improvements	25,000
Total High Schools:		\$ 447,680

District Wide		
	<u>Project</u>	<u>09-10 Budget</u>
District Wide	Asbestos Building Assessments	\$ 45,000
District Wide	Nutrition Services Equipment	100,000
District Wide	Emergencies	450,394
District Wide	Energy Audits/Recomissioning	50,000
District Wide	Fire Detector Replacement	10,000
District Wide	Paving and Concrete	200,000
District Wide	Garden-to-Table Program	10,000
District Wide	Key Set Replacement/Door Hardware	50,000
District Wide	Security Improvements	150,000
Total District Wide:		\$ 1,065,394

Bond Support		
<u>School</u>	<u>Project</u>	<u>09-10 Budget</u>
Arapahoe Campus	Building Improvements	\$ 817,269
Columbine	Building Improvements	3,977,000
Total Bond Support:		\$ 4,794,269

School Project Sub-Total Summary		
	Elementary Schools	\$ 395,754
	Middle Schools	309,151
	High Schools	447,680
	District Wide	1,065,394
	Bond Support	4,794,269
School Project Sub-Total:		\$ 7,012,248

Capital Reserve Fund (continued)

Project Summary (continued)

Operating Departments		
<u>Department</u>	<u>Project</u>	<u>09-10 Budget</u>
Learning Services	Temporary Office Space	\$ 70,000
Learning Services	African Drum Sets	7,500
Maintenance	Equipment/Vehicle Replacement	300,000
Maintenance	Small Tool Replacement	30,000
Operational Services	Ed Center Parking Improvements	95,000
Operational Services	Real Estate Capital Improvements	50,000
School Leadership	DIMC Conversion	25,000
Special Ed	Equipment	10,000
Transportation	Bus Replacement	1,598,580
Transportation	Bus Replacement (Carry Over 08/09)	745,211
Total Operating Departments:		\$ 2,931,291

Building Maintenance - District Wide		
	<u>Project</u>	<u>09-10 Budget</u>
District Wide	Americans With Disabilities Act	\$ 30,000
District Wide	Backflow Preventer Replacement	15,000
District Wide	Custodial Equipment Replacement	50,000
District Wide	Door Replacement	40,000
District Wide	Electrical Reserve	45,000
District Wide	Environmental Management	50,000
District Wide	Field Striping	20,000
District Wide	Flooring Replacement	250,000
District Wide	Grounds Restoration	150,000
District Wide	Heat Mitigation	10,000
District Wide	HVAC/Plumbing Reserve	100,000
District Wide	Painting	40,000
District Wide	Playground Surfacing, Drainage, Containment	50,000
District Wide	Restroom Stall Replacement	20,000
District Wide	Roofing	248,584
Total Building Maintenance - District Wide:		\$ 1,118,584

Capital Reserve Fund (continued)

Project Summary (continued)

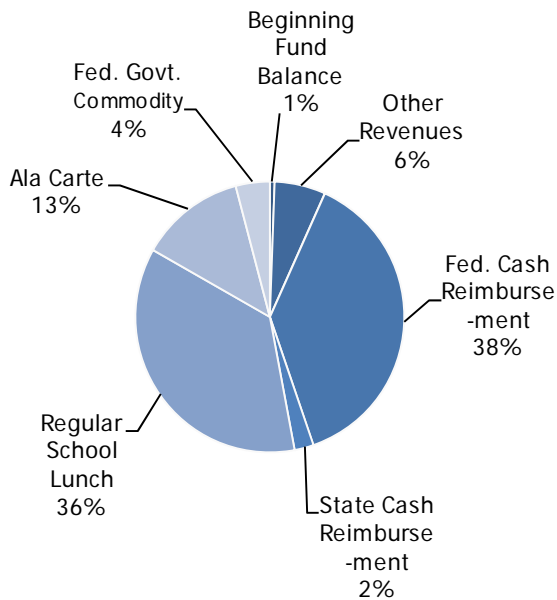
Salaries/Benefits/Office Expenses	
Salaries/Benefits/Office Expenses	\$ 295,000
Total Salaries/ Benefits/ Office Expenses:	\$ 295,000
Reserves	
Emergency Reserve (TABOR-3% Budget)	\$ 340,714
Total Reserves:	\$ 340,714
GRAND TOTAL Summary	
School Projects	\$ 7,012,248
Operating Departments	2,931,291
Building Maintenance - District Wide	1,118,584
Salaries/Benefits/Office Expenses	295,000
Reserves	340,714
GRAND TOTAL:	\$ 11,697,837

Nutrition Services Fund

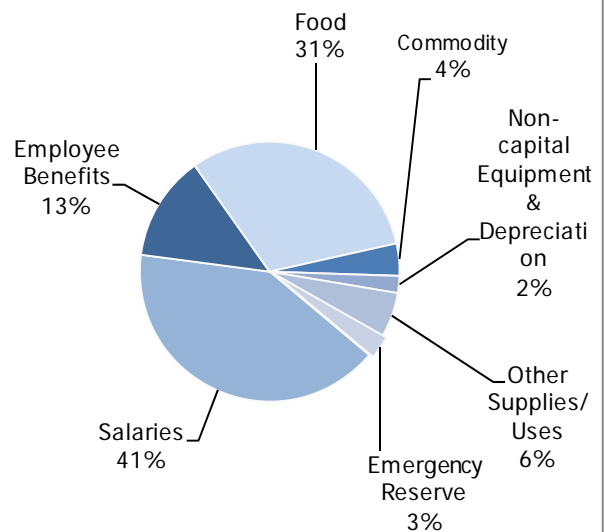
\$6,059,511

The Nutrition Services Program serves approximately 12,700 meals including 1,130 a la carte meals per day in 22 preparation kitchens serving 47 schools, 4 Head Starts, and 1 catered site. The program is primarily dependent on Nutrition Services revenue from 172 serving days. A one-time transfer of \$225,000 has been provided by the Community School Fund for the 2009-10 fiscal year. Prices for the 2009-10 school year will include an increase of \$.25 for lunch meals as well as expanded breakfast meal service.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES

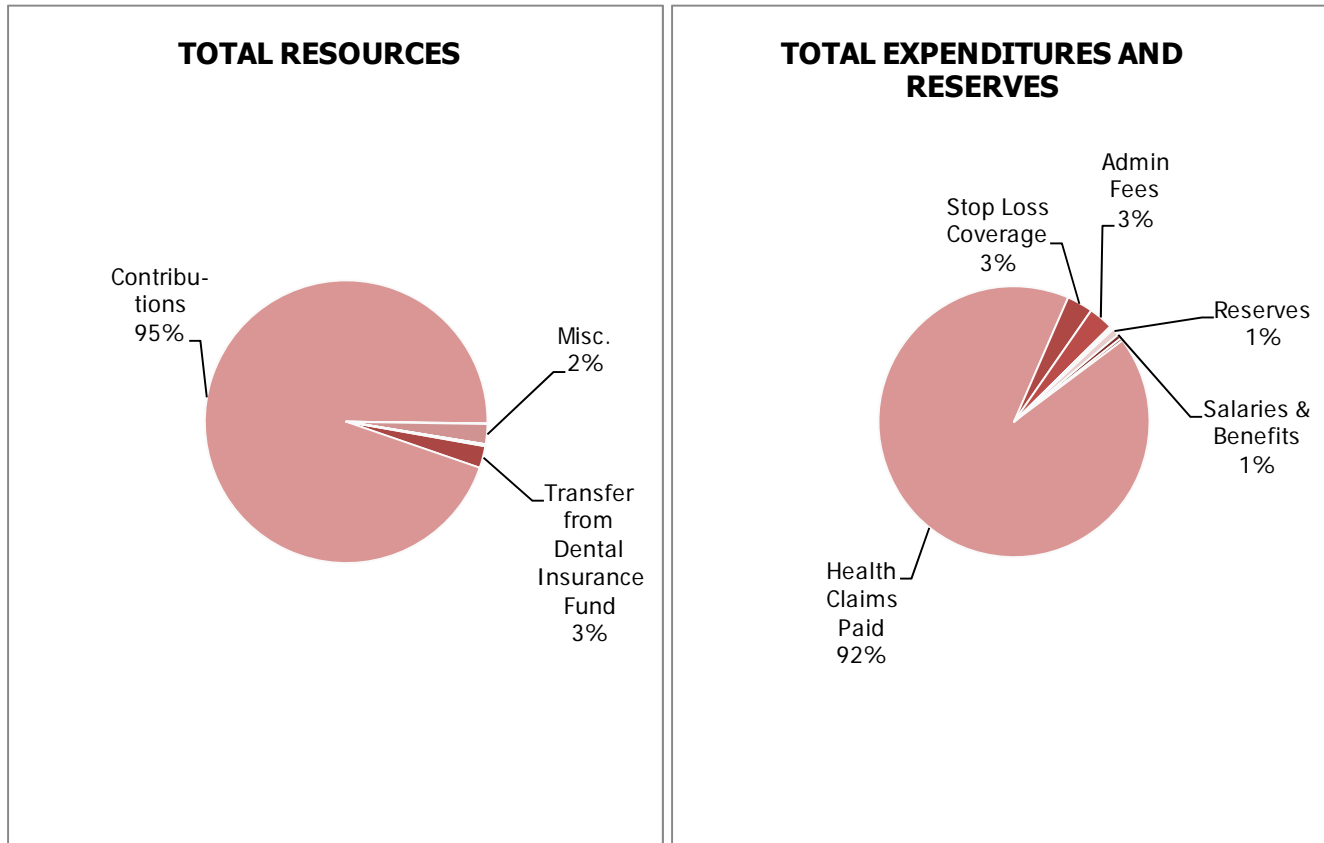


Nutrition Services Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 803,639	\$ 640,318	\$ 353,574	\$ 151,306	\$ 33,557
INVESTED IN CAPITAL ASSETS	249,763	241,459	217,528	356,784	300,555
REVENUE:					
Over/Under	\$ -	\$ 14,876	\$ (1,067)	\$ 15,870	\$ -
Milk	80,367	-	-	-	-
A la Carte	107,333	1,963,868	1,861,104	1,328,611	759,096
Regular School Lunch	1,383,388	1,424,501	1,495,520	1,664,886	2,171,268
Sandwich Line	1,705,355	-	-	-	-
Federal Cash Reimbursement	1,410,753	1,488,625	1,662,564	1,819,482	2,285,371
State Cash Reimbursement	53,732	52,648	50,534	58,956	56,704
Catering	7,968	3,008	1,393	707	2,000
Reduced Price Meals	18,921	18,668	19,730	14,106	36,189
Federal Government Commodities	204,659	287,475	308,007	306,731	243,667
Miscellaneous - Local	9,460	-	207,405	32,772	42,000
Building Rental	2,840	3,873	2,616	4,975	-
Breakfast Revenue	6,607	10,593	12,286	8,197	97,309
Headstart	48,803	46,863	45,382	54,381	43,850
Transfer from Community School Fund	-	-	-	225,000	225,000
TOTAL REVENUE	\$ 5,040,186	\$ 5,314,998	\$ 5,665,474	\$ 5,534,674	\$ 5,962,454
TOTAL RESOURCES	<u>\$ 6,093,588</u>	<u>\$ 6,196,775</u>	<u>\$ 6,236,576</u>	<u>\$ 6,042,764</u>	<u>\$ 6,296,566</u>
EXPENDITURES:					
Salaries	\$ 2,016,498	\$ 2,125,503	\$ 2,211,314	\$ 2,417,222	\$ 2,482,247
Employee Benefits	507,343	580,391	636,935	729,680	796,248
Purchased Services	58,001	47,186	40,446	40,762	82,500
Food	2,133,336	2,357,604	2,447,552	2,238,613	1,895,849
Commodities	160,996	144,174	-	-	243,667
Other Supplies/Uses	112,688	138,240	157,842	178,964	205,000
Non-capital Equipment	35,841	30,651	14,619	6,395	65,000
Equipment Depreciation	40,157	46,704	45,911	63,343	63,500
Indirect Costs	122,755	122,755	122,755	-	-
Other Objects and Uses	24,196	32,465	51,112	33,673	49,009
TOTAL EXPENDITURES	<u>\$ 5,211,811</u>	<u>\$ 5,625,673</u>	<u>\$ 5,728,486</u>	<u>\$ 5,708,652</u>	<u>\$ 5,883,020</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 176,491
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 5,211,811</u>	<u>\$ 5,625,673</u>	<u>\$ 5,728,486</u>	<u>\$ 5,708,652</u>	<u>\$ 6,059,511</u>
ENDING BALANCE	<u>\$ 640,318</u>	<u>\$ 353,574</u>	<u>\$ 151,306</u>	<u>\$ 33,557</u>	<u>\$ -</u>
INVESTED IN CAPITAL ASSETS	\$ 241,459	\$ 217,528	\$ 356,784	\$ 300,555	\$ 237,055

Health Insurance Fund
\$24,769,725

The Health Insurance Fund accounts for claims and administrative fees of the district's Health Insurance Employee Benefit Program. Employees have the choice of participating in the district's self-funded plan or in a traditional plan offered by Kaiser Permanente. The district contributes a premium of \$5,175 per eligible employee. Employees have the option to purchase dependent coverage at the same rate as the district. The district also contributes to an Employee Assistance Program at a contribution rate of \$1.26 per employee. For 2009-10 one-time funds of \$1.2 million are used to offset costs of the program.



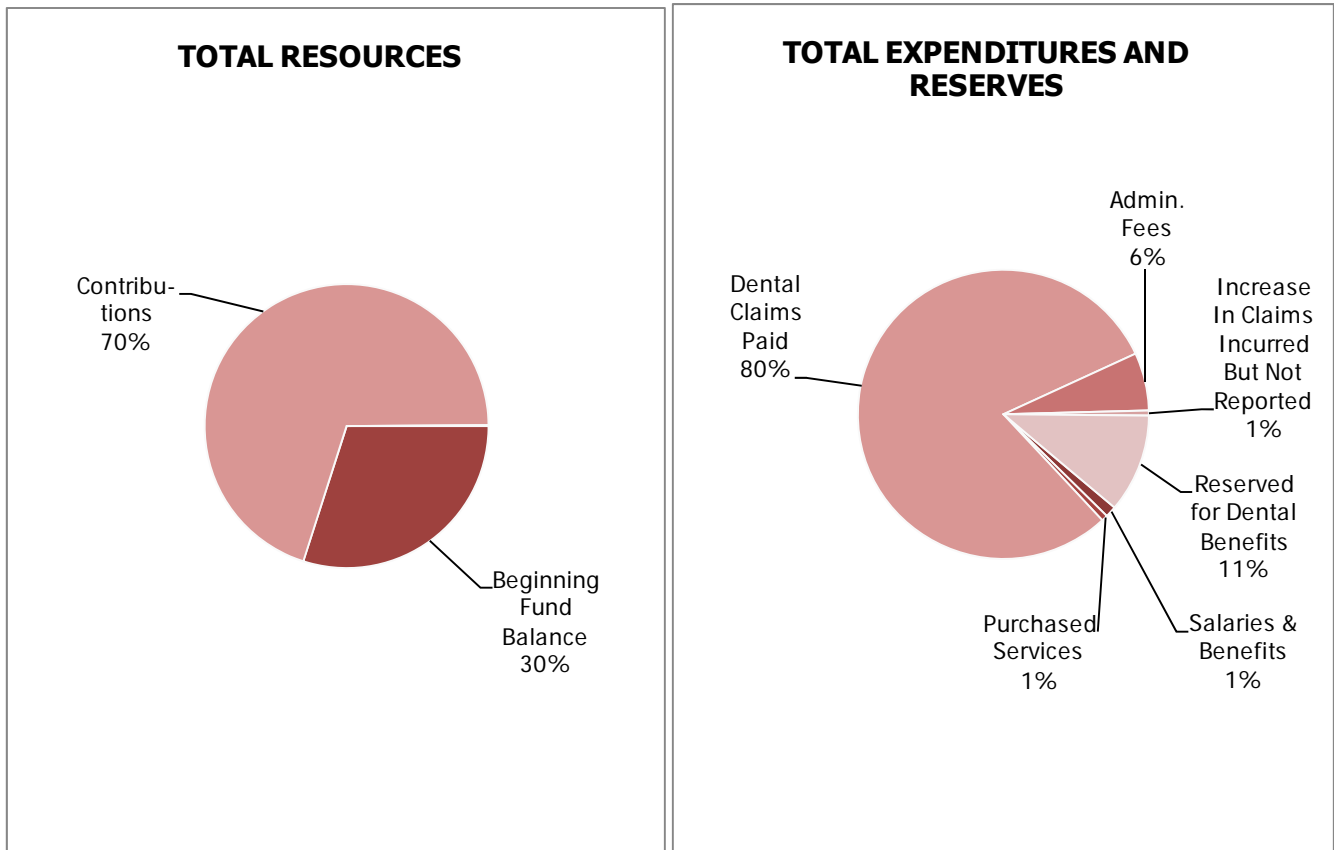
Health Insurance Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,300,083	\$ 865,801
REVENUE:					
Transfer From General Fund	\$ -	\$ -	\$ 4,100,000	\$ -	\$ -
Transfer From Dental Insurance Fund	-	-	-	-	600,000
Contributions	-	-	20,121,228	21,774,399	22,684,924
Interest Income	-	-	161,724	39,130	15,000
Miscellaneous	-	-	165,264	617,232	552,000
Wellness Program	-	-	80,721	6,509	-
Employee Benefit Program	-	-	-	44,202	52,000
TOTAL REVENUE	\$ -	\$ -	\$ 24,628,937	\$ 22,481,472	\$ 23,903,924
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,628,937</u>	<u>\$ 23,781,555</u>	<u>\$ 24,769,725</u>
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ 103,334	\$ 106,524	\$ 111,611
Employee Benefits	-	-	21,049	23,248	25,986
Purchased Services	-	-	62,500	71,850	78,750
Health Claims Paid	-	-	18,724,366	21,486,412	22,731,649
Stop Loss Coverage	-	-	645,527	730,886	771,034
Administrative Fees	-	-	788,798	760,510	730,876
Supplies and Materials	-	-	978	297	1,000
Wellness Program	-	-	21,063	41,895	40,000
Employee Benefit Program	-	-	-	18,382	54,307
Claims Incurred But Not Reported	-	-	2,961,239	(324,250)	16,717
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,328,854</u>	<u>\$ 22,915,754</u>	<u>\$ 24,561,930</u>
RESERVES:					
Reserved for Wellness Programs	\$ -	\$ -	\$ -	\$ 24,272	\$ -
Reserved for Employee Benefit Program	-	-	-	2,307	-
Reserved for Health Benefits	-	-	-	-	-
Above Recommended Amounts	-	-	-	839,222	207,795
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ 865,801	\$ 207,795
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,328,854</u>	<u>\$ 23,781,555</u>	<u>\$ 24,769,725</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,300,083</u>	<u>\$ -</u>	<u>\$ -</u>

Dental Insurance Fund

\$3,087,625

The Dental Insurance Fund accounts for claims and administrative fees of the district's Dental Insurance Employee Benefit Program. The district contributes \$431 per year per eligible employee to this fund. Employees have the option to purchase coverage for family members.



Dental Insurance Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE:					
Reserved for Dental Benefits	\$ -	\$ 389,948	\$ 708,899	\$ 817,329	\$ 924,125
TOTAL BEGINNING FUND BALANCE	\$ -	\$ 389,948	\$ 708,899	\$ 817,329	\$ 924,125
REVENUE:					
Contributions	\$ 389,948	\$ 2,142,292	\$ 2,108,357	\$ 2,130,561	\$ 2,160,000
Interest Income	-	-	34,364	12,775	3,500
TOTAL REVENUE	\$ 389,948	\$ 2,142,292	\$ 2,142,721	\$ 2,143,336	\$ 2,163,500
TOTAL RESOURCES	<u>\$ 389,948</u>	<u>\$ 2,532,240</u>	<u>\$ 2,851,620</u>	<u>\$ 2,960,665</u>	<u>\$ 3,087,625</u>
EXPENDITURES:					
Salaries	\$ -	\$ 13,924	\$ 23,447	\$ 24,793	\$ 25,399
Employee Benefits	-	2,667	4,771	5,317	5,908
Purchased Services	-	-	6,250	14,950	15,000
Dental Claims Paid	-	1,664,310	1,858,207	1,801,415	1,992,618
Administrative Fees	-	142,440	141,540	170,525	160,000
Supplies and Materials	-	-	76	108	2,000
Increase In Claims Incurred But Not Reported	-	-	-	19,432	13,981
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 1,823,341</u>	<u>\$ 2,034,291</u>	<u>\$ 2,036,540</u>	<u>\$ 2,214,906</u>
TRANSFERS OUT:					
Transfer to Health Insurance Fund	\$ -	\$ -	\$ -	\$ -	\$ 600,000
TOTAL TRANSFERS OUT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,000</u>
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 272,719
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,719</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>\$ -</u>	<u>\$ 1,823,341</u>	<u>\$ 2,034,291</u>	<u>\$ 2,036,540</u>	<u>\$ 3,087,625</u>
ENDING BALANCE	<u>\$ 389,948</u>	<u>\$ 708,899</u>	<u>\$ 817,329</u>	<u>\$ 924,125</u>	<u>\$ -</u>

Trust and Agency Funds

\$2,527,000

Agency Fund

This fund is provided to account for receipts and disbursements from student and district fundraising activities.

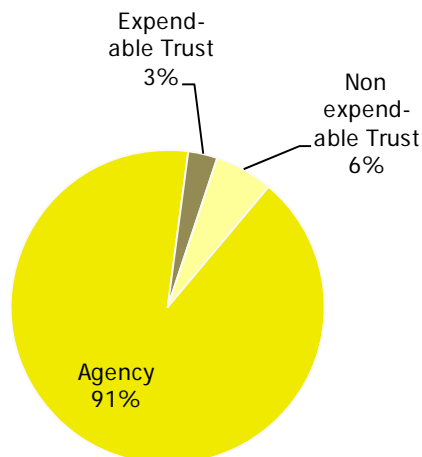
Expendable Trust Fund

This fund is provided to account for donations and disbursements that are related to specific purposes such as scholarships and awards.

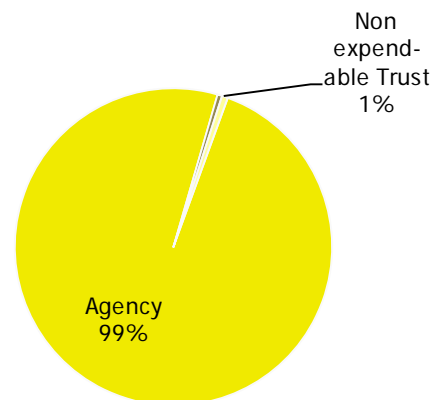
Nonexpendable Trust Fund

This fund is provided to account for the principal trust amount received from the Jitsugyo High School Program, the Barbara Carlson Scholarship, the Dr. Edwin O. Bostrom Scholarship, the Frances R. Bascom Scholarship, the Tennyson McCarty Scholarship and related interest income. The interest earned from the Trust Funds is used to finance the activities authorized by the Jitsugyo High School Trust Agreement, the Barbara Carlson Scholarship Agreement, the Dr. Edwin O. Bostrom Scholarship Agreement, the Frances R. Bascom Scholarship Agreement and the Tennyson McCarty Scholarship Agreement.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



Trust and Agency Funds (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
Agency Funds					
Beginning Fund Balance	\$ 1,341,887	\$ 1,235,936	\$ 1,270,101	\$ 1,122,661	\$ 663,391
Receipts	<u>1,900,506</u>	<u>1,831,468</u>	<u>2,278,507</u>	<u>2,001,630</u>	<u>2,400,000</u>
Total Resources	\$ 3,242,393	\$ 3,067,404	\$ 3,548,608	\$ 3,124,291	\$ 3,063,391
Disbursements	<u>\$ 2,006,457</u>	<u>\$ 1,797,303</u>	<u>\$ 2,425,947</u>	<u>\$ 2,460,900</u>	<u>\$ 2,500,000</u>
Ending Balance	\$ 1,235,936	\$ 1,270,101	\$ 1,122,661	\$ 663,391	\$ 563,391
Expendable Trust Funds					
Beginning Fund Balance	\$ 84,770	\$ 81,701	\$ 80,857	\$ 79,996	\$ 75,702
Revenue	<u>7,843</u>	<u>4,306</u>	<u>5,789</u>	<u>3,297</u>	<u>11,000</u>
Total Resources	\$ 92,613	\$ 86,007	\$ 86,646	\$ 83,293	\$ 86,702
Expenditures	<u>\$ 10,913</u>	<u>\$ 5,150</u>	<u>\$ 6,650</u>	<u>\$ 7,591</u>	<u>\$ 12,000</u>
Ending Balance	\$ 81,700	\$ 80,857	\$ 79,996	\$ 75,702	\$ 74,702
Nonexpendable Trust Funds					
Beginning Fund Balance	\$ 161,903	\$ 166,931	\$ 179,620	\$ 199,465	\$ 191,498
Revenue	<u>5,828</u>	<u>20,695</u>	<u>24,665</u>	<u>12,251</u>	<u>25,000</u>
Total Resources	\$ 167,731	\$ 187,626	\$ 204,285	\$ 211,716	\$ 216,498
Expenditures	<u>\$ 800</u>	<u>\$ 8,006</u>	<u>\$ 4,820</u>	<u>\$ 20,218</u>	<u>\$ 15,000</u>
Ending Balance	\$ 166,931	\$ 179,620	\$ 199,465	\$ 191,498	\$ 201,498
GRAND TOTAL					
BEGINNING FUND BALANCE	\$ 1,588,560	\$ 1,484,568	\$ 1,530,578	\$ 1,402,122	\$ 930,591
TOTAL REVENUE	<u>1,914,177</u>	<u>1,856,469</u>	<u>2,308,961</u>	<u>2,017,178</u>	<u>2,436,000</u>
TOTAL RESOURCES	<u>\$ 3,502,737</u>	<u>\$ 3,341,037</u>	<u>\$ 3,839,539</u>	<u>\$ 3,419,300</u>	<u>\$ 3,366,591</u>
TOTAL EXPENDITURES	<u>\$ 2,018,170</u>	<u>\$ 1,810,459</u>	<u>\$ 2,437,417</u>	<u>\$ 2,488,709</u>	<u>\$ 2,527,000</u>
ENDING BALANCE	<u>\$ 1,484,567</u>	<u>\$ 1,530,578</u>	<u>\$ 1,402,122</u>	<u>\$ 930,591</u>	<u>\$ 839,591</u>

Pupil Activity Fund

Individual school activity accounts comprise the Pupil Activity Fund. This fund is controlled at the school level.

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING BALANCE	\$ 1,880,183	\$ 1,957,123	\$ 2,197,285	\$ 2,321,977	\$ 2,146,375
RECEIPTS	<u>7,324,749</u>	<u>7,869,050</u>	<u>8,114,988</u>	<u>7,535,399</u>	<u>8,000,000</u>
TOTAL RESOURCES	<u>\$ 9,204,932</u>	<u>\$ 9,826,173</u>	<u>\$ 10,312,273</u>	<u>\$ 9,857,376</u>	<u>\$ 10,146,375</u>
DISBURSEMENTS	<u>\$ 7,247,809</u>	<u>\$ 7,628,888</u>	<u>\$ 7,990,296</u>	<u>\$ 7,711,001</u>	<u>\$ 8,100,000</u>
ENDING BALANCE	<u>\$ 1,957,123</u>	<u>\$ 2,197,285</u>	<u>\$ 2,321,977</u>	<u>\$ 2,146,375</u>	<u>\$ 2,046,375</u>

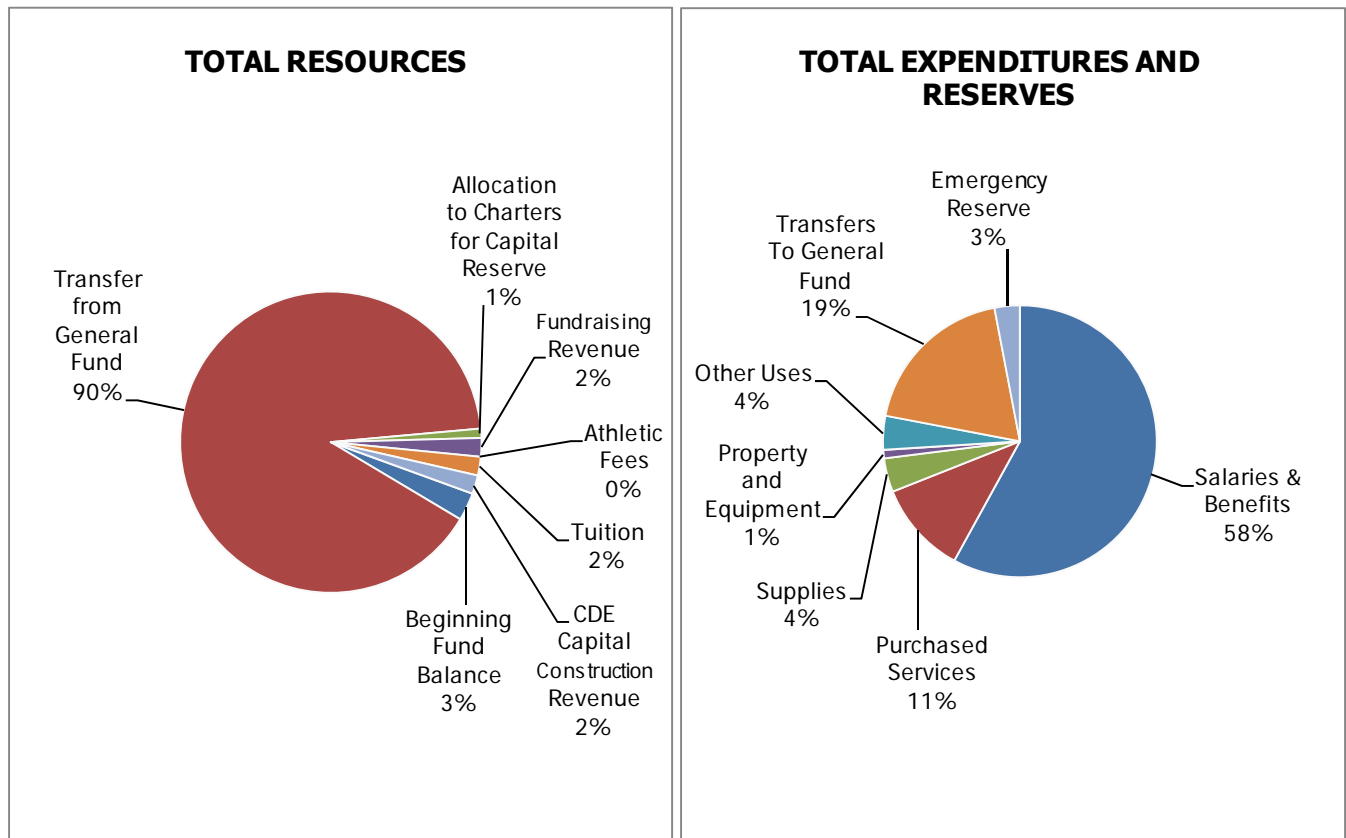
CHARTER SCHOOL FUND

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Charter School Fund

\$21,284,833

The Charter School Fund consist of five charter schools: Boulder Preparatory, Horizons K-8, Peak to Peak K-12, Summit Middle, and Justice High. The schools have separate governing boards but are dependent upon the district for the majority of their funding.



Charter School Fund (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING BALANCE	\$ 2,389,807	\$ 3,065,635	\$ 2,427,819	\$ 920,993	\$ 726,829
REVENUE:					
Transfer from General Fund:	\$ 13,959,838	\$ 15,547,075	\$ 16,663,650	\$ 17,909,829	\$ 19,128,920
Capital Reserve Allocation:	231,105	264,335	299,572	285,940	175,263
Tuition:	-	-	-	11,341	7,808
Athletic Fees	8,203	17,671	8,950	8,775	95,759
Instructional Fees	-	-	-	-	140,000
Miscellaneous Revenue	606,678	76,378	41,198	929,340	823,241
CDE Capital Construction:	188,815	371,948	202,489	229,079	187,063
TOTAL REVENUES	\$ 14,994,639	\$ 16,277,407	\$ 17,215,859	\$ 19,374,304	\$ 20,558,054
TOTAL RESOURCES	<u>\$ 17,384,446</u>	<u>\$ 19,343,042</u>	<u>\$ 19,643,678</u>	<u>\$ 20,295,297</u>	<u>\$ 21,284,883</u>
TOTAL EXPENDITURES	\$ 11,051,337	\$ 12,452,669	\$ 14,644,862	\$ 15,396,600	\$ 16,538,613
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 3,267,474	\$ 4,462,554	\$ 4,077,823	\$ 4,171,868	\$ 4,131,764
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 614,506
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 14,318,811</u>	<u>\$ 16,915,223</u>	<u>\$ 18,722,685</u>	<u>\$ 19,568,468</u>	<u>\$ 21,284,883</u>
ENDING BALANCE	<u>\$ 3,065,635</u>	<u>\$ 2,427,819</u>	<u>\$ 920,993</u>	<u>\$ 726,829</u>	<u>\$ -</u>
STUDENT FTE:	Funded 2005-06	Funded 2006-07	Funded 2007-08	Funded 2008-09	Revised 2009-10
Summit Middle School:	300.0	310.0	311.5	319.0	324.0
Horizons K-8 School:	304.0	303.0	288.5	307.9	309.9
Boulder Preparatory High School:	103.0	119.0	148.0	124.5	145.0
Justice High School:	-	74.0	72.5	93.0	110.0
Peak to Peak K-12 School:	1,196.5	1,251.0	1,303.5	1,368.8	1,393.6
Total Charter Schools:	1,903.5	2,057.0	2,124.0	2,213.2	2,282.5

Notes:

- Budgeted beginning fund balances for the Charter School Fund were calculated on a GAAP Basis (Generally Accepted Accounting Principles) beginning in 2005-06. Funding for Charter Schools is based on contract agreements between the school and BVSD.
- Justice High School began its inaugural year in 2006-07.
- Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
- Emergency Reserve is 3% of total expenditure and transfer less CDE Capital Construction revenue.

