

# **BOULDER VALLEY SCHOOL DISTRICT**

*Excellence and Equity*



---

## **REVISED ADOPTED BUDGET 2011 – 2012**

---

**Boulder Valley School District**  
6500 Arapahoe Road  
Boulder, Colorado 80303  
(303) 447-1010  
[www.bvsd.org](http://www.bvsd.org)





# **Boulder Valley School District**

*Excellence and Equity*

## **Revised Adopted Budget 2011-2012**

### **Welcome**



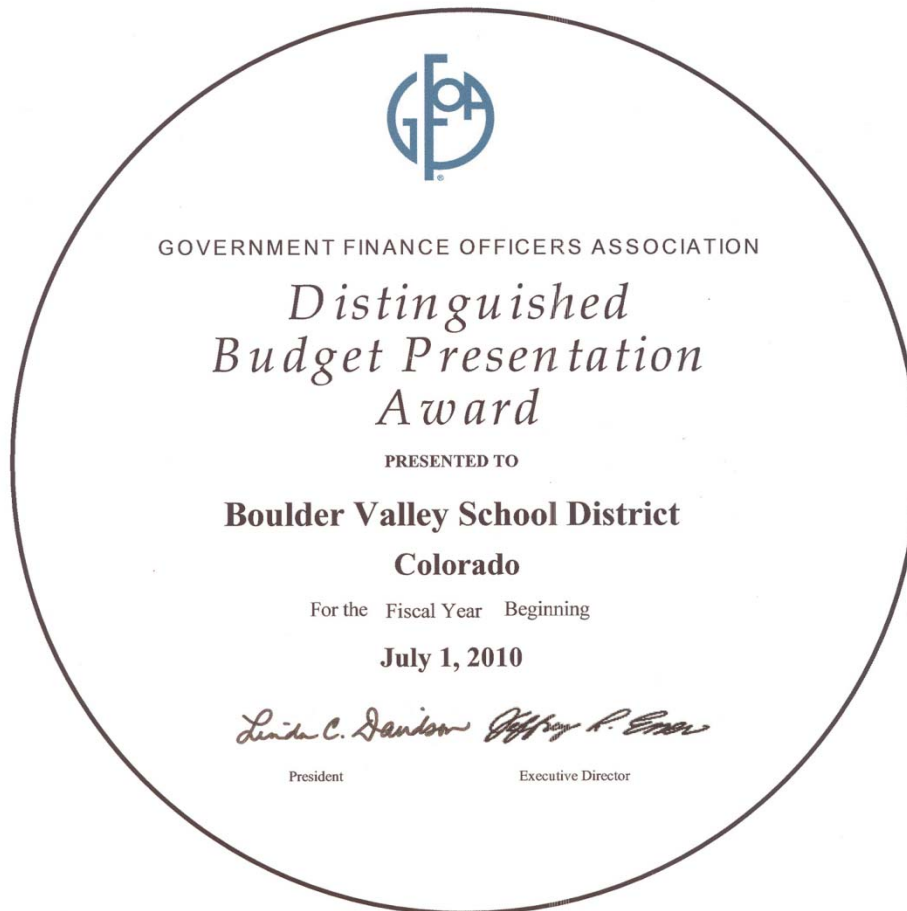
Bruce Messinger, Ph.D.  
Superintendent

Thank you for reviewing the Boulder Valley School District annual Revised Adopted Budget. Funding of public education in Colorado is challenging with the state economy and education funding in decline since 2008. The BVSD community consistently supports quality schools with their time, talent, and resources. The Board of Education and BVSD employees are committed to maximizing the resources allocated to the school district through efficient operation and effective instructional practices. The talented and experienced BVSD employees are dedicated to providing excellent and equitable learning opportunities for each of the over 29,000 students in the district. The primary goal of the district is to prepare students for success in further study, employment, and participation in a global environment. The budget presented in this book supports the commitment of the district to provide a high quality education for all students.



## Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Debbie Filbeck, Jason Hendricks, Marlene Gould, Amy Martinez, Phil Winterbourne, 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, 2010.

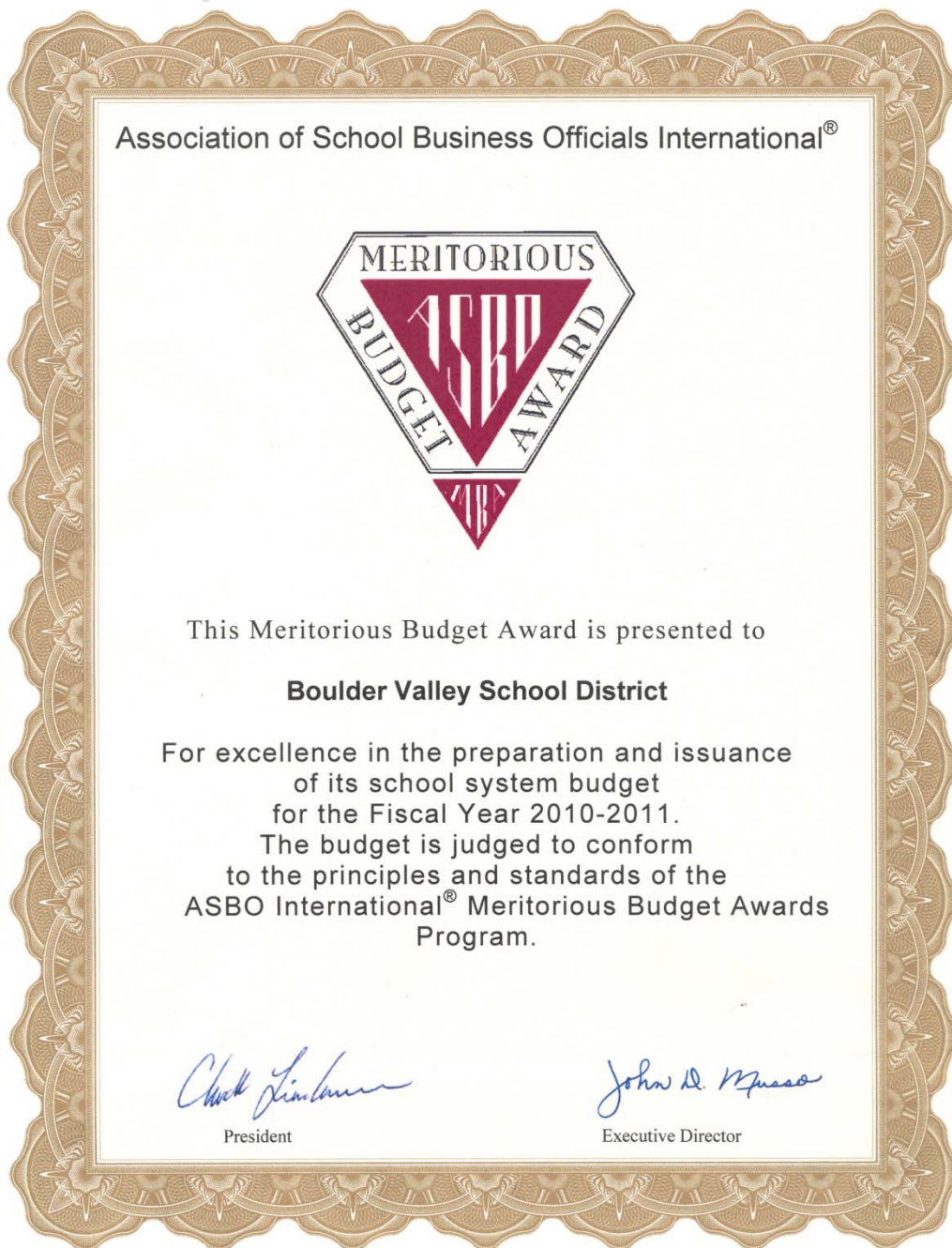
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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, 2010. 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.







## MAIN TABLE OF CONTENTS

WELCOME .....	I
ACKNOWLEDGEMENTS AND AWARDS.....	II

### INTRODUCTORY SECTION

#### Executive Summary

Table of Contents .....	1
Board of Education Members .....	3
Superintendent's Cabinet .....	5
District Organization.....	6
Letter of Transmittal .....	8
Our Purpose .....	9
Principal Issues Facing the District.....	9
Goals and Objectives.....	10
Economic Conditions and Outlook.....	11
Understanding School Finance in Colorado .....	12
School Finance Act Funding for 2011-12 .....	16
Performance Results .....	16
Enrollment FTE Projections .....	17
Allocation of Budgets to Schools.....	17
District-Wide Enrollment Changes.....	18
Student FTE by Fund.....	18
Student Demographics .....	19
Employee Compensation .....	19
Personnel Trends .....	20
Fund Balance Requirements.....	20
Compliance Statements .....	21
Governing Policies.....	21
Budget Development Process.....	22
Budget Development Timeline .....	24
All Funds.....	26
Appropriation 2011-12 .....	27
Five Year Appropriations by Fund Type.....	28
Budget Adjustment Plan Narrative.....	29
General Operating Fund .....	34
Highlights.....	34
Revenue Sources .....	36
One-Time Expenditures .....	37
Beginning Balance Assumptions .....	37
Revenue Assumptions .....	38
Expenditure Assumptions .....	40
Reserve and Transfer Assumptions.....	41
Charter Schools .....	41
Budget Adjustment Plan .....	42
Summary of Changes in FTE.....	46
Capital Projects.....	48
Building Fund .....	48
Summary.....	48
Six Year Project List .....	51
Capital Reserve Fund .....	52
Summary .....	52



## Table of Contents (continued)

### Introductory Section (continued)

Impact of Capital Projects on Operating Budget.....	53
Impact of Capital Projects on Other Funds .....	54
Charter School Fund.....	55
Document Summary .....	56

## ORGANIZATIONAL SECTION

Table of Contents .....	57
Profile of the Government.....	58
Budget Decisions Shaped by Goals and Financial Constraints .....	58
Plan and Assess for Continuous Improvement .....	59
Budget Development Process.....	59
District Vision, Goals and Strategies.....	61
Connecting Budgets to Goals .....	65
Basis of Budgeting and Accounting.....	66
Financial Information .....	67
Governing Policies.....	68
Type and Description of Funds.....	70
Definition of Account Code Structure .....	73
Facilities, Land/Buildings, Communities and Geographic Information .....	76

## Our School District

Table of Contents .....	81
District Organization.....	82
Organizational Structure and Operating Departments.....	84
General Administration .....	84
Communications Division.....	85
Division of Human Resources.....	86
Division of Operational Services .....	88
Bond Planning, Engineering and Construction.....	93
Information Technology Division .....	94
Business Services Division .....	96
Academic General Administration .....	101
Division of Curriculum, Assessment & Instruction.....	104
Planning and Assessment Department .....	106
Student Success Department .....	108
Elementary Education Administration.....	110
Secondary Education Administration.....	112
Our Schools.....	115
School Leadership.....	117
School Budgets.....	118



## Table of Contents (continue)

### FINANCIAL SECTION

Table of Contents .....	175
All Funds .....	176
Summary .....	176
Beginning Balance Summary .....	178
Revenue Summary .....	179
Transfers In Summary .....	180
Expenditure Summary .....	181
Reserves Summary .....	182
Transfers Out Summary .....	183
Ending Balance Summary .....	184
Summary of Fund Balance Changes .....	185
Budgeted Expenditures per Student .....	186
Authorized FTE Summary .....	188
School Allocation Formulas .....	190
Special Program Allocations .....	195
Special Education Funding .....	197
Special Education Costs .....	198
CDE 18 Report .....	199
Computation of Legal Debt Margin .....	204
Certificates of Participation: General Operating Fund .....	204
General Obligation Debt: Bond Redemption Fund .....	205

### General Operating Fund

Table of Contents .....	207
Summary .....	208
Revenue Summary .....	209
Expenditures Summary .....	210
Reserves & Transfer Summary .....	211
Stretching Your BVSD Dollar .....	212
Making Choices in the BVSD Budget .....	214
Expenditure by Service (SRE) .....	216
SRE Five-Year Comparison .....	217
Service (SRE) Budgets by Object .....	218
Project/Program Budgets by Object .....	223
Project Summary .....	223
Project Detail .....	224
Authorized Positions .....	230
Location Budget by Object .....	231



## Table of Contents (continue)

### FINANCIAL SECTION (continued)

#### Other Funds

Table of Contents .....	237
Technology Fund .....	238
Athletics Fund.....	240
Preschool Fund .....	244
Risk Management Fund .....	246
Community Schools Fund .....	248
Governmental Designated-Purpose Grants Fund .....	250
Tuition-Based Preschool Fund .....	254
Transportation Fund.....	256
Colorado Preschool Program Fund .....	258
Bond Redemption Fund .....	260
Building Fund .....	262
Project List.....	264
Capital Reserve Fund .....	266
Project Summary .....	268
Food Services Fund.....	272
Health Insurance Fund .....	274
Dental Insurance Fund .....	276
Trust and Agency Funds .....	278
Pupil Activity Fund .....	280

#### Charter School Fund

Table of Contents .....	281
Charter School Fund.....	282
Summit Middle Charter School .....	284
Horizons K-8 School .....	286
Boulder Preparatory High School.....	288
Justice High School .....	290
Peak to Peak Charter School.....	292



## Table of Contents (continue)

### INFORMATIONAL SECTION

Table of Contents .....	295
Implementation of the New Century Graduate Vision .....	296
Achievements Toward 2012 District Goals .....	297
A Generation of Colorado School Finance .....	303
Per Pupil Expenditures.....	306
Student Enrollment .....	307
Enrollment and Student FTE by Level .....	307
All Schools Class Size vs. Student-Teacher Ratio .....	308
Elementary Class Size vs. Student-Teacher Ratio .....	309
Elementary Class Size in Grades K-1 Compared to Grades 2-5 .....	309
Student-Teacher Ratios .....	310
Authorized FTE History Summary – All Funds .....	311
Enrollment Projections.....	314
All Funds 3-Year Projections .....	318

### Appendices

Table of Contents .....	343
Appendix A: Budget Fact Sheet .....	344
Appendix B: Mill Levies, 1981-2012 .....	346
Appendix C: Boulder Valley School District - Total Mill Levy.....	347
Appendix D: Assessed Valuation Information, 1990-2012 .....	348
Appendix E: Schedule of Annual Property Tax Burden on Homeowners.....	349
Appendix F: Property Tax Levies and Collections.....	349
Appendix G: Demographic and Economic Statistics .....	350
Appendix H: History of School Finance Act .....	351
Appendix I: Principal Property Taxpayers .....	352
Appendix J: Principal Employers .....	353
Appendix K: Computation of General Obligation Debt.....	354
Appendix L: Debt Schedules .....	355
Appendix M: School District Comparisons .....	358
Appendix N: State Performance Measures .....	362
Appendix O: State of Colorado - Critical Dates .....	366
Appendix P: Governing Policies .....	371

### Glossary

Table of Contents .....	391
Glossary of Terms.....	392
Acronym Reference.....	403



## INTRODUCTORY SECTION – Executive Summary

BOARD OF EDUCATION MEMBERS .....	3
SUPERINTENDENT'S CABINET .....	5
DISTRICT ORGANIZATION .....	6
LETTER OF TRANSMITTAL.....	8
OUR PURPOSE.....	9
PRINCIPAL ISSUES FACING THE DISTRICT .....	9
GOALS AND OBJECTIVES .....	10
ECONOMIC CONDITIONS AND OUTLOOK .....	11
UNDERSTANDING SCHOOL FINANCE IN COLORADO .....	12
SCHOOL FINANCE ACT FUNDING FOR 2011-12 .....	16
PERFORMANCE RESULTS .....	16
ENROLLMENT FTE PROJECTIONS.....	17
ALLOCATION OF BUDGETS TO SCHOOLS .....	17
DISTRICT-WIDE ENROLLMENT CHANGES .....	18
STUDENT FTE BY FUND .....	18
STUDENT DEMOGRAPHICS.....	19
EMPLOYEE COMPENSATION .....	19
PERSONNEL TRENDS .....	20
FUND BALANCE REQUIREMENTS .....	20
COMPLIANCE STATEMENTS.....	21
GOVERNING POLICIES .....	21
BUDGET DEVELOPMENT PROCESS .....	22
BUDGET DEVELOPMENT TIMELINE .....	24
ALL FUNDS.....	26
APPROPRIATION 2011-12 .....	27
FIVE YEAR APPROPRIATIONS BY FUND TYPE .....	28
BUDGET ADJUSTMENT PLAN NARRATIVE.....	29
GENERAL OPERATING FUND.....	34
HIGHLIGHTS .....	34
REVENUE SOURCES .....	36
ONE-TIME EXPENDITURES.....	37
BEGINNING BALANCE ASSUMPTIONS .....	37



REVENUE ASSUMPTIONS .....	38
EXPENDITURE ASSUMPTIONS .....	40
RESERVE AND TRANSFER ASSUMPTIONS .....	41
CHARTER SCHOOLS .....	41
BUDGET ADJUSTMENT PLAN .....	42
SUMMARY OF CHANGES IN FTE .....	46
CAPITAL PROJECTS .....	48
BUILDING FUND .....	48
Summary .....	48
Six Year Project List .....	51
CAPITAL RESERVE FUND .....	52
Summary .....	52
IMPACT OF CAPITAL PROJECTS ON OPERATING BUDGET .....	53
IMPACT OF CAPITAL PROJECTS ON OTHER FUNDS .....	54
CHARTER SCHOOL FUND .....	55
DOCUMENT SUMMARY .....	56



## Board of Education Members



*Kenneth J. Roberge*

Ken Roberge  
President

Lesley Smith, Ph.D.

Jim Reed  
Vice-President

Helayne Jones, Ed.D.

Laurie Albright, Ed.D.  
Treasurer

Jennie Belval

Tom Miers

**Superintendent**  
Bruce Messinger, Ph.D.





## Superintendent's Cabinet

**Bruce Messinger, Ph.D.**  
Superintendent

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

**Darci Mohr**  
Asst. Superintendent of Human Resources

**Deirdre Pilch, Ed.D.**  
Asst. Superintendent for School Leadership  
(Secondary)

**Sandy Ripplinger**  
Asst. Superintendent for School Leadership  
(Elementary & K8)

**Von Sheppard**  
Asst. Superintendent for School Leadership  
(Elementary)

**Don Orr**  
Asst. Superintendent of Operations

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

**Andrew Moore**  
Chief Information Officer

**Leslie Stafford**  
Chief Financial Officer

**Karen Daly**  
Executive Director of Student Success

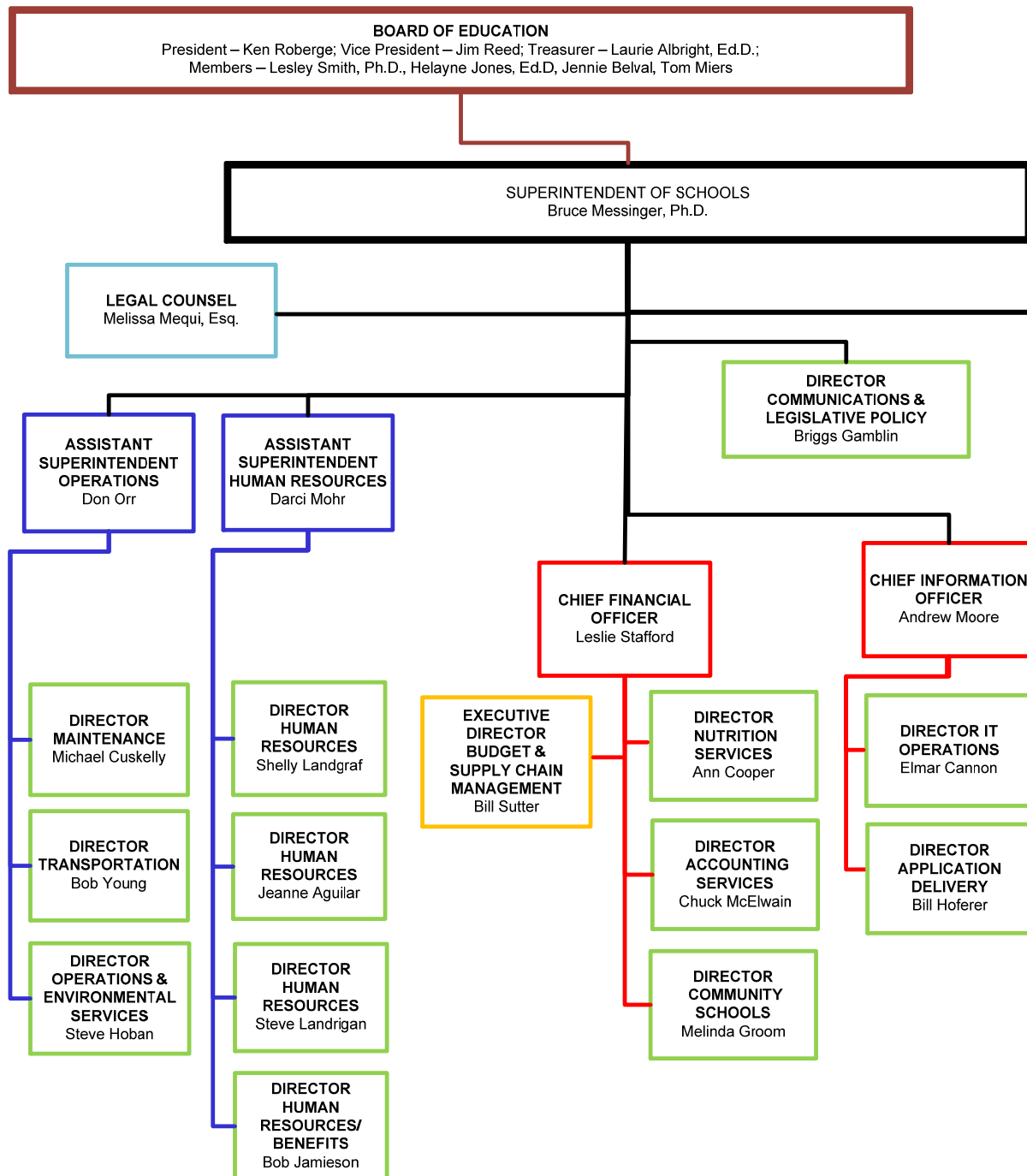
**Melissa Mequi, Esq.**  
Legal Counsel

**Briggs Gamblin**  
Director of Communications &  
Legislative Policy



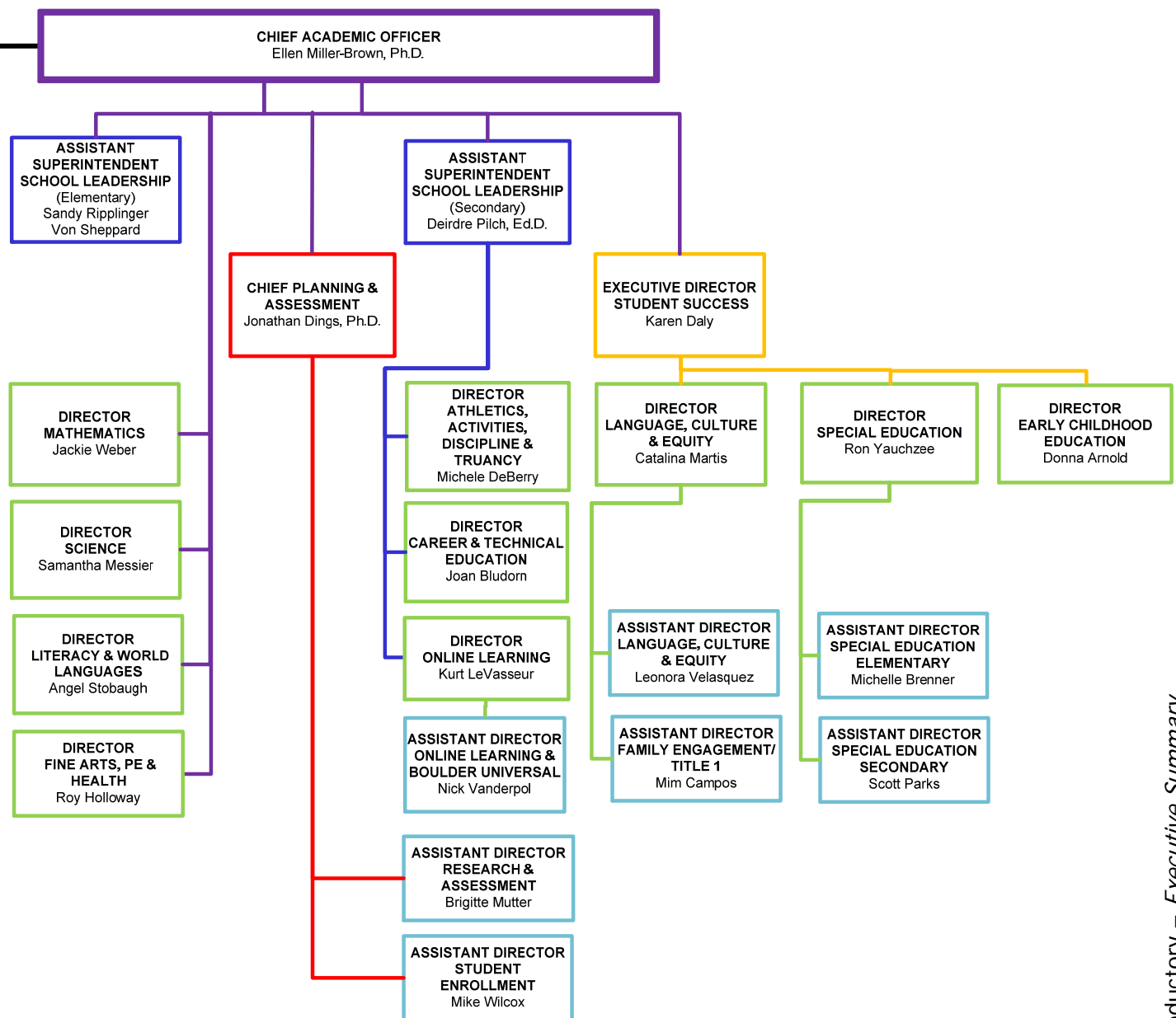
## District Organization

(As of November 8, 2011)





## District Organization (As of November 8, 2011)





## Letter of Transmittal

Date: February 1, 2012  
To: Dr. Bruce Messinger, Superintendent  
From: Bill Sutter, Executive Director, Budget & Supply Chain Management  
Subject: 2011-12 Revised Adopted Budget



I am pleased to present the 2011-12 Revised Adopted Budget for fiscal year July 1, 2011 – June 30, 2012. The Board of Education adopted the revised budget for fiscal year 2011-12 on November 8, 2011, 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 over 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. This budget includes reductions in state funding, but continues efforts to target resources toward class size, and the district's critical needs in the areas of socio-economic de-stratification, the achievement gap, student social-emotional needs, and maintaining critical district operations. The development of this budget has taken into account all the goals and strategic priorities that have been developed for the Boulder Valley School District.

The Boulder Valley School District is maintaining a stable financial climate in the near term by utilizing resources from the November 2010 mill levy override to mitigate a projected decline in state revenues for the 2011-12 fiscal year. In addition, these override funds have allowed the district to improve staffing ratios over the 2010-11 fiscal year base staffing allocation. As we move into the 2011-12 school year, concern continues due to the district's relatively stable enrollment coupled with a sluggish economic recovery surrounded by the state of Colorado's continuing budget crisis and dilemmas for the future regarding funding for public education. In one year, 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 were all removed from the funding picture for K-12 education in Colorado. When combined with continued reductions in state funding, these factors necessitate prudent fiscal management as being 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 staff 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 2011-12 fiscal year.



## Our Purpose

It is well known in our community and in Colorado that the Boulder Valley School District (BVSD) is already among the 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. BVSD 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 with individual students 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 every student 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 district's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, BVSD underwent a comprehensive reorganization of its instructional delivery by reducing central administration staff. This reduction of central staff reflects the 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 55 schools.

Although the current reductions in state funding for K-12 education create a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2011-12 as we continue to work toward the school board's five-year goals at both the district and school levels. These goals reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

As detailed in the BVSD Annual Report, available on the BVSD website ([www.bvsd.org](http://www.bvsd.org)), progress was made in some areas during 2010-11, most notably in our CSAP writing scores by students in all levels. Our ACT performance rates also improved for English Language Learners, students receiving meal assistance, and Latinos. The annual report also shows the rate of academic growth of BVSD students during 2010-11 as reported publicly by the Colorado Department of Education (CDE) in the fall of 2011.

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, resource allocations were made with an effort to maximize the impact on the classroom, while continuing to fund the following priorities: maintaining a competitive employee compensation package, continuing class size reduction efforts in kindergarten and first grade in all schools and through second grade in higher needs schools, and continuing socio-economic de-stratification programs in selected schools.

Stable Enrollment The projected stable enrollment into the near future poses many challenges for BVSD. 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 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.



## Principal Issues Facing the District (continued)

Closing the Achievement Gap The data show that BVSD has a comparatively large gap between its Caucasian and Hispanic students' Colorado Student Assessment Program (CSAP) test scores. The disaggregating of CSAP data allows district administrators and teachers 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 BVSD 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." A significant expansion of early childhood education programs took place beginning in the 2011-12 school year, with funding made available from the November 2010 mill levy override. These resources are targeted to *prevent* the achievement gap from occurring, and reduce the need to *close* the achievement gap in future years.

State Funding Cuts State revenues continue at depressed levels. This has put pressure on the legislature to reduce the funding for K-12 education in Colorado as K-12 education makes up slightly more than 40 percent of Colorado's general fund budget. The Board of Education wisely placed a ballot measure before the voters in November of 2010 to abate the impact of future revenue reductions. This ballot measure passed with 62 percent support and has allowed the district to avoid budget reductions for the 2011-12 fiscal year.

Stratification Another area of concern is socio-economic and racial stratification occurring between some schools in BVSD. 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. This 2011-12 Revised Adopted Budget continues funding for programs targeting destratification.

## Goals and Objectives

In the fall of 2007, the Boulder Valley School District's Board of Education unanimously adopted three specific and measurable goals for district improvement over the five school years of 2007-2012 in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our over 29,000 students the BVSD promise of excellence and equity as they strive to become New Century Graduates. The goals can be located on the district website at <http://bvsd.org/goals/Pages/default.aspx> and are identified as:

Achievement Goal – Increase measurable student achievement in specific content areas through curriculum and instruction that is rigorous and relevant.

Equity Goal – Narrow the achievement gap in all content areas as measured by CSAP results, ACT scores, district graduation rates, and curriculum-based assessments.

Climate (Organizational) 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 BVSD School Climate Survey.

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to achieve each goal identified. As part of the district's budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. Detailed revenue, expenditures, and staff allocation formulas that support educational programs and services needed to achieve district goals can be found in the Financial Section of this book. To meet these goals, the superintendent and board continue to focus resources on those students with the greatest needs. This is evidenced in the differentiated staffing detailed under "School Allocation Formulas" in the Financial Section of this book. Schools with high percentages of students on meal assistance have additional resources allocated to drive the closure of the achievement gap and support the learning environment.



## **Economic Conditions and Outlook**

### **Analysis of 2010-11**

The global economic crisis affected funding for K-12 public education at the local level. Although the recession officially ended in June of 2009, the 2010-11 General Operating Fund mid-year analysis completed in February 2011 indicated falling local revenue collections and a rescission of nearly \$7.7M by the state legislature. One-time Federal ARRA funds backfilled the state funding cut. Budget cuts more than halfway 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 without negatively impacting student teaching and learning. The passage of the 2010 mill levy override provided additional funds that were appropriated in a supplemental budget adopted by the Board of Education on January 25, 2011. All district funds ended the 2010-11 fiscal year with a positive fund balance on a generally accepted accounting principles (GAAP) basis.

In recent years, conservative enrollment projections have been utilized early in the budget process, where the appropriate resources were added to the revised budget as actual enrollments become evident in the fall. This process allows the district to quickly respond to fluctuations in enrollment while minimizing the risk of financial obligations associated with employee contracts. For 2011-12, additional per pupil student funding offset other revenue shortfalls.

Expenditure budgets were within expected variations with the exception of utilities, which exceeded budgeted amounts. Also, personnel expenditures in the General Operating Fund were below budget as a portion of budgeted expenditures were moved to align with Federal Education Jobs Act funds recorded in the Grants Fund. With the closeout of the 2010-11 fiscal year, amounts remaining unspent were identified for carryover into the 2011-12 budget year for specific purposes. The Board of Education took action to reserve these amounts for specific purposes in accordance with the requirements of the Governmental Accounting Standards Board (GASB) Statement #54.

### **Analysis of 2011 Economic Forecast**

On December 10, 2010, the economic outlook for calendar year 2011 presented at the 46<sup>th</sup> annual Colorado Business Economic Outlook by the Business Research Division of the Colorado Leeds School of Business had one message that was consistently delivered throughout the discussions of the specific economic sectors – employment growth. By the end of the decade between 2000 and 2010, Colorado had added nearly 819,000 residents but saw a net loss of 2,900 jobs. Adding jobs and increasing employment will be the key to Colorado's economic recovery. Necessary reductions 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 will impact the financial situation of BVSD.

The Denver-Boulder-Greeley CPI (Consumer Price Index) is the measure of inflation that is generally used for the state of Colorado. The 2010 rate increase, used as a function of funding increases for the 2011-12 fiscal year, was 1.9 percent. This was slightly higher than the U. S. rate of 1.6 percent. School districts face a significant challenge as an improvement in fiscal resources for K-12 education will typically lag an economic recovery. Conservative financial planning has supported BVSD's ability to react to revenue fluctuations in the 2011-12 fiscal year. The outlook for K-12 funding in the 2012-13 fiscal year is negative, even though the state and national economy have begun a slow recovery. The national political arena may impact K-12 funding as the pressure to cut the national deficit may result in reduced federal funding for required programs such as Special Education and support for low income students.

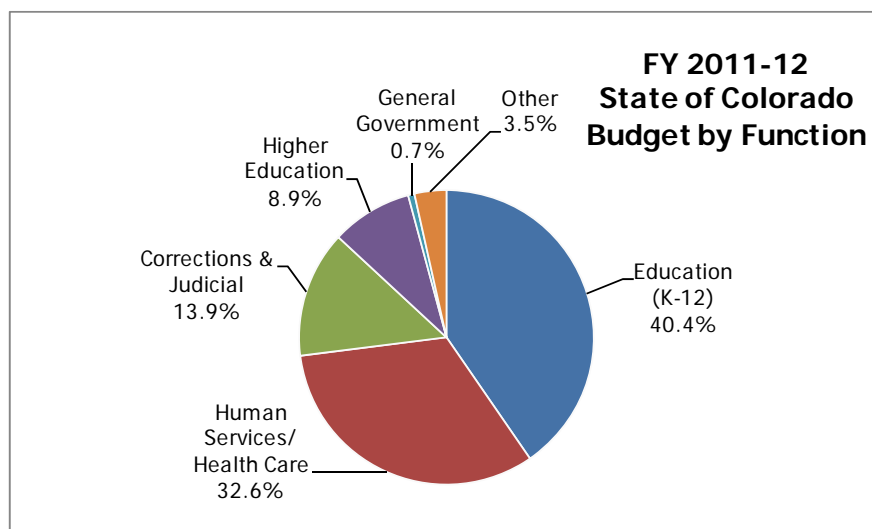


## Economic Conditions and Outlook (continued)

### Funding for 2011-12

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 (SFA) established by the state legislature. State revenue shortfalls necessitated cuts to K-12 education even though expectations for funding increases as mandates under Amendment 23 exist. One-time cash funds continue to be accessed to balance the state budget. After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and every school within its district.

For the 2011-12 fiscal year, the legislature cut funding for K-12 public education by an additional \$229M, or 5.2 percent. This equates to a \$9.1M reduction to BVSD from 2010-11 actual funding levels. The total reduction to SFA funding is now \$774.4M, or 13 percent. A funding increase to reflect inflation as mandated in Amendment 23 of the Colorado Constitution was not required to be fulfilled due to a shortfall in statewide personal income growth. This is expected to be a permanent revenue reduction for the near future.



Source: Colorado General Assembly – Budget in Brief 2011-12  
[http://www.state.co.us/gov\\_dir/leg\\_dir/jbc/apprepts.htm](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 such as 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.

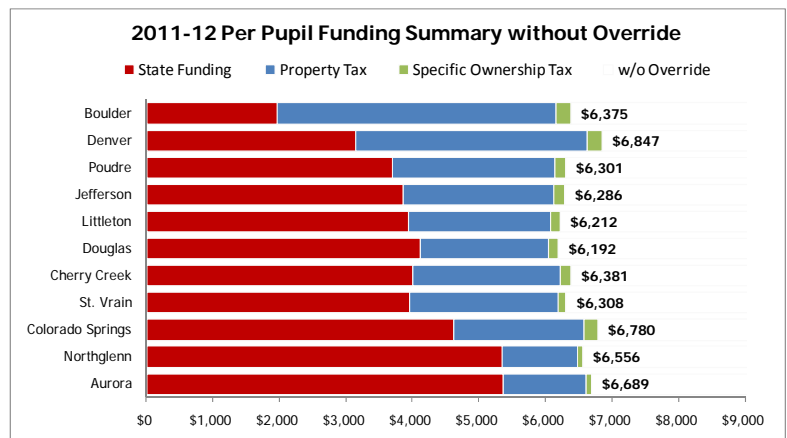


## Understanding School Finance in Colorado (continued)

### Who Determines How Much Funding Each School District Receives?

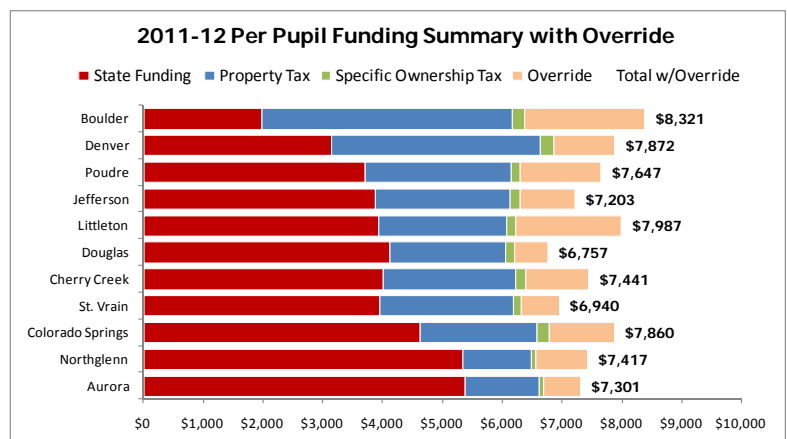
#### Equity in School Funding

While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The SFA is aimed at ensuring that all children in the state receive an equitable educational experience and has devised a formula that evaluates various factors and determines the funding needed to provide an equitable educational experience in each school district. For the 2011-12 school year, it is estimated BVSD will receive \$6,375 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 charts shown on this page, because of higher assessed valuation, BVSD 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 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. BVSD voters generously approved school overrides in November of 2010, 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 SFA funding the district receives.

#### Mill Levies

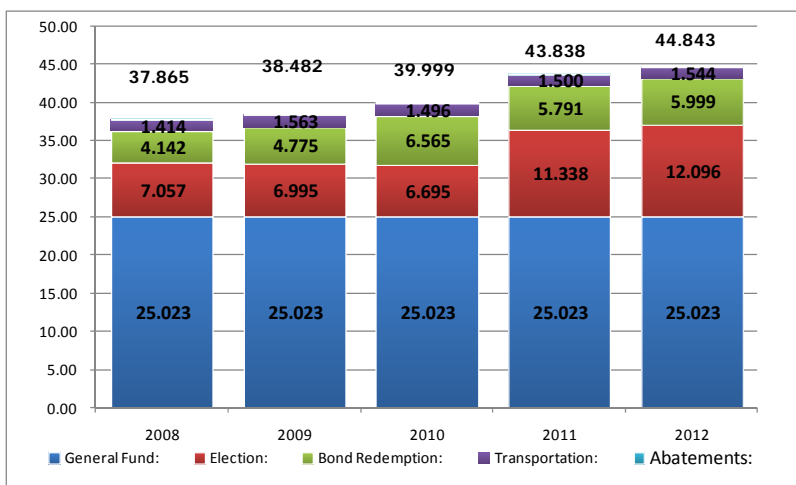
The Colorado SFA was revised in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes, which determines the base revenue of the General Operating Fund of the school district. This 1994 SFA set the standard mill levy at 40 mills for all districts. Due to dramatic increases in property values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



## Understanding School Finance in Colorado (continued)

### Mill Levies (continued)

The total 2011-12 BVSD mill levy was certified at 44.843 mills, which is a 2.3 percent increase from the prior year. The mill levy is applied to assessed valuation which has decreased by 2.83 percent or approximately \$137.5M, net of tax incremental financing (TIF) agreements. For BVSD, the General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 12.096 mills. The mill levy for abatements, refunds, and omitted property is 0.181 mills. The General Operating Fund mill levy totals 37.300 mills, the Bond Redemption Fund is at 5.999 mills, and the transportation mill levy is 1.544 mills, all totaling 44.843 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.



#### Notes:

- Total assessed valuation for 2011 for the 2011-12 fiscal year is certified at \$4,727,938,464
- Transportation mills are capital construction mill levies.
- 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 increase for election mills in years following the 2010 referendum
- General Fund Mills are associated with School Finance Act funding.

While the assessed valuation of the district has decreased slightly over the past two years, mills have remained fairly constant over time. The 2006 mill levy increase is a result of the voter-approved transportation mill levy in November 2005. The bond redemption mill levy increase in 2007 was a result of the BVSD 2006 Ballot Measure 3A, discussed in detail later in this section under "Capital Projects." The 2010 mill levy increase is a result of the November 3, 2010, voter-approved General Fund mill levy allowing the district to restore prior year school-based budget cuts, mitigate future budget cuts, supplement teacher and staff compensation, and fund early childhood programs.

While many areas of the country and within the state of Colorado are experiencing significant declines in assessed valuation, the area contained within the boundaries of the Boulder Valley School District has seen only small declines in its aggregate assessed valuation. It is a desirable area to live that has low unemployment and high investment in national and college research facilities as well as a strong presence in the technology sector.

### Changes in Debt

As of June 30, 2011, the district has outstanding General Obligation Bond debt issues of \$374,280,000 and \$3,145,000 in Certificates of Participation (COPs). The annual principal and interest payments for the fiscal year 2012 will be \$31,427,755, including a refunding of the COPs which will generate a savings of \$254,377 in interest payments. The district will pay the last principal payment of existing debt on December 1, 2034.



## 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 2012 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 2012, the BVSD tax rate is certified at 44.843 mills or \$356.95 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 \$1,300.45 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 in 2009-10 now allows a district to hold a letter of credit or utilize real asset value (buildings) as this 3 percent reserve, rather than cash. BVSD continues to hold a 3 percent cash reserve for its TABOR requirement.



**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 firefighters and police officers, and specifically identified Department of Transportation projects. The referendum's stated goal was to restore state budget cuts since 2001 and reset the base funding level.

**Amendment 23:** In November of 2000, Colorado taxpayers approved Amendment 23 to the Colorado Constitution. This amendment identifies 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, and then 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 2011-12

Approximately 75 percent of the BVSD General Operating Fund revenues are a result of state level decisions. The Colorado State Legislature approved the School Finance Act (SFA) that increased the statewide per pupil base funding by inflation, or 1.9 percent. However, for the second consecutive year, the Colorado State Legislature decreased the statewide total funding by applying a negative factor to reduce total program funding. For BVSD, this negative factor equates to \$27.5M in lost state revenues, as calculated through the SFA.

The BVSD projected state per pupil revenue (PPR) for 2011-12 is \$6,375 after accounting for a \$2 per pupil rescission to pay for finance staff at the Colorado Department of Education. Total program funding, defined by the SFA, is projected to be \$180.4M, a decline of \$5.9M from the BVSD 2010-11 Revised Budget, or \$9.1M from projected actual 2010-11 collections. Included in this figure is a reduction of around \$900K in 2011-12 from the state-determined per pupil revenues due to the timing of tax collections.

The funded pupil count is the real driver of school funding. The SFA identifies a per pupil funding amount, and the number of full-time students enrolled in a district determines the amount of total funding the district receives. The funded pupil count refers to the number of full-time students enrolled in a district. 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 results in 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 (11-12 budgeted)

Per Pupil Revenue:	(PPR)	\$6,375
Funded Pupil Count:	x(FPC)	28,296.3

---

**School Finance Act Funding: \$180,377,095**

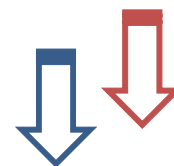
### Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$6,375
Funded Pupil Count:	x(FPC)	(100)

---

**School Finance Act Funding: (\$637,458)**

**Fewer Students =  
Fewer Dollars**



## Performance Results

The Colorado Department of Education's 2011 District Performance Framework Report identifies BVSD as "Accredited" overall, with the district exceeding accreditation targets for Academic Achievement, meeting targets for Academic Growth and Postsecondary and Workforce Readiness, but "Approaching" accreditation in Academic Growth Gaps. BVSD meets targets for 95 percent Test Participation Rate as well as Finance and Safety requirements.

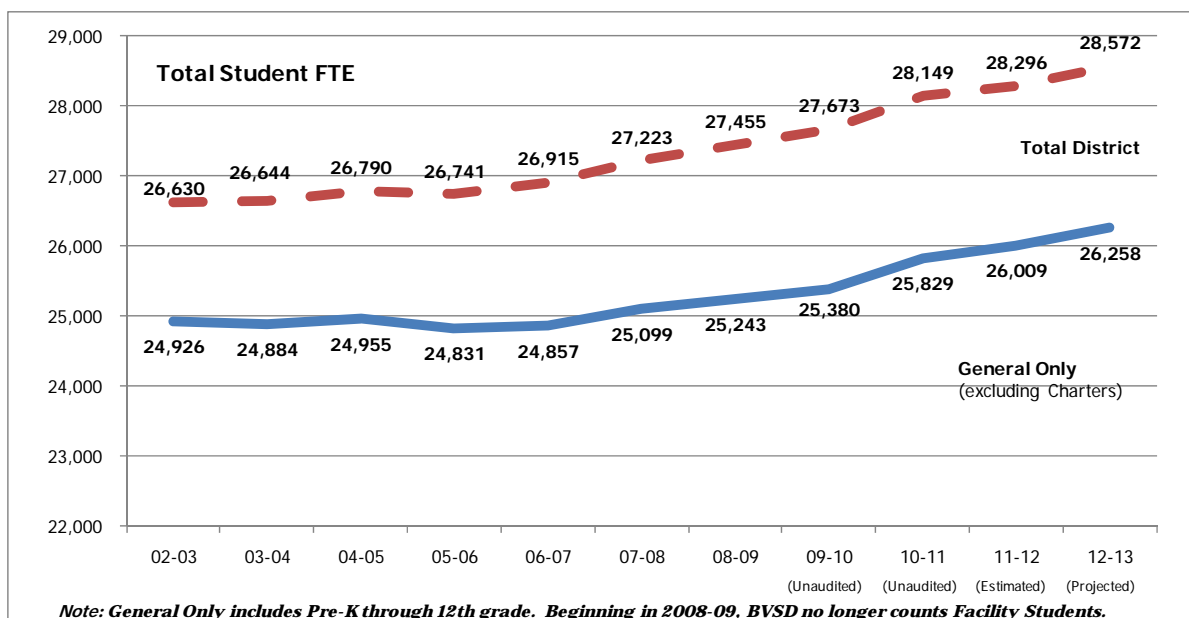
Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal of closing the achievement gap in accordance with district goals as outlined in the Organizational Section of this document.



## Enrollment FTE Projections

The 2011-12 enrollment FTE projections indicate an increase of 0.52 percent across the district. Charter total student FTE is projected to decrease 1.39 percent (32 FTE). Subsequently, non-charter schools (K-12 and online) are expected to increase by 0.70 percent, or 180 FTE, when compared to the 2010-11 unaudited actual student FTE. The following chart and those on the next page show the historical change in BVSD enrollment. Preliminary 2012-13 enrollment FTE projections indicate an increase of 0.98 percent across the district, a total of 276 FTE.

Beginning in 2008-09, districts were no longer required to count students placed in out-of-district facilities. Pupil counts for students 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 ranged from a low of 38 to a high of 70. In addition, beginning in 2008-09 kindergarten students have been funded at 0.58 FTE, an increase of 0.08 FTE over previous years.



## Allocation of Budgets to Schools

Each BVSD 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, and other staff
- 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)

The goal of instructional staffing allocations is to ensure that resources are distributed equitably among the district's schools. They are based on district-wide per student ratios that are set specifically for each grade level. As overall enrollment fluctuates or as the student population shifts between levels, the staffing is then adjusted to maintain each of the ratios. Variances above and below may occur when student populations shift between schools and across grades. Variances will also result when schools convert staff or when they identify a position to maintain the fiscal year 2010-11 cut of 2.25 percent into 2011-12. If budget constraints prevent the funding of expected ratios in the current year, the funding of staffing ratios will generally be a budget priority in the following fiscal year.



## District-Wide Enrollment Changes

The total number of BVSD students is projected to increase in the fall of 2011 by 178 from the October 1, 2010, pupil count. For the funded pupil count, preschool and half-time first through twelfth grade students are counted as 0.50 FTE; kindergarten students are counted as 0.58 FTE. In 2011-12, the total student FTE is expected to increase by 147.5 FTE, a 0.52 percent increase.

	2010-11 Unaudited Actual	2011-12 Proposed Budget	2011-12 Revised October Budget	COMPARISONS	
				2010-11 Actual to 2011-12 Revised	2011-12 June Adopted to 2011-12 Revised
Total Funded Enrollment (Heads)	29,320.0	29,516.0	29,498.0	178.0 / 0.61%	-18.0 / -0.06%
Total Funded Student Full Time Equivalent (FTE)	28,148.8	28,349.4	28,296.3	147.5 / 0.52%	-53.1 / -0.19%
Total Funded Pupil Count (FTE)*	28,148.8	28,349.4	28,296.3	147.5 / 0.52%	-53.1 / -0.19%

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

## Student FTE by Fund

As noted above, total students are expected to increase. The district-wide student FTE for 2011-12 is projected to increase by 147.5 FTE, or a 0.52 percent increase from 2010-11 unaudited actual figures. Further examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 149.7, the K-12 Charter School FTE is projected to decrease by 32.2 student FTE, Preschool FTE is expected to remain at 258.5 student FTE, and Online Student FTE will increase by 30.0 FTE.

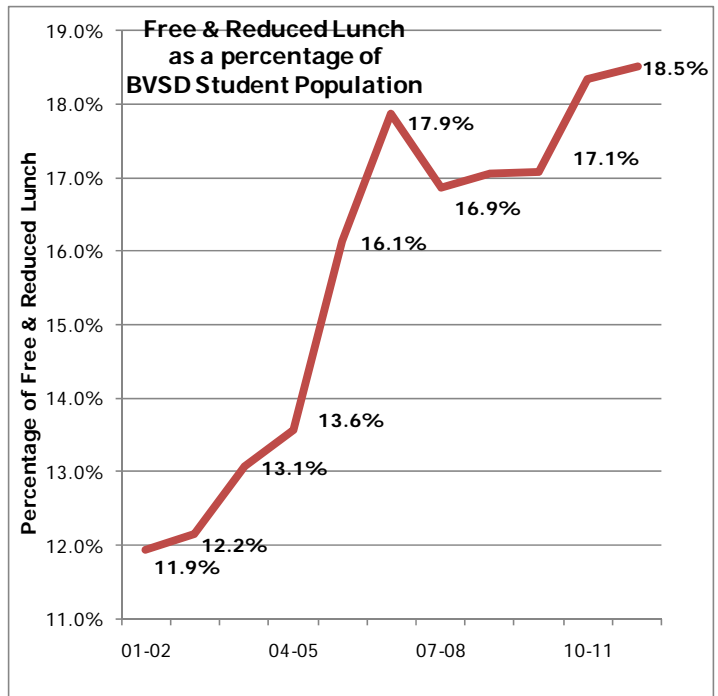
	2010-11 Unaudited Actuals	2011-12 Proposed Budget	2011-12 Revised October Budget	COMPARISONS	
				2010-11 Actual to 2011-12 Revised	2011-12 June Adopted to 2011-12 Revised
K-12 General FTE	25,495.8	25,684.6	25,645.5	149.7 / 0.59%	-39.1 / -0.15%
K-12 Charter FTE*	2,319.5	2,301.3	2,287.3	-32.2 / -1.39%	-14.0 / -0.61%
Preschool FTE	258.5	258.5	258.5	0.0 / 0.00%	0.0 / 0.00%
Online FTE	75.0	105.0	105.0	30.0 / 40.00%	0.0 / 0.00%
Total Student Full Time Equivalent	28,148.8	28,349.4	28,296.3	147.5 / 0.52%	-53.1 / -0.19%
Total Funded Pupil Count	28,148.8	28,349.4	28,296.3	147.5 / 0.52%	-53.1 / -0.19%



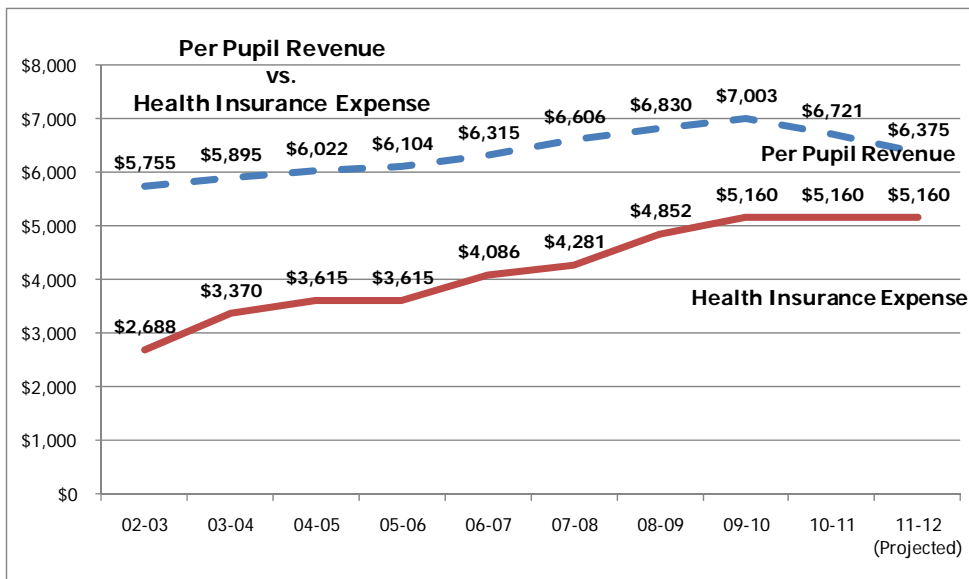
## Student Demographics

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 the increase were the convenience provided through centralization of family applications as well as networking information received from the State Department of Social Services. The demographic change impacts many programs directly, such as food 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 stabilized until 2010-11. In September 2010, the Four Mile Canyon fire burned over 6,000 acres and destroyed 169 homes within the boundary of BVSD. There was a significant spike in 2010-11 of students identified as free or reduced due to the fire.



## Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 88 percent of the district's General Operating Fund total expenditures.

BVSD 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.

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2003, healthcare costs have grown 92 percent averaging 9.2 percent per year on an annualized basis, while per pupil revenue has only increased 10.8 percent (1.1 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 healthcare and dental plans. The cost of health benefits directly affects the dollars available for other employee compensation.



## Personnel Trends

The number of 2011-12 budgeted full-time employees in BVSD in all funds is 3,695.302. This is an increase of approximately 2.4 percent, or 88.148 FTE from the 2010-11 fiscal year. Typically, budgeted FTE fluctuate with changing student enrollment or funding changes that allow for the implementation of new programs. Given the outlook for state funding in the near future, position totals are projected to remain relatively constant with the exception of the implementation of an expanded preschool program beginning in the 2011-12 school year. A lack of additional state funding will put pressure on class sizes as student enrollment grows, but funding is not available to increase the number of teaching and support staff.

## Fund Balance Requirements

In order to meet the challenges of school funding in Colorado and BVSD, 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 BVSD 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 BVSD'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 GAAP basis.

The 2011-12 BVSD budget has been developed in compliance with these fund balance requirements.



## Compliance Statements

The following statements were prepared by the state's 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.

This budget includes the audited revenues, expenditures, and fund balances for the last completed fiscal year. Audited figures are detailed in BVSD's Comprehensive Annual Financial Report and are available for review on the district's website ([www.bvsd.org](http://www.bvsd.org)), in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2011-12 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 Appendix located 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.

**Section B: Board Governance and Operations** - Includes policies regarding how the school board is appointed or elected, how it is organized, how it conducts meetings, and how the board operates.

**Section C: General School Administration** - Contains policies, regulations, and exhibits on school management, administrative organization, and school building and department administration.

**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** – Contains policies on non-instructional services and programs, particularly those on business management.

**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 instruction, curriculum, resources, and achievement.

**Section J: Students** – Includes policies regarding student admissions, attendance, rights and responsibilities, conduct, discipline, health and welfare, and school-related activities.

**Section K: School-Community Relations** - Contains policies, regulations, and exhibits on parent and community involvement in schools.

**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. At BVSD, driving forces considered by the board and the superintendent for the 2011-12 budget included: promises made to restore and/or mitigate school budget cuts with 2010 mill levy override funds, a decrease in revenues from the state, an increase in employer contributions to the Public Employment Retirement Association (PERA), continuing challenges with the state and local economy, the impact of decisions made by the 2011 legislature, the cost of negotiated contracts with employee groups, and goals for improving achievement for under-served 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.

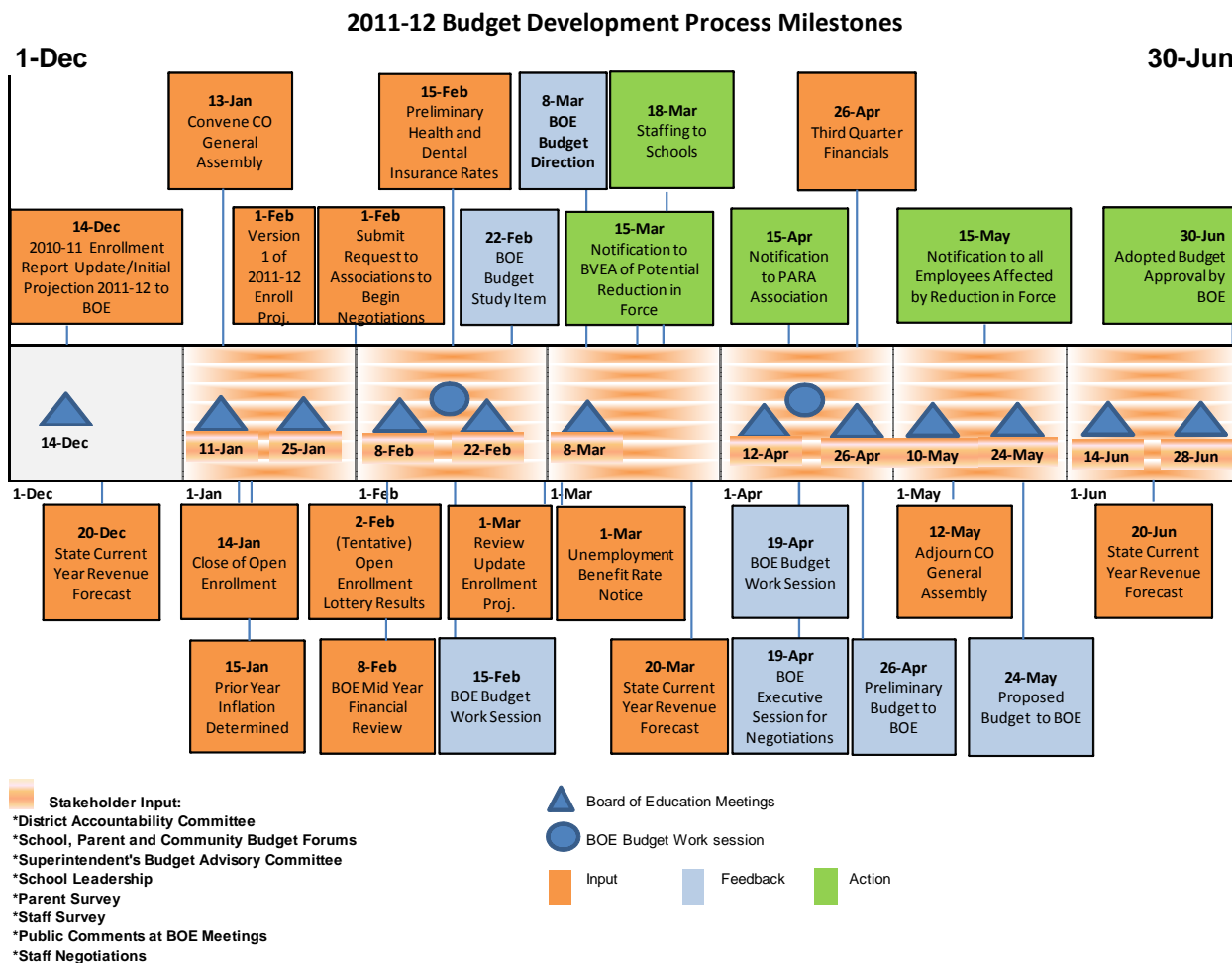
BVSD began the budget process with the development of a calendar presented to the Board of Education on September 28 and adopted on October 12, 2010. This process flows through nine steps to ensure a thoughtful, thorough and strategic financial plan for the district.

1. Planning – Development of scenarios regarding the range of state funding cuts.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis – Reviewing the assumptions, projections, and priorities with the Board of Education.
5. Preliminary Budget – An unbalanced initial budget guided by the priorities, projections, and known data to provide decision points for discussion.
6. Proposed Budget – A budget version including expected resources, projected uses, and incorporation of necessary adjustments to create a balanced budget.
7. Budget Adoption – Statutory requirement to adopt a balanced budget by June 30 for the ensuing fiscal year.
8. Budget Revision – Adjustment of the annual budget to include final year-end financial data and student enrollment through the first two months of the school year and any relevant new financial information.
9. Amending the Budget – Transfers of funds between accounts during the fiscal year to adjust for changing conditions or needs.

The following charts summarize the process, timelines, and decision points of the budget development process for both the proposed and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information and data generally becomes available in a parallel timeline to the previously mentioned milestones with variations driven by the legislative process and staff negotiations.

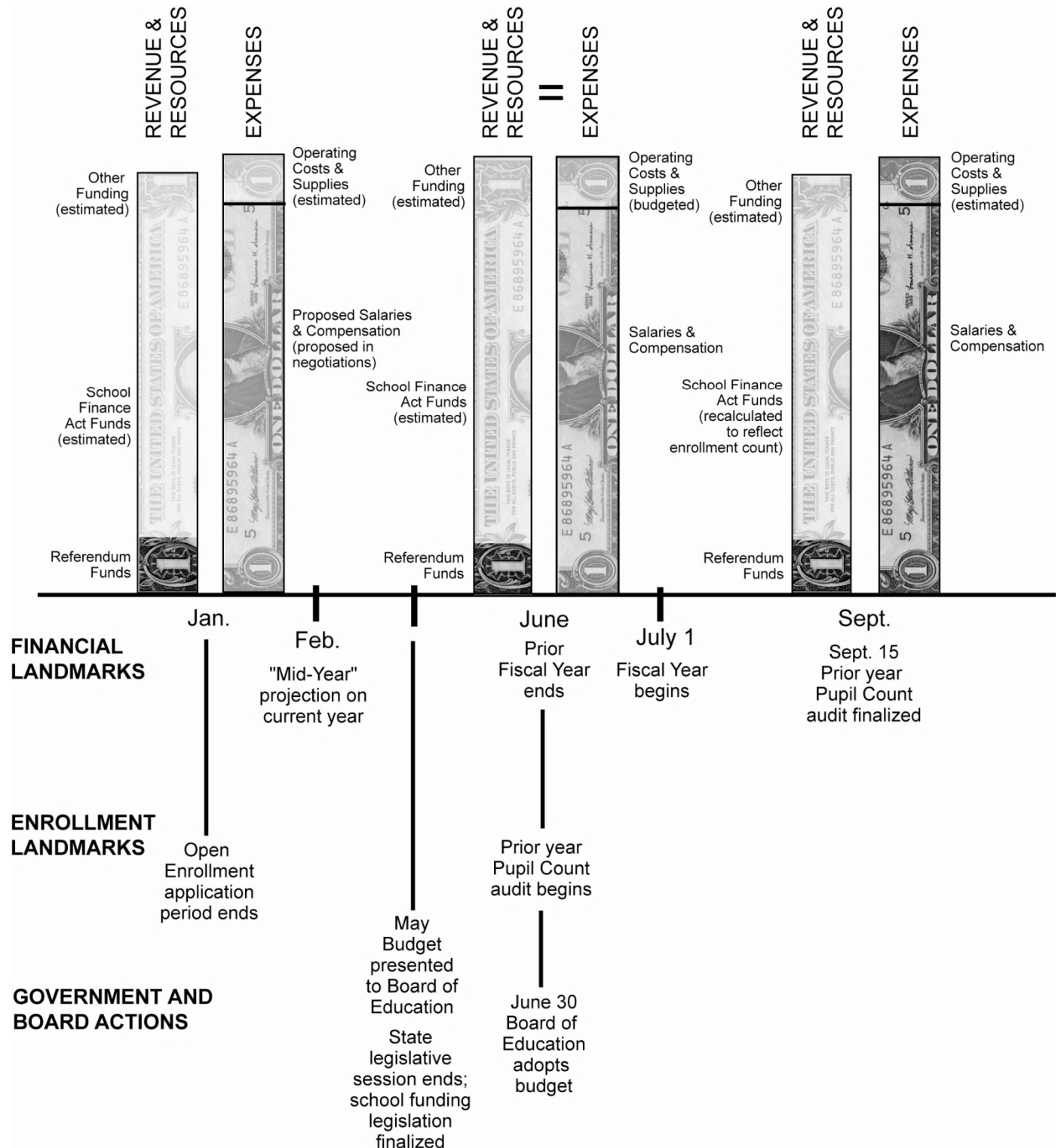


## Budget Development Process (continued)



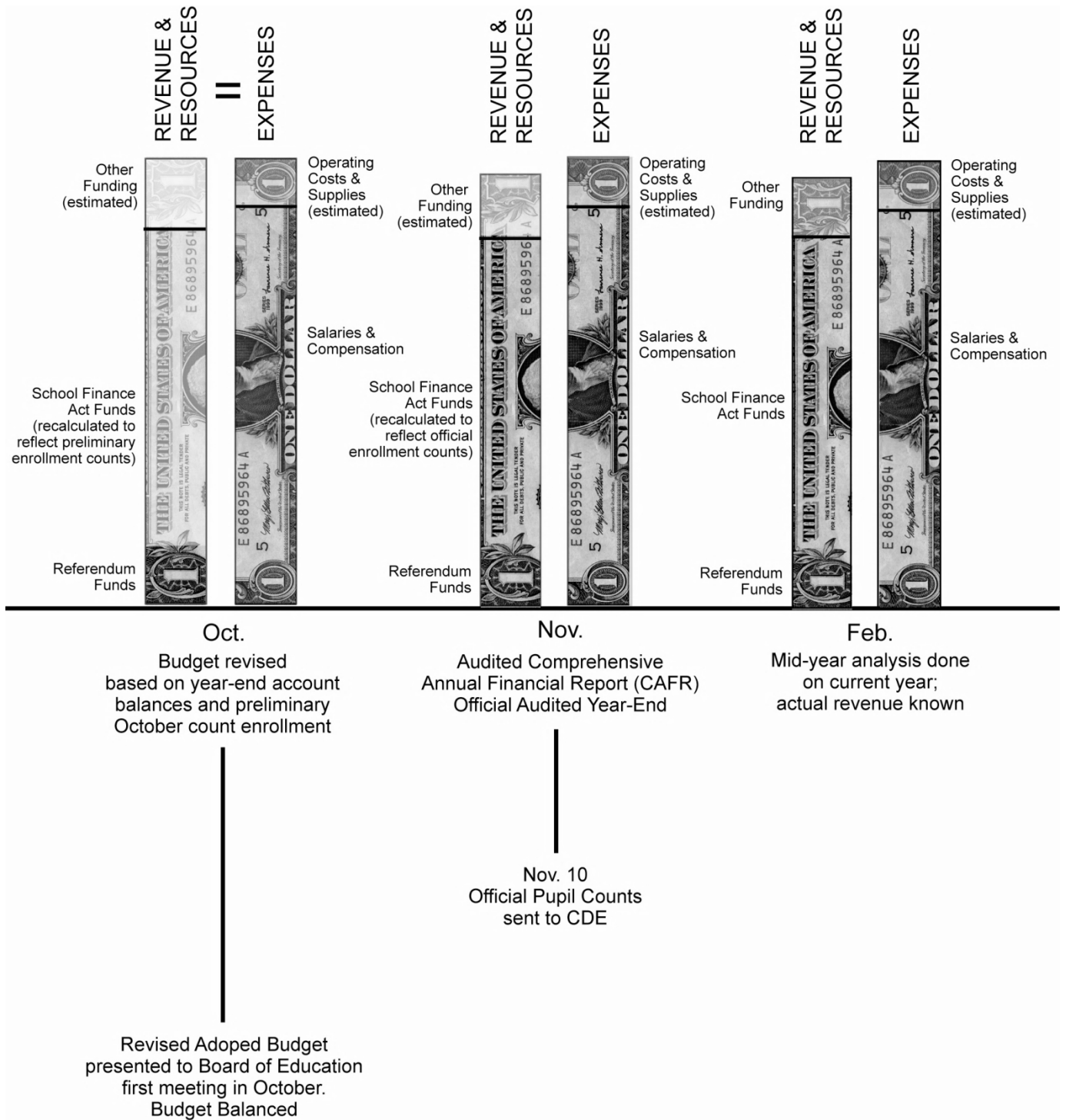


## Budget Development Timeline





## Budget Development Timeline (continued)



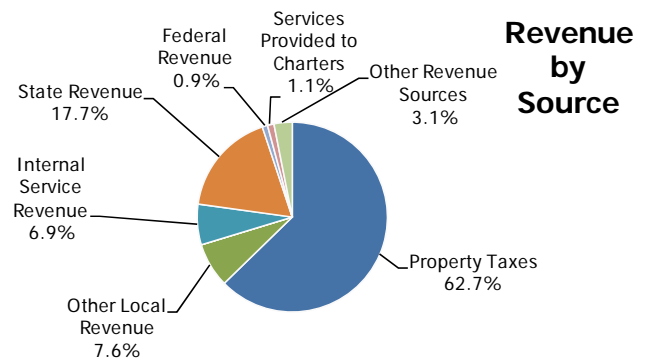


## All Funds

The district's funds include funds that are established to carry on specific activities or attain certain objectives for BVSD according to special legislation, regulations, or other restrictions. There are 21 funds in total including the General Operating Fund that make up the district's total appropriations. Other Funds total expenditures account for about 40 percent of total appropriations for FY 2011-12.

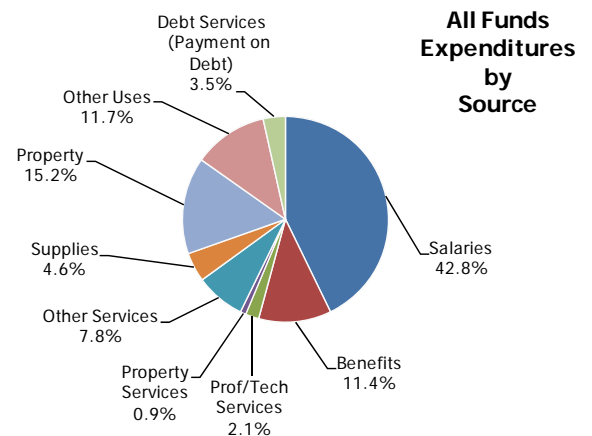
### Revenue Sources by Object

Property Taxes	\$	230,101,747
Tuition		5,536,949
Other Local Revenue		27,912,332
Sales of Fixed Assets		20,000
Internal Service Revenue		25,287,628
State Revenue		64,800,542
Federal Revenue		3,404,423
Services Provided to Charters		4,109,945
Other Revenue Sources		11,216,594
<b>Total Revenue</b>	<b>\$</b>	<b>\$ 366,853,211</b>



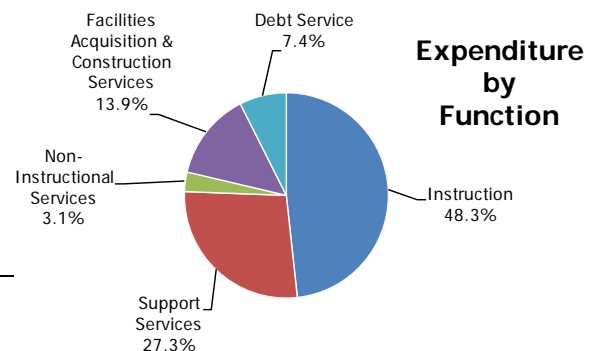
### Expenditures by Object

Salaries	\$	181,294,064
Benefits		48,539,908
Prof/Tech Services		8,800,646
Property Services		3,739,027
Other Services		33,155,362
Supplies		19,522,837
Property		64,523,846
Other Uses		49,666,681
Debt Services (Payment on Debt)		14,691,867
<b>Total Expenditures</b>	<b>\$</b>	<b>\$ 423,934,238</b>



### Expenditures by Function

Instruction	\$	204,816,417
Support Services		115,583,821
Non-Instructional Services		13,187,617
Facilities Acquisition & Construction Services		58,892,190
Debt Service		31,454,193
<b>Total Expenditures</b>	<b>\$</b>	<b>\$ 423,934,238</b>





## All Funds (continued)

### Appropriation 2011-12

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).

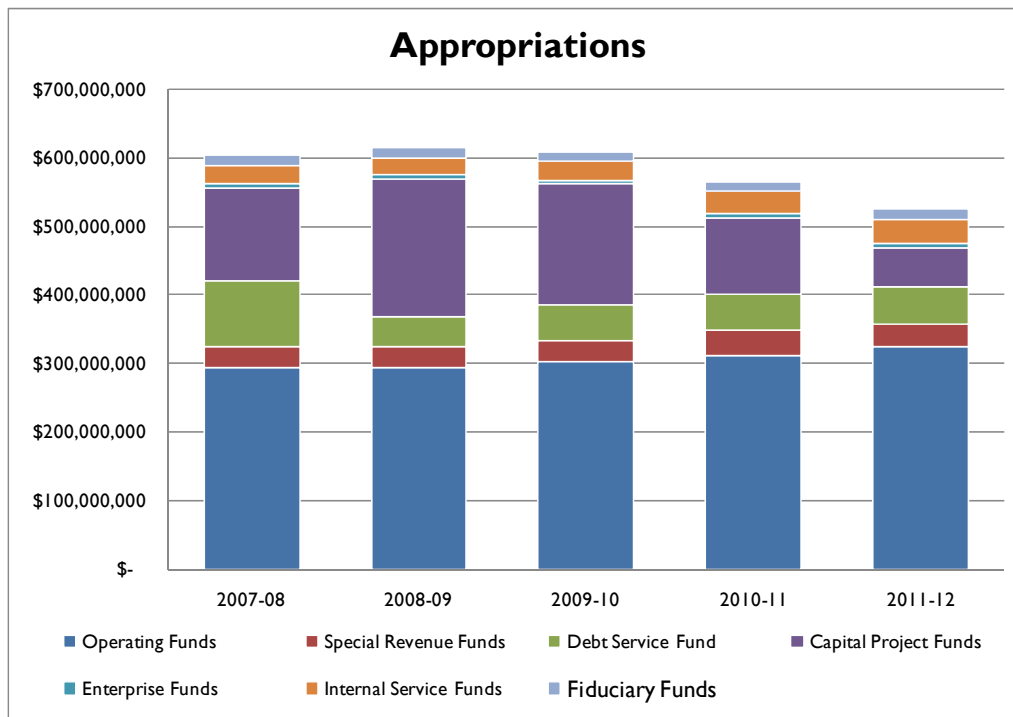
<b>Fund</b>	<b>Expenditures</b>	<b>Reserves</b>	<b>Transfers Out</b>	<b>Ending Balance</b>	<b>2011-12 Appropriation</b>
<u>Operating Funds</u>					
General Operating Fund	\$ 228,191,381	\$ 14,207,976	\$ 37,362,428	\$ -	\$ 279,761,785
Charter Schools	23,105,305	688,453	-	2,154,311	25,948,069
Technology Fund	3,251,510	97,545	-	-	3,349,055
Athletics Fund	3,321,836	99,655	-	-	3,421,491
Preschool Fund	3,247,431	97,423	-	-	3,344,854
Risk Management Fund	2,632,934	78,988	-	-	2,711,922
Community Schools Fund	4,485,948	134,578	812,605	-	5,433,131
Colorado Preschool Program	1,060,614	31,818	28,056	-	1,120,488
<b>Operating Funds Sub-Total</b>	<b>\$ 269,296,959</b>	<b>\$ 15,436,436</b>	<b>\$ 38,203,089</b>	<b>\$ 2,154,311</b>	<b>\$ 325,090,795</b>
<u>Special Revenue Funds</u>					
Governmental Grants Fund	\$ 19,500,000	\$ -	\$ -	\$ -	\$ 19,500,000
Tuition-Based Preschool Fund	906,265	27,188	-	-	933,453
Transportation Fund	12,292,554	368,777	-	-	12,661,331
<b>Special Revenue Funds Sub-Total</b>	<b>\$ 32,698,819</b>	<b>\$ 395,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,094,784</b>
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 28,174,193	\$ -	\$ -	\$ 24,603,078	\$ 52,777,271
<b>Debt Service Fund Sub-Total</b>	<b>\$ 28,174,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,603,078</b>	<b>\$ 52,777,271</b>
<u>Capital Project Funds</u>					
Building Fund	\$ 33,639,303	\$ -	\$ -	\$ 6,910,457	\$ 40,549,760
Capital Reserve Fund	16,990,172	509,705	-	-	17,499,877
<b>Capital Project Funds Sub-Total</b>	<b>\$ 50,629,475</b>	<b>\$ 509,705</b>	<b>\$ -</b>	<b>\$ 6,910,457</b>	<b>\$ 58,049,637</b>
<u>Enterprise Funds</u>					
Nutrition Services Fund	\$ 5,843,613	\$ 175,308	\$ -	\$ -	\$ 6,018,921
<b>Enterprise Funds Sub-Total</b>	<b>\$ 5,843,613</b>	<b>\$ 175,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,018,921</b>
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 24,045,153	\$ 7,820,897	\$ -	\$ -	\$ 31,866,050
Dental Insurance Fund	2,276,311	417,304	-	-	2,693,615
<b>Internal Service Funds Sub-Total</b>	<b>\$ 26,321,464</b>	<b>\$ 8,238,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,559,665</b>
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 2,729,000	\$ -	\$ -	\$ 918,626	\$ 3,647,626
Pupil Activity Fund	8,240,715	-	-	2,747,067	10,987,782
<b>Fiduciary Funds Sub-Total</b>	<b>\$ 10,969,715</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,665,693</b>	<b>\$ 14,635,408</b>
<b>GRAND TOTAL:</b>	<b>\$ 423,934,238</b>	<b>\$ 24,755,615</b>	<b>\$ 38,203,089</b>	<b>\$ 37,333,539</b>	<b>\$ 524,226,481</b>



## All Funds (continued)

### Five Year Appropriations by Fund Type

<b>Fund Type</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
Operating Funds	\$ 292,889,854	\$ 294,084,049	\$ 301,762,857	\$ 310,152,588	\$ 325,090,795
Special Revenue Funds	31,021,364	31,248,564	32,333,197	37,796,202	33,094,784
Debt Service Fund	95,696,039	42,669,445	52,445,168	52,027,014	52,777,271
Capital Project Funds	135,982,058	200,224,282	175,121,267	112,819,949	58,049,637
Enterprise Funds	5,958,655	6,267,660	6,059,511	6,163,307	6,018,921
Internal Service Funds	27,570,478	25,523,789	27,857,350	31,529,323	34,559,665
Fiduciary Funds	14,119,852	14,455,099	13,512,966	14,130,255	14,635,408
<b>Total</b>	<b>\$ 603,238,300</b>	<b>\$ 614,472,888</b>	<b>\$ 609,092,316</b>	<b>\$ 564,618,638</b>	<b>\$ 524,226,481</b>





## All Funds (continued)

### Budget Adjustment Plan Narrative

#### General Operating Fund

In November 2010, voters passed a ballot measure to allow the district to collect additional revenues up to 25 percent of total state program funding. The successful mill levy override will allow the district to raise \$24.2M of additional property taxes for 2011-12 and beyond. While local election revenues will increase for 2011-12 they will be partially offset by declining state-level revenues related to SFA funding (\$5.9M) and allowable indirect cost reimbursement from grants (\$580K). The 2010 mill levy ballot language specified that the additional mill levy revenue be spent in areas of compensation (\$5.5M) and early childhood expansion (\$5.0M) with the remainder going towards mitigating future cuts and restoration of 2010-11 budget cuts. The remainder of the mill levy was allocated largely towards improving staffing ratios (\$4.0M), charter schools per contract agreement (\$2.0M) along with covering increases in utility (\$475K) and transportation (\$422K) costs.



#### Technology Fund

The Technology Fund has been established to account for the computer hardware procurement, software updates, and technical support that were authorized with funds made available from the passage of the transportation mill levy. The program maintains technologies by following a four-year allocation cycle. The allocations are based on the October student count and can be used to purchase desktops, laptops, Macs, netbooks, zero clients, printers, smart boards, document cameras, and other technology for use in the classroom and administrative functions. The 2011-12 General Fund transfer was reduced by the amount needed to cover positions in the Information Technology Department. This move will allow the fund usage to be clear with all support personnel now being compensated out of the General Fund. Current year funding also includes revenues from the Federal E-Rate reimbursement program. These funds have assisted with annual increases in software licensing costs and staff costs, however, it is anticipated that 2011-12 will show a drop in this reimbursement due to the district's reducing purchased services that were E-Rate eligible.

#### Athletics Fund

Salaries and benefits have been funded to meet yearly increases. Charter School expenditures for sports programs are reflected in the Charter School Fund.

##### Budget Categories

Salary:	All payments to coaches and game workers
Benefits:	Coaches and game worker benefits
Purchased Services:	CHSAA officials, rentals, trainer fees
Supplies/Equipment:	Uniforms, balls, pitching machines, helmet reconditioning
Other:	Transportation, league dues and entrance fee

##### High School

- 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield)
- 13 interscholastic sports each are offered for boys and girls
- Coaching positions are allocated based on the number of participants in each school with an average of 64 per high school (except Nederland with 23 coaches)
- State tournament expenses are paid from the building activity account
- \$65,500 per year is spent on facility rental (swim pools, arenas, softball fields, golf courses)



## All Funds (continued)

### Budget Adjustment Plan Narrative (continued)

#### Athletics Fund (continued)

- The average cost of a coach is \$3,509 per season
- 49 percent of students in each school participate in athletics
- 58 percent of the athletic budget is funded from a transfer from the General Operating Fund
- Approximately \$20,000 per year is spent on helmet reconditioning and safety equipment

#### Middle Level

- 12 middle schools offer interscholastic sports and intramural sports
- 8 interscholastic sports are offered: football, girls soccer, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track
- 186 interscholastic coaches in middle level programs
- The average cost of a middle level coach is \$2,495 per season
- 62 percent of middle level students (8<sup>th</sup> grade) participate in athletics

#### Preschool Fund

A portion of the 2010 mill levy funds is dedicated to the expansion of services offered to children ages three through five. The opening of additional preschool classrooms will be phased in over the next four years, with the Douglass Elementary preschool classroom opening in the fall of 2012. In addition, mill levy funds will support the development and implementation of parent education and engagement activities, increases and standardization in the number of paraeducators per classroom to support a fully inclusionary model and professional development for all Early Childhood Education staff.

#### Risk Management Fund

The 2011-12 General Fund allocation decreased by \$228,080 from the prior year. The major costs in this fund are contributions to insurance pools for property and liability insurance and workers' compensation insurance. Property and liability insurance contributions increased by 0.85 percent while workers' compensation insurance contributions decreased by 15.38 percent. The fund will receive a one-time dividend from the Colorado School Districts Self-Insurance Pool of \$89,635.

#### Community Schools Fund

The Facility Rental program continues to operate under the cost recovery model as approved by the Board of Education in June 2001. There will be no rate increases for the fiscal year 2011-12 due to bond construction projects and market analysis. The following fee schedule has been used to project facility use revenues for the 2011-12 fiscal year. Additionally, K-Care and SAC tuition increases have been provided and included in projected revenue for those programs.

<u>Fields</u>	<u>Price/Hr</u>	<u>Artificial Turf Fields</u>	<u>Price/Hr</u>
Youth and Senior Rate	\$19.00	Youth and Senior Rate	\$40.00
Adult Rate	40.00	Adult Rate	85.00
Commercial Rate	65.00	Commercial Rate	95.00



## All Funds (continued)

### Budget Adjustment Plan Narrative (continued)

#### Community Schools Fund (continued)

Classrooms		Price/Hr	Kitchens		Price/Hr			
Youth and Senior Rate		\$10.00	Youth and Senior Rate		\$20.00			
Adult Rate		15.00	Adult Rate		30.00			
Commercial Rate		25.00	Commercial Rate		50.00			
Parking Lots		Price/Hr	Gyms		Price Range/Hr			
Youth and Senior Rate		\$20.00	Youth and Senior Rate		\$14.00    \$23.00			
Adult Rate		30.00	Adult Rate		28.00    45.00			
Commercial Rate		40.00	Commercial Rate		47.00    77.00			
Multi-Purpose Rooms			Price Range/Hr		Auditoriums		Price Range/Hr	
Youth and Senior Rate			\$14.00	\$28.00	Youth and Senior Rate		\$16.00	\$26.00
Adult Rate			20.50	42.00	Adult Rate		23.00	38.00
Commercial Rate			33.50	75.00	Commercial Rate		35.00	65.00
K-Care Program	Tuition Rates	SAC Program – After School		Tuition Rates	Tuition Rates – K-8 Schools			
5 days/week	\$422	5 days/week		\$359	\$294			
3 days/week	280	4 days/week		319	254			
2 days/week	205	3 days/week		279	224			
		2 days/week		229	184			

The transfer to the General Fund will be \$587,605. The Community Schools Fund will also transfer one-time money of \$225,000 to the Food Services Fund. Total transfers from the Community Schools Fund are \$812,605.

#### Governmental Designated-Purpose Grants Fund

The district will continue to receive funding in FY12 from two key sources, NCLB and IDEA Part B. The overall district's NCLB allocation decreased by 3 percent in comparison to the FY11 award while the IDEA Part B FY12 allocation was slightly higher than the FY11 allocation.

In addition, the district was also awarded several other grants in FY12, which include a School Improvement Grant for Pioneer Elementary School; a Prevention Integration Grant for Alicia Sanchez Elementary School; and a School Counselor Corps Grant to support programs at Arapahoe Ridge and Centaurus High Schools over a three year period FY12 through FY14.

Awards received in prior years that continue to be funded include, a District Improvement Grant; School Improvement Grants for Alicia Sanchez Elementary School and Emerald Elementary School awarded in FY11 and funded through FY12; and 21st Century Grants for Alicia Sanchez Elementary School and a Boulder Valley Consortium of select elementary and middle schools to offer after school programs awarded in FY10 will continue over the five year period ending FY15. The district will continue to pursue grant opportunities in various areas to improve programs offered by the district.



## **All Funds (continued)**

### **Budget Adjustment Plan Narrative (continued)**

#### **Tuition-Based Preschool Fund**

Excluding the Community Montessori Preschool, there are currently 27 preschool classrooms in the district that include tuition paying peers. A sliding fee scale allows parents to request enrollment at reduced rates. Tuition rates range from \$8 to \$355 per month. It is difficult to compare rates of privately operated preschools with BVSD rates because of the significant differences in rates across communities as well as staffing differences. BVSD preschool classrooms are staffed with highly qualified, CDE endorsed teachers and two highly qualified paraeducators, while privately operated preschools typically only meet Child Care Licensure requirements.

#### **Transportation Fund**

The transportation mill levy is estimated to be 1.544 mills or approximately \$7.3M in 2011-12. The revised budget includes an additional \$75,000 from CDE's categorical reimbursement program and expected increases for the newly acquired GPS tracking system's ongoing costs.

#### **Colorado Preschool Program Fund**

Funding for the 2011-12 Colorado Preschool Program is based on 334 allocated slots. Of the expenses budgeted in 2011-12, 27 percent is to pay for 105 students placed in contracted community sites. The remaining 73 percent of the budget will be for those teachers and paraprofessionals in district preschool classrooms.

#### **Bond Redemption Fund**

The Bond Redemption Fund mill levy for property tax collections in 2012 is set at 5.999 mills to provide the appropriate funding for the district's debt service obligations.

#### **Building Fund**

The Building Fund includes the remaining proceeds from the sale of \$120,000,000 in general obligation bonds on February 27, 2007, as well as from the sale of \$176,808,810 in general obligation bonds on February 24, 2009. These funds 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 \$296.8M includes improvements to school facilities and sites, programmatic space, multi-use outdoor facilities and technology upgrades. Building Fund projects are scheduled in three phases and will be completed in August 2012.

#### **Capital Reserve Fund**

District staff evaluates capital project requests and prioritize them based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into four major areas: school health/safety repairs, mechanical systems repairs, maintenance support, and vehicle replacements. The 2010-11 carryover is \$6,715,787. The majority of these carryover funds are the result of bus purchases, which will be delivered during the 2011-12 fiscal year; projects related to Early Childhood Education; and TABOR reserves. All projects are identified as one-time expenditures and will not lead to an ongoing deficit.



## **All Funds (continued)**

### **Budget Adjustment Plan Narrative (continued)**

#### **Food Services Fund**

##### Revenue

Revenue is generated from 170 serving days by 48 school meal programs including meal service in 32 school breakfast programs and 43 after-school snack programs. Reimbursed meals are projected to increase in participation by 5 percent in elementary schools, 9 percent in K-8 schools, 11 percent in middle schools, and 2 percent in high schools. A la carte sales are expected to remain the same. Lunch prices will increase by \$.20 in elementary schools to \$2.95 and by \$.25 in high schools to \$3.25. Middle schools will remain the same at \$3.00. The secondary breakfast price will increase by \$.25 to \$1.75. In addition, the 2011-12 transfer includes a Community Schools Fund transfer of \$225,000.

##### Expenses

Food Services hourly employees are paid 172-184 days. Labor costs have been projected to increase by steps and a 1 percent COLA increase. Benefit costs are reflective of salary changes and a PERA increase of .9 percent. Food costs have been projected to proportionately increase with participation remaining at 32 percent of sales. All other expenditures are expected to be similar to 2010-11 levels.

#### **Health Insurance Fund**

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 self-funded 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 \$5,160 per eligible employee. No premium increase is planned for 2011-12. In addition, the district funds an Employee Assistance Program at a contribution rate of \$1.26 per employee.

#### **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. Employees have the option to purchase dependent coverage. No premium increase is planned for 2011-12.

#### **Trust, Agency and Revolving Fund**

No significant changes are anticipated in the 2011-12 fiscal year.

#### **Pupil Activity Fund**

No significant changes are anticipated in the 2011-12 fiscal year.

#### **Charter School Fund**

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak K-12 is projected to decrease to 1,413.4 from the 2010-11 Revised Budget of 1,414.6. Boulder Preparatory High School's count is projected to decrease by 15 to 125. Summit Middle School is projected to decrease by 2 to 334. Justice High School is projected to decrease 12 to 98. Horizons (316.9 FTE) is expected to stay at the 2010-11 Revised Budget enrollment amount. Related fund transfers and expenditures have been adjusted to reflect changes in student enrollments.



## General Operating Fund

### Highlights

#### 2011-12 Total Resources: \$279M

- \$5.9M of restricted carryover funds from FY 2010-11
- \$7.1M one-time beginning fund balance available for one-time uses
- \$5.9M cut to School Finance Act revenue
- \$580K decrease in budgeted Indirect Cost Reimbursement from grants
- \$162K decrease in Categorical Reimbursements from the state

#### 2011-12 Total Expenditures: \$228.2M

- Compensation increase of \$5.5M that was contingent upon the successful passage of the 2010 mill levy is budgeted for all 2010-11 BVSD employees in 2011-12
- Improvement of staffing ratio across the district results in additional teacher staffing of over \$4.0M
- \$4.3M of standard carryover expenditures related to school SRA (\$2.9M), medicaid (\$778K), textbook (\$575K) and board travel (\$18K) that were not spent in 2010-11 are included in the 2011-12 budget
- \$3.3M of available one-time funds will be used to pay off principal and interest related to outstanding certificates of participation debt that were issued in 2003
- \$3.2M in central administration cuts from the 2010-11 budget were held in place for 2011-12
- School and central-allocated expenditure cuts totaling \$3.7M from the 2010-11 budget were also held in place for 2011-12

#### 2011-12 Total Reserves: \$14.2M

- \$1.3M increase of required TABOR and contingency reserves to \$13.7M
- \$722K that was reserved for certificates of participation debt will be used to pay off part of the remaining \$3.3M of principal and interest owed
- \$26K reserve for the liability related to district employee's flex benefits was established

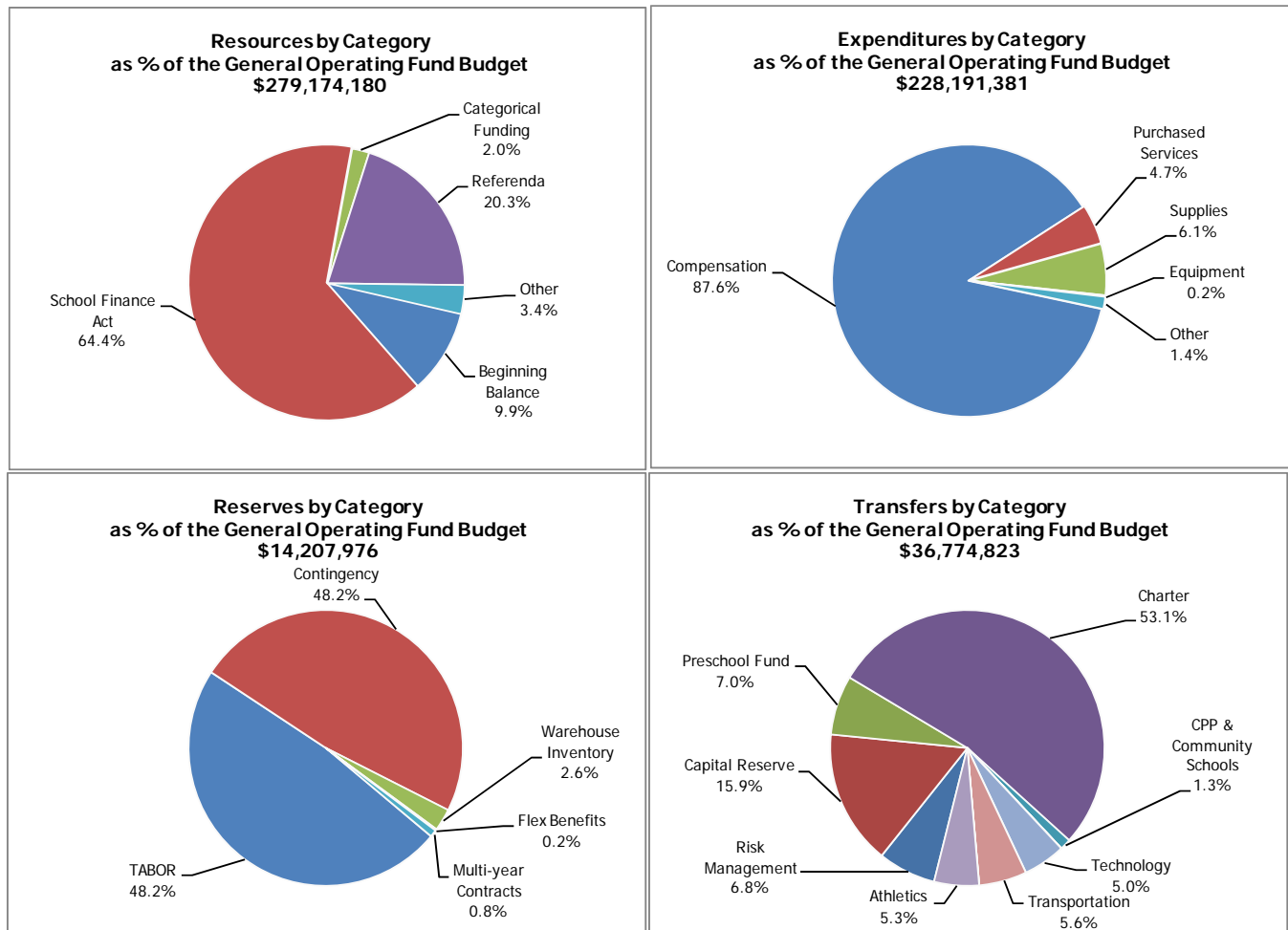
#### 2011-12 Total Transfers: \$36.8M

- \$3.6M one-time transfer to the Capital Reserve Fund for early childhood expansion
- \$2.6M of ongoing transfer to the Preschool Fund per early childhood expansion added in 2011-12
- \$900K increase in transfer to the Transportation Fund related to increase in fuel prices (\$425K), additional routes for early childhood expansion (\$280K) and compensation increases (\$272K)
- \$50K one-time transfer to Technology Fund
- \$155K decrease in transfer from the Community Schools Fund
- \$258K reduction in ongoing transfer to the Technology Fund for expenses moved into the General Operating Fund from the Technology Fund
- \$425K net decrease in transfer to charter schools resulting from decreased enrollment coupled with decreased per-pupil funding



## General Operating Fund (continued)

### Highlights (continued)



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



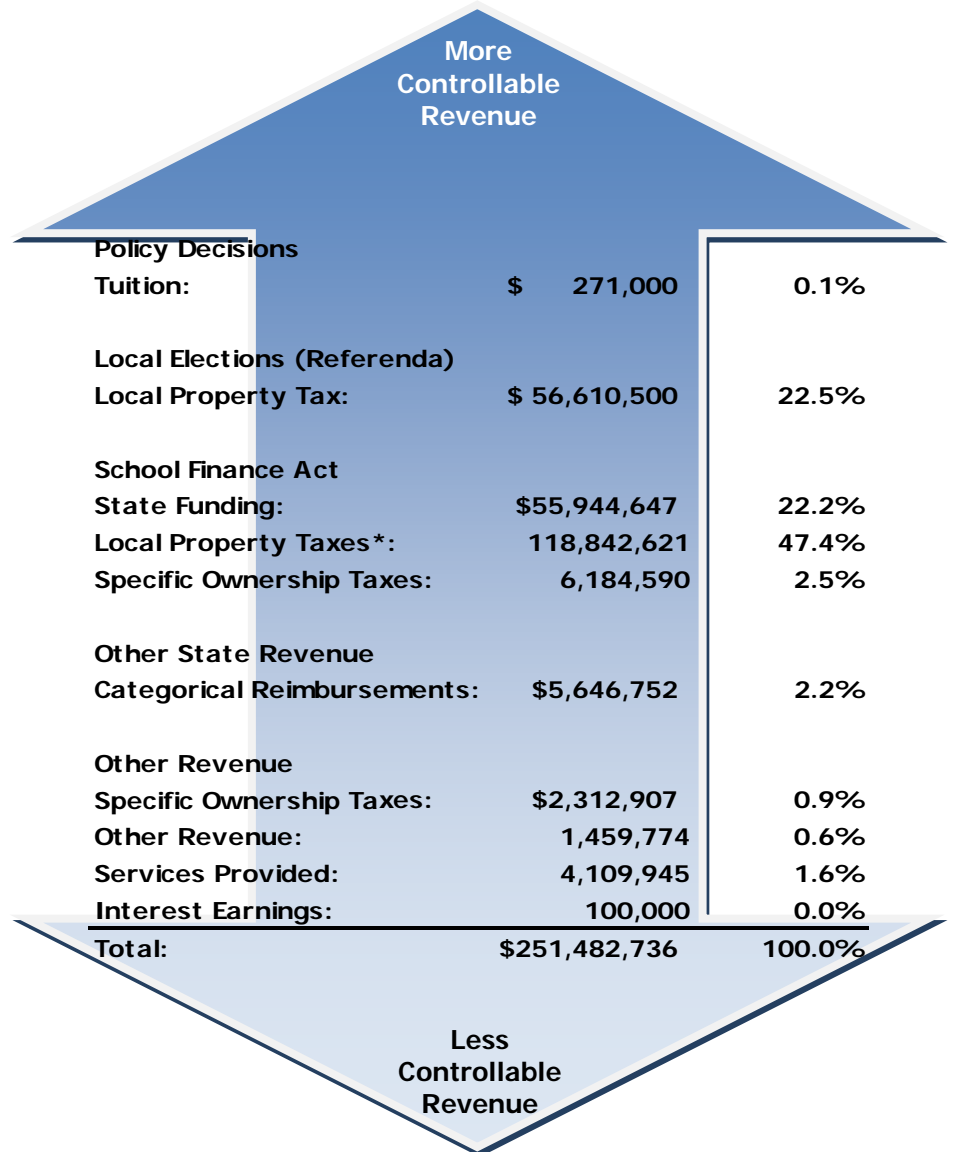
## General Operating Fund (continued)

### 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 BVSD electorate has control over passing local property tax increases for school funding which represents about 22.5 percent of the district's 2011-12 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with Categorical Reimbursements, totals 74.3 percent of BVSD's 2011-12 budgeted revenue. The board has no control over the SFA.
- Other revenue including Non-Equalized Specific Ownership Tax, other revenues, services provided and interest earnings make up the remaining 3.1 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of the 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 2011-12 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. The General Operating Fund has the most discretionary money of any fund and accounts for the majority of district operating expenditures. This fund is where the superintendent and Board of Education can make the most spending decisions.

### 2011-12 Revised Adopted Budget Contains One-Time Expenditures & Transfers:

2011-12 Revised Budget Numbers - One-time Expenditures	
\$	30,150 Eldorado K-8 Asst Principal Substitute
	10,000 AP/IB Compliance Review - Legal
	17,812 Audiologist Assistant - 1.000 FTE
	(90,226) IT TOSA moved to Tech Fund
	1,500 Communications Video
	13,395 One-time ARRA Indirect Costs 11-12
	50,000 District-wide Copier/Printing Program
	3,280,000 COPS Refunding
	120,000 Library Cataloging Purchase & Implementation
	150,000 Boardroom Broadcast Equipment
	(280,000) Cloud Computing as Ongoing
	23,200 Lawson Implementation/Upgrade - HR, Business Services, IT (over 2 years)
	18,276 Emerald Principal on Special Assignment
	6,200 Centaurus Temp Principal Additional 15 Days
	5,000 Montessori Training
	10,000 Impact on Education Support
	50,000 FOSS Materials
	40,000 University Hill Assistant Principal
	82,428 One-time TBD
<b>\$</b>	<b>3,537,735 Total One-time expenditures</b>

2011-12 Adopted Budget Numbers- One-time Transfers	
\$	392,000 Horizon's Charter School Best Grant Match
	800,000 Transfer to Capital Reserve Fund for Mapleton Early Childhood Construction
	90,226 Temporary shift of IT-related expenses to Technology Fund
	(4,378) Charter Reconciliation
	50,000 Cap Reserve - Television Removal and Recycling
<b>\$</b>	<b>1,327,848 Total One-time Transfers</b>

### 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 the 2011-12 fiscal year, the restricted beginning fund balance includes the reserves necessary for multi-year employee contracts, employee flex health benefits, warehouse inventory, and unspent funds carried over from the prior fiscal year. The unused 2010-11 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. For 2011-12 the unrestricted beginning fund balance is an estimated \$7.1M. This budget allocates almost \$13.5M for carryover, one-time expenditures and one-time transfers.

	Audited Actual 2007-08	Audited Actual 2008-09	Audited Actual 2009-10	Audited Actual 2010-11	Revised Budget 2011-12
Restricted	\$1,548,917	\$2,439,480	\$1,732,555	\$1,680,768	\$5,863,663
TABOR Reserve	5,925,036	6,054,041	6,260,915	6,319,661	6,268,192
Contingency Reserve	5,925,036	6,054,041	6,260,915	6,319,661	7,276,238
Other Restricted Reserves <sup>1</sup>	5,807,088	1,458,279	1,251,094	1,227,049	1,212,072
Unrestricted	7,386,450	3,582,176	807,360	1,975,476	7,071,279
<b>Total GAAP Fund Balance</b>	<b>\$26,592,527</b>	<b>\$19,588,017</b>	<b>\$16,312,839</b>	<b>\$17,522,615</b>	<b>\$27,691,444</b>

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



## General Operating Fund (continued)

### Revenue Assumptions

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

The SFA funding for BVSD of \$6,375 per funded pupil includes a decrease to 2010-11 budgeted funding of \$346 per student. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all K-12 students across the state.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2011-12, total enrollment base, including preschool, is projected to be 28,296.3. 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 SFA is based on the projected funded enrollment of 28,296.3 times the per pupil funding of \$6,375 (slightly rounded), or \$180,377,095. A separately calculated "hold harmless" amount of \$209,204 is also included in SFA revenues for 2011-12 and is meant to ease the transition for school districts across Colorado as they go from full funding for the specific students 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 \$175,495,991 in local property taxes for funding operations in 2011-12.

School Finance Act Total Program Funding	\$	180,377,095
Minus: State Finance Act Funding <sup>1</sup>		(55,735,443)
Equalized Specific Ownership Tax <sup>1</sup>		(6,184,590)
School Finance Act Local Property Tax Amount	\$	118,457,062
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	24,376,461
Total Override Elections	\$	57,038,929
<b>TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY <sup>2</sup></b>		<b>\$175,495,991</b>

<sup>1</sup> Subject to change by CDE formula.

<sup>2</sup> 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 SFA 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, which are driven primarily by the registration of new cars will continue to be affected by the economic decline and are expected to remain flat from prior year budgeted.
- Interest income is not expected to rebound to previous levels and will remain at \$100K.

#### State Revenues

- State Equalization from the SFA represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2011-12 is \$55,944,647 and together with equalized specific ownership and local property taxes comprise total program funding, as defined by the SFA.
- Other State Revenues are provided in the SFA 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. For 2010-11 there were one-time dollars provided by the ARRA State Stabilization Fund. Excluding ARRA state stabilization revenue, these revenues in this category are expected to realize a net decrease of 2.8 percent or \$162K.
- State Categorical Reimbursement Revenue

	Audited Actual 2007-08	Audited Actual 2008-09	Audited Actual 2009-10	Audited Actual 2010-11	Revised Budget 2011-12
Vocational Education	\$945,566	\$1,098,195	\$1,391,920	\$1,059,030	\$835,305
Special Education	4,450,546	4,449,466	4,525,751	4,185,066	4,231,589
ARRA State Stabilization	-	-	-	2,116,382	-
Transportation*	2,003,646	-	-	-	-
ELPA	182,936	182,945	246,723	300,485	305,293
Talented & Gifted	248,390	256,340	270,241	264,526	274,565
<b>TOTAL</b>	<b>\$7,831,084</b>	<b>\$5,986,946</b>	<b>\$6,434,635</b>	<b>\$7,925,489</b>	<b>\$5,646,752</b>

\* Beginning in 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 2010-11 third quarter estimated actual expenditures except as noted in the 2011-12 "Budget Adjustment Plan." District revenues fund the following priorities: providing a competitive employee compensation package, maintaining class size reductions in kindergarten and first grade in all schools and kindergarten through second grade in high needs schools, literacy programs, continuing socio-economic de-stratification programs in selected schools, technology support, and building maintenance. At this time, one-time funding is planned for the following initiatives: \$3.3M to pay off debt (2003 Certificates of Participation), \$1.0M for the implementation of the district's enterprise resource planning software (Lawson), \$500K for the continued increase in unemployment insurance for increased claims, \$221K for literacy and math coaches, \$163K for teacher FTE related to Reading Recovery and \$150K for dropout prevention. These items will be funded by unspent prior year funds.

- Employee Salaries - Salary projections for 2011-12 contain an overall increase of \$7.8M 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 50.821 additional teacher FTE or \$3.9M, \$3.4M in step raises, \$1.7M for 1 percent COLA raises, \$600K in horizontal lane changes, \$400K of expenditures reorganized from non-personnel related categories and \$2.2M in attrition savings. Further detail of the additional 50.821 staffing is identified in the "Summary of Changes in FTE" found later in this section.
- Employee Benefits - In addition to an increase related to new staff, a 0.9 percent increase in the district paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$1.4M. Any regular employee working 20 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 under "Appendix A: Budget Fact Sheet" in the Informational Section of this document. Any wages paid have 17.27 percent for Medicare, PERA, and long-term disability applied. Individual medical and dental benefits are projected to remain at 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" and "Budget Adjustment Plan Narrative" within this Introductory Section. Expenses in this category will increase by \$8.4M from prior year. This net increase is due to increases in utility expense (\$500K), the addition of \$4.4M of carryover expense, and \$6.1M of one-time expense (most notably \$3.3M for payment of COPS debt). Those listed items net with the removal of \$2.6M in prior year one-time and carryover expenditures to arrive at an overall increase of \$8.4M from prior year budgeted.
- Budget Items not Approved - Approximately \$3.5M of additional funding requests were denied after solicitation from departments across the district. Requests were weighed individually and approved according to the greatest impact to the district as a whole.



## General Operating Fund (continued)

### Reserve and Transfer Assumptions

- Reserves - Significant changes for the 2011-12 Revised Budget were the addition of a reserve for employee flex benefits of \$25,628, the transfer of \$425,000 for transportation fuel reserve to the Transportation Fund, the elimination of the \$722,264 debt service reserve that resulted from the payoff of that related debt and finally the shift of \$800,000 reserved for early childhood expansion to the Capital Reserve Fund. The contingency reserve is 3.0 percent of General Operating Fund expenditures. To comply with TABOR the emergency reserve remains as 3 percent of General Operating Fund expenditures. The use of emergency reserves exclude: economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This adopted budget also reserves \$120,000 for multi-year contract obligations and \$370,866 for warehouse inventory.
- Transfers - The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$8,344,965. An ongoing increase of \$68,712 for employee raises along with a one-time transfer of \$3,152,775 to the Capital Reserve Fund for early childhood education expansion, \$392,000 for Horizon Charter School building expansion, and \$50,000 for district television removal and recycling. Beyond 2011-12, the one-time transfer to Capital Reserve will be reallocated to ongoing operating costs in the Preschool Fund when those new classrooms become available. The removal of \$676,104 of one-time transfers from 2010-11 will partially offset the transfers referenced above.

The Preschool Fund transfer for 2011-12 will be \$2,575,015. In the future, this transfer will be increasing as more preschool classrooms are constructed and then become available for occupancy as referenced in the previous paragraph.

The net Colorado Preschool Program Fund transfer of \$1,064,625 reflects a decrease of \$57,615 from the prior year budget and is the result of the decrease in per pupil revenue.

Expenses totaling \$258K were moved from the Technology Fund and into the General Fund and will result in a decrease in ongoing transfer of \$258,083 to the Technology Fund from the General Fund. The elimination of prior year one-time transfers of \$211,000 along with the addition of current year one-time transfers of \$140,391 will bring this transfer to \$1,831,226 or an overall decrease of \$328,692 from 2010-11.

A net increase in transfer of \$902,074 to the Transportation Fund will cover additional routes related to the Early Childhood Education expansion (\$280,000), compensation increases (\$272,074) and expected fuel increases of \$425,000 that will be partially offset by a decrease of \$75,000 that is the result of increased override taxes received in the Transportation Fund.

The Athletics Fund transfer will remain unchanged at \$1,934,415.

The total transfer from the Community Schools Fund has decreased by \$155,000 to \$587,605.

### Charter Schools

Costs for five charter schools, Horizons K-8, Peak to Peak Charter, 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. For 2011-12, there will be no one-time transfer to the charter schools from the General Operating Fund. The 2011-12 Revised Adopted Budget transfer has increased by about \$900K from the 2010-11 Revised Budget amount. This is largely due to the 2010 mill levy override. The payment for services contracted with the district for 2011-12 will remain flat from 2010-11. (Contracted services include, in part: special education, information technology, business services, and district general administration.)



## General Operating Fund (continued)

### Budget Adjustment Plan

All Program Areas		
Provides \$3.4M and \$1.7M increases in step & 1% COLA raises respectively, \$600k in horizontal lane changes, \$1.4M for a 0.9 percent increase in the employer paid PERA rate and an estimated \$2.2M in savings in salaries and benefits from the turnover of senior staff.		
Regular Instruction		
Remove 2009-10 School Resource Allocation Carryover	\$ (353,032)	All Schools
Remove 2009-10 School Textbook Carryover	(501,000)	All Schools
Remove 2009-10 Literacy Learning Materials Carryover	(52,260)	All Schools
Remove 2009-10 Post-Secondary Options Carryover	(15,000)	High Schools
Add 2010-11 School Resource Allocation Carryover	1,781,244	All Schools
Add 2010-11 School Textbook Carryover	575,262	All Schools
Add 2010-11 Literacy Learning Materials Carryover	128,160	All Schools
Add Teacher Staff related to 3A Cut Restoration Carryover (14.798 FTE)	1,131,321	All Schools
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 2,694,695</b>	
Budget Addition - Full Day Kindergarten Expansion - Teacher (7.966 FTE)	\$ 596,454	Elementary Schools
Budget Addition - Full Day Kindergarten Expansion - Para (5.500 FTE)	164,406	Elementary Schools
Increase Teacher FTE for Staffing Ratios (14.999 FTE)	1,143,314	Elementary Schools
Increase Teacher FTE for Staffing Ratios (16.367 FTE)	1,247,591	Middle Schools
Increase Teacher FTE for Staffing Ratios (19.455 FTE)	1,482,977	High Schools
Increase Para FTE for Staffing Ratios (0.496 FTE)	17,069	Elementary Schools
Decrease Para FTE for Staffing Ratios (1.723 FTE)	59,294	Middle Schools
Increase Para FTE for Staffing Ratios (0.563 FTE)	19,375	High Schools
Budget Adjustment - SRA/Operating Funds for Preschools from Preschool Fund	84,000	Preschools
Budget Addition - Boulder Universal Funding 110 Students	391,187	Secondary Schools
Budget Adjustment Increase in SRA funding for schools	145,000	All Schools
<b>Subtotal Changes In Staffing Ratios (Ongoing Funding)</b>	<b>\$ 5,350,666</b>	
Remove One-time Teachers - Class Size Anomalies	\$ (225,847)	All Schools
Remove One-time Para - Water Utility Science Program	(30,000)	High Schools
Add One-time Learning Materials - FOSS	50,000	Elementary Schools
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (205,847)</b>	
<b>Regular Instruction Total</b>	<b>\$ 7,839,514</b>	
Student Support Services		
Remove 2009-10 Middle-level Advisory Carryover	\$ (4,774)	Broomfield Heights Middle
Remove 2009-10 Medicaid Program Carryover	(414,044)	Nursing Services
Add 2010-11 Medicaid Program Carryover	777,768	Nursing Services
Add 2010-11 Japanese Exchange Program Carryover	4,331	High Schools
Add 2010-11 Tech Counseling Carryover	5,640	Arapahoe Ridge
Add 2010-11 Equity Department Carryover	43,500	All Schools
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 412,421</b>	
Budget Addition - Reading Recovery Teachers - (3.000 FTE)	\$ 246,000	Elementary Schools
Budget Adjustment - Tier I Tech from Preschool Fund - (1.000 FTE)	53,000	Preschools
<b>Subtotal Changes In Ongoing Funding</b>	<b>\$ 299,000</b>	
Add One-time Dropout Prevention - Colorado Youth for a Change Contract	\$ 150,000	High Schools
Add One-time Elementary Science Literacy Integration	81,000	Curriculum, Assessment & Instruction
Add One-time Literacy & Math Coaches - (2.600 FTE)	220,848	Curriculum, Assessment & Instruction
Add One-time Reading Recovery Teachers - (2.000 FTE)	163,951	Curriculum, Assessment & Instruction
Add One-time Leasing Online Curriculum Content Pilot	100,000	Secondary Education
<b>Subtotal Changes In One-Time Funding</b>	<b>\$ 715,799</b>	
<b>Student Support Services Total</b>	<b>\$ 1,427,220</b>	
Special Instruction		
Remove 2009-10 - Sanchez Preschool Operating Funds Carryover	\$ (3,653)	Sanchez Elementary
Add 2010-11 ESL Carryover	52,398	Language, Culture & Equity
Add 2010-11 Special Education Carryover	582,700	Special Education
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 631,445</b>	
Add Back One-time ARRA Funded Special Education Teachers (11.000 FTE)	\$ 825,000	Special Education
Add One-time Audiologist Assistant (1.000 FTE for half-year)	17,812	Special Education
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 842,812</b>	
<b>Special Instruction Total</b>	<b>\$ 1,474,257</b>	



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

Instructional Support Programs		
Remove 2009-10 ARRA-funded Professional Development Carryover	\$ (155,407)	All Schools
Remove 2009-10 Votec Professional Development Carryover	(7,594)	Vocational Education
Add 2010-11 TIES Carryover	25,059	Elementary Schools
Add 2010-11 AVID Carryover	24,242	Secondary Schools
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (113,700)</b>	
Remove 2010-11 One-Time ARRA funded Professional Development	\$ (272,773)	All Schools
Add One-time ARRA funded Professional Development	13,395	All Schools
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (259,378)</b>	
<b>Instructional Support Programs Total</b>	<b>\$ (373,078)</b>	
School Administration and Operations		
Budget Addition - Elementary Assistant Principal (0.400 FTE)	\$ 41,000	Elementary Schools
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ 41,000</b>	
Add One-time Funding - Assistant Principal Substitute	\$ 30,150	Eldorado K-8
Add One-time Funding - Temporary Principal	36,200	Centaurus High
Add One-time Funding - Principal on Special Assignment	18,276	Emerald Elementary
Add One-time Funding - Assistant Principal	40,000	University Hill Elementary
Add One-time Funding - Professional Development	5,000	Community Montessori
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 129,626</b>	
<b>School Administration and Operations Total</b>	<b>\$ 170,626</b>	
District-Wide Services/Central Administration		
Remove 2009-10 Board of Education Travel Carryover	\$ (17,103)	Board of Education
Remove 2009-10 Policy Consultant Carryover	(5,000)	Legal
Remove 2009-10 Lawson Reimplementation Carryover	(142,850)	Information Technology
Remove 2009-10 Computer Server Carryover	(9,020)	Planning & Assessment
Add 2010-11 Lawson Reimplementation Carryover	161,181	Business Services
Add 2010-11 Information Technology Operations Carryover	282,600	Information Technology
Add 2010-11 District-wide Software Carryover	255,630	Information Technology
Add 2010-11 Environmental Services Operations Carryover	4,215	Environmental Services
Add 2010-11 Communications Control Room Equipment Carryover	3,367	Communications
Add 2010-11 State-aligned MAP Assessments Carryover	6,805	Planning & Assessment
Add 2010-11 Board of Education Travel Carryover	18,240	Board of Education
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 558,065</b>	



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

District-Wide Services/Central Administration (continued)		
Budget Addition - Utilities	\$ 489,000	District-wide
Budget Addition - Cloud Computing Transition	292,000	Information Technology
Budget Addition - Fuel Price Increase (\$1/gallon) - Transportation Fund	425,000	District-wide
Budget Addition - Elevator Inspection & Maintenance - Maintenance & Operations	12,145	Maintenance & Operations
Budget Addition - Interpreters/Accommodations for staff with hearing impairments - ADA/504	7,500	Legal
Budget Addition - State Lobbyist Contract	15,000	Communications
Budget Addition - Avaya Network/Phone Maintenance	45,000	Information Technology
Budget Addition - Lawson Software Maintenance Contract	63,261	Information Technology
Budget Addition - Business Services Contract Work (offset by increase in revenue)	115,000	Business Services
Add One-time - Early Payoff of Certificate of Payment debt	3,280,000	Finance
Budget Adjustment - Ongoing Savings from elimination of Certificate of Payment debt	(698,133)	Finance
Budget Adjustment Existing Tier I Tech salary & benefits moved from IT Fund (3.000 FTE)	174,883	Information Technology
Budget Adjustment Transfer of Positions to General Fund from Technology Fund (Decrease Transfer)	261,463	Information Technology
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ 4,482,119</b>	
Remove One-time Lobato lawsuit support	\$ (30,000)	Legal
Remove One-time additional unemployment insurance claims	(400,000)	Human Resources
Remove One-time additional Background Checks	(15,000)	Human Resources
Remove One-time Colorado School Finance Project	(5,225)	Business Services
Move Lawson Maintenance Expense back from Technology Fund	211,000	Information Technology
Add One-time Implementation of Senate Bill 191	50,000	Human Resources
Add One-time Unemployment Insurance Claims	500,000	Human Resources
Add One-time Lawson Implementation/Upgrade (total cost of 2 year project)	1,023,200	Information Technology
Add One-time Transfer to Technology Fund - Charter School Tech Refresh Program	50,165	Information Technology
Add One-time Superintendent Contract	120,000	Superintendent's Office
Add One-time Lobato Lawsuit	30,000	Legal
Add One-time Colorado School Finance Project	5,400	Business Services
Add One-time Library Cataloging Purchase & Implementation	120,000	Information Technology
Add One-time Boardroom Broadcast Equipment	150,000	Information Technology
Add One-time Impact on Education Support	10,000	Board of Education
Add To-be-determined Ongoing Expenses	300,000	District-wide
Add One-time To-be-determined Expenses	82,428	District-wide
Add One-time Implementation of Copier/Printing Program	50,000	District-wide
Add One-time Communications Video	1,500	Communications
Add One-time Transfer of IT TOSA to Technology Fund	(90,226)	Information Technology
Add One-time AP/IB Compliance Review	10,000	Legal
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 2,173,242</b>	
<b>District-Wide Services/Central Administration Total</b>	<b>\$ 7,213,426</b>	
<b>All Program Areas Total \$ 22,651,965</b>		





## General Operating Fund (continued)

### Summary of Changes in FTE

2010-11 REVISED ADOPTED BUDGET

2,621.358

#### ADMINISTRATION CHANGES

<b>605 LEARNING SERVICES</b>	Change	<b>(0.190)</b>
Budget Cut Redistribution - K-3 Literacy Teacher	(0.190)	
<b>609 VOCATIONAL EDUCATION ADMINISTRATION</b>	Change	<b>(0.687)</b>
Remove One Time - Career Experience Technician - Water	(0.687)	
<b>611 SPECIAL EDUCATION</b>	Change	<b>(3.380)</b>
Permanent Conversion - 180 Day Special Ed Para to 146 Day Preschool Para	3.120	
One-time Reduction - Special Ed Teachers to be paid in grant	(7.500)	
Add One-time - Audiologist Assistant (half year)	1.000	
<b>616 LANGUAGE, CULTURE &amp; EQUITY</b>	Change	<b>(0.056)</b>
Permanent Conversion - 11 Month Grade 3 Clerical to 12 Month Grade 3 Clerical	(0.056)	
<b>642 MAINTENANCE &amp; OPERATIONS</b>	Change	<b>(0.250)</b>
Budget Reorganization - Clerical to Automation Controls Professional	(1.000)	
Budget Reorganization - Automation Controls Professional from Clerical	0.750	
<b>625 ONLINE LEARNING ADMINISTRATION</b>	Change	<b>0.100</b>
Budget Reorganization - Online Learning/Alternative Learning Options - Director	0.100	
<b>689 INFORMATION TECHNOLOGY</b>	Change	<b>8.500</b>
Remove One Time - Systems Analyst - Lawson Project Management	(1.000)	
Add Ongoing - Systems Analyst - Lawson Project Management	1.000	
Budget Reorganization - Move Tier I Tech's from Tech Fund	3.000	
Budget Reorganization - Move Instructional Tech Director	(1.000)	
Budget Reorganization - Add Tier I Tech	2.000	
Budget Reorganization - Add Fiber/Bond Management Tier II Tech	1.000	
Budget Reorganization - Add E*Rate/Budget Coordinator	0.500	
Budget Reorganization - Add Project Coordinator	1.000	
Budget Reorganization - Add Educational Tech Manager	1.000	
Budget Reorganization - Add Educational Tech Teacher	1.000	
Budget Reorganization - Add Entry-Level Developer	1.000	
Budget Reorganization - Move Tier I Tech's from Preschool	1.000	
Budget Reorganization - Move Educational Tech Teacher to Operating Expenses (One-time)	(1.000)	
Remove Ongoing - Systems Analyst - IT Governance	(1.000)	
<b>698 HEALTH SERVICES</b>	Change	<b>(0.200)</b>
Budget Cut Redistribution - School Nurse Consultant	(0.200)	

**SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)**

**3.837**



## General Operating Fund (continued)

### Summary of Changes in FTE (continued)

<b>SCHOOL CHANGES</b>	<b>Change</b>
Staffing Formula - Elementary Teachers	14.999
Staffing Formula - Middle School Teachers	16.367
Staffing Formula - High School Teachers	19.455
Staffing Formula - Elementary Paras	0.496
Staffing Formula - Middle School Paras	1.723
Staffing Formula - High School Paras	0.563
Budget Addition - Early Childhood Expansion - Full Day Kindergarten Teachers	7.966
Budget Addition - Early Childhood Expansion - Full Day Kindergarten Para's	5.500
Budget Addition - Elementary Assistant Principal	0.400
Budget Addition - Reading Recovery Teachers	3.000
Add One-time - Reading Recovery Teachers	2.000
Add One-time - Literacy and Math Coaches	2.600
3A Mill Levy Cut Restoration Carryover to FTE - Elementary Teacher	5.686
3A Mill Levy Cut Restoration Carryover to FTE - Middle School Teacher	2.904
3A Mill Levy Cut Restoration Carryover to FTE - High School Teacher	6.208
Budget Reorganization - Online Learning/Alternative Learning Options - Asst Principal	0.900
Budget Reorganization - Online Learning/Alternative Learning Options - Online Learning Mentor	3.000
Budget Reorganization - Online Learning/Alternative Learning Options - Registrar	0.500
Budget Reorganization - Online Learning/Alternative Learning Options - Treasurer	0.500
Budget Reorganization - Online Learning/Alternative Learning Options - Clerical	(0.200)
Add One-time - Assistant Principal	1.000
Budget Cut Redistribution - School Target 1 - Literacy Teacher	0.261
Budget Cut Redistribution - School Target 1 - Clerical Support	0.125
Budget Cut Redistribution - School Target 1 - Elementary Community Liaison	(0.300)
Budget Cut Redistribution - School Target 1 - Middle School Library Para	(1.000)
Budget Cut Redistribution - School Target 1 - Elementary Healthroom Para	0.250
Budget Cut Redistribution - School Target 1 - Elementary Regular Ed Para	0.350
Budget Cut Redistribution - School Target 1 - High School Teacher	0.235
Budget Cut Redistribution - School Target 1 - High School Votec Teacher	0.128
Budget Cut Redistribution - School Target 1 - High School Clerical	(0.750)
Budget Cut Redistribution - School Target 1 - Middle School Teacher	(0.049)
10-11 One Time Shift of Special Ed Teachers from ARRA Fund	11.000
<b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>	<b>105.817</b>
<b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>	<b>109.654</b>
<b>2011-12 REVISED BUDGET</b>	<b><u>2,731.012</u> FTE</b>



## Capital Projects

The two funds that comprise this section are the Building Fund and the Capital Reserve Fund. Each fund records revenue as well as capital expenditures incurred for upgrades, replacements, constructing, repairing, or equipping fixed assets within the district.

### Building Fund

#### Summary

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



*Sandstone used for the veneer, was recycled from the existing building*

### 2006 Capital Improvements Ballot Measure

The voters within BVSD generously authorized a bond issue, allowing the district to borrow \$296.8M for critical repairs and capital improvements to district infrastructure. The funds have been utilized in accordance with the Educational Facilities Master Plan that was approved by the Board of Education on June 13, 2006, and is summarized as follows:

<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
<b>TOTAL (millions)</b>	<b>\$ 296.8</b>	

The original planning for the bonds called for the issuance of debt in three increments: \$120M in 2007, \$100M in 2009, and \$76.8M 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 continued 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 \$176.8M was successfully completed in March 2009.

All Phase 1 and 2 projects have been completed, including the wide-area network (WAN), Voice over Internet Protocol (VoIP) installation and the Playground Master Plan. LAN (local area network) work is being done at the schools in conjunction with other construction.

Approximately half of the Phase 3 projects are complete. The scope of work identified in the district's Educational Facilities Master Plan is currently scheduled to be finished in the summer of 2012.



## Capital Projects (continued)

### Building Fund (continued)

#### Bond Program Commitment

In the 2006 ballot measure, BVSD 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 projects will incorporate energy-efficient 'green' strategies during the construction phase and will meet safety and security goals.

The district committed to:

- Produce regular communication updates on the district website 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 (DAT) 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 new Casey Middle School building was awarded the United States Green Building Council's platinum level of Leadership in Energy and Environmental Design certification.*

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 CBOC are to monitor the 2006 bond issue and provide an independent review of bond projects. Such monitoring and review is intended to provide a high level of accountability and transparency on behalf of the Board of Education to the citizens of the district.

On January 23, 2007, the board approved community and staff members to serve on the CBOC 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 approximately every other month and reports to the Board of Education quarterly.

#### Bond Program's Benefit to the Environment

The district hired a sustainability coordinator who has helped the district identify appropriate design strategies, 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>. A full report including all projects will be produced at the conclusion of the program.

#### Facility Assessment Plan

Beginning in 2012, the Bond team will begin the process of updating the Educational Facilities Master Plan to support the district's efforts in long-term facilities management and planning. The master plan provides the school board with a plan for addressing the educational needs of the students and community.



## **Capital Projects** (continued)

### **Building Fund** (continued)

#### **Facility Assessment Plan** (continued)

The most recent facility assessment was conducted in 2003-05. The final report identified \$458M in capital needs in the district. The voter-approved \$298.6M package left \$160M in needs unmet, including items such as interior finishes, boiler replacement, roof repairs, and door replacement.

Since then, the district has expanded its total facilities square footage while many building/site conditions have continued to deteriorate. The information collected in the 2006 Educational Facilities Master Plan is now dated and needs to be brought current.

The process to update the plan will take approximately 20 months and will include both information gathering and public processing. Some of the specific tasks will include:

- Update Educational Specifications
- Facilities Condition Assessment (HVAC, grounds, asbestos, unmet FCA from 2006 Bond, security improvements)
- Program Compatibility Assessment
- School Community and Departmental Interviews (user/educator perspective)
- Enrollment Growth (Erie school)
- Determining Community Values (green improvements, district-wide A/C)
- IT needs (relocation, wireless capacity)
- Managing the Capital Improvement Planning Committee
- Charettes (formalized planning intensives)

#### **The Bond Program's Benefit to BVSD Goals**

The resources from the 2006 Bond Program will help enhance instructional environments and allow the district to help maximize student achievement. The district has created three goals to govern key decisions as to how resources are allocated. The three 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.
- **Climate (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 as identified in the Educational Facilities Master Plan 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 also 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 comfortable 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. Improved environmental quality has been shown to increase productivity and may contribute to improving overall achievement and reducing the achievement gap.



## Capital Projects (continued)

### Building Fund (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	Angevine Middle	1,754,718
Community Montessori	1,705,974	Broomfield Hights Middle	3,703,102
Creekside Elem	2,208,698	Casey Middle	31,122,650
Crest View Elem	5,892,213	Centennial Middle	7,150,842
Douglass Elem	3,422,937	Louisville Middle	16,045,864
Eisenhower Elem	3,125,645	Manhattan Middle	10,461,508
Emerald Elem	3,201,265	Southern Hills Middle	10,169,858
Fireside Elem	1,112,961	Platt Middle	8,120,792
Flatirons Elem	4,203,473		
Foothill Elem	9,051,405	Arapahoe Ridge/TEC	5,333,778
Gold Hill Elem	174,910	Boulder High	11,812,819
Heatherwood Elem	3,615,572	Broomfield High	20,774,010
Jamestown Elem	157,279	Centarus High	5,683,991
Kohl Elem	3,986,949	Fairview High	10,910,579
Lafayette Elem	3,009,587	Monarch High	2,391,162
Louisville Elem	2,850,862	New Vista High	4,098,081
Mesa Elem	4,303,892		
Nederland Elem	988,466	Boulder Prep	400,000
Pioneer Elem	4,605,385	Horizons K-8	2,500,000
Ryan Elem	3,616,816	Justice High	200,000
Sanchez Elem	3,449,086	Peak to Peak K-12 Charter	1,600,000
Superior Elem	605,162	Summit Middle Charter	5,200,000
University Hill Elem	3,957,110	Education Center	1,799,635
Whittier Elem	3,472,286		
<b>Subtotal School/Facility Projects: \$ 271,101,064</b>			
Add: Information Technology Projects:		21,751,863	
<b>Subtotal All Projects: \$ 292,852,927</b>			
Project Reserve:		3,955,883	
<b>Grand Total: \$ 296,808,810</b>			

This project list balances to the Educational Facilities Master Plan approved by the voters in November, 2006 (refer to the "Building Fund Project List" in the Financial Section). Some projects have been supplemented with program reserve in order to meet unforeseen costs such as asbestos abatement or fire sprinklers. A combination of interest earnings and project savings has resulted in surplus funds in the program, creating an opportunity to provide additional benefit to schools. Bond staff worked with CBOC to determine a process for allocating the surplus funds. All allocations have been approved by the Board of Education and CBOC. As of November 3, 2011, a total of \$8,433,191 excluding Program Reserve has been allocated to projects.

Some of the surplus funds will be used to complete capital reserve projects and will reduce the total dollars needed to be transferred to the Capital Reserve Fund from the General Fund. Equivalent funding from the General Fund will be used to update the facilities assessment and the Educational Facilities Master Plan. For the 2011-12 fiscal year this amount is \$85,000.



## Capital Projects (continued)

### Capital Reserve Fund

#### Summary

Boulder Valley School District is committed to providing 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 facilities to a level where the limited funds available are allocated to projects for health and safety needs and protection of the facility, as noted in 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 when 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 will be performed to determine the impact and address it through the district's budget process.

District staff evaluate project requests and prioritize those requests 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 – Is a facility change necessary to deliver an adequate instructional program?
4. Replacement of depreciated items.
5. Impacts the district's operating budget – What is the impact on the district operating budget and/or services for non-routine projects?

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

Health/Safety: These projects support the repairs, replacements, or construction tasks related to conditions in a district building or schools grounds which are potential threats to the safety or health condition of students or staff.

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.

Maintenance Support: These projects include repairs and new construction to school buildings and grounds which protect capital investments and support a quality educational program.

Vehicle Replacement: This project is the 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 change to more fuel efficient vehicles will result in a slower growth of both use of fuel 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.



## **Capital Projects (continued)**

### **Impact of Capital Projects on Operating Budget**

Major capital improvements paid for with bond funds and capital reserve funds are budgeted in the Building Fund and Capital Reserve Fund respectively. Additional operating costs incurred as a result of identified improvements typically consist of increased utility, custodial, and maintenance costs, which are budgeted in the General Fund.

#### 2006 Bond Program

Though square footage in the district has increased by approximately 11 percent, schools have not yet been allocated additional custodial staff to manage the additional space due to recent budget rescissions and changes in economic conditions. The Bond Program's purpose was to remodel and renovate existing buildings but not specifically to increase programs. Therefore, there have been no additional staff added that would impact the General Fund as a result of the 2006 Bond Program projects.

With the additional square footage, however, it is anticipated that custodial allocations will be evaluated soon which may result in changes that will impact the General Fund. Should additional custodial allocations be made, they will be calculated using an industry standard of 20,000 square feet of space per custodial FTE. The estimated 500,000 additional square feet of space identified in all phases of the 2006 Bond Program would require approximately 25 additional custodians at a cost of over \$800,000. However, due to budget constraints it is anticipated that the total additional FTE needed will be incrementally increased over the next few budget years.

The increased square footage and the improvements at each building in the district are expected to result in no additional projected costs for maintenance in the near future. However, as a result of these capital improvements the district has begun to realize an impact to the operating budget in the area of energy costs. From 2007-08 when projects began through 2010-11, total energy costs per square foot has increased by 14 percent. Although the district placed great emphasis on building more energy efficient and greener buildings, energy costs per student still indicate an increase of 21 percent, rising from \$161.23/student to \$194.98/student.

#### Capital Reserve

Projects identified in the Capital Reserve Fund will result in a positive impact on the operating budget as these projects primarily replace or repair older and more inefficient equipment or materials with products with higher efficiency ratings or new products that will lead to less need for upkeep. It is expected that the savings in maintenance and utility costs will balance out as a result of increasing utility rates and the transfer of work to continue upkeep on the district facilities and grounds that have increased in size as a result of the 2006 Bond Program.

The Early Childhood Education program outlined in this Fund in the "Financial Section" is a result of a mill levy passed by voters in the district. This program's impact on the General Fund will be covered by collections from the mill levy. As the program grows, the mill levy amount increases covering all costs associated with the program.



## Capital Projects (continued)

### Impact of Capital Projects on Other Funds

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 Educational Facilities 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.

**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 throughout the district, 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 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 purchasing equipment and 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.

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



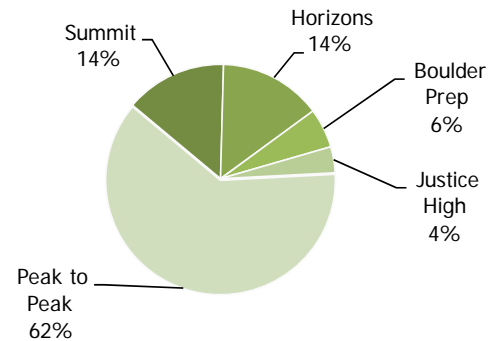
## Charter School Fund

### Summary

The funding for each charter school is based on charter enrollment and contract agreements between the school and BVSD.

There are five charter school component units in BVSD'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.

**Percentage of Total Charter School Fund**



	2011-12 Summit Budget	2011-12 Horizons Budget	2011-12 Boulder Prep Budget	2011-12 Justice High Budget	2011-12 Peak to Peak Budget
BEGINNING BALANCE	\$ 521,984	\$ 614,105	\$ 248,390	\$ 139,620	\$ 2,751,912
REVENUE:					
Transfer from General Fund:	\$ 2,850,594	\$ 2,737,082	\$ 1,067,712	\$ 726,237	\$ 12,165,480
Fundraising Revenue:	10,000	-	-	-	435,000
Athletic Fees	10,000	-	-	-	185,227
Instructional Fees	-	-	-	-	216,000
Misc. Revenue	-	84,000	-	-	1,027,778
CDE Capital Construction:	13,360	12,676	10,000	7,840	113,072
<b>TOTAL REVENUE</b>	<b>\$ 2,883,954</b>	<b>\$ 2,833,758</b>	<b>\$ 1,077,712</b>	<b>\$ 734,077</b>	<b>\$ 14,142,557</b>
<b>TOTAL RESOURCES</b>	<b>\$ 3,405,938</b>	<b>\$ 3,447,863</b>	<b>\$ 1,326,102</b>	<b>\$ 873,697</b>	<b>\$ 16,894,469</b>
TOTAL EXPENDITURES:	\$ 3,307,125	\$ 3,347,808	\$ 1,287,769	\$ 848,477	\$ 14,314,126
EMERGENCY RESERVE	\$ 98,813	\$ 100,055	\$ 38,333	\$ 25,220	\$ 426,032
<b>TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS</b>	<b>\$ 3,405,938</b>	<b>\$ 3,447,863</b>	<b>\$ 1,326,102</b>	<b>\$ 873,697</b>	<b>\$ 14,740,158</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,154,311</b>
PROJECTED ENROLLMENT:	Summit 334.0	Horizons 316.9	Boulder Prep 125.0	Justice High 98.0	Peak to Peak 1,413.4



## Document Summary

This concludes 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 2011-12 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.

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 revenues and expenditures and providing program and staffing summaries.

The **INFORMATIONAL SECTION** includes 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 critical dates, and terms used in the budget document.

The 2011-12 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 2011-12 Revised Adopted Budget is also available in PDF format on our website at: [www.bvsg.org/businessservices](http://www.bvsg.org/businessservices).

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2011, fiscal year-end, which is also available on the district's Business Services Division web page.

## ORGANIZATIONAL SECTION

PROFILE OF THE GOVERNMENT .....	58
BUDGET DECISIONS SHAPED BY GOALS AND FINANCIAL CONSTRAINTS.....	58
PLAN AND ASSESS FOR CONTINUOUS IMPROVEMENT .....	59
BUDGET DEVELOPMENT PROCESS .....	59
DISTRICT VISION, GOALS, AND STRATEGIES .....	61
CONNECTING BUDGETS TO GOALS.....	65
BASIS OF BUDGETING AND ACCOUNTING .....	66
FINANCIAL INFORMATION .....	67
GOVERNING POLICIES .....	68
TYPE AND DESCRIPTION OF FUNDS .....	70
DEFINITION OF ACCOUNT CODE STRUCTURE .....	73
FACILITIES, LAND/BUILDINGS, COMMUNITIES AND GEOGRAPHIC INFORMATION .....	76
OUR SCHOOL DISTRICT .....	81
OUR SCHOOLS .....	115



## **Profile of the Government**

Boulder Valley School District RE-2 (BVSD) is a public school district and body corporate, organized and existing under the School District Organization Act of 1965, Article 30, Title 22, and Colorado Revised Statutes. The district has the authority to determine its own budget, levy taxes or set rates or charges, and issue bonded debt without approval from the state or by another government making BVSD fiscally independent.

It was originally organized in 1860 and was reorganized in 1961 to include numerous smaller districts. The seven member Board of Education elected by the citizens of Boulder, Broomfield, and Gilpin Counties governs the district. Board members serve four-year terms, with four members elected every two years; they are term-limited at two terms.

The district is located near the foothills of the Rocky Mountains approximately twenty miles northwest of Denver. BVSD'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 Oracle Inc., IBM Corporation, Ball Corporation, Level 3 Communications, numerous federal research laboratories, and 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; an Online Education program; 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, and the Special Education program. The district also has five charter schools that comprise the Charter Funds of the Boulder Valley School District for 2011-12: 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 BVSD superintendent is guided by the district's goals and community priorities 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 budget by publishing several documents to explain the 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, BVSD re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. Over time, goals have been changed and modified to face 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 BVSD must operate, from establishing funding levels to setting academic achievement standards. As the district is presented with new budgetary challenges to address, it is continuously modifying and improving its methods of analyzing data to anticipate future challenges. BVSD 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.

## Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. In the Boulder Valley School District, driving forces considered by the board and the superintendent for the 2011-12 Revised Adopted Budget include: a decrease in revenues from the state, an increase in employer contributions to Public Employment Retirement Association (PERA), continuing challenges with the state and local economy, impact of decisions made by the 2011 legislature, cost of negotiated contracts with employee groups, and goals 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.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on September 28 and adopted on October 12, 2010.

Planning Initial projections from outgoing Governor Ritter's Colorado state budget proposal indicated a minimal change to K-12 funding. This would have allowed the superintendent to allocate resources from the 2010 mill levy override to the restoration of school-based budget cuts made for the 2010-11 fiscal year. Unfortunately, a much different state budget was proposed by newly elected Governor Hickenlooper. His proposal included a cut of \$332M to Colorado K-12 funding. This required the override funds to be applied to the mitigation of additional school-based cuts for the 2011-12 fiscal year. Ultimately, the final cut to K-12 funding was about \$229M.

As a result of the additional revenues provided by the 2010 mill levy override, the district was not forced to make budget reductions like many other Colorado school districts. These resources allowed for the mitigation of BVSD's \$9.1M reduction in state funding, as projected by the Colorado Department of Education. This allowed schools and departments to craft budgets with existing resources, and even provided for some improvement in staffing allocations for schools.

Even though the district faced significant state revenue reductions for the 2011-12 fiscal year, funding requests were collected for critical needs that had not been addressed in prior years. This process allowed district staff and the Board of Education to review and evaluate these critical needs during the budget process.

Input Gathering In order to seek a broad range of input from the community, the superintendent focused significant time toward this end. The superintendent conducted 14 budget information/discussion meetings with selected schools from all instructional levels as well as open community meetings in the main geographic areas of the district, including central Boulder (Fairview High School and the South Boulder Public Library), mountain communities (Nederland Elementary School), Broomfield County (Broomfield High School and the Mamie-Doud Public Library in Broomfield), and east county (Louisville Public Library, Lafayette Public Library, and the Fireside Elementary School.) These meetings provided an opportunity for the attendees to listen to a brief presentation by the superintendent on budget issues and engage in a dialogue regarding values and priorities that should be considered when developing BVSD's 2011-12 budget.



## Budget Development Process (continued)

Also, district staff maintains a “BVSD Financial Transparency” section within the district’s website to provide significant amounts of information and feedback about the budget process, district financial information, and links to other data sources with the goal of increasing transparency and understanding regarding all financial aspects of the district. This website aligns with the state statute related to fiscal transparency. Details of the input gathered can be found on the district’s website at [www.bvsd.org](http://www.bvsd.org).

Finally, Board of Education meetings held during April and May 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 takes public comments into consideration during the budget development process. Themes that were heard in the budget input process were used in developing the 2011-12 budget.

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

1. Maintain or improve current class size/staffing ratios
2. School level flexibility with allocations and resources
3. Early notification of staffing information
4. Maintain jobs
5. Do not restore 2010-11 central office budget cuts

**Analysis** A budget worksession was held with the Board of Education on April 12, 2011. The board reviewed the assumptions and projections for 2011-12 and discussed district issues.

**Preliminary Budget** After reviewing the input from the board, the community and staff budget meetings, 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 on April 26, 2011.

**Proposed Budget** The proposed budget includes the continued implementation of the expanded Early Childhood Education program planned with the passage of the 2010 mill levy override, steps and lanes on salary schedules, a 1 percent cost of living adjustment, as well as savings from senior staff turnover. Staffing ratios were improved over the original 2010-11 ratios to the maximum possible with available revenues. Boulder Universal, the district’s new online school has been funded after an initial pilot year of operation. One-time funding is allocated for specific programs and activities. Further details and other budget adjustments are included in the “Budget Adjustment Plan” in the Introductory Section of this document.

**Budget Adoption** After the presentation of the 2011-12 Proposed Budget on May 24, 2011, the Board of Education continued discussions at scheduled board meetings until the adoption of the 2011-12 budget prior to June 30, 2011.

**Budget Revision** The final phase of budget development is the modification of the June adopted budget based on final 2010-11 financial data and updated enrollment information gained during 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 by June 1 and adopted 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.



## 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 climate (organization). The purpose of these goals is to deliver to each of our over 29,000 students the BVSD promise of excellence and equity as they strive to become New Century Graduates. In order to adapt BVSD's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, a comprehensive reorganization of the district's instructional delivery model was begun.

The purpose of this reorganization was to reflect BVSD'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 standards development, state and federal compliance, and professional development delivery. Simultaneously, all intervention services (e.g., Special Education, literacy coaching, Talented and Gifted programs) 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 BVSD employees understand these goals as not simply classroom goals but rather as 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 BVSD graduate; more than 400 people participated in these meetings. The project was named "Visioning the New Century Graduate," and it called on district residents 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](http://bvsd.org/ncg/Documents/visioningfinalreport_wcover.pdf)



The following vision statement was developed as a result of this work:

The 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 BVSD students have a long history of success in academics and school-sponsored activities. Budget decisions are based 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 goals for the five-year period 2007-12, outlined below, are quite different from prior goals set by the district in that they are more streamlined and measurable. As defined by the Tools of Inquiry for Equitable Schools (TIES) process, these goals are SMART goals, which stands 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 improvement over the next five years:

#### CSAP

##### Reading/Writing

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

##### Lectura/Escritura (Spanish Reading/Writing)

- The district weighted index will increase by 2 points each year.

##### Mathematics

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

##### Science

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

#### Graduation Rate

- The 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 scores for students in grade 11 will increase by .2 points each year.

#### Music

- District music assessment scores of students in elementary, middle level, and high school at proficient level or higher will show an increase of 1 point each year.



## **District Vision, Goals and Strategies (continued)**

### **Goals (continued)**

#### ***Achievement Goal (continued)***

##### Social Studies

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

##### Physical Education

- District physical education assessment results of students at proficient level or higher will increase 1 point each year.

##### Visual Arts

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

##### World Languages

- District world language assessment results of students at Level 1 and 2 proficient or higher will increase 2 points each year.
- District world language assessment results of students at 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 shown in CSAP weighted index scores, content area assessment, ACT and graduation rates. 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 an interventionist model. Curricular delivery, adherence to academic standards, standards assessments, and teacher and administrator professional development will continue to be directed by the chief academic officer.

Instructional intervention programs that address specific student learning challenges (e.g., Special Education, English Language Learning, Talented and Gifted programs) will be directed by the chief academic officer. The specific structure of this model was discussed and finalized during the remainder of the 2007-08 school year and was fully defined and put in place during 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 BVSD climate survey. As approved by the board at its September 11, 2007, regular meeting, the BVSD organizational goal for the five year period 2007-2012 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, adults I can talk to, adults help with bullying, 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 BVSD 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 the district's challenge is to identify active, interventionist approaches to student learning that lift the achievement of the significant minority of BVSD students who are underserved. The 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 2011-12 "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 2011-12 Revised Adopted Budget contains base additions, with prior year one-time expenditures removed. One-time expenditures accounted for approximately \$1.9M of the 2010-11 Revised Adopted Budget. New revenues are insufficient to maintain these expenditures. Total budgeted funds are targeted to address the district goals in the following ways:

### 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.

- Advancement via Individual Determination (AVID) Program – provide support and training for middle and high school 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 – ongoing 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 attendance advocate.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean, and healthy environments.
- Positive Behavior Support (PBS) – decision-making frameworks for school staff, parents, students, 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 educating 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 2011-12 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 GAAP. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing of 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 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 BVSD district Policy DBJ. Policy DBJ is derived from C.R.S 22-44-112 that 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.

Enterprise Fund and Fiduciary 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 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 guarantee compliance with all related applicable laws and regulations related to financial 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, 2011, 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 online 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 BVSD's 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 receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements 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, repaying those funds once property tax revenues begin flowing into the district in March. In June 2011, district staff requested authorization from the board to borrow an amount similar to that of 2010-11 from this program for the second half of the 2011-12 fiscal year. All funds will be repaid to the State Treasury by June 30, 2012.



## **Financial Information (continued)**

### **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.

### **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 treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the president of 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.

### **Independent Audit**

State statutes require an annual audit by independent certified public accountants. The accounting firm of Swanhorst & Company LLC was appointed by the Board of Education to perform these audits beginning with the June 30, 2010, fiscal year. The contract was awarded based upon the recommendation of the Audit Committee. This firm has a contract with the district to perform the annual independent audit services through the 2014-15 fiscal year. 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, 2011, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/businessservices/accounting/Pages/default.aspx>.

### **Governing Policies**

The 2011-12 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. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific 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>.



## **Governing Policies (continued)**

**School Board Powers and Responsibilities (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.

**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 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 Uses (DFB)** - 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, the Board of Education 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 non-categorical 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.



## Governing Policies (continued)

**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 which will provide 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.

**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 (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 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-DLA)** - 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 supervisor approval.

**District Properties Disposal Procedures (DN)** - The 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 21 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 out specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions for the purposes described.



## Type and Description of Funds (continued)

**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 Insurance Reserve 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.

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 as a result of the November 1, 2005, election.

17 - Preschool Fund: This fund was established by the successful passage of the 2010 mill levy override. A portion of the funding from the passage of the override is dedicated to the expansion of services offered to children ages three through five years of age.

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 district's 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 for the monies associated with the operation of tuition-based preschool programs, including Colorado Preschool 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.



## Type and Description of Funds (continued)

**Debt Service Fund** is to 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.

**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 that are funded through the sale of assets and transfers from the General Operating Fund.

**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 - Food 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.

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



## 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 comprise 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
- 17 = Preschool 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 = Food 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
- 74 = Pupil Activity 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
- 3XX = Senior
- 4XX = Vocational/Technical
- 5XX = Combination (e.g. K-8, 6-12)
- 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 = Co-curricular Activities

2100-2999 = Support Services

3000-3399 = Non-instructional Services

3400-3999 = Adult Education

4000-9900 = Facilities Acquisition and Construction Services, Other Uses, Reserves

**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

200-207 = Classroom Instruction

210-220 = Instructional Support

231-242 = Other Support

300-371 = Professional Support

380-382 = Computer Technology

400-424 = Paraprofessionals

500-516 = 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

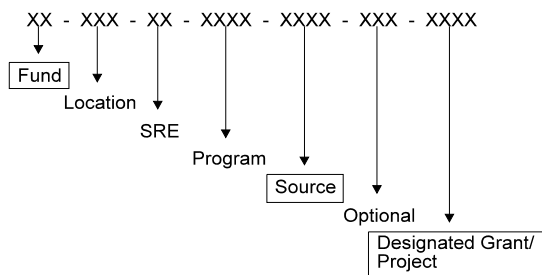
Fund ..... (2 digits)  
Location(required for Charter Schools)(3 digits)  
SRE ..... (2 digits)  
Program ..... (4 digits)  
Source ..... (4 digits)  
Job Classification (n/a) ..... (3 digits)  
Designated Grant/Project ..... (4 digits)

#### Expenditure Dimensions

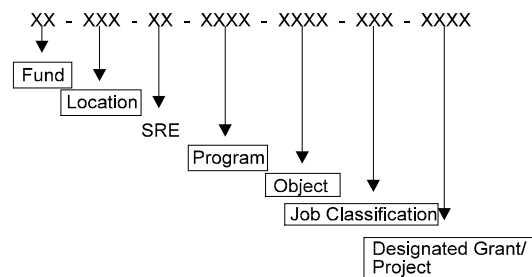
Fund ..... (2 digits)  
Location(required for Charter Schools)(3 digits)  
SRE ..... (2 digits)  
Program ..... (4 digits)  
Object..... (4 digits)  
Job Classification ..... (3 digits)  
Designated Grant/Project ..... (4 digits)

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

1 Online School (Boulder Universal)

55 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)

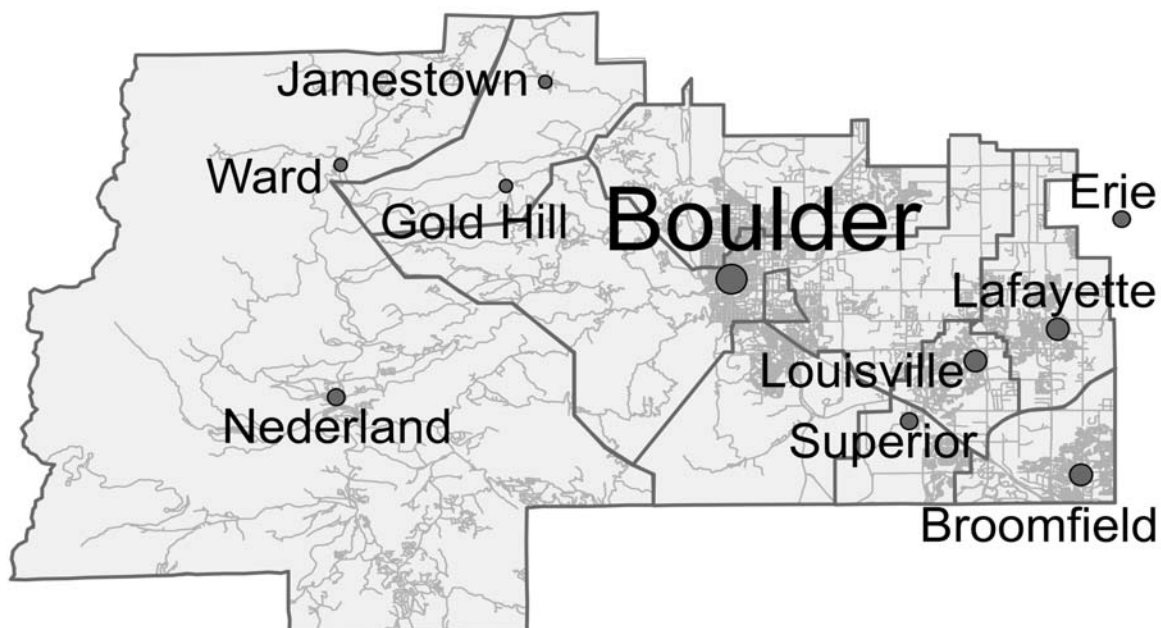
6 Total

### Land/Buildings

The Boulder Valley School District owns almost 800 acres of prime Boulder and Broomfield County property and maintains seven artificial turf athletics fields and 58 buildings spanning over approximately 4.5 million square feet.