Summit Middle Charter School
\$2,847,774

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 281,681	\$ 311,773	\$ 365,740	\$ 409,687	\$ 90,077
REVENUE:					
Transfer from General Fund	\$ 2,214,581	\$ 2,390,341	\$ 2,487,256	\$ 2,619,981	\$ 2,720,279
Capital Reserve Allocation	-	-	-	-	-
Fundraising Revenue	-	-	-	-	40,000
Athletic Fees	8,203	10,067	8,775	8,775	9,000
Instructional Fees	-	-	-	-	-
Miscellaneous Revenue	11,574	-	-	-	-
CDE Capital Construction	76	34,754	3,618	50,178	15,418
TOTAL REVENUE	<u>\$ 2,234,434</u>	<u>\$ 2,435,162</u>	<u>\$ 2,499,649</u>	<u>\$ 2,678,934</u>	<u>\$ 2,784,697</u>
TOTAL RESOURCES	<u>\$ 2,516,115</u>	<u>\$ 2,746,935</u>	<u>\$ 2,865,389</u>	<u>\$ 3,088,621</u>	<u>\$ 2,874,774</u>
EXPENDITURES:					
Salaries	\$ 1,159,458	\$ 1,193,006	\$ 1,248,129	\$ 1,318,122	\$ 1,354,904
Benefits	221,828	256,656	282,250	307,547	348,647
Purchased Services	39,887	75,670	44,627	179,050	135,922
Supplies	56,145	53,030	46,670	57,063	48,276
Property and Equipment	2,619	16,180	4,947	4,444	9,344
Other Uses	9,409	7,587	7,554	358,634	133,943
TOTAL EXPENDITURES	<u>\$ 1,489,346</u>	<u>\$ 1,602,129</u>	<u>\$ 1,634,177</u>	<u>\$ 2,224,860</u>	<u>\$ 2,031,036</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 714,996	\$ 779,066	\$ 821,525	\$ 773,684	\$ 760,455
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,283</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,204,342</u>	<u>\$ 2,381,195</u>	<u>\$ 2,455,702</u>	<u>\$ 2,998,544</u>	<u>\$ 2,874,774</u>
ENDING BALANCE	<u>\$ 311,773</u>	<u>\$ 365,740</u>	<u>\$ 409,687</u>	<u>\$ 90,077</u>	<u>\$ -</u>
STUDENT FTE:	300.0	310.0	311.5	319.0	324.0

Summit Middle Charter School (continued)

Service (SRE) Budgets by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2009-10 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	891,407	234,190	11,000	13,500	-	41,700	-	115,770	\$ 1,307,567
0080 LIBRARY INSTRUCTION	6,188	965	-	-	-	-	-	-	7,153
SRE TOTAL	897,595	235,155	11,000	13,500	-	41,700	-	115,770	\$ 1,314,720
SRE 14 COCOURRICULAR ED/ATHLETICS									
1815 F BASKETBALL	2,200	326	-	-	-	-	-	4,700	\$ 7,226
1826 F SOCCER	1,600	237	-	-	-	-	-	-	1,837
1832 F VOLLEYBALL	2,200	326	-	-	-	-	-	-	2,526
1845 M BASKETBALL	2,200	326	-	-	-	-	-	-	2,526
1856 M SOCCER	600	89	-	-	-	-	-	-	689
1880 FLAG FOOTBALL EXTRAMURAL	600	89	-	-	-	-	-	-	689
1890 COED TRACK & FIELD	3,800	567	-	-	-	-	-	-	4,367
1920 MIDDLE SPONSOR STUDENT AC	11,350	1,686	-	-	-	4,400	-	-	17,436
SRE TOTAL	24,550	3,646	-	-	-	4,400	-	4,700	\$ 37,296
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	53,000	13,723	-	-	-	-	-	-	\$ 66,723
SRE TOTAL	53,000	13,723	-	-	-	-	-	-	\$ 66,723
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2213 STAFF DEVELOPMENT	-	-	500	-	5,000	-	-	-	\$ 5,500
2222 LIBRARY SUPPORT SVCS	25,893	9,651	-	-	-	11,000	-	-	46,544
SRE TOTAL	25,893	9,651	500	-	5,000	11,000	-	-	\$ 52,044
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2319 OTHER BOE SERVICES	-	-	-	-	2,000	-	-	2,000	\$ 4,000
SRE TOTAL	-	-	-	-	2,000	-	-	2,000	\$ 4,000
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	228,651	51,139	-	-	5,500	-	1,000	-	\$ 286,290
2426 PRNCPL DISCRETIONARY FUND	-	198	-	-	-	5,000	-	-	5,198
2427 SCHOOL MNGD COMPENSATION	122,665	35,582	-	-	-	-	-	-	158,247
SRE TOTAL	351,316	86,919	-	-	5,500	5,000	1,000	-	\$ 449,735
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	79,100	-	-	5,500	-	15,418	\$ 100,018
SRE TOTAL	-	-	79,100	-	-	5,500	-	15,418	\$ 100,018
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	3,000	-	-	-	-	-	\$ 3,000
2823 PUBLIC COMMUNICATION SVC	-	-	-	-	2,000	-	-	-	2,000
2832 RECRUITMENT/PLACEMENT SVC	-	-	-	-	1,500	-	-	-	1,500
SRE TOTAL	-	-	3,000	-	3,500	-	-	-	\$ 6,500
GRAND TOTAL	\$ 1,352,354	\$ 349,094	\$ 93,600	\$ 13,500	\$ 16,000	\$ 67,600	\$ 1,000	\$ 137,888	\$ 2,031,036

Note: Total budgeted expenditures of object's (e.g. 100's, 200's, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.

Horizons K-8 School

\$2,909,448

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ (44,656)	\$ 112,911	\$ 204,660	\$ 105,711	\$ 254,480
REVENUE:					
Transfer from General Fund	\$ 2,284,151	\$ 2,378,916	\$ 2,341,200	\$ 2,565,758	\$ 2,630,221
Capital Reserve Allocation	-	-	-	-	-
Fundraising Revenue	-	-	-	-	-
Athletic Fees	-	-	-	-	-
Instructional Fees	-	-	-	-	-
Miscellaneous Revenue	40,000	10,179	28,125	24,840	10,000
CDE Capital Construction	189	46,607	22,436	8,426	14,747
TOTAL REVENUE	<u>\$ 2,324,340</u>	<u>\$ 2,435,702</u>	<u>\$ 2,391,761</u>	<u>\$ 2,599,024</u>	<u>\$ 2,654,968</u>
TOTAL RESOURCES	<u>\$ 2,279,684</u>	<u>\$ 2,548,613</u>	<u>\$ 2,596,421</u>	<u>\$ 2,704,735</u>	<u>\$ 2,909,448</u>
EXPENDITURES:					
Salaries	\$ 1,340,207	\$ 1,367,873	\$ 1,484,180	\$ 1,462,735	\$ 1,560,612
Benefits	255,012	313,943	344,422	358,578	386,829
Purchased Services	24,087	34,758	73,229	26,649	25,228
Supplies	35,130	38,747	39,751	25,975	50,044
Property and Equipment	8,206	59,230	12,540	7,906	25,395
Other Uses	4,675	6,235	9,698	9,197	237,735
TOTAL EXPENDITURES	<u>\$ 1,667,317</u>	<u>\$ 1,820,786</u>	<u>\$ 1,963,820</u>	<u>\$ 1,891,040</u>	<u>\$ 2,285,843</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 499,456	\$ 523,167	\$ 526,890	\$ 559,215	\$ 539,292
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,313</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,166,773</u>	<u>\$ 2,343,953</u>	<u>\$ 2,490,710</u>	<u>\$ 2,450,255</u>	<u>\$ 2,909,448</u>
ENDING BALANCE	<u>\$ 112,911</u>	<u>\$ 204,660</u>	<u>\$ 105,711</u>	<u>\$ 254,480</u>	<u>\$ -</u>
STUDENT FTE:	304.0	303.0	288.5	307.9	309.9

Horizons K-8 School (continued)

Service (SRE) Budgets by Object

SRE	PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2009-10 REVISED BUDGET
SRE 11 REGULAR EDUCATION										
	0010 GEN ELEMENTARY EDUC	600	-	-	-	650	-	-	-	\$ 1,250
	0060 INTEGRATED EDUCATION	1,190,500	270,944	22,000	10,620	-	62,250	16,000	41,077	1,613,391
	1100 MATHEMATICS	-	-	-	-	-	-	-	200	200
SRE TOTAL		1,191,100	270,944	22,000	10,620	650	62,250	16,000	41,277	\$ 1,614,841
SRE 12 SPECIAL EDUCATION										
	1700 SPECIAL EDUCATION	256,100	73,268	-	-	-	-	-	-	\$ 329,368
SRE TOTAL		256,100	73,268	-	-	-	-	-	-	\$ 329,368
SRE 14 COCRRICULAR ED/ATHLETICS										
	1845 M BASKETBALL	1,000	-	-	-	-	-	-	-	\$ 1,000
SRE TOTAL		1,000	-	-	-	-	-	-	-	\$ 1,000
SRE 24 SCHOOL ADMINISTRATION SUPPORT										
	2410 PRINCIPAL'S OFFICE	195,000	67,214	-	-	-	-	-	-	\$ 262,214
SRE TOTAL		195,000	67,214	-	-	-	-	-	-	\$ 262,214
SRE 26 OPERATIONS & MAINTENANCE										
	2600 MAINTENANCE & OPERATIONS	41,000	10,420	-	-	-	2,000	21,000	4,000	\$ 78,420
SRE TOTAL		41,000	10,420	-	-	-	2,000	21,000	4,000	\$ 78,420
GRAND TOTAL		\$ 1,684,200	\$ 421,846	\$ 22,000	\$ 10,620	\$ 650	\$ 64,250	\$ 37,000	\$ 45,277	\$ 2,285,843

Note: Total budgeted expenditures of object's (e.g. 100's, 200's, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.

Boulder Preparatory High School
\$1,291,132

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 26,165	\$ 19,448	\$ 24,618	\$ 125,430	\$ 75,349
REVENUE					
Transfer from General Fund	\$ 742,124	\$ 904,302	\$ 1,147,693	\$ 990,458	\$ 1,186,568
Capital Reserve Allocation	15,432	21,982	29,092	22,276	15,415
Fundraising Revenue	-	-	-	-	-
Athletic Fees	-	-	-	-	-
Instructional Fees	-	-	-	-	-
Miscellaneous Revenue	33,000	49,780	-	-	-
CDE Capital Construction	14,945	23,939	17,134	13,380	13,800
TOTAL REVENUE	\$ 805,501	\$ 1,000,003	\$ 1,193,919	\$ 1,026,114	\$ 1,215,783
TOTAL RESOURCES	<u>\$ 831,666</u>	<u>\$ 1,019,451</u>	<u>\$ 1,218,537</u>	<u>\$ 1,151,544</u>	<u>\$ 1,291,132</u>
EXPENDITURES:					
Salaries	\$ 405,217	\$ 524,191	\$ 584,628	\$ 575,563	\$ 540,000
Benefits	80,691	112,859	130,931	142,890	146,410
Purchased Services	125,146	108,461	25,683	27,091	19,000
Supplies	29,541	48,636	64,311	75,786	91,894
Property and Equipment	2,248	-	-	21,634	22,000
Other Uses	2,112	3,794	27,445	10,190	181,958
TOTAL EXPENDITURES	\$ 644,955	\$ 797,941	\$ 832,998	\$ 853,154	\$ 1,001,262
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 167,263	\$ 196,892	\$ 260,109	\$ 223,041	\$ 252,665
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,205</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 812,218</u>	<u>\$ 994,833</u>	<u>\$ 1,093,107</u>	<u>\$ 1,076,195</u>	<u>\$ 1,291,132</u>
ENDING BALANCE	<u>\$ 19,448</u>	<u>\$ 24,618</u>	<u>\$ 125,430</u>	<u>\$ 75,349</u>	<u>\$ -</u>
	2005-06	2006-07	2007-08	2008-09	2009-10
STUDENT FTE:	103.0	119.0	148.0	124.5	145.0

Boulder Preparatory High School (continued)

Service (SRE) Budgets by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2009-10
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	5,000	1,600	3,400	65,209	-	165,959	\$ 241,168
0090 OTHER GEN EDUCATION	-	-	-	7,000	-	-	-	-	7,000
0213 HUMANITIES	35,009	10,900	-	-	-	-	-	-	45,909
0500 LANG ARTS ENGLISH	51,518	16,198	-	-	-	-	-	-	67,716
0510 LANGUAGE SKILLS	25,461	9,465	-	-	-	-	-	-	34,926
0539 OTHER LITERATURE	32,000	4,752	-	-	-	-	-	-	36,752
0600 FOREIGN LANGUAGES	35,010	10,900	-	-	-	-	-	-	45,910
1100 MATHEMATICS	35,390	10,956	-	-	-	-	-	-	46,346
1310 GEN SCIENCE	81,739	23,558	-	-	-	-	-	-	105,297
1500 SOCIAL SCIENCES	38,440	10,003	-	-	-	-	-	-	48,443
SRE TOTAL	334,567	96,732	5,000	8,600	3,400	65,209	-	165,959	\$ 679,467
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	52,959	13,596	-	-	-	-	-	(66,555)	\$ -
SRE TOTAL	52,959	13,596	-	-	-	-	-	(66,555)	\$ -
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	37,617	8,472	-	-	-	-	-	-	\$ 46,089
2113 SOCIAL WORK SERVICES	20,000	5,826	-	-	-	-	-	-	25,826
2122 COUNSELING SERVICES	45,831	6,806	-	-	-	-	-	-	52,637
SRE TOTAL	103,448	21,104	-	-	-	-	-	-	\$ 124,552
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	36,599	9,727	-	-	-	-	-	-	\$ 46,326
2213 STAFF DEVELOPMENT	10,000	1,485	-	-	-	-	-	-	11,485
SRE TOTAL	46,599	11,212	-	-	-	-	-	-	\$ 57,811
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	38,192	11,378	-	-	-	-	-	-	\$ 49,570
SRE TOTAL	38,192	11,378	-	-	-	-	-	-	\$ 49,570
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	35,646	10,996	-	-	-	-	-	-	\$ 46,642
SRE TOTAL	35,646	10,996	-	-	-	-	-	-	\$ 46,642
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	8,220	3,500	9,500	-	-	\$ 21,220
SRE TOTAL	-	-	-	8,220	3,500	9,500	-	-	\$ 21,220
SRE 45 BUILDING ACQ/ CONSTRUCTION									
4500 BUILDING ACQ/CONSTRUCTION	-	-	-	-	-	-	22,000	-	\$ 22,000
SRE TOTAL	-	-	-	-	-	-	22,000	-	\$ 22,000
GRAND TOTAL	\$ 611,411	\$ 165,018	\$ 5,000	\$ 16,820	\$ 6,900	\$ 74,709	\$ 22,000	\$ 99,404	\$ 1,001,262

Note: Total budgeted expenditures of object's (e.g. 100's, 200's, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.

Justice High School

\$814,582

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 186	\$ (20,503)	\$ 18,303
REVENUE:					
Transfer from General Fund	\$ -	\$ 385,581	\$ 479,484	\$ 634,783	\$ 774,116
Capital Reserve Allocation	-	11,268	14,251	16,774	11,694
Fundraising Revenue	-	-	-	-	-
Athletic Fees	-	-	-	-	-
Instructional Fees	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
CDE Capital Construction	-	14,886	8,393	9,994	10,469
TOTAL REVENUE	\$ -	\$ 411,735	\$ 502,128	\$ 661,551	\$ 796,279
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 411,735</u>	<u>\$ 502,314</u>	<u>\$ 641,048</u>	<u>\$ 814,582</u>
EXPENDITURES:					
Salaries	\$ -	\$ 177,201	\$ 261,499	\$ 300,076	\$ 380,912
Benefits	-	27,726	44,220	67,647	94,689
Purchased Services	-	10,367	3,388	5,551	5,515
Supplies	-	30,394	15,508	10,653	30,189
Property and Equipment	-	60,000	68,000	68,000	68,000
Other Uses	-	3,902	1,664	3,421	20,335
TOTAL EXPENDITURES	\$ -	\$ 309,590	\$ 394,278	\$ 455,348	\$ 599,640
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ -	\$ 101,959	\$ 128,539	\$ 167,397	\$ 191,520
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,422</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ 411,549</u>	<u>\$ 522,817</u>	<u>\$ 622,745</u>	<u>\$ 814,582</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 186</u>	<u>\$ (20,503)</u>	<u>\$ 18,303</u>	<u>\$ -</u>
STUDENT FTE:	2005-06 0.0	2006-07 74.0	2007-08 72.5	2008-09 93.0	2009-10 110.0

Justice High School (continued)
Service (SRE) Budgets by Object

SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2009-10 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	145,200	39,285	2,000	11,000	11,240	15,250	-	28,347	\$ 252,322
SRE TOTAL	145,200	39,285	2,000	11,000	11,240	15,250	-	28,347	\$ 252,322
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	55,500	14,210	-	-	-	-	-	(63,432)	\$ 6,278
SRE TOTAL	55,500	14,210	-	-	-	-	-	(63,432)	\$ 6,278
SRE 14 COCRRICULAR ED/ATHLETICS									
1800 COCURRICULAR ACTIVITIES	4,000	346	1,000	-	-	6,200	-	3,000	\$ 14,546
1815 F BASKETBALL	-	-	-	-	-	500	-	-	500
1817 F CHEERLEADING	-	-	-	-	-	1,500	-	-	1,500
1829 F TENNIS	-	-	-	-	-	500	-	-	500
1845 M BASKETBALL	-	-	-	-	-	500	-	-	500
1850 M FOOTBALL	-	-	-	-	-	2,800	-	-	2,800
SRE TOTAL	4,000	346	1,000	-	-	12,000	-	3,000	\$ 20,346
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	12,330	3,774	-	-	-	-	-	-	\$ 16,104
2122 COUNSELING SERVICES	44,500	12,509	-	-	-	-	-	-	57,009
SRE TOTAL	56,830	16,283	-	-	-	-	-	-	\$ 73,113
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	90,500	19,718	-	-	10,176	2,500	5,000	-	\$ 127,894
SRE TOTAL	90,500	19,718	-	-	10,176	2,500	5,000	-	\$ 127,894
SRE 25 BUSINESS SERVICES									
2516 FINANCIAL ACCOUNTING SVCS	26,500	9,844	-	-	-	-	-	-	\$ 36,344
SRE TOTAL	26,500	9,844	-	-	-	-	-	-	\$ 36,344
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	9,343	-	6,000	68,000	-	\$ 83,343
SRE TOTAL	-	-	-	9,343	-	6,000	68,000	-	\$ 83,343
GRAND TOTAL	\$ 378,530	\$ 99,686	\$ 3,000	\$ 20,343	\$ 21,416	\$ 35,750	\$ 73,000	\$ (32,085)	\$ 599,640

Note: Total budgeted expenditures of object's (e.g. 100's, 200's, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.

Peak to Peak Charter School
\$13,394,947

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 UNAUDITED ACTUAL	2009-10 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,386,188	\$ 1,881,074	\$ 1,832,615	\$ 300,668	\$ 288,620
REVENUE:					
Transfer from General Fund	\$ 8,718,982	\$ 9,487,935	\$ 10,208,017	\$ 11,098,849	\$ 11,817,736
Capital Reserve Allocation	215,673	231,085	256,229	246,890	148,154
Fundraising Revenue	-	-	-	-	273,007
Athletic Fees	-	7,604	175	-	86,759
Instructional Fees	-	-	-	-	140,000
Miscellaneous Revenue	522,104	16,419	13,073	904,500	500,234
Tuition	-	-	-	11,341	7,808
CDE Capital Construction	173,605	251,762	150,908	147,102	132,629
TOTAL REVENUE	\$ 9,630,364	\$ 9,994,805	\$ 10,628,402	\$ 12,408,682	\$ 13,106,327
TOTAL RESOURCES	<u>\$ 11,016,552</u>	<u>\$ 11,875,879</u>	<u>\$ 12,461,017</u>	<u>\$ 12,709,350</u>	<u>\$ 13,394,947</u>
EXPENDITURES:					
Salaries	\$ 4,003,167	\$ 4,320,630	\$ 4,947,155	\$ 5,605,842	\$ 6,147,874
Benefits	775,650	941,195	1,114,126	1,362,288	1,459,606
Purchased Services	1,908,113	1,951,457	1,994,980	2,062,378	2,137,413
Supplies	466,231	501,665	670,343	706,092	708,829
Property and Equipment	64,113	149,421	1,027,234	171,532	24,567
Other Uses	32,445	57,855	65,751	64,067	142,543
TOTAL EXPENDITURES	\$ 7,249,719	\$ 7,922,223	\$ 9,819,589	\$ 9,972,199	\$ 10,620,832
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 1,885,759	\$ 2,121,041	\$ 2,340,760	\$ 2,448,531	\$ 2,387,832
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 386,283
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 9,135,478</u>	<u>\$ 10,043,264</u>	<u>\$ 12,160,349</u>	<u>\$ 12,420,730</u>	<u>\$ 13,394,947</u>
ENDING BALANCE	<u>\$ 1,881,074</u>	<u>\$ 1,832,615</u>	<u>\$ 300,668</u>	<u>\$ 288,620</u>	<u>\$ -</u>
	2005-06	2006-07	2007-08	2008-09	2009-10
STUDENT FTE:	1,196.5	1,251.0	1,303.5	1,368.8	1,393.6

Peak to Peak Charter School (continued)

Service (SRE) Budgets by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2009-10
PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	PROPERTY	OTHER USES	REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	1,154,754	309,949	-	12,000	3,000	48,500	-	1,000	\$ 1,529,203
0020 GEN MIDDLE EDUCATION	1,105,364	303,508	-	12,000	5,000	26,500	-	1,000	1,453,372
0030 GEN HIGH SCHOOL EDUCATION	1,376,488	360,153	-	16,000	5,000	36,700	-	1,000	1,795,341
0031 PUPIL SERVICES	-	-	-	-	-	7,500	-	-	7,500
0060 INTEGRATED EDUCATION	-	-	-	-	-	2,000	-	-	2,000
0070 TALENTED AND GIFTED	29,611	10,254	-	-	-	2,000	-	-	41,865
0080 LIBRARY INSTRUCTION	-	-	-	-	-	15,000	1,500	-	16,500
0090 OTHER GEN EDUCATION	7,500	-	-	-	-	112,225	-	305,693	425,418
0098 SCHOOL WIDE PROGRAMS	-	-	-	-	-	1,000	-	-	1,000
0220 DESIGN	-	-	-	-	-	1,000	-	-	1,000
0230 CRAFTS	-	-	-	-	-	300	-	-	300
0290 OTHER ART PROGRAMS	-	-	-	-	-	1,000	-	-	1,000
0500 LANG ART'S ENGLISH	-	-	-	-	-	1,500	-	-	1,500
0510 LANGUAGE SKILLS	-	-	-	-	-	3,600	-	-	3,600
0511 READING	-	-	-	-	-	7,500	-	-	7,500
0550 SPEECH	-	-	-	-	-	1,000	-	-	1,000
0553 SPEECH IMPROVEMENT	-	-	-	-	-	5,000	-	-	5,000
0560 DRAMA	-	-	-	480	-	1,000	-	-	1,480
0600 FOREIGN LANGUAGES	-	-	-	-	-	500	-	-	500
0800 PHYSICAL CURRICULUM	-	-	-	-	-	1,000	-	-	1,000
0830 PHYSICAL EDUCATION	-	-	-	-	-	1,000	-	-	1,000
1100 MATHEMATICS	-	-	-	-	-	7,500	-	-	7,500
1200 MUSIC	-	-	-	-	-	2,000	-	-	2,000
1300 NATURAL SCIENCE	-	-	-	-	-	10,000	-	-	10,000
1500 SOCIAL SCIENCES	-	-	-	-	-	500	-	-	500
1600 COMPUTER TECHNOLOGY	11,005	1,684	-	-	-	10,000	20,000	-	42,689
SRE TOTAL	3,684,722	985,548	-	40,480	13,000	305,825	21,500	308,693	\$ 5,359,768
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	122,977	41,779	-	-	-	2,000	-	(121,968)	\$ 44,788
SRE TOTAL	122,977	41,779	-	-	-	2,000	-	(121,968)	\$ 44,788
SRE 14 COCURRICULAR ED/ATHLETICS									
1800 COCURRICULAR ACTIVITIES	1,800	-	-	-	-	-	-	-	\$ 1,800
1808 INTRAMURALS - GENERAL	-	-	113,324	-	-	-	-	-	113,324
1815 F BASKETBALL	4,850	742	-	-	-	-	-	-	5,592
1817 F CHEERLEADING	4,200	643	-	-	-	-	-	-	4,843
1821 F GOLF	2,000	306	-	-	-	-	-	-	2,306
1826 F SOCCER	7,200	1,101	-	-	-	-	-	-	8,301
1827 F SOFTBALL	3,700	566	-	-	-	-	-	-	4,266
1832 F VOLLEYBALL	6,800	1,041	-	-	-	-	-	-	7,841
1844 M BASEBALL	6,600	1,010	-	-	-	-	-	-	7,610
1845 M BASKETBALL	6,600	1,010	-	-	-	-	-	-	7,610
1850 M FOOTBALL	250	39	-	-	-	-	-	-	289
1851 M GOLF	2,000	306	-	-	-	-	-	-	2,306
1853 ICE HOCKEY	5,800	887	-	-	-	-	-	-	6,687
1856 M SOCCER	6,700	1,025	-	-	-	-	-	-	7,725
1878 CROSS COUNTRY COED	3,200	489	-	-	-	-	-	-	3,689
1890 COED TRACK & FIELD	10,200	1,561	-	-	-	-	-	-	11,761
1900 STUDENT ACTIVITIES	20,250	3,099	-	-	-	-	-	-	23,349
SRE TOTAL	92,150	13,825	113,324	-	-	-	-	-	\$ 219,299
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	281,282	77,262	-	-	-	27,100	-	-	\$ 385,644
2139 OTHR HLTH SVCS-MEDICAID	-	-	-	-	-	1,000	-	-	1,000
SRE TOTAL	281,282	77,262	-	-	-	28,100	-	-	\$ 386,644
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2213 STAFF DEVELOPMENT	-	-	-	-	17,000	-	-	-	\$ 17,000
2214 EVALUATION INSTRUCT SVCS	-	-	-	-	-	10,000	-	-	10,000
2219 LEARNING MATERIALS CENTER	-	-	-	-	-	6,000	-	-	6,000
2222 LIBRARY SUPPORT SVCS	109,377	39,622	-	-	-	-	-	-	148,999
2234 SUPERVISION OF ATHLETIC PROGRAMS	13,522	2,069	-	-	-	-	-	-	15,591
SRE TOTAL	122,899	41,691	-	-	17,000	16,000	-	-	\$ 197,590
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2311 ADMIN BOE BOARD OF EDUC	-	-	13,900	-	-	-	-	6,400	\$ 20,300
2315 LEGAL SERVICES	-	-	9,000	-	-	-	-	-	9,000
2322 COMMUNITY RELATIONS SRVCS	22,735	9,192	-	-	-	-	-	-	31,927
SRE TOTAL	22,735	9,192	22,900	-	-	-	-	6,400	\$ 61,227
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	-	-	-	-	6,000	33,000	-	1,000	\$ 40,000
2426 PRNCPL DISCRETIONARY FUND	-	-	-	-	-	25,000	-	-	25,000
2427 SCHOOL MNGD COMPENSATION	1,163,267	286,672	-	-	-	-	-	-	1,449,939
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	-	3,200	-	-	3,200
SRE TOTAL	1,163,267	286,672	-	-	6,000	61,200	-	1,000	\$ 1,518,139

Peak to Peak Charter School (continued)

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2009-10 REVISED BUDGET
SRE 25 BUSINESS SERVICES									
2510 BUSINESS/FISCAL SERVICES	73,039	22,471	-	-	-	-	-	-	\$ 95,510
2516 FINANCIAL ACCOUNTING SVCS	-	-	7,000	-	-	-	-	-	7,000
SRE TOTAL	73,039	22,471	7,000	-	-	-	-	-	\$ 102,510
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	229,084	74,323	31,065	1,788,048	61,200	251,300	7,800	-	\$ 2,442,820
SRE TOTAL	229,084	74,323	31,065	1,788,048	61,200	251,300	7,800	-	\$ 2,442,820
SRE 28 CENTRAL SUPPORT SERVICES									
2820 COMMUNICATION SERVICES	-	-	-	-	3,500	-	-	-	\$ 3,500
2830 HUMAN RESOURCES	-	-	-	-	-	-	-	5,000	5,000
2832 RECRUITMENT/PLACEMENT SVC	-	-	4,000	-	-	-	-	-	4,000
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	-	20,000	18,000	-	38,000
SRE TOTAL	-	-	4,000	-	3,500	20,000	18,000	5,000	\$ 50,500
SRE 31 OTHER SUPPORT SERVICES									
3100 FOOD SERVICES OPERATIONS	100,848	38,450	-	-	-	-	-	-	\$ 139,298
SRE TOTAL	100,848	38,450	-	-	-	-	-	-	\$ 139,298
SRE 33 ENTERPRISE OPERATIONS									
3300 COMMUNITY SERVICES	49,555	19,024	-	-	-	-	-	-	\$ 68,579
3338 KINDERGARTEN ENRICHMENT	20,726	8,944	-	-	-	-	-	-	29,670
SRE TOTAL	70,281	27,968	-	-	-	-	-	-	\$ 98,249
GRAND TOTAL	\$ 5,963,284	\$ 1,619,181	\$ 178,289	\$ 1,828,528	\$ 100,700	\$ 684,425	\$ 47,300	\$ 199,125	\$ 10,620,832

Note: Total budgeted expenditures of object's (e.g. 100's, 200's, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.

INFORMATIONAL SECTION

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Implementation of the New Century Graduate Vision

The vision of the Boulder Valley School District is to graduate students in the New Century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. In addition to skills and knowledge in reading, math, writing, and speaking, New Century Graduates will possess a multicultural and global perspective, including bilingual competencies. New Century Graduates' personal characteristics will include respect for others, initiative, creativity, ethical behavior, and other characteristics that will enable them to become contributing members to society.

Methodology

The district initiated the project in September 2001, developing a diverse steering committee consisting of 35 members charged with identifying the skills, knowledge, and personal characteristics of future Boulder Valley School District graduates. Thirteen community data gathering meetings were widely attended by hundreds of participants. The steering committee discussed the findings and submitted its final report to the board of education in May of 2002.

The complete report can be found on the district's website at: <http://www.bvsvd.org/ncg>

From Vision to Action: Ensuring New Century Graduates

Integration of the "New Century Graduate" vision continued in 2009-10 anticipating full implementation in time for the 2010 senior class who entered high school in the fall of 2006. Specific actions taken toward the Vision this year included the following.

- Established New Graduation Requirements - A task force of high school counselors, teachers and administrators met to determine classes that would help students attain the New Century Graduate vision. Graduation requirements in world languages, applied technology and money management were increased for the class of 2010.
- Developed Systems to Monitor Graduation Requirements - Working with the district information technology, a system was developed for implementation in August 2006 to begin tracking these "New Century" graduation requirements for 2010 graduates.
- Aligned the Characteristics and Assessed Proficiencies - Elementary report card language has been changed from "Characteristics of Successful Learners" to "Characteristics of the New Century Learners." Senior survey items were revised to reflect greater alignment with New Century Graduate proficiencies and eighth graders responded to questions modeled after the existing senior survey.

Class of 2009 Accomplishments

The seventh class to graduate under the umbrella of the New Century Vision, these students concluded their educational experience in Boulder Valley School District with an impressive level of achievement:

- The class of 2009 includes 2,118 graduating seniors who are going exciting places and doing great things!
- This class includes 38 National Merit Scholar finalists.
- Most will attend college. Some students plan to travel, join the military or enter the workforce.

We are very proud of our graduating class of 2009.

Achievements Toward 2012 District Goals

In the fall of 2007, the Boulder Valley Board of Education unanimously adopted three specific and measurable goals for district improvement for the next five school years in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our almost 28,000 students the Boulder Valley School District promise of excellence and equity as they strive to become Boulder Valley School District *New Century Graduates*.

BVSD Achievement Goal

This goal establishes a specific set of measurable academic expectations through the 2011-12 school year to be reported on annually to the board and public. During the 2008-09 school year, BVSD saw small but steady gains in district average weighted index scores for all CSAP content areas, with the highest being in science. Other highlights of CSAP achievements in BVSD last year include a 21-point gain on the Escritura (Writing) CSAP tests administered in Spanish, a six point gain by middle level students on the math assessment, and a seven-point gain by high school students in science. Gains were also realized in all district content area achievement tests except fine arts, which had a negligible loss of 0.2 points but has still exceeded the five-year goal.

Following are the specific achievement goal *expectations* with our **results** for the 2008-09 school year toward improving the next five years by 2012:

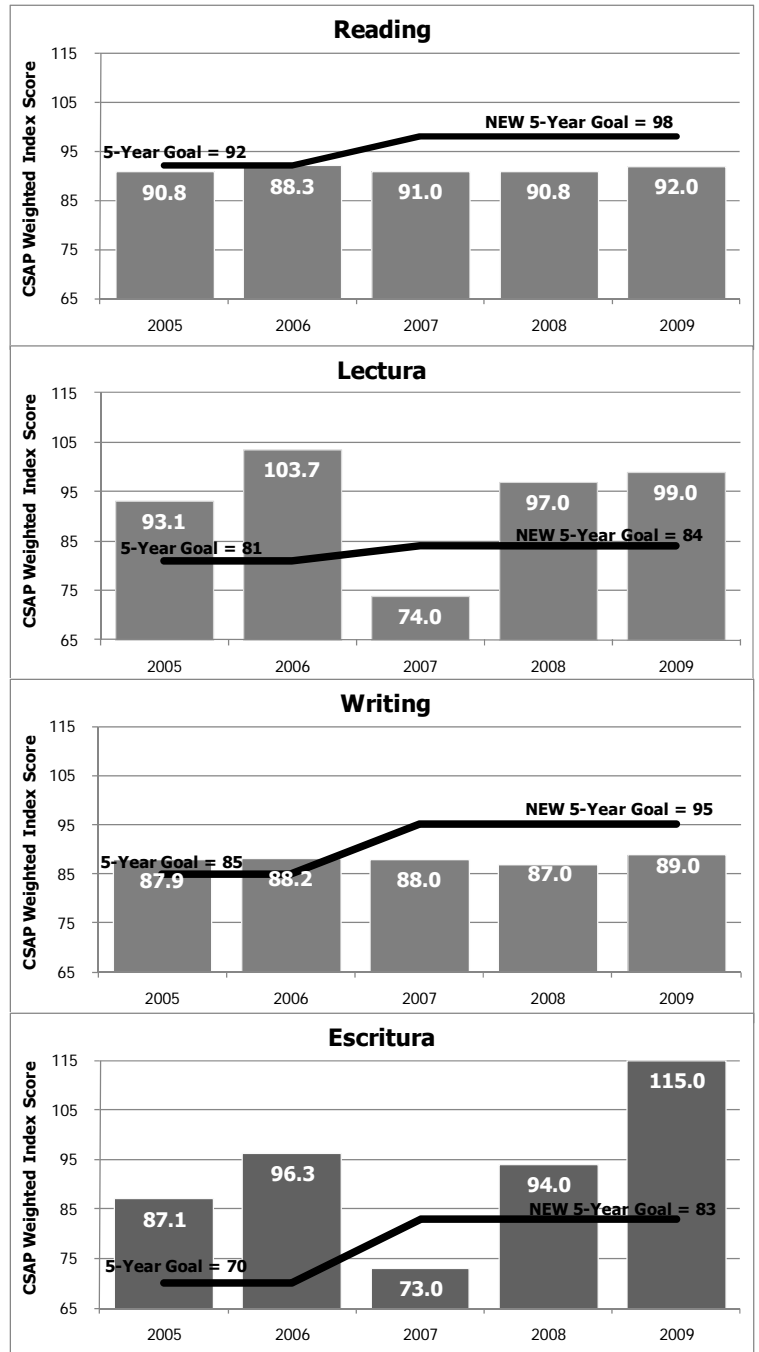
CSAP

Reading

- All district weighted index **CSAP: 92**, Gained 1 point; goal is *98*
- District weighted index – Lectura: **5-year goal attained**, Gained 2 points; weighted index score of **99**; goal is *97*
- Students in grades 3-5 weighted index – **CSAP: 93**, Gain of 2 points; goal is *98*
- Students in grades 6-8 weighted index – **CSAP: 95**, Gain 0 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 88**, Gain of 4 points; goal is *97*

Writing

- All district weighted index - **CSAP: 89**, Gain of 2 points; goal is *95*
- District weighted index – Escritura: **5-year goal attained**, Gained 21 points; weighted index score of **115**; goal is *83*
- Students in grades 3-5 weighted index - **CSAP: 90**, Gain of 1 point; goal is *94*
- Students in grades 6-8 weighted index - **CSAP: 94**, Gain of 2 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 82**, Gain of 5 points; goal is *92*



Achievements Toward 2012 District Goals (continued)

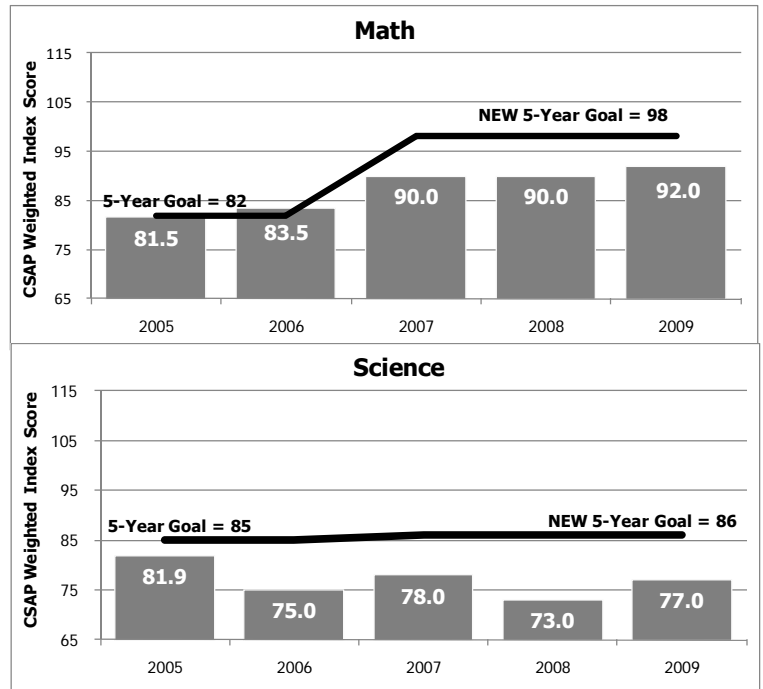
BVSD Achievement Goal (continued)

Mathematics

- All district weighted index - **CSAP: 92**, Gained 2 points; goal is *98*
- Students in grades 3-5 weighted index - **CSAP: 106**, Loss of 1 point; goal is *112*
- Students in grades 6-8 weighted index - **CSAP: 96**, Gain of 6 points; goal is *101*
- Students in grades 9-10 weighted index - **CSAP: 66**, Gain of 1 point; goal is *75*

Science

- All district weighted index - **CSAP: 77**, Gain of 4 points; Goal is *86*
- Students in grade 5 weighted index - **CSAP: 89**, Gain of 1 point; goal is *92*
- Students in grade 8 weighted index - **CSAP: 76**, Gain of 2 points; goal is *82*
- Students in grade 10 weighted index - **CSAP: 66**, Gain of 7 points; goal is *67*



ACT Test Performance

Grade 11 Students

- ACT composite scores: **22.2**, Gain of 0 points; goal is *22.9*
- Mathematics ACT scores: **22.1**, Loss of .2 points; goal is *23.1*
- Reading ACT scores: **22.9**, Gain of .3 points; goal is *23.4*
- English ACT scores: **21.4**, Loss of .1 points; goal is *22.2*
- Science ACT scores: **21.9**, Loss of .1 points; goal is *22.5*

Graduation Rate

- All district graduation rate: **90.1**, Gain of 2 points; goal is *90.7*

Note: The baseline and goal have been updated for district content area assessments

Music

- The percentage of BVSD students proficient or higher: **89.9**, Gain of 2 points; goal is *95*
- The percentage of elementary students proficient or higher: **91.2**, Gain of 1.4 points; goal is *97*
- The percentage of middle level students proficient or higher: **82.9**, Loss of 3.7 points; goal is *90*
- The percentage of high school students proficient or higher: **90.2**, Loss of 4.4 points; goal is *96*

Social Studies

- The percentage of BVSD students proficient or higher: **80.4**, Gain of 2.5 points; goal is *86*
- The percentage of elementary students proficient or higher: **N/A**, (08/09 pilot year)
- The percentage of middle level students proficient or higher: **85.5**, Gain of 2.3 points; goal is *92*
- The percentage of high school students proficient or higher: **76**, Gain of 1 point; goal is *84*

Physical Education

- The percentage of BVSD students proficient or higher: **85.2**, Gain of 2.2 points; goal is 1 percent/year (07/08 baseline year)

Achievements Toward 2012 District Goals (continued)

BVSD Achievement Goal (continued)

Visual Arts

- The percentage of BVSD students proficient or higher: **96.2**, 5 year goal attained; loss of .2 points from prior year
- The percentage of elementary students reaching advanced: **70.1**, Loss of 3.6 points; Goal is 79
- The percentage of middle level students proficient or higher: **96.8**, 5 year goal attained; gain of 1.4 points from previous year
- The percentage of high school students proficient or higher: **86.8**, Loss of 1.8 points; goal is 90

World Languages

- The BVSD students proficient or higher on district world language assessments: **84.6**, Gain of 3.6 points; Goal is 91
- The Level 1 students advanced on district world language listening assessments: **58.9**, Loss of 4 points; Goal is 71
- The Level 2 students proficient or higher on district world language speaking assessments: **72.9**, Gain of 1.5 points; Goal is 74
- The Level 3 students proficient or higher on district world language reading assessments: **86.8**, Gain of 17.9 points; goal is 77: 5-year goal attained
- The Level 4 students proficient or higher on district world language writing assessments: **N/A**, 08/09 pilot year

BVSD Equity Goal

During the next five years, BVSD will narrow the achievement gap in all content areas as is shown in CSAP Weighted Index Scores, content area assessments, ACT and graduation rates:

District performance in closing achievement gaps for traditionally underserved groups of students was again mixed in 2009. These groups have been identified as: English Home Language Latino Students, English Language Learners, Students receiving Meal Assistance, and Identified Special Education Students. Students in these four groups made gains about as often as losses on CSAP and more often than losses on district content assessments. ACT scores went down for all groups except English Language Learners, who scored the same on this important measure as the year before. On an encouraging note, significant gap closing occurred in the area of BVSD 2008 graduation rates which improved for all identified groups and for the district at large (page 10). Also, the finalized dropout rates for 2008 were better than expected – instead of improving from 7.1 to 5.5 percent as was indicated in preliminary calculations then, the actual drop-out rate for Latinos in 2007-2008 was 5.3 percent.

CSAP matched group percentile score gains will exceed the district average performance.

As measured using median growth percentiles, ELL writing gains exceeded the district average in 2009 and approached the district average in reading. Results for identified Special Education Students held steady in Math, lost six growth points in writing, and gained seven in reading. Results were similarly mixed for students who receive Meal Assistance and Latino English Home Language Students.

Specific Equity Goal expectation is for each group's (English Language Learners, Identified Special Education, Student Receiving Meal Assistance, and Latino English Home Language students) gain to exceed the district's average performance gain.

CSAP

Reading

- All district average growth - **53**
- Latino English Home Language Students – **47**; 1 point loss from prior year 48
- English Language Learners – **52**; 1 point lost from prior year 53
- Student Receiving Meal Assistance – **47**; no gain or loss from prior year 47
- Identified Special Education Students –**49**; 6 point gain from prior year 42

Achievements Toward 2012 District Goals (continued)

BVSD Equity Goal (continued)

Writing

- All district average growth - **53**
- Latino English Home Language Students – **50**; 2 point gain from prior year 48
- English Language Learners –**55**; 5 point gain from prior year 50
- Student Receiving Meal Assistance – **51**; 4 point gain from prior year 47
- Identified Special Education Students –**42**; 6 point loss from prior year 48

Mathematics

- All district average growth - **53**
- Latino English Home Language Students – **49**; no gain or loss from prior year 49
- English Language Learners –**49**; 3 point loss from prior year 52
- Student Receiving Meal Assistance – **44**; 3 point loss from prior year 47
- Identified Special Education Students –**45**; no gain or loss from prior year 45

ACT Test Performance

ACT scores will increase at twice the rate of the district by .4 points per year.

- Latino English Home Language Students – **18.8**; loss of 2.8 points; goal is 22.4
- English Language Learners –**11.9**; no gain or loss of points; goal is 13.3
- Student Receiving Meal Assistance – **15.2**; loss of 0.2 points; goal is 17.8
- Identified Special Education Students – **16.0**; loss of 0.5 points; goal is 17.3

Music

Non-CSAP Curriculum-based assessments results will increase at twice the rate of the district by 2 percentage points per year.

- Latino English Home Language Students – **88.7**; loss of 0.4 points; goal is 94.4
- English Language Learners –**80**; gain of 0.5 points; goal is 86.7
- Student Receiving Meal Assistance – **81.6**; gain of 2.1 points; goal is 92.6
- Identified Special Education Students – **73**; loss of 1.7 points; goal is 86.4

Social Studies

- Latino English Home Language Students – **66.4**; gain of 0.3 points; goal of 88.4
- English Language Learners –**54.4**; gain of 3 points; goal of 59
- Student Receiving Meal Assistance – **51.7**; gain of 0.5 points; goal is 72.4
- Identified Special Education Students – **47.8**; gain of 4.4 points; goal is 60.6

Physical Education

- Latino English Home Language Students – **78**; gain of 1.4 points; goal is 84.6
- English Language Learners –**67.9**; no gain or loss of points; goal is 70.3
- Student Receiving Meal Assistance – **69.9**; gain of 1.2 points; goal is 76.7
- Identified Special Education Students – **66.8**; gain of 4.6 points; goal is 70.2

Visual Arts

- Latino English Home Language Students – **97.7**; gain of 0.8 points; goal is 100
- English Language Learners –**87.9**; gain of 0.6 points; goal is 96.3
- Student Receiving Meal Assistance – **92.3**; gain of 0.7 points; goal is 99.5
- Identified Special Education Students – **89.7**; loss of 1 point; goal is 96.4

World Languages

- Latino English Home Language Students – **78.7**; gain of 0.7 points; goal is 94
- English Language Learners –**88.2**; gain of 3.6 points; goal is 95
- Student Receiving Meal Assistance – **78.9**; loss of 0.4 points; goal is 95
- Identified Special Education Students – **63.4**; loss of 8.3 points; goal is 88

Achievements Toward 2012 District Goals (continued)

BVSD Climate (Organizational) Goal

During the next five years, BVSD will create and sustain a safe and positive learning environment that protects and respects the rights of all individuals:

All students will demonstrate an average annual increase of 1 percentage point over each of the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.

Students of color will demonstrate an average annual increase of 2 percentage points over each of the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.

It was a very good year for BVSD's climate goal. Overall, the desired annual increase was attained in 25 of the 27 questions for students of color and in all 27 questions for all students. These gains put BVSD back on track to achieve the five-year climate goal, despite points lost on many questions between 2007 and 2008, particularly at the high school level. Especially impressive gains were seen this year in the secondary levels, where high school students of color reported big improvements related to the respect and trust they feel with adults in the schools. The largest gain for middle level students of color was on the question, "My teachers care about me," and a lot more elementary students of color said they think their teachers like them.

School Climate Survey results for Elementary School students	All Students				Students of Color			
	Spring	Spring	Spring	Two-Year	Spring	Spring	Spring	Two-Year
	'07	'08	'09	Change	'07	'08	'09	Change
My teachers like me	71	72	76	5	65	67	75	10
Adults treat me fairly	78	76	79	1	77	74	77	0
Adults I can talk to	78	78	80	2	79	78	81	2
Adults help with bully	64	65	67	3	69	68	70	1
Feelings not hurt by adult	61	60	61	0	61	62	62	1
Teacher wants me to do my best	95	96	97	2	94	95	96	2
I can ask my teacher for help	89	90	91	2	89	89	92	3

School Climate Survey results for Middle School students	All Students				Students of Color			
	Spring	Spring	Spring	Two-Year	Spring	Spring	Spring	Two-Year
	'07	'08	'09	Change	'07	'08	'09	Change
Adults at school I trust	69	73	76	7	66	69	72	6
Respected by my teachers	59	64	68	9	53	60	66	13
Ok for me to ask questions	77	79	82	5	72	75	80	8
Adults with whom I can talk	65	67	71	6	63	66	68	5
Not singled out by teachers	58	59	64	6	53	53	60	7
I feel trusted by adults	56	59	65	9	50	55	60	10
Not ignored by my teachers	60	63	68	8	56	57	64	8
Listened to by adults	54	57	61	7	51	53	58	7
My teachers care about me	51	56	62	11	45	50	59	14
Adults protect from	61	59	62	1	60	59	61	1

School Climate Survey results for High School students	All Students				Students of Color			
	Spring	Spring	Spring	Two-Year	Spring	Spring	Spring	Two-Year
	'07	'08	'09	Change	'07	'08	'09	Change
Adults at school I trust	71	69	74	3	61	60	68	7
Respected by my teachers	60	59	64	4	55	54	61	6
Ok for me to ask questions	79	77	81	2	71	70	74	3
Adults with whom I can talk	61	59	63	2	55	54	58	3
Not singled out by teachers	60	59	63	3	52	52	56	4
I feel trusted by adults	54	52	57	3	47	46	53	6
Not ignored by my teachers	61	59	63	2	53	51	55	2
Listened to by adults	52	50	55	3	47	46	51	4
My teachers care about me	49	47	53	4	44	40	48	4
Adults protect from	62	61	63	1	59	56	58	-1

For details about the goals and how progress toward them will be measured, read the *BVSD Annual Report*.

Achievements Toward 2012 District Goals (continued)

Strategies

In prior years, the district measured its yearly achievements against the following six strategic priorities:

Maximize Learning & Achievement

All children will achieve academic success through high quality, challenging programs, research-based practices, supportive policies and committed people working together in a safe and nurturing environment.

Foster Collaboration & Partnerships

As part of a community that recognizes the importance of quality education for all students to the well-being of our neighborhoods, our economy, and the quality of life for our citizens, the district and its schools, the home, and the community collaborate to meet the educational and social needs of students and their families.

Value Diversity & Promote Understanding

The district ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals.

Manage Assets Responsibly

All district fiscal and facility resources are maximized to provide equitable, quality learning environments, while maintaining public confidence in management practices and results.

Provide a High- Quality, Committed Staff

A highly qualified, caring, committed, and diverse staff is recruited, supported, retained, supervised and evaluated using strategies that focus on continuous improvement resulting in high levels of organizational performance.

Plan and Assess for Continuous Improvement

The district commits itself to continuous improvement and enhanced organizational effectiveness through comprehensive planning based on data-driven decision making, which is focused on the district's mission and strategic initiatives.

It is important to note that in pursuing the three district goals established by the board in 2007, the district is not dropping the six strategic priorities of previous years. These *strategic priorities* are now *key strategies* interwoven on a school and district administrative level in the attainment of the three new measurable five-year Boulder Valley School District achievement, equity and climate (organization) goals. Further information on the districts initiatives can be found on the district's website at <http://bvsd.org/equity/Pages/initiatedefinitions.aspx>.

In Conclusion

In looking to the future, the Boulder Valley Board of Education and its administration acknowledge a long history of excellent academic achievement, significant progress in developing an organizational climate that embraces and values its diversity, and sound fiscal management. Nevertheless, the district recognizes that the promise of excellence and equity for slightly less than one quarter of its students is not yet fully met.

Over the five-year period from 2007 to 2012, BVSD will actively intervene on behalf of its students whose learning needs are yet unfulfilled. In addition, BVSD intends to achieve its achievement, equity, climate (organizational) goals for the benefit of each student. Finally, the degree to which BVSD is able to achieve the challenging agenda the district has set forth is possible primarily because of the generous and unflinching support of a school district community that understands the full value of public education and is willing to support it with its time, its talent, and its dollars.

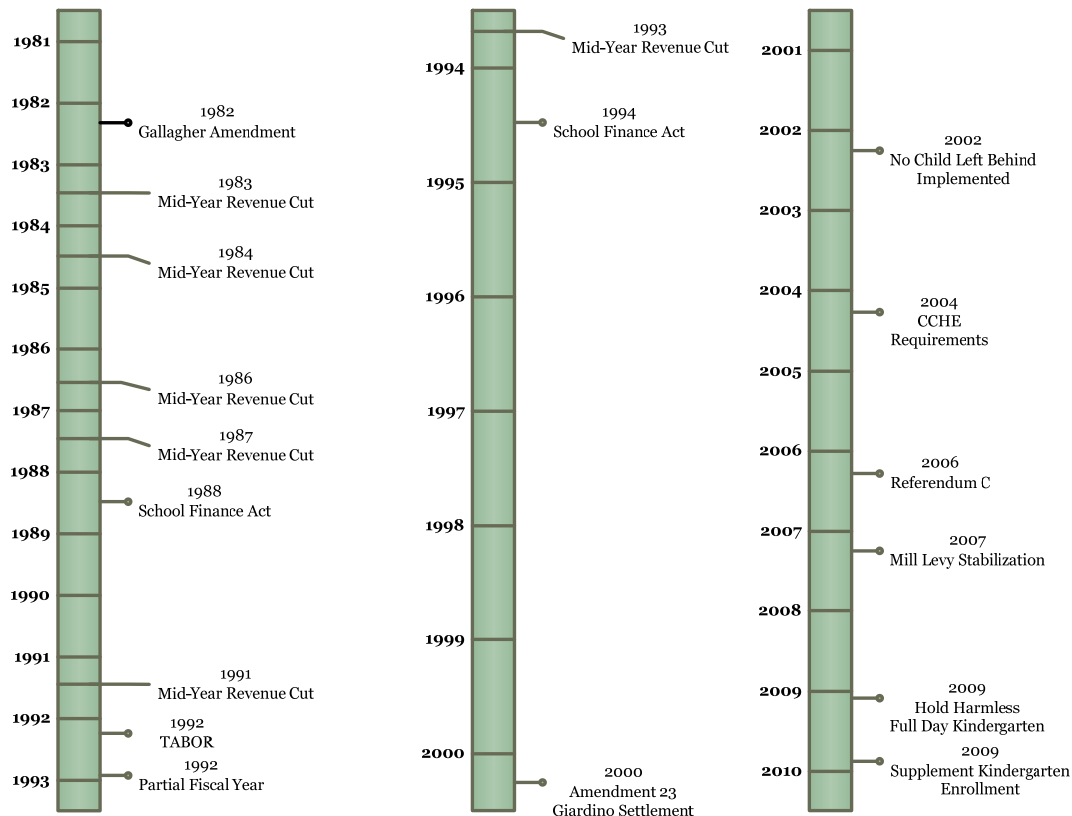
A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 29 years. We take a look at nearly 30 years of school finance in Colorado, the legislative, economic and demographic changes that shaped the way our schools are financed. It is useful to review the remainder of this document in the context of these environmental factors that have affected the district.

Timeline of Colorado School Finance & Education Reform 1981 – 2010

Addressing Mandates:

New Content Standards; District Accreditation; Expanded Choice Legislation; Basic Literacy Act; School Accountability Reports (SAR's); Safe Schools Act; Student Identification / Data Warehouse; CSAP Testing; Change Special Ed Funding; BEST; Declining Enrollment; TBD – Stimulus Funding



This timeline can be broken down roughly into three broad segments, which overlap each other:

1982 – 1993

1988 – 2000

1998 - 2010

Each of these three eras can be characterized by its unique situation with respect to:

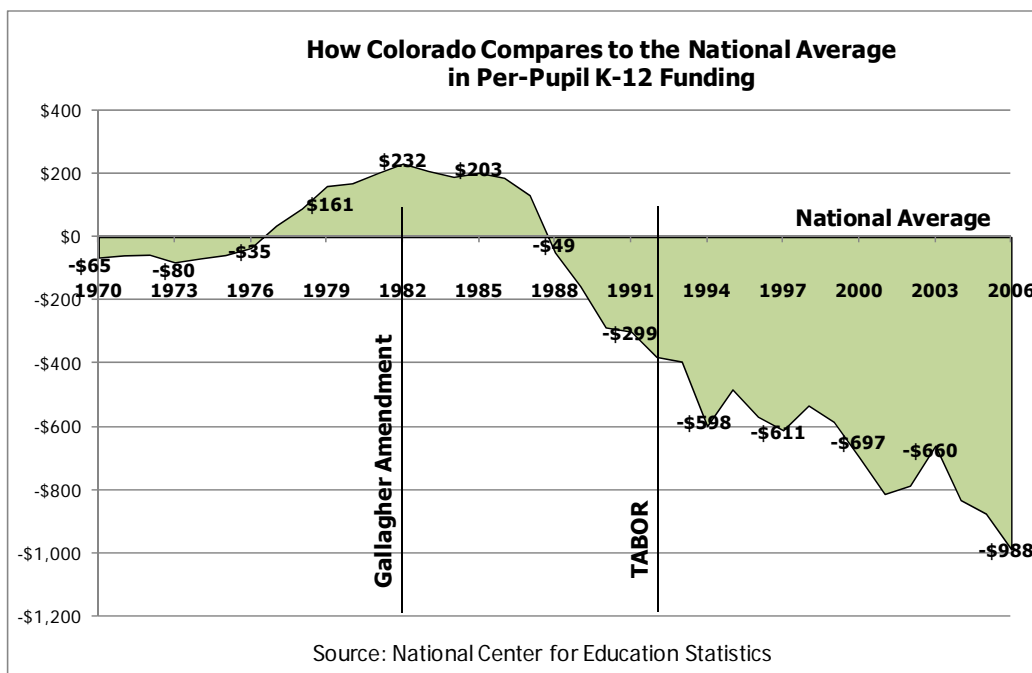
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

A Generation of Colorado School Finance (continued)

1982 – 1993

In 1982, the Gallagher Amendment was passed which fixed the percentage ratio for property taxes at 45 percent for residential property and 55 percent for commercial property.

Mid-year revenue rescissions occurred in 1983, 1984, 1986, 1987, 1988, 1991, and 1993 primarily because state tax revenues could not keep pace with rapid enrollment growth in Colorado. The rescissions occurred so frequently that the Boulder Valley School District budgeted for the rescissions in advance.



1988 – 2000

This period marks the beginning of many dramatic changes in public school finance as well as increased regulations at the federal and state levels which dictate the environment that school districts must operate in today.

In 1988, the Colorado Public School Finance Act was revised significantly. This revision re-set the standard for state equalization to distribute state funding for districts throughout Colorado taking under-funded districts into consideration, comparing rural districts vs. urban districts or large districts vs. small districts. At the time, the state provided 40 percent of per pupil funding to districts across Colorado, and districts provided 60 percent of the funding. Today state funding plays a much larger role by providing 64 percent of per pupil funding and districts providing 36 percent, on a state-wide average.

In 1992, the TABOR Amendment of the Colorado Constitution was passed, which requires districts to set-aside 3 percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. TABOR also requires voter approval of tax increases, and limits revenue collections.

Also in 1992, the district converted from a Calendar Year budget cycle to a Fiscal Year and the 1992 budget was based on a Transitional Fiscal Year. Because the Boulder Valley School District receives a majority of its tax collections in the spring, the district has had to borrow cash for the first half of the fiscal year in order to operate. Generally, this function has been performed through the state's interest-free loan program since 1993.

A Generation of Colorado School Finance (continued)

1988 – 2000 (continued)

District administrative responsibilities have also increased dramatically since 1988 due to a host of new federal and state regulations:

Federal regulations

- Omnibus Transportation Employee Testing Act, Gun-Free Schools Act, Children's Online Privacy Act, Digital Millennium Copyright Act, and the Equal Access Act, among others

State regulations

- New regulations associated with Section 504/Americans with Disabilities Act
- New regulations associated with the Colorado Basic Literacy Act
- CSAP Testing and CELA Assessments
- Standards-based education
- Bilingual education
- Changes to state accreditation requirements
- School Accountability Reports
- Adopted state standard Chart of Accounts
- New budget processes associated with TABOR
- Expanded choice legislation, Open Enrollment, charter schools and focus schools
- 1991 Referendum (\$7,062,468)

1998 – 2010

From 1998 to 2008, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley School District voters passed several tax overrides, tying the funds to specific program needs:

- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$6,239,116)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)

In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment was to restore public funding, adjusted for inflation, back to 1988 funding levels.

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's Health Insurance employee benefit program. This was done to help control health insurance costs.

Per Pupil Expenditures

The charts below describe Boulder Valley School District's per pupil expenditures since 1998. By measuring the costs rather than the School Finance Act per pupil revenue (PPR), we get a truer picture because these are total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

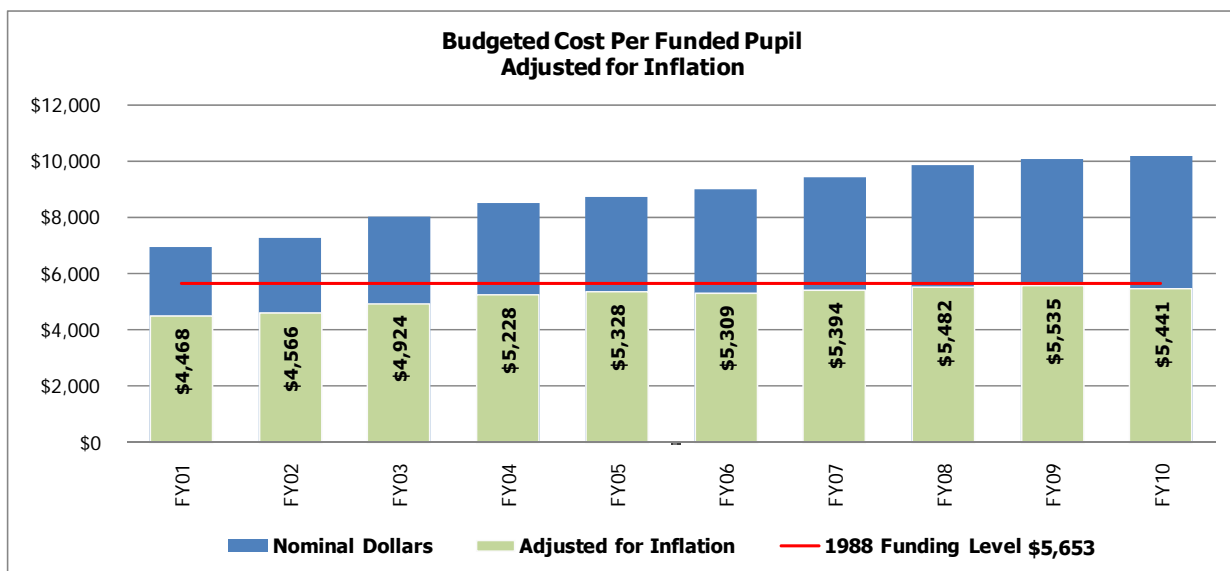
On an inflation-adjusted basis, the Boulder Valley School District still spends less per student than its 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage.

The district has reach 1988 levels before the 2010-11 Amendment 23 sunsets, due to the 1991, 1998, 2002, and 2005 overrides. Without these additional revenues, per pupil expenses in 2009-10 would be \$1,404 less than the current budgeted cost per funded pupil. These overrides directly benefit Boulder Valley School District students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	00-01 FY01	01-02 FY02	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07	07-08 FY08	08-09 FY09	09-10 FY10
Budgeted Funded Pupil Count		26,279	26,774	26,716	26,396	26,712	26,799	26,918	27,165	27,492	27,714
* Operating Expenditures (in Thousands)		181,878	194,994	213,578	223,609	233,336	240,886	253,045	266,809	277,267	281,659
* Cost Per Funded Pupil		\$6,921	\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163
CPI -U		177.90	183.20	186.45	186.10	188.30	194.45	200.18	205.77	209.26	214.54
Denver-Boulder Area Index (Base/CPI-U)		0.65	0.63	0.62	0.62	0.61	0.59	0.57	0.56	0.55	0.54
Adjusted Cost		4,468	4,566	4,924	5,228	5,328	5,309	5,394	5,482	5,535	5,441

* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

Operating Expenses are calculated from the CDE-18 report as the Total Budgeted Expenditures less Internal Service Fund expenditures. In November of 1998, BVSD voters passed a \$10,600,000 referendum. Full year funding of the referendum starts in the 99-00 budget. In November of 2002, BVSD voters passed a \$15,000,000 referendum. Full year funding of the referendum starts in the 03-04 budget. In November of 2005, BVSD voters passed a \$6,239,116 Transportation Mill Levy override. Full year funding of the override starts in the 06-07 budget.



Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

Operating Expenditures: are the operating budgets of the district. Including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Nutrition Service Fund, Other Enterprise Funds, and (in FY98 and beyond) the Charter School Fund.

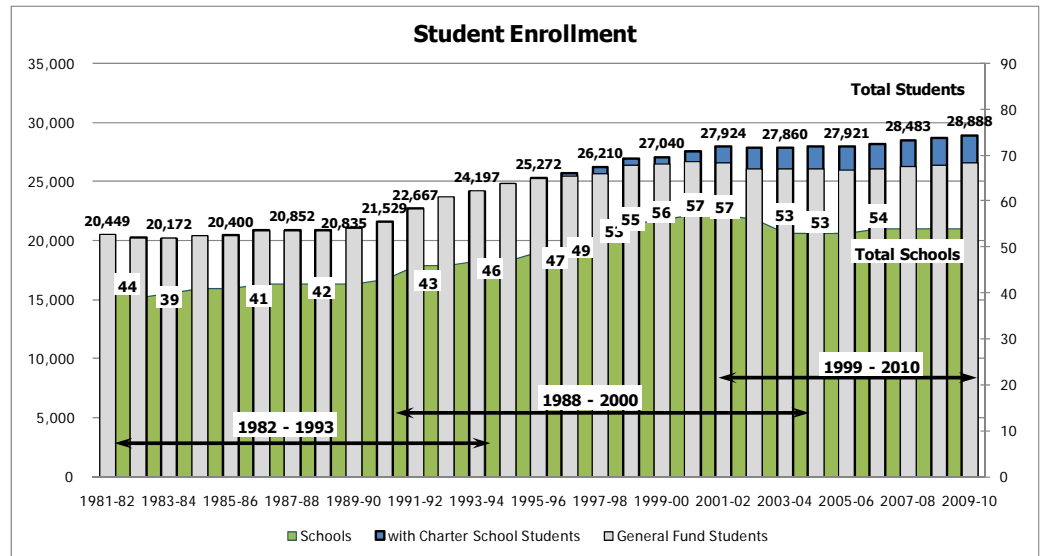
Sources: Student and dollar data from Revised Adopted Budget Documents for each year listed.
CPI data from U.S. Department of Labor -<http://www.bls.gov/cpi/>

Student Enrollment

Boulder Valley School District student enrollment had steadily increased from 1990 and in response, the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

During the years between 1990 and 2000 the district posted steady enrollment growth increasing 25 percent and averaging close to 3 percent per year through the period. During this period, 1994 marked the beginning of "schools of choice" legislation, which includes both focus schools and charter schools. In 1996, the first two charter schools in Boulder Valley School District opened and later in 2003 the district decreased the total number of schools for the first time in decades.

From 2000 to 2010, total district enrollment flattens out averaging 0.5 percent increase annually while growth in charter school students steadily increases averaging 15.4 percent annually during the same period.