### Communities

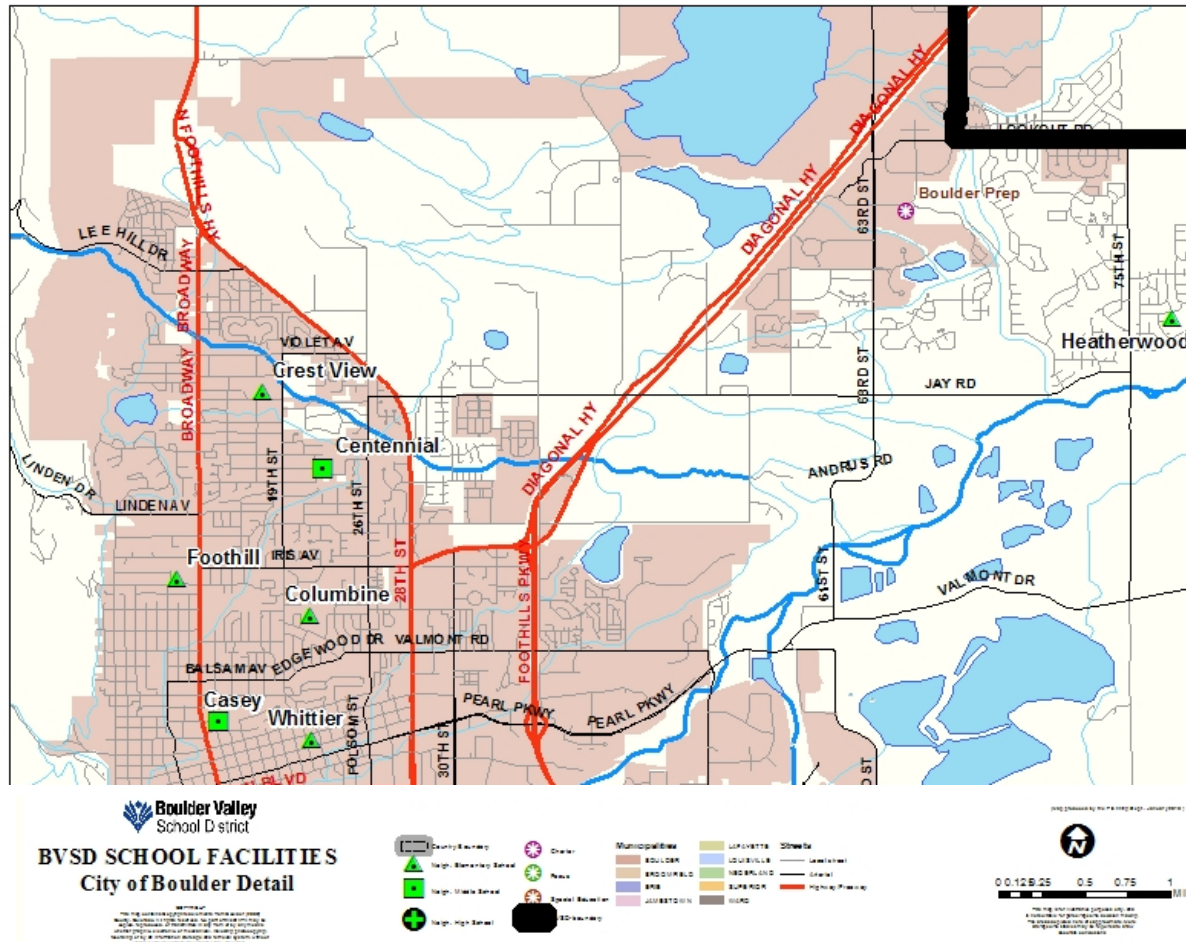
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

### North Boulder County Area

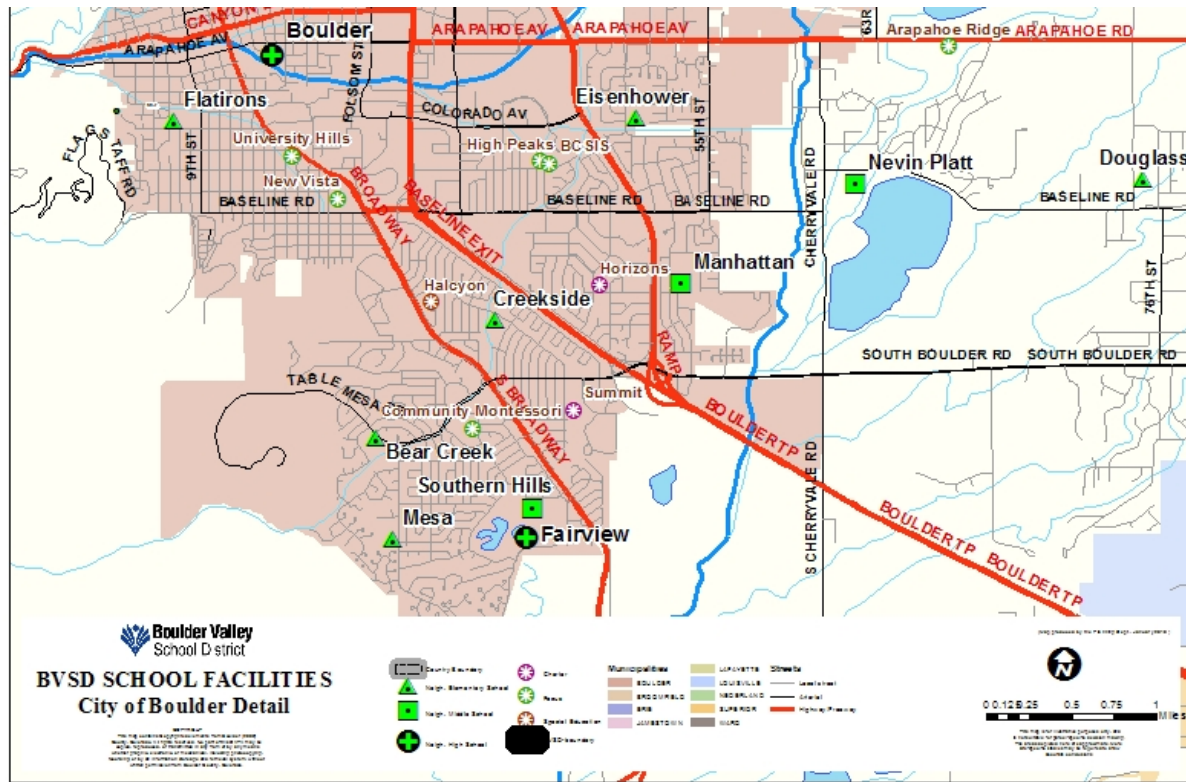


Crest View Elementary  
Centennial Middle  
Foothill Elementary  
Columbine Elementary  
Casey Middle  
Whittier Elementary

Boulder Preparatory High  
Heatherwood Elementary

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

### South Boulder County Area

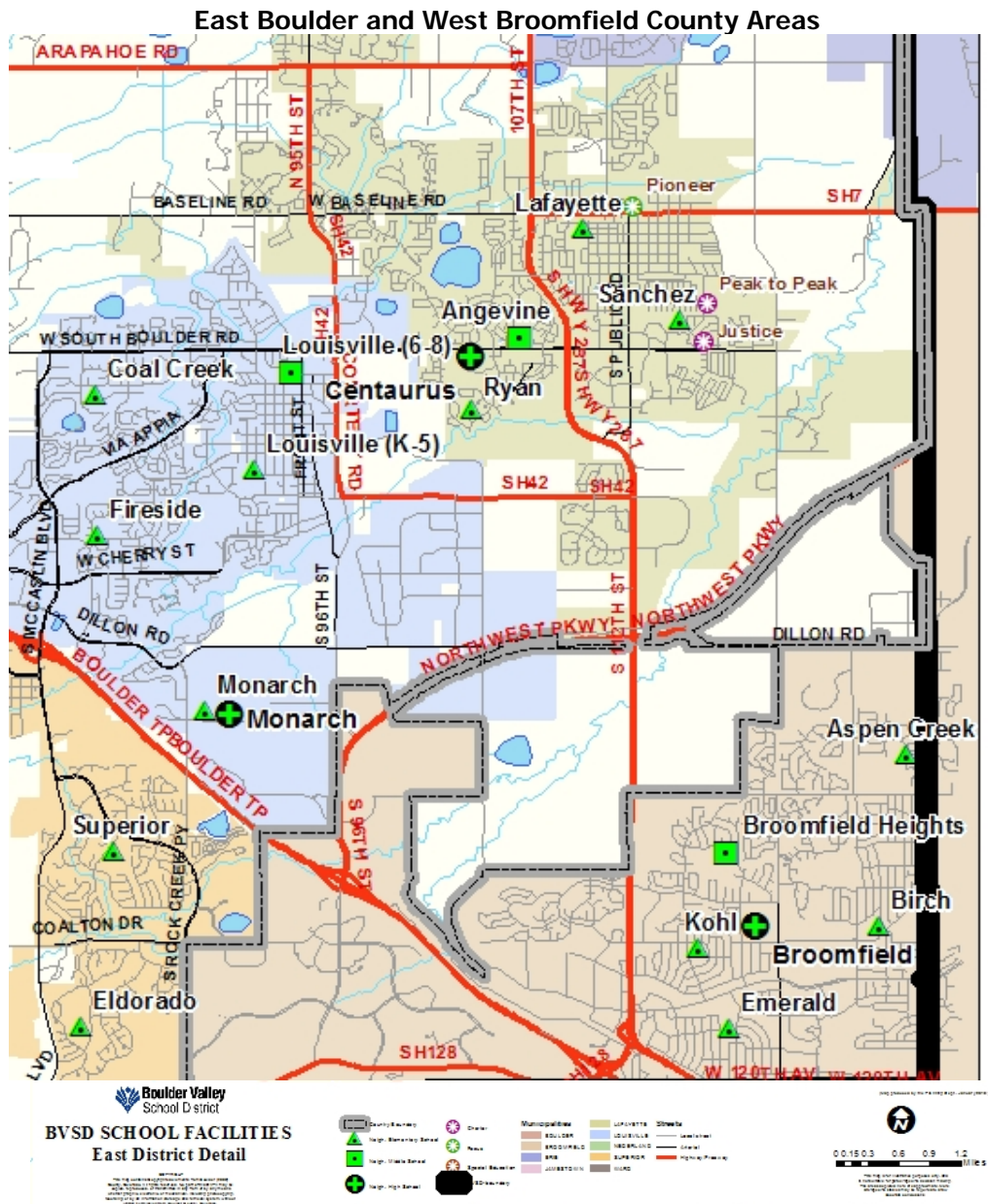


Boulder High  
Flatirons Elementary  
University Hill Elementary  
New Vista High  
Halcyon Middle/Senior  
Creekside Elementary  
Community Montessori  
Summit Middle  
Southern Hills Middle  
Bear Creek Elementary  
Mesa Elementary  
Fairview High

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



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



### Lafayette

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

### Louisville

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

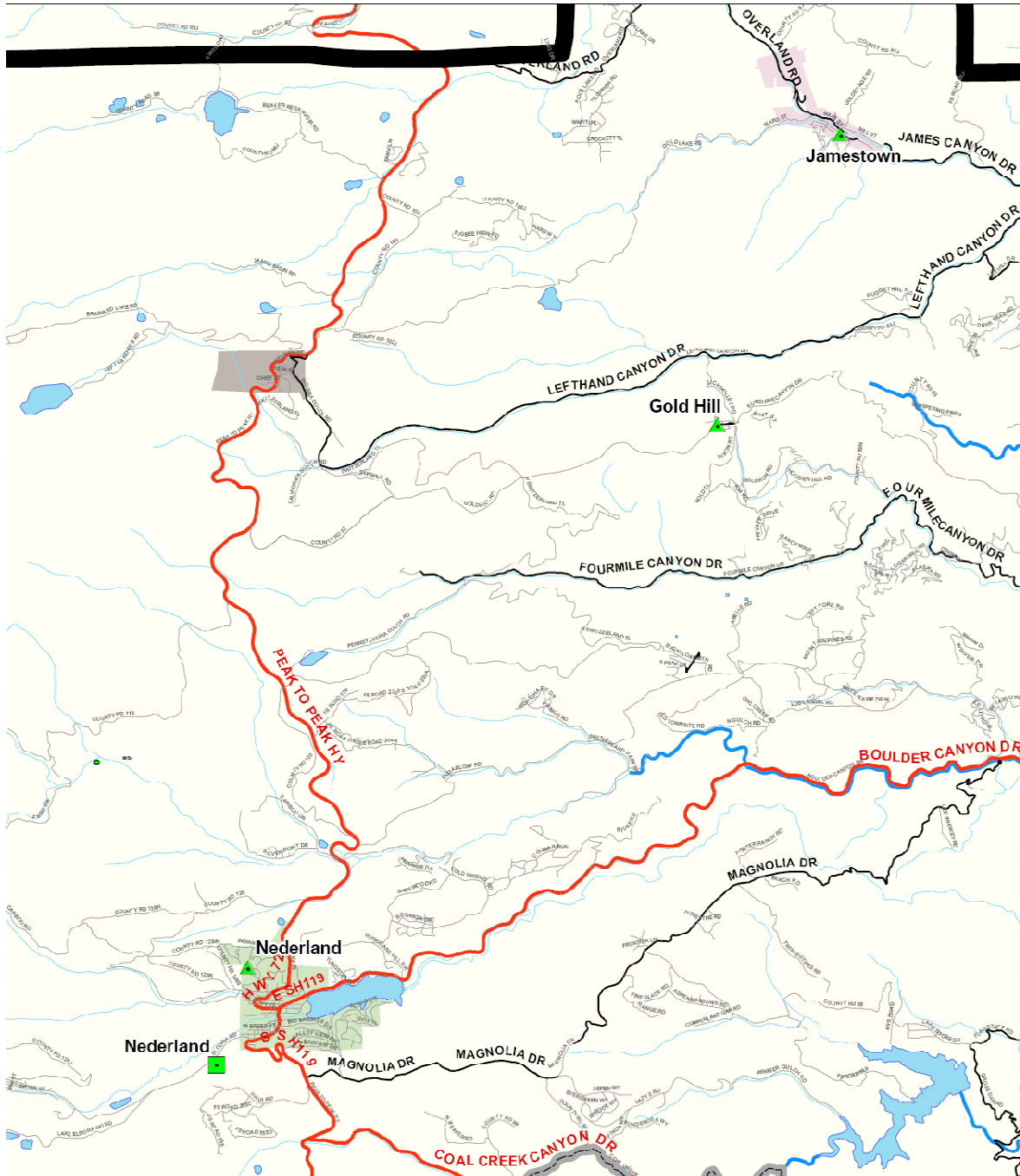
### Broomfield

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

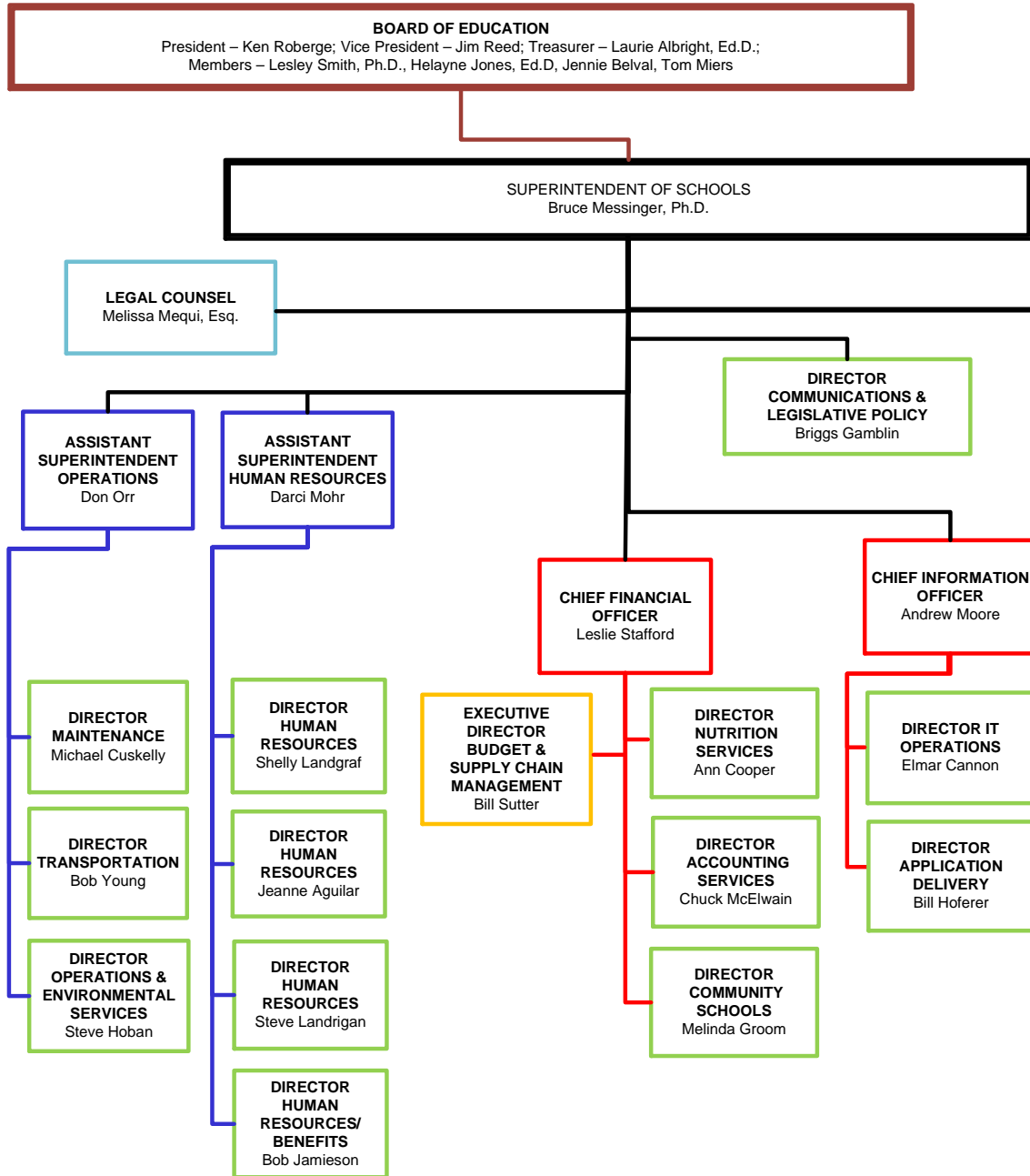
## OUR SCHOOL DISTRICT

DISTRICT ORGANIZATION .....	82
ORGANIZATIONAL STRUCTURE AND OPERATING DEPARTMENTS .....	84
GENERAL ADMINISTRATION.....	84
COMMUNICATIONS DIVISION.....	85
DIVISION OF HUMAN RESOURCES .....	86
DIVISION OF OPERATIONAL SERVICES.....	88
BOND PLANNING, ENGINEERING AND CONSTRUCTION.....	93
INFORMATION TECHNOLOGY DIVISION.....	94
BUSINESS SERVICES DIVISION.....	96
ACADEMIC GENERAL ADMINISTRATION.....	101
DIVISION OF CURRICULUM, ASSESSMENT & INSTRUCTION .....	104
PLANNING AND ASSESSMENT DEPARTMENT.....	106
STUDENT SUCCESS DEPARTMENT.....	108
ELEMENTARY EDUCATION ADMINISTRATION .....	110
SECONDARY EDUCATION ADMINISTRATION.....	112
OUR SCHOOLS .....	115



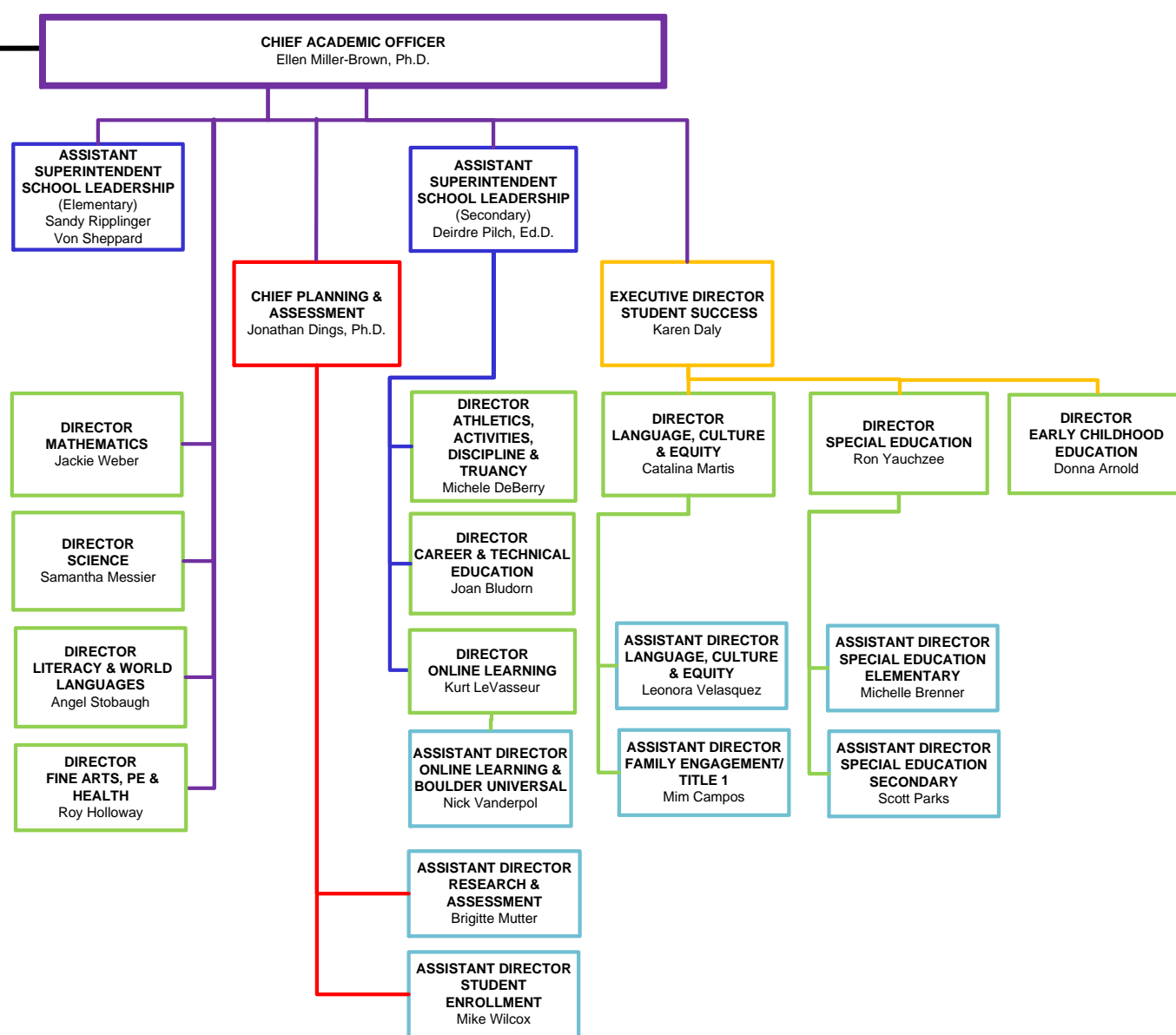
## District Organization

(As of November 8, 2011)





**District Organization** (continued)  
(As of November 8, 2011)





## Organizational Structure and Operating Departments

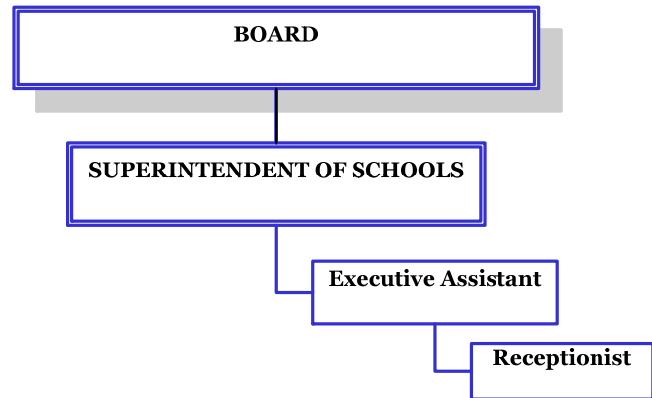
### General Administration

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 outlined.

#### BOARD OF EDUCATION (628)

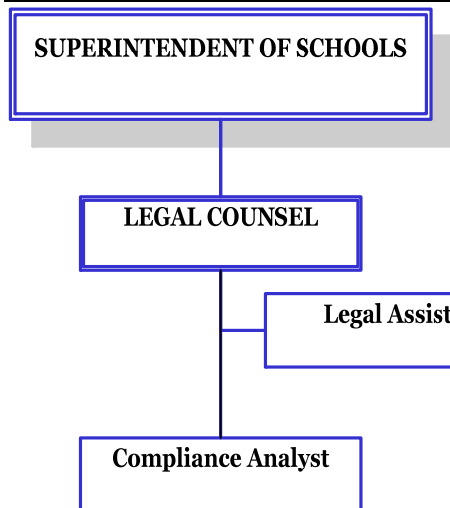
*President:* Ken Roberge

**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:* Bruce Messinger, Ph.D.



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

#### LEGAL COUNSEL (604)

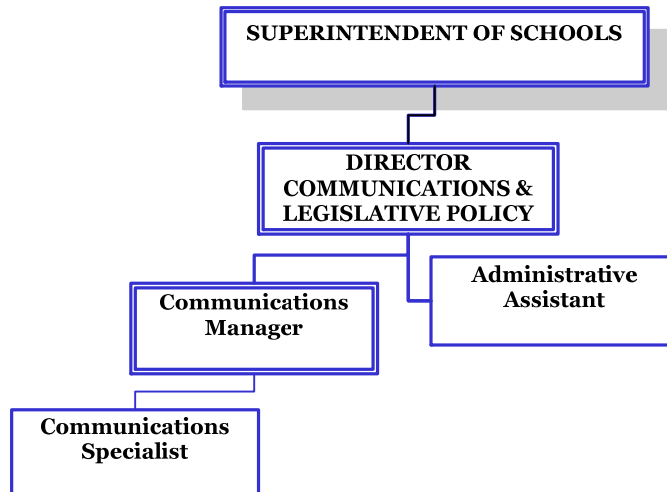
*Legal Counsel:* Melissa Mequi, Esq.

**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:

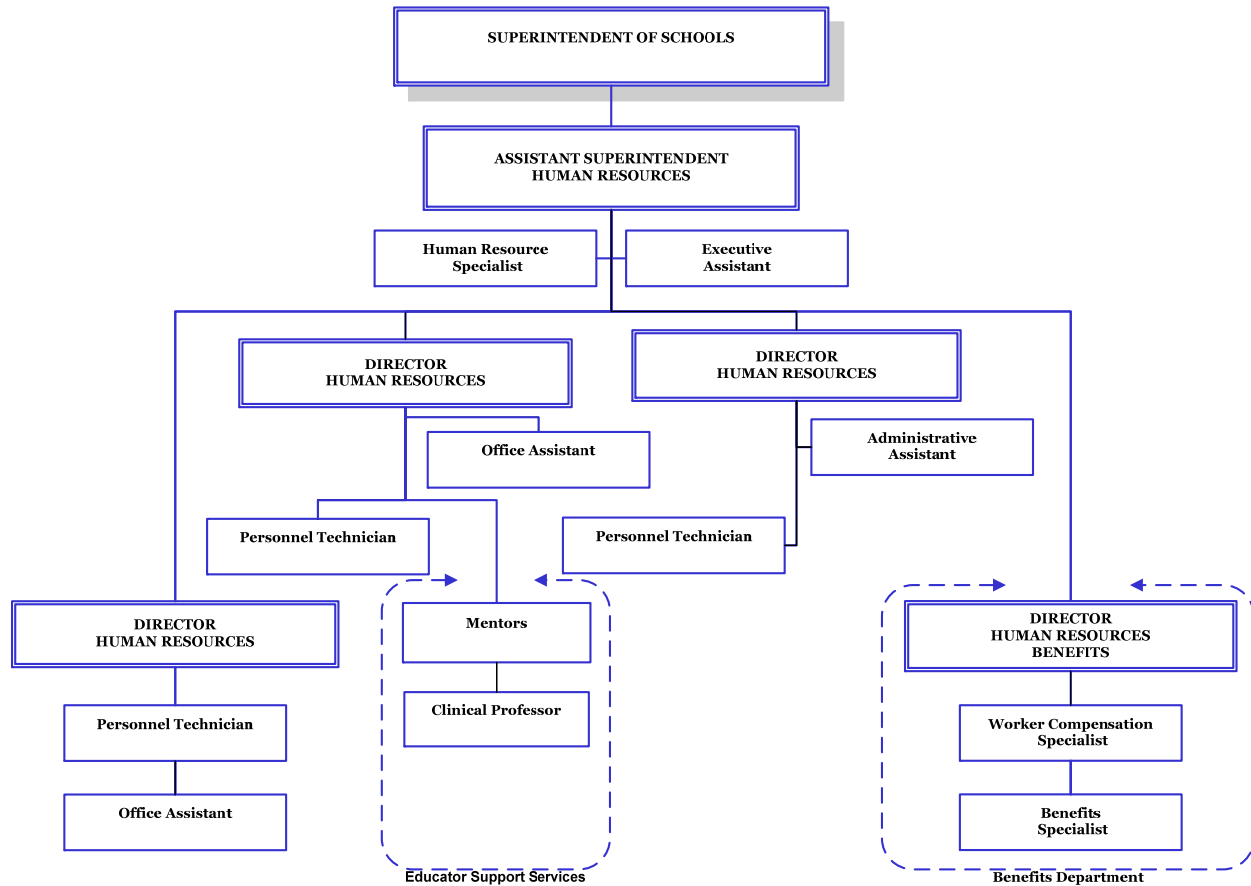
- Keep employees and the public informed about the high quality of BVSD educational programs and student achievements within the context of BVSD's identified academic achievement, equity, climate and operations goals.
- Promote and build relationships with BVSD internal and external stakeholders to create 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 educational cable television station.
- Manage programming content for educational television station as well as videotaping of Board of Education meetings for rebroadcast and posting web stream.
- 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 such as print and broadcast media inquiries, unexpected school emergencies, and open records requests.



## District Organizational Operating Departments (continued)

### Division of Human Resources





## District Organizational Operating Departments (continued)

<b>Division of Human Resources (continued)</b>
--

### **HUMAN RESOURCES (687)**

*Assistant Superintendent of Human Resources: Darci Mohr*

**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**

4,207 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.

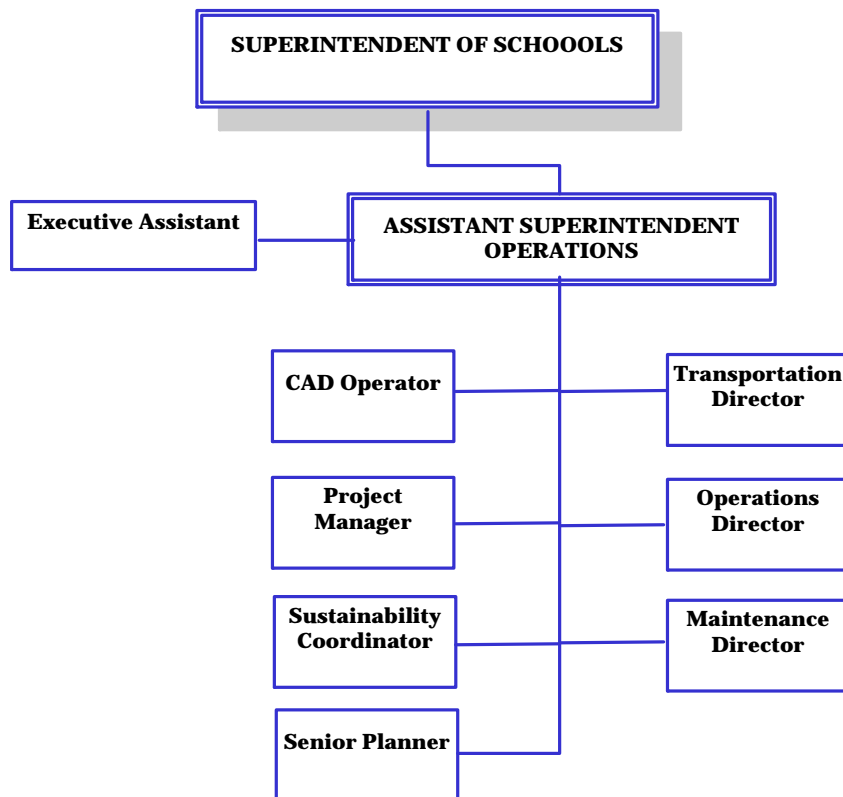
#### **Objectives**

- The district will continue to recruit and retain the number of highly qualified, licensed employees of color from 10.7 percent to 12 percent by the end of the 2011-12 school year. As of the 2010-11 school year, the district employed 11.3 percent teachers of color, 24.6 percent administrators of color, and 19.1 percent all staff of color.
- Human Resources will lead the work in the revision of the licensed evaluation process and practice, and other new policies to align with the new state requirements for educator effectiveness.
- Human Resources will continue to implement the Teacher Support and Induction Program that provides orientation, mentoring and support for new teachers, and ongoing mentoring and intervention support to all teachers in the district.



## District Organizational Operating Departments (continued)

### Division of Operational Services



### OPERATIONS ADMINISTRATION (640)

*Assistant Superintendent of Operations:* Don Orr

**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:

- Implement new service level agreements and automated work order system in Maintenance Services.
- Complete capital projects addressing health and safety issues.
- Dispose of surplus property and negotiate right-of-way acquisitions.
- Complete analysis of existing school security plan district wide and implement district-wide electronic key access.
- Complete benchmark analysis comparing like front-range school districts.

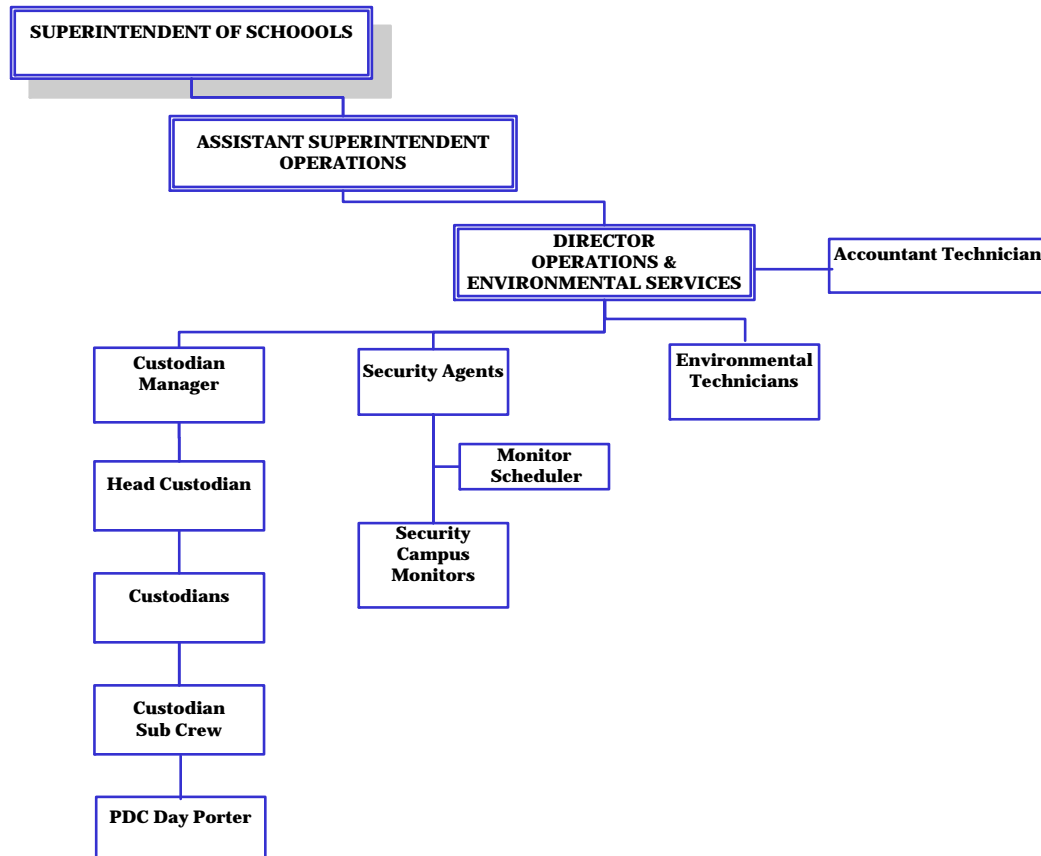
The results will serve as a basis for new security policies, practices, and metrics.



## District Organizational Operating Departments (continued)

### Division of Operational Services (continued)

#### 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 compliance with environmental regulations including the Asbestos Hazardous Emergency Response Act (AHERA), lead-based paint, Radon and; management of crisis planning, crisis response and the Security Department.

#### EDUCATION CENTER BUILDING (971)

*Department Head:* Steve Hoban

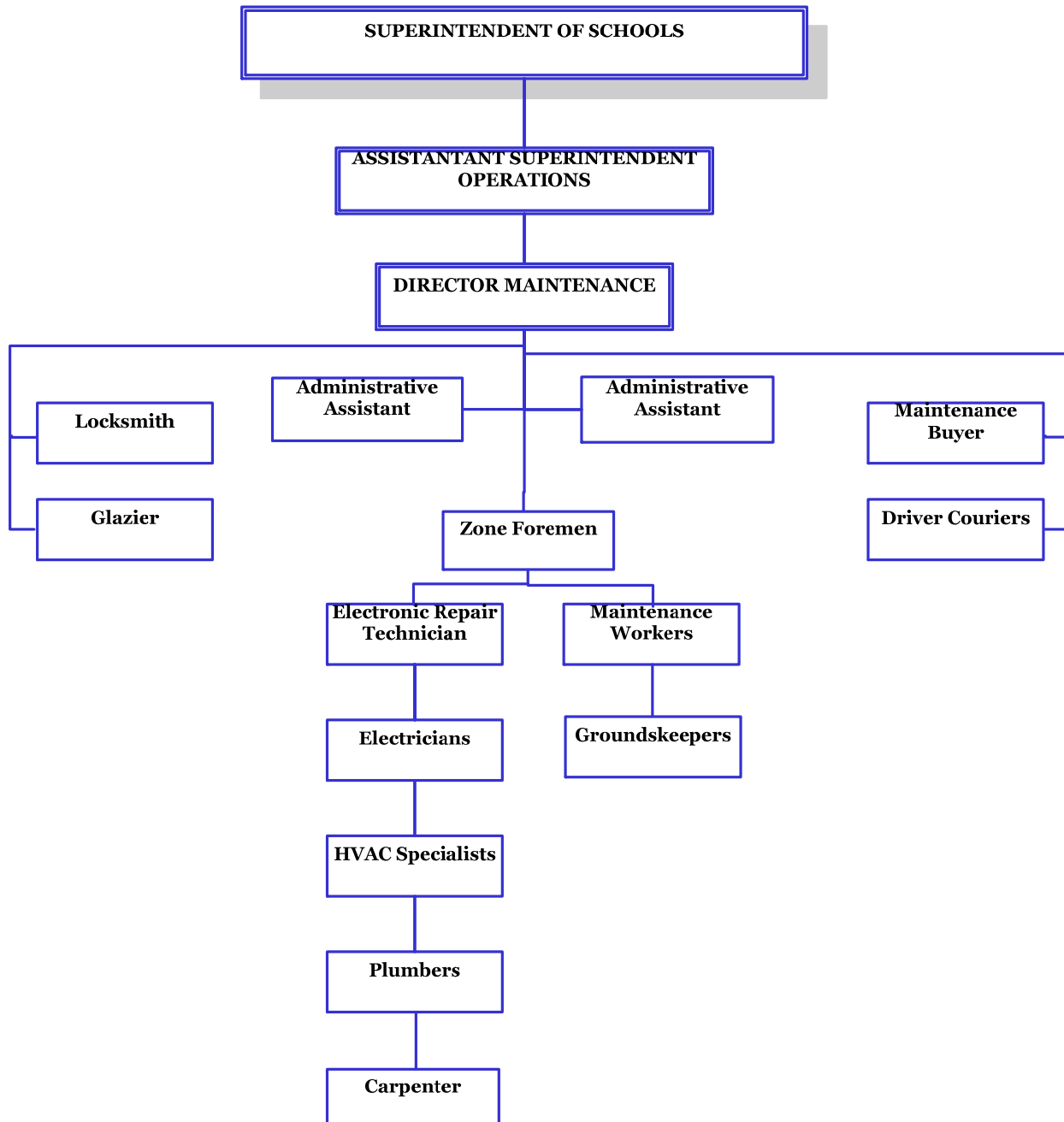
**Purpose:** This cost center reflects expenditures for utilities and custodial services at the district's central administration building.



## District Organizational Operating Departments (continued)

### Division of Operational Services (continued)

#### MAINTENANCE (642)





## District Organizational Operating Departments (continued)

<b>Division of Operational Services</b> (continued)
---

### **MAINTENANCE** (642) continued

*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, as well as providing support for bond projects. The Energy Management Program and Automated Building Control Systems are also under the direction of the department.

#### **Indicators of Demand:**

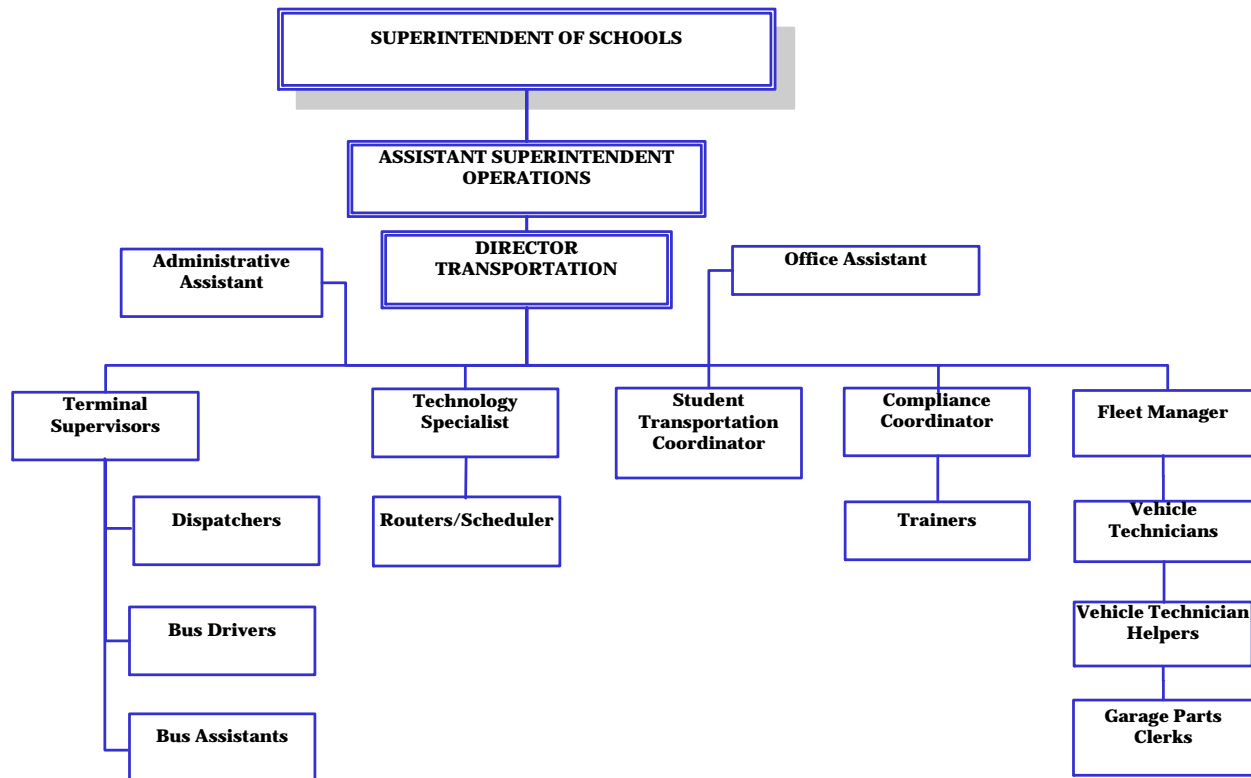
- Work requests generated by building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.5 million square feet of BVSD facilities and 790 acres of grounds at 56 sites.



## 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 Transportation Department repairs and maintains a fleet of over 250 student transportation vehicles, over 150 other district support vehicles, and all motorized grounds and maintenance equipment.

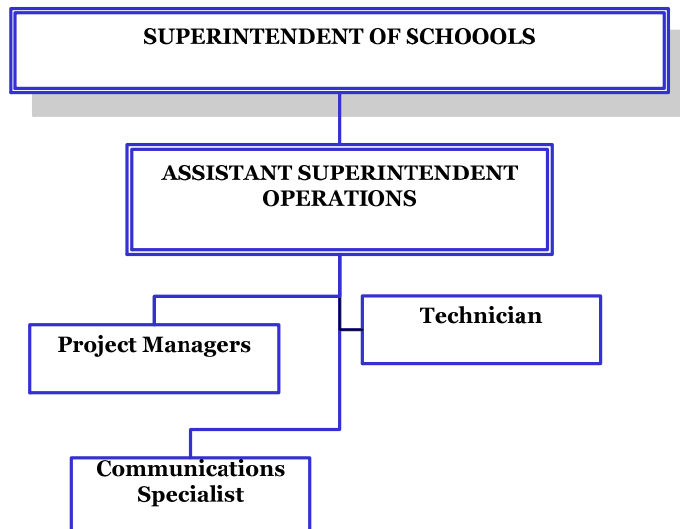


Indicators of Demand:	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated 2011-12
Student Rides Scheduled per day:	16,553	16,906	18,313	18,000
Total Student Transportation Miles:	2,352,886	2,540,407	2,504,959	2,500,000
Trips and Other Activities:	6,795	4,970	4,284	4,500
Total Activity trip Miles:	291,252	224,888	185,288	200,000
Sites Served:	64	70	70	70



## District Organizational Operating Departments (continued)

### 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.

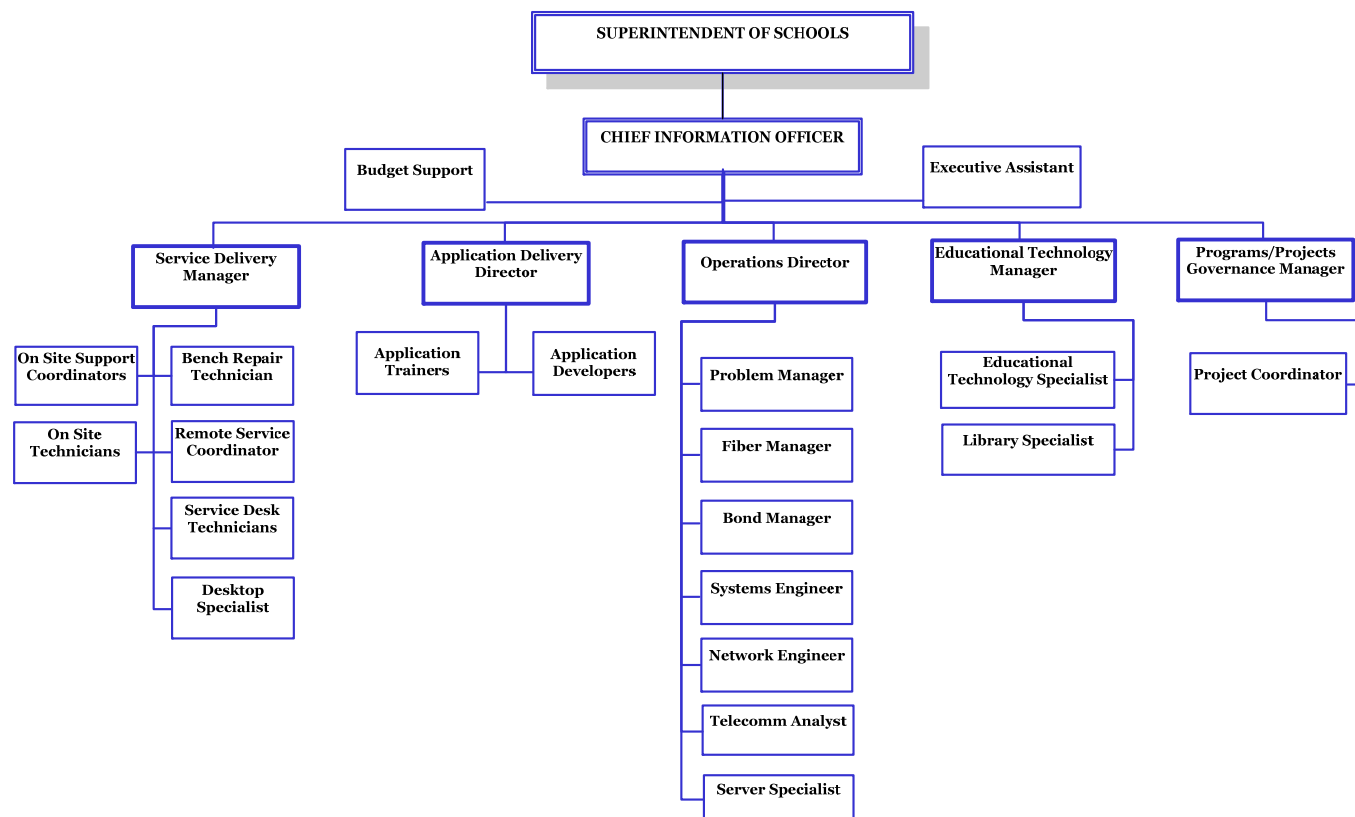
#### Goals:

- 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:* Andrew Moore

**Purpose:** Provides services and support to schools and departments within the district for enterprise computer applications, desktop technology, data communications, educational 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, and transportation bus scheduling.
- Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing.
- District-wide data communications, networking (wireless/wired), e-mail, calendar, internet access, and internet services (parent communications, web communications, servers).
- Educational technology for classroom and lab use of technology in the curriculum, curriculum and technical planning, and all library systems (manual and automated).
- Technical support, user support, maintenance and repair of all district computers, printers, peripherals, and networks. (Approximately 10,000 computers, 1800 printers, 1500 projectors, 4500 phones, 100 miles of fiber, 25 TBs of data, 300 servers.)
- Community liaison for technology, donations, grants and partnerships.



## District Organizational Operating Departments (continued)

<b>Information Technology Division (continued)</b>
--

### TELECOMMUNICATIONS (793)

*Chief Information Officer: Andrew Moore*

---

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

#### Goals for the Information Technology Division:

- Implementation and upgrade of the Lawson finance, HR, and payroll system in the cloud.
- Implementation of the new wireless infrastructure at Monarch High to support the one for one initiative.
- Implementation of a new Integrated Library System (ILS).
- Initiated the Window 7 upgrade effort with 25 percent of the systems completed this year.
- Implementation of the School Messenger to improve parent and staff communications.
- Upgrade of the entire SharePoint environment that will bring stability and new features to our BVSD.org web infrastructure and allow BVSD to implement work flows and document management.
- Transition to the Google collaborative environment, including email, calendar, instant messaging, and blogging services to the cloud.
- Upgrade the board room technology to replace a failing SD system with a new HD supported system.
- Support the STREAM pilot that is building upon the iPad summer school science curriculum pilot that launched the usage of iPads in the classroom.
- 2012 Planned Projects:
  - Business Intelligence Ecosystem - requirements and planning for a student/staff data metrics and analytics system.
  - Web Communications Ecosystem – Expand support of school and district web support to enhance our communication ability.
  - Implementation of a preschool data system.
  - Transition BVSD away from 1,800 individual high cost work group printers to multi-function printers saving energy, toner, and support costs.
  - Implementation of personnel selection tools for HR recruiting.
  - Develop and implement actionable Business Continuity and Disaster Recovery Plans.
  - Implementation of a new state sponsored IEP system.
  - Develop plans to transition to a paperless environment for HR.



## District Organizational Operating Departments (continued)

### Business Services Division

*Chief Financial Officer:* Leslie Stafford

The Business Services Division's budget provides funds for the chief financial officer's area of leadership for the following departments: Accounting Services, Budget and Supply Chain Management, Procurement, Materials Management, Community Schools, and Food Services.

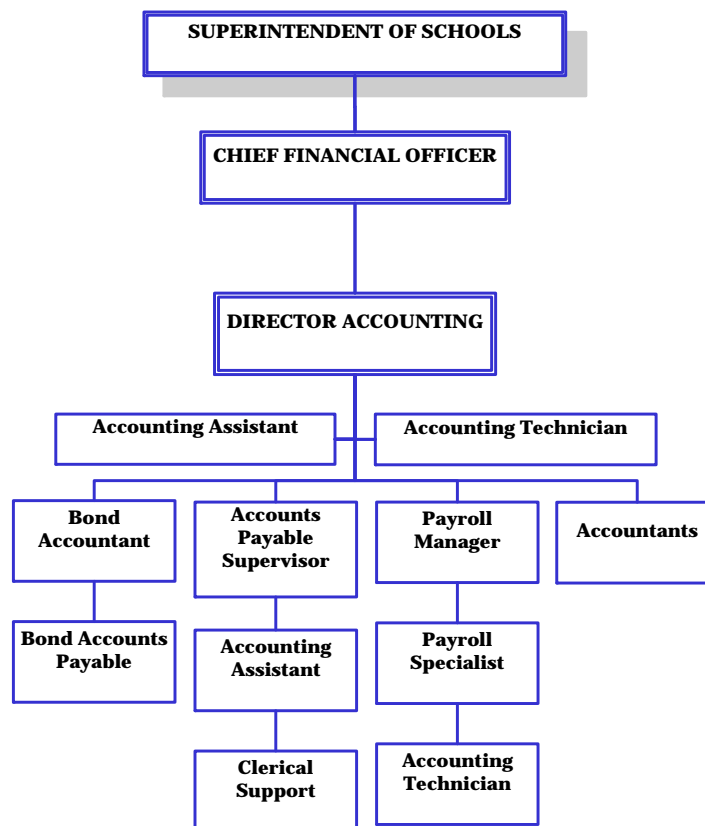
#### ACCOUNTING SERVICES (690)

*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 and liability insurance, and payroll.