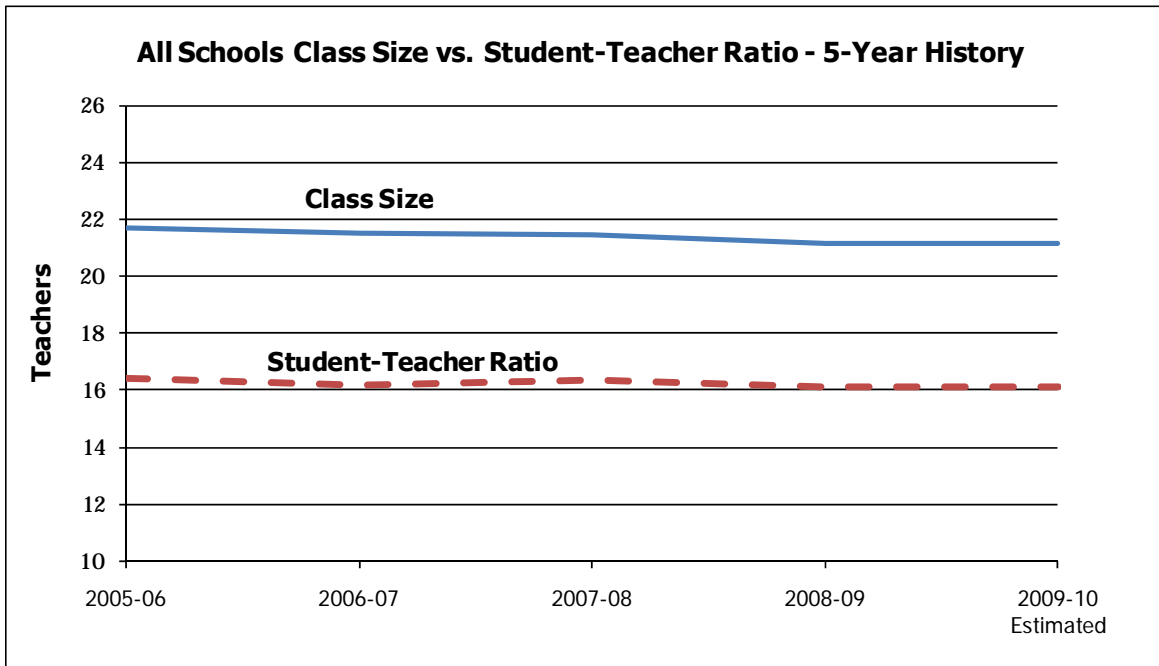
Enrollment and Student FTE by Level

The district's School Finance Act total program funding is based on the funded pupil count, which is determined by full-time equivalent students. The pupil count is held on October 1, it accounts for preschool and part-time first through twelfth grade students as half time and kindergarten students as 0.58 FTE within the fiscal year for which funding is received.

		Oct-05 Actual	Oct-06 Actual	Oct-07 Actual	Oct-08 Submitted	Oct-09 Projected
Student Enrollment						
K-12		27,592	27,798	28,087	28,173	28,382
Pre-K		329	398	396	445	506
Total Enrollment		27,921	28,196	28,483	28,618	28,888
		FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Submitted	FY 09-10 Projected
Student FTE						
Elementary		10,921.5	11,163.5	11,347.0	11,676.2	11,713.5
Middle		6,420.5	6,325.5	6,393.0	6,370.5	6,589.0
Senior		9,146.5	9,155.5	9,205.0	9,170.0	9,138.5
Other		252.5	270.0	277.5	241.5	273.0
Total FTE		26,741.0	26,914.5	27,222.5	27,458.2	27,714.0
Change from Prior Year		(48.5)	173.5	308.0	235.7	255.8
% change from Prior Year		-0.18%	0.65%	1.14%	0.87%	0.93%

All Schools Class Size vs. Student-Teacher Ratio

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u> <u>Estimated</u>
Class Size - All Grades	21.70	21.55	21.47	21.16	21.16
Student Teacher Ratio	16.40	16.17	16.36	16.13	16.13



Notes for Class Size:

- Kindergarten at .5 FTE and high school enrollment adjusted for part-time students.
- Charters not included. Specialists not included at elementary such as Art, Music, PE, CLIP, Title I, ESL, or Special Education.
- Literacy teachers are not included in class size for elementary only.
- Middle teachers do not include Halcyon or Special Education.
- Senior teachers do not include Passages, Connections, Multicultural, Pupil Services, Chinook, Tech, and Teen Parenting and Special Education.

The blend of diversity found in the Boulder Valley School District also means our students arrive in the classrooms with varying levels of readiness-to-learn. We recognize that world-class education does not come in a one-size-fits-all package therefore Boulder Valley School District targets resources where they can make the greatest gains for the students in greatest need. This includes providing teachers for targeted instruction in specific academic areas such as literacy, English as a Second Language, Title I, the Collaborative Literacy Intervention Project (CLIP), and Special Education. By having these specialized teachers work with small groups of students, the district is able to boost student skills in these areas and keep its student-teacher ratio very competitive.

The influence of a highly qualified teacher cannot be overstated. In fact, research continues to confirm the greatest gains in the classroom can be made through a mix of instructional strategies - one of which is class size. That mix also includes having high quality teachers, strong parental support, adequate facilities and ongoing professional development. It is this mix of strategies that has resulted in Boulder Valley School District's top state academic performance over the years. A look at the district's average class size shows one portion of the picture when looking at instructional strategies for improvement.

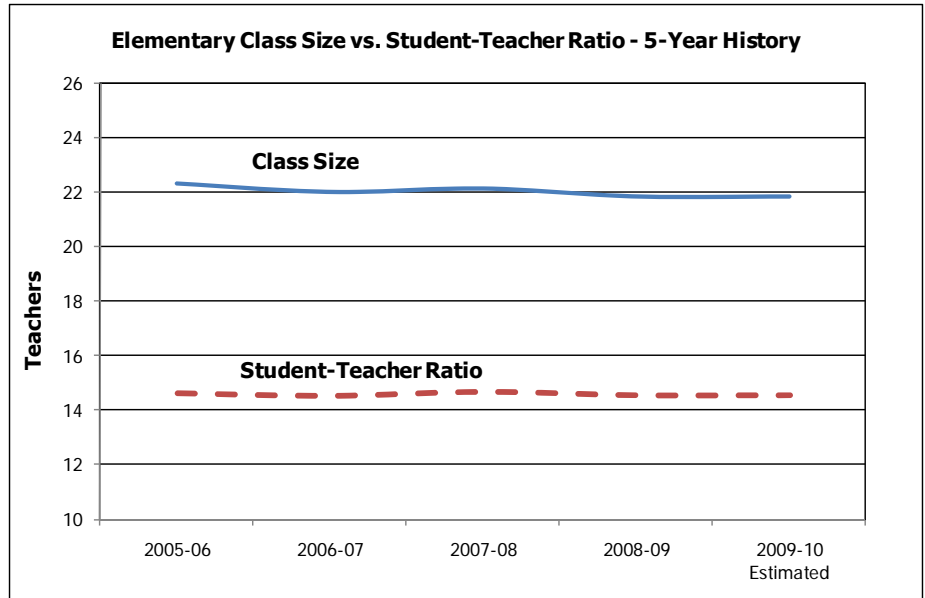
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2005-06	22.30
2006-07	22.00
2007-08	22.12
2008-09	21.84
2009-10	21.84
Estimated	

Student - Teacher Ratio

2005-06	14.60
2006-07	14.51
2007-08	14.65
2008-09	14.53
2009-10	14.53
Estimated	



Notes for Class Size: Kindergarten at 0.50, Charters are not included, Literacy Teachers are not included in Class Size.

The district has focused on literacy improvement at the elementary level and concentrated funding in this area. These targeted resources have translated into additional teachers including:

- 5.20 CLIP teachers,
- 31.40 English as a Second Language teachers,
- 43.30 Literacy teachers (includes referendum and Struggling Reader),
- 71.30 Special education teachers, and
- 5.20 Title I teachers.

These teachers provide intensive instruction to children all over the district. However, these certified teachers are not classroom teachers and are not reflected in the district's class size numbers with the exception of 2.30 FTE English as Second Language teachers and 11.20 FTE Title I teachers.

Similarly, the Boulder Valley School District offers music, art and physical education to its elementary students. The district employs another 89.10 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

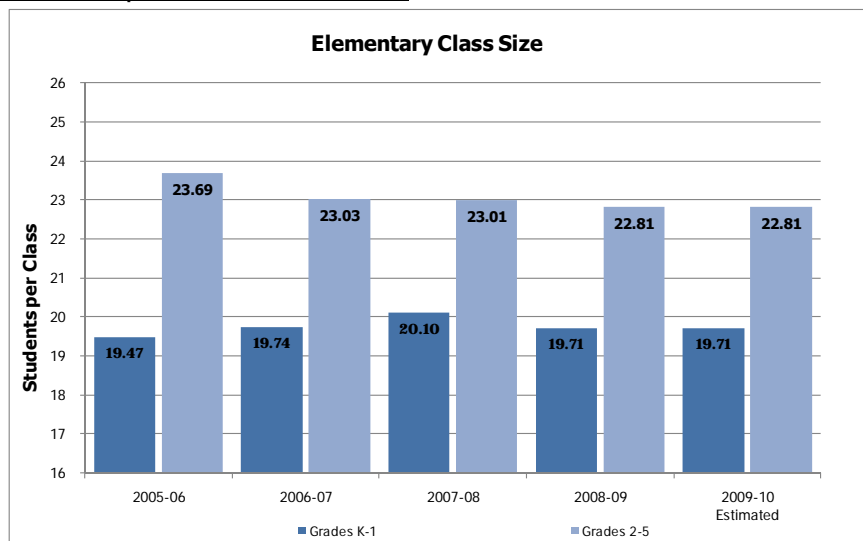
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2005-06	19.47
2006-07	19.74
2007-08	20.10
2008-09	19.71
2009-10	19.71
Estimated	

Class Size - Grades 2-5

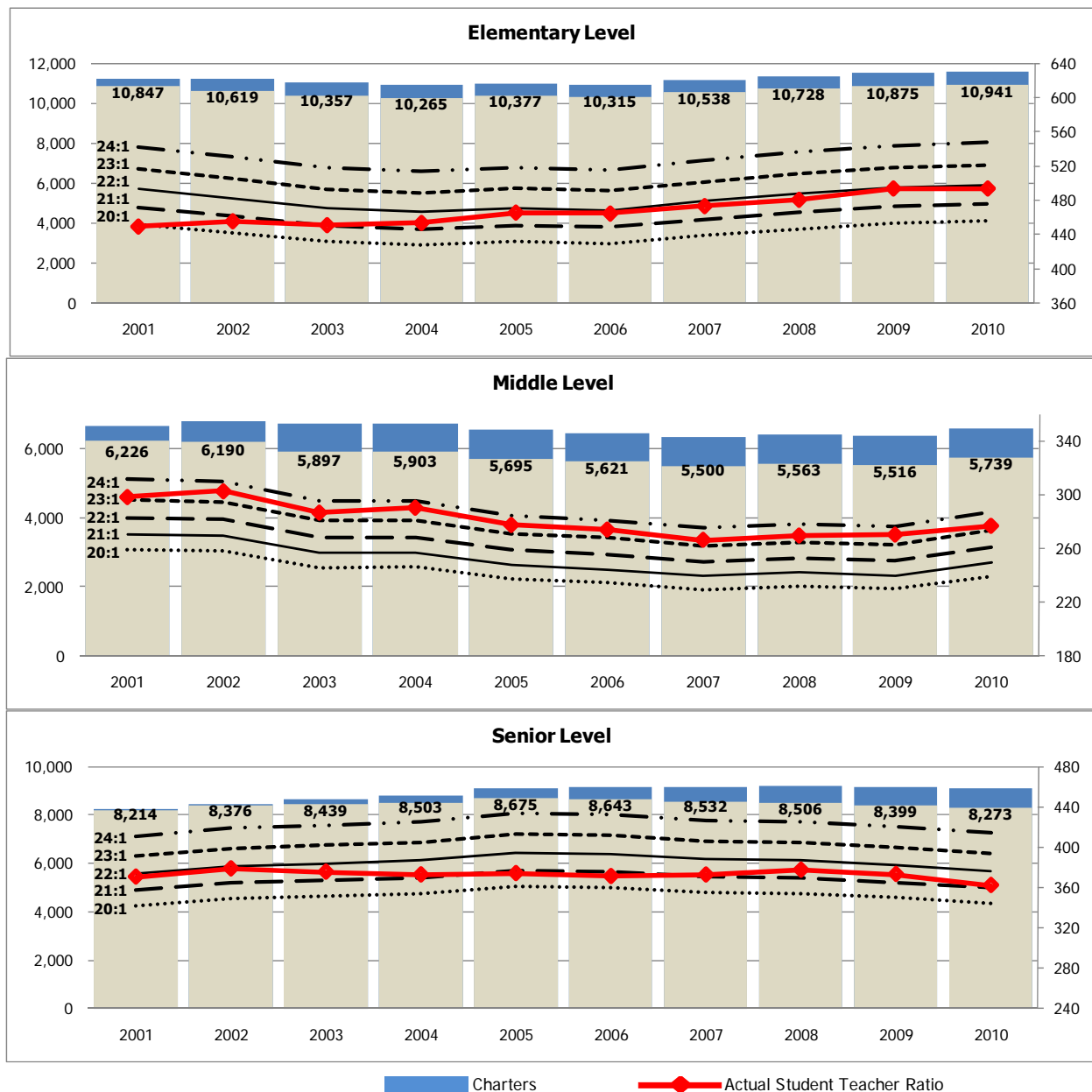
2005-06	23.69
2006-07	23.03
2007-08	23.01
2008-09	22.81
2009-10	22.81
Estimated	



Student-Teacher Ratios

Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because nearly 90 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the *Financial Section* of this document. In order to calculate the cost of maintaining the same student-teacher ratio, the district must consider rising health care costs, fluctuations in enrollment, changes in the salary schedules, and providing a competitive compensation package to attract and retain quality employees. Since Amendment 23 was passed in 2000, the district has focused resources on class size, student-teacher ratios, and support for literacy instruction.



Authorized FTE History Summary – All Funds

	TOTAL FTEs 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10
GENERAL OPERATING FUND					
101 CURR DEPT - ELEM LEVEL	27.520	27.520	8.310	8.741	8.172
102 RESERVES - ELEM LEVEL	4.369	6.658	5.782	1.969	4.675
103 IT RESERVES - ELEM LEVEL	-	-	-	4.850	5.900
119 BEAR CREEK ELEMENTARY	22.492	23.473	25.511	28.521	29.543
120 BIRCH ELEMENTARY	28.096	30.036	30.961	35.312	35.295
124 COLUMBINE ELEMENTARY	35.285	39.857	39.516	52.874	50.877
127 CREST VIEW ELEMENTARY	36.029	37.148	37.247	45.721	48.264
130 DOUGLASS ELEMENTARY	31.481	30.824	29.097	32.239	32.293
131 SANCHEZ ELEMENTARY	30.476	30.568	29.403	39.890	38.819
132 EISENHOWER ELEMENTARY	32.646	33.869	34.107	45.317	43.506
134 EMERALD ELEMENTARY	33.753	33.146	36.410	42.936	38.967
136 FLAT IRONS ELEMENTARY	22.615	21.865	22.715	26.447	22.216
138 FOOTHILL ELEMENTARY	31.581	34.157	34.642	43.383	45.163
141 GOLD HILL ELEMENTARY	3.328	3.222	3.128	3.681	3.519
144 HEATHERWOOD ELEMENTARY	24.427	24.240	26.870	36.644	33.545
147 JAMESTOWN ELEMENTARY	1.713	1.871	1.752	3.179	3.519
150 KOHL ELEMENTARY	34.861	32.826	33.004	45.484	43.691
153 LAFAYETTE ELEMENTARY	31.947	33.388	37.553	55.023	56.257
154 RYAN ELEMENTARY	31.628	33.011	34.353	41.676	39.301
156 FIRESIDE ELEMENTARY	33.023	31.126	31.356	37.922	37.318
157 LOUISVILLE ELEMENTARY	30.309	30.803	30.372	38.803	39.849
158 COAL CREEK ELEMENTARY	33.382	32.133	29.944	33.409	34.328
161 BCSIS	18.955	19.785	20.118	24.999	24.738
164 CREEKSIDE ELEMENTARY	30.827	30.033	30.592	43.299	40.287
166 MESA ELEMENTARY	22.483	25.208	25.472	30.579	30.334
169 NEDERLAND ELEMENTARY	25.745	25.277	24.916	29.921	27.256
180 PIONEER ELEMENTARY	31.773	34.046	35.082	49.664	49.592
185 SUPERIOR ELEMENTARY	39.320	41.912	43.086	48.744	49.078
190 UNIVERSITY HILL ELEM	28.475	26.754	28.827	45.257	44.401
192 HIGH PEAKS ELEMENTARY	22.255	20.735	19.950	25.053	25.400
193 COMMUNITY MONTESSORI	11.261	14.721	18.551	21.437	23.130
196 WHITTIER ELEMENTARY	24.857	27.330	28.109	32.941	32.072
ELEMENTARY SCHOOLS TOTAL	816.912	837.542	836.736	1,055.915	1,041.305
201 CURR DEPT - MIDDLE LEVEL	-	-	12.030	12.450	12.450
202 RESERVES - MIDDLE LEVEL	1.327	1.805	4.323	1.751	9.293
203 IT - MIDDLE LEVEL	-	-	-	-	3.350
225 BROOMFIELD HEIGHTS MIDDLE	44.767	43.586	41.602	48.493	47.184
230 MANHATTAN MIDDLE	38.170	39.177	39.046	47.465	44.449
240 CASEY MIDDLE	37.723	36.836	35.991	39.573	37.060
250 CENTENNIAL MIDDLE	44.185	43.270	44.320	51.424	52.468
252 ANGEVINE MIDDLE	55.500	50.175	52.813	62.710	59.978
254 LOUISVILLE MIDDLE	40.670	39.590	40.616	45.621	45.843
260 PLATT MIDDLE	38.046	39.622	40.020	42.294	41.062
270 SOUTHERN HILLS MIDDLE	37.565	37.390	36.690	46.542	46.544
MIDDLE SCHOOLS TOTAL	337.953	331.451	347.451	398.323	399.681

Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10
GENERAL OPERATING FUND (continued)					
301 CURR DEPT - SENIOR LEVEL	-	-	7.180	7.629	7.698
302 RESERVES - SENIOR LEVEL	4.948	10.153	12.298	5.141	10.753
303 IT - HIGH SCHOOL LEVEL	-	-	-	-	4.851
310 BOULDER HIGH	127.387	123.855	121.824	133.907	133.149
315 BROOMFIELD HIGH	96.285	95.244	94.790	107.356	108.121
320 CENTAURUS HIGH	80.705	78.440	81.161	95.102	96.512
330 FAIRVIEW HIGH	111.975	115.650	116.995	129.831	134.517
350 NEW VISTA HIGH	26.315	28.542	27.630	29.820	29.368
360 MONARCH HIGH	103.314	100.915	96.705	106.147	106.454
SENIOR HIGH SCHOOLS TOTAL	550.929	552.799	558.583	614.933	631.423
440 ARAPAHOE RIDGE HIGH	25.292	25.232	24.792	26.074	28.023
490 TECHNICAL ED CENTER	36.700	34.666	33.591	39.299	35.154
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	61.992	59.898	58.383	65.373	63.177
502 MONARCH K-8	49.883	50.645	53.508	60.623	59.836
503 NEDERLAND MIDDLE/SENIOR	40.390	41.295	41.125	40.826	40.257
505 ASPEN CREEK K-8	59.731	59.021	63.314	73.530	75.693
506 ELDORADO K-8	66.395	66.986	67.550	76.270	77.059
507 HALCYON	4.365	4.665	4.365	4.365	5.462
COMBINATION SCHOOLS TOTAL	220.764	222.612	229.862	255.614	258.307
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.000	2.000	2.000	2.500	2.500
604 LEGAL COUNSEL OFFICE	2.500	2.500	2.400	2.400	2.400
605 LEARNING SERVICES	21.116	22.752	22.252	15.000	4.850
606 ADMIN & OPERATIONS	1.700	1.700	1.800	-	-
608 PLANNING & ASSESSMENT	6.150	7.300	12.800	12.800	12.800
609 VOCATIONAL ED ADMIN	5.000	6.000	6.000	11.575	2.200
611 SPECIAL EDUCATION	112.499	115.923	113.813	129.555	127.908
613 STUDENT SUCCESS	-	-	-	4.200	1.500
614 INSTITUTIONAL EQUITY	-	-	-	2.500	4.200
616 LANGUAGE, CULTURE & EQUITY	9.400	10.650	9.150	7.075	6.714
617 ELEMENTARY ED ADMIN	3.530	3.000	3.000	6.300	5.000
619 SECONDARY ED ADMIN	3.000	3.000	4.000	5.317	3.750
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
631 ART	-	-	-	-	0.500
632 MUSIC	-	-	-	-	0.500
633 HEALTH/PHYSICAL EDUCATION	-	-	-	-	1.000
634 LITERACY	-	-	-	-	5.000
635 DISTRICT-WIDE INSTRUCTION	3.250	4.500	1.875	1.000	2.000
636 MATHEMATICS	-	-	-	-	1.420
637 SCIENCE	-	-	-	-	2.500
640 OPERATIONAL SERVICES	1.500	1.500	3.500	3.500	5.850
642 MAINTENANCE & OPERATIONS	58.375	58.375	58.500	58.500	59.250
643 ENVIRONMENTAL SERVICES	7.300	5.300	5.300	6.300	13.850
644 PLANNING & ENGINEERING	2.125	2.125	-	1.000	-
668 COMMUNICATION SERVICES	3.000	3.000	3.000	4.000	4.000
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750
687 HUMAN RESOURCES	14.300	14.000	13.900	13.900	18.000
688 BUDGET SERVICES	7.250	7.250	7.000	9.500	9.500
689 INFORMATION TECHNOLOGY	26.500	26.500	27.000	28.000	30.000

Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10
GENERAL OPERATING FUND (continued)					
690 FINANCE & ACCOUNTING	11.800	11.850	11.850	12.350	13.600
695 PURCHASING	4.000	4.000	4.000	4.000	4.000
698 HEALTH SERVICES	13.000	13.000	11.800	15.600	16.800
CENTRALIZED SERVICES TOTAL	323.045	329.975	328.690	360.622	365.342
791 WAREHOUSE	9.500	9.500	9.500	9.500	9.800
792 PRINT SHOP	4.550	4.550	4.550	4.550	4.550
793 TELECOMMUNICATIONS	1.000	1.000	1.000	1.000	-
SERVICE CENTERS TOTAL	15.050	15.050	15.050	15.050	14.350
809 DISTRICT ALLOCATIONS	1.500	1.500	7.000	1.500	1.500
DISTRICT-WIDE COSTS TOTAL	1.500	1.500	7.000	1.500	1.500
925 SUMMIT CHARTER	1.775	1.900	2.000	0.500	0.500
932 BOULDER PREP CHARTER	-	0.700	1.000	1.000	1.000
952 HORIZONS K-8 CHARTER	-	1.000	1.600	-	-
954 JUSTICE HIGH CHARTER	-	0.200	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	-	1.600	2.100	2.600	2.725
971 EDUCATION CENTER BUILDING	3.125	4.000	4.000	4.000	4.500
OTHER OPERATIONAL UNITS TOTAL	4.900	9.400	11.700	9.100	9.725
TOTAL GENERAL OPERATING FUND	2,333.045	2,360.227	2,393.455	2,776.430	2,784.810
OTHER FUNDS					
15 TECHNOLOGY FUND	-	-	-	5.000	5.700
16 ATHLETIC FUND	-	-	-	0.500	5.440
18 RISK MANAGEMENT FUND	-	-	-	27.600	2.050
19 COMMUNITY SCHOOL PROGRAM	-	-	-	98.525	91.215
22 GRANTS FUND	-	-	-	157.651	182.183
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	-	14.520	14.703
25 TRANSPORTATION FUND	-	-	-	288.394	265.779
29 COLORADO PRESCHOOL PROGRAM	-	-	-	12.500	14.079
31 BOND REDEMPTION FUND	-	-	-	-	-
41 BUILDING FUND	-	-	-	19.700	19.600
43 CAPITAL RESERVE FUND	-	-	-	5.450	2.750
51 NUTRITION SERVICES FUND	-	-	-	95.337	94.517
66 HEALTH INSURANCE FUND	-	-	-	1.550	1.550
67 DENTAL INSURANCE FUND	-	-	-	0.350	0.350
71, 72, 73 TRUST AND AGENCY FUNDS	-	-	-	-	-
PUPIL ACTIVITY FUND	-	-	-	-	-
TOTAL OTHER FUNDS	-	-	-	727.077	699.916
CHARTER SCHOOL FUND					
11 CHARTER SCHOOL FUND	-	-	-	227.639	223.305
TOTAL CHARTER SCHOOL FUND	-	-	-	227.639	223.305
TOTAL BUDGETED FTE ALL FUNDS	2,333.045	2,360.227	2,393.455	3,731.146	3,708.031

Enrollment Projections

Methodology

Overview - The 2010 enrollment projections were developed for the entire district by level and grade using a cohort survival model. The basic cohort model was modified to better focus on BVSD's resident student population along with the effects of out-of-district enrollment. This modification allows for direct comparisons of enrollment with other demographic factors (such as overall births and migration) and also allows the projection to be modified as actual out-of-district petitions are processed in the spring. The cohort model itself uses historical growth over the past six years from which a conservative trend is selected.

Annual Growth Observations – Recent Years –Overall, BVSD has experienced slight growth over the last 5 years with larger gains in 2007 (1 percent) and 2009 (.9 percent). The 2009 gain represented 249 additional students over 2008. Elementary enrollment experienced a jump in 2006 (2.3 percent), but has seen growth trend downward while registering .4 percent in 2009. Middle school growth in 2009 was significant at 3.5 percent after seven years of primarily negative growth. High school has experienced very slight growth since 2004 while registering negative growth in 2008 (-.7 percent) and 2009 (-.3 percent). Prior to 2004, High school typically grew by 1 to 3 percent annually.

BVSD Enrollment Growth by Level 1996 - 2010

Year	Elementary School Enrollment	Elem Growth	Percentage Elem Growth	Middle School Enrollment	Middle School Growth	Percentage Middle Growth	High School Enrollment	High School Growth	Percentage High Growth	K-12 Enrollment	K-12 Enrollment Growth	Percentage Total Growth
2003	11874	-89	-0.74%	6741	6	0.09%	8932	185	2.12%	27547	102	0.37%
2004	11884	10	0.08%	6529	-212	-3.14%	9181	249	2.79%	27594	47	0.17%
2005	11913	29	0.24%	6424	-105	-1.61%	9200	19	0.21%	27537	-57	-0.21%
2006	12189	276	2.32%	6331	-93	-1.45%	9203	3	0.03%	27723	186	0.68%
2007	12359	170	1.39%	6393	62	0.98%	9250	47	0.51%	28002	279	1.01%
2008	12537	178	1.44%	6360	-33	-0.52%	9183	-67	-0.72%	28080	78	0.28%
2009	12590	53	0.42%	6584	224	3.52%	9155	-28	-0.30%	28329	249	0.89%

Cohort Growth Observations – Cohort growth measures the gain or loss of each class as it progresses from year to year. Because it follows the progression of the same classes of students, it discounts the effects of variations in class size on enrollment. Positive cohort growth indicates retention of existing students and gains in new students. BVSD has experienced positive cohort growth since 2003 with good to strong (350+) years measured since 2006. Cohort growth in 2009 was again strong measuring the highest in seven years (573 students). This recent pattern shows sustained elementary growth and good high school retention. Other measures also indicated better than average retention in 2009 at the secondary level.

Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
2004/05	144	94	-54	184
2005/06	86	85	-161	10
2006/07	176	164	91	431
2007/08	208	118	224	550
2008/09	103	95	179	377
2009/10	163	184	226	573

Enrollment Projections (continued)

Class size continues to have a strong effect on overall enrollment. Although kindergarten class sizes have been relatively large, they remain smaller than graduating senior classes creating downward pressure on overall enrollment. At the high school level, 12th grade class sizes have also been larger than incoming 9th grade classes leading to declines at that level. However, the relatively large elementary classes of the last five years has been fueling growth at the elementary level and is starting to bolster middle school enrollment as well. Kindergarten class sizes, in particular, remain relatively strong compared to earlier in the decade, but have leveled off in terms of growth. A concentration of growth at the middle school level in 2009 was due primarily to the entry of the largest entering 6th grade classes in at least 7 years.

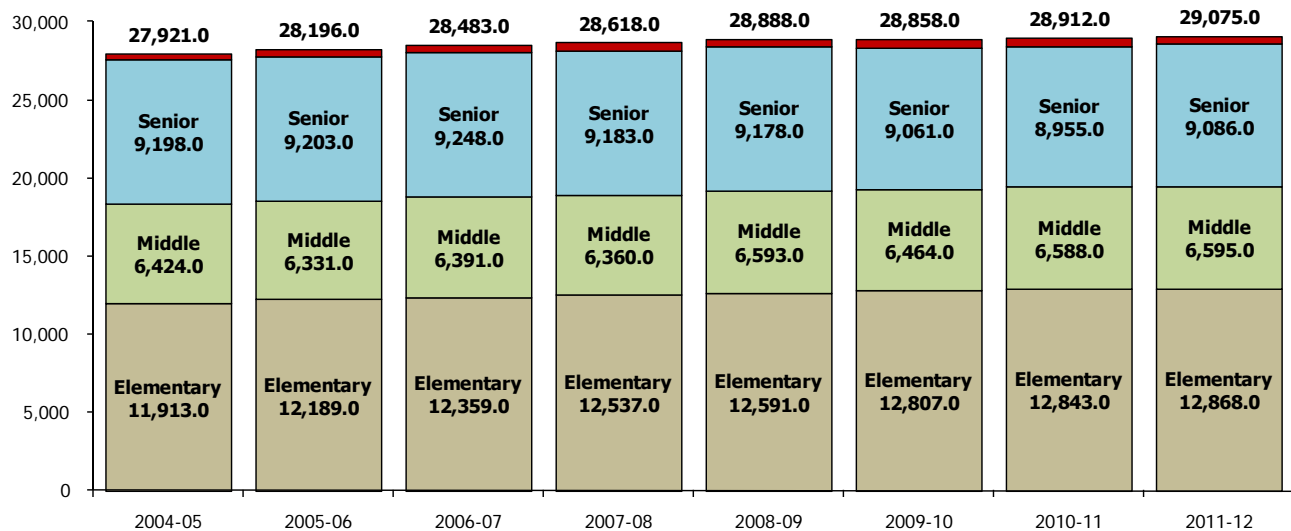
Multiple Projection Bases – Observations – The table below displays three likely enrollment trends, any of which represent a viable estimate of growth for 2010. An additional “Last 3” (years) trend is included for comparison, and highlights the relatively strong growth of the last three years. The “Last 6” trend represents an enrollment pattern of the last six years and seems to be the most probable given current economic and enrollment conditions. This trend projects 0 percent growth for 2010. The incoming kindergarten class is assumed to be leveling given the decline in live births and probable declines in new residents to the district. Cohort growth is also assumed to be modest in light of the changing economic conditions. The other trends represented below are the “Low Out” which is a relatively aggressive trend of .4 percent growth, and the “Hi/Low Out” which represents growth of -.2 percent, or a loss of 49 students.

Boulder Valley School District - 2010 Projection Comparison – 11/24/09

	Yr	K	1	2	3	4	5	
Last Year's Enrollment	2009	2,060	2,145	2,125	2,158	2,129	1,973	
Enrollment by Grade								
Last 6	2010	2,073	2,133	2,151	2,140	2,171	2,140	
Low Out	2010	2,083	2,236	2,159	2,142	2,175	2,145	
Hi/Low Out	2010	2,065	2,127	2,152	2,135	2,165	2,135	
Last 3	2010	2,078	2,134	2,156	2,148	2,175	2,141	
	Yr	6	7	8	9	10	11	12
Last Year's Enrollment	2009	2,271	2,113	2,200	2,229	2,264	2,279	2,283
Enrollment by Grade								
Last 6	2010	2,075	2,270	2,120	2,317	2,177	2,244	2,324
Low Out	2010	2,082	2,276	2,128	2,336	2,207	2,256	2,330
Hi/Low Out	2010	2,068	2,272	2,116	2,301	2,189	2,239	2,219
Last 3	2010	2,067	2,277	2,145	2,308	2,250	2,279	2,347
	Yr	K-5	8-Jun	12-Sep	K-12			
Last Year's Enrollment	2009	12,590	6,584	9,155	28,329			
Enrollment by Grade								
Last 6	2010	12,807	6,464	9,061	28,332			
Low Out	2010	12,840	6,484	9,129	28,453			
Hi/Low Out	2010	12,778	6,455	9,047	28,280			
Last 3	2010	12,830	6,488	9,183	28,501			

Enrollment Projections (continued)

Summary – BVSD has experienced positive enrollment growth the last few years with gains of nearly 1 percent in two of the last three years. This growth, however, occurred primarily during a time of job growth and increases in new residents to the district. Current housing and economic conditions, however, raise doubts as to the likelihood that enrollment growth will continue. Because of declining births, kindergarten classes in particular are likely to decline in size with fewer new residents to the district. Considering these factors, a conservative projection trend foreseeing little or no growth is advised for 2010.



GRADE LEVEL	Funded Headcount							
	2006	Audited 2007	2008	UnAudited 2009	Budgeted 2010	2011	Projected 2012	2013
ELEMENTARY								
K	1,981.0	2,068.0	2,027.0	2,066.0	2,063.0	2,073.0	2,094.0	2,115.0
1	1,899.0	2,080.0	2,140.0	2,094.0	2,134.0	2,133.0	2,154.0	2,175.0
2	2,087.0	1,925.0	2,095.0	2,129.0	2,091.0	2,151.0	2,133.0	2,154.0
3	1,943.0	2,113.0	1,957.0	2,106.0	2,132.0	2,140.0	2,151.0	2,133.0
4	2,035.0	1,938.0	2,149.0	1,972.0	2,114.0	2,171.0	2,140.0	2,151.0
5	1,968.0	2,065.0	1,991.0	2,170.0	2,057.0	2,139.0	2,171.0	2,140.0
ELEMENTARY TOTAL	11,913.0	12,189.0	12,359.0	12,537.0	12,591.0	12,807.0	12,843.0	12,868.0
MIDDLE SCHOOL								
6	2,123.0	2,090.0	2,167.0	2,079.0	2,270.0	2,075.0	2,243.0	2,277.0
7	2,085.0	2,120.0	2,108.0	2,150.0	2,081.0	2,270.0	2,075.0	2,243.0
8	2,216.0	2,121.0	2,116.0	2,131.0	2,242.0	2,119.0	2,270.0	2,075.0
MIDDLE SCHOOL TOTAL	6,424.0	6,331.0	6,391.0	6,360.0	6,593.0	6,464.0	6,588.0	6,595.0
HIGH SCHOOL								
9	2,295.0	2,303.0	2,239.0	2,231.0	2,313.0	2,317.0	2,217.0	2,375.0
10	2,347.0	2,316.0	2,319.0	2,256.0	2,148.0	2,177.0	2,317.0	2,217.0
11	2,259.0	2,286.0	2,330.0	2,309.0	2,178.0	2,244.0	2,177.0	2,317.0
12	2,297.0	2,298.0	2,360.0	2,387.0	2,539.0	2,323.0	2,244.0	2,177.0
HIGH SCHOOL TOTAL	9,198.0	9,203.0	9,248.0	9,183.0	9,178.0	9,061.0	8,955.0	9,086.0
OTHER (Facilities, Contracted Ed, CPP & SPED Pre-K)	386.0	473.0	485.0	538.0	526.0	526.0	526.0	526.0
GRAND TOTAL	27,921.0	28,196.0	28,483.0	28,618.0	28,888.0	28,858.0	28,912.0	29,075.0

NOTE: BVSD & CDE counts do not include Head Start and Tuition Pre-K (PEER) students.

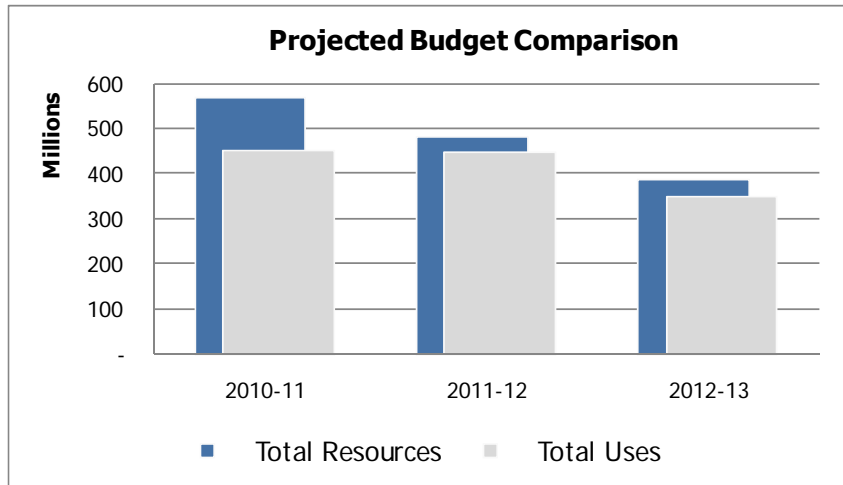
All Funds 3-Year Projections

Methodology

Beginning Balances consist of prior year reserve amounts in addition to any carryover of prior year ending balance for all funds. Funds that usually carry a balance other than reserves are the Bond Redemption, Building, Trust and Agency, and Pupil Activity Funds.

Revenue projections are being based on 7.7, 5.0, and 2.5 percent decrease during 2010-11, 2011-12, and 2012-13 school years, respectively. The one percent as required by Amendment 23 through the 2010-11 school year will lessen the impact of limited state funding. After the 2010-11 school year, change in inflation will only apply unless other legislative action is taken to fund future education programs.

The Grant Fund revenues are projected based on a 3-year average of actual revenues received.



While projected revenues for 2010-11 appear above the norm in times of funding turmoil and budget constraints (depict in the chart above), these funds are associated with the Building Fund projects, which are scheduled to be completed in the summer of 2012. More information regarding this fund can be found in the *Introductory* and *Financial* sections of this document.

Expenditure projections are projected to decrease like revenue by the same percentage amounts (7.7, 5.0, and 2.5) for the 2010-11, 2011-12, and 2012-13 school years, respectively.

Reserves are projected for all funds that include a required TABOR mandate of 3 percent of operating expenditures. An additional 3 percent Contingency Reserve exist in the General Operating Fund and Transportation Fund for a total reserve of 6 percent.

Transfers are either to achieve a balanced budget as needed in other funds or for the collection of supplemental funds to the General Operating Fund.

	PROJECTED BUDGET 2010-11	PROJECTED BUDGET 2011-12	PROJECTED BUDGET 2012-13
All Funds Summary			
Beginning Balance	\$ 128,308,975	\$ 136,417,496	\$ 52,730,539
Revenues	405,383,328	310,338,062	301,316,448
Transfers In	34,447,245	32,693,105	31,819,811
Total Resources	568,139,548	479,448,663	385,866,798
Expenditures	402,470,765	399,326,759	303,580,649
Emergency Reserves	15,323,145	14,605,016	14,267,369
Transfers Out	34,447,245	32,693,105	31,819,811
Total Uses	452,241,155	446,624,880	349,667,829
Ending Balance	\$ 115,898,393	\$ 32,823,783	\$ 36,198,969

All Funds 3-Year Projections (continued)

General Operating Fund Summary

	2010-11 PROJECTED BUDGET	2011-2012 PROJECTED BUDGET	2012-2013 PROJECTED BUDGET
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 13,896,386	\$ 12,924,094	\$ 12,340,790
Summer Salary Accrual			
BUDGET BASIS FUND BALANCE	\$ 13,896,386	\$ 12,924,094	\$ 12,340,790
BUDGET BASIS BEGINNING BALANCE & RESERVES			
Total Unrestricted One-Time Funds	\$ (1,638,252)	\$ (1,247,746)	\$ (980,871)
Restricted Carryover Funds	-	-	-
Warehouse Reserve	-	-	-
Debt Service Payment (COP's)	-	-	-
Subtotal Restricted Beginning Balance	\$ -	\$ -	\$ -
Warehouse Reserve	414,800	415,000	415,000
Debt Service Reserve (COP's)	722,264	723,000	723,000
Contract Reserve	120,000	120,000	120,000
Dental Claim Reserve	-	-	-
Fiscal Crisis Reserve	-	-	-
Health Insurance Self Funding Reserve	-	-	-
Contingency Reserve	6,319,661	5,833,047	5,541,395
Emergency Reserve (TABOR)	6,319,661	5,833,047	5,541,395
Subtotal Reserves	13,896,386	12,924,094	12,340,790
TOTAL BEGINNING BALANCE & RESERVES	\$ 12,258,134	\$ 11,676,348	\$ 11,359,919
TOTAL REVENUE	\$ 220,739,403	\$ 209,702,435	\$ 204,459,875
TOTAL RESOURCES	\$ 232,997,537	\$ 221,378,783	\$ 215,819,794
TOTAL EXPENDITURES	\$ 194,434,908	\$ 184,713,162	\$ 180,095,331
TOTAL RESERVES	\$ 12,924,094	\$ 12,340,790	\$ 12,063,720
TOTAL TRANSFERS	\$ 25,638,535	\$ 24,324,831	\$ 23,660,743
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 232,997,537	\$ 221,378,783	\$ 215,819,794
BUDGET BASIS ENDING FUND BALANCE	\$ -	\$ -	\$ -
Summer Salary Accrual	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 12,924,094	\$ 12,340,790	\$ 12,063,720

All Funds 3-Year Projections (continued)

General Operating Fund (continued) **Detail**

	2010-11 PROJECTED BUDGET	2011-2012 PROJECTED BUDGET	2012-2013 PROJECTED BUDGET
REVENUE			
Local Sources			
Property Taxes - Current	\$ 112,169,105	\$ 106,560,650	\$ 103,896,634
Property Taxes - Election	29,921,353	28,425,285	27,714,653
Property Tax - Credits/Abatements	992,502	942,877	919,305
Property Taxes - Delinquent	184,600	175,370	170,986
Specific Ownership Taxes - Non-equalized	2,134,813	2,028,072	1,977,370
Specific Ownership Taxes - Equalized	6,732,536	6,395,909	6,236,011
Tuition	230,750	219,213	213,733
Interest	92,300	87,685	85,493
Sale of Property (non real estate)	18,460	17,537	17,099
Miscellaneous Revenue	46,150	43,843	42,747
Salary Reimbursement	27,690	26,306	25,648
Indirect Cost Reimbursement	1,063,956	1,010,758	985,489
Subtotal Local Sources	\$ 153,614,215	\$ 145,933,505	\$ 142,285,168
State Sources			
Finance Act	\$ 61,409,289	\$ 58,338,825	\$ 56,880,354
Vocational Education Reimbursement	919,751	873,763	851,919
Special Education Reimbursement	4,091,106	3,886,551	3,789,387
ARRA State Stabilization	-	-	-
Transportation Reimbursement	-	-	-
ELPA Reimbursement	168,858	160,415	156,405
Talented and Gifted Reimbursement	236,602	224,772	219,153
CDE Audit Adjustments/Assessment	(23,075)	(21,921)	(21,373)
Medicaid Reimbursements	208,367	197,949	193,000
Other State Revenue	114,290	108,576	105,862
Subtotal State Sources	\$ 67,125,188	\$ 63,768,930	\$ 62,174,707
TOTAL REVENUE	\$ 220,739,403	\$ 209,702,435	\$ 204,459,875

All Funds 3-Year Projections (continued)

General Operating Fund (continued) **Detail**

	2010-11 PROJECTED BUDGET	2011-2012 PROJECTED BUDGET	2012-2013 PROJECTED BUDGET
EXPENDITURES:			
101-125 Administrators & Principals	\$ 10,234,914	\$ 9,723,168	\$ 9,480,089
201-218 Teachers	95,696,626	90,911,795	88,639,000
231-239 Psych/SocWkr/Occup & Phys Therapists	5,602,991	5,322,841	5,189,770
300-359 Professional Support Staff	2,313,633	2,197,951	2,143,002
360-390 Technical Support Staff	2,278,238	2,164,326	2,110,218
401-490 Paraeducators & Aides	8,660,450	8,227,428	8,021,742
500-513 Office & Administrative Support Staff	7,501,080	7,126,026	6,947,875
600-637 Crafts/Trades Services	8,879,822	8,435,831	8,224,935
Subtotal Salaries	\$ 141,167,754	\$ 134,109,366	\$ 130,756,631
Employee Benefits	35,110,640	33,355,108	32,521,230
Subtotal Personnel Expenditures	\$ 176,278,394	\$ 167,464,474	\$ 163,277,861
Purchased Prof & Tech Services	2,113,885	2,008,191	1,957,986
Purchased Property Services	2,679,544	2,545,567	2,481,928
Other Purchased Services	1,731,532	1,644,955	1,603,831
Supplies	10,495,654	9,970,871	9,721,599
Property and Equipment	354,066	336,363	327,954
Other Uses of Funds	781,833	742,741	724,172
Subtotal Non Personnel Expenditures	\$ 18,156,514	\$ 17,248,688	\$ 16,817,470
TOTAL EXPENDITURES	\$ 194,434,908	\$ 184,713,162	\$ 180,095,331

All Funds 3-Year Projections (continued)

General Operating Fund (continued) **Detail**

	2010-11 PROJECTED BUDGET	2011-2012 PROJECTED BUDGET	2012-2013 PROJECTED BUDGET
RESERVES:			
Contingency Reserve	\$ 5,833,047	\$ 5,541,395	\$ 5,402,860
% of Expenditures	3.00%	3.00%	3.00%
Emergency Reserve	5,833,047	5,541,395	5,402,860
% of Expenditures	3.00%	3.00%	3.00%
Fiscal Crisis Reserve	-	-	-
Health Insurance Self Funding Reserve	-	-	-
Multi Year Contract Reserve	120,000	120,000	120,000
Warehouse Reserve	415,000	415,000	415,000
Debt Service Reserve (COP's)	723,000	723,000	723,000
TOTAL RESERVES	\$ 12,924,094	\$ 12,340,790	\$ 12,063,720
TRANSFERS TO:			
Risk Management Fund	\$ 2,564,276	\$ 2,436,062	\$ 2,375,160
Capital Reserve Fund	3,053,741	2,901,054	2,828,528
Charter Fund for Capital Reserve	161,680	153,596	149,756
Charter Fund	17,646,429	16,764,108	16,345,006
Colorado Preschool Fund	1,155,589	1,066,031	983,414
Technology Fund	2,819,307	2,678,342	2,611,383
Transportation Fund	857,370	814,502	794,139
Athletic Fund	1,784,498	1,695,273	1,652,891
TRANSFERS FROM:			
Community School Fund	(592,803)	(563,163)	(549,084)
District Services Provided to Charters	(3,811,552)	(3,620,974)	(3,530,450)
TOTAL TRANSFERS	\$ 25,638,535	\$ 24,324,831	\$ 23,660,743
TOTAL EXPENDITURES/RESERVES/TRANSFERS	\$ 232,997,537	\$ 221,378,783	\$ 215,819,794

All Funds 3-Year Projections (continued)
Technology Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 158,199	\$ 94,710	\$ 88,356
REVENUE:			
Miscellaneous Local	274,213	260,502	253,989
Transfer from General Fund	<u>2,819,307</u>	<u>2,678,342</u>	<u>2,611,383</u>
TOTAL REVENUE	\$ 3,093,520	\$ 2,938,844	\$ 2,865,372
TOTAL RESOURCES	<u>\$ 3,251,719</u>	<u>\$ 3,033,554</u>	<u>\$ 2,953,728</u>
EXPENDITURES:			
Salaries	\$ 379,686	\$ 360,702	\$ 351,684
Employee Benefits	81,342	77,275	75,343
Purchased Services	301,260	286,197	279,042
Supplies	282,274	268,160	261,456
Equipment	<u>2,112,447</u>	<u>1,952,864</u>	<u>1,900,172</u>
TOTAL EXPENDITURES	<u>\$ 3,157,009</u>	<u>\$ 2,945,198</u>	<u>\$ 2,867,697</u>
EMERGENCY RESERVE	\$ 94,710	\$ 88,356	\$ 86,031
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 3,251,719</u>	<u>\$ 3,033,554</u>	<u>\$ 2,953,728</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Athletics Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 94,766	\$ 85,106	\$ 80,707
REVENUE:			
Game Admission	\$ 134,685	\$ 127,951	\$ 124,752
Activity Tickets	103,320	98,154	95,700
Participation Fees	804,697	764,462	745,350
Trainer Fees	-	-	-
Transfer from General Fund	<u>1,784,498</u>	<u>1,695,273</u>	<u>1,652,891</u>
TOTAL REVENUE	\$ 2,827,200	\$ 2,685,840	\$ 2,618,693
TOTAL RESOURCES	<u>\$ 2,921,966</u>	<u>\$ 2,770,946</u>	<u>\$ 2,699,400</u>
EXPENDITURES:			
Salaries	\$ 1,379,292	\$ 1,305,549	\$ 1,270,704
Employee Benefits	218,766	207,828	202,632
Purchased Services	464,507	441,282	430,250
Supplies	189,422	179,951	175,452
Equipment	111,715	106,129	103,476
Other Uses	<u>473,158</u>	<u>449,500</u>	<u>438,263</u>
TOTAL EXPENDITURES	<u>\$ 2,836,860</u>	<u>\$ 2,690,239</u>	<u>\$ 2,620,777</u>
EMERGENCY RESERVE	\$ 85,106	\$ 80,707	\$ 78,623
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,921,966</u>	<u>\$ 2,770,946</u>	<u>\$ 2,699,400</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Risk Management Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 87,708	\$ 77,377	\$ 73,335
REVENUE:			
Miscellaneous - Local	\$ 4,613	\$ 4,382	\$ 4,272
Allocation from General Fund	<u>2,564,276</u>	<u>2,436,062</u>	<u>2,375,160</u>
	-	-	-
TOTAL REVENUE	\$ 2,568,889	\$ 2,440,444	\$ 2,379,432
TOTAL RESOURCES	<u>\$ 2,656,597</u>	<u>\$ 2,517,821</u>	<u>\$ 2,452,767</u>
EXPENDITURES:			
Salaries	\$ 138,669	\$ 131,736	\$ 128,443
Employee Benefits	65,106	61,851	60,305
Purchased Services	55,350	52,583	51,268
Property Insurance	693,720	659,034	642,558
Workers' Comp Insurance	1,375,847	1,301,280	1,266,702
Supplies and Materials	23,985	22,786	22,216
Capital Outlay	18,980	18,031	17,580
Other Objects	-	-	-
Deductible Reserves	<u>207,563</u>	<u>197,185</u>	<u>192,255</u>
TOTAL EXPENDITURES	<u>\$ 2,579,220</u>	<u>\$ 2,444,486</u>	<u>\$ 2,381,327</u>
EMERGENCY RESERVE	\$ 77,377	\$ 73,335	\$ 71,440
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,656,597</u>	<u>\$ 2,517,821</u>	<u>\$ 2,452,767</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Community Schools Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 302,058	\$ 123,620	\$ 112,681
REVENUE:			
Building Rental	\$ 678,038	\$ 644,136	\$ 628,033
K-Care	2,355,137	2,237,380	2,181,446
Life Long Learning	454,793	432,053	421,252
School Age Childcare (SAC)	1,053,051	1,000,398	975,388
Spirit Summer Camp	-	-	-
Youth Opportunities Brochure	7,841	7,449	7,263
Pre-School Care	-	-	-
Scholarships	(13,838)	(13,146)	(12,817)
TOTAL REVENUE	\$ 4,535,022	\$ 4,308,270	\$ 4,200,565
TOTAL RESOURCES	<u>\$ 4,837,080</u>	<u>\$ 4,431,890</u>	<u>\$ 4,313,246</u>
EXPENDITURES:			
Building Rental	\$ 355,686	\$ 337,902	\$ 329,454
K-Care	2,283,225	2,010,485	1,952,604
Life Long Learning	451,388	428,819	418,099
Youth Opportunities Brochure	7,841	7,449	7,263
School Aged Childcare (SAC)	1,022,517	971,391	947,106
Spirit Summer Camp	-	-	-
Pre-School Care	-	-	-
TOTAL EXPENDITURES	<u>\$ 4,120,657</u>	<u>\$ 3,756,046</u>	<u>\$ 3,654,526</u>
EMERGENCY RESERVE	\$ 123,620	\$ 112,681	\$ 109,636
TRANSFER OF YEAR END FUND TO:			
GENERAL FUND	\$ 592,803	\$ 563,163	\$ 549,084
NUTRITION SERVICES FUND	-	-	-
TOTAL TRANSFERS	<u>\$ 592,803</u>	<u>\$ 563,163</u>	<u>\$ 549,084</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 4,837,080</u>	<u>\$ 4,431,890</u>	<u>\$ 4,313,246</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Governmental Designated-Purpose Grants Fund

CFDA #	GRANT NAME	FUNDING PERIOD	2010-11	2011-12	2012-13
			PROJECTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
20.205	Highway Planning and Construction	June - June	\$ 57,570	\$ 55,526	\$ 65,017
45.310	State Library Program	July - June	3,527	4,551	2,693
84.002A	Adult Education Family Literacy	July - June	115,674	108,731	106,158
84.010	Title I, Part A, NCLB	July - June	2,429,895	2,470,604	2,556,860
84.010	Title I, Set Aside, School Improvement	July - June	-	-	-
84.010 A	Title 1A, School Improvement	July - Sept	108,601	117,043	100,180
84.010A	Title 1A, Family Literacy	July - Aug	24,186	29,428	17,871
84.010A	Recruitment and Retention	July - Aug	27,256	29,171	18,809
84.027	Special Education: IDEA Part B	July - June	4,988,038	5,010,006	5,037,142
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	-	-	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	155,496	151,043	152,041
84.060A	Title VII, Part A: Indian Education	July - June	25,897	25,765	25,001
84.126	School to Work Alliance Program (SWAP)	July - June	217,516	177,015	187,245
84.173	IDEA: Special Education: Preschool Grants	July - June	122,411	117,620	118,453
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	164,423	54,808	73,077
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	149,737	180,253	176,578
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	70,704	69,287	66,851
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	40,193	43,611	43,835
84.213	Title I, Part B, Even Start	July - June	124,279	92,294	72,191
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	364,413	371,229	372,111
84.287	Title V, Part B, 21st Century Learning Centers	July - June	69,578	36,530	35,369
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	97,439	77,398	58,279
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	-	-	-
84.298	Title V, NCLB, Innovative Programs	July - June	24,746	17,632	14,126
84.318	Title II, Part D, NCLB, Technology	July - June	23,584	20,651	23,339
84.330	Advanced Placement for Disadvantaged Students	July - June	4,830	5,962	3,597
84.334A	Gaining Early Awareness and Readiness of UP	June - Aug	-	-	-
84.365	Title III, NCLB, ELL	July - June	232,237	217,927	230,247
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	93,904	109,819	109,493
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	131,978	85,625	72,534
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	900,822	862,097	888,288
84.332	Comprehensive School Reform Demonstration	July - Sept	4,061	1,354	1,805
84.332A	Comprehensive School Reform	July - Sept	-	-	-
84.377A	Focus on School Improvement	Jan - Aug	55,964	74,619	80,194
84.386	Title IID - ARRA	July - June	21,316	28,421	37,895
84.389	Title I - ARRA	July - June	697,022	929,362	1,239,150
84.391	IDEA Part B, ARRA	July - June	1,038,582	1,384,776	1,571,355
84.392	IDEA Special Education: Preschool Grants, ARRA	July - June	30,364	40,485	53,980
84.938	Hurricane Katrina Relief 2006	July-June	-	-	-
93.938	Coordinated School Health Programs	April - Jan	-	-	-
93.758	Refugee School Impact Grant	Aug - Aug	-	-	-
94.004	Title IV Service Learning	July - June	17,333	14,444	10,593
	TOTAL FEDERAL GRANTS		<u>\$ 12,633,577</u>	<u>\$ 13,015,087</u>	<u>\$ 13,622,357</u>

All Funds 3-Year Projections (continued)

Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2010-11	2011-12	2012-13
			PROJECTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
	Read to Achieve	July - June	\$ 4,850	\$ 1,617	\$ 2,156
	School of Excellence	Indefinite	2,655	2,988	1,881
	Civics Grant	July - June	3,000	4,000	4,055
	Colorado Department of Health	July - June	-	-	-
	COPAN	July - June	-	-	-
	Sun Safety	July - June	-	-	-
	Coordinated School Health	July - June	-	-	-
	Comprehensive Health Education Program	July - June	18,250	17,282	20,177
	Colorado Family Literacy	July - June	10,463	14,429	11,055
	Kennedy Trust	July - June	1,092	364	485
	Colorado Department of Natl Res Divison of Wildlife	July - June	-	-	-
	School Counselor Corps	July - June	77,684	103,579	120,104
	Expelled and At-Risk - Justice High	July - June	94,452	125,936	134,196
	Expelled and At-Risk - Boulder Prep	July - June	25,967	34,622	46,163
	Expelled and At-Risk	July - June	66,661	88,881	118,508
	TOTAL STATE GRANTS		\$ 305,073	\$ 393,698	\$ 458,781
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		\$ 12,633,577	\$ 13,015,087	\$ 13,622,357
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		305,073	393,698	458,781
	TOTAL LOCAL GRANTS BUDGET YEAR		508,258	535,867	468,290
	UNIDENTIFIED GRANTS TO BE RECEIVED		6,053,092	5,555,348	4,950,572
	TOTAL BUDGET		\$ 19,500,000	\$ 19,500,000	\$ 19,500,000

All Funds 3-Year Projections (continued)

Tuition-Based Preschool Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 13,229	\$ 12,104	\$ 11,486
CPP	9,062	6,846	6,453
TOTAL BEGINNING FUND BALANCE	\$ 22,291	\$ 18,950	\$ 17,939
REVENUE/TUITION:			
Community Montessori Preschool	\$ 483,701	\$ 459,516	\$ 448,028
Community Montessori Scholarships	(81,348)	(77,281)	(75,349)
CPP	225,994	214,694	209,327
TOTAL REVENUE	\$ 628,347	\$ 596,929	\$ 582,006
TOTAL RESOURCES	<u>\$ 650,638</u>	<u>\$ 615,879</u>	<u>\$ 599,945</u>
EXPENDITURES:			
Community Montessori Preschool	\$ 403,478	\$ 382,853	\$ 372,976
CPP	228,210	215,087	209,495
TOTAL EXPENDITURES	<u>\$ 631,688</u>	<u>\$ 597,940</u>	<u>\$ 582,471</u>
EMERGENCY RESERVE	\$ 18,951	\$ 17,938	\$ 17,474
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 650,639</u>	<u>\$ 615,878</u>	<u>\$ 599,945</u>
ENDING BALANCE			
Community Montessori Preschool	\$ -	\$ -	\$ -
CPP	-	-	-
TOTAL ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Transportation Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 683,086	\$ 603,482	\$ 570,734
REVENUE:			
Mill Levy	\$ 6,677,695	\$ 6,343,810	\$ 6,185,215
Trans. Fees from Other Sources	193,353	183,685	179,093
State Categorical Reimbursement	2,250,000	2,137,500	2,084,063
Transfer from General Fund	857,370	814,502	794,139
TOTAL REVENUE	\$ 9,978,418	\$ 9,479,497	\$ 9,242,510
TOTAL RESOURCES	<u>\$ 10,661,504</u>	<u>\$ 10,082,979</u>	<u>\$ 9,813,244</u>
EXPENDITURES:			
Maintenance & Operations	\$ 31,732	\$ 30,145	\$ 29,391
Environmental Services	164,633	156,401	152,491
Transportation Services	1,553,099	1,475,444	1,438,558
Admin of Transportation Services	1,129,307	1,072,842	1,046,021
Vehicle Operations Services	6,082,826	5,778,685	5,617,557
Monitoring Services	1,096,425	998,728	973,760
TOTAL EXPENDITURES	<u>\$ 10,058,022</u>	<u>\$ 9,512,245</u>	<u>\$ 9,257,778</u>
RESERVES:			
Emergency Reserves	\$ 301,741	\$ 285,367	\$ 277,733
Contingency Reserves	301,741	285,367	277,733
TOTAL RESERVES	<u>\$ 603,482</u>	<u>\$ 570,734</u>	<u>\$ 555,466</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 10,661,504</u>	<u>\$ 10,082,979</u>	<u>\$ 9,813,244</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)
Colorado Preschool Program Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 37,670	\$ 34,755	\$ 32,062
REVENUE:			
Transfer from General Fund	\$ 1,155,589	\$ 1,066,031	\$ 983,414
TOTAL REVENUE	\$ 1,155,589	\$ 1,066,031	\$ 983,414
TOTAL RESOURCES	<u>\$ 1,193,259</u>	<u>\$ 1,100,786</u>	<u>\$ 1,015,476</u>
EXPENDITURES:			
Salaries	\$ 622,257	\$ 592,128	\$ 559,008
Benefits	168,816	160,346	156,337
Purchased Services	314,019	265,509	221,082
Supplies	<u>53,412</u>	<u>50,741</u>	<u>49,472</u>
TOTAL EXPENDITURES	<u>\$ 1,158,504</u>	<u>\$ 1,068,724</u>	<u>\$ 985,899</u>
EMERGENCY RESERVE	\$ 34,755	\$ 32,062	\$ 29,577
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 1,193,259</u>	<u>\$ 1,100,786</u>	<u>\$ 1,015,476</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Bond Redemption Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 22,644,502	\$ 26,397,633	\$ 29,963,108
REVENUE:			
Delinquent Property Taxes	\$ 18,450	\$ 17,528	\$ 16,652
Property Taxes	29,161,415	27,703,344	26,318,177
Interest Income	138,375	131,456	124,883
TOTAL REVENUE	\$ 29,318,240	\$ 27,852,328	\$ 26,459,712
TOTAL RESOURCES	<u>\$ 51,962,742</u>	<u>\$ 54,249,961</u>	<u>\$ 56,422,820</u>
EXPENDITURES:			
Principal Retirements	\$ 8,602,313	\$ 8,172,197	\$ 7,763,587
Interest on Debt	16,814,913	15,974,167	15,175,459
Other - Paying Agent Fees	147,883	140,489	133,465
TOTAL EXPENDITURES	\$ 25,565,109	\$ 24,286,853	\$ 23,072,511
OTHER FINANCING SOURCES (USES)			
Proceeds from Debt Issuance	\$ -	\$ -	\$ -
Bond Premium	-	-	-
Payment to Escrow Agent	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 25,565,109</u>	<u>\$ 24,286,853</u>	<u>\$ 23,072,511</u>
ENDING BALANCE	<u>\$ 26,397,633</u>	<u>\$ 29,963,108</u>	<u>\$ 33,350,309</u>

All Funds 3-Year Projections (continued)
Building Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 80,739,524	\$ 86,627,765	\$ -
REVENUE:			
Net Bond Proceeds - 2007 Issuance	\$ -	\$ -	\$ -
Net Bond Proceeds - 2009 Issuance	79,704,069	-	-
Interest Income	390,653	360,377	-
Other Local Revenue	781,588	721,015	-
TOTAL REVENUE	\$ 80,876,310	\$ 1,081,392	\$ -
TOTAL RESOURCES	<u>\$ 161,615,834</u>	<u>\$ 87,709,157</u>	<u>\$ -</u>
EXPENDITURES:			
Phase I Projects	\$ 42,756,147	\$ 39,442,546	\$ -
Bond Issuance Costs	131,333	-	-
Phase II Building Fund Projects	32,100,589	48,266,611	-
TOTAL EXPENDITURES	<u>\$ 74,988,069</u>	<u>\$ 87,709,157</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 86,627,765</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Capital Reserve Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 340,714	\$ 299,221	\$ 283,547
Reserve - Project Carryover	5,514,810	5,239,070	5,108,093
Unreserved Beginning Balance	<u>1,268,036</u>	<u>1,204,634</u>	<u>1,174,518</u>
TOTAL BEGINNING FUND BALANCE	\$ 7,123,560	\$ 6,742,925	\$ 6,566,158
REVENUE:			
Sale of School Property	\$ -	\$ -	\$ -
Miscellaneous - State & Local	95,940	91,143	88,864
One time transfer from General Fund	500,000	475,000	463,125
Allocation from General Fund	<u>2,553,741</u>	<u>2,426,054</u>	<u>2,365,403</u>
TOTAL REVENUE	\$ 3,149,681	\$ 2,992,197	\$ 2,917,392
TOTAL RESOURCES	<u>\$ 10,273,241</u>	<u>\$ 9,735,122</u>	<u>\$ 9,483,550</u>
EXPENDITURES:			
School Projects	\$ 6,218,799	\$ 5,907,859	\$ 5,760,163
Operating Departments	2,454,116	2,307,666	2,242,018
Building Maintenance	1,028,967	977,519	953,081
Salaries, Employee Benefits, Office Expense	272,138	258,531	252,068
Instructional Equipment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 9,974,020</u>	<u>\$ 9,451,575</u>	<u>\$ 9,207,330</u>
EMERGENCY RESERVE	\$ 299,221	\$ 283,547	\$ 276,220
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 10,273,241</u>	<u>\$ 9,735,122</u>	<u>\$ 9,483,550</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Nutrition Services Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 176,491	\$ 159,300	\$ 151,091
INVESTED IN CAPITAL ASSETS	237,055	178,476	122,826
REVENUE:			
A la Carte	\$ 700,266	\$ 665,253	\$ 648,622
Regular School Lunch	2,002,995	1,902,845	1,855,274
Federal Cash Reimbursement	2,108,255	2,002,842	1,952,771
State Cash Reimbursement	52,309	49,694	48,452
Catering	1,845	1,753	1,709
Reduced Price Meals	33,384	31,715	30,922
Federal Government Commodities	224,783	213,544	208,205
Miscellaneous - Local	38,745	36,808	35,888
Breakfast Revenue	89,768	85,280	83,148
Headstart	40,452	38,429	37,468
TOTAL REVENUE	\$ 5,292,802	\$ 5,028,163	\$ 4,902,459
TOTAL RESOURCES	<u>\$ 5,469,293</u>	<u>\$ 5,187,463</u>	<u>\$ 5,053,550</u>
EXPENDITURES:			
Salaries	\$ 2,172,778	\$ 2,056,018	\$ 2,000,514
Employee Benefits	734,539	697,812	680,367
Purchased Services	76,106	72,301	70,493
Food	1,748,921	1,661,475	1,619,938
Commodities	224,783	213,544	208,205
Other Supplies/Uses	189,113	179,657	175,166
Non-capital Equipment	59,963	56,965	55,541
Equipment Depreciation	58,579	55,650	54,259
Other Objects and Uses	45,211	42,950	41,876
TOTAL EXPENDITURES	<u>\$ 5,309,993</u>	<u>\$ 5,036,372</u>	<u>\$ 4,906,359</u>
EMERGENCY RESERVE	\$ 159,300	\$ 151,091	\$ 147,191
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 5,469,293</u>	<u>\$ 5,187,463</u>	<u>\$ 5,053,550</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INVESTED IN CAPITAL ASSETS	\$ 178,476	\$ 122,826	\$ 68,567

All Funds 3-Year Projections (continued)