**Goals:**

- Accounting Services staff will work with schools to improve efficiencies in their accounting functions through school site meetings.
- 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:

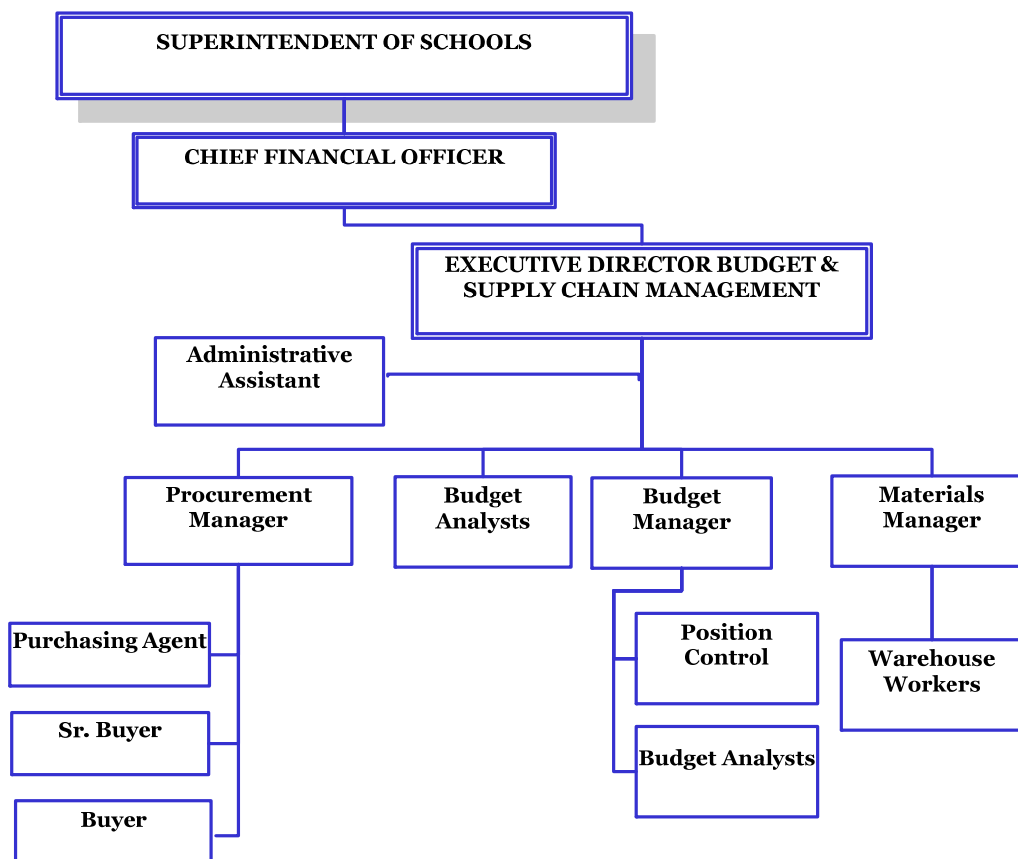
Actual 2009-10	Actual 2010-11	Estimated 2011-12
62,126	59,868	60,950
15,630	13,701	12,644
82,298	67,515	59,844



## District Organizational Operating Departments (continued)

### Business Services Division (continued)

#### 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:	2009-10 Actual	2010-11 Actual	2011-12 Estimated
Total Expenditures	\$414,968,810	\$ 403,609,264	\$ 423,934,238
Number of Funds	20	21	21



## District Organizational Operating Departments (continued)

### Business Services Division (continued)

#### BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

##### PROCUREMENT (695)

*Department Head:* Becky Zidan

**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:

- Schools and department staff continue to seek buying assistance to maximize the purchasing power of declining resources. The purchasing staff and website are utilized by the schools and departments as a resource for price agreements and discounts. Requests by departments for competitive solicitations continue to increase, especially for complex and time-consuming RFP processes, all with the goal of finding the most cost-effective solution. The facilitation of contracts for discounts, competitive solicitations, and cooperative bidding with other school districts has enabled this department to obtain substantial savings for the district. Procurement card purchases during the school year average 3,000 transactions per month, totaling approximately \$465,000 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 2012, the Procurement Department will expand the procurement card program utilization, increasing transactions by over 11 percent to 3,200 per month, totaling approximately \$465,000. This will result in an increase in procurement efficiencies by reducing the use of petty cash, pay directs, and payment of sales tax.

##### MATERIALS MANAGEMENT (791)

*Department Head:* Matt Stewart

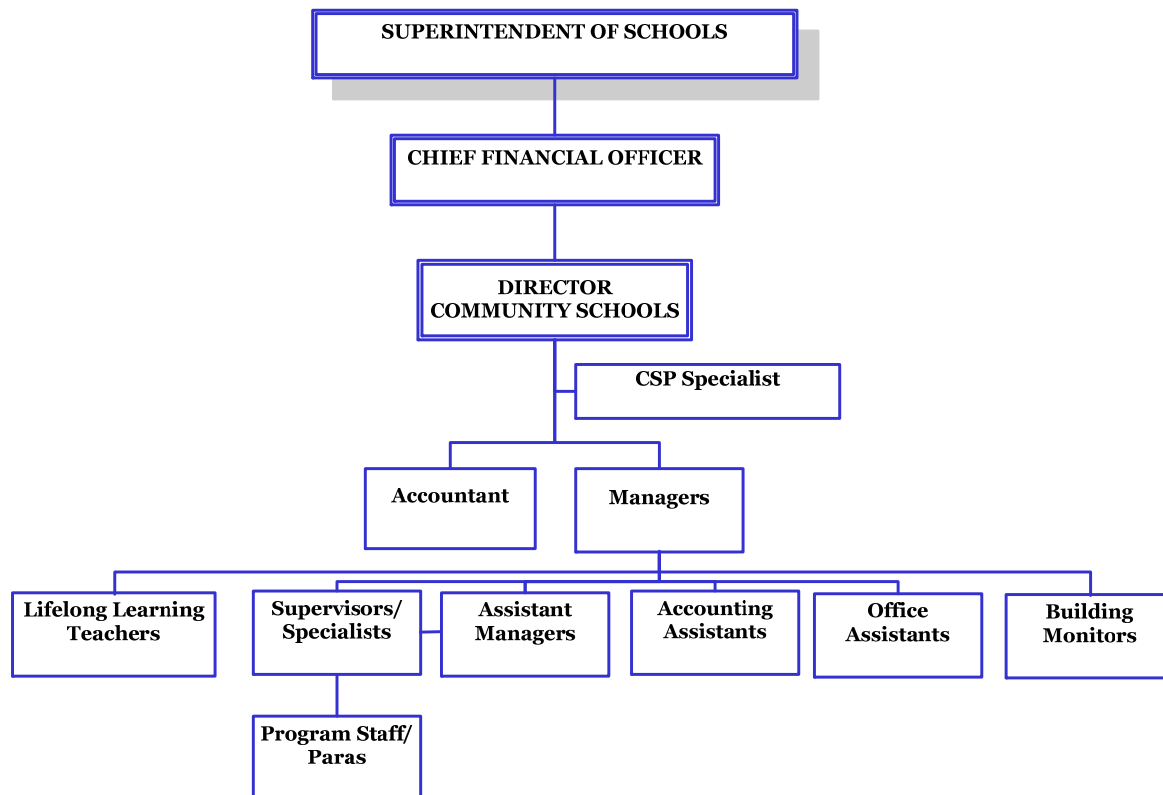
**Purpose:** Materials Management provides centralized receiving and distribution of supplies, materials, mail, furniture, equipment, and food for the Boulder Valley School District. Staff workloads have increased due to annual 3A computer deployments.

	2009-10	2010-11	2011-12
<b>Indicators of Demand:</b>	Actual	Actual	Estimated
School Supply Requisitions:	11,200	11,000	11,000
Emergency School Supply Requisitions:	394	-	-
Maintenance Requisitions:	950	975	975
Value of Warehouse Inventory:	\$384,785	\$417,007	\$400,000
Value of Food Inventory:	\$190,373	-	-
-Work Order Hours:	11,500	11,000	11,000



## District Organizational Operating Departments (continued)

### Business Services Division (continued)



### COMMUNITY SCHOOLS (652)

*Department Head:* Melinda Moquin-Gomez, Ph. D.

**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 (SAC), Kindergarten Enrichment, Facility Use, Lifelong Learning (LLL), and Community Connections: A Student Resource Guide.

#### Indicators of Demand:

385+ employees; 1,000+ Kindergarten Enrichment students, 100+ employees in the schools; 650+ School Age Care students, 70+ employees in the schools; 4,000+ community members taking Lifelong Learning classes per quarter, 175 LLL teachers; 1,000 clients in the Facility Use program serving thousands of community members, averaging 60 rental events per day per school year, 25 building monitors; 100+ community members who advertise in Community Connections: A Student Resource Guide.



## District Organizational Operating Departments (continued)

### Business Services Division (continued)



#### FOOD SERVICES (741)

*Department Head:* Ann Cooper

**Purpose:** The Food 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 Food Services Fund is an enterprise fund primarily dependent on revenue from 170 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

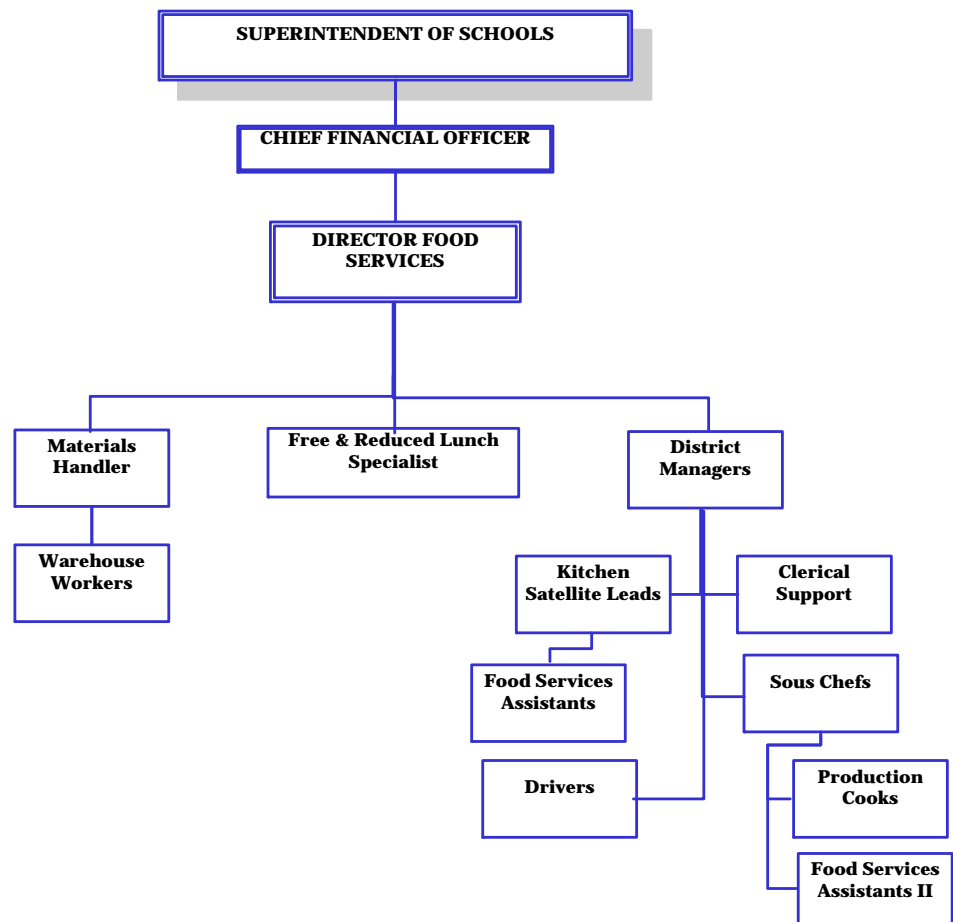
revenues support the cost of labor and benefits for 170 food service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

#### Indicators of Demand:

- The Food Services program serves approximately 11,000 meals daily, including 7,200+ full lunches and 2,000+ breakfasts.
- The Food Services program produces food at 3 Regional kitchens, which serve 48 schools and four Head Start Programs.
- The Food Services program provides after-school snacks at 43 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 continue to evolve and evaluate production kitchen preparation and delivery service model.





## District Organizational Operating Departments (continued)

### Academic General Administration

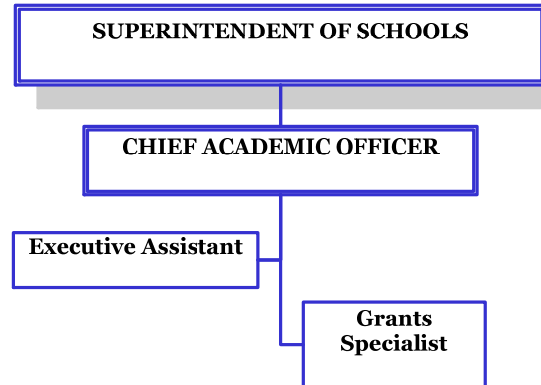
#### CHIEF ACADEMIC OFFICER (603)

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

**Purpose:** This budget provides for the office of the CAO who supports BVSD schools and educational programs.

**Goals:** To ensure that the goals of the Board of Education are realized:

- **Achievement Goal:** Increase student achievement in all content areas through curriculum and instruction that is rigorous and relevant.
- **Equity Goal:** Narrow the achievement gap in all content areas for English Language Learners, identified Special Education students, students receiving meal assistance and Latino students whose home language is English.
- **Climate Goal:** Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals.



#### OFFICE OF GRANTS & COMMUNITY PARTNERSHIPS (670)

*Department Head:* Bee Valacek

**Purpose:** Manages grant and other fundraising 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)

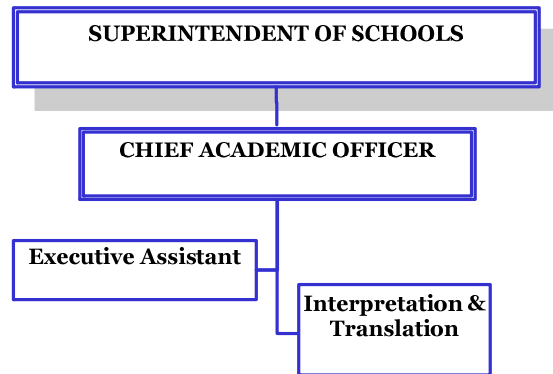
### Academic General Administration (continued)

#### DISTRICT-WIDE EQUITY WORK (635)

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

**Purpose:** Included in the Chief Academic Officer's responsibilities is the oversight of the district's equity initiatives to ensure the district motto—Excellence and Equity—is realized for every student and his/her family.

**Indicators of Demand:** BVSD has persistent opportunity and achievement gaps as is shown through enrollment patterns in advanced coursework, CSAP scores, graduation rates, dropout rates and more. To address those issues and more, Equity Initiatives have been created over the years: Boulder Valley Safe Schools Coalition, community liaisons, DLT planning, equity administrator cohort, Equity Advisory Committee, equity initiatives oversight, Equity Teacher Cohort, Family Engagement, American Indian initiatives, oversight of and professional development for counselors, Positive Behavior Support, Parent Engagement Network, school climate liaisons and equity administrator, Student Accountability Advisory Committee, student and family discrimination complaint officer, youth leadership conferences. Staff, students, parents, and community members are engaged in the initiatives in an attempt to eliminate the gaps for every student.



#### OFFICE OF INTERPRETATION AND TRANSLATION

*Department Head:* Adriana Hodges

**Indicators of Demand:** Over 71 languages are spoken by families in our district; 9.1 percent of those families require oral interpretation or written translation in order to comprehend and become engaged in the educational system and their student's progress. The coordinator of interpretation and translation is employed to coordinate and often provide all district and school requests for interpretation and translation.



## District Organizational Operating Departments (continued)

### Academic General Administration (continued)

#### HEALTH SERVICES (698)

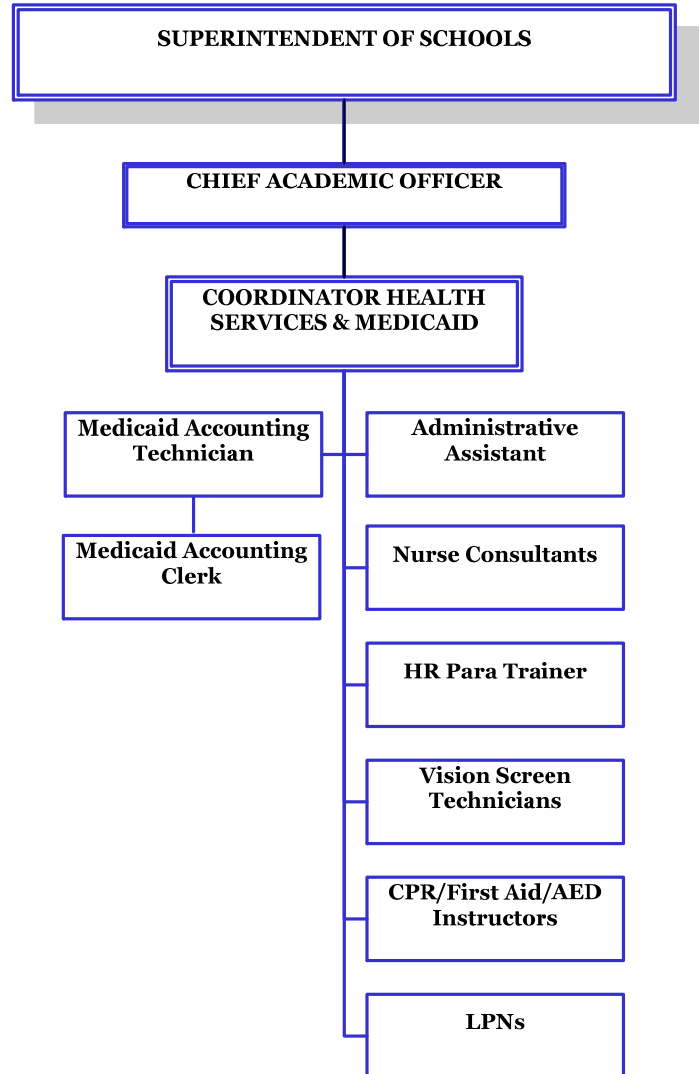
*Department Head:* Susan Rowley, RN, MS, CPNP

**Purpose:** Health Services administers the student health program and district medical emergency response system (Emergency Response Teams); 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 provided to all BVSD students as indicated including:

Service Provided	Students Served in 2010-2011
Vision screening	17,916
Dental Screening	401
Health room Visits	87,867
Administered Medication (daily)	165
Individual Healthcare Plans	841
Identified Health Conditions	5,961
SPED Health Reports	334
504 health care plans	176
Resource Nurse Case Mgmt	46

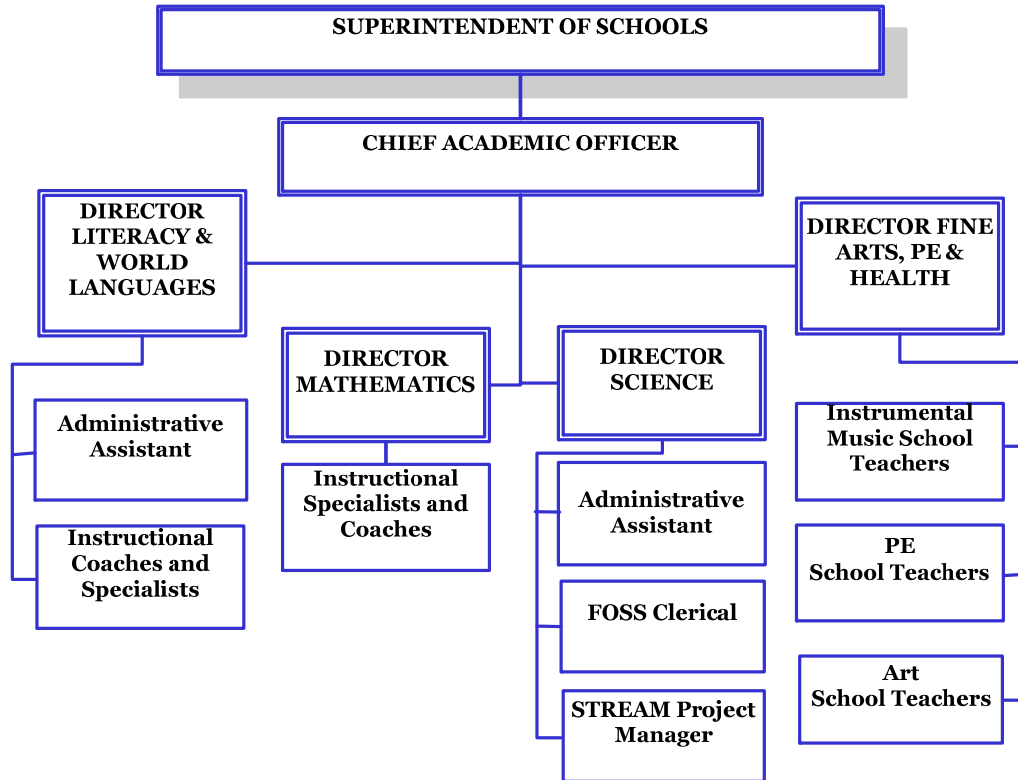
**Goals:** Empowering all students to access educational opportunities by reducing health barriers. "Healthy kids are better learners," is our motto.





## District Organizational Operating Departments (continued)

### Division of Curriculum, Assessment & Instruction





## District Organizational Operating Departments (continued)

### Division of Curriculum, Assessment & Instruction (continued)

#### **CURRICULUM, ASSESSMENT & INSTRUCTION**

**Literacy (634), Mathematics (636), Science (637), Art & Music (631/632), Health & PE (633/630), Social Studies (638), World Languages (639)**

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

**Purpose:** Curriculum, Assessment & Instruction provides leadership, direction, and support for:

- Curriculum - reviewing, revising, and implementing the district's K-12 curriculum
- Teacher professional development - coordinating professional learning opportunities for certified staff
- Fine Arts, PE and Health – implementing the district's K-12 Fine Arts, PE and Health programs
- 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
- Social Studies – implementing the district's social studies 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:**

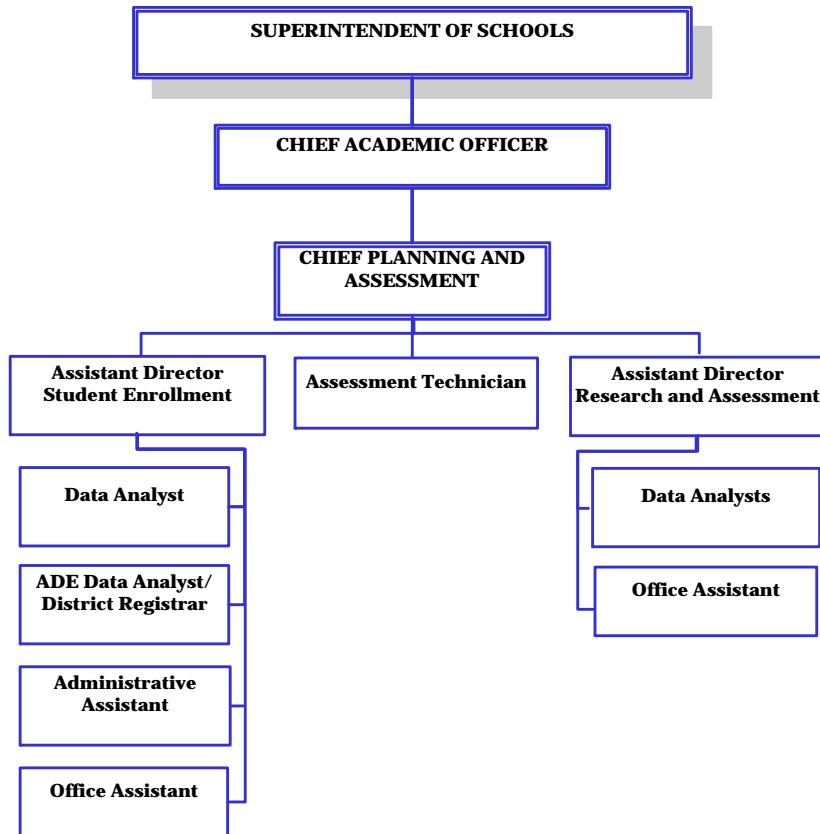
- Implement a system that will provide time during the school day on a regular basis for teachers to achieve TIES goals.
- Revise curriculum for each content area that is aligned to state standards and:
  - Ensures a personally relevant, culturally-responsive curriculum.
  - Includes an assessment continuum to monitor, intervene and extend learning to on-grade- level or above.
- Clearly articulate and implement a system of assessments and 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.

**Indicators of Demand:** Over 29,000 students and their 1,800 teachers need a system-wide curriculum that directs what students should know and be able to do based on national and state standards. National and state required assessments are coordinated out of this office as is the ongoing professional development required for the instructional use of the data from these assessments.



## District Organizational Operating Departments (continued)

### 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 District Improvement 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 data. The department conducts open enrollment and an online student enrollment process.

#### Goals:

- Provide leadership and service in the use of data to maximize student learning and achievement.
- Foster community collaboration and develop partnerships that promote district priorities and student achievement.
- Provide leadership and service in the use of data to promote understanding and to reduce discrepancies in achievement between groups of students.
- Provide service in evaluation of staff attitude and professional development to support hiring and retaining a high-quality, committed staff.
- Provide service toward managing assets responsibly by evaluating the utilization of district resources to enhance student achievement.
- Implement a planning and assessment process for continuous improvement.

#### Indicators of Demand:

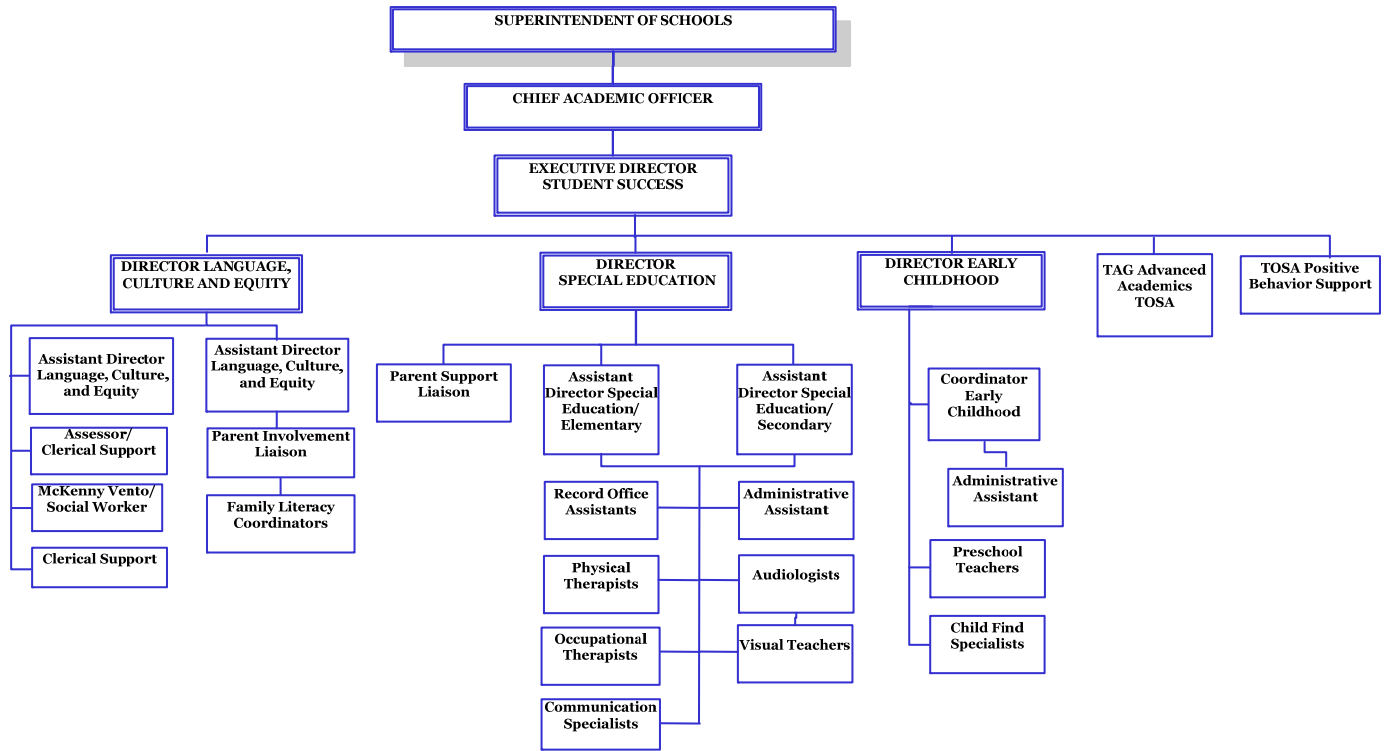
- Improvement planning data needs from schools, central administration, and board; state and federal accountability testing and reporting; state law related to open enrollment; research, planning, and evaluation needs of the district involving design, data collection and analysis; and interpretation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





## District Organizational Operating Departments (continued)

### Student Success Department





## District Organizational Operating Departments (continued)

### Student Success Department (continued)

#### STUDENT SUCCESS (613)

*Executive Director of Student Success:* Karen Daly

**Purpose:** The Student Success Department 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, Special Education students, and all students who are underperforming in the 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:**

- The goals of this department are: 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:* Ron Yauchzee

**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.

#### LANGUAGE, CULTURE & EQUITY (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 Language, Culture, and Equity are primarily dedicated to the provision of instructional and support services for English Language Learners.

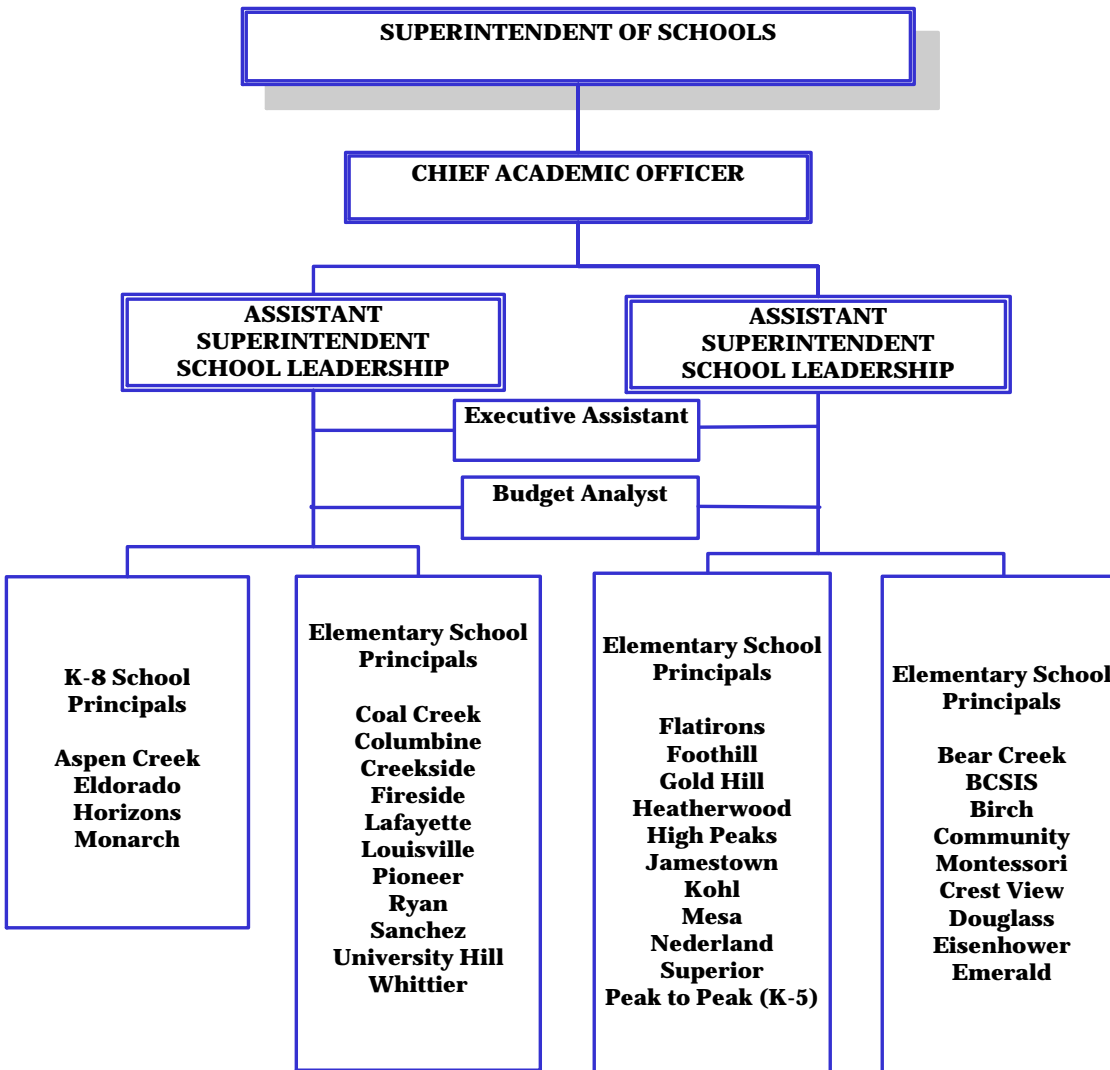
**Indicators of Demand:**

- Approximately 2,400 second language students are not yet fully English proficient.



## District Organizational Operating Departments (continued)

### 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:

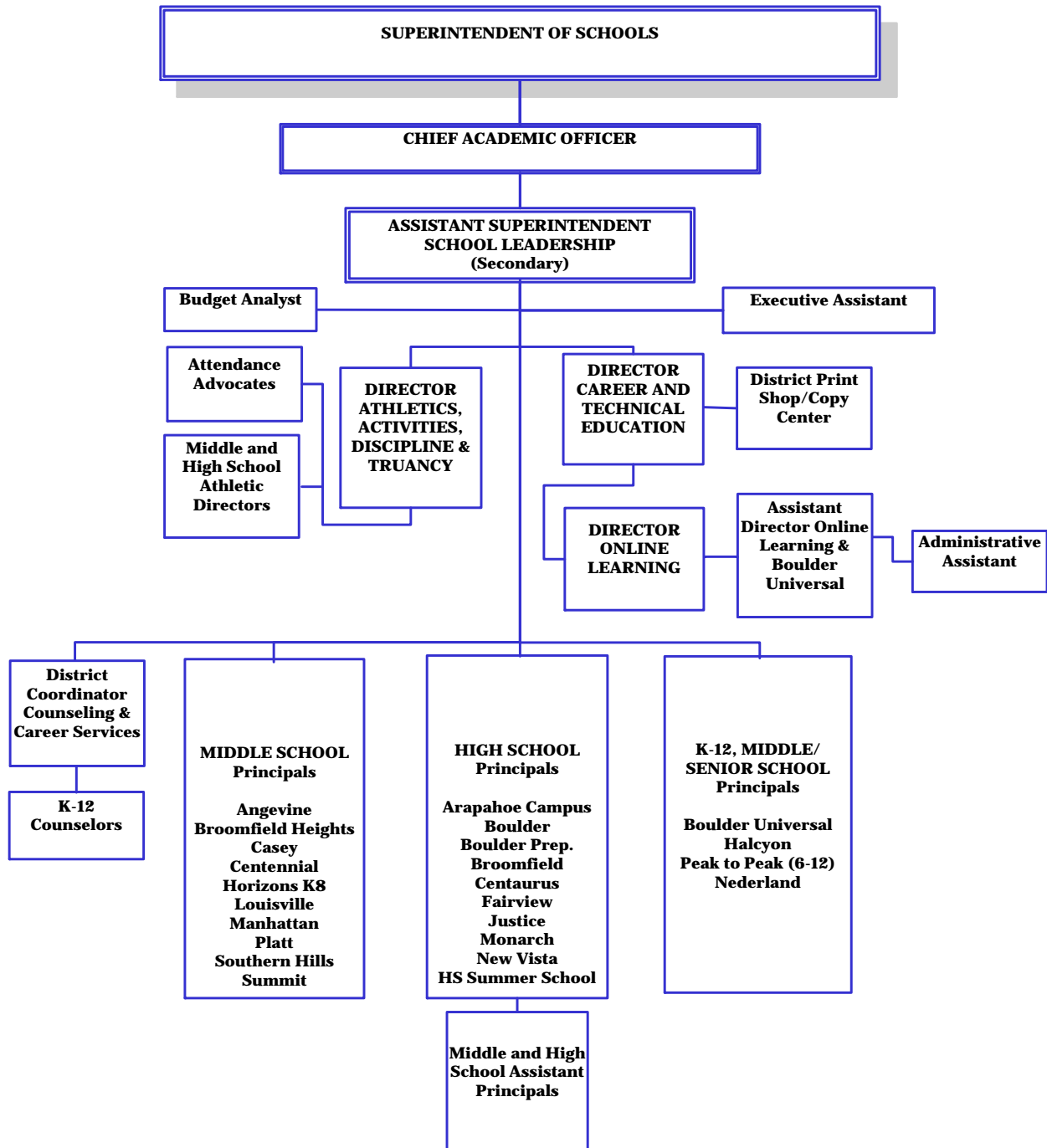
- Support and technical assistance are provided for schools, administration, organizational development, and continuous improvement in the district and its elementary schools.





## District Organizational Operating Departments (continued)

### Secondary Education Administration





## District Organizational Operating Departments (continued)

### Secondary Education Administration (continued)

#### SECONDARY SCHOOL LEADERSHIP (619)

*Assistant Superintendent 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 and programs, summer school, district Athletics and Activities, Career and Technical Education, Online Learning, and Counseling and Career Services. 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.

#### ATHLETICS, ACTIVITIES, DISCIPLINE, AND TRUANCY (609)

*Department Head:* Michele DeBerry

**Purpose:** Manage secondary athletics, K-12 intramural and activity programs including allocation and oversight of the Athletics Fund. Assist school administration conducting school discipline through restorative practices. Support school attendance policies and practices which lead to maximum student time in class. Mentor assistant principals and athletic directors in adherence to BVSD Board of Education policy, state law and district-endorsed best practices. Support the Community School Program and the district Operations Department in use, maintenance, and upgrade decisions and financing.

**Indicators of Demand:**

- Athletics Fund management
- Discipline data
- Attendance data
- Truancy case load

#### CAREER AND TECHNICAL EDUCATION (609)

*Department Head:* Joan Bludorn

**Purpose:** Career and Technical Education (CTE) is responsible for planning, developing and promoting CTE programs for BVSD students and assures compliance with Colorado Community College System regulations for Career and Technical Act (CTA) reimbursement, Perkins funding, CTE program approvals, and teacher CTE endorsement.

**Indicators of Demand:**

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



## District Organizational Operating Departments (continued)

<b>Secondary Education Administration (continued)</b>
---

### **ONLINE LEARNING (625)**

*Department Head:* Kurt LeVasseur

---

**Purpose:**

Online learning extends the school day and year keeping students at grade level, augments course availability, allows for self-paced learning, provides opportunity for accelerated learning, and responds to failed courses with online credit recovery (CR). Boulder Universal (BU) reduces student loss by providing flexible full-time and part-time online options, and offers alternatives to students unable to physically attend school and those who struggle within traditional learning environments. Brick and mortar schools are supported in creating relevant and interesting blended learning environments and reducing teacher substitutes through online professional development.

**Indicators of Demand:**

- October 1 Count
- Course Failure
- Student Demand

### **DISTRICT PRINT SHOP/COPY CENTER (792)**

*Department Head:* Joan Bludorn; 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 SCHOOL DISTRICT (continued)

OUR SCHOOLS .....	117
SCHOOL LEADERSHIP .....	117
ANGEVINE MIDDLE .....	118
ARAPAHOE CAMPUS .....	119
ASPEN CREEK K-8 .....	121
BOULDER COMMUNITY SCHOOL OF INTEGRATED STUDIES (BCSIS) .....	122
BEAR CREEK ELEMENTARY .....	123
BIRCH ELEMENTARY .....	124
BOULDER HIGH .....	125
BOULDER PREPARATORY HIGH SCHOOL .....	126
BOULDER UNIVERSAL .....	127
BROOMFIELD HEIGHTS MIDDLE .....	128
BROOMFIELD HIGH .....	129
CASEY MIDDLE .....	130
CENTAURUS HIGH .....	131
CENTENNIAL MIDDLE .....	132
COAL CREEK ELEMENTARY .....	133
COLUMBINE ELEMENTARY .....	134
COMMUNITY MONTESSORI .....	135
CREEKSIDE ELEMENTARY .....	136
CREST VIEW ELEMENTARY .....	137
DOUGLASS ELEMENTARY .....	138
EISENHOWER ELEMENTARY .....	139
ELDORADO K-8 .....	140
EMERALD ELEMENTARY .....	141
FAIRVIEW HIGH .....	142
FIRESIDE ELEMENTARY .....	143
FLATIRONS ELEMENTARY .....	144
FOOTHILL ELEMENTARY .....	145
GOLD HILL ELEMENTARY .....	146
HALCYON MIDDLE-SENIOR .....	147
HEATHERWOOD ELEMENTARY .....	148
HIGH PEAKS ELEMENTARY .....	149
HORIZONS K-8 .....	150
JAMESTOWN ELEMENTARY .....	151
JUSTICE HIGH .....	152
KOHL ELEMENTARY .....	153
LAFAYETTE ELEMENTARY .....	154
LOUISVILLE ELEMENTARY .....	155
LOUISVILLE MIDDLE .....	156
MANHATTAN SCHOOL OF ARTS & ACADEMICS .....	157
MESA ELEMENTARY .....	158
MONARCH HIGH .....	159
MONARCH K-8 .....	160



<b>OUR SCHOOL DISTRICT (continued)</b>
--

NEDERLAND ELEMENTARY .....	161
NEDERLAND MIDDLE-SENIOR .....	162
NEW VISTA HIGH .....	163
PEAK TO PEAK CHARTER.....	164
ESCUELA BILINGUE PIONEER ELEMENTARY .....	165
NEVIN PLATT MIDDLE .....	166
BARNARD D. RYAN ELEMENTARY .....	167
ALICIA SANCHEZ ELEMENTARY .....	168
SOUTHERN HILL MIDDLE .....	169
SUMMIT MIDDLE CHARTER.....	170
SUPERIOR ELEMENTARY .....	171
UNIVERSITY HILL ELEMENTARY .....	172
WHITTIER INTERNATIONAL ELEMENTARY .....	173



## Our Schools

### School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, Middle/Senior, & K-12	Principal	Projected # of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	292	Aspen Creek K-8	Brett Livingston	927
Bear Creek	Kent Cruger	378	Eldorado K-8	Robyn Hamasaki	973
Birch	Tracy Stegall	380	Halcyon	Matthew Dudek	21
Coal Creek	John Klemmele	470	Monarch K-8	Melisa Potes	788
Columbine	Guillermo Medina	400	Nederland Middle/Senior	Lynn Donnelly	304
Community Montessori	Shannon Minch	257	Boulder Universal	Kurt LeVasseur	130
Creekside	Alejandra Sotiros	313		<b>Total</b>	<b>3,143</b>
Crest View	Ned Levine	627			
Douglass	Jonathan Wolfer	436	<b>Middle Schools (6-8)</b>	<b>Principal</b>	
Eisenhower	Lisa McKercher	452	Angevine	Mike Medina	583
Emerald	Daniel Lawler (Interim)	302	Broomfield Heights	Chris Meyer	563
Fireside	Pat Heinz-Pribyl	451	Casey	Alison Boggs	548
Flatirons	Scott Boesel	294	Centennial	Cheryl Scott	554
Foothill	Melissa Ribordy	579	Louisville	Adam Fels	625
Gold Hill	Josh Baldner	26	Manhattan School of Arts & Academics	Robbyn Fernandez	465
Heatherwood	Larry Orobona	368	Nevin Platt	Kevin Gates, Ph.D.	504
High Peaks	Lora de la Cruz	289	Southern Hills	Terry Gillach	537
Jamestown	Scott Boesel	21		<b>Total</b>	<b>4,379</b>
Kohl	Cindy Kaier	453			
Lafayette	Stephanie Jackman	587	<b>High Schools (9-12)</b>	<b>Principal</b>	
Louisville	Jennifer Locke	526	Arapahoe Campus	Joan Bludorn	200
Mesa	Josh Baldner	369	Boulder	Kevin Braney	1,782
Nederland	Jeff Miller	263	Broomfield	Ginger Ramsey	1,326
Escuela Bilingüe Pioneer	Miguel Villalon	385	Centaurus	Rhonda Haniford	1,008
Barnard D. Ryan	Tobey Bassoff	422	Fairview	Donald Stensrud	2,074
Alicia Sanchez	Doris Candalariae	285	Monarch	Jerry Lee Anderson	1,516
Superior	Jennifer Ikenoaye	577	New Vista	Kirk Quitter	307
University Hill	Ina Rodriguez-Myer (Interim)	350		<b>Total</b>	<b>8,213</b>
Whittier International	Becky Escamilla	396			
<b>Total</b>		<b>10,948</b>	<b>Charter Schools</b>	<b>Principal</b>	
			Boulder Preparatory High	Andre Adeli	131
			Horizons K-8	Sonny Zinn	331
			Peak to Peak K-12	Kyle Mathews	1,444
			Summit Middle	David Finell	334
			Justice High	Jeremy Jimenez	110
				<b>Total</b>	<b>2,350</b>

Note: Number of projected students enrolled as of December 1, 2011



## Angevine Middle

1150 S. Boulder Rd., Lafayette, CO 80026

720-561-7100, Fax: 720-561-7101

Principal: Mike Medina

<http://bvsvd.org/schools/Angevine/Pages/default.aspx>



**Projected Enrollment: 583**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,299,007	
		non-SRA	SRA
Utilities:	-	\$ 174,722	\$ -
Regular Education:	30.564	2,254,642	44,589
Special Education:	8.878	525,869	1,000
Vocational Education:	-	-	-
English as a Second Language:	3.000	227,992	2,000
Extra Curricular Education:	-	25,147	-
Talented & Gifted:	1.210	90,054	-
Library Services:	1.000	81,277	5,000
School Administration:	6.000	499,478	11,803
Maintenance:	3.750	173,488	8,500
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,000
Student Support Services:	2.000	169,946	500
<b>TOTALS:</b>	<b>56.402</b>	<b>\$ 4,222,615</b>	<b>\$ 76,392</b>

Ethnicity	2011-2012	
	Percentage	Count
American Indian	1.5%	9
African American	.2%	1
Caucasian	51.3%	301
Asian	3.7%	22
Hispanic	38.7%	227
Native Hawaiian	.2%	1
Multi	4.4%	26
Gender	2011-2012	
	Percentage	Count
Female	53.2%	312
Male	46.8%	275
Special Programs	2011-2012	
	Percentage	Count
ELL	19.1%	112
Free/Reduced Lunch	46.5%	273
SPED	14.3%	84
	504	1.7% 10

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, 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 New Century Graduates.

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/performance.asp>



**Arapahoe Campus  
(Arapahoe Ridge High)**

6600 E. Arapahoe Ave., Boulder, CO 80303  
720-561-5220, Fax: 720-561-5258  
Principal: Joan Bludorn

<http://bvsd.org/schools/arapahoe/Pages/default.aspx>

**Projected Enrollment: 200**



**DEMOGRAPHIC CHARACTERISTICS**

	Staff	Total Budget \$2,131,160	
		non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	11.836	886,188	26,679
Special Education:	4.000	331,708	-
Vocational Education:	0.700	54,033	-
English as a Second Language:	2.500	189,995	400
Extra Curricular Education:	-	29,562	-
Talented & Gifted:	0.020	718	-
Library Services:	0.875	59,247	-
School Administration:	4.717	430,015	2,299
Maintenance:	1.000	34,150	2,382
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	809
Student Support Services:	0.800	82,775	200
<b>TOTALS:</b>	<b>26.448</b>	<b>\$ 2,098,391</b>	<b>\$ 32,769</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	2.5% 5
African American	1% 2
Caucasian	38.5% 77
Asian	1.5% 3
Hispanic	54.5% 109
Native Hawaiian	
Multi	2% 4
<b>Gender</b>	<b>2011-2012</b>
Female	50.5% 101
Male	49.5% 99
<b>Special Programs</b>	<b>2011-2012</b>
ELL	22% 44
Free/Reduced Lunch	59.5% 119
SPED	28.5% 57
504	2% 4

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).

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/performance.asp>



**Arapahoe Campus** (continued)  
**(Boulder TEC)**

6600 E. Arapahoe Ave., Boulder, CO 80303

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

Principal: Joan Bludorn

<http://bvsd.org/schools/arapahoe/Pages/default.aspx>



	Staff	Total Budget \$2,497,308	
		non-SRA	SRA
Utilities:	-	\$ 234,137	\$ -
Regular Education:	-	-	-
Special Education:	-	-	-
Vocational Education:	29.530	1,967,661	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	83,654	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	4.500	211,856	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>34.030</b>	<b>\$ 2,497,308</b>	<b>\$ -</b>



## Aspen Creek K-8

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

<http://bvsd.org/schools/aspenecreek/Pages/default.aspx>

**Projected Enrollment: 927**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$5,491,401	
		non-SRA	SRA
Utilities:	-	\$ 155,332	\$ -
Regular Education:	47.519	3,452,374	-
Special Education:	13.715	857,758	77,855
Vocational Education:	-	-	704
English as a Second Language:	-	-	-
Extra Curricular Education:	-	30,184	-
Talented & Gifted:	0.460	16,545	-
Library Services:	1.000	81,281	3,512
School Administration:	6.125	490,813	3,484
Maintenance:	4.000	184,612	875
Health Room:	0.563	19,757	10,684
Curriculum/Staff Development:	-	-	608
Student Support Services:	1.230	104,517	506
<b>TOTALS:</b>	<b>74.612</b>	<b>\$ 5,393,173</b>	<b>\$ 98,228</b>

Ethnicity	2011-2012
American Indian	.1% 1
African American	1.2% 11
Caucasian	79% 734
Asian	4.2% 39
Hispanic	11.4% 106
Native Hawaiian	
Multi	4.1% 38
Gender	2011-2012
Female	49.9% 464
Male	50.1% 465
Special Programs	2011-2012
ELL	.5% 5
Free/Reduced Lunch	11.1% 103
SPED	9.1% 85
504	1% 9

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/performance.asp>



## Boulder Community School of Integrated Studies (BCSIS)

3995 E. Aurora, Boulder, CO 80303  
720-561-6500, Fax: 720-561-6501  
Principal: Phil Katsampes

<http://p12.bvbsd.org/bcsis/>



**Projected Enrollment: 292**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,734,970	
		non-SRA	SRA
Utilities:	-	\$ 40,098	\$ -
Regular Education:	15.404	1,110,412	22,932
Special Education:	2.619	217,186	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	15,199	-
Extra Curricular Education:	-	2,152	-
Talented & Gifted:	0.190	6,833	-
Library Services:	0.200	16,255	-
School Administration:	2.750	204,721	3,537
Maintenance:	1.250	58,936	2,155
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	3,908
Student Support Services:	0.300	13,099	-
<b>TOTALS:</b>	<b>23.413</b>	<b>\$ 1,702,438</b>	<b>\$ 32,532</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	
African American	.3% 1
Caucasian	84.1% 248
Asian	3.7% 11
Hispanic	7.5% 22
Native Hawaiian	.3% 1
Multi	4.1% 12
<b>Gender</b>	<b>2011-2012</b>
Female	50.2% 148
Male	49.8% 147
<b>Special Programs</b>	<b>2011-2012</b>
ELL	2.7% 8
Free/Reduced Lunch	18% 53
SPED	10.5% 31
504	1% 3

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/performance.asp>



## Bear Creek Elementary

2500 Table Mesa Dr., Boulder, CO 80305

720-561-3500, Fax: 720-561-3501

Principal: Kent Cruger

<http://bvdsd.org/schools/bearcreek/Pages/default.aspx>

**Projected Enrollment: 378**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,045,832	
		non-SRA	SRA
Utilities:	-	\$ 58,494	\$ -
Regular Education:	19.396	1,400,954	9,192
Special Education:	1.877	155,655	156
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.220	7,912	-
Library Services:	1.000	81,277	115
School Administration:	3.000	223,629	296
Maintenance:	1.750	84,507	975
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	590
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>27.743</b>	<b>\$ 2,034,508</b>	<b>\$ 11,324</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.3% 1
African American	.5% 2
Caucasian	71.7% 271
Asian	10.3% 39
Hispanic	7.4% 28
Native Hawaiian	.3% 1
Multi	9.5% 36
<b>Gender</b>	<b>2011-2012</b>
Female	50% 189
Male	50% 189
<b>Special Programs</b>	<b>2011-2012</b>
ELL	2.1% 8
Free/Reduced Lunch	2.7% 10
SPED	5% 19
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/performance.asp>



## Birch Elementary

1035 Birch, Broomfield CO 80020  
720-561-8800, Fax: 720-561-8801  
Principal: Tracy Stegall

<http://bvdsd.org/schools/birch/Pages/default.aspx>

**Projected Enrollment: 380**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,830,099	
		non-SRA	SRA
Utilities:	-	\$ 85,870	\$ -
Regular Education:	23.029	1,694,820	26,423
Special Education:	7.719	497,765	-
Vocational Education:	-	-	-
English as a Second Language:	1.143	86,864	-
Extra Curricular Education:	-	4,909	-
Talented & Gifted:	0.240	8,631	-
Library Services:	1.000	81,277	-
School Administration:	3.125	220,168	-
Maintenance:	2.000	95,631	2,626
Health Room:	0.563	19,757	-
Curriculum/Staff Development:	-	-	5,358
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>38.819</b>	<b>\$ 2,795,692</b>	<b>\$ 34,407</b>

Ethnicity		2011-2012
American Indian	2%	8
African American	1%	4
Caucasian	64.1%	257
Asian	2.7%	11
Hispanic	23.4%	94
Native Hawaiian		
Multi	6.7%	27
Gender		2011-2012
Female	49.9%	200
Male	50.1%	201
Special Programs		2011-2012
ELL	8.7%	35
Free/Reduced Lunch	32.9%	132
SPED	13.5%	54
504	1%	4

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/performance.asp>



## Boulder High

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

<http://schools.bvsd.org/boulderhigh/default.aspx>

**Projected Enrollment: 1,782**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$9,721,164	
		non-SRA	SRA
Utilities:	-	\$ 348,398	\$ -
Regular Education:	80.783	6,112,944	161,090
Special Education:	13.504	843,059	4,307
Vocational Education:	1.000	76,238	-
English as a Second Language:	2.639	200,956	411
Extra Curricular Education:	-	111,115	-
Talented & Gifted:	0.444	23,742	-
Library Services:	2.000	126,002	-
School Administration:	11.750	839,447	20,500
Maintenance:	10.500	442,821	20,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	700
Student Support Services:	4.900	389,055	379
<b>TOTALS:</b>	<b>127.520</b>	<b>\$ 9,513,777</b>	<b>\$ 207,387</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.2% 3
African American	1.4% 25
Caucasian	73.6% 1317
Asian	5.1% 92
Hispanic	16.1% 288
Native Hawaiian	
Multi	3.6% 65
<b>Gender</b>	<b>2011-2012</b>
Female	49.7% 889
Male	50.3% 901
<b>Special Programs</b>	<b>2011-2012</b>
ELL	4.8% 86
Free/Reduced Lunch	17.5% 312
SPED	8.5% 152
504	5.1% 92

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. 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. 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/performance.asp>



## Boulder Preparatory High School

5075 Chaparral Ct., Boulder, CO 80301

(303) 545-6186, Fax (303) 545-6187

Dean: Andre Adeli

<http://www.boulderprep.org/>

**Projected Enrollment: 131**



### DEMOGRAPHIC CHARACTERISTICS

	<b>Total Budget \$1,370,696</b>	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	755,864
Special Education:	82,927	132,800
Vocational Education:	-	-
English as a Second Language:	-	24,260
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	49,702
General Administration Support:	-	17,853
Business Services:	-	60,662
School Administration:	-	53,125
Maintenance:	-	20,560
Site Acquisition Services:	-	22,000
Central Support Services:	-	36,583
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	114,360
<b>TOTALS:</b>	<b>\$ 82,927</b>	<b>\$ 1,287,769</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	6.6% 8
African American	2.5% 3
Caucasian	40.2% 49
Asian	.8% 1
Hispanic	43.4% 53
Native Hawaiian	
Multi	6.6% 8
<b>Gender</b>	<b>2011-2012</b>
Female	42.6% 52
Male	57.4% 70
<b>Special Programs</b>	<b>2011-2012</b>
ELL	4.1% 5
Free/Reduced Lunch	38.5% 47
SPED	7.4% 9
504	3.3% 4

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/performance.asp>



## Boulder Universal

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

Principal: Kurt LeVasseur

<http://bvds.org/boulderuniversal/Pages/>



**Projected Enrollment: 130**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$592,204		
		non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-
Regular Education:	2.200	267,196	-	-
Special Education:	-	-	-	-
Vocational Education:	-	-	-	-
English as a Second Language:	-	-	-	-
Extra Curricular Education:	-	-	-	-
Talented & Gifted:	-	-	-	-
Library Services:	-	-	-	-
School Administration:	1.650	145,952	-	-
Maintenance:	-	-	-	-
Health Room:	-	-	-	-
Curriculum/Staff Development:	-	-	-	-
Student Support Services:	1.800	179,056	-	-
<b>TOTALS:</b>	<b>5.650</b>	<b>\$ 592,204</b>	<b>\$ -</b>	<b>-</b>

Ethnicity	2011-2012
American Indian	
African American	.8% 1
Caucasian	80.2% 97
Asian	3.3% 4
Hispanic	12.4% 15
Native Hawaiian	
Multi	3.3% 4
Gender	2011-2012
Female	56.2% 68
Male	43.8% 53
Special Programs	2011-2012
ELL	2.5% 3
Free/Reduced Lunch	13.2% 16
SPED	7.4% 9
504	5.8% 7

Boulder Universal (BU), Boulder Valley School District's innovated new online public school, serves grades K-12 with rigorous, interactive, media-rich online curricula fully aligned with state standards and district curriculum. Boulder Universal's online classes are fun, interactive and involve many of the same technologies students already use in their life outside of school. Although the coursework is delivered via the internet, students engage and interact with an actual teacher and classmates from across the country in a virtual setting. Full-time, part-time or hybrid enrollment options allow students optimal choices and flexibility while also extending their instructional day and year. BU offers more than 150 middle school and high school courses including advanced placement and credit recovery.