Health Insurance Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 207,795	\$ 191,691	\$ 182,106
REVENUE:			
Transfer From General Fund	\$ -	\$ -	\$ -
Transfer From Dental Insurance Fund	-	-	-
Contributions	21,226,842	20,165,500	19,661,363
Interest Income	13,838	13,146	12,817
Miscellaneous	509,220	483,759	471,665
Wellness Program	-	-	-
Employee Benefit Program	47,970	45,572	44,433
TOTAL REVENUE	\$ 21,797,870	\$ 20,707,977	\$ 20,190,278
TOTAL RESOURCES	<u>\$ 22,005,665</u>	<u>\$ 20,899,668</u>	<u>\$ 20,372,384</u>
EXPENDITURES:			
Salaries	\$ 102,961	\$ 97,813	\$ 95,368
Employee Benefits	23,972	22,773	22,204
Purchased Services	72,647	69,015	67,290
Health Claims Paid	20,125,540	19,113,550	18,630,918
Stop Loss Coverage	711,279	675,715	658,822
Administrative Fees	674,233	640,521	624,508
Supplies and Materials	923	877	855
Wellness Program	36,900	35,055	34,179
Employee Benefit Program	50,098	47,593	46,403
Claims Incurred But Not Reported	15,421	14,650	14,284
TOTAL EXPENDITURES	<u>\$ 21,813,974</u>	<u>\$ 20,717,562</u>	<u>\$ 20,194,831</u>
RESERVES:			
Reserved for Wellness Programs	\$ -	\$ -	\$ -
Reserved for Employee Benefit Program	-	-	-
Reserved for Health Benefits	-	-	-
Above Recommended Amounts	191,691	182,106	177,553
TOTAL RESERVES	\$ 191,691	\$ 182,106	\$ 177,553
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 22,005,665</u>	<u>\$ 20,899,668</u>	<u>\$ 20,372,384</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Dental Insurance Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 272,719	\$ 251,583	\$ 239,004
TOTAL BEGINNING FUND BALANCE	\$ 272,719	\$ 251,583	\$ 239,004
REVENUE:			
Contributions	\$ 1,992,600	\$ 1,892,970	\$ 1,845,646
Interest Income	3,229	3,068	2,991
TOTAL REVENUE	\$ 1,995,829	\$ 1,896,038	\$ 1,848,637
TOTAL RESOURCES	<u>\$ 2,268,548</u>	<u>\$ 2,147,621</u>	<u>\$ 2,087,641</u>
EXPENDITURES:			
Salaries	\$ 23,431	\$ 22,259	\$ 21,703
Employee Benefits	5,450	5,178	5,049
Purchased Services	13,838	13,146	12,817
Dental Claims Paid	1,811,904	1,713,809	1,664,673
Administrative Fees	147,600	140,220	136,715
Supplies and Materials	1,845	1,753	1,709
Increase In Claims Incurred But Not Reported	12,897	12,252	11,946
TOTAL EXPENDITURES	\$ 2,016,965	\$ 1,908,617	\$ 1,854,612
TRANSFERS OUT:			
Transfer to Health Insurance Fund	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -
RESERVES:			
Reserved for Dental Benefits	\$ 251,583	\$ 239,004	\$ 233,029
TOTAL RESERVES	\$ 251,583	\$ 239,004	\$ 233,029
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 2,268,548</u>	<u>\$ 2,147,621</u>	<u>\$ 2,087,641</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Trust and Agency Funds

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
Agency Funds			
Beginning Fund Balance	\$ 563,391	\$ 471,141	\$ 383,503
Receipts	<u>2,214,000</u>	<u>2,103,300</u>	<u>2,050,718</u>
Total Resources	\$ 2,777,391	\$ 2,574,441	\$ 2,434,221
Disbursements	<u>\$ 2,306,250</u>	<u>\$ 2,190,938</u>	<u>\$ 2,136,165</u>
Ending Balance	\$ 471,141	\$ 383,503	\$ 298,056
Expendable Trust Funds			
Beginning Fund Balance	\$ 74,702	\$ 73,780	\$ 72,904
Revenue	<u>10,148</u>	<u>9,641</u>	<u>9,400</u>
Total Resources	\$ 84,850	\$ 83,421	\$ 82,304
Expenditures	<u>\$ 11,070</u>	<u>\$ 10,517</u>	<u>\$ 10,254</u>
Ending Balance	\$ 73,780	\$ 72,904	\$ 72,050
Nonexpendable Trust Funds			
Beginning Fund Balance	\$ 201,498	\$ 210,723	\$ 219,487
Revenue	<u>23,063</u>	<u>21,910</u>	<u>21,362</u>
Total Resources	\$ 224,561	\$ 232,633	\$ 240,849
Expenditures	<u>\$ 13,838</u>	<u>\$ 13,146</u>	<u>\$ 12,817</u>
Ending Balance	\$ 210,723	\$ 219,487	\$ 228,032
GRAND TOTAL			
BEGINNING FUND BALANCE	\$ 839,591	\$ 755,644	\$ 675,894
TOTAL REVENUE	<u>2,247,211</u>	<u>2,134,851</u>	<u>2,081,480</u>
TOTAL RESOURCES	<u>\$ 3,086,802</u>	<u>\$ 2,890,495</u>	<u>\$ 2,757,374</u>
TOTAL EXPENDITURES	<u>\$ 2,331,158</u>	<u>\$ 2,214,601</u>	<u>\$ 2,159,236</u>
ENDING BALANCE	<u>\$ 755,644</u>	<u>\$ 675,894</u>	<u>\$ 598,138</u>

All Funds 3-Year Projections (continued)**Pupil Activity Fund**

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING BALANCE	\$ 2,046,375	\$ 2,117,352	\$ 2,184,780
RECEIPTS	<u>6,757,081</u>	<u>6,419,227</u>	<u>6,258,746</u>
TOTAL RESOURCES	<u>\$ 8,803,456</u>	<u>\$ 8,536,579</u>	<u>\$ 8,443,526</u>
DISBURSEMENTS	<u>\$ 6,686,104</u>	<u>\$ 6,351,799</u>	<u>\$ 6,193,004</u>
ENDING BALANCE	<u>\$ 2,117,352</u>	<u>\$ 2,184,780</u>	<u>\$ 2,250,522</u>

All Funds 3-Year Projections (continued)
Charter School Fund

	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET
BEGINNING BALANCE	\$ 614,506	\$ 459,255	\$ 432,665
REVENUE:			
Transfer from General Fund:	\$ 17,646,429	\$ 16,764,108	\$ 16,345,006
Capital Reserve Allocation:	161,680	153,596	149,756
Tuition:	7,203	6,843	6,672
Athletic Fees	88,338	83,921	81,823
Instructional Fees	129,150	122,693	119,626
Miscellaneous Revenue	759,440	721,468	703,431
CDE Capital Construction:	172,566	163,938	159,840
TOTAL REVENUES	<u>\$ 18,964,806</u>	<u>\$ 18,016,567</u>	<u>\$ 17,566,154</u>
TOTAL RESOURCES	<u>\$ 19,579,312</u>	<u>\$ 18,475,822</u>	<u>\$ 17,998,819</u>
TOTAL EXPENDITURES	\$ 15,308,505	\$ 14,422,183	\$ 14,046,960
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 3,811,552	\$ 3,620,974	\$ 3,530,450
EMERGENCY RESERVE	<u>\$ 459,255</u>	<u>\$ 432,665</u>	<u>\$ 421,409</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 19,579,312</u>	<u>\$ 18,475,822</u>	<u>\$ 17,998,819</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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Appendix A: Budget Fact Sheet

	Revised Adopted 2008-09	Proposed 2009-10	Revised Adopted 2009-10
Mill Levy (mills)			
Abatements	0.126	0.202	0.220
Election	6.995	6.634	6.695
General Fund-School Finance	25.023	25.023	25.023
General Fund Total:	32.144	31.859	31.938
Bond Redemption	4.775	5.996	6.565
Transportation	1.563	1.483	1.496
Total Mill Levy:	38.482	39.338	39.999
Assessed Valuation	\$ 4,669,303,925	\$ 4,923,859,119	\$ 4,878,665,186
Enrollment (heads)			
K-12 Enrollment	28,199	28,060	28,382
Pre-K Enrollment	488	483	506
Total Enrollment:	28,687	28,543	28,888
Funded Pupil Count (FTE)			
Elementary	11,654.8	11,663.5	11,713.5
Middle	6,369.0	6,512.5	6,589.0
Senior	9,224.0	8,921.5	9,138.5
Preschool	244.0	241.5	273.0
Total Student FTE:	27,491.8	27,339.0	27,714.0
General Fund	25,094.1	24,911.8	25,261.5
Charter Fund	2,231.2	2,253.7	2,282.5
CPP Fund	166.5	173.5	170.0
Total Student FTE:	27,491.8	27,339.0	27,714.0
Averaged Funded Pupil Count	27,491.8	27,399.3	27,714.0
Revenues (dollars)			
Per Pupil Operating Revenue (PPOR):	\$ 6,532	\$ 6,731	\$ 6,796
Transfer to Risk Management:	151.42	147.60	100.30
Transfer to Capital Reserve:	146.58	126.59	106.21
Total Cap. Res./ Risk. Mgnt.:	\$ 298.00	\$ 274.19	\$ 206.51
Adjusted Per Pupil Revenue:	\$ 6,830	\$ 7,005	\$ 7,003
Adjust: School Finance Act Rescission	-	2	2
Adjust: Fiscal Emergency Restricted Reserve:	-	138	140
Per Pupil Revenue (PPR):	\$ 6,830	\$ 7,145	\$ 7,145

Appendix A: Budget Fact Sheet (continued)

	Revised Adopted 2008-09	Proposed 2009-10	Revised Adopted 2009-10
Total Program Funding (dollars)			
Property Taxes *	\$ 117,700,158	\$ 123,202,786	\$ 124,190,067
Specific Ownership Taxes	7,530,662	7,294,189	7,294,189
State Equalization	62,538,174	62,585,893	66,532,274
State Fiscal Stabilization Fund (ARRA Fund)	-	2,685,131	-
Total Program Funding:	\$ 187,768,994	\$ 195,767,999	\$ 198,016,530
Less: Fiscal Emergency Restricted Reserve	-	3,781,103	3,867,257
Available Total Program Funding:	\$ 187,768,994	\$ 191,986,896	\$ 194,149,273
Benefits (percentage)			
PERA**	12.95%	13.85%	13.85%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.17%
Subtotal % of Salary:	14.57%	15.47%	15.47%
Employer contribution (dollars)			
Health Insurance	\$4,852	\$5,160	\$5,160
Dental Insurance	431	431	431
Life Insurance	35	35	35
Employee Assistance Program	15	15	15
Flex Benefit Spending***	120	120	120
Employer contribution	\$5,453	\$5,761	\$5,761
Sub Rates (dollars)			
Sub Rates Per Day	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full
Sub Rates Per Day w/ benefits	\$63.01 half - \$108.27 full	\$63.51 half - \$109.12 full	\$63.51 half - \$109.12 full
Grants (percentage)			
Indirect Cost Rate	3.43%	8.69%	8.69%
Mileage Rate (dollars)			
	\$ 0.550/mile	\$ 0.550/mile	\$ 0.500/mile
Activity Trip Rates (dollars)			
District Sponsored Trips:			
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:			
- Driver	\$ 27.81/hour	\$ 27.81/hour	\$ 27.81/hour
- Mileage Rate	\$ 1.15/mile	\$ 1.15/mile	\$ 1.15/mile
Bus Assistant (if required)	\$ 17.71/hour	\$ 17.71/hour	\$ 17.71/hour

* Subject to change and does not include an projected uncollected tax amount.

** Rate increase is effective on 1/1/2010.

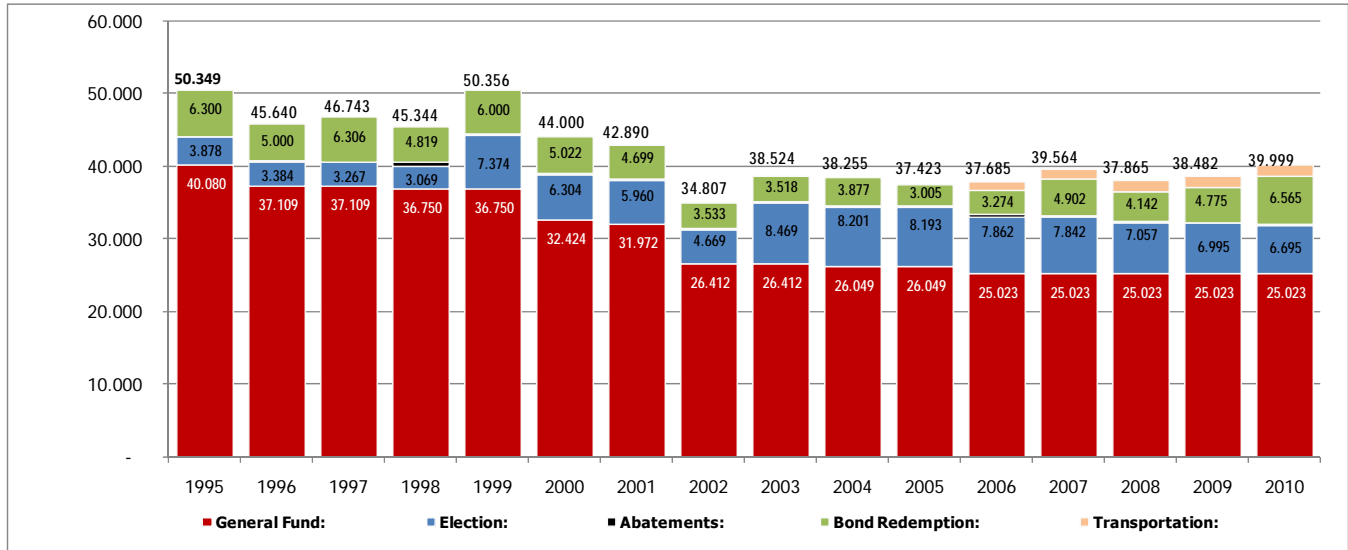
*** Employer contribution is dependent on employee enrollment into plan.

Appendix B: Mill Levies, 1981-2010

For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	ADA / Asb	Total
1981	45.180	6.620	N/A	3.00	N/A	N/A	54.800
1982	45.850	6.620	N/A	3.00	1.00	N/A	56.470
1983	46.480	5.620	N/A	4.00	1.19	N/A	57.290
1984	51.550	5.040	N/A	4.00	1.00	N/A	61.590
1985	49.370	4.740	N/A	4.00	1.00	N/A	59.110
1986	58.520	4.740	N/A	4.00	1.50	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	45.723
1991	38.608	5.000	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	37.865
2009	32.144	4.775	1.563	N/A	N/A	N/A	38.482
2010	31.938	6.565	1.496	N/A	N/A	N/A	39.999

Appendix C: Boulder Valley School District - Total Mill Levy

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Bond Redemption:	6.300	5.000	6.306	4.819	6.000	5.022	4.699	3.533	3.518	3.877	3.005	3.274	4.902	4.142	4.775	6.565
Transportation:												1.065	1.509	1.414	1.563	1.496
Abatements:	0.091	0.147	0.061	0.706	0.232	0.250	0.259	0.193	0.125	0.128	0.176	0.461	0.288	0.229	0.126	0.220
Election:	3.878	3.384	3.267	3.069	7.374	6.304	5.960	4.669	8.469	8.201	8.193	7.862	7.842	7.057	6.995	6.695
General Fund:	40.080	37.109	37.109	36.750	36.750	32.424	31.972	26.412	26.412	26.049	26.049	25.023	25.023	25.023	25.023	25.023
Total Mill Levy:	50.349	45.640	46.743	45.344	50.356	44.000	42.890	34.807	38.524	38.255	37.423	37.685	39.564	37.865	38.482	39.999



Notes:

- Total assessed valuation for 2009 for the 2009-10 fiscal year was certified at \$4,878,665,186
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters. note increases for Election Mills in years following the 1998 & 2002 Referendums.
- General Fund Mills are associated with School Finance Act funding.

Appendix D: Assessed Valuation Information, 1981-2010

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy
1981	553,026,010	7.60%	54.800
1982	559,614,570	1.19%	56.470
1983	588,656,720	5.19%	57.290
1984	706,807,480	20.07%	61.610
1985	764,286,110	8.13%	59.110
1986	822,050,400	7.56%	68.760
1987	857,865,980	4.36%	68.760
1988	1,604,656,250	87.05%	40.130
1989	1,527,297,570	-4.82%	43.240
1990	1,537,477,510	0.67%	45.723
1991	1,559,935,940	1.46%	43.608
1992	1,578,926,090	1.22%	50.101
1993	1,637,406,850	3.70%	51.605
1994	1,765,907,340	7.85%	48.920
1995	1,820,696,730	3.10%	50.349
1996	2,086,632,190	14.61%	45.640
1997	2,161,110,090	3.57%	46.743
1998	2,301,159,440	6.48%	45.344
1999	2,395,324,350	4.09%	50.356
2000	2,801,776,710	16.97%	44.000
2001	2,963,535,310	5.77%	42.890
2002	3,783,288,590	27.66%	34.807
2003	3,856,639,869	1.94%	38.524
2004	3,982,709,224	3.27%	38.255
2005	3,986,744,431	0.10%	37.423
2006	4,154,385,863	4.20%	37.685
2007	4,164,972,283	0.25%	39.564
2008	4,628,081,788	11.12%	37.865
2009	4,681,607,636	1.16%	38.482
2010	4,878,665,186	4.21%	39.999

Appendix E: Property Tax Levies and Collections

Last 10 Fiscal Years

(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
1998	1999	120,618,953	119,967,464	99.46%	93,653	120,061,117	99.54%
1999	2000	123,278,175	123,084,709	99.84%	142,920	123,227,629	99.96%
2000	2001	127,106,029	126,382,188	99.43%	356,068	126,738,256	99.71%
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%

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

* Collections through July 31, 2009

** In millions

Appendix F: Demographic and Economic Statistics

Last 10 Fiscal Years

(Unaudited)

Fiscal Year	***Estimated Population(1)	*Personal Income(1) (millions)	*Per Capita Personal Income(1)	**Enrollment (Student FTE)	****Unemployment Rate(1)
2000	271,815	11,062	40,695	25,942.5	2.345%
2001	276,711	11,312	40,883	26,311.5	3.495%
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	26,739.5	4.009%
2007	290,580	14,385	50,141	26,914.0	3.896%
2008	293,232	15,267	52,601	27,229.0	4.900%
2009	300,136	16,251	55,319	27,293.0	7.500%

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

* Global Insight Inc.

** Boulder Valley School District RE-2

*** Colorado State Demography Office

**** Colorado Department of Labor

Appendix G: History of School Finance Act
Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5 *	-0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5 *	0.05%	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0 *	-0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5	1.14%	308.0
2008-09	\$6,830	28,618	135	0.47%	27,458.2			
2009-10	\$7,145 **	28,888	270	0.94%	27,714.0			

The Public School Finance Act was enacted in 1988 and revised in 1994

* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, and for 2005-06 was 26,790.3.

** Per Pupil Revenue for 2004-05 and 2005-06 included a \$1 rescission, for 2009-10 it included a \$2 rescission.

Appendix H: Principal Property Taxpayers

January 1, 2009 and 9 Years Ago
(Unaudited)

Taxpayer	2009			2000		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Exel Energy	1	56,900,230	1.22%	1	48,872,330	1.74%
Flatiron Holding LLC	2	49,158,960	1.05%			0.00%
Qwest Corporation	3	35,179,440	0.75%			0.00%
Level 3 Communications	4	32,674,170	0.70%			0.00%
Macerich Twenty Ninth Street LL	5	25,046,570	0.39%			0.00%
Roche Colorado Corporation	6	21,401,190	0.46%	6	18,579,200	0.66%
Sun Microsystems Inc	7	18,365,170	0.53%	5	21,029,000	0.75%
Ball Corporation	8	18,131,840	0.39%			0.00%
Sun Microsystems	9	17,545,000	0.37%			0.00%
DDR Flatirons LLC	10	15,407,220	0.33%			0.00%
Storage Technology Corporation				2	44,861,950	1.60%
U. S. West Communications				3	35,212,100	1.26%
IBM Corporation				4	31,261,190	1.12%
Macerich Partnership				7	14,543,200	0.52%
Geneva Pharmaceuticals				8	9,085,630	0.32%
Interlocken Hotel Co.				9	9,068,480	0.32%
Interlocken LTD.				10	9,063,120	0.32%
Subtotal		289,809,790	6.19%		241,576,200	8.62%
Remaining Assessed Valuation		4,391,797,846	93.81%		2,560,200,510	91.38%
Total Assessed Valuation		<u>\$4,681,607,636</u>	<u>100.00%</u>		<u>\$2,801,776,710</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 a prior merger between Southwestern Public Service (Amarillo, TX) and Public Service Company of Colorado (Denver, CO).

Source: Boulder County and Broomfield County Assessors Office

Appendix I: Principal Employers

January 1, 2009 and 9 Years Ago
(Unaudited)

Employer	2009			2000		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,902	3.87%	1	7,500	4.68%
Boulder Valley School District	2	4,042	2.26%	3	3,700	2.31%
International Business Machines	3	3,400	1.90%	2	4,100	2.56%
Sun Microsystems, Inc	4	3,400	1.90%	5	3,000	1.87%
Ball Aerospace	5	3,100	1.74%	7	2,130	1.33%
State of Colorado	6	2,881	1.61%			
Boulder Community Hospital	7	2,374	1.33%	8	2,040	1.27%
Level 3 Communications	8	2,100	1.18%	9	2,000	1.25%
Covidien, Energy-Based Devices	9	1,750	0.98%			
Boulder County	10	1,700	0.95%			
St. Vrain Valley School District				10	2,000	1.25%
Storage Technology Corporation				4	3,450	2.15%
Centrobe				6	2,700	1.68%
Subtotal		31,649	17.73%		32,620	20.34%
Other Employers		146,856	82.27%		127,770	79.66%
Total		178,505	100.00%		160,390	100.00%

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

Appendix J: Computation of General Obligation Debt
 Direct and Overlapping
 June 30, 2009
 (Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (3)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt (1)			
City of Boulder	60,520,000	100.00%	60,520,000
City of Louisville	6,935,000	100.00%	6,935,000
City of Lafayette	9,895,000	100.00%	9,895,000
City and County of Broomfield	1,330,000	61.81%	822,073
Boulder Central Area General Improvement District	19,145,000	100.00%	19,145,000
Colorado Tech Center Metropolitan District	13,795,000	100.00%	13,795,000
East Boulder County Water District	1,575,000	100.00%	1,575,000
Hoover Hill Water and Sanitation District	173,154	100.00%	173,154
Interlocken Consolidated Metropolitan District	92,271,306	100.00%	92,271,306
Lafayette City Center Improvement District	610,000	100.00%	610,000
Lafayette Corporate Campus	2,550,000	100.00%	2,550,000
Lafayette Tech Center Improvement District	2,040,000	100.00%	2,040,000
MidCities Metropolitan District #2	24,400,000	100.00%	24,400,000
North Metro Fire Rescue District	24,425,000	46.76%	11,421,130
Nederland Fire Protection District	1,135,000	100.00%	1,135,000
Northern Colorado Water Conservancy District	4,288,318	41.05%	1,760,355
Pine Brook Water District	5,492,020	100.00%	5,492,020
Superior/McCaslin Interchange District	4,745,000	100.00%	4,745,000
Superior Metropolitan District #2	5,505,000	100.00%	5,505,000
Superior Metropolitan District #3	2,625,000	100.00%	2,625,000
Town of Erie	10,071,095	19.80%	1,994,077
Town of Nederland	1,320,000	100.00%	1,320,000
Wildgrass Metropolitan District	10,210,000	15.89%	1,622,369
Subtotal Overlapping Debt			272,351,484
School District Direct Debt (2)			397,400,000
Total Direct and Overlapping Debt			<u>\$ 669,751,484</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, 2008

(2) Balance as of June 30, 2009

(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.

- The district's current year Legal Debt Margin and Debt Schedule can be found in the *Financial Section* of this document.

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

Appendix K: School District Comparisons

Revenue

2009-10		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District										
Littleton 6	Total	15,156.6	0.0	\$105,837,011	\$1,328,942,590	\$25.353	\$33,692,681	\$2,537,197	\$69,607,133	\$16,813,581
	Per Pupil			6,982.9	87,680.8		2,223.0	167.4	4,592.5	1,109.3
St. Vrain Valley RE-1J	Total	24,905.9	0.0	\$177,065,700	\$2,384,452,237	\$24.995	\$59,599,384	\$3,282,442	\$114,183,874	\$16,500,000
	Per Pupil			7,109.4	95,738.4		2,393.0	131.8	4,584.6	662.5
Poudre R 1	Total	24,959.6	0.0	\$171,535,101	\$2,391,866,416	\$27.000	\$64,580,393	\$4,935,047	\$102,019,661	\$19,012,147
	Per Pupil			6,872.5	95,829.5		2,587.4	197.7	4,087.4	761.7
Boulder Valley RE-2J	Total	27,673.3	0.0	\$197,694,395	\$4,878,665,186	\$25.023	\$122,078,839	\$6,825,273	\$68,790,284	\$32,662,468
	Per Pupil			7,143.9	176,295.0		4,411.43	246.6	2,485.8	1,180.3
Colorado Springs 11	Total	28,581.8	51.5	\$202,686,125	\$2,521,545,720	\$24.176	\$60,960,889	\$6,764,959	\$134,960,277	\$30,398,822
	Per Pupil			7,091.4	88,222.1		2,132.9	236.7	4,721.9	1,063.6
Adams-Arapahoe 28J	Total	34,214.9	0.0	\$257,934,791	\$1,777,653,380	\$26.010	\$46,236,764	\$3,362,563	\$208,335,464	\$22,339,028
	Per Pupil			7,538.7	51,955.5		1,351.4	98.3	6,089.0	652.9
Northglenn-Thornton 12	Total	40,169.3	4,789.5	\$282,776,534	\$1,756,507,394	\$27.000	\$47,425,700	\$3,553,338	\$231,797,496	\$35,400,000
	Per Pupil			7,039.6	43,727.6		1,180.6	88.5	5,770.5	881.3
Cherry Creek 5	Total	48,979.3	0.0	\$351,205,021	\$4,735,775,850	\$25.712	\$121,766,269	\$8,981,562	\$220,457,190	\$59,604,511
	Per Pupil			7,170.5	96,689.3		2,486.1	183.4	4,501.0	1,216.9
Douglas County RE-1	Total	56,555.1	2,835.0	\$393,574,770	\$4,911,557,288	\$25.440	\$124,950,017	\$9,915,050	\$258,709,702	\$33,713,000
	Per Pupil			6,959.1	86,845.5		2,209.4	175.3	4,574.5	596.1
Denver County 1	Total	72,115.4	1,153.5	\$553,299,214	\$11,270,854,510	\$25.541	\$287,868,895	\$17,806,957	\$247,623,361	\$77,187,028
	Per Pupil			7,672.4	156,289.1		3,991.8	246.9	3,433.7	1,070.3
Jefferson R-1	Total	81,395.6	75.5	\$575,408,049	\$7,354,171,479	\$26.252	\$193,061,710	\$14,717,022	\$367,629,317	\$74,302,585
	Per Pupil			7,069.3	90,351.0		2,371.9	180.8	4,516.6	912.9
Peer Group	Total	454,706.8	8,905.0	\$3,269,016,710	\$45,311,992,050	\$25.682	\$1,162,221,541	\$82,681,410	\$2,024,113,759	\$417,933,170
	Per Pupil			7,189.3	99,651.0		2,556.0	181.8	4,451.5	919.1
State of Colorado		Total	12,416.0	\$5,717,386,021	\$96,165,250,807	\$19.969	\$1,920,306,954	\$148,422,515	\$3,648,656,551	\$591,174,165
		Per Pupil	(Included in FPC)	7,241.68	122,774.6		2,451.7	189.5	4,658.3	754.8

There are several notable items regarding district comparisons:

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The amounts are higher than what is budgeted because of uncollectible local property taxes. The Boulder Valley School District (BVSD) does not collect 100 percent of local property taxes each year. This does not include the Transportation Mill Levy, or the Bond Redemption Mill Levy, as these revenue sources are specifically related to funds other than the General Operating Fund.

Appendix K: School District Comparisons (continued)

Expenditures

2008-09 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,198.4	\$ 79,887,934 54.3%	\$ 10,048,404 6.8%	\$ 13,647,641 9.3%	\$ 36,668,815 24.9%	\$ 6,909,524 4.7%	\$ 147,162,319 100.0%	\$ 9,683
St. Vrain Valley RE-1J	23,731.0	100,018,974 52.8%	15,166,078 8.0%	19,912,643 10.5%	43,767,997 23.1%	10,474,432 5.5%	189,340,124 100.0%	7,979
Poudre R 1	24,433.0	112,948,736 51.2%	14,896,031 6.7%	23,705,902 10.7%	56,910,266 25.8%	12,258,718 5.6%	220,719,653 100.0%	9,034
Boulder Valley RE-2J	27,293.0	145,821,230 53.8%	21,949,621 8.1%	25,003,492 9.2%	63,816,100 23.6%	14,206,972 5.2%	270,797,415 100.0%	9,922
Colorado Springs 11	28,679.7	138,033,976 46.3%	22,638,026 7.6%	25,290,480 8.5%	95,996,037 32.2%	16,030,380 5.4%	297,988,899 100.0%	10,390
Adams-Arapahoe 28J	32,734.0	162,938,678 52.5%	23,411,440 7.5%	33,001,177 10.6%	74,830,659 24.1%	16,052,325 5.2%	310,234,280 100.0%	9,477
Northglenn-Thornton 12	38,801.5	174,008,348 48.6%	23,867,293 6.7%	50,651,451 14.1%	95,662,097 26.7%	13,972,601 3.9%	358,161,789 100.0%	9,231
Cherry Creek 5	48,104.0	278,153,885 60.2%	24,570,255 5.3%	39,824,547 8.6%	91,032,626 19.7%	28,236,799 6.1%	461,818,112 100.0%	9,600
Douglas County RE-1	54,918.5	255,859,036 52.8%	34,321,860 7.1%	39,196,462 8.1%	120,393,311 24.8%	34,755,171 7.2%	484,525,840 100.0%	8,823
*Denver County 1		-	-	-	-	-	-	-
Jefferson R-1	81,114.5	393,879,208 51.9%	55,950,683 7.4%	75,583,382 10.0%	178,605,241 23.6%	54,219,890 7.2%	758,238,405 100.0%	9,348
Peer Group Total	375,007.6	\$ 1,841,550,006 52.6%	\$ 246,819,690 7.1%	\$ 345,817,178 9.9%	\$ 857,683,150 24.5%	\$ 207,116,812 5.9%	\$ 3,498,986,836 100.0%	\$ 9,330
State of Colorado Total		\$ - %	\$ - %	\$ - %	\$ - %	\$ - %	\$ - %	\$ -

There are some notable items regarding district comparisons:

This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

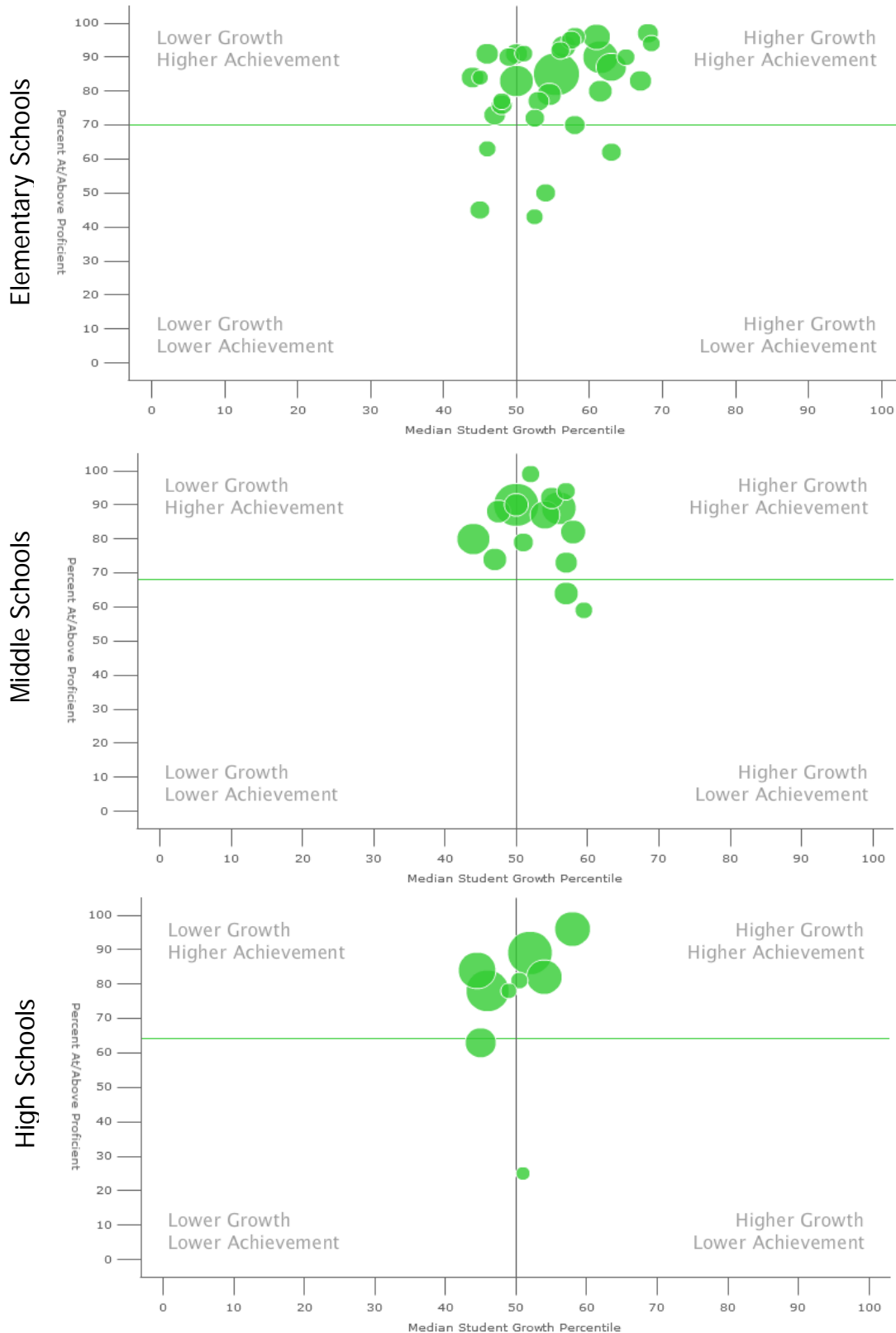
The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.

* Denver County 1 (Denver Public Schools) operating expenditures for the fiscal year end 2008-09 were unavailable; therefore, state totals for Colorado were not updated.

Appendix L: State Performance Measures

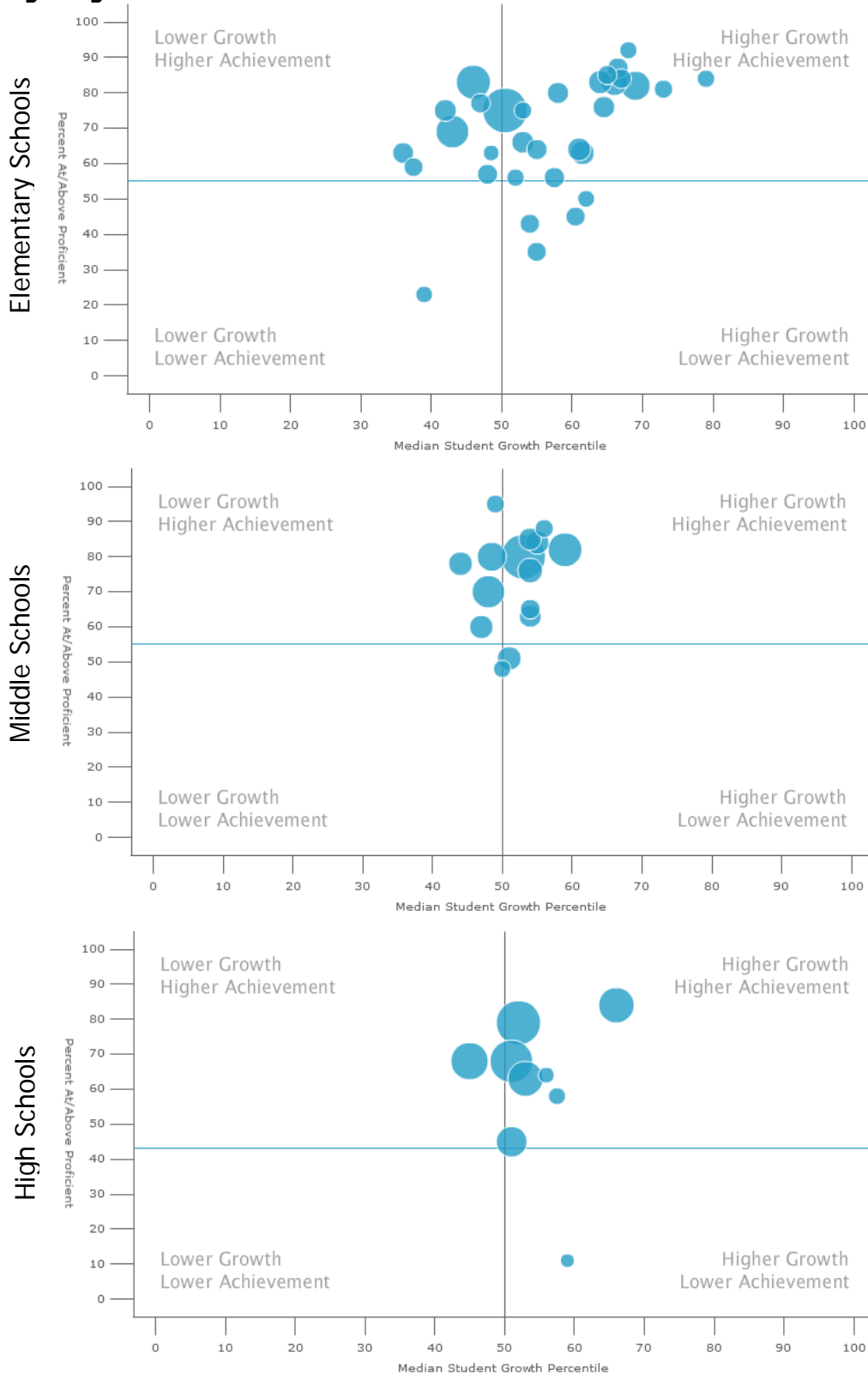
CSAP Reading Weighted Index



Source: CDE School View- The Colorado Growth Model https://cdeapps.cde.state.co.us/growth_model_public/

Appendix L: State Performance Measures (continued)

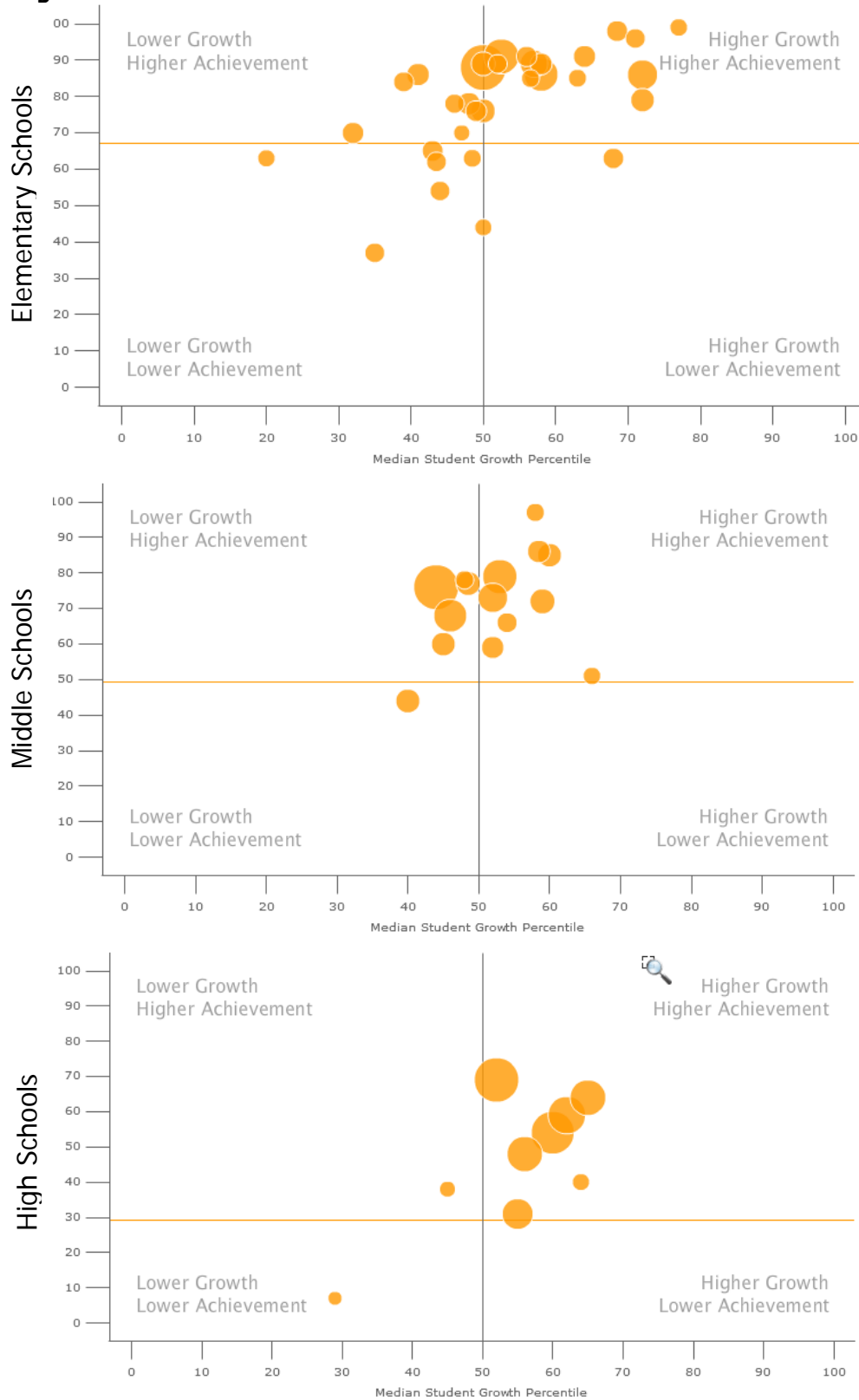
CSAP Writing Weighted Index



Source: CDE School View- The Colorado Growth Model https://cdeapps.cde.state.co.us/growth_model_public/

Appendix L: State Performance Measures (continued)

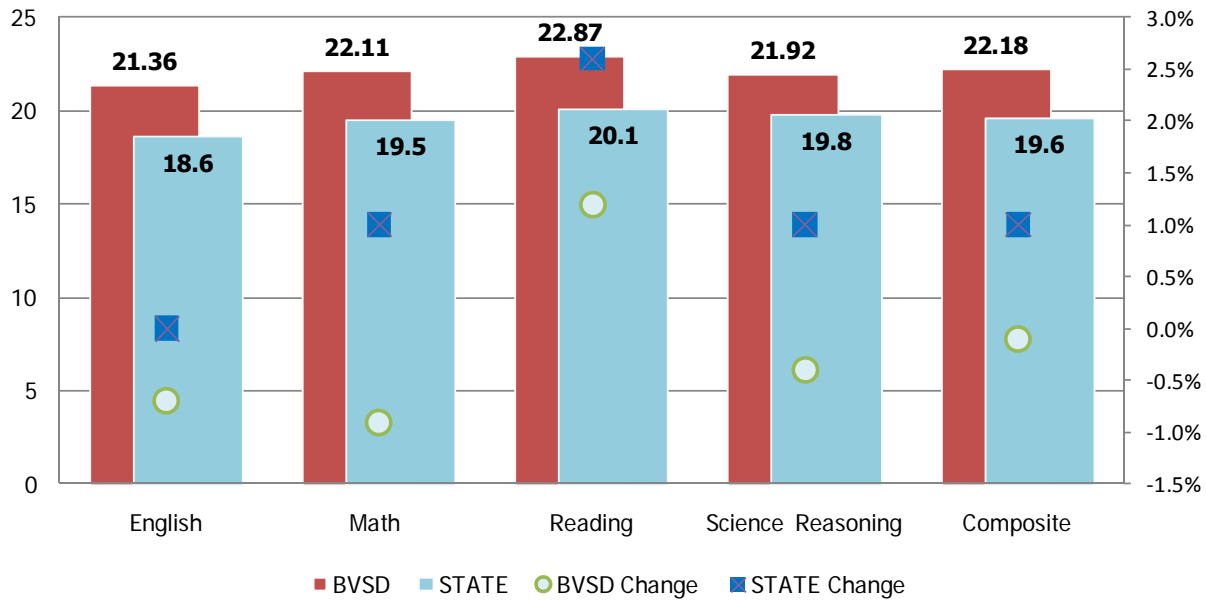
CSAP Math Weighted Index



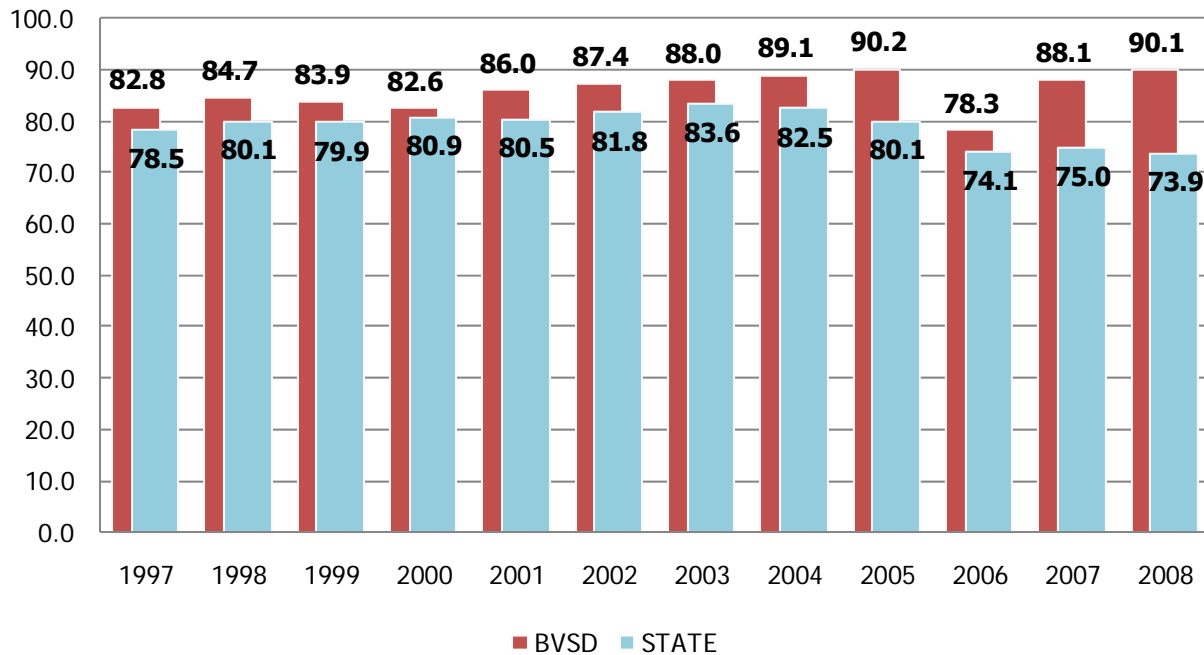
Source: CDE SchoolView- The Colorado Growth Model https://cdeapps.cde.state.co.us/growth_model_public/

Appendix L: State Performance Measures (continued)

ACT Overall Average Score Results for 2009



Graduation Rates 1997-2008



Appendix M: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2009-10

May 29 School district/BOCES administration submits proposed FY2009-10 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) (30 days prior to start of new fiscal year)

June 10 School district/BOCES publishes public notice stating that the proposed FY2009-10 budget is on file and stating the time and place for the budget hearing. This action must occur within ten days after submission of the proposed budget to the board (22-44-109, C.R.S.).

June 15 School district authorizes CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district (22-54-115(1.5) & (2), C.R.S.).

June 19 School district provides to CDE revised projection, if any, of its October 2009 pupil enrollment figures on which FY2009-10 school finance funding for the period July 2009 through November 2009 will be based. This revised projection is used until actual October 2009 counts are available and processed.

June 25 School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer)

June 25 School district repays outstanding contingency reserve loans, if any, to CDE.

June 30 Local board of education adopts FY2009-10 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).

June 30 FY2009-10 NCLB Consolidated Federal Application and Budget due to CDE.

June/July School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2008-09 from the county treasurer (30-25-302(5)(b), C.R.S.). This amount of this funding is reduced from FY2008-09 state share of "Total Program" funding.

July 24 Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.

July 31 Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.

July 31 Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)

August 3 Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2008-09 financial data.

Appendix M: State of Colorado - Critical Dates (continued)

August 14 School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2008 – June 30, 2009, reimbursement period (22-51-105(1), C.R.S.).

Aug 17-Oct 1 No earlier than August 15th and no later than October 1st, by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)

August 25 County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)

August/September A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1),C.R.S.)

September 1 School districts shall submit to CDE and the State Board an estimate of the number of students in the school district who will seek to be designated by CDE as Accelerating Students through Concurrent Enrollment (ASCENT) program participants for the following school year. (22-35-108(2)(c)(I)

September 28 School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)

September 28 The Institute shall provide to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-513(2)(d)(I).

September 28 School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).

September 28 The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).

September 28 School districts with Negotiated Business Incentive Agreements, if any, provides to CDE preliminary estimates of the 2009 assessed valuation of taxable personal property covered by the agreement. The district must provide verification of the estimated amount by the County Assessor.

October 1 School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7),C.R.S.).

October 1 District school board must file a request with the State Board, if desired, for a school to be designated as an "Alternative Education Campus". (22-7-604.5(2)(a), C.R.S.)

October 1 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Automated Data Exchange (ADE) System.

Appendix M: State of Colorado - Critical Dates (continued)

October 5 Facility School or a State Program shall submit October 1 pupil counts to CDE (22-54-129(3)).

October 15 Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)

November 2 Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 1 or November 1 (October 31) counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.

November 2 File the FY2008-09 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

November 10 Last date for school districts to submit October 1 pupil membership count to CDE via the Automated Data Exchange (ADE) system (22-54-112(2), C.R.S.). All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils. (on or before November 10th)

November 10 The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).

November 10 The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)

November 15 State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)

November 17 School district provides to CDE a copy of its official November 3, 2009, ballot questions or a copy of its official November 3, 2009, ballot marked with the word "sample" and the number of votes cast for the questions and the number of votes cast against the question. (CCR301-39, 2254-R-13.01)

November 17 School district provides to CDE, through the "directory process", the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d), C.R.S.).

November 30 Independent Auditor must provide the FY 2008-09 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b) C.R.S.)

December 1 School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2009-10 spending limit pursuant to the Taxpayer's Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful "de-Brucing" election.

December 15 School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.).

Appendix M: State of Colorado - Critical Dates (continued)

December 31 School district with negotiated taxpayer incentive agreement, if any, certifies to CDE the 2009 assessed valuation of taxable personal property covered by the agreement(s).

December 31 School district/BOCES must approve their FY 2008-09 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final ADE reports.

December 31 School district/BOCES must have their FY 2008-09 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)

December 31 All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2), C.R.S.)

December/January School district reports the estimated number of students expected to be enrolled in all "qualified" charter schools and institute charter schools during the next budget year. School district shall notify CDE as to whether each charter school is a qualified charter school.

January 15 Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program. (22-28-112, C.R.S.) **January 15** School districts which are eligible to participate in the February 1 military pupil count must submit an estimated count of military dependent pupils. (Currently no appropriation for FY09-10)

January 15 The Interim Committee to Study the Financing of Public Schools shall submit a written report of its findings and recommendations to the Education Committees of the House of Representatives and the Senate (HJR 09-1020)

January 29 Prior to January 30th, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)

January 30 Each District/BOCES/Institute (CSI) shall submit its adopted (revised) budget to CDE on or before January 31 in the approved format. The budget shall include data available to the board of education as of December 31 of the immediately preceding calendar year. (22-44-111(3) C.R.S.).

February 1 CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)

February 1 Military dependent supplemental pupil enrollment count date. Eligible pupils enrolled in a school district on February 1 within the applicable budget year or the school day nearest said date who were not enrolled in the district or in any other school district in the state on October 1 of the budget year or the school day nearest said date. (22-54-128(1)(b), C.R.S.) (Currently no appropriation for FY09-10)

February 15 Last day for eligible school districts to submit military dependent supplemental pupil enrollment to CDE. (Currently no appropriation for FY09-10)

March 1 Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S)

Appendix M: State of Colorado - Critical Dates (continued)

March 15 CDE shall submit a report summarizing the findings and recommendations from the declining enrollment study to the members of the education committees of the House of Representatives and the Senate and to the members of the Joint Budget Committee of the general assembly. (22-54-132(4) C.R.S.)

April 2 School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.

15th of Month Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).

25th of Month School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).

Monthly School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).

Monthly CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(4), C.R.S.)

Quarterly District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)

Continuing Any school district receiving capital construction funds will be subject to state audit.

Continuing The local board of education shall cause a true and correct copy of each collective bargaining agreement entered into by the board of education and all subsequent collective bargaining agreements entered into by the board of education, within ten working days following the date of ratification of each agreement, to be: (a) Posted on the website of the school district, if the school district maintains a website; (b) Filed with the state board of education through the "directory" data submission process; (c) Made available for public inspection during regular business hours in a convenient and identified location at the main administrative office of the school district; and (d) Filed with the board of trustees of the largest public library located within the school district (22-32-109.4, C.R.S.).

Continuing School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program. (22-45-103(1)(b)(V) C.R.S.)

Continuing Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).

Continuing Submit request for funds forms with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.

Elections For a complete calendar of election deadlines please visit:

[Colorado Department of State Elections Center](http://www.cde.state.co.us/cdefinance/FinancialReportingFY2009-10.htm)

NOTE: This calendar identifies critical dates for the 2009-10 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will be posted on the CDE website at: <http://www.cde.state.co.us/cdefinance/FinancialReportingFY2009-10.htm> .

Appendix N: Governing Policies

The following Governing Policies refer to the budget.

BBA: School Board Powers and Duties

The board of education is responsible for the governance of the school district and the protection and acquisition of school district policy. The powers and duties of the board of education are those enumerated in the Colorado school statutes. Prime responsibilities include:

1. Selection of the superintendent of schools.
2. The development of overall policy for the school district and the individual schools.
3. The declaration of objectives and long-range goals.

Board members have an obligation to act in the overall best interests of the students, the schools, and the taxpayers, protecting the assets and assisting in the acquisition of supporting funds. It is the duty of the board to promulgate policies and regulations for faculty, administration, and staff. The board approves graduation requirements, determines curriculum, and approves appointment, promotion, and dismissal of all school district personnel.

The school district, its employees, and any group or organization using the district's buildings and facilities shall comply with all federal and state laws and executive and administrative orders applicable to the school district relating to equal opportunity and nondiscrimination.

Specific powers and duties of the board include:

Employees

1. Acceptance, rejection, or modification of recommendations from the superintendent concerning employment, retirement, and termination of all employees.
2. Adoption of salary provisions for all employees, including those groups not represented in negotiating units.
3. Adoption of leave provisions and other fringe benefits.
4. Adoption of personnel policies consistent with sound educational management and planning.

Students

1. Acceptance, modification, or rejection of policies recommended by the superintendent of schools on admission, placement, promotion, attendance, expulsion, suspension, graduation, conduct, and discipline.
2. Acceptance, modification, or rejection of policies recommended by the superintendent of schools concerning health services, nutrition services, and transportation services.
3. Fixing of tuition charges and terms of admission for nonresident pupils, and waiving of tuition if necessary for the welfare of the child.
4. A commitment to provide equal access for educational opportunities in accordance with state and federal guidelines.

Instruction

1. Adoption of policies and general district goals upon which the instructional programs are based and conducted.
2. Acceptance, modification, or rejection of recommendations by the superintendent of schools on the scope and nature of educational offerings, including the adoption of textbooks to be used. Determination of graduation requirements, years, or grades to be taught.
3. Enforcement of the pertinent statutes of the state of Colorado and the rules and regulations of the state board of education with respect to the educational programs of the district.

Appendix N: Governing Policies (continued)

BBA: School Board Powers and Duties (continued)

Finance

1. Approval and adoption of an annual budget in consultation with the superintendent of schools.
2. Appropriation of amounts fixed in each annual budget.
3. Authorization for administrative approval of expenditures so budgeted and appropriated.
4. Decisions as to time, size, and sale of bonds and investment of bond proceeds.
5. Preparation of policies for the purchasing, disposal, distribution of supplies, property, and equipment.
6. Approval and adoption of an adequate insurance program.
7. Authorization of the investment and borrowing of funds within the limitations prescribed by law.

Plant

1. Purchasing, holding, and sale of sites.
2. Planning regarding location, design, and building specifications and construction.
3. Employment of architects and contractors.
4. Provisions for operational and maintenance services.
5. Provisions of adequate furnishings for buildings.
6. Provision for health, safety, and welfare for all students and employees within acceptable guidelines for energy conservation.

General

1. Employment of a superintendent of schools, auditor, attorney, and outside consultants, and the evaluation of their services.
2. Approval of the school calendar recommended by the superintendent of schools.
3. Requirement of frequent, thorough reports on the management of operation of the schools.
4. Delegation of the administration of policies and regulations to the superintendent of schools.
5. Delegation of the implementation of policies pertaining to health, safety, and welfare to the superintendent of schools.

LEGAL REFS.: C.R.S. 22-32-109

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

DB: Annual Operating Budget

Both the extent and quality of educational services affect – and are affected by - the financial program. All are governed by policies of the board of education, subject to the state statutes on what studies must be offered by the school district, state statutes regarding the financial resources available to the school district, and by the standards to be observed in the provision of services, facilities, and supplies.

A proposed budget, developed under the direction of the superintendent of schools, is presented to the board of education no later than June 1 each year. A statement shall be submitted with the proposed budget, describing the major objectives of the educational program to be undertaken by the school district during the ensuing fiscal year and the manner in which the budget proposes to fulfill such objectives. The proposed budget will include those elements of revenue and expenditures as prescribed by state statute.

The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.

Appendix N: Governing Policies (continued)

DB: Annual Operating Budget (continued)

Balanced Budget Requirements

In order to ensure its ongoing financial health, the district needs to maintain a positive year-end balance across all funds.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be budgeted for one-time uses in subsequent years. One-time uses will be defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis. Uses of one-time funds must be approved by the board and be accompanied by a plan for assuring that such uses will not result in an ongoing deficit in future budget years.

Reserve Requirements

To minimize any sudden and unplanned discontinuity to the district's programs and operations, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including TABOR, plus a minimum of a 3 percent contingency reserve. This reserve shall be reviewed every year as part of the budget approval process, to determine if a larger reserve is prudent in view of uncertainties in current and future revenue and in district expenses.

Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

LEGAL REFS.:

- C.R.S. § 22-44-101-117 (school district budget law)
- C.R.S. § 22-44-201-206 (financial policies and procedures)
- C.R.S. § 22-44-105 (Budget-contents-mandatory)

AGREEMENT REF.: Teachers' agreement, Section B

CROSS REF.: DB subcodes (all relate to the budget)

NOTE: The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § 22-44-203 and 204)

DBJ: Budget Transfers

The Board shall follow state statute regarding the transfer of unencumbered moneys and other funds as specified by state law.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by Board resolution. When a contingency occurs, the Board, by resolution, may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.

Appendix N: Governing Policies (continued)

DBJ: Budget Transfers (continued)

School Budget Accounts

Principals are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent.

Program Budget Accounts

Program managers are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor.

All budget transfers require the approval of the Superintendent.

LEGAL REFS.:

C.R.S. § 22-32-107 I (*Duties-treasurer*)

C.R.S. § 22-44-102(3) (*Definitions*)

C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)

C.R.S. § 22-44-112 (*Transfer of monies*)

C.R.S. § 22-44-113 (*Borrowing from funds*)

C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)

C.R.S. § 22-54-105 (*Funds*)

C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

DD: Grants Management

The District encourages and is receptive to financial support from appropriate federal, state, local governmental and private grant-makers to aid in delivery, maintenance, and improvement of District and school educational, support or operational programs.

The term "grant" encompasses all federal, state, and local governmental, corporate or foundation *financial awards* that have *specific performance requirements or conditions* attached and that are *applied for* and accepted by the District.

BVSD is the legal applicant and recipient for all grant funds applied for and received by all of its public schools, programs and departments. Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are considered sub-award grants, and are subject to all of same requirements as awards received directly by BVSD. Grants applied for and received by individual District personnel for personal or professional development purposes are not subject to District policies unless they involve students, use of school property, or require the participation of other District personnel.

The District may apply for and receive grants that support the current BVSD Goals or otherwise improve educational resources. The Board reserves the right to approve or decline any grant application or award based upon established principles, and may delegate this authority to the Superintendent or other staff assigned by the Superintendent.

The opportunity to competitively apply for a grant must be available to all District schools under the same eligibility criteria if a grant is used to fund any school personnel position(s). This provision does not apply to the District itself, which may apply for grants to fund personnel at particular schools based upon established principles and demonstrated differentiated needs, including, but not limited to: student achievement, educational equity and school climate.

Appendix N: Governing Policies (continued)

DD: Grants Management (continued)

Any grant application of \$25,000 or more, or made to a state or federal agency, or requiring the expenditure of non-budgeted District or school funds (i.e. cash matching funds) must be approved by the Board. The Superintendent shall have the authority to approve grants applications from \$2,500 up to \$25,000. The Principal or department director shall have the authority to approve grant applications of less than \$2,500. Schools or District departments may not make applications for grants of more than \$25,000, or to a state, or federal agency, or requiring the expenditure of non-budgeted district or school funds, without submission of an Intent to Apply form to the Superintendent or designee, and his or her signed approval.

The Superintendent shall establish procedures for grant administration and for review and approval of all grant applications. The Superintendent shall provide a quarterly report to the Board of all awarded grants.

DD-R1: Project Partnerships, Sub-Award, Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities

When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments. Similarly, if BVSD is named by another agency or institution in a grant application as the provider of services under a grant, the same rule applies.

Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are similarly considered sub-award grants and subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments, regardless of whether BVSD is specifically named in the original grant application.

If a grant is written by a third-party agency, organization, institution, individual, or business entity that entails any of the following:

- use of District personnel during work hours;
- contact with students, or research involving students* or employees;
- changes or additions to District educational programs, student support or teacher support programs;
- changes or additions to District facilities and grounds;
- use of BVSD facilities, personnel, or programs to provide an in-kind match for the grant;
- requirements for future upgrades or maintenance of equipment, software, textbooks, facilities or grounds; or
- use of BVSD as the fiscal agent to receive and account for the grant funds

...then this grant is subject to the prior review and approval of BVSD, even if BVSD is not directly named in the application and does not directly receive any financial award through the grant. Other forms of approval may apply (e.g. parental permission; Human Research Committee, etc.) in addition.

BVSD reserves the right to decline to participate in any project initiated by a third party that has not been submitted for District review prior to application for funding AND that has not received the approval of the school district through the Board-designed process prior to the award of funding.

*See Policy JFJ-E for information regarding student participation in surveys, analyses, or evaluations.

Appendix N: Governing Policies (continued)

DD-R2: Grants to District Personnel

Grants applied for and received by individual District personnel for personal, professional or professional development purposes are not subject to District policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other District personnel.

DEB: Loan Programs (Funds from State Tax Sources)

Short-Term Borrowing

The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

The board authorizes the president and the superintendent to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

State Interest-Free Loan Program

The superintendent shall notify the board when it becomes evident that a General Fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

Tax Anticipation Notes

The board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

LEGAL REFS.:

- C.R.S. § 22-40-107 (short term loans)
- C.R.S. § 22-54-110 (loans to alleviate cash flow problems)
- C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

DEB_DEC_DFC: Revenues From State/Federal Tax Sources

Cooperative Projects — School District Funding

Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.

Appendix N: Governing Policies (continued)

DEB_DEC_DFC: Revenues From State/Federal Tax Sources (continued)

When such projects are proposed, the following information shall be presented:

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each fundor); itemized expenditures (including projections for salaries and benefits, supplies and equipment, inservice and training expense, travel to professional meetings, etc.); and staffing requirements.
5. Scope and duration of the project, including a description of the population to be served.
6. Description of decisionmaking framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

In approving cooperative projects, the Board of Education will be responsible only for School District contributions authorized in the project budget and only for the purposes described. If total anticipated revenue is not received, services must be curtailed. Services to school-age children have the highest priority for retention in such circumstances.

In the event that implementation extends into more than one budget year, the Board will review the project annually as part of the School District budget review process.

LEGAL REF.:

C.R.S. 22-44-110(5)

CROSS REF.:

DB, Annual Operating Budget

DFA: Cash Management/Investment Policy

It is the policy of the District to invest public funds in a manner that will preserve capital, meet the daily liquidity needs of the District, diversify the District's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Cash Management Investment Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the District's funds.

SCOPE

Cash balances in the Bond Redemption Fund, the Building Fund, the Health Insurance Fund, the Dental Insurance Fund, the Non-expendable Trust Fund and the Expendable Trust Fund shall not be pooled and the investment income derived from the individual investment accounts shall be allocated directly to the individual fund.

All cash shall be pooled for investment purposes, except for cash balances of the funds listed above. Investment income derived from the pooled investment account shall be allocated to the General Fund.

This Investment Policy shall apply to all funds accounted for in the District's Comprehensive Annual Financial Report.

Appendix N: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

INVESTMENT OBJECTIVES

The District's principal investment objectives include:

- Preservation of capital and protection of investment principal;
- Maintenance of sufficient liquidity to meet anticipated cash flows;
- Attainment of a market rate of return;
- Diversification to avoid incurring unreasonable market risks;
- Conformance with all applicable District policies, state statutes and Federal regulations.

DELEGATION OF AUTHORITY

The Superintendent is vested with responsibility for managing the District's investment program and for implementing this Cash Management Investment Policy. The Superintendent may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to the Accounting Services Director or the Chief Financial Officer. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Superintendent or his/her designee shall establish written procedures and internal controls for the operation of the District's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The District may engage the support services of outside investment advisors in regard to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

PRUDENCE

The standard of prudence, as defined by the Colorado Revised Statutes, to be used for managing the District's assets is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally without risk and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional losses may be possible in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Superintendent and other authorized persons acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the Board of Education and appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

District employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the District's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Superintendent or his/her designee any material financial interest they have in financial institutions that conduct business with the District, and they shall subordinate their personal investment transactions to those of the District.

Appendix N: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

AUTHORIZED SECURITIES AND TRANSACTIONS

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. § 11-10.5-101, *et seq.*, Public Deposit Protection Act; C.R.S. § 11-47-101, *et seq.*, Savings and Loan Association Public Deposit Protection Act; C.R.S. § 24-75-601, *et seq.*, Funds - Legal Investments; C.R.S. § 24-75-603, Depositories; and C.R.S. § 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted. This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.

2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC). Federal Instrumentality Securities shall be rated in the highest rating category by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and shall be rated not less by any NRSRO that rates the debt.

3. Repurchase Agreements with a termination date of 180 days or less collateralized by U.S. Treasury obligations or Federal Instrumentality securities listed in 1. and 2. above with a final maturity not exceeding 10 years. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held by the District's third-party custodian bank, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with broker/dealers recognized as primary dealers by the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure. Approved Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent by a Nationally Recognized Statistical Rating Organization (NRSRO). Repurchase agreement counterparties shall execute a District approved Master Repurchase Agreement with the District. The Chief Operations Officer shall maintain a copy of the District's approved Master Repurchase Agreement along with a list of broker/dealers who have executed same.

4. Commercial Paper with an original maturity of 180 days or less that is rated at least A1+, P-1 or the equivalent at the time of purchase by by at least two NRSROs and rated not less by all NRSROs that rate the commercial paper. If the commercial paper issuer has senior debt outstanding, it must be rated at least AA-, Aa3 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the issuer.