BU students can learn at their own pace, at any time or at any place. District online mentors are assigned to individual students to coach students through their coursework, serve as a liaison to handle any processing issues with coursework and other schools and provide local student support and oversight ensuring student success. Live teachers actively communicate with students providing timely feedback and instruction within the course content. BU is implementing intentional community by building in activities that offer students the opportunity to interact socially. In addition, ongoing support and workshops for parents will be provided so they can be active partners in their child's online learning experience. Tuition is free for full-time, as well as qualifying part-time, BU students; however some fees may apply for other students.



## Broomfield Heights Middle

1555 Daphne St., Broomfield, CO 80020

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

Principal: Chris Meyer

<http://schools.bvsd.org/broomfieldheights/>

**Projected Enrollment: 563**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,443,803	
		non-SRA	SRA
Utilities:	-	\$ 110,481	\$ -
Regular Education:	27.670	2,053,978	39,416
Special Education:	6.878	360,015	906
Vocational Education:	-	-	-
English as a Second Language:	0.790	60,049	755
Extra Curricular Education:	-	23,678	-
Talented & Gifted:	0.200	7,192	340
Library Services:	1.000	81,277	3,399
School Administration:	5.000	382,279	1,058
Maintenance:	3.000	140,120	5,288
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,872
Student Support Services:	2.000	169,945	755
<b>TOTALS:</b>	<b>46.538</b>	<b>\$ 3,389,014</b>	<b>\$ 54,789</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.5% 3
African American	.5% 3
Caucasian	70.6% 396
Asian	5.7% 32
Hispanic	19.3% 108
Native Hawaiian	.2% 1
Multi	3.2% 18
<b>Gender</b>	<b>2011-2012</b>
Female	50.3% 282
Male	49.7% 279
<b>Special Programs</b>	<b>2011-2012</b>
ELL	5.3% 30
Free/Reduced Lunch	26.5% 148
SPED	12.7% 71
504	2% 11

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/performance.asp>



## Broomfield High

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

<http://bvsd.org/schools/broomfieldhigh/Pages/default.aspx>



**Projected Enrollment: 1,326**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$7,646,560	
		non-SRA	SRA
Utilities:	-	\$ 270,428	\$ -
Regular Education:	63.921	4,755,028	117,924
Special Education:	12.504	760,132	1,651
Vocational Education:	0.600	45,598	3,935
English as a Second Language:	1.226	93,173	-
Extra Curricular Education:	-	89,565	-
Talented & Gifted:	0.394	21,943	-
Library Services:	1.600	108,111	-
School Administration:	9.350	700,823	5,218
Maintenance:	8.850	383,844	9,541
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	567
Student Support Services:	3.500	276,749	2,330
<b>TOTALS:</b>	<b>101.945</b>	<b>\$ 7,505,394</b>	<b>\$ 141,166</b>

Ethnicity	2011-2012
American Indian	.6% 8
African American	.8% 10
Caucasian	79.9% 1062
Asian	4.4% 58
Hispanic	11% 146
Native Hawaiian	.1% 1
Multi	3.3% 44
Gender	2011-2012
Female	48.2% 640
Male	51.8% 689
Special Programs	2011-2012
ELL	2% 27
Free/Reduced Lunch	13.4% 178
SPED	7.8% 103
504	2.3% 30

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/performance.asp>



## Casey Middle

1301 High St., Boulder, CO 80304  
720-561-2700, Fax: 720-561-2701  
Principal: Alison Boggs

<http://bvdsd.org/schools/Casey/Pages/default.aspx>



**Projected Enrollment: 548**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,567,806	
		non-SRA	SRA
Utilities:	-	\$ 51,294	\$ -
Regular Education:	29.914	2,209,296	30,280
Special Education:	3.626	230,575	-
Vocational Education:	-	-	-
English as a Second Language:	2.800	212,795	-
Extra Curricular Education:	-	6,972	-
Talented & Gifted:	0.190	6,833	-
Library Services:	0.860	69,943	1,204
School Administration:	5.000	397,402	500
Maintenance:	3.250	151,242	6,735
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	533
Student Support Services:	2.500	191,776	426
<b>TOTALS:</b>	<b>48.140</b>	<b>\$ 3,528,128</b>	<b>\$ 39,678</b>

Ethnicity		2011-2012
American Indian	.4%	2
African American	1.3%	7
Caucasian	57.7%	315
Asian	1.5%	8
Hispanic	35%	191
Native Hawaiian		
Multi	4.2%	23
Gender		2011-2012
Female	50.7%	277
Male	49.3%	269
Special Programs		2011-2012
ELL	19%	104
Free/Reduced Lunch	36.3%	198
SPED	10.4%	57
	504	2.4% 13

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 support 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/performance.asp>



## Centaurus High

10300 S. Boulder Rd., Lafayette, CO 80026

720-561-7500, Fax: 720-561-5368

Principal: Rhonda Haniford

<http://bvsd.org/schools/centaurus/Pages/default.aspx>

**Projected Enrollment: 1,008**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$6,807,725	
		non-SRA	SRA
Utilities:	-	\$ 273,379	\$ -
Regular Education:	51.604	3,846,944	112,367
Special Education:	11.699	760,690	3,712
Vocational Education:	0.400	30,399	6,518
English as a Second Language:	2.000	151,996	1,568
Extra Curricular Education:	-	99,024	-
Talented & Gifted:	1.334	95,782	1,255
Library Services:	1.000	81,277	-
School Administration:	8.500	673,984	4,705
Maintenance:	6.750	296,618	9,306
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,634
Student Support Services:	4.800	354,469	1,098
<b>TOTALS:</b>	<b>88.087</b>	<b>\$ 6,664,562</b>	<b>\$ 143,163</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.8% 8
African American	.7% 7
Caucasian	62.9% 634
Asian	3.3% 33
Hispanic	28.6% 288
Native Hawaiian	
Multi	3.8% 38
<b>Gender</b>	<b>2011-2012</b>
Female	44.6% 450
Male	55.4% 558
<b>Special Programs</b>	<b>2011-2012</b>
ELL	6.3% 64
Free/Reduced Lunch	31.6% 318
SPED	13.2% 133
504	2.3% 23

Centaurus High School is an Engineering School, and an International Baccalaureate Focus School that provides an environment rich in academia. 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/performance.asp>



## Centennial Middle

2205 Norwood Ave., Boulder, CO 80304

720-561-5441, Fax: 720-561-2090

Principal: Cheryl Scott

<http://bvds.org/schools/Centennial/Pages/default.aspx>



**Projected Enrollment: 554**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,689,297	
		non-SRA	SRA
Utilities:	-	\$ 112,863	\$ -
Regular Education:	30.544	2,266,469	29,996
Special Education:	3.000	248,781	577
Vocational Education:	-	-	-
English as a Second Language:	2.330	177,154	241
Extra Curricular Education:	-	23,677	-
Talented & Gifted:	0.210	7,553	1,565
Library Services:	1.000	81,277	4,828
School Administration:	5.208	409,116	3,585
Maintenance:	3.000	140,121	4,013
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	6,436
Student Support Services:	2.000	169,945	1,100
<b>TOTALS:</b>	<b>47.292</b>	<b>\$ 3,636,956</b>	<b>\$ 52,341</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.5% 3
African American	.5% 3
Caucasian	64.6% 358
Asian	4% 22
Hispanic	25.1% 139
Native Hawaiian	
Multi	5.2% 29
<b>Gender</b>	<b>2011-2012</b>
Female	48.7% 270
Male	51.3% 284
<b>Special Programs</b>	<b>2011-2012</b>
ELL	13.5% 75
Free/Reduced Lunch	25.8% 143
SPED	8.3% 46
504	2.3% 13

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/performance.asp>



## Coal Creek Elementary

801 W. Tamarisk St., Louisville, CO 80027

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

Principal: John Kiemele

<http://bvdsd.org/schools/coalcreek/Pages/default.aspx>



**Projected Enrollment: 470**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,517,834	
		non-SRA	SRA
Utilities:	-	\$ 56,580	\$ -
Regular Education:	24.422	1,769,896	26,066
Special Education:	2.410	200,296	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.290	10,430	-
Library Services:	1.000	81,277	-
School Administration:	3.250	251,522	3,422
Maintenance:	2.000	95,631	2,543
Health Room:	0.563	19,757	-
Curriculum/Staff Development:	-	-	414
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>33.935</b>	<b>\$ 2,485,389</b>	<b>\$ 32,445</b>

Ethnicity	2011-2012
American Indian	.2% 1
African American	.4% 2
Caucasian	82.4% 385
Asian	3.4% 16
Hispanic	7.1% 33
Native Hawaiian	
Multi	6.4% 30
Gender	2011-2012
Female	48.6% 227
Male	51.4% 240
Special Programs	2011-2012
ELL	1.1% 5
Free/Reduced Lunch	6.4% 30
SPED	7.5% 35
	504 .6% 3

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/performance.asp>

## Columbine Elementary

3130 Repplier Dr., Boulder, CO 80304

720-561-2500, Fax: 720-561-2501

Principal: Guillermo Medina

<http://bvdsd.org/schools/columbine/Pages/default.aspx>

**Projected Enrollment: 400**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,380,012	
		non-SRA	SRA
Utilities:	-	\$ 62,393	\$ -
Regular Education:	26.265	1,826,045	42,271
Special Education:	4.500	300,301	-
Vocational Education:	-	-	-
English as a Second Language:	7.500	569,984	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.729	45,647	699
Library Services:	1.000	81,277	-
School Administration:	4.100	322,874	3,622
Maintenance:	2.000	95,631	6,073
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	1,115
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>46.594</b>	<b>\$ 3,326,232</b>	<b>\$ 53,780</b>

Ethnicity		2011-2012
American Indian	1.1%	5
African American	1.8%	8
Caucasian	21.9%	99
Asian	4%	18
Hispanic	69.5%	315
Native Hawaiian		
Multi	1.8%	8
Gender		2011-2012
Female	52.1%	236
Male	47.9%	217
Special Programs		2011-2012
ELL	57.8%	262
Free/Reduced Lunch	71.3%	323
SPED	13.9%	63
504	.4%	2

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/performance.asp>



## Community Montessori

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

<http://bvdsd.org/schools/communitymontessori/Pages/default.aspx>

**Projected Enrollment: 257**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,723,496	
		non-SRA	SRA
Utilities:	-	\$ 39,305	\$ -
Regular Education:	15.320	1,093,702	16,661
Special Education:	1.000	82,927	-
Vocational Education:	-	-	-
English as a Second Language:	1.200	91,196	-
Extra Curricular Education:	-	3,831	-
Talented & Gifted:	0.160	5,756	-
Library Services:	0.500	40,640	-
School Administration:	3.000	225,559	1,484
Maintenance:	1.750	84,507	1,151
Health Room:	0.375	13,159	-
Curriculum/Staff Development:	-	-	1,787
Student Support Services:	0.500	21,831	-
<b>TOTALS:</b>	<b>23.805</b>	<b>\$ 1,702,413</b>	<b>\$ 21,083</b>

Ethnicity		2011-2012
American Indian	.4%	1
African American		
Caucasian	59.3%	153
Asian	10.1%	26
Hispanic	20.5%	53
Native Hawaiian		
Multi	9.7%	25
Gender		2011-2012
Female	46.9%	121
Male	53.1%	137
Special Programs		2011-2012
ELL	18.6%	48
Free/Reduced Lunch	24.4%	63
SPED	5.4%	14
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/performance.asp>

## Creekside Elementary

3740 Martin Dr., Boulder, CO 80303

720-561-3800, Fax: 720-561-3801

Principal: Alejandra Sotiros

<http://schools.bvsd.org/creekside/>

**Projected Enrollment: 313**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,014,724	
		non-SRA	SRA
Utilities:	-	\$ 65,049	\$ -
Regular Education:	23.402	1,670,294	26,491
Special Education:	11.975	672,113	-
Vocational Education:	-	-	-
English as a Second Language:	2.250	170,995	-
Extra Curricular Education:		4,533	-
Talented & Gifted:	0.200	7,192	132
Library Services:	0.700	56,896	2,633
School Administration:	3.200	223,613	3,598
Maintenance:	2.000	95,631	3,949
Health Room:	0.250	8,774	-
Curriculum/Staff Development:	-	-	2,796
Student Support Services:	-	-	35
<b>TOTALS:</b>	<b>43.977</b>	<b>\$ 2,975,090</b>	<b>\$ 39,634</b>

Ethnicity		2011-2012
American Indian	.6%	2
African American	2.8%	10
Caucasian	50.1%	177
Asian	6.8%	24
Hispanic	35.1%	124
Native Hawaiian		
Multi	4.5%	16
Gender		2011-2012
Female	46.5%	164
Male	53.5%	189
Special Programs		2011-2012
ELL	25.5%	90
Free/Reduced Lunch	40.2%	142
SPED	16.7%	59
		504

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 percent 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/performance.asp>



## Crest View Elementary

1897 Sumac Ave., Boulder, CO 80304

720-561-5461, Fax: 720-561-2855

Principal: Ned Levine

<http://bvsd.org/schools/crestview/Pages/default.aspx>

**Projected Enrollment: 627**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,735,762	
		non-SRA	SRA
Utilities:	-	\$ 98,689	\$ -
Regular Education:	33.543	2,428,527	27,428
Special Education:	5.849	381,804	-
Vocational Education:	-	-	-
English as a Second Language:	2.700	205,195	-
Extra Curricular Education:	-	4,954	-
Talented & Gifted:	0.380	13,665	-
Library Services:	1.000	81,277	2,709
School Administration:	4.225	330,045	1,808
Maintenance:	2.750	128,998	2,554
Health Room:	0.675	23,684	-
Curriculum/Staff Development:	-	-	4,425
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>51.122</b>	<b>\$ 3,696,838</b>	<b>\$ 38,924</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.8% 5
African American	.6% 4
Caucasian	66.2% 414
Asian	6.2% 39
Hispanic	19.7% 123
Native Hawaiian	
Multi	6.4% 40
<b>Gender</b>	<b>2011-2012</b>
Female	50.2% 314
Male	49.8% 311
<b>Special Programs</b>	<b>2011-2012</b>
ELL	14.4% 90
Free/Reduced Lunch	24.1% 151
SPED	7.5% 47
504	.2% 1

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/performance.asp>



## Douglass Elementary

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

<http://bvsd.org/schools/douglass/Pages/home.aspx>



**Projected Enrollment: 436**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,319,306	
		non-SRA	SRA
Utilities:	-	\$ 75,980	\$ -
Regular Education:	22.835	1,649,307	7,020
Special Education:	1.733	143,811	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,909	-
Talented & Gifted:	0.270	9,711	-
Library Services:	1.000	81,277	-
School Administration:	3.250	229,501	602
Maintenance:	2.000	95,631	-
Health Room:	0.563	19,757	-
Curriculum/Staff Development:	-	-	1,800
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>31.651</b>	<b>\$ 2,309,884</b>	<b>\$ 9,422</b>

Ethnicity		2011-2012
American Indian		
African American		
Caucasian	83.8%	363
Asian	4.2%	18
Hispanic	5.1%	22
Native Hawaiian		
Multi	6.9%	30
Gender		2011-2012
Female	45.3%	196
Male	54.7%	237
Special Programs		2011-2012
ELL	.2%	1
Free/Reduced Lunch	4.4%	19
SPED	6.2%	27
504	1.2%	5

Douglass Elementary is a neighborhood school offering the BVSD curriculum and serving approximately 450 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/performance.asp>



## Eisenhower Elementary

1220 Eisenhower Dr., Boulder, CO 80303

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

Principal: Lisa McKercher

<http://bvsd.org/schools/eisenhower/Pages/default.aspx>



**Projected Enrollment: 452**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,099,009	
		non-SRA	SRA
Utilities:	-	\$ 92,327	\$ -
Regular Education:	24.981	1,808,253	32,154
Special Education:	8.571	500,512	-
Vocational Education:	-	-	-
English as a Second Language:	2.200	167,194	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.290	10,430	-
Library Services:	1.000	81,277	-
School Administration:	3.125	245,779	1,441
Maintenance:	2.500	117,875	3,471
Health Room:	0.563	19,757	-
Curriculum/Staff Development:	-	-	913
Student Support Services:	0.400	17,466	160
<b>TOTALS:</b>	<b>43.630</b>	<b>\$ 3,060,870</b>	<b>\$ 38,139</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.7% 3
African American	.4% 2
Caucasian	69.3% 314
Asian	7.3% 33
Hispanic	15.5% 70
Native Hawaiian	
Multi	6.8% 31
<b>Gender</b>	<b>2011-2012</b>
Female	49.2% 223
Male	50.8% 230
<b>Special Programs</b>	<b>2011-2012</b>
ELL	14.3% 65
Free/Reduced Lunch	16.8% 76
SPED	14.1% 64
504	.7% 3

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/performance.asp>



## Eldorado K-8

3351 S. Indiana St., Superior, CO 80027

720-561-4400, Fax: 720-561-4401

Principal: Robyn Hamasaki

<http://schools.bvsd.org/eldorado/index.htm>

**Projected Enrollment: 973**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$5,611,176	
		non-SRA	SRA
Utilities:	-	\$ 158,312	\$ -
Regular Education:	51.051	3,733,014	63,466
Special Education:	5.081	422,279	-
Vocational Education:	-	-	-
English as a Second Language:	2.200	167,194	-
Extra Curricular Education:	-	25,272	-
Talented & Gifted:	0.500	17,983	-
Library Services:	1.000	81,281	1,000
School Administration:	7.500	589,873	1,000
Maintenance:	4.250	195,734	7,050
Health Room:	0.563	19,757	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	1.500	127,461	500
<b>TOTALS:</b>	<b>73.645</b>	<b>\$ 5,538,160</b>	<b>\$ 73,016</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.3% 3
African American	.6% 6
Caucasian	72.5% 705
Asian	13.8% 134
Hispanic	7.2% 70
Native Hawaiian	
Multi	5.6% 54
<b>Gender</b>	<b>2011-2012</b>
Female	46.9% 456
Male	53.1% 516
<b>Special Programs</b>	<b>2011-2012</b>
ELL	8.8% 86
Free/Reduced Lunch	6% 59
SPED	6.9% 67
504	2.8% 27

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/performance.asp>



## Emerald Elementary

755 W. Elmhurst Pl., Broomfield, CO 80020

720-561-8500, Fax: 720-561-8501

Principal: Daniel Lawler (Interim)

<http://bvdsd.org/schools/emerald/Pages/default.aspx>

**Projected Enrollment: 302**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,532,775	
		non-SRA	SRA
Utilities:	-	\$ 67,601	\$ -
Regular Education:	22.795	1,596,864	35,085
Special Education:	2.382	197,774	-
Vocational Education:	-	-	-
English as a Second Language:	2.700	205,195	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.190	6,833	602
Library Services:	0.250	20,376	-
School Administration:	3.200	238,738	251
Maintenance:	2.500	117,875	7,020
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	501
Student Support Services:	0.366	15,980	-
<b>TOTALS:</b>	<b>34.883</b>	<b>\$ 2,489,316</b>	<b>\$ 43,459</b>

Ethnicity		2011-2012
American Indian	.3%	1
African American		
Caucasian	38.7%	132
Asian	7.9%	27
Hispanic	48.7%	166
Native Hawaiian	.6%	2
Multi	3.8%	13
Gender		2011-2012
Female	54%	184
Male	46%	157
Special Programs		2011-2012
ELL	26.7%	91
Free/Reduced Lunch	54.8%	187
SPED	12.6%	43
504	.3%	1

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/performance.asp>



## Fairview High

1515 Greenbriar Blvd., Boulder, CO 80305

720-561-3100, Fax: 720-561-5353

Principal: Donald Stensrud

<http://bvsvd.org/schools/Fairviewhs/Pages/default.aspx>



**Projected Enrollment: 2,074**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$10,574,877	
		non-SRA	SRA
Utilities:	-	\$ 402,186	\$ -
Regular Education:	91.827	6,836,197	131,895
Special Education:	14.504	922,297	3,446
Vocational Education:	0.600	45,598	-
English as a Second Language:	1.500	113,997	-
Extra Curricular Education:	-	130,824	-
Talented & Gifted:	0.494	25,540	5,265
Library Services:	2.000	130,899	-
School Administration:	12.825	940,947	10,084
Maintenance:	10.000	430,873	12,495
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,854
Student Support Services:	5.600	428,017	2,463
<b>TOTALS:</b>	<b>139.350</b>	<b>\$ 10,407,375</b>	<b>\$ 167,502</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.5% 10
African American	.6% 12
Caucasian	76.9% 1587
Asian	10.4% 214
Hispanic	7.4% 153
Native Hawaiian	
Multi	4.3% 89
<b>Gender</b>	<b>2011-2012</b>
Female	51.9% 1071
Male	48.1% 994
<b>Special Programs</b>	<b>2011-2012</b>
ELL	2.5% 51
Free/Reduced Lunch	7.3% 151
SPED	6.2% 129
504	3.7% 76

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/performance.asp>



## Fireside Elementary

845 W. Dahlia St., Louisville, CO 80027

720-561-7900, Fax: 720-561-7901

Principal: Pat Heinz-Pribyl

<http://bvsd.org/schools/fireside/Pages/default.aspx>

**Projected Enrollment: 451**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,876,048	
		non-SRA	SRA
Utilities:	-	\$ 117,404	\$ -
Regular Education:	25.863	1,897,510	37,167
Special Education:	3.626	227,958	-
Vocational Education:	-	-	-
English as a Second Language:	1.750	133,052	-
Extra Curricular Education:	-	2,105	-
Talented & Gifted:	0.260	9,349	-
Library Services:	1.000	81,277	957
School Administration:	3.000	225,562	269
Maintenance:	2.500	117,875	3,392
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	4,624
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>38.499</b>	<b>\$ 2,829,639</b>	<b>\$ 46,409</b>

Ethnicity		2011-2012	
American Indian	.2%	1	
African American	.2%	1	
Caucasian	71.1%	330	
Asian	10.6%	49	
Hispanic	12.7%	59	
Native Hawaiian	.4%	2	
Multi	4.7%	22	
Gender		2011-2012	
Female	53.9%	250	
Male	46.1%	214	
Special Programs		2011-2012	
ELL	14.9%	69	
Free/Reduced Lunch	15.1%	70	
SPED	8%	37	
504	.4%	2	

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 16th 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/performance.asp>



## Flatirons Elementary

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

<http://bvsd.org/SCHOOLS/FLATIRONS/Pages/default.aspx>

**Projected Enrollment: 294**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,791,547	
		non-SRA	SRA
Utilities:	-	\$ 54,958	\$ -
Regular Education:	15.384	1,117,546	10,031
Special Education:	3.573	221,630	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.170	6,114	-
Library Services:	0.688	55,934	-
School Administration:	3.000	221,723	516
Maintenance:	1.750	84,507	842
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	154
Student Support Services:	-	-	45
<b>TOTALS:</b>	<b>25.065</b>	<b>\$ 1,779,959</b>	<b>\$ 11,588</b>

Ethnicity		2011-2012
American Indian		
African American	1.6%	5
Caucasian	82.7%	253
Asian	3.6%	11
Hispanic	4.9%	15
Native Hawaiian		
Multi	7.2%	22
Gender		2011-2012
Female	47.4%	145
Male	52.6%	161
Special Programs		2011-2012
ELL	1.3%	4
Free/Reduced Lunch	4.3%	13
SPED	12.7%	39
	504	.7% 2

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/performance.asp>



## Foothill Elementary

1001 Hawthorne Ave., Boulder, CO 80304

720-561-2600, Fax: 720-561-2601

Principal: Melissa Ribordy

<http://bvsd.org/schools/foothill/Pages/default.aspx>

**Projected Enrollment: 579**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,275,595	
		non-SRA	SRA
Utilities:	-	\$ 93,179	\$ -
Regular Education:	31.143	2,267,165	26,088
Special Education:	4.662	246,467	80
Vocational Education:	-	-	-
English as a Second Language:	1.000	75,997	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.350	12,587	-
Library Services:	1.000	81,277	-
School Administration:	3.900	285,523	3,933
Maintenance:	3.000	140,121	3,000
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	800
Student Support Services:	0.500	21,831	-
<b>TOTALS:</b>	<b>46.055</b>	<b>\$ 3,241,694</b>	<b>\$ 33,901</b>

Ethnicity		2011-2012
American Indian	.3%	2
African American	.2%	1
Caucasian	79.2%	462
Asian	2.6%	15
Hispanic	11%	64
Native Hawaiian		
Multi	6.7%	39
Gender		2011-2012
Female	51.1%	298
Male	48.9%	285
Special Programs		2011-2012
ELL	7.4%	43
Free/Reduced Lunch	11.5%	67
SPED	7.7%	45
	504	.7% 4

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/performance.asp>



## Gold Hill Elementary

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

<http://bvdsd.org/schools/goldhill/Pages/default.aspx>

**Projected Enrollment: 26**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$256,867	
		non-SRA	SRA
Utilities:	-	\$ 12,831	\$ -
Regular Education:	2.447	177,491	1,743
Special Education:	0.300	24,877	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.025	897	-
Library Services:	-	-	54
School Administration:	0.225	19,718	-
Maintenance:	0.250	11,122	40
Health Room:	0.150	5,264	-
Curriculum/Staff Development:	-	-	26
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>3.397</b>	<b>\$ 255,004</b>	<b>\$ 1,863</b>

Ethnicity		2011-2012
American Indian		
African American		
Caucasian		76.9% 20
Asian		7.7% 2
Hispanic		7.7% 2
Native Hawaiian		
Multi		7.7% 2
Gender		2011-2012
Female		38.5% 10
Male		61.5% 16
Special Programs		2011-2012
ELL		3.8% 1
Free/Reduced Lunch		30.8% 8
SPED		11.5% 3
	504	

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 26 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/performance.asp>



## Halcyon Middle-Senior High

3100 Bucknell Ct., Boulder, CO 80301

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

Principal: Matthew Dudek

<http://schools.bvsd.org/p12/halcyon/Pages/default.aspx>



**Projected Enrollment: 21**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$439,154	
		non-SRA	SRA
Utilities:	-	\$ 5,369	\$ -
Regular Education:	1.057	80,554	-
Special Education:	4.000	331,709	971
Vocational Education:	-	-	3,494
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	16,682	-
Health Room:	-	-	309
Curriculum/Staff Development:	-	-	66
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>5.432</b>	<b>\$ 434,314</b>	<b>\$ 4,840</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	4.8% 1
African American	4.8% 1
Caucasian	47.6% 10
Asian	
Hispanic	33.3% 7
Native Hawaiian	
Multi	9.5% 2
<b>Gender</b>	<b>2011-2012</b>
Female	28.6% 6
Male	71.4% 15
<b>Special Programs</b>	<b>2011-2012</b>
ELL	9.5% 2
Free/Reduced Lunch	66.7% 14
SPED	90.5% 19
504	

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/performance.asp>



## Heatherwood Elementary

7750 Concord Dr., Boulder, CO 80301

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

Principal: Larry Orobona

<http://bvsd.org/schools/heatherwood/Pages/default.aspx>



**Projected Enrollment: 368**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,279,530	
		non-SRA	SRA
Utilities:	-	\$ 96,025	\$ -
Regular Education:	19.330	1,400,402	27,622
Special Education:	6.602	334,429	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.220	7,912	-
Library Services:	0.500	40,640	-
School Administration:	3.000	231,563	414
Maintenance:	2.500	117,875	3,728
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	1,373
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>32.652</b>	<b>\$ 2,246,393</b>	<b>\$ 33,137</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.5% 2
African American	1% 4
Caucasian	80.8% 308
Asian	5% 19
Hispanic	7.1% 27
Native Hawaiian	.3% 1
Multi	5.2% 20
<b>Gender</b>	<b>2011-2012</b>
Female	46.7% 178
Male	53.3% 203
<b>Special Programs</b>	<b>2011-2012</b>
ELL	1% 4
Free/Reduced Lunch	8.1% 31
SPED	11.5% 44
504	1.6% 6

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.

Our goal is to build a solid educational foundation for a lifetime of success for every student. We focus on educating the whole child - their academic, social, and emotional growth. Every learning and social experience at Heatherwood is focused on meeting this goal.

Heatherwood Elementary is a neighborhood school that serves approximately 385 students. Heatherwood prides itself on creating a strong sense of community among parents, teachers, staff and students. With a dedicated and caring staff, a population of talented learners with strong parental support at home, and an abundance of parent involvement, our community is the foundation of our school.

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/performance.asp>



## High Peaks Elementary

3995 E. Aurora, Boulder, CO 80303

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

Principal: Lora de la Cruz

<http://schools.bvds.org/p12/hp/Pages/default.aspx>

**Projected Enrollment: 289**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,567,537	
		non-SRA	SRA
Utilities:	-	\$ 39,605	\$ -
Regular Education:	15.369	1,111,889	22,835
Special Education:	0.673	30,457	-
Vocational Education:	-	-	-
English as a Second Language:	0.600	45,598	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.180	6,472	-
Library Services:	0.350	28,500	178
School Administration:	2.875	205,208	2,540
Maintenance:	1.250	58,936	1,744
Health Room:	0.300	10,528	-
Curriculum/Staff Development:	-	-	243
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>21.597</b>	<b>\$ 1,539,997</b>	<b>\$ 27,540</b>

Ethnicity		2011-2012
American Indian		
African American	.7%	2
Caucasian	69.6%	211
Asian	11.2%	34
Hispanic	12.5%	38
Native Hawaiian	.3%	1
Multi	5.6%	17
Gender		2011-2012
Female	46.2%	140
Male	53.8%	163
Special Programs		2011-2012
ELL	8.9%	27
Free/Reduced Lunch	11.5%	35
SPED	6.9%	21
504	1%	3

High Peaks Elementary School is a focus school with an enrollment of 290 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 and Gifted enrichment/extension using state-approved assessments.

A district preschool is offered on-site. We also offer a Kindergarten Enrichment program for kindergarten students. 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/performance.asp>



## Horizons K-8

4545 Sioux Dr., Boulder, CO 80303

303-447-5580, Fax: 303-447-5580

Lead Teacher: Sonny Zinn

<http://bvsd.org/schools/horizonsk8/Pages/default.aspx>



**Projected Enrollment: 331**

### DEMOGRAPHIC CHARACTERISTICS

	<b>Total Budget \$3,381,661</b>	
	General Fund	Charter
Utilities:	\$ 33,853	\$ -
Regular Education:	-	1,878,867
Special Education:	-	448,304
Vocational Education:	-	-
English as a Second Language:	-	60,940
Extra Curricular Education:	-	1,000
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	12,326
General Administration Support:	-	44,846
Business Services:	-	26,864
School Administration:	-	199,977
Maintenance:	-	534,796
Site Acquisition Services:	-	-
Central Support Services:	-	121,534
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	18,354
<b>TOTALS:</b>	<b>\$ 33,853</b>	<b>\$ 3,347,808</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	
African American	.9% 3
Caucasian	88.3% 293
Asian	5.7% 19
Hispanic	2.7% 9
Native Hawaiian	
Multi	2.4% 8
<b>Gender</b>	<b>2011-2012</b>
Female	53.3% 177
Male	46.7% 155
<b>Special Programs</b>	<b>2011-2012</b>
ELL	
Free/Reduced Lunch	5.4% 18
SPED	6.9% 23
504	1.5% 5

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, supports 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/performance.asp>



## Jamestown Elementary

111 Mesa St., Jamestown, CO 80455

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

Principal: Scott Boesel

<http://schools.bvsd.org/p12/jamestown/Pages/home.aspx>

**Projected Enrollment: 21**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$249,990	
		non-SRA	SRA
Utilities:	-	\$ 15,640	\$ -
Regular Education:	2.447	177,496	648
Special Education:	0.200	16,584	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.015	537	-
Library Services:	-	-	-
School Administration:	0.225	19,718	56
Maintenance:	0.250	11,122	62
Health Room:	0.150	5,264	-
Curriculum/Staff Development:	-	-	59
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>3.287</b>	<b>\$ 249,165</b>	<b>\$ 825</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	
African American	
Caucasian	95.2% 20
Asian	4.8% 1
Hispanic	
Native Hawaiian	
Multi	
<b>Gender</b>	<b>2011-2012</b>
Female	52.4% 11
Male	47.6% 10
<b>Special Programs</b>	<b>2011-2012</b>
ELL	
Free/Reduced Lunch	19% 4
SPED	14.3% 3
504	

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/performance.asp>

## Justice High

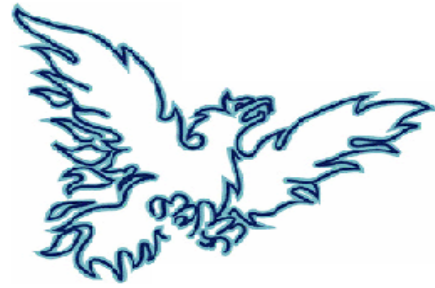
805 Excalibur, Lafayette, CO 80026

720-935-1337

Principal: Jeremy Jimenez

<http://www.justicehigh.org/>

**Projected Enrollment: 110**



### DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$931,404	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	246,613
Special Education:	82,927	113,700
Vocational Education:	-	-
English as a Second Language:	-	19,202
Extra Curricular Education:	-	14,100
Talented & Gifted:	-	89
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	13,996
Business Services:	-	22,080
School Administration:	-	168,655
Maintenance:	-	146,900
Site Acquisition Services:	-	-
Central Support Services:	-	33,725
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	69,417
<b>TOTALS:</b>	<b>\$ 82,927</b>	<b>\$ 848,477</b>

Ethnicity	2011-2012
American Indian	
African American	5.2% 5
Caucasian	19.8% 19
Asian	1% 1
Hispanic	72.9% 70
Native Hawaiian	
Multi	1% 1
<b>Gender</b>	<b>2011-2012</b>
Female	27.1% 26
Male	72.9% 70
<b>Special Programs</b>	<b>2011-2012</b>
ELL	19.8% 19
Free/Reduced Lunch	69.8% 67
SPED	17.7% 17
504	

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/performance.asp>



## Kohl Elementary

1000 W. 10<sup>th</sup> Ave., Broomfield, CO 80020

720-561-8600, Fax: 720-465-1071

Principal: Cindy Kaier

<http://bvsvd.org/schools/Kohl/Pages/default.aspx>



**Projected Enrollment: 453**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,888,316	
		non-SRA	SRA
Utilities:	-	\$ 65,154	\$ -
Regular Education:	24.372	1,766,048	40,840
Special Education:	9.872	532,768	1,400
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,284	-
Talented & Gifted:	0.270	9,711	-
Library Services:	1.000	81,277	-
School Administration:	3.500	252,498	500
Maintenance:	2.500	117,875	4,800
Health Room:	0.375	13,159	-
Curriculum/Staff Development:	-	-	2
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>41.889</b>	<b>\$ 2,840,774</b>	<b>\$ 47,542</b>

Ethnicity		2011-2012
American Indian	.6%	3
African American	.2%	1
Caucasian	77.8%	368
Asian	5.3%	25
Hispanic	12.3%	58
Native Hawaiian		
Multi	3.8%	18
Gender		2011-2012
Female	51.2%	242
Male	48.8%	231
Special Programs		2011-2012
ELL	1.1%	5
Free/Reduced Lunch	19.5%	92
SPED	10.4%	49
		504

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 Kindergarten Enrichment 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/performance.asp>

## Lafayette Elementary

101 N. Bermont Ave., Lafayette, CO 80026

720-561-8900, Fax: 720-561-8901

Principal: Stephanie Jackman

<http://bvdsd.org/schools/Lafayette/Pages/default.aspx>

**Projected Enrollment: 587**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,848,462	
		non-SRA	SRA
Utilities:	-	\$ 60,882	\$ -
Regular Education:	31.511	2,277,886	56,018
Special Education:	13.404	691,133	-
Vocational Education:	-	-	-
English as a Second Language:	1.400	106,397	-
Extra Curricular Education:	-	3,832	-
Talented & Gifted:	1.380	96,166	-
Library Services:	1.000	81,277	5,000
School Administration:	4.350	313,764	-
Maintenance:	2.500	117,875	4,000
Health Room:	0.625	21,932	-
Curriculum/Staff Development:	-	-	1,200
Student Support Services:	0.250	10,916	184
<b>TOTALS:</b>	<b>56.420</b>	<b>\$ 3,782,060</b>	<b>\$ 66,402</b>

Ethnicity		2011-2012
American Indian	.2%	1
African American	1.3%	8
Caucasian	72.3%	438
Asian	3.6%	22
Hispanic	17.3%	105
Native Hawaiian		
Multi	5.3%	32
Gender		2011-2012
Female	43.7%	265
Male	56.3%	341
Special Programs		2011-2012
ELL	8.4%	51
Free/Reduced Lunch	19.6%	119
SPED	12%	73
504	2%	12

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, Kindergarten Enrichment 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/performance.asp>



## Louisville Elementary

400 Hutchinson St., Louisville, CO 80027

720-561-7200, Fax: 720-561-7201

Principal: Jennifer Rocke

<http://schools.bvsd.org/les/index.html>



**Projected Enrollment: 526**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,985,996	
		non-SRA	SRA
Utilities:	-	\$ 69,619	\$ -
Regular Education:	26.771	1,935,433	34,264
Special Education:	8.072	436,309	-
Vocational Education:	-	-	-
English as a Second Language:	0.500	37,998	-
Extra Curricular Education:	-	2,608	-
Talented & Gifted:	0.290	10,430	-
Library Services:	1.000	81,277	-
School Administration:	3.375	237,081	3,024
Maintenance:	2.500	117,875	2,780
Health Room:	0.438	15,370	-
Curriculum/Staff Development:	-	-	1,928
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>42.946</b>	<b>\$ 2,944,000</b>	<b>\$ 41,996</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.6% 3
African American	.9% 5
Caucasian	81.9% 442
Asian	3% 16
Hispanic	10% 54
Native Hawaiian	
Multi	3.7% 20
<b>Gender</b>	<b>2011-2012</b>
Female	49.8% 269
Male	50.2% 271
<b>Special Programs</b>	<b>2011-2012</b>
ELL	4.6% 25
Free/Reduced Lunch	12.8% 69
SPED	9.8% 53
504	1.3% 7

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!

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
- Kindergarten 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/performance.asp>



## Louisville Middle

1341 Main St., Louisville, CO 80027

720-561-7400, Fax: 720-561-7401

Principal: Adam Fels

<http://bvsd.org/schools/louisvillemiddle/Pages/default.aspx>



**Projected Enrollment: 625**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,713,025	
		non-SRA	SRA
Utilities:	-	\$ 150,291	\$ -
Regular Education:	29.070	2,189,181	44,863
Special Education:	7.252	464,835	549
Vocational Education:	-	-	-
English as a Second Language:	0.670	50,920	-
Extra Curricular Education:	-	25,513	-
Talented & Gifted:	0.220	7,912	298
Library Services:	1.000	81,277	7,600
School Administration:	5.000	384,334	-
Maintenance:	3.250	151,242	3,700
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	807
Student Support Services:	1.750	148,703	1,000
<b>TOTALS:</b>	<b>48.212</b>	<b>\$ 3,654,208</b>	<b>\$ 58,817</b>

Ethnicity	2011-2012
American Indian	.2% 1
African American	.5% 3
Caucasian	80.4% 501
Asian	2.4% 15
Hispanic	11.7% 73
Native Hawaiian	
Multi	4.8% 30
Gender	2011-2012
Female	49.9% 311
Male	50.1% 312
Special Programs	2011-2012
ELL	3.4% 21
Free/Reduced Lunch	12.7% 79
SPED	8.3% 52
504	1.9% 12

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, Talented and Gifted 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/performance.asp>



## Manhattan School of Arts & Academics

290 Manhattan Dr., Boulder, CO 80303

720-561-6300, Fax: 720-561-6301

Principal: Robbyn Fernandez

<http://schools.bvsd.org/p12/manhattan/Pages/default.aspx>

**Projected Enrollment: 465**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,314,472	
		non-SRA	SRA
Utilities:	-	\$ 143,535	\$ -
Regular Education:	24.018	1,791,400	33,504
Special Education:	6.769	456,231	719
Vocational Education:	-	-	-
English as a Second Language:	1.600	121,595	598
Extra Curricular Education:	-	17,071	-
Talented & Gifted:	0.160	5,756	500
Library Services:	1.000	81,277	6,410
School Administration:	5.208	389,869	-
Maintenance:	3.000	140,121	3,886
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	11,173
Student Support Services:	1.298	110,293	534
<b>TOTALS:</b>	<b>43.053</b>	<b>\$ 3,257,148</b>	<b>\$ 57,324</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	1.3% 6
African American	1.3% 6
Caucasian	65.2% 304
Asian	4.7% 22
Hispanic	22.7% 106
Native Hawaiian	.4% 2
Multi	4.3% 20
<b>Gender</b>	<b>2011-2012</b>
Female	49.1% 229
Male	50.9% 237
<b>Special Programs</b>	<b>2011-2012</b>
ELL	13.7% 64
Free/Reduced Lunch	27.5% 128
SPED	18.9% 88
504	3% 14

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/performance.asp>

## Mesa Elementary

1575 Lehigh St., Boulder, CO 80303

720-561-3000, Fax: 720-561-3001

Principal: Josh Baldner

<http://bvdsd.org/schools/mesa/Pages/default.aspx>

**Projected Enrollment: 369**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,312,401	
		non-SRA	SRA
Utilities:	-	\$ 66,876	\$ -
Regular Education:	20.577	1,501,035	19,388
Special Education:	4.446	299,114	469
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.240	8,631	-
Library Services:	1.000	81,277	-
School Administration:	3.125	223,758	635
Maintenance:	1.750	84,507	1,465
Health Room:	0.563	19,757	-
Curriculum/Staff Development:	-	-	873
Student Support Services:	-	-	83
<b>TOTALS:</b>	<b>31.701</b>	<b>\$ 2,289,488</b>	<b>\$ 22,913</b>

Ethnicity	2011-2012
American Indian	.5% 2
African American	
Caucasian	86.5% 321
Asian	5.1% 19
Hispanic	3% 11
Native Hawaiian	
Multi	4.9% 18
Gender	2011-2012
Female	48.8% 181
Male	51.2% 190
Special Programs	2011-2012
ELL	.8% 3
Free/Reduced Lunch	4.1% 15
SPED	8.1% 30
504	1.3% 5

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, Bolder 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/performance.asp>



## Monarch High

329 Campus Dr., Louisville, CO 80027  
720-561-4200, Fax: 720-561-5650  
Principal: Jerry Lee Anderson

<http://bvsd.org/schools/monarchhigh/Pages/default.aspx>

**Projected Enrollment: 1,516**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$7,948,511	
		non-SRA	SRA
Utilities:	-	\$ 268,564	\$ -
Regular Education:	64.718	4,885,912	121,496
Special Education:	13.304	826,472	1,361
Vocational Education:	0.800	60,800	7,865
English as a Second Language:	0.600	45,598	450
Extra Curricular Education:	-	111,795	-
Talented & Gifted:	0.414	22,663	349
Library Services:	1.800	113,501	1,996
School Administration:	9.500	727,456	16,095
Maintenance:	9.000	386,381	7,629
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,241
Student Support Services:	4.000	339,888	999
<b>TOTALS:</b>	<b>104.136</b>	<b>\$ 7,789,030</b>	<b>\$ 159,481</b>

Ethnicity		2011-2012
American Indian	.2%	3
African American	.9%	14
Caucasian	81.1%	1228
Asian	5.2%	78
Hispanic	7.6%	115
Native Hawaiian	.1%	2
Multi	4.9%	74
Gender		2011-2012
Female	47.2%	715
Male	52.8%	799
Special Programs		2011-2012
ELL	1.1%	17
Free/Reduced Lunch	5.7%	86
SPED	8.5%	129
	504	4% 61

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/performance.asp>



## Monarch K-8

263 Campus Dr., Louisville, CO 80027

720-561-4000, Fax: 720-561-4001

Principal: Melisa Potes

<http://bvsd.org/schools/monarchk8/Pages/default.aspx>



**Projected Enrollment: 788**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,581,950	
		non-SRA	SRA
Utilities:	-	\$ 196,369	\$ -
Regular Education:	41.380	3,024,115	39,412
Special Education:	5.489	453,129	500
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	24,673	-
Talented & Gifted:	0.370	13,307	350
Library Services:	1.000	81,281	2,000
School Administration:	6.250	456,457	4,328
Maintenance:	3.500	162,366	3,100
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	800
Student Support Services:	1.200	101,966	250
<b>TOTALS:</b>	<b>59.689</b>	<b>\$ 4,531,210</b>	<b>\$ 50,740</b>

Ethnicity		2011-2012
American Indian	.2%	2
African American	.7%	6
Caucasian	72.5%	590
Asian	10.3%	84
Hispanic	9.2%	75
Native Hawaiian		
Multi	7%	57
Gender		2011-2012
Female	48.6%	396
Male	51.4%	418
Special Programs		2011-2012
ELL	2.3%	19
Free/Reduced Lunch	12.1%	99
SPED	13.5%	110
	504	2.2% 18

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/performance.asp>



## Nederland Elementary

#1 N. Sundown Trail, Nederland, CO 80466

720-561-4800, Fax: 720-561-4801

Principal: Jeff Miller

<http://bvdsd.org/schools/nederlandElem/Pages/default.aspx>

**Projected Enrollment: 263**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,988,117	
		non-SRA	SRA
Utilities:	-	\$ 81,325	\$ -
Regular Education:	16.516	1,163,197	20,589
Special Education:	5.196	287,932	1,500
Vocational Education:	-	-	-
English as a Second Language:	0.200	15,199	-
Extra Curricular Education:	-	374	-
Talented & Gifted:	0.170	6,114	150
Library Services:	0.500	40,640	-
School Administration:	3.000	229,525	350
Maintenance:	2.500	117,875	2,800
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	3,000
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>28.582</b>	<b>\$ 1,959,728</b>	<b>\$ 28,389</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.4% 1
African American	.4% 1
Caucasian	86.8% 243
Asian	2.1% 6
Hispanic	3.9% 11
Native Hawaiian	
Multi	6.4% 18
<b>Gender</b>	<b>2011-2012</b>
Female	52.5% 147
Male	47.5% 133
<b>Special Programs</b>	<b>2011-2012</b>
ELL	1.1% 3
Free/Reduced Lunch	22.5% 63
SPED	13.9% 39
504	.4% 1

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 grade 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 Services provides NES with therapeutic support for students and families. We also offer Colorado Preschool Program and Kindergarten Enrichment.