5. Non-negotiable Certificates of Deposit with a maturity not exceeding one year in any FDIC insured state or national bank, or state or federal savings bank located in Colorado that is a state approved depository per C.R.S. § 24-75-603. Certificates of deposit that exceed FDIC insurance limits shall be collateralized as required by the Public Deposit Protection Act or the Savings and Loan Association Public Deposit Protection Act.

6. Local Government Investment Pools authorized under C.R.S. § 24-75-702 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.

Appendix N: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

7. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.

The foregoing list of authorized securities shall be strictly interpreted. Any deviation from this list must be approved by the Board of Education.

INVESTMENT DIVERSIFICATION

It is the intent of the District to diversify the investments within the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the District's anticipated cash flow needs.

INVESTMENT MATURITY AND LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

COMPETITIVE TRANSACTIONS

Each investment transaction shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. If the District is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

SELECTION OF BROKER/DEALERS

The Chief Operations Officer shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the District to purchase securities only from those authorized firms. To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure;
2. Report voluntarily to the Federal Reserve Bank of New York;
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Superintendent or his/her designee on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each authorized broker/dealer shall be required to submit and annually update a District approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements. In the event that an external

investment advisor is not used in the process of recommending a particular transaction in the District's portfolio, any authorized broker/dealer from whom a competitive bid is obtained for the transaction will attest in writing that he/she has received and reviewed a copy of this policy.

The District may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 3. of the Authorized Securities and Transactions section of this Investment Policy.

Appendix N: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

SAFEKEEPING AND CUSTODY

The Superintendent or his/her designee shall approve one or more banks to provide safekeeping and custodial services for the District. A District approved safekeeping agreement shall be executed with each custodian bank. To be eligible, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. § 24-75-603.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the District. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the District will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the District approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the District by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the District as "customer."

All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the District as "customer."

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the District as "customer."

The District's custodian will be required to furnish the District monthly reports of holdings of custodied securities as well as a report of monthly safekeeping activity.

REPORTING

At the end of each quarter, the Chief Financial Officer shall submit to the Board an investment report listing the investments held by the District and the current market value of the investments.

POLICY REVISIONS

This Cash Management/ Investment Policy shall be reviewed annually by the Superintendent or his/her designee and may be amended by the Board of Education as conditions warrant.

LEGAL REFS.:

C.R.S. § 24-75-601, *Funds-Legal Investments*

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses

The board of education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

The school district, in granting the use of its sites and facilities for use by telecommunication entities, shall require at all times that the health and safety of its students, staff, and patrons are protected and the aesthetics and structural integrity of all sites and facilities will not be jeopardized by such use.

The granting of use of school district sites and facilities for telecommunication uses shall require that the third-party entity adhere to the following procedures and guidelines:

Appendix N: Governing Policies (continued)

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)

1. Site identification

- School district shall grant qualified third parties access to school district facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify school district for any liens, claims, or damages while conducting this site and facility feasibility identification.
- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

2. Submittal of preliminary design to school district

- Third party wishing to pursue the installation of telecommunication facilities on school district sites and facilities after completing its site and facilities identification process shall submit to the school district Department of Operations the following:
 - a. Survey and legal description of proposed site.
 - b. Design drawings and representations showing height, area requirements, and location of proposed telecommunication facilities.
 - c. Detailed description of the equipment proposed to be installed and the improvements to be constructed on the telecommunication sites.
 - d. Detailed description of the environmental, compatibility, and aesthetic impact of the proposed installation and construction on existing school district use.
 - e. Proposed source of electrical power and telephone connection.

3. License agreements shall require:

- The initial term to not exceed five years and shall be subject to termination by school district for school district purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify school district.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.
- Obtaining all permits required by FCC.
- Manage all construction and installation on sites but subject to construction and safety standards promulgated by the school district.
- Nonexclusive use of sites and facilities with a covenant to cooperate with any other third party users of telecommunication facilities utilizing the same sites.
- Provisions for multiple-site use by third party when desired and agreed to by the school district.
- All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the school district.
- License granting limited access by third party across school district property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to school district use.
- All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the school district, and the site and facilities shall be restored to original condition.
- Third party shall maintain and keep sites and facilities in good repair.
- Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
- Third party to maintain liability, property, and workers compensation insurance with the school district as an additional insured.
- Nonassignability without school district consent.

Appendix N: Governing Policies (continued)

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.

4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

LEGAL REF.:

C.R.S. 22-32-110(f)

CROSS REF.:

FL, Retirement of Facilities

DG: Depository of Funds/Authorized Signatures

All moneys received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

The accounting department will review all banking arrangements annually and will seek competitive bids for banking services every five years.

When moneys are withdrawn from the custody of the county treasurer, such withdrawn moneys shall be deposited by the treasurer of the board or official custodian to the credit of the district in a depository designated by the board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado that meets the requirements set forth in state law.

Checks written on all district funds authorized by the board of education, except student activity funds, will require the facsimile signature of the treasurer of the board of education. The use of the facsimile signature must conform to the present state statutes. It is the practice of the board to adopt the required resolution and complete the required "consent to use facsimile signature" form at the board's annual organizational meeting.

Checks drawn on the various student activity funds require the signature of the principal or assistant principal at the school. Moneys of the school activity accounts will be deposited in a designated bank located within the district. This financial institution must qualify as an eligible public depository in accordance with state law.

LEGAL REFS.:

C.R.S. § 22-32-109(1) (g) (board of education - district duties-custody of moneys)

C.R.S. § 22-32-110(1) (x) (specific powers-custody of moneys)

C.R.S. § 22-32-121 (facsimile signature)

C.R.S. § 22-40-104 (relates to county treasurer)

C.R.S. § 22-40-105 (tax levies and revenues-depositories)

C.R.S. § 22-45-104 through -106 (accounting and reporting)

Appendix N: Governing Policies (continued)

DH: Bonded Employees and Officers

The district's chief financial officer/chief operating officer and director of finance and accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

The secretary and treasurer of the board of education shall, as required by Colorado statute, be individually bonded. The separate bonds for the secretary and the treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the school district.

Employees who are responsible for handling district funds shall be covered by the district's crime coverage insurance policy, assuming all funds are handled in accordance with the district's cash handling procedures.

LEGAL REFS.:

C.R.S. § 22-32-104(4) (b) (Organization of board of education-treasurer)

C.R.S. § 22-32-109(1) (h) (board of education-district duties-custody of school district moneys)

DI: Fiscal Accounting and Reporting

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

The accounting system used shall conform to the requirements of the state board of education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the board will receive financial statements on a quarterly basis.

NOTE: Fiscal accounting and reporting must meet requirements established by the state board of education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

DID: Inventories (And Property Accounting)

The Board directs that the District maintain a system for the inventory of all capital and infrastructure assets.

Capital assets (also called fixed assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more. Examples of fixed assets include, but are not limited to, land, land improvements, buildings, equipment and vehicles.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. Examples of infrastructure assets include, but are not limited to roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution and collection systems. Infrastructure assets also have a unit value of \$5,000 or greater.

All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

The Superintendent, or designee, will cause an inventory of capital and infrastructure assets to be performed annually. The Superintendent, or designee, assumes responsibility for the property accounting system. Principals and designated administrators are accountable to the Superintendent for assets assigned to their respective schools or departments and for all other District property under their control.

LEGAL REF.:

C.R.S. § 29-1-506

CROSS REFS.:

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials

Appendix N: Governing Policies (continued)

DIE: Audits

In accordance with state law, all funds and accounts of the District shall be audited annually, following the close of the fiscal year.

At least once every five years, the Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the District for report to the Board.

The auditor shall meet with the Board and the Audit Committee to discuss the audit report, make recommendations concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the Auditor to the District within five months after the close of the fiscal year unless a request for an extension of time is granted by the State Auditor. The audit report shall be submitted to the State Auditor and the Colorado Department of Education no later than December 31.

The Board reserves the right to request an audit at more frequent intervals if desired.

LEGAL REFS.:

C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)

C.R.S. § 24-75-601.3 (*Remedial actions - investments not made in conformance with statute*)

C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

DIEA: District Audit Committee

The Board has the responsibility to District residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the Board establishes an Audit Committee to assist in its oversight responsibilities. The primary responsibilities for the District Audit Committee shall be as follows:

Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.

- Review quarterly financial reports provided by the district.
- Review District financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of District financial policies and procedures.

The District Audit Committee shall be comprised of five members: two Board members, one being the Board Treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Financial Officer; the District's Director of Accounting Services; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board a two year term. The District's independent auditor may be asked to attend selected committee meetings.

Appendix N: Governing Policies (continued)

DIEA: District Audit Committee (continued)

The District Audit Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The Committee shall submit a report to the Board at the end of each fiscal year detailing its activities during the fiscal year.

LEGAL REFS.:

- C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)
- C.R.S. § 22-54-101, *et seq.* (*Public School Finance Act of 1994*)
- C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

CROSS REFS.:

- BBA, School Board Powers and Duties
- DI, Fiscal Accounting and Reporting
- DIE, Audits

DJ/DJE: Purchasing and Contracting

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. Free and fair vendor competition and impartial evaluation shall be accomplished using methods and actions which uphold the highest ethical standards.

The Procurement Director shall have the authority to establish procurement processes and to establish and maintain terms and conditions to govern District procurements.

The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy. Procurement Department staff members are solely authorized to issue a District purchase order or District purchase order number, or to revise or cancel a District purchase order.

1. Awards

First consideration in making awards will be the interests, policies, and objectives of the District. Other factors to be considered include quality, availability, and price of the product or service, and responsibility and responsiveness of the vendor. The District reserves the right to cancel any solicitations, and reject any and all bids or offers, in whole or in part.

2. Contracts

District staff with budget authority are permitted to enter into various contracts for small dollar amounts such as providing customized training or services, rental of vending machines or reservations and use of outside facilities. Any such contract term shall not exceed one year. Board policy requirements, including the competitive procurement requirements set forth below, shall apply.

The Superintendent or designee has the authority to enter into contracts for goods or services or other activities within the mission of the District provided that the amount involved does not exceed \$50,000.

Contracts between \$50,000 and \$100,000 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with and funds have been budgeted.

Appendix N: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

Unless otherwise provided by resolution, all District contracts exceeding \$100,000 shall first be authorized by Board resolution, prepared with the approval of the attorney for the District. Following Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party, a copy is delivered to the appropriate school or department and a copy is properly filed with the Board's records.

3. Discretionary Purchases, Quotations, Bids and Requests for Proposals (RFP)

Competition for the purchase of goods and services, except professional services, shall be accomplished as indicated below.

PURCHASE OF GOODS/SERVICES	METHOD
Less than \$5,000	Discretionary purchases. No competition required.
\$5,000 - \$50,000 (unit price – goods or services or combination, i.e., project)	Competitive quotations required Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board- approved amounts shall be submitted to the Board for consideration.

6. Purchase of Goods and Services to be Paid for by Parents or Students

All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal in accordance with Board policy requirements. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect.

7. Cooperative Purchasing

The Procurement Department may join in cooperative purchasing with other school districts, the State of Colorado, or any other entity where such purchasing benefits the District.

8. Sole Source Procurements

Sole source procurements in lieu of required competition will be permitted upon submittal by the requestor of acceptable documentation to the Procurement Department verifying that: 1) There is only one product or service that can reasonably meet the requirements, AND 2) There is only one vendor who can reasonably provide that product or service.

Appendix N: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

9. Emergency Purchases

If a condition develops which is likely to result in immediate physical injury to persons, damage to District property, interruption of District operations, or significant financial loss to the District if action is not taken immediately, limited emergency purchases can be made without following the competitive bid procedures if the Superintendent or designee so authorizes. Written documentation shall be provided to the Procurement Director justifying such emergency purchases.

LEGAL REFS.:

C.R.S. 22-32-109(1)(b)

C.R.S. 22-63-204

DL: Payroll Procedures/Payday Schedules

Payroll Distribution and Records

Payroll will be paid on the last business day of the month, with the exception of the month of December when payday is the last school day before winter break. A supplemental will be paid on the 10th day of the month. All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Assistant Superintendent of Human Resources.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction.

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

LEGAL REF.:

C.R.S. § 22-63-104 (*pertains to certification as a prerequisite for payment*)

AGREEMENT REFS.:

Office Personnel Agreement, Section C Service Personnel Agreement, Article XIV

DLB: Salary Deductions

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The superintendent is authorized to approve the types of voluntary deductions available to employees.

Appendix N: Governing Policies (continued)

DLB: Salary Deductions (continued)

Salary deductions shall be made for absences not covered by leave policies adopted by the board of education. Such deductions shall be calculated on the basis of the employee's work year.

AGREEMENT REFS.:

- Teachers' agreement, Section F
- Service personnel agreement, Article III
- Paraprofessionals' agreement, Section C

CROSS REFS.:

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

The Superintendent authorizes the following types of deductions from employee salaries, provided the employee has filed the proper permission for payroll withholding:

PERA

All employees of the District must participate in the Public Employees' Retirement Association of Colorado under the provisions set by Colorado statutes.

SAVINGS BOND

Employees may purchase savings bonds through payroll deduction. Bonds are purchased and delivered according to the employee's written instructions.

LIFE SURVIVOR'S INSURANCE

The Public Employees' Retirement Association has an insurance plan which provides survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through payroll deduction. PERA will supply information about these plans.

HEALTH AND DENTAL INSURANCE

For the various groups of employees, health and dental insurance premiums shall be paid in accordance with their negotiated agreements. Family members' health and dental plans may be added through payroll deduction. Procedures shall be handled by the Human Resources Division.

TAX DEFERRED SAVINGS PLANS

Employees may participate in the 401k plan available through PERA, the District's 403b plan, and/or the District's 457b plan through payroll deduction following established District procedures. No other tax deferred investment savings plans shall be available through the District. The employee is solely responsible for his/her investment elections and for compliance with Internal Revenue Code rules and regulations.

EMPLOYEE CONTRIBUTION CAMPAIGN

The District holds an annual Employee Contribution Campaign to allow employees to contribute to various community charities. Employees may contribute one-time donations in cash or check or authorize payroll deductions to be made to Impact on Education, Foothills United Way, Community Health Charities of Colorado and/or Community Shares of Colorado.

Appendix N: Governing Policies (continued)

DLB: Salary Deductions (continued)

PROFESSIONAL DUES

Upon written request of an employee, deductions may be made from his or her paycheck for the payment of professional dues.

AGREEMENT REFS.:

- Teachers' Agreement, Section F
- Service Personnel Agreement, Article III
- Paraeducators' Agreement, Section C

CROSS REFS.:

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

DLC: Employee Expense Reimbursements

Employees who are required to travel from school, to school, and/or out of town on business for the District shall be reimbursed upon application by the employee and approval by their supervisor.

Claims for reimbursement shall be accompanied by such documentation as may be required by the Accounting Services Department. Mileage reimbursements shall be made at the District's current mileage reimbursement rate. This rate is based upon the current Internal Revenue Service approved mileage rate.

Professional travel outside of the contiguous 48 states requires approval of the Superintendent prior to the trip. If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee's next net pay.

Any expense reimbursements that are to be paid directly to an employee require proper authorization.

AGREEMENT REFS.:

- Teachers' Agreement, Section E
- Paraeducators' Agreement, Section F

CROSS REF.:

- BHD/BHE, Board Member Compensation and Expenses/Insurance
- Business Resource Handbook

DN: School Properties Disposal Procedures

Superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by: sale, donation, sealed bid, auction, recycling or discarding.

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Glossary of Terms

Abatement: The reduction or cancellation of an assessed tax.

Academic Areas: Math, science, social studies, language arts, physical education, foreign language, music and art.

Account: The detailed record of a particular asset, liability, owners' equity, revenue or expense.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Action Plan: Statements of specific actions to be taken to make progress in strategic priority areas.

Adequate Yearly Progress (AYP): Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.

Advanced Placement Program (AP): A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

Agency Fund: This fund is used to account for receipts and disbursements from student and district fundraising activities.

Amendment 23: An amendment to the Colorado Constitution passed in November 2000 guaranteeing annual increases in funding to public schools at inflation plus 1 percent for ten years and inflation thereafter.

American Recovery and Reinvestment Act (ARRA) – e.g. Stimulus funds –The ARRA provides \$787 billion of federal tax reductions and federal spending increases to accelerate the nation's economic recovery and preserve and create jobs. The ARRA provides for \$453 billion of those funds for federal spending. About 80 percent of the additional federal spending goes to pay for federal projects and to state and local governments.

Annual Leave: Unit B employees on regular or limited-term contracts will receive up to 12 annual leave days per year. At the end of each school year, regular contract employees may choose to either carryover up to 25 unused days to the next school year or receive payment for up to 12 unused days at the starting substitute

teacher daily rate. Limited-term contract employees will be paid for all unused days.

Appropriation: A legal authorization granted by the board of education for the funds of the Boulder Valley School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.

Assets: Resources owned or held by an entity which have monetary value.

Athletics Fund (Fund 16): The Athletics Fund is part of the Combined General Fund. This fund includes the expenses for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions.

Automated Data Exchange (ADE): The submission of information required by the Colorado Department of Education for the purposes of Accreditation, CSAP, Financials, Human Resources, Literacy, Payroll, Position Control, Pupil Count, and Surveys.

Balance Sheet: The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

Benefits: District provided retirement (Colorado PERA), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 401(k), 403b and 457 defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

Board of Education (BOE): An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

Board Policy: Guidelines adopted by the board of education that govern school operations.

Bond Redemption Fund (Fund 31): Used to account for the accumulation of resources and payment of principal and interest on general obligation (school bond) debt.

Boulder Valley School District (BVSD): Includes a large part of Boulder County, a significant portion of western Broomfield County and a small piece of Gilpin County. This area incorporates the cities of Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, Ward and unincorporated South Boulder County.

Budget Transfer: Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

Budget: A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

Building Fund (Fund 41): The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions and remodeling of buildings and additions and replacement of equipment as authorized by the board of education.

Cabinet: Senior advisors to the Superintendent of Schools.

Capital Improvement Planning Committee (CIPC): The Capital Improvement Planning Committee was created in 2004 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

Capital Reserve Fund (Fund 43): The Capital Reserve Fund is used for the maintenance and improvement of existing facilities. Funds may be used for the purchase of equipment over \$1,000 per unit cost or for the acquisition of property, construction of new facilities, or remodeling existing facilities when the project cost exceeds \$2,500. Individual projects are approved by the board of education.

Carryover: Amount of money remaining at the end of the preceding year and available in the current budget year.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

Categorical Revenues: Educational support funds, given as reimbursements, from a higher governmental level. State categorical reimbursements include Increased Enrollment,

Transportation, English Language Proficiency Act (ELPA), Exceptional Children's Educational Act (ECEA) [includes Special Education and Gifted and Talented], and Vocational Education.

Central Support Services: Activities other than general administration that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.

Certificate of Participation (COP): Financial certificates issued that provide capital for payment of principal and interest.

Chart of Accounts: A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

Charter School Fund (Fund 11): This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the school district.

Charter School: A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

Citizen's Bond Oversight Committee (CBOC): The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.

CoCurricular Activities: School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.

Collaborative Literacy Intervention Project (CLIP): The Collaborative Literacy Intervention Project is an intensive intervention for at-risk grade 1 students. Tutoring sessions focus on reading and writing skills and strategies that support the student in meeting reading standards.

Colorado Department of Education (CDE): The administrative arm of the Colorado State Board of Education.

Colorado English Language Assessment (CELA): This assessment replaced the Woodcock-Muñoz Language Survey as the BVSD language proficiency assessment in 2006. The CELA is the assessment that has been chosen by the Colorado Department of Education for statewide implementation.

Colorado Preschool Program Fund (CPP)

(Fund 29): This Operating Fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the district's Colorado Preschool and Kindergarten Program.

Colorado Student Assessment Program

(CSAP): Required by the state, CSAP tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

Combined General Fund: Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

Commitment: Funds obligated towards a purchase requisition.

Community Schools Fund (Fund 19): The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

Compensation: District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

Comprehensive Annual Financial Report

(CAFR): This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

Contingency Reserve: Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 3 percent of the General Operating Fund expenditures.

Contract for Services: District form used to pay individuals not otherwise employed by the district.

Conversion: Process of changing dollars to FTE or FTE to dollars.

Cultural Proficiency: The policies and procedures of an organization or the values and behaviors of an individual that enable that agency or person to interact effectively in a culturally diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, clients, and community.

Data Team: Software used for tracking receipts and disbursements for a school's student activity accounts.

Debt Services: The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

Deficit: (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Dental Insurance Fund (Fund 67): An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.

District Accountability Committee (DAC): DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

District Leadership Team (DLT): Leadership group of the district comprised of building and central administrators.

Diversity: Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

Education Excise Tax (EET): A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.

Education Process Management System (EPM): More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

Educational Facilities Master Plan: The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

English as a Second Language (ESL): The BVSD program that supports and provides services for the ELL student.

English Language Development (ELD): ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

English Language Learner (ELL): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as ELL by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as ELL continue to be considered ELL until they have attained English language proficiency.

English Language Proficiency (ELP): A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

English Language Proficiency Act (ELPA): A state funded program that provides financial and technical assistance to school districts

implementing programs to serve the needs of students whose dominant language is not English.

Enterprise Resource Planning (ERP): A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

Equalization, State: General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

Exempt Employees: Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

Expendable Trust Fund: This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

Expenditure Correction: Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Facility Condition Assessment (FCA): The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Fiduciary Funds: Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Fiscal Emergency Restricted Reserves

The General Assembly has determined that a state financial crisis requires each district and the state charter school institute to budget an amount to a fiscal emergency restricted reserve. The total statewide amount to be held in reserve is \$110 million.

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

Fixed Asset: Tangible property with an estimated life of more than one year.

Nutrition Service Fund (Fund 51): This fund is used to account for the financial activities associated with the district's school lunch program.

Free or Reduced Lunch (FRL): In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

Full Time Equivalency (FTE): Unit used to measure the hours in an employee's contract based on a 40 hour work week.

Fund: A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

Funded Pupil Count: Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

General Administrative Support: Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

General Operating Fund (Fund 10): Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

Government Finance Officers Association (GFOA): Professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Designated-Purpose Grants Fund (Fund 22): A special revenue fund used to account for governmental grants for designated purposes.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

Health Insurance Fund (Fund 66): An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.

Highly Qualified Teacher: Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

Impact on Education: Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

Indirect Cost: A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

Individual Literacy Plan (ILP): The Colorado Basic Literacy Act requires that the reading progress of all students in grades K-3 be carefully monitored to determine if students are meeting reading standards. Literacy assessments are also required for students in grades 4-8 who are on an ILP and/or who were not proficient on the CSAP Reading test the preceding school year. Students who do not meet or are at risk of not meeting reading standards are placed on Individual Literacy Plans.

Infinite Campus (IC): A software package that the district uses to manage student information.

Instructional Staff Support: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

Lawson Dashboard: Web-based portal through which administrative and clerical staff access reports and the various Lawson data entry and inquiry screens specific to their job duties.

Lawson Enterprise System: Suite of software applications that integrates the district's HR/Payroll, Financing & Accounting, Budgeting, Procurement and Fixed Asset data and processes.

Leadership in Energy and Environmental Design (LEED): A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

Levy: (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Mill Levy: The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

Multi-Use Outdoor Facilities Assessment (MUOFA): The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

NCGA Statement: National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

New Century Graduate: The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in

May of 2002 and can be found on the district's website.

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

Non-exempt Employees: Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

Nonexpendable Trust Fund: This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

Object: As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)

0200 Employee Benefits (Medicare, PERA, Health, Dental)

0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)

0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)

0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)

0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)

0700 Property (Land, Buildings, Equipment, Vehicles)

0800 Other Objects (Dues, Interest, Internal Charge Accounts)

0900 Other Uses of Funds (Redemption of Principal, Transfers)

110/110: An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

Operating Transfers: All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Other Education: Jitsugyo High School Exchange Program.

Other Support Services: Those activities concerned with providing non-instructional services to students, staff or the community.

Override Revenues: A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

Para-educator: Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

Parent(s): Parent, guardian or other persons with legal authority to make educational decisions for children.

Pay Direct: A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.

Per Pupil Operating Revenue (PPOR): The equalization program funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year, minus the minimum dollar amount required by law to be transferred from the General Operating Fund to the Capital Reserve and Risk Management Funds, as required by C.R.S. 22-53-108(3).

Per Pupil Revenue (PPR): The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

Performance Indicators: Selected data that, individually and as a body of evidence, measure performance and achievement.

Petty Cash: A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

Position Control: Process by which the Budget Department distributes and maintains staffing allocations.

Procurement Card (Procard): A MasterCard credit card, issued by the Procurement Department via JP Morgan Chase Bank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

Program Compatibility Assessment (PCA): The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Program: A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

Public Employees' Retirement Association (PERA): PERA is a cost-sharing multiple-employer defined benefit pension plan for district employees.

Public School Finance Act of 1994, as Amended: State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the process for exceeding the allowable amount by an election.

Pupil Activity Fund: A fund in which the district maintains central custody of monies held in trust for school sponsored organizations and activities.

Pupil Count: A head count of pupils by school and grade level which are enrolled in an education program in BVSD for the State of Colorado as of the school day nearest the Count Day, October 1. The October 1 Pupil Count is used to determine the level of funding that the district will receive from the Colorado School Finance Act and is also used to budget the School Resource Allocation (SRA) and staffing allocations for schools.

Pupil Enrollment: The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

Purchase Order: Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Read to Achieve: State grant awarded to eligible elementary schools to fund reading programs for students whose reading skills are below the levels established by the State Board of Education.

Referendum C: In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.

Revenue: Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

Revolving Account: Used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds.

Risk Management Fund (Fund 18): This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and Workers' Compensation claims.

Salary: The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

School Administrative Support: Activities concerned with overall administrative responsibility for a school or combination of schools. Includes principals, assistant principals and clerical staff.

School Improvement Teams (SIT): School Improvement Teams function as an advisory committee to the school on issues related to school improvement, accreditation and accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain a school and community partnership for the ongoing improvement of public education.

School Resource Allocation (SRA): General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.

Sheltered Instruction Observation Protocol (SIOP): BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the ESL classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

Special Education Advisory Committee (SEAC): The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Special Reporting Element (SRE): Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

Specific Ownership Tax: An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

Stability Rate: The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

State Fiscal Stabilization Fund -The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

Struggling Readers: Resources directed to elementary schools to provide additional small group instruction to improve literacy.

Student Accountability Report (SAR): The Student Accountability Report was developed by the Colorado Department of Education. A wide variety of measurements is published on each school in the state and distributed to parents.

Student Activity Account: A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

Student Support Services: Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

Supplant: To displace and substitute for another. For example, federal grant funds shall supplement but not supplant non-federal funds.

Supplies: Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

Support Services Programs: Those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

TABOR Amendment (Emergency Reserve): The Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.

Talented And Gifted (TAG): Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

Taxes, Ad Valorem: Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

Technology Fund (Fund 15): This fund includes the expenditures for a four-year computer replacement program as well as provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

Tools of Inquiry for Equitable Schools (TIES): This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

Total Program: Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

Transfers: Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

Transportation Fund (Fund 25): This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the 2005 Transportation mill levy in November 2005.

Treasurer's Fees: State law permits the Boulder and Gilpin County Treasurers to charge the district one-quarter of one percent of the property taxes collected.

Trust and Agency Funds (Funds 71, 72 & 73): These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds consist of the Expendable Trust Fund, Nonexpendable Trust Fund, and the Agency Fund.

Tuition Based Preschool Fund (Fund 23): This is a special revenue fund used to account for the two district-operated preschools at Community Montessori and Pioneer Elementary.

US Green Building Council (USGBC): The US Green Building Council is a community of leaders which envision an environmentally responsible, healthy, and prosperous environment that improves the quality of life.

Voice over Internet Protocol (VoIP): A telephone communications system that utilizes the internet rather than regular telephone lines.

W-9: IRS form to request a taxpayer identification number.

Weighted Index: The weighted index is a summary statistic of student achievement on CSAP tests. It is computed by averaging state-assigned values of 150 for advanced, 100 for proficient, 50 for partially proficient and -50 for unsatisfactory and not tested students.

Woodcock-Muñoz Language Survey (WMLS):

The Woodcock-Muñoz Language Survey is published by Riverside Publishing and is administered to all English Language Learners in BVSD. The WMLS is a language proficiency assessment that provides a broad sampling of proficiency in oral language, reading and writing. BVSD measures growth in English Language Proficiency using the W score for Broad English Ability. The W scale is centered on a value of 500, which approximates the average performance of 10-year-olds.

Acronym Reference

AAS	Advanced Academic Services	COSPRA	Colorado School Public Relations Association
ACT	American College Testing	COTA	Certified Occupational Therapist Asst.
ADA	Americans with Disabilities Act	CPP	Colorado Preschool Program
ADE	Automatic Data Exchange	CRS	Colorado Revised Statutes
ADHD	Attention Deficit Hyperactivity Disorder	CSAP	Colorado Student Assessment Program
ALPS	Advanced Learning Plans	CTE	Career & Technical Education
AP	Advanced Placement	DAC	District Accountability Committee
AR	Area Representative	DIMC	District Instructional Media Center
ARRA	American Recovery and Reinvestment Act	DLS	Division of Learning Services
ASBO	Association of School Business Officials International	DLT	District Leadership Team
ASD	Autism Spectrum Disorder	DPC	District Parent Council
AVID	Advancement via Individual Determination	ECEA	Exceptional Children's Educational Act
AYP	Adequate Yearly Progress	EET	Education Excise Tax
BCSIS	Boulder Community School of Integrated Studies	ELA	English Language Acquisition
BOE	Board of Education	ELD	English Language Development
BVCU	Boulder Valley Credit Union	ELL	English Language Learner
BVEA	Boulder Valley Education Association	ELP	English Language Proficiency
BVEOP	Boulder Valley Educational Office Professionals	ELPA	English Language Proficiency Act
BVPA	Boulder Valley Paraeducators Association	ELR	Essential Learning Results
BVSD	Boulder Valley School District	ERP	Enterprise Resource Planning
BVSEA	Boulder Valley Service Employees Association	ESL	English as a Second Language
BVSSC	Boulder Valley Safe Schools Coalition	FBLA	Future Business Leaders of America
CABE	Colorado Association for Bilingual Education	FCA	Facility Condition Assessment
CAFR	Comprehensive Annual Financial Report	FAQ	Frequently Asked Questions
CASB	Colorado Association of School Boards	FAST	Families & Schools Together
CASE	Colorado Association of School Executives	FEP	Fully English Proficient
CBLA	Colorado Basic Literacy Act	FOSS	Full Option Science System
CBOC	Citizen's Bond Oversight Committee	FRL	Free and Reduced Lunch
CCC	Curriculum Coordinating Council	FRS	Family Resource School
CDE	Colorado Department of Education	FTE	Full Time Equivalent
CELA	Colorado English Language Assessment	GAAP	Generally Accepted Accounting Principals
CHSAA	Colorado High School Activities Association	GFOA	Government Finance Officers Association
CIPC	Capital Improvement Planning Committee	HRD	Human Resource Department
CLIP	Collaborative Literacy Intervention Project	IB	International Baccalaureate
COP	Certificate of Participation	IC	Infinite Campus
		IDEA	Individuals with Disabilities Education Act
		IDEIA	Individuals with Disabilities Education Improvement Act
		IDI	Intercultural Development Inventory
		IEP	Individual Educational Program
		ILP	Individual Literacy Plan
		IR	Interdisciplinary Resource

IT	Information Technology	SAR	School Accountability Report
LEA	Local Educational Agency	SAT	Scholastic Assessment Test
LEED	Leadership in Energy and Environmental Design	SBOE	State Board of Education
LEP	Limited English Proficient	SCS	School Climate Survey
LLL	Life Long Learning	SEA	State Educational Agency
LLSS	Literacy & Language Support Services	SEAC	Special Education Advisory Committee
MEACC	Multi Ethnic Action Community Committee	SIED	Significant Identifiable Emotional Disorder
MEEAC	Multi Ethnic Education Action Committee	SIOP	Sheltered Instruction Observation Protocol
MUOFA	Multi-Use Outdoor Facilities Assessment	SIPR	School Improvement Program Review
NABE	National Association for Bilingual Education	SIT	School Improvement Team
NCGA	National Council on Governmental Accounting	SPED	Special Education
NEP	Non English Proficient	SRA	School Resource Allocation
NSPRA	National School Public Relations Association	SRO	Student Resource Officer
OE	Open Enrollment	SRE	Special Reporting Element
PAC	Principal's Advisory Committee	SWAP	School to Work Alliance Program
PAM	Parents as Mentors	TABOR	Taxpayer's Bill of Rights
PARA	Paraeducator	TAC	Teacher Advisory Committee
PCA	Program Compatibility Assessment	TAG	Talented & Gifted
PCD	Perceptual/Communicative Disability	TAG DAC	TAG District Advisory Committee
PEN	Parent Engagement Network	TAS	Teachers as Scholars Program
PEP	Professional Educators Program	TEA	TAG Education Advisors
PERA	Public Employees Retirement Association	TEC	Technical Education Center
PHLOTE	Primary Home Language Other Than English	TIES	Tools of Inquiry for Equitable Schools
PIE	Partners in Education	TOSA	Teacher on Special Assignment
PING	Parent Involvement Network Group	WMLS	Woodcock-Munoz Language Survey
PLP	Personalized Learning Plan	YRBS	Youth at Risk Behavior Survey
POC	People of Color		
PPOR	Per Pupil Operating Revenue		
PPP	Parent Professional Partnership		
PPR	Per Pupil Revenue		
PYPIB	Primary Years Program International Baccalaureate		
R2A	Read to Achieve		
RBO	Relationship by Objectives		
RCS	Reduced Class Size		
RFI	Request for Information		
RFP	Request for Proposal		
RTI	Response to Intervention		
SAAC	Student Accountability Advisory Committee		
SACC	School Age Child Care		
SAPP	Substance Abuse Prevention Program		