Special Curricular events for all students include:

Writers in the Schools, Poet's 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/performance.asp>



## Nederland Middle/Senior

597 Eldora Rd., Nederland, CO 80466

(303) 258-3212, Fax (303) 258-8699

Principal: Lynn Donnelly

<http://bvsvd.org/schools/nms/hs/Pages/default.aspx>

**Projected Enrollment: 304**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,077,353	
		non-SRA	SRA
Utilities:	-	\$ 130,824	\$ -
Regular Education:	21.113	1,572,194	40,828
Special Education:	6.439	428,786	300
Vocational Education:	-	-	-
English as a Second Language:	0.200	15,199	-
Extra Curricular Education:	-	75,274	-
Talented & Gifted:	0.264	17,267	130
Library Services:	1.375	99,888	-
School Administration:	5.500	425,604	2,430
Maintenance:	4.000	174,271	7,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	500
Student Support Services:	1.021	86,758	100
<b>TOTALS:</b>	<b>39.912</b>	<b>\$ 3,026,065</b>	<b>\$ 51,288</b>

Ethnicity		2011-2012
American Indian	1.7%	5
African American	.3%	1
Caucasian	90.6%	271
Asian	3%	9
Hispanic	7.4%	22
Native Hawaiian	.3%	1
Multi	3.7%	11
Gender		2011-2012
Female	48.8%	146
Male	51.2%	153
Special Programs		2011-2012
ELL	1%	3
Free/Reduced Lunch	22.4%	67
SPED	14.7%	44
504	2%	6

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/performance.asp>



## New Vista High

700 20<sup>th</sup> St., Boulder, CO 80302  
720-561-8700, Fax: 720-561-8701  
Principal: Kirk Quitter

<http://bvsd.org/schools/nvhs/Pages/NVHS.aspx>



**Projected Enrollment: 307**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,378,528	
		non-SRA	SRA
Utilities:	-	\$ 103,519	\$ -
Regular Education:	15.700	1,163,871	41,422
Special Education:	3.000	248,781	301
Vocational Education:	-	-	-
English as a Second Language:	0.100	7,599	100
Extra Curricular Education:	-	66,853	-
Talented & Gifted:	0.244	16,549	-
Library Services:	1.375	99,884	-
School Administration:	4.650	401,495	1,897
Maintenance:	2.750	123,829	2,601
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	288
Student Support Services:	1.000	98,972	567
<b>TOTALS:</b>	<b>28.819</b>	<b>\$ 2,331,352</b>	<b>\$ 47,176</b>

Ethnicity		2011-2012
American Indian	.6%	2
African American	.3%	1
Caucasian	79.6%	246
Asian	1%	3
Hispanic	13.3%	41
Native Hawaiian		
Multi	5.2%	16
Gender		2011-2012
Female	54.7%	169
Male	45.3%	140
Special Programs		2011-2012
ELL	2.3%	7
Free/Reduced Lunch	13.9%	43
SPED	13.3%	41
504	11.7%	36

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 (300) 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/performance.asp>



## Peak to Peak Charter School

800 Merlin Dr., Lafayette, CO 80026  
(303) 453-4600 Fax: (303) 453-4613  
Principals: Kyle Mathews

<http://www.peaktopeak.org/>

**Projected Enrollment: 1,444**



### DEMOGRAPHIC CHARACTERISTICS

	<b>Total Budget \$14,604,373</b>	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	12,007,623
Special Education:	290,247	1,495,859
Vocational Education:	-	-
English as a Second Language:	-	273,260
Extra Curricular Education:	-	-
Talented & Gifted:	-	14,132
Library Services:	-	-
Instructional Staff Support:	-	1,400
General Administration Support:	-	152,065
Business Services:	-	105,169
School Administration:	-	-
Maintenance:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	259,676
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	4,942
	<b>\$ 290,247</b>	<b>\$ 14,314,126</b>

<b>Ethnicity</b>		<b>2011-2012</b>
American Indian	.3%	4
African American	.8%	11
Caucasian	75.2%	1087
Asian	10.2%	148
Hispanic	9%	130
Native Hawaiian	.2%	3
Multi	4.4%	63
<b>Gender</b>		<b>2011-2012</b>
Female	50.8%	734
Male	49.2%	712
<b>Special Programs</b>		<b>2011-2012</b>
ELL	1.2%	18
Free/Reduced Lunch	7.4%	107
SPED	3.7%	53
504	2.1%	30

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/performance.asp>



## Escuela Bilingüe Pioneer Elementary

101 Baseline Rd., Lafayette, CO 80026

720-561-7800, Fax: 720-561-7801

Principal: Miguel Villalon

<http://bvsd.org/schools/Pioneer/Pages/default.aspx>



**Projected Enrollment: 385**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,203,322	
		non-SRA	SRA
Utilities:	-	\$ 79,289	\$ -
Regular Education:	29.088	2,063,422	41,733
Special Education:	2.500	158,739	-
Vocational Education:	-	-	-
English as a Second Language:	5.000	379,988	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.240	8,631	-
Library Services:	1.000	81,277	-
School Administration:	3.000	218,017	4,900
Maintenance:	3.000	140,121	4,884
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,464
Student Support Services:	0.366	15,980	344
<b>TOTALS:</b>	<b>44.194</b>	<b>\$ 3,149,997</b>	<b>\$ 53,325</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.5% 2
African American	.2% 1
Caucasian	35.1% 148
Asian	
Hispanic	62.3% 263
Native Hawaiian	
Multi	1.9% 8
<b>Gender</b>	<b>2011-2012</b>
Female	45% 190
Male	55% 232
<b>Special Programs</b>	<b>2011-2012</b>
ELL	43.8% 185
Free/Reduced Lunch	47.4% 200
SPED	10.2% 43
	504 .9% 4

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/performance.asp>



## Nevin Platt Middle

6096 Baseline Rd., Boulder, CO 80303

720-561-5536, Fax: 720-561-6898

Principal: Kevin Gates

<http://bvsd.org/schools/Platt/Pages/default.aspx>



**Projected Enrollment: 504**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,990,025	
		non-SRA	SRA
Utilities:	-	\$ 173,055	\$ -
Regular Education:	25.098	1,847,168	32,851
Special Education:	1.800	149,270	400
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	28,998	-
Talented & Gifted:	0.180	6,472	200
Library Services:	1.000	81,277	300
School Administration:	4.750	366,786	-
Maintenance:	3.750	173,488	5,800
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,100
Student Support Services:	1.440	122,360	500
<b>TOTALS:</b>	<b>38.018</b>	<b>\$ 2,948,874</b>	<b>\$ 41,151</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.2% 1
African American	.2% 1
Caucasian	83.3% 418
Asian	2.6% 13
Hispanic	8% 40
Native Hawaiian	
Multi	5.8% 29
<b>Gender</b>	<b>2011-2012</b>
Female	47.2% 237
Male	52.8% 265
<b>Special Programs</b>	<b>2011-2012</b>
ELL	.8% 4
Free/Reduced Lunch	8% 40
SPED	6% 30
504	3.4% 17

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/performance.asp>



## Barnard D. Ryan Elementary

1405 Centaur Village Dr., Lafayette, CO 80026

720-561-7000, Fax: 720-561-7001

Principal: Tobey Bassoff

<http://bvsd.org/schools/ryan/Pages/default.aspx>

**Projected Enrollment: 422**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,648,101	
		non-SRA	SRA
Utilities:	-	\$ 44,901	\$ -
Regular Education:	22.979	1,667,579	27,579
Special Education:	6.252	305,349	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	75,997	-
Extra Curricular Education:	-	1,125	-
Talented & Gifted:	1.250	96,812	-
Library Services:	1.000	81,277	-
School Administration:	3.000	214,424	1,700
Maintenance:	2.000	95,631	3,500
Health Room:	0.463	16,247	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	0.366	15,980	-
<b>TOTALS:</b>	<b>38.310</b>	<b>\$ 2,615,322</b>	<b>\$ 32,779</b>

Ethnicity		2011-2012
American Indian	.2%	1
African American	.9%	4
Caucasian	68.4%	303
Asian	4.3%	19
Hispanic	23.9%	106
Native Hawaiian	.2%	1
Multi	2%	9
Gender		2011-2012
Female	47.2%	209
Male	52.8%	234
Special Programs		2011-2012
ELL	8.1%	36
Free/Reduced Lunch	29.5%	131
SPED	13.3%	59
504	.2%	1

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/performance.asp>



### Alicia Sanchez Elementary

655 Sir Galahad Dr., Lafayette, CO 80026

720-561-7300, Fax: 720-561-7301

Principal: Doris Candelarie

<http://bvdsd.org/schools/Sanchez/Pages/default.aspx>

**Projected Enrollment: 285**



#### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,915,245	
		non-SRA	SRA
Utilities:	-	\$ 65,621	\$ -
Regular Education:	23.250	1,636,138	33,939
Special Education:	8.753	512,312	-
Vocational Education:	-	-	-
English as a Second Language:	3.500	265,994	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.170	6,114	-
Library Services:	0.500	40,640	-
School Administration:	2.750	220,079	2,000
Maintenance:	2.000	95,631	3,250
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	0.366	15,980	-
<b>TOTALS:</b>	<b>41.789</b>	<b>\$ 2,876,056</b>	<b>\$ 39,189</b>

Ethnicity	2011-2012
American Indian	.9% 3
African American	.6% 2
Caucasian	25.8% 85
Asian	1.8% 6
Hispanic	67.6% 223
Native Hawaiian	
Multi	3.3% 11
Gender	2011-2012
Female	47.3% 156
Male	52.7% 174
Special Programs	2011-2012
ELL	36.1% 119
Free/Reduced Lunch	73.4% 242
SPED	18.5% 61
504	.9% 3

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/performance.asp>



## Southern Hills Middle

1500 Knox Dr., Boulder, CO 80305

720-561-3400, Fax: 303-499-9251

Principal: Terry Gillach

<http://schools.bvdsd.org/p12/southernhills/Pages/home.aspx>



**Projected Enrollment: 537**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,378,547	
		non-SRA	SRA
Utilities:	-	\$ 139,244	\$ -
Regular Education:	25.924	1,909,816	36,273
Special Education:	8.877	529,512	744
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	24,778	-
Talented & Gifted:	0.200	7,192	-
Library Services:	1.000	81,277	4,142
School Administration:	4.750	368,774	-
Maintenance:	3.000	140,121	5,512
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,320
Student Support Services:	1.500	127,459	383
<b>TOTALS:</b>	<b>45.251</b>	<b>\$ 3,328,173</b>	<b>\$ 50,374</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.6% 3
African American	.2% 1
Caucasian	79.4% 425
Asian	6.2% 33
Hispanic	7.7% 41
Native Hawaiian	
Multi	6% 32
<b>Gender</b>	<b>2011-2012</b>
Female	45.8% 245
Male	54.2% 290
<b>Special Programs</b>	<b>2011-2012</b>
ELL	.9% 5
Free/Reduced Lunch	4.4% 24
SPED	12.1% 65
504	3% 16

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 Southern Hills Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/performance.asp>



## Summit Middle Charter School

4655 Hanover Ave., Boulder, CO 80503

720-561-3900; Fax: 720-561-3901

Principal: David B. Finell

<http://bvdsd.org/schools/summit/Pages/default.aspx>

**Projected Enrollment: 334**



### DEMOGRAPHIC CHARACTERISTICS

	<b>Total Budget \$3,413,649</b>	
	General Fund	Charter
Utilities:	\$ 65,060	\$ -
Regular Education:	-	1,778,672
Special Education:	41,464	359,732
Vocational Education:	-	-
English as a Second Language:	-	65,442
Extra Curricular Education:	-	47,136
Talented & Gifted:	-	305
Library Services:	-	-
Instructional Staff Support:	-	72,687
General Administration Support:	-	49,702
Business Services:	-	32,480
School Administration:	-	419,691
Maintenance:	-	264,395
Site Acquisition Services:	-	-
Central Support Services:	-	142,118
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	74,765
<b>TOTALS:</b>	<b>\$ 106,524</b>	<b>\$ 3,307,125</b>

<i>Ethnicity</i>	<b>2011-2012</b>
American Indian	
African American	.9% 3
Caucasian	71.9% 240
Asian	15.9% 53
Hispanic	4.2% 14
Native Hawaiian	
Multi	7.2% 24
<b>Gender</b>	<b>2011-2012</b>
Female	55.1% 184
Male	44.9% 150
<b>Special Programs</b>	<b>2011-2012</b>
ELL	
Free/Reduced Lunch	3.6% 12
SPED	1.8% 6
504	1.8% 6

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/performance.asp>



## Superior Elementary

1800 S. Indiana St., Superior, CO 80027

720-561-4100, Fax: 720-561-4101

Principal: Jennifer Ikenoaye

<http://bvsd.org/schools/superior/Pages/default.aspx>

**Projected Enrollment: 577**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,023,152	
		non-SRA	SRA
Utilities:	-	\$ 91,413	\$ -
Regular Education:	30.325	2,219,411	32,152
Special Education:	1.545	128,173	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.350	12,587	-
Library Services:	1.000	81,277	-
School Administration:	3.775	298,093	4,300
Maintenance:	2.750	128,998	4,061
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	2,332
Student Support Services:	-	-	4
<b>TOTALS:</b>	<b>40.245</b>	<b>\$ 2,980,303</b>	<b>\$ 42,849</b>

<b>Ethnicity</b>	<b>2011-2012</b>
American Indian	.2% 1
African American	
Caucasian	76.8% 440
Asian	10.8% 62
Hispanic	4.7% 27
Native Hawaiian	
Multi	7.5% 43
<b>Gender</b>	<b>2011-2012</b>
Female	47.3% 271
Male	52.7% 302
<b>Special Programs</b>	<b>2011-2012</b>
ELL	.3% 2
Free/Reduced Lunch	3% 17
SPED	5.6% 32
504	3% 17

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. 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/performance.asp>



## University Hill Elementary

956 16<sup>th</sup> St., Boulder, CO 80302  
720-561-5416, Fax: 720-561-2980  
Principal: Ina Rodriguez-Myer (Interim)

<http://schools.bvds.org/p12/unihill/Pages/default.aspx>

**Projected Enrollment: 350**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,976,786	
		non-SRA	SRA
Utilities:	-	\$ 74,860	\$ -
Regular Education:	26.971	1,841,140	15,778
Special Education:	2.000	165,854	-
Vocational Education:	-	-	-
English as a Second Language:	4.300	326,791	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.220	7,912	-
Library Services:	1.000	81,277	-
School Administration:	4.441	312,933	1,214
Maintenance:	2.750	128,998	874
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	1,580
Student Support Services:	-	-	28
<b>TOTALS:</b>	<b>42.182</b>	<b>\$ 2,957,312</b>	<b>\$ 19,474</b>

Ethnicity		2011-2012
American Indian	.3%	1
African American	.8%	3
Caucasian	31.2%	120
Asian	.3%	1
Hispanic	65.2%	251
Native Hawaiian		
Multi	2.3%	9
Gender		2011-2012
Female	49.9%	192
Male	50.1%	193
Special Programs		2011-2012
ELL	43.1%	166
Free/Reduced Lunch	53.8%	207
SPED	12.5%	48
504	.5%	2

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 University Hill Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/performance.asp>



## Whittier International Elementary

2008 Pine St., Boulder, CO 80302  
720-561-5431, Fax: 720-561-2480  
Principal: Becky Escamilla

<http://schools.bvsd.org/whittier/>

**Projected Enrollment: 396**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,728,994	
		non-SRA	SRA
Utilities:	-	\$ 33,021	\$ -
Regular Education:	27.190	1,911,997	17,692
Special Education:	2.341	169,678	137
Vocational Education:	-	-	-
English as a Second Language:	2.400	182,396	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.220	7,912	-
Library Services:	1.000	81,277	-
School Administration:	3.000	216,206	19
Maintenance:	1.750	84,507	983
Health Room:	0.500	17,547	-
Curriculum/Staff Development:	-	-	1,089
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>38.401</b>	<b>\$ 2,709,074</b>	<b>\$ 19,920</b>

Ethnicity		2011-2012
American Indian	.3%	1
African American	3%	12
Caucasian	58.9%	232
Asian	6.3%	25
Hispanic	27.7%	109
Native Hawaiian	.5%	2
Multi	3.3%	13
Gender		2011-2012
Female	45.2%	178
Male	54.8%	216
Special Programs		2011-2012
ELL	26.6%	105
Free/Reduced Lunch	35.8%	141
SPED	12.4%	49
504	.5%	2

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 Kindergarten Enrichment 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 Whittier Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/performance.asp>



## FINANCIAL SECTION

ALL FUNDS.....	176
SUMMARY.....	176
BEGINNING BALANCE SUMMARY.....	178
REVENUE SUMMARY.....	179
TRANSFERS IN SUMMARY.....	180
EXPENDITURE SUMMARY.....	181
RESERVES SUMMARY.....	182
TRANSFERS OUT SUMMARY.....	183
ENDING BALANCE SUMMARY.....	184
SUMMARY OF FUND BALANCE CHANGES.....	185
BUDGETED EXPENDITURES PER STUDENT.....	186
AUTHORIZED FTE SUMMARY.....	188
SCHOOL ALLOCATION FORMULAS.....	190
SPECIAL PROGRAM ALLOCATIONS.....	195
SPECIAL EDUCATION FUNDING.....	197
SPECIAL EDUCATION COSTS.....	198
CDE 18 REPORT.....	199
COMPUTATION OF LEGAL DEBT MARGIN.....	204
CERTIFICATES OF PARTICIPATION: GENERAL OPERATING FUND.....	204
GENERAL OBLIGATION DEBT: BOND REDEMPTION FUND.....	205
GENERAL OPERATING FUND.....	207
OTHER FUNDS.....	237
CHARTER SCHOOL FUND.....	281



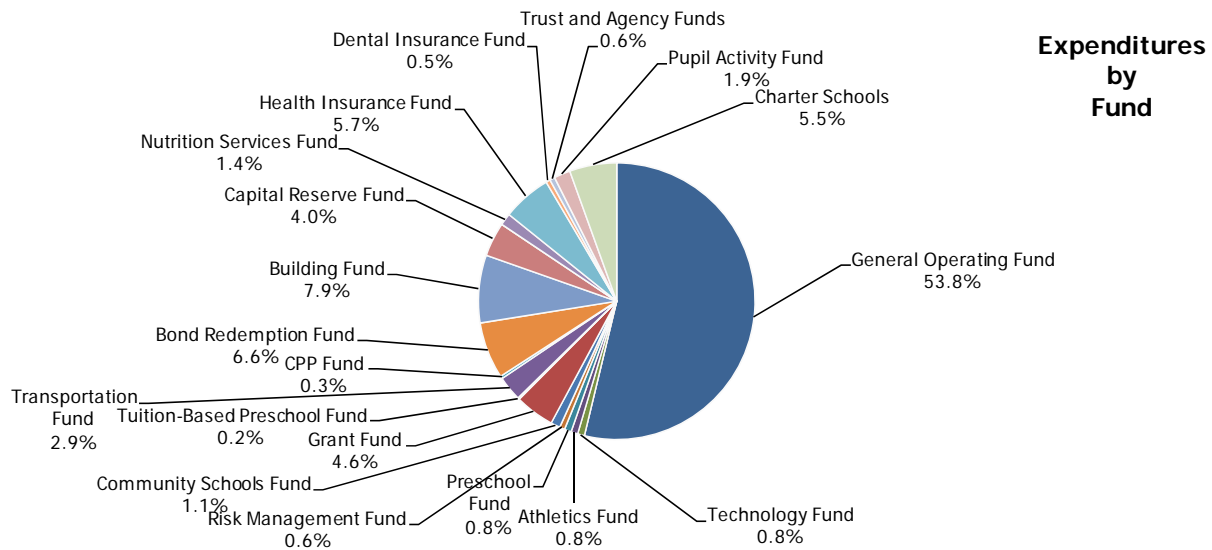
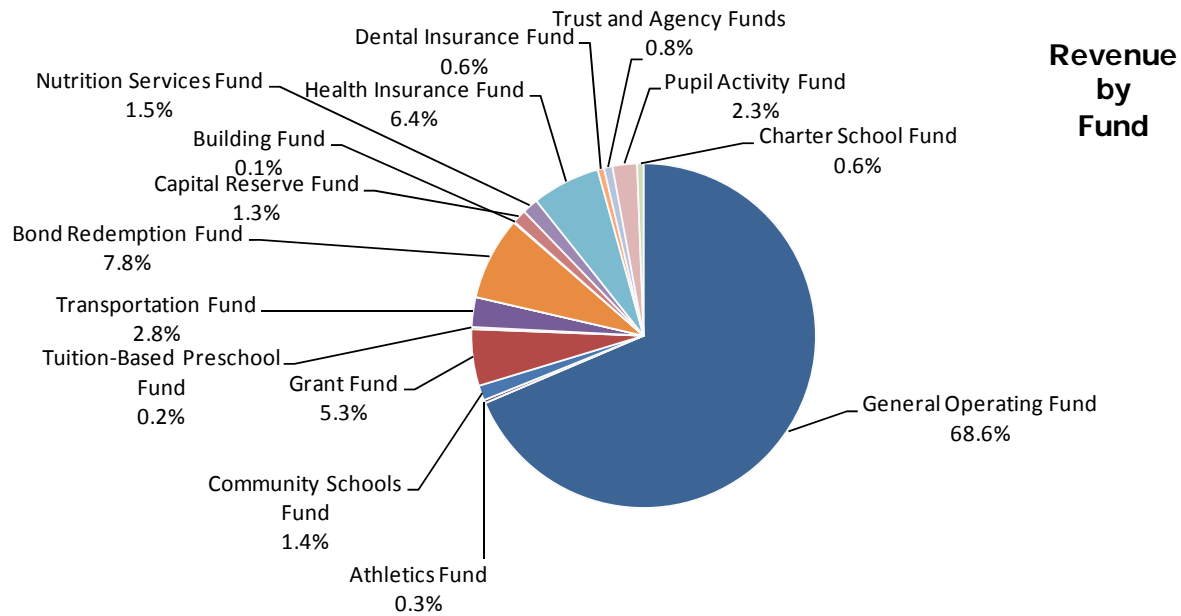
## All Funds

### Summary

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
Beginning Balance	\$ 187,129,378	\$ 143,688,948	\$ 220,334,679	\$ 156,456,394	\$ 119,170,181
Revenues	323,769,168	513,502,990	351,090,525	366,323,052	366,853,211
Transfers In	41,367,718	33,855,310	34,989,393	45,190,240	38,203,089
Total Resources	552,266,264	691,047,248	606,414,597	567,969,686	524,226,481
Expenditures	367,209,598	436,857,258	414,968,810	403,609,264	423,934,238
Emergency Reserves	-	-	-	-	24,755,615
Transfers Out	41,367,718	33,855,310	34,989,393	45,190,240	38,203,089
Total Uses	408,577,316	470,712,568	449,958,203	448,799,504	486,892,942
Ending Balance	\$ 143,688,948	\$ 220,334,679	\$ 156,456,394	\$ 119,170,181	\$ 37,333,539



## All Funds (continued)





## All Funds (continued)

### Beginning Balance Summary

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444
Technology Fund	696,668	794,170	2,078,093	1,054,230	1,339,234
Athletics Fund	296,804	273,506	188,930	240,756	402,076
Preschool Fund	-	-	-	-	769,839
Risk Management Fund	258,080	167,999	226,588	123,247	93,731
Community Schools Fund	622,028	809,871	595,962	488,689	166,666
Grant Fund	-	-	-	(1,422,177)	-
Tuition-Based Preschool Fund	44,153	53,210	84,197	123,690	106,469
Transportation Fund	952,198	627,240	812,240	905,330	261,429
CPP Fund	81,096	79,217	149,061	92,136	55,863
Bond Redemption Fund	23,304,815	17,282,227	20,663,878	24,032,073	24,325,632
Building Fund	120,482,401	87,195,962	162,152,708	94,510,828	40,349,760
Capital Reserve Fund	2,710,670	7,041,878	7,675,728	7,039,026	6,715,787
Food Services Fund	571,102	508,090	334,112	(364,156)	185,889
Health Insurance Fund	-	1,300,083	865,801	4,471,192	8,528,606
Dental Insurance Fund	708,899	817,329	924,125	287,142	482,931
Trust and Agency Funds	1,530,578	1,402,122	940,001	854,104	830,126
Pupil Activity Fund	2,197,285	2,321,977	2,147,463	2,431,877	2,588,688
Charter School Fund	6,080,074	3,426,050	4,182,953	4,065,792	4,276,011
<b>GRAND TOTAL:</b>	<b>\$ 187,129,378</b>	<b>\$ 143,688,948</b>	<b>\$ 220,334,679</b>	<b>\$ 156,456,394</b>	<b>\$ 119,170,181</b>



## All Funds (continued)

### Revenue Summary

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 229,935,236	\$ 233,318,722	\$ 241,136,833	\$ 254,596,472	\$ 251,482,736
Technology Fund	-	273,280	285,469	174,980	178,595
Athletics Fund	979,229	956,730	1,211,685	1,231,596	1,085,000
Preschool Fund	-	-	-	-	-
Risk Management Fund	222,780	235,080	48,781	22,736	100,000
Community Schools Fund	4,957,332	5,018,588	4,970,801	5,019,627	5,266,465
Grant Fund	11,953,675	12,286,854	13,638,650	22,879,479	19,500,000
Tuition-Based Preschool Fund	517,739	599,024	677,448	771,365	826,984
Transportation Fund	6,766,791	9,716,520	10,022,839	10,463,531	10,334,825
CPP Fund	-	-	-	-	-
Bond Redemption Fund	19,540,758	25,237,980	31,786,817	28,233,752	28,451,639
Building Fund	5,751,219	184,232,807	4,336,005	730,150	200,000
Capital Reserve Fund	4,130,691	961,762	186,852	129,196	4,929,260
Food Services Fund	5,665,474	5,309,674	5,109,777	5,031,955	5,608,032
Health Insurance Fund	20,528,937	22,481,472	24,240,020	23,290,480	23,337,444
Dental Insurance Fund	2,142,721	2,143,336	2,204,958	2,166,496	2,210,684
Trust and Agency Funds	2,308,961	2,017,227	2,276,001	2,669,507	2,817,500
Pupil Activity Fund	8,114,988	7,535,399	8,160,073	8,315,935	8,399,094
Charter School Fund	252,637	1,178,535	797,516	595,795	2,124,953
<b>GRAND TOTAL:</b>	<b>\$ 323,769,168</b>	<b>\$ 513,502,990</b>	<b>\$ 351,090,525</b>	<b>\$ 366,323,052</b>	<b>\$ 366,853,211</b>



## All Funds (continued)

### Transfers In Summary

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 666,905	\$ 776,427	\$ 642,605	\$ 742,605	\$ 587,605
Technology Fund	2,777,500	2,588,516	3,056,159	2,159,918	1,831,226
Athletics Fund	1,903,911	2,019,223	1,934,415	1,934,415	1,934,415
Preschool Fund	-	-	-	1,080,801	2,575,015
Risk Management Fund	3,452,387	4,162,692	2,779,703	2,797,771	2,518,191
Community Schools Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	3,145,840	991,068	1,363,003	1,163,003	2,065,077
CPP Fund	1,019,711	1,133,302	1,190,510	1,122,240	1,064,625
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	7,338,242	3,763,313	3,918,109	10,888,535	5,854,830
Food Services Fund	-	225,000	225,000	1,254,000	225,000
Health Insurance Fund	4,100,000	-	600,000	1,900,000	-
Dental Insurance Fund	-	-	-	100,000	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	16,963,222	18,195,769	19,279,889	20,046,952	19,547,105
<b>GRAND TOTAL:</b>	<b>\$ 41,367,718</b>	<b>\$ 33,855,310</b>	<b>\$ 34,989,393</b>	<b>\$ 45,190,240</b>	<b>\$ 38,203,089</b>



## All Funds (continued)

### Expenditure Summary

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 196,905,838	\$ 204,516,444	\$ 207,082,981	\$ 200,978,174	\$ 228,191,381
Technology Fund	2,679,998	1,577,873	4,365,491	2,049,894	3,251,510
Athletics Fund	2,906,438	3,060,529	3,094,274	3,004,691	3,321,836
Preschool Fund	-	-	-	310,962	3,247,431
Risk Management Fund	3,765,248	4,339,183	2,931,824	2,850,023	2,632,934
Community Schools Fund	4,102,584	4,231,070	4,210,469	4,374,045	4,485,948
Grant Fund	11,953,675	12,286,854	15,060,827	21,457,302	19,500,000
Tuition-Based Preschool Fund	508,682	568,036	637,956	788,586	906,265
Transportation Fund	10,237,589	10,522,588	11,292,752	12,270,435	12,292,554
CPP Fund	1,021,590	1,063,458	1,212,328	1,127,952	1,060,614
Bond Redemption Fund	25,563,346	21,856,329	28,418,622	27,940,193	28,174,193
Building Fund	39,037,658	109,276,061	71,977,885	54,891,218	33,639,303
Capital Reserve Fund	7,137,725	4,091,225	4,741,663	11,340,970	16,990,172
Food Services Fund	5,728,486	5,708,652	6,033,045	5,735,910	5,843,613
Health Insurance Fund	23,328,854	22,915,754	21,234,629	21,133,066	24,045,153
Dental Insurance Fund	2,034,291	2,036,540	2,241,941	2,070,706	2,276,311
Trust and Agency Funds	2,437,417	2,479,348	2,361,898	2,693,485	2,729,000
Pupil Activity Fund	7,990,296	7,709,913	7,875,659	8,159,124	8,240,715
Charter Schools	19,869,883	18,617,401	20,194,566	20,432,528	23,105,305
<b>GRAND TOTAL:</b>	<b>\$ 367,209,598</b>	<b>\$ 436,857,258</b>	<b>\$ 414,968,810</b>	<b>\$ 403,609,264</b>	<b>\$ 423,934,238</b>



## All Funds (continued)

### Reserves Summary

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	14,207,976
Technology Fund	-	-	-	-	97,545
Athletics Fund	-	-	-	-	99,655
Preschool Fund	-	-	-	-	97,423
Risk Management Fund	-	-	-	-	78,988
Community Schools Fund	-	-	-	-	134,578
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	27,188
Transportation Fund	-	-	-	-	368,777
CPP Fund	-	-	-	-	31,818
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	509,705
Food Services Fund	-	-	-	-	175,308
Health Insurance Fund	-	-	-	-	7,820,897
Dental Insurance Fund	-	-	-	-	417,304
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	688,453
<b>GRAND TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,755,615</b>



## All Funds (continued)

### Transfers Out Summary

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 40,700,813	\$ 32,853,883	\$ 33,486,681	\$ 44,192,074	\$ 37,362,428
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	666,905	1,001,427	867,605	967,605	812,605
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
CPP Fund	-	-	35,107	30,561	28,056
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Food Services Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	600,000	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	-
<b>GRAND TOTAL:</b>	<b>\$ 41,367,718</b>	<b>\$ 33,855,310</b>	<b>\$ 34,989,393</b>	<b>\$ 45,190,240</b>	<b>\$ 38,203,089</b>



## All Funds (continued)

### Ending Balance Summary

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 19,588,017	\$ 16,312,839	17,522,615	\$ 27,691,444	\$ -
Technology Fund	794,170	2,078,093	1,054,230	1,339,234	-
Athletics Fund	273,506	188,930	240,756	402,076	-
Preschool Fund	-	-	-	769,839	-
Risk Management Fund	167,999	226,588	123,247	93,731	-
Community Schools Fund	809,871	595,962	488,689	166,666	-
Grant Fund*	-	-	(1,422,177)	-	-
Tuition-Based Preschool Fund	53,210	84,197	123,690	106,469	-
Transportation Fund	627,240	812,240	905,330	261,429	-
CPP Fund	79,217	149,061	92,136	55,863	-
Bond Redemption Fund	17,282,227	20,663,878	24,032,073	24,325,632	24,603,078
Building Fund	87,195,962	162,152,708	94,510,828	40,349,760	6,910,457
Capital Reserve Fund	7,041,878	7,675,728	7,039,026	6,715,787	-
Food Services Fund	508,090	334,112	(364,156)	185,889	-
Health Insurance Fund	1,300,083	865,801	4,471,192	8,528,606	-
Dental Insurance Fund	817,329	924,125	287,142	482,931	-
Trust and Agency Funds	1,402,122	940,001	854,104	830,126	918,626
Pupil Activity Fund	2,321,977	2,147,463	2,431,877	2,588,688	2,747,067
Charter School Fund	3,426,050	4,182,953	4,065,792	4,276,011	2,154,311
<b>GRAND TOTAL:</b>	<b>\$ 143,688,948</b>	<b>\$ 220,334,679</b>	<b>\$ 156,456,394</b>	<b>\$ 119,170,181</b>	<b>\$ 37,333,539</b>

\* 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 BVSD June 30, 2011, Comprehensive Annual Financial Report (CAFR) identifies \$5.9M as an accrued obligation for compensated absences as of 6/30/2011.



## All Funds (continued)

### Summary of Fund Balance Changes

	Beginning Fund Balance	2010-11 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
<b>FUND:</b>						
General Operating Fund	\$ 27,691,444	\$ 14,771,694	\$ 12,919,750	\$ -	\$ (12,919,750)	-100%
Technology Fund	1,339,234	98,718	1,240,516	-	(1,240,516)	-100%
Athletics Fund	402,076	98,160	303,916	-	(303,916)	-100%
Preschool Fund	769,839	31,480	738,359	-	(738,359)	-100%
Risk Management Fund	93,731	85,369	8,362	-	(8,362)	-100%
Community Schools Fund	166,666	133,572	33,094	-	(33,094)	-100%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	106,469	25,299	81,170	-	(81,170)	-100%
Transportation Fund	261,429	361,969	(100,540)	-	100,540	-100%
CPP Fund	55,863	35,370	20,493	-	(20,493)	-100%
Bond Redemption Fund	24,325,632	-	24,325,632	24,603,078	277,446	1%
Building Fund	40,349,760	-	40,349,760	6,910,457	(33,439,303)	-83%
Capital Reserve Fund	6,715,787	525,133	6,190,654	-	(6,190,654)	-100%
Food Services Fund	185,889	174,181	11,708	-	(11,708)	-100%
Health Insurance Fund	8,528,606	5,714,109	2,814,497	-	(2,814,497)	-100%
Dental Insurance Fund	482,931	448,821	34,110	-	(34,110)	-100%
Trust and Agency Funds	830,126	-	830,126	918,626	88,500	11%
Pupil Activity Fund	2,588,688	-	2,588,688	2,747,067	158,379	6%
Charter School Fund	4,276,011	683,497	3,592,514	2,154,311	(1,438,203)	-40%
<b>GRAND TOTAL:</b>	<b>\$ 119,170,181</b>	<b>\$ 23,187,372</b>	<b>\$ 95,982,809</b>	<b>\$ 37,333,539</b>	<b>\$ (58,649,270)</b>	

The above summary outlines changes in fund balance net of previous years reserve amounts, which typically 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 uses.

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)

### Summary of Fund Balance Changes (continued)

The significant changes in fund balance, identified as greater than \$500,000, are as follows:

**General Operating Fund** – Fund balance uses are identified in the “Budget Adjustment Plan” in the Introductory Section. These funds were allocated to critical needs through the budget process and will not create any specific or significant consequence.

**Technology Fund** – Fund balance represents carryover funds for identified projects related to the computer replacement program, projector initiative, instructional software, and professional development of staff.

**Preschool Fund** – This change in fund balance results from the timing of funding to schools that are expanding their Early Childhood Education programs. The unspent monies were not available to these schools until January pending the results of the November elections. This balance will be spent down on one-time uses to ensure that a deficit does not develop.

**Building Fund** – Fund balance represents bond proceeds that continue to be spent down as planned within the 2006 Bond Program.

**Capital Reserve Fund** – Fund balance represents funds for Early Childhood Education projects as well as for projects budgeted in 2010-11 but completed over the summer break in the 2011-12 fiscal year.

**Health Insurance** – Fund balance represents lower claims than expected in 2010-11. Funds are allocated to reserves for health benefits above actuary-recommended amounts.

**Charter Fund** - Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district.

### Budgeted Expenditures per Student

FUND:	2010-11		2011-12	
	Budgeted		Budgeted	
	Budgeted Expenditures	Per Student FTE	Budgeted Expenditures	Per Student FTE
Operating Funds	\$ 246,821,966	\$ 8,771	\$ 268,236,345	\$ 9,480
CPP Fund	1,148,445	41	1,060,614	37
Grant Fund	24,500,000	871	19,500,000	689
Special Revenue Funds	12,908,934	459	13,198,819	466
Food Services Fund	5,806,046	206	5,843,613	207
Internal Service Funds*	25,366,393	901	26,321,464	930
Bond Redemption Fund	27,957,643	994	28,174,193	996
Capital Project Funds	91,738,568	3,260	50,629,475	1,789
Trust/Agency Funds	10,380,416	369	10,969,715	387
<b>Total Budget</b>	<b>\$ 446,628,411</b>	<b>\$ 15,872</b>	<b>\$423,934,238</b>	<b>\$ 14,981</b>
<b>BUDGETED ENROLLMENT:</b>	<b>2010-11</b>		<b>2011-12</b>	
Student Enrollment	29,296		29,498	
Student FTE	28,137.2		28,296.3	

\* Internal Service Funds are used to account for self-funded employee health and dental insurance programs within the district.





## 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	-	-	-	6.330	-	-	-	-	-	-	-	6.330
102 RESERVES - ELEM LEVEL	-	-	-	4.102	0.492	-	-	-	0.527	-	-	5.121
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.662	-	-	-	5.662
119 BEAR CREEK ELEMENTARY	-	1.000	-	19.573	1.000	-	-	-	2.420	2.000	1.750	27.743
120 BIRCH ELEMENTARY	-	1.000	-	27.465	1.000	-	-	-	5.229	2.125	2.000	38.819
124 COLUMBINE ELEMENTARY	-	1.000	1.000	32.315	1.999	-	-	-	6.180	2.100	2.000	46.594
127 CREST VIEW ELEMENTARY	-	1.000	0.600	36.353	1.500	-	-	-	6.294	2.625	2.750	51.122
130 DOUGLASS ELEMENTARY	-	1.000	-	22.568	1.000	-	-	-	2.833	2.250	2.000	31.651
131 SANCHEZ ELEMENTARY	-	1.000	-	27.208	1.000	-	-	-	8.831	1.750	2.000	41.789
132 EISENHOWER ELEMENTARY	-	1.000	-	28.774	1.000	-	-	-	8.231	2.125	2.500	43.630
134 EMERALD ELEMENTARY	-	1.000	-	24.227	0.750	-	-	-	4.206	2.200	2.500	34.883
136 FLAT IRONS ELEMENTARY	-	1.000	-	16.257	0.688	-	-	-	3.370	2.000	1.750	25.065
138 FOOTHILL ELEMENTARY	-	1.000	0.400	31.253	1.000	-	-	-	6.902	2.500	3.000	46.055
141 GOLD HILL ELEMENTARY	-	0.100	-	2.547	-	-	-	-	0.375	0.125	0.250	3.397
144 HEATHERWOOD ELEMENTARY	-	1.000	-	19.584	0.500	-	-	-	7.068	2.000	2.500	32.652
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.365	0.125	0.250	3.287
150 KOHL ELEMENTARY	-	1.000	-	25.992	1.000	-	-	-	8.897	2.500	2.500	41.889
153 LAFAYETTE ELEMENTARY	-	1.000	0.600	33.611	2.500	-	-	-	13.459	2.750	2.500	56.420
154 RYAN ELEMENTARY	-	1.000	-	23.649	2.000	-	-	-	7.661	2.000	2.000	38.310
156 FIRESIDE ELEMENTARY	-	1.000	-	28.165	1.000	-	-	-	3.834	2.000	2.500	38.499
157 LOUISVILLE ELEMENTARY	-	1.000	-	27.714	1.083	-	-	-	8.274	2.375	2.500	42.946
158 COAL CREEK ELEMENTARY	-	1.000	-	24.832	1.000	-	-	-	2.853	2.250	2.000	33.935
161 BCSIS	-	1.000	-	16.823	0.200	-	-	-	2.390	1.750	1.250	23.413
164 CREEKSIDE ELEMENTARY	-	1.000	-	27.562	1.200	-	-	-	10.015	2.200	2.000	43.977
166 MESA ELEMENTARY	-	1.000	-	21.942	1.000	-	-	-	3.884	2.125	1.750	31.701
169 NEDERLAND ELEMENTARY	-	1.000	-	16.648	0.500	-	-	-	5.934	2.000	2.500	28.582
180 PIONEER ELEMENTARY	-	1.000	-	31.683	1.500	-	-	-	5.011	2.000	3.000	44.194
185 SUPERIOR ELEMENTARY	-	1.000	0.400	29.870	1.000	-	-	-	2.850	2.375	2.750	40.245
190 UNIVERSITY HILL ELEM	-	1.000	1.000	28.921	1.500	-	-	-	4.570	2.441	2.750	42.182
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.819	0.350	-	-	-	2.303	1.875	1.250	21.597
193 COMMUNITY MONTESSORI	-	1.000	-	15.882	0.500	-	-	-	2.673	2.000	1.750	23.805
196 WHITTIER ELEMENTARY	-	1.000	-	27.237	1.500	-	-	-	4.914	2.000	1.750	38.401
<b>1 ELEMENTARY SCHOOLS TOTAL</b>	-	<b>27.200</b>	<b>4.000</b>	<b>696.353</b>	<b>29.762</b>	-	-	<b>5.662</b>	<b>152.353</b>	<b>58.566</b>	<b>60.000</b>	<b>1,033.896</b>
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	0.074	2.363	-	-	-	-	-	0.224	-	2.661
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.662	-	-	-	4.662
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.335	3.000	-	-	-	6.203	3.000	3.000	46.538
230 MANHATTAN MIDDLE	-	1.000	1.208	29.148	2.298	-	-	-	3.399	3.000	3.000	43.053
240 CASEY MIDDLE	-	1.000	1.000	33.214	2.860	-	-	-	3.816	3.000	3.250	48.140
250 CENTENNIAL MIDDLE	-	1.000	1.208	34.598	3.000	-	-	-	1.486	3.000	3.000	47.292
252 ANGEVINE MIDDLE	-	1.000	2.000	35.964	4.000	-	-	-	6.688	3.000	3.750	56.402
254 LOUISVILLE MIDDLE	-	1.000	1.000	33.290	2.750	-	-	-	3.922	3.000	3.250	48.212
260 PLATT MIDDLE	-	1.000	1.000	25.498	2.440	-	-	-	1.580	2.750	3.750	38.018
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	28.524	2.500	-	-	-	6.477	2.750	3.000	45.251
<b>2 MIDDLE SCHOOLS TOTAL</b>	-	<b>8.000</b>	<b>9.490</b>	<b>265.040</b>	<b>22.848</b>	-	-	<b>4.662</b>	<b>33.571</b>	<b>23.724</b>	<b>26.000</b>	<b>393.335</b>
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	10.977	0.215	-	-	0.937	1.309	2.256	-	15.694
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.676	-	-	-	4.676
310 BOULDER HIGH	-	1.000	3.000	91.006	4.900	-	-	1.000	11.364	7.750	7.500	127.520
315 BROOMFIELD HIGH	-	1.000	2.000	69.611	4.000	-	-	0.600	11.134	6.350	7.250	101.945
320 CENTAURUS HIGH	-	1.000	2.000	60.899	4.200	-	-	-	8.738	5.500	5.750	88.087
330 FAIRVIEW HIGH	-	1.000	3.525	98.071	6.400	-	-	1.000	13.054	8.300	8.000	139.350
350 NEW VISTA HIGH	-	1.000	0.900	18.314	2.000	-	-	0.375	1.230	2.750	2.250	28.819
360 MONARCH HIGH	-	1.000	2.500	72.358	5.000	-	-	0.800	9.478	6.000	7.000	104.136
<b>3 SENIOR HIGH SCHOOLS TOTAL</b>	-	<b>6.000</b>	<b>13.925</b>	<b>428.461</b>	<b>26.715</b>	-	-	<b>9.388</b>	<b>56.307</b>	<b>38.906</b>	<b>37.750</b>	<b>617.452</b>
440 ARAPAHOE RIDGE HIGH	-	1.000	1.800	18.726	1.300	-	-	0.375	1.330	1.917	-	26.448
490 TECHNICAL ED CENTER	-	-	-	13.662	3.035	-	1.000	-	9.833	2.000	4.500	34.030
<b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>	-	<b>1.000</b>	<b>1.800</b>	<b>32.388</b>	<b>4.335</b>	-	<b>1.000</b>	<b>0.375</b>	<b>11.163</b>	<b>3.917</b>	<b>4.500</b>	<b>60.478</b>
502 MONARCH K-8	-	1.000	1.500	44.069	2.200	-	-	-	3.670	3.750	3.500	59.689
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	24.757	2.021	-	-	0.375	4.259	3.500	3.000	39.912
505 ASPEN CREEK K-8	-	1.000	2.000	51.040	2.230	-	-	-	11.217	3.125	4.000	74.612
506 ELDORADO K-8	-	1.000	2.000	54.942	2.500	-	-	-	4.453	4.500	4.250	73.645
507 HALCYON	-	-	-	5.057	-	-	-	-	-	-	0.375	5.432
525 BOULDER UNIVERSAL	-	0.250	0.500	2.200	-	-	1.800	-	-	0.900	-	5.650
595 ALTERNATIVE LEARNING OPTIONS	-	0.250	0.400	-	-	-	1.200	-	-	0.600	-	2.450
<b>5 COMBINATION SCHOOLS TOTAL</b>	-	<b>4.500</b>	<b>7.400</b>	<b>182.065</b>	<b>8.951</b>	-	<b>3.000</b>	<b>0.375</b>	<b>23.599</b>	<b>16.375</b>	<b>15.125</b>	<b>261.390</b>



## 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 Liasons 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	-	-	-	-	-	-	-	-	1.000	-	2.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.150	-	-	-	-	2.150
605 CURRICULUM, ASSESSMENT & INSTRUCTION	-	-	-	-	-	-	-	-	-	2.500	-	2.500
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	5.000	-	-	4.000	-	11.800
610 PRESCHOOL	-	-	-	-	-	-	-	-	-	0.471	-	0.471
611 SPECIAL EDUCATION	1.000	-	-	11.727	1.000	79.638	-	-	13.440	4.100	-	110.905
613 STUDENT SUCCESS	1.000	-	-	-	-	-	-	-	-	-	-	1.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	1.000	-	-	0.552	-	2.752
616 LANGUAGE, CULTURE & EQUITY	2.000	-	-	-	-	-	-	-	-	3.000	-	5.000
617 ELEMENTARY ED ADMIN	2.000	-	-	-	-	-	0.500	-	1.000	1.000	-	4.500
619 SECONDARY ED ADMIN	1.250	-	-	-	0.200	-	0.500	-	-	1.000	-	2.950
625 ONLINE EDUCATION	0.600	-	-	-	-	-	-	-	-	0.500	-	1.100
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
630 HEALTH	0.250	-	-	-	-	-	-	-	-	-	-	0.250
631 ART	0.250	-	-	-	-	-	-	-	-	-	-	0.250
632 MUSIC	0.250	-	-	-	-	-	-	-	-	-	-	0.250
633 HEALTH/PHYSICAL EDUCATION	0.250	-	-	-	-	-	-	-	-	-	-	0.250
634 LITERACY	1.000	-	-	-	9.100	-	-	-	-	-	-	10.100
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	2.000	-	-	-	-	2.000
636 MATHEMATICS	0.250	-	-	0.100	2.670	-	-	-	-	-	-	3.020
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	0.500	-	0.750	-	4.000
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	3.000	-	-	1.500	48.000	53.250
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	1.750	-	-	0.500	11.450	14.700
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	-	-	8.500	-	16.500
688 BUDGET SERVICES	1.000	-	-	-	-	-	5.500	-	-	-	-	6.500
689 INFORMATION TECHNOLOGY	3.000	-	-	-	2.000	-	1.000	29.500	-	1.000	-	36.500
690 FINANCE & ACCOUNTING	1.600	-	-	-	-	-	5.500	-	-	5.750	-	12.850
695 PURCHASING	-	-	-	-	-	-	-	-	-	4.000	-	4.000
698 HEALTH SERVICES	-	-	-	-	-	10.200	-	-	3.300	3.000	-	16.500
<b>6 CENTRALIZED SERVICES TOTAL</b>	<b>29.000</b>	<b>-</b>	<b>-</b>	<b>11.827</b>	<b>19.170</b>	<b>89.838</b>	<b>34.650</b>	<b>30.000</b>	<b>17.740</b>	<b>46.623</b>	<b>59.450</b>	<b>338.298</b>
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	0.800	-	-	-	8.000	8.800
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	2.300	4.550
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
<b>7 SERVICE CENTERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.800</b>	<b>2.250</b>	<b>-</b>	<b>1.000</b>	<b>10.300</b>	<b>14.350</b>
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
<b>8 DISTRICT-WIDE COSTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.313</b>	<b>-</b>	<b>-</b>	<b>1.813</b>
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	-	0.500
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
952 HORIZONS K-8 CHARTER	-	-	-	-	-	-	-	-	-	-	-	-
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	3.500	-	-	-	-	-	-	-	3.500
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
<b>9 OTHER OPERATIONAL UNITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.000</b>	<b>10.000</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>29.000</b>	<b>46.700</b>	<b>36.615</b>	<b>1,622.134</b>	<b>113.281</b>	<b>89.838</b>	<b>39.450</b>	<b>52.712</b>	<b>295.046</b>	<b>189.111</b>	<b>217.125</b>	<b>2,731.012</b>
<b>OTHER DISTRICT FUNDS</b>												
15 TECHNOLOGY FUND	-	-	-	-	-	-	-	-	-	-	-	-
16 ATHLETIC FUND	0.500	-	-	-	-	-	-	-	-	-	-	0.500
17 PRESCHOOL FUND	0.333	-	-	7.610	2.000	3.850	1.000	-	30.200	2.474	-	47.467
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	7.990	-	76.780	5.000	2.000	93.020
22 GRANTS FUND	5.750	-	-	63.860	12.550	13.360	9.170	-	41.035	4.815	1.000	151.540
23 TUITION-BASED PRESCHOOL PROGRAM	-	-	-	4.830	0.100	-	-	-	11.259	1.330	-	17.519
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	5.000	1.000	36.000	11.000	252.000	306.000
29 COLORADO PRESCHOOL PROGRAM	0.334	-	-	6.910	-	-	0.750	-	5.500	-	-	13.494
41 BUILDING FUND	1.400	-	-	-	-	-	7.800	0.500	-	1.750	-	11.450
43 CAPITAL RESERVE FUND	0.500	-	-	-	-	-	1.800	-	-	0.250	0.500	3.050
51 NUTRITION SERVICES FUND	1.000	-	-	-	-	-	9.000	-	-	2.000	74.700	86.700
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
<b>10 OTHER DISTRICT FUNDS TOTAL</b>	<b>13.467</b>	<b>-</b>	<b>-</b>	<b>83.210</b>	<b>14.650</b>	<b>17.210</b>	<b>44.810</b>	<b>1.500</b>	<b>200.774</b>	<b>28.869</b>	<b>330.200</b>	<b>734.690</b>
<b>CHARTER SCHOOL FUND</b>												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	1.000	18.050	1.600	-	-	-	1.250	3.475	0.210	26.585
932 BOULDER PREP CHARTER	1.000	-	-	9.050	0.950	-	1.500	-	0.500	1.000	-	14.000
952 HORIZONS K-8 CHARTER	-	1.000	-	21.000	0.125	0.100	0.350	0.500	11.000	1.900	1.600	37.575
954 JUSTICE HIGH CHARTER	-	1.000	0.300	4.000	0.900	-	-	-	0.490	0.490	-	7.180
956 PEAK TO PEAK CHARTER	10.000	3.000	-	77.180	9.400	-	3.540	1.000	15.780	13.760	10.600	144.260
<b>11 CHARTER SCHOOL FUND</b>	<b>11.000</b>	<b>6.000</b>	<b>1.300</b>	<b>129.280</b>	<b>12.975</b>	<b>0.100</b>	<b>5.390</b>	<b>1.500</b>	<b>29.020</b>	<b>20.625</b>	<b>12.410</b>	<b>229.600</b>
<b>ALL FUNDS GRAND TOTAL</b>	<b>53.467</b>	<b>52.700</b>	<b>37.915</b>	<b>1,834.624</b>	<b>140.906</b>	<b>107.148</b>	<b>89.650</b>	<b>55.712</b>	<b>524.840</b>	<b>238.605</b>	<b>559.735</b>	<b>3,695.302</b>



## 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 Full Time Equivalent (FTE)/school (small schools below 350 students may have multiple assignments and reduced FTE.)
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 1:20.5 ratio; 1:18.5 at targeted-assistance schools (26 contractual goal). 1.0 FTE teaching position 1:25.5 ratio at grades 2-3; 1:18.5 at 2nd and 1:25.5 at 3rd grade targeted-assistance schools (29 contractual goal). Grades 4-5 are staffed at 1.0 FTE teaching position, 1:25.5 ratio for all elementary schools (31 contractual goal). Contract guidelines recommend combination grade classes are reduced by 2 students at the lowest grade level.

*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. Individual site based decisions can influence actual class sizes.*

Art: .0385 FTE per classroom teacher FTE; All students receive 50 minutes of instruction per week.

General Music: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students receives 45 minutes per week.

Physical Education: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students 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 for elementary schools is the sum of the building square footage/25,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. 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:

.150 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. TAG Tutor – TAG Tutor FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.

9. 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 (FRL), second language learners, and Special Education. Schools with preschool programs will receive \$120 per preschool student. 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 FRL populations.

3. Classroom Teachers: 1.0 FTE teaching position per 19.36 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.



## School Allocation Formulas (continued)

### Middle Level (continued)

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 FRL populations.
 

Small (1-350)	1.0 – 1.50 FTE
Average (351-600)	2.5 – 3.00 FTE
7. Custodians: The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
8. TAG Tutor – TAG Tutor FTE must be used to serve identified Talented and Gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.
9. Paraeducators: The paraeducator allocation includes hours for regular programs and health rooms. Staffing is based on enrollment .02225 hours per student FTE. The overall average is approximately 1.35 paraeducator FTE per school.
10. Community Liaisons: 0.50 FTE at Angevine and 0.50 FTE at Casey.
11. School Discretionary Funds: The SRA is allocated at \$76 per pupil, plus an additional \$21 per student for special needs as indicated by counts of FRL, 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. For the expense of the student accounting system, \$1.21 is allocated. 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.*



## School Allocation Formulas (continued)

### 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 .50 / Senior .50
  - 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 19.5
  - b. Boulder 26.9
  - c. Broomfield 25.9
  - d. Boulder Universal 22.5
  - e. Centaurus 24.9
  - f. Fairview 26.9
  - g. Monarch 26.9
  - h. New Vista 23.9
  - i. Nederland 18.8

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.

4. Multicultural Leadership Class: .20 FTE teaching position per high school.
5. Connections: .60 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 (100 -900), Medium (901 -1,500), Large (1,501-3,000)
  - b. Adjustments are made based on program needs.
9. Custodians: The custodial formula for high schools is the sum of the building square footage/33,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
10. TAG Tutor – TAG Tutor FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.



## School Allocation Formulas (continued)

### High School (continued)

11. 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

12. Paraeducators: Staffing is based on enrollment and 0.01651 per student FTE. The average is approximately 3.17 FTE for the larger schools and .45 FTE for smaller schools.

13. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.

14. 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		

15. School Discretionary Funds: The SRA is allocated at \$83.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of FRL, 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. For the expense of the student accounting system, \$1.21 is allocated. 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 and is outlined below:
  - a. Learning Programs (Resource)
    - i. IEP students with 1-750 minutes 1.0 FTE per 21 students
    - ii. IEP students with 751-1100 minutes 1.0 FTE per 15 students
    - iii. IEP students with 1101 minutes or more 1.0 FTE per 10 students
    - iv. Administrative allocation based on the number of students on IEP is allocated to the schools as teacher FTE (schools are allowed to use this FTE as per their needs)
  - b. Intensive Programs
    - i. 1.0 Teacher FTE
    - ii. 1.626 Para Professional
  - c. Speech/Language Pathologist
    - i. FTE based on number of students on IEP
  - d. Psychologist/Social Workers
    - i. FTE based on school student population
  - e. Occupational/Physical Therapists
    - i. FTE allocated based on number of students on IEP

## Program Allocations

### Special Program Allocation

0.75 Executive Director  
0.50 Assistant Director  
4.10 Clerical  
1.00 Child Find Coordinator  
2.20 Transitional 18-21  
2.00 Transitional High School  
0.60 Teacher Assistive Technician  
0.50 Online School  
6.00 Charter School  
150.92 Special Education Teacher Assigned to Schools  
3.25 Reserve SPED Teacher FTE  
11.15 Preschool  
3.00 Child Find  
1.50 Audiologist  
1.60 Visual Impaired  
3.80 Hearing Impaired  
31.20 Speech Language Specialist  
14.00 Occupational Physical Therapist  
15.99 Social Workers  
17.75 Psychologist

### Special Skills Aides Allocated as follow

7.94 Interpreters  
2.50 Health Screener  
2.00 COTA\OTA  
126.54 Paraeducators



## Special Program Allocations (continued)

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 TOSA  
6.375 Paraeducators
5. Boulder Universal/Alternative Learning Options:  
1.000 Assistant Director  
1.000 Registrar  
3.000 Mentors
6. Language, Culture & Equity Support Services:  
65.698 ESL Teacher/Newcomer Teacher  
1.000 Assistant Director  
1.000 Director  
3.000 Clerical
7. English Language Learners (ELL):  
FTE is allocated based on number of ELL students. Each year, Language, Culture & Equity receives a total FTE allocation which is divided by the total number of ELL students in the district. The percentage of FTE per student is calculated and then multiplied by the number of ELL students at each school for budgeting purposes. Schools that met the AYP target for re-designation receive an additional 10 percent allocation for monitoring purposes. Arapahoe Ridge High School receives an additional allocation of .50 FTE for the newcomer program. Individual schools can choose to convert some FTE to Native Language Tutor with the approval of LCE.
8. Grants:  
For Title I, schools are ranked on the basis of FRL percentages and the portion of the district's grant that is available to schools is allocated on that basis. A per FRL pupil amount is applied to the FRL headcount at each school to determine the individual allocation. Most of our Title I schools are considered "schoolwide" Title I schools so all students at those schools benefit from these dollars. Schools identified as "targeted assistance" BVSD specifically identify the Title I students and provide service to them. Other grant fund awards are expended in accordance with a specific grant purposes, not on an allocation basis.
9. Minority Student Achievement:  
5.64 FTE (as available) is allocated to the district's 20 highest minority population schools based on their minority enrollment relative to each other. This FTE is focused specifically on closing the achievement gap among minority students.

*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 - 2011-12

Federal Funds: Federal Grant Dollars	19.11% of total Special Education budget
State Funds: Categorical Reimbursements	11.51% of total Special Education budget
Local Funds: School Finance Act	69.37% of total Special Education budget

### II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget
Salaries/Wages	\$ 21,265,631	\$ 20,945,305	\$ 20,878,766	\$ 20,936,517	\$ 22,213,311
Benefits	4,929,133	5,177,480	5,738,181	5,571,512	5,914,411
Purchased Services, Supplies, Capital Outlay	1,147,173	1,235,705	1,121,500	1,446,022	1,604,944
<b>Total General Operating Fund Expenditures</b>	<b>\$ 27,341,937</b>	<b>\$ 27,358,490</b>	<b>\$ 27,738,447</b>	<b>\$ 27,954,051</b>	<b>\$ 29,732,666</b>

<b>Total Grant Expenditures <sup>5,6</sup></b>	<b>\$ 5,244,647</b>	<b>\$ 5,443,393</b>	<b>\$ 7,162,876</b>	<b>\$ 7,162,432</b>	<b>\$ 7,026,478</b>
--	---------------------	---------------------	---------------------	---------------------	---------------------

<b>Total General Fund and Grant Expenditures</b>	<b>\$ 32,586,584</b>	<b>\$ 32,801,883</b>	<b>\$ 34,901,323</b>	<b>\$ 35,116,483</b>	<b>\$ 36,759,144</b>
--	----------------------	----------------------	----------------------	----------------------	----------------------

<b>Personnel (full-time equivalents) <sup>1,3</sup></b>					
Instructional Staff <sup>2</sup>	296.909	297.770	292.990	300.971	290.611
Paraprofessionals	214.950	224.725	235.750	187.630	199.966
Clerical	16.750	8.300	7.100	7.100	7.100
Administrators	13.800	5.250	6.250	6.450	6.083
<b>Total General Fund &amp; Grant Personnel</b>	<b>542.41</b>	<b>536.05</b>	<b>542.09</b>	<b>502.15</b>	<b>503.76</b>

<b>October Pupil Count</b>	2,821	2,744	2,683	2,733	2,888
<b>December Pupil Count <sup>4</sup></b>	2,974	2,937	2,816	2,941	3,069
<b>Per October Pupil Expenditure</b>	<b>\$ 11,551</b>	<b>\$ 11,954</b>	<b>\$ 13,008</b>	<b>\$ 12,849</b>	<b>\$ 12,728</b>
<b>Per December Pupil Expenditure</b>	<b>\$ 10,957</b>	<b>\$ 11,168</b>	<b>\$ 12,394</b>	<b>\$ 11,940</b>	<b>\$ 11,979</b>

<b>State Categorical Reimbursement</b>	\$ 4,450,546	\$ 4,449,466	\$ 4,525,751	\$ 4,185,066	\$ 4,231,589
<b>State Child Find Reimbursement</b>	\$ -	\$ -	\$ -	\$ 115,046	\$ -

#### 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 is an estimate based on a 4-year average change, a 5.94% increase in count from October.
- Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- From 2009 to 2011, grant expenditure increases are due in part to ARRA funding for Special Education programs.  
This \$5.5M funding allocation is for a fixed 29-month period from February 2008 through June 2011.

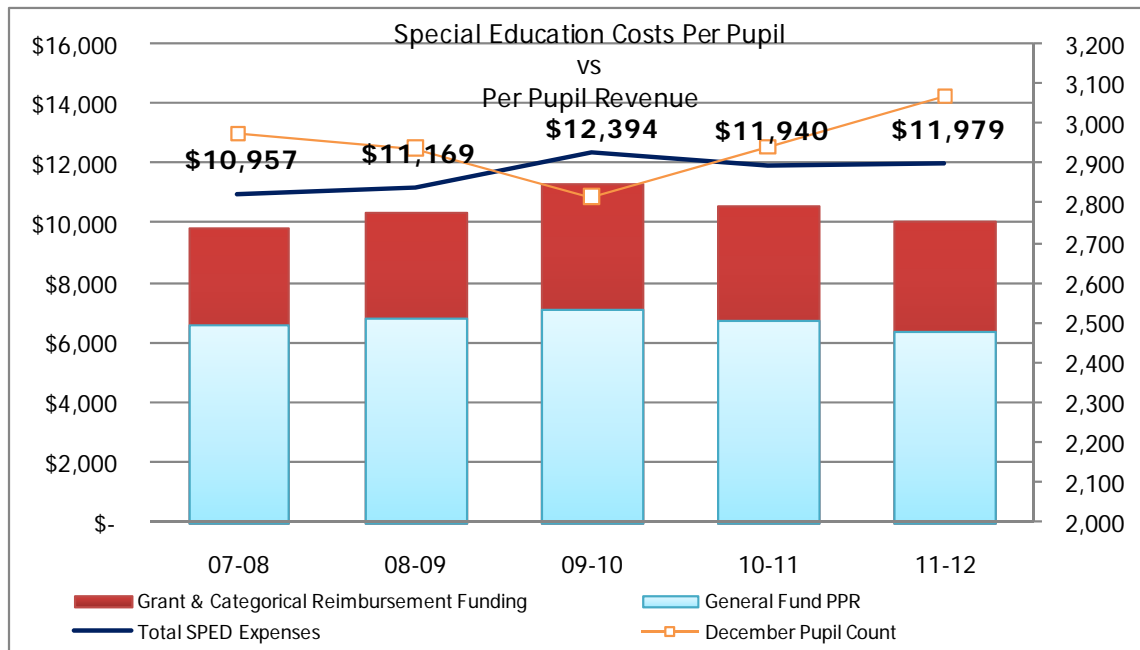


## Special Education Costs

The number of students in Special Education has slightly increased since 2009-10, however since 2007-08 per pupil expenditures on average have increased 1.9 percent per year. In addition, the 2011-12 budgeted expenditures are expected to increase by .3 percent from the prior fiscal year due to 2010-11 an increase in the number of students in the program.

The difference between per pupil revenue (PPR) and total special education cost per pupil has increased 22.4 percent since the 2007-08 fiscal year. Over the same five-year period the district has received 43.1 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

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	44,360,188	74,809,993	119,170,181
Revenues	322,055,718	44,797,493	366,853,211
Transfers Between Funds	(12,358)	12,358	-
<b>Total Funds Available</b>	<b>366,403,548</b>	<b>119,619,844</b>	<b>486,023,392</b>
Expenditures	334,160,855	89,773,383	423,934,238
Transfers Between Funds	(12,358)	12,358	-
TABOR Amendment Reserves	8,645,474	509,705	9,155,179
Other Appropriated Reserves	17,754,747	35,179,228	52,933,975
<b>Total Appropriations</b>	<b>360,548,718</b>	<b>125,474,674</b>	<b>486,023,392</b>
Non-appropriated Reserves	-	-	-
<b>Total Appropriations and Non-appropriated Reserves</b>	<b>360,548,718</b>	<b>125,474,674</b>	<b>486,023,392</b>

\$ 486,023,392	Appropriations
+ 38,203,089	Net Transfers
<hr/>	
\$ 524,226,481	Total Adopted Appropriations



## **CDE 18 Report** (continued)

### **School District Operating Funds – Budgeted Revenues**

Description	General Fund (1)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Food Services Fund (5)	Internal Service Funds (6)	Net Operating Total
Beginning Fund Balance	34,739,001	55,863	-	367,898	185,889	9,011,537	44,360,188
Revenue:							
State Formula							
Local Property Tax	117,567,321						117,567,321
State Equalization	55,944,647						55,944,647
Specific Ownership Tax	6,184,590						6,184,590
Local Sources							
Other Property Tax	57,885,800	-	-	7,227,000	-	-	65,112,800
Other Specific Ownership Tax	2,312,907	-	-	-	-	-	2,312,907
Tuition	4,709,965	-	-	826,984	-	-	5,536,949
Interest on Investments	100,000	-	-	-	-	5,500	105,500
Fees	-	-	-	259,455	-	-	259,455
Proceeds from Borrowing	-	-	-	-	-	-	-
Other	8,824,244	-	747,840	-	2,904,359	25,542,628	38,019,071
County Sources	-	-	-	-	-	-	-
State Sources							
Vocational Education	835,305	-	-	-	-	-	835,305
Special Education	4,231,589	-	-	-	-	-	4,231,589
Transportation	-	-	-	2,848,370	-	-	2,848,370
Other	865,631	-	530,487	-	75,000	-	1,471,118
Federal Sources							-
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-	-
Vocational Education	-	-	-	-	-	-	-
Transportation	-	-	126,579	-	-	-	-
Special Education	-	-	6,305,011	-	-	-	6,305,011
Other	775,750	-	11,790,083	-	2,628,673	-	15,194,506
Total Revenue	260,237,749	-	19,500,000	11,161,809	5,608,032	25,548,128	322,055,718
Transfers Out	(2,274,379)	(28,056)	-	-	-	-	(2,302,435)
Transfers In	-	-	-	2,065,077	225,000	-	2,290,077
Revenue from Other Sources	-	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-	-
Allocation From General Fund	(6,907,097)	1,064,625	-	-	-	-	(5,842,472)
Total Net Revenue	251,056,273	1,036,569	19,500,000	13,226,886	5,833,032	25,548,128	316,200,888
Estimated Funded Pupil Count	28,296	28,296	28,296	28,296	28,296	28,296	28,296
Budgeted Net Revenue Per Funded Pupil	8,872	37	689	467	206	903	11,175

- (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 Preschool Fund (Fund 17), 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)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Food Services Fund (5)	Internal Service Funds (6)	Net Operating Total
Direct Instruction	176,810,255	963,924	19,500,000	840,106	-	-	198,114,285
Instructional Support Services	23,739,485	96,690	-	66,159	-	-	23,902,334
School Management	18,831,485	-	-	-	-	-	18,831,485
<b>Subtotal</b>	<b>219,381,225</b>	<b>1,060,614</b>	<b>19,500,000</b>	<b>906,265</b>	<b>-</b>	<b>-</b>	<b>240,848,104</b>
<b>District Wide Support Services</b>							
District Management	2,956,622	-	-	-	-	-	2,956,622
Plant Operations & Maintenance	21,180,962	-	-	222,756	-	-	21,403,718
Pupil Transportation	-	-	-	12,069,798	-	-	12,069,798
Food Services	-	-	-	-	5,843,613	-	5,843,613
Other Support Services	16,894,256	-	-	-	-	26,321,464	43,215,720
<b>District Wide Support Services Subtotal</b>	<b>41,031,840</b>	<b>-</b>	<b>-</b>	<b>12,292,554</b>	<b>5,843,613</b>	<b>26,321,464</b>	<b>85,489,471</b>
Community Services	4,543,280	-	-	-	-	-	4,543,280
Debt Services	3,280,000	-	-	-	-	-	3,280,000
Other Operating Expenditures	-	-	-	-	-	-	-
<b>Total Budgeted Expenditures</b>	<b>268,236,345</b>	<b>1,060,614</b>	<b>19,500,000</b>	<b>13,198,819</b>	<b>5,843,613</b>	<b>26,321,464</b>	<b>334,160,855</b>
Estimated Funded Pupil Count	28,296	28,296	28,296	28,296	28,296	28,296	28,296
Budgeted Expenditures Per Funded Pupil	9,480	37	689	466	207	930	11,809
TABOR Amendment Reserves	8,042,383	31,818	-	395,965	175,308	-	8,645,474
Other Appropriated Reserves	9,516,546	-	-	-	-	8,238,201	17,754,747
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 Preschool Fund (Fund 17), 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	24,325,632	47,065,547	3,418,814	74,809,993
Revenue:				
Local Sources				
Property Tax	28,419,639	-	-	28,419,639
Specific Ownership Tax	-	-	-	-
Interest on Investments	32,000	200,000	-	232,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	4,929,260	11,216,594	16,145,854
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	28,451,639	5,129,260	11,216,594	44,797,493
Transfers (Out)	-	-	-	-
Transfers (In)	-	12,358	-	12,358
Allocation from the General Fund	-	2,695,721	-	2,695,721
Total Net Revenue	28,451,639	7,824,981	11,216,594	47,493,214
Estimated Funded Pupil Count	28,296	28,296	28,296	28,296
Budgeted Net Revenue Per Funded Pupil	1,005	277	396	1,678

- (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	-	33,639,303	-	33,639,303
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	33,639,303	-	33,639,303
Community Services	-	-	-	-
Debt Services	28,164,193	-	-	28,164,193
Other Expenditures	10,000	16,990,172	10,969,715	27,969,887
Total Budgeted Expenditures	28,174,193	50,629,475	10,969,715	89,773,383
Estimated Funded Pupil Count	28,296	28,296	28,296	28,296
Budgeted Expenditures Per Funded Pupil	996	1,789	388	3,173
TABOR Amendment Reserves	-	509,705	-	509,705
Other Appropriated Reserves	24,603,078	6,910,457	3,665,693	35,179,228
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)

2011 assessed valuation	\$ 4,865,464,097
Debt limit percentage (1)	<u>20%</u>
Legal Debt Limit (2)	973,092,819
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2011	<u>\$ 374,280,000</u>
LEGAL DEBT MARGIN	<u>\$ 598,812,819</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

	<b>Balance 6/30/2011</b>	<b>Additions</b>	<b>Payments</b>	<b>Balance 6/30/2012</b>
Series 2003				
Turf Portion	1,035,000.00		(190,000.00)	845,000.00
Refunding Portion	2,110,000.00		(390,000.00)	1,720,000.00
	<u>3,145,000.00</u>	<u>-</u>	<u>(580,000.00)</u>	<u>2,565,000.00</u>

### Payments To Maturity

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2013	605,000	98,263	703,263
2014	625,000	76,332	701,332
2015	655,000	52,582	707,582
2016	680,000	27,200	707,200
Total	<u>2,565,000</u>	<u>254,377</u>	<u>2,819,377</u>



## General Obligation Debt: Bond Redemption Fund

	<u>Balance 6/30/2011</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 6/30/2012</u>
2009B G.O. Bonds	52,645,000.00		(1,280,000.00)	51,365,000.00
2009 G.O. Bonds	176,565,000.00		(235,000.00)	176,330,000.00
2007B G.O. Bonds	33,430,000.00		(8,320,000.00)	25,110,000.00
2007 G.O. Bonds	111,640,000.00		(1,910,000.00)	109,730,000.00
Totals	<u>374,280,000.00</u>	<u>-</u>	<u>(11,745,000.00)</u>	<u>362,535,000.00</u>

### Payments To Maturity

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	13,835,000	14,199,118	28,034,118
2017	14,225,000	13,770,018	27,995,018
2018-2022	66,960,000	60,881,518	127,841,518
2023-2027	72,730,000	45,378,088	118,108,088
2028-2032	90,870,000	26,516,275	117,386,275
2033-2035	65,505,000	4,982,500	70,487,500
Total	<u>362,535,000</u>	<u>211,624,161</u>	<u>574,159,161</u>

### 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 the Phase 3 sale.

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to ensure adequate revenues to make all debt service payments as they become due in accordance with the debt schedule identified above.



## GENERAL OPERATING FUND

GENERAL OPERATING FUND.....	208
SUMMARY .....	208
REVENUE SUMMARY .....	209
EXPENDITURES SUMMARY .....	210
RESERVES & TRANSFER SUMMARY .....	211
STRETCHING YOUR BVSD DOLLAR.....	212
MAKING CHOICES IN THE BVSD BUDGET .....	214
EXPENDITURE BY SERVICE (SRE) .....	216
SRE FIVE-YEAR COMPARISON .....	217
SERVICE (SRE) BUDGETS BY OBJECT.....	218
PROJECT/PROGRAM BUDGETS BY OBJECT .....	223
PROJECT SUMMARY .....	223
PROJECT DETAIL .....	224
AUTHORIZED POSITIONS.....	230
LOCATION BUDGET BY OBJECT .....	231
OTHER FUNDS .....	237
CHARTER SCHOOL FUND .....	281



## General Operating Fund

### Summary

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Revised Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444
Summer Salary Accrual	-	-	-	-	-
<b>BUDGET BASIS FUND BALANCE</b>	<b>\$ 26,592,527</b>	<b>\$ 19,588,017</b>	<b>\$ 16,312,839</b>	<b>\$ 17,522,615</b>	<b>\$ 27,691,444</b>
<b>BUDGET BASIS BEGINNING BALANCE &amp; RESERVES</b>					
<b>Total Unrestricted One-Time Funds</b>	<b>\$ 7,386,450</b>	<b>\$ 3,582,176</b>	<b>\$ 807,360</b>	<b>\$ 1,975,476</b>	<b>\$ 7,071,279</b>
Restricted Carryover Funds	1,548,917	2,439,480	1,732,555	1,680,768	5,863,663
<b>Subtotal Restricted Beginning Balance</b>	<b>1,548,917</b>	<b>2,439,480</b>	<b>1,732,555</b>	<b>1,680,768</b>	<b>5,863,663</b>
Warehouse Reserve	520,824	616,015	408,830	384,785	339,499
Debt Service Reserve (COP's)	722,264	722,264	722,264	722,264	726,945
Contract Reserve	464,000	120,000	120,000	120,000	120,000
Flex Benefits Reserve	-	-	-	-	25,628
Health Insurance Self Funding Reserve	4,100,000	-	-	-	-
Contingency Reserve	5,925,036	6,054,041	6,260,915	6,319,661	7,276,238
Emergency Reserve (TABOR)	5,925,036	6,054,041	6,260,915	6,319,661	6,268,192
<b>Subtotal Reserves</b>	<b>17,657,160</b>	<b>13,566,361</b>	<b>13,772,924</b>	<b>13,866,371</b>	<b>14,756,502</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 26,592,527</b>	<b>\$ 19,588,017</b>	<b>\$ 16,312,839</b>	<b>\$ 17,522,615</b>	<b>\$ 27,691,444</b>
<b>TOTAL REVENUE</b>	<b>\$ 229,935,236</b>	<b>\$ 233,318,722</b>	<b>\$ 241,136,833</b>	<b>\$ 254,596,472</b>	<b>\$ 251,482,736</b>
<b>TOTAL RESOURCES</b>	<b>\$ 256,527,763</b>	<b>\$ 252,906,739</b>	<b>\$ 257,449,672</b>	<b>\$ 272,119,087</b>	<b>\$ 279,174,180</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 196,905,838</b>	<b>\$ 204,516,444</b>	<b>\$ 207,082,981</b>	<b>\$ 200,978,174</b>	<b>\$ 228,191,381</b>
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,207,976</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 40,033,908</b>	<b>\$ 32,077,456</b>	<b>\$ 32,844,076</b>	<b>\$ 43,449,469</b>	<b>\$ 36,774,823</b>
<b>TOTAL EXPENDITURES/TRANSFERS/RESERVES</b>	<b>\$ 236,939,746</b>	<b>\$ 236,593,900</b>	<b>\$ 239,927,057</b>	<b>\$ 244,427,643</b>	<b>\$ 279,174,180</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ 19,588,017</b>	<b>\$ 16,312,839</b>	<b>\$ 17,522,615</b>	<b>\$ 27,691,444</b>	<b>\$ -</b>
Summer Salary Accrual	\$ -	\$ -	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 19,588,017	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444	\$ 14,207,976



## General Operating Fund (continued)

### Revenue Summary

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Revised Budget
<b>REVENUE</b>					
<b>Local Sources</b>					
Property Taxes - Current	\$ 114,921,294	\$ 115,865,108	\$ 121,300,929	\$ 121,395,495	\$ 117,567,321
Property Taxes - Election	32,458,418	32,307,684	32,479,152	54,561,167	56,610,500
Property Tax - Credits/Abatements	1,054,420	579,516	1,057,399	905,691	1,075,300
Property Taxes - Delinquent	128,428	211,837	97,104	186,196	200,000
Specific Ownership Taxes - Non-equalized	3,490,044	2,465,103	2,226,850	3,220,040	2,312,907
Specific Ownership Taxes - Equalized	7,768,164	7,530,662	7,024,708	6,184,590	6,184,590
Tuition	287,567	251,232	208,192	345,564	271,000
Interest	991,944	393,228	90,072	77,968	100,000
Services Provided to Charters	4,077,823	4,171,868	4,165,162	4,035,927	4,109,945
Food Service Full Cost	122,755	-	-	-	-
Miscellaneous Revenue	187,301	908,359	102,840	141,092	215,000
Indirect Cost Reimbursement	345,970	331,017	976,644	920,155	340,199
<b>Subtotal Local Sources</b>	<b>\$ 165,834,128</b>	<b>\$ 165,015,614</b>	<b>\$ 169,729,052</b>	<b>\$ 191,973,885</b>	<b>\$ 188,986,762</b>
<b>State Sources</b>					
Finance Act	\$ 56,336,553	\$ 61,973,644	\$ 64,227,060	\$ 53,673,252	\$ 55,944,647
Vocational Education Reimbursement	945,566	1,098,195	1,391,920	1,059,030	835,305
Special Education Reimbursement	4,450,546	4,449,466	4,525,751	4,185,066	4,231,589
ARRA State Stabilization	-	-	-	2,116,382	-
Transportation Reimbursement	2,003,646	-	-	-	-
ELPA Reimbursement	182,936	182,945	246,723	300,485	305,293
Talented and Gifted Reimbursement	248,390	256,308	270,241	264,526	274,565
CDE Audit Adjustments/Assessment	(372,774)	(45,679)	(20,804)	-	(25,000)
Medicaid Reimbursements	306,245	381,501	529,192	908,800	775,750
Other State Revenue	-	6,728	237,698	115,046	153,825
<b>Subtotal State Sources</b>	<b>\$ 64,101,108</b>	<b>\$ 68,303,108</b>	<b>\$ 71,407,781</b>	<b>\$ 62,622,587</b>	<b>\$ 62,495,974</b>
<b>TOTAL REVENUE</b>	<b>\$ 229,935,236</b>	<b>\$ 233,318,722</b>	<b>\$ 241,136,833</b>	<b>\$ 254,596,472</b>	<b>\$ 251,482,736</b>



## General Operating Fund (continued)

### Expenditures Summary

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Revised Budget
<b>EXPENDITURES:</b>					
101-125 Administrators & Principals	\$ 10,916,659	\$ 11,451,100	\$ 11,187,826	\$ 11,013,609	\$ 11,460,621
201-218 Teachers	98,293,832	101,554,211	100,748,810	99,128,958	110,376,127
231-239 Psych/SocWkr/Occup & Phys Therapists	5,985,045	6,310,691	6,495,846	6,326,533	6,157,433
300-359 Professional Support Staff	2,211,348	2,346,991	2,369,321	2,428,373	2,722,447
360-390 Technical Support Staff	2,151,351	2,158,996	2,445,875	2,393,570	2,948,313
401-490 Paraeducators & Aides	8,813,202	9,108,185	9,698,547	9,426,266	7,931,418
500-513 Office & Administrative Support Staff	7,800,943	8,196,774	8,143,740	7,817,557	7,873,314
600-637 Crafts/Trades Services	8,739,425	9,080,636	9,702,311	9,092,848	9,123,272
<b>Subtotal Salaries</b>	<b>\$ 144,911,805</b>	<b>\$ 150,207,584</b>	<b>\$ 150,792,276</b>	<b>\$ 147,627,714</b>	<b>\$ 158,592,945</b>
Employee Benefits	31,643,735	34,801,817	37,587,468	34,169,138	41,217,823
<b>Subtotal Personnel Expenditures</b>	<b>\$ 176,555,541</b>	<b>\$ 185,009,401</b>	<b>\$ 188,379,744</b>	<b>\$ 181,796,852</b>	<b>\$ 199,810,768</b>
Purchased Prof & Tech Services	\$ 3,007,711	\$ 2,686,371	\$ 2,011,493	\$ 2,349,652	\$ 5,171,714
Purchased Property Services	3,083,206	3,050,372	3,101,999	3,458,631	3,122,737
Other Purchased Services	2,278,666	2,084,201	2,178,858	2,556,587	2,520,525
Supplies	9,583,675	9,668,864	10,275,220	9,577,267	13,879,576
Property and Equipment	1,360,967	1,002,788	198,942	317,328	379,765
Other Uses of Funds	1,036,072	1,014,447	936,725	921,857	3,306,296
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 20,350,297</b>	<b>\$ 19,507,043</b>	<b>\$ 18,703,237</b>	<b>\$ 19,181,322</b>	<b>\$ 28,380,613</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 196,905,838</b>	<b>\$ 204,516,444</b>	<b>\$ 207,082,981</b>	<b>\$ 200,978,174</b>	<b>\$ 228,191,381</b>








## General Operating Fund (continued)

### Reserves & Transfer Summary

	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Revised Budget
<b>RESERVES:</b>					
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 6,845,741
% of Expenditures	0.00%	0.00%	0.00%	0.0%	3.0%
Emergency Reserve	-	-	-	-	6,845,741
% of Expenditures	0.00%	0.00%	0.00%	0.0%	3.0%
Transportation Fuel Reserve					-
Flex Benefits Reserve					25,628
Multi Year Contract Reserve	-	-	-	-	120,000
Warehouse Reserve	-	-	-	-	370,866
Debt Service Reserve (COP's)	-	-	-	-	-
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,207,976</b>
<b>TRANSFERS TO:</b>					
Risk Management Fund	\$ 3,452,387	\$ 4,162,692	\$ 2,762,533	\$ 2,782,073	\$ 2,502,493
Capital Reserve Fund	7,338,242	3,763,313	3,900,172	10,873,672	5,842,472
Charter Fund for Capital Reserve	297,312	285,940	-	-	-
Charter Fund	16,665,910	17,909,829	19,279,889	20,046,952	19,547,105
Preschool Fund	-	-	-	1,080,801	2,575,015
Colorado Preschool Fund	1,019,711	1,133,302	1,190,510	1,122,240	1,064,625
Food Services	-	-	-	1,029,000	-
Technology Fund	2,777,500	2,588,516	3,056,159	2,159,918	1,831,226
Transportation Fund	3,145,840	991,068	1,363,003	1,163,003	2,065,077
Health Insurance Fund	4,100,000	-	-	1,900,000	-
Dental Insurance Fund	-	-	-	100,000	-
Athletic Fund	1,903,911	2,019,223	1,934,415	1,934,415	1,934,415
<b>TRANSFERS FROM:</b>					
Community School Fund	(666,905)	(776,427)	(642,605)	(742,605)	(587,605)
<b>TOTAL TRANSFERS</b>	<b>\$ 40,033,908</b>	<b>\$ 32,077,456</b>	<b>\$ 32,844,076</b>	<b>\$ 43,449,469</b>	<b>\$ 36,774,823</b>
<b>TOTAL EXPENDITURES/RESERVES/TRANSFERS</b>	<b>\$ 236,939,746</b>	<b>\$ 236,593,900</b>	<b>\$ 239,927,057</b>	<b>\$ 244,427,643</b>	<b>\$ 279,174,180</b>



## Stretching Your BVSD Dollar

	09-10 REVISED BUDGET	10-11 REVISED BUDGET	11-12 REVISED BUDGET	% of Total	
<b>INSTRUCTION</b>	<b>\$113,404,772</b>	<b>\$111,317,723</b>	<b>\$120,445,952</b>	<b>52.77%</b>	
Regular Education	107,930,557	106,297,169	115,265,834	50.50%	
Vocational Education	2,756,138	2,556,984	2,664,546	1.17%	
Cocurricular Education and Athletics	1,368,856	1,166,275	1,170,647	0.51%	
Talented and Gifted Education	1,349,221	1,297,295	1,344,925	0.59%	
<b>SPECIAL INSTRUCTION</b>	<b>\$33,854,944</b>	<b>\$32,928,689</b>	<b>\$35,302,731</b>	<b>15.47%</b>	
Special Education	28,254,686	27,491,595	29,732,666	13.03%	
Literacy and Language Support Services	5,600,258	5,437,094	5,570,065	2.44%	
<b>INSTRUCTIONAL SUPPORT</b>	<b>\$13,747,143</b>	<b>\$13,232,711</b>	<b>\$16,260,270</b>	<b>7.13%</b>	
Student Services	6,317,205	6,063,585	7,777,854	3.41%	
Instructional Staff Support	7,429,938	7,169,126	8,482,416	3.72%	
<b>SCHOOL ADMINISTRATION AND OPERATIONS</b>	<b>\$36,693,661</b>	<b>\$35,151,469</b>	<b>\$37,179,450</b>	<b>16.30%</b>	
School Administration	16,977,948	16,169,697	17,540,139	7.69%	
Operations and Maintenance	19,715,713	18,981,772	19,639,311	8.61%	
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b>	<b>\$12,954,852</b>	<b>\$13,109,924</b>	<b>\$19,002,978</b>	<b>8.33%</b>	
General Administration	2,776,408	2,577,632	2,890,750	1.27%	
Business Services	2,842,497	2,751,567	3,111,009	1.36%	
Central Services	6,528,497	6,970,131	9,626,489	4.22%	
Enterprise Operations ( <i>print shop</i> )	109,317	112,461	94,730	0.04%	
Debt Services ( <i>payments on debt</i> )	698,133	698,133	3,280,000	1.44%	
<b>GRAND TOTAL</b>	<b>\$210,655,372</b>	<b>\$205,740,516</b>	<b>\$228,191,381</b>	<b>100.00%</b>	

**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 10-11 budgeted dollars for that program divided by the "10-11" Budget" for that Group (SRE).





## Making Choices in the BVSD Budget

<u>CATEGORY</u>				
GROUP		11-12	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<b><u>INSTRUCTION</u></b>				
<b>REGULAR EDUCATION</b>		<b>\$ 115,265,834</b>		<b>50.50%</b>
GENERAL INSTRUCTION - ALL LEVELS		99,874,988	86.65%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		7,202,541	6.25%	
ELEMENTARY LITERACY		2,335,762	2.03%	
INSTRUMENTAL MUSIC		2,039,593	1.77%	
DROPOUT PREVENTION		1,115,621	0.97%	
MIDDLE LEVEL LITERACY		462,490	0.40%	
SECONDARY LEVEL LITERACY		496,160	0.43%	
K-3 LITERACY		380,308	0.33%	
STUDENT ACHIEVEMENT		431,074	0.37%	
STRUGGLING READERS		353,629	0.31%	
HIGH SCHOOL OPTIONS		10,709	0.01%	
IB PROGRAM		207,907	0.18%	
CONNECTIONS		228,485	0.20%	
MULTI-CULTURAL		121,667	0.11%	
EXPULSED STUDENT SERVICES		4,900	0.00%	
<b>VOCATIONAL EDUCATION</b>		<b>\$ 2,664,546</b>		<b>1.17%</b>
<b>COCURRICULAR EDUCATION AND ATHLETICS</b>		<b>\$ 1,170,647</b>		<b>0.51%</b>
<b>TALENTED AND GIFTED EDUCATION</b>		<b>\$ 1,344,925</b>		<b>0.59%</b>
<b>TOTAL INSTRUCTION</b>		<b>\$ 120,445,952</b>		<b>52.77%</b>
<b><u>SPECIAL INSTRUCTION</u></b>				
<b>SPECIAL EDUCATION</b>		<b>\$ 29,732,666</b>		<b>13.03%</b>
<b>LITERACY AND LANGUAGE SUPPORT SERVICES</b>		<b>\$ 5,570,065</b>		<b>2.44%</b>
<b>TOTAL SPECIAL INSTRUCTION</b>		<b>\$ 35,302,731</b>		<b>15.47%</b>
<b><u>INSTRUCTIONAL SUPPORT</u></b>				
<b>STUDENT SERVICES</b>		<b>\$ 7,777,854</b>		<b>3.41%</b>
COUNSELING SERVICES		3,439,853	44.24%	
NURSING AND HEALTH SERVICES		2,737,429	35.20%	
DROPOUT PREVENTION		230,968	2.97%	
FAMILY RESOURCE SCHOOLS		160,000	2.06%	
TRANSLATION SERVICES		126,878	1.63%	
SOCIAL WORK SERVICES		96,058	1.24%	
FAMILY ADVOCATE PROGRAM		120,113	1.54%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		866,555	11.14%	
<b>INSTRUCTIONAL STAFF SUPPORT</b>		<b>\$ 8,482,416</b>		<b>3.72%</b>
LIBRARY SUPPORT SERVICES		3,691,218	43.52%	
TECHNOLOGY SPECIALISTS		827,333	9.75%	
K-3 LITERACY		396,724	4.68%	
ADMIN AND EVALUATION OF LEARNING SERVICES		595,319	7.02%	
COMPUTER REPLACEMENT PROGRAM		114,669	1.35%	
CULTURAL DIVERSITY		194,949	2.30%	
CURRICULUM DEVELOPMENT COUNCIL		9,733	0.11%	
MEDIA SUPPORT SERVICES		90,843	1.07%	
STAFF DEVELOPMENT		489,585	5.77%	
INDUCTION		108,171	1.28%	
OTHER INSTRUCTIONAL STAFF SUPPORT		1,963,872	23.15%	
<b>TOTAL INSTRUCTIONAL SUPPORT</b>		<b>\$ 16,260,270</b>		<b>7.13%</b>



## Making Choices in the BVSD Budget (continued)

<u>CATEGORY</u>				
GROUP		11-12	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<b><u>SCHOOL ADMINISTRATION AND OPERATIONS</u></b>				
<b>SCHOOL ADMINISTRATION</b>		<b>\$ 17,540,139</b>		<b>7.69%</b>
PRINCIPAL'S OFFICE		17,164,613	97.86%	
SCHOOL ADMINISTRATION SERVICES		309,834	1.77%	
SCHOOL LEVEL SUPPORT		65,692	0.37%	
<b>OPERATIONS AND MAINTENANCE</b>		<b>\$ 19,639,311</b>		<b>8.61%</b>
MAINTENANCE & OPERATIONS		17,356,250	88.38%	
ENVIRONMENTAL SERVICES		730,333	3.72%	
ADMIN OF MAINTENANCE AND OPERATIONS		722,873	3.68%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		829,855	4.23%	
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>		<b>\$ 37,179,450</b>		<b>16.30%</b>
<b><u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u></b>				
<b>GENERAL ADMINISTRATION</b>		<b>\$ 2,890,750</b>		<b>1.27%</b>
SUPERINTENDENT		764,644	26.46%	
TAX COLLECTION FEES		417,000	14.43%	
SECONDARY EDUCATION SUPPORT		327,956	11.35%	
LEGAL SERVICES		286,509	9.91%	
ELEMENTARY EDUCATION SUPPORT		462,552	16.00%	
ADMIN OF GENERAL SUPPORT SERVICES		152,700	5.28%	
STAFF NEGOTIATIONS SERVICES		100,182	3.47%	
GRANT PROCUREMENT		83,821	2.90%	
ELECTION SERVICES		69,750	2.41%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		225,636	7.81%	
<b>BUSINESS SERVICES</b>		<b>\$ 3,111,009</b>		<b>1.36%</b>
<b>CENTRAL SERVICES</b>		<b>\$ 9,626,489</b>		<b>4.22%</b>
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		6,017,578	62.52%	
HUMAN RESOURCES		1,215,209	12.62%	
TELECOMMUNICATIONS		651,928	6.77%	
COMMUNICATION SERVICES		414,907	4.31%	
RESEARCH AND EVALUATION SERVICES		293,759	3.05%	
PLANNING SERVICES		124,211	1.29%	
INSURANCE MANAGEMENT SERVICES		609,850	6.34%	
SUBSTITUTE OFFICE		60,998	0.63%	
RECRUITMENT		32,915	2.13%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		205,134	0.00%	
<b>OTHER SUPPORT SERVICES</b>				<b>0.00%</b>
<b>ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)</b>		<b>\$ 94,730</b>		<b>0.04%</b>
<b>DEBT SERVICES (PAYMENTS ON DEBT)</b>		<b>\$ 3,280,000</b>		<b>1.44%</b>
<b>TOTAL DISTRICT WIDE SUPPORT</b>		<b>\$ 19,002,978</b>		<b>8.33%</b>
<b>GRAND TOTAL GENERAL OPERATING FUND</b>		<b>\$228,191,381</b>		<b>100.00%</b>

### Footnotes:

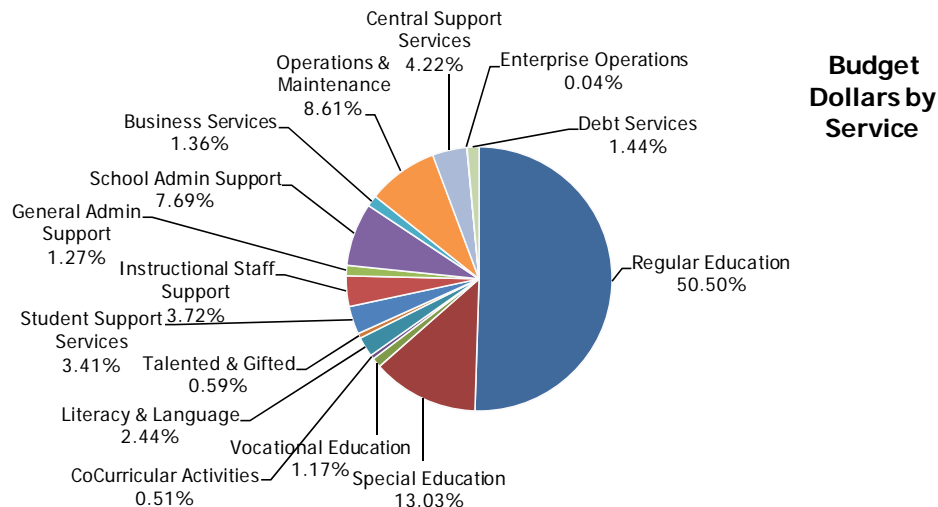
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 11-12 budgeted dollars for that program divided by the "11-12 Budget" for that Group (SRE).



## Expenditure by Service (SRE)\*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 115,265,834	50.50%	1,452.995
Vocational Education	2,664,546	1.17%	38.699
CoCurricular Activities	1,170,647	0.51%	0.000
Talented & Gifted	1,344,925	0.59%	19.462
Total Instruction	120,445,952	52.77%	1,511.156
<u>Special Instruction</u>			
Special Education	29,732,666	13.03%	406.626
Literacy & Language	5,570,065	2.44%	71.419
Total Special Instruction	35,302,731	15.47%	478.045
<u>Instructional Support</u>			
Student Support Services	7,777,854	3.41%	88.899
Instructional Staff Support	8,482,416	3.72%	91.495
Total Instructional Support	16,260,270	7.13%	180.394
<u>School Administration and Operations</u>			
School Admin Support	17,540,139	7.69%	221.829
Operations & Maintenance	19,639,311	8.61%	230.425
Total School Administration and Ops	37,179,450	16.30%	452.254
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,890,750	1.27%	16.463
Business Services	3,111,009	1.36%	32.150
Central Support Services	9,626,489	4.22%	56.000
Enterprise Operations	94,730	0.04%	4.550
Debt Services	3,280,000	1.44%	0.000
Total District Wide Support	19,002,978	8.33%	109.163
GRAND TOTAL ALL SERVICES	\$ 228,191,381	100.00%	2,731.012

\*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

	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Audited	Revised
<b>SRE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
11 Regular Education	\$ 97,483,429	\$ 102,836,364	\$ 104,161,369	\$ 99,227,558	\$ 115,265,834
12 Special Education	27,497,718	27,357,649	27,738,456	28,070,124	29,732,666
13 Vocational Education	2,854,969	2,793,131	2,318,288	2,096,815	2,664,546
14 CoCurricular Ed/Athletics	1,110,919	1,178,179	1,190,292	1,094,212	1,170,647
16 Literacy & Language	5,330,123	5,317,106	5,639,336	5,547,686	5,570,065
17 Talented & Gifted	1,233,770	1,296,070	1,295,827	1,312,170	1,344,925
21 Student Support Services	6,449,177	7,048,635	6,828,323	6,724,159	7,777,854
22 Instructional Staff Support	8,308,165	8,060,506	7,702,112	6,914,975	8,482,416
23 General Administration Support	3,189,816	2,693,722	2,613,664	2,721,690	2,890,750
24 School Administration Support	16,014,783	17,230,120	17,152,823	16,938,682	17,540,139
25 Business Services	2,211,860	2,693,872	2,793,824	2,563,911	3,111,009
26 Operations & Maintenance	17,765,849	18,641,754	20,157,982	19,638,801	19,639,311
28 Central Support Services	6,630,944	6,477,212	6,594,605	7,168,601	9,626,489
32 Enterprise Operation	124,808	165,758	193,936	253,080	94,730
51 Debt Services	699,508	726,366	702,144	705,708	3,280,000
<b>TOTAL:</b>	<b>\$ 196,905,838</b>	<b>\$ 204,516,444</b>	<b>\$ 207,082,981</b>	<b>\$ 200,978,174</b>	<b>\$ 228,191,381</b>



## Service (SRE) Budgets by Object

### SRE Summary

SRE SUMMARY 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	2011-12 REVISED BUDGET
SRE 11 Regular Education	\$ 86,456,479	\$ 22,027,162	\$ 704,929	\$ 543,249	\$ 231,836	\$ 5,035,645	\$ 112,330	\$ 154,204	\$ 115,265,834
SRE 12 Special Education	22,213,311	5,914,411	46,456	11,039	854,721	659,059	19,509	14,160	29,732,666
SRE 13 Vocational Education	1,967,482	537,225	13,836	14,945	3,213	122,179	-	5,666	2,664,546
SRE 14 Co-Curricular Education & Athletics	997,343	158,420	12,884	-	-	1,100	-	900	1,170,647
SRE 16 Literacy & Language Support Services	4,345,797	1,102,922	72,296	-	742	34,947	-	1,026	5,557,730
SRE 17 Talented & Gifted Education	807,564	242,954	29,200	-	144,526	118,081	-	2,600	1,344,925
SRE 21 Student Support Services	4,790,434	1,284,313	840,958	5,725	10,850	840,321	600	4,653	7,777,854
SRE 22 Instructional Staff Support	5,798,391	1,673,610	526,262	65,001	75,994	314,146	4,723	36,624	8,494,751
SRE 23 General Administration Support	1,559,061	361,309	791,368	6,460	78,342	45,479	4,000	44,731	2,890,750
SRE 24 School Administration Support	13,738,568	3,501,477	37,195	20,152	126,481	98,719	9,640	7,907	17,540,139
SRE 25 Business Services	2,001,883	508,577	326,756	18,661	34,695	200,864	6,077	13,496	3,111,009
SRE 26 Operations & Maintenance	9,868,025	2,868,572	24,145	1,175,054	21,231	5,662,580	8,703	11,001	19,639,311
SRE 28 Central Support Services	3,865,028	974,585	1,790,429	1,189,051	937,864	633,689	204,085	31,758	9,626,489
SRE 32 Enterprise Operations	183,579	55,786	-	28,400	30	119,267	10,098	(302,430)	94,730
SRE 51 Debt Services	-	-	-	-	-	-	-	3,280,000	3,280,000
<b>GRAND TOTAL</b>	<b>\$ 158,592,945</b>	<b>\$ 41,211,323</b>	<b>\$ 5,216,714</b>	<b>\$ 3,077,737</b>	<b>\$ 2,520,525</b>	<b>\$ 13,886,076</b>	<b>\$ 379,765</b>	<b>\$ 3,306,296</b>	<b>\$ 228,191,381</b>



## 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	2011-12 REVISED BUDGET
PROGRAM									
<b>SRE 11 REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	34,836,396	9,030,668	10,542	260,631	35,271	710,881	10,551	52,525	\$ 44,947,465
0020 GEN MIDDLE EDUCATION	17,764,146	4,524,152	18,267	112,868	40,379	233,213	6,192	31,142	22,730,359
0030 GEN HIGH SCHOOL EDUCATION	24,062,492	6,086,866	445,860	159,493	59,459	262,086	38,437	57,243	31,171,936
0040 GEN PRESCHOOL EDUCATION	38,270	11,013	-	-	-	4,060	-	-	53,343
0060 INTEGRATED EDUCATION	763,199	198,419	-	8,038	459	11,143	-	459	981,717
0080 LIBRARY INSTRUCTION	44,412	18,489	-	1,439	-	126,818	371	4,123	195,652
0090 OTHER GEN EDUCATION	1,515,314	275,984	229,150	-	96,268	2,745,269	41,948	-	4,903,933
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,295,427	327,915	-	-	-	29,658	-	882	1,653,882
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 PERSONAL FINANCE	-	-	-	-	-	175	-	-	175
0300 OTHER ART PROGRAMS	-	-	-	-	-	5,348	-	186	5,534
0339 OTHER BUSINESS FUNDAMENTALS	-	-	-	-	-	100	-	-	100
0340 FUNDAMENTALS OF BUSINESS	-	-	-	-	-	75	-	-	75
0500 LANG ARTS ENGLISH	42,450	10,749	60	-	-	27,168	-	406	80,833
0510 LANGUAGE SKILLS	-	-	-	-	-	7,540	-	-	7,540
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0519 OTHER LANGUAGE SKILLS	-	-	-	-	-	100	-	-	100
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0551 RHETORIC AND PUBLIC ADDRESS	-	-	-	-	-	100	-	-	100
0560 DRAMA	-	-	-	-	-	599	-	-	599
0600 FOREIGN LANGUAGES	-	-	25	-	-	30,646	-	-	30,671
0810 HEALTH EDUCATION	12,129	3,070	-	-	-	3,407	-	-	18,606
0830 PHYSICAL EDUCATION	2,194,276	555,562	-	-	-	17,992	581	401	2,768,812
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,654	-	-	6,654
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	8,060	-	-	8,060
1022 GRAPHIC ARTS	-	-	-	-	-	75	-	-	75
1100 MATHEMATICS	24,257	6,142	-	-	-	379,222	-	-	409,621
1150 GENERAL MATHEMATICS	-	-	-	-	-	75	-	-	75
1210 MUSIC GENERAL	2,191,250	554,808	1,000	200	-	12,813	20	1,150	2,761,241
1240 MUSIC VOCAL	-	-	-	-	-	7,323	-	306	7,629
1250 MUSIC INSTRUMENTAL	1,617,023	409,416	25	80	-	11,960	377	712	2,039,593
1251 CONCERT BAND	-	-	-	-	-	1,168	-	-	1,168
1255 ORCHESTRA FULL	-	-	-	-	-	770	-	-	770
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	24,257	6,142	-	-	-	31,603	-	-	62,002
1310 GEN SCIENCE	-	-	-	-	-	127,787	1,581	2,445	131,813
1500 SOCIAL SCIENCES	30,321	7,679	-	-	-	214,792	51	-	252,843
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	10,883	12,221	-	23,604
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	150	-	-	150
1620 COMPUTER SYSTEMS	-	-	-	-	-	115	-	-	115
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
<b>SRE TOTAL</b>	<b>86,456,479</b>	<b>22,027,162</b>	<b>704,929</b>	<b>543,249</b>	<b>231,836</b>	<b>5,035,645</b>	<b>112,330</b>	<b>154,204</b>	<b>\$ 115,265,834</b>



## 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	2011-12 REVISED BUDGET
PROGRAM									
<b>SRE 12 SPECIAL EDUCATION</b>									
0092 ESY EXTENDED SCHOOL YEAR	120,652	19,812	4,325	-	800	4,045	-	-	\$ 149,634
0093 HOMEBOUND/HOSPITAL	44,599	7,323	-	-	-	-	-	-	51,922
1700 SPECIAL EDUCATION	13,730,698	3,748,294	11,808	11,039	602,726	645,304	19,509	13,485	18,782,863
1710 PHYS DISABILITY	897,419	235,240	-	-	-	-	-	-	1,132,659
1720 VISUAL DISABILITY	106,552	26,132	-	-	-	-	-	-	132,684
1730 HEARING DISABILITY	534,803	157,044	-	-	-	306	-	-	692,153
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABLT	2,065,295	493,075	-	-	-	-	-	-	2,558,370
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,400,873	431,843	173	-	246,809	-	-	-	2,079,698
2113 SOCIAL WORK SERVICES	1,166,841	274,943	-	-	-	-	-	-	1,441,784
2123 APPRAISAL SERVICES	504,815	120,779	-	-	-	-	-	-	625,594
2140 PSYCHOLOGICAL SERVICES	1,221,718	291,452	-	-	-	-	-	-	1,513,170
2153 AUDIOLOGY SERVICES	60,723	15,369	-	-	-	-	-	-	76,092
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	358,323	93,105	-	-	1,811	2,595	-	675	456,509
<b>SRE TOTAL</b>	<b>22,213,311</b>	<b>5,914,411</b>	<b>46,456</b>	<b>11,039</b>	<b>854,721</b>	<b>659,059</b>	<b>19,509</b>	<b>14,160</b>	<b>\$ 29,732,666</b>
<b>SRE 13 VOCATIONAL EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,289,902	335,170	-	6,740	-	-	-	-	\$ 1,631,812
0033 TEEN PARENTING PROGRAM	268,647	92,512	11,836	-	1,200	7,123	-	500	381,818
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
0400 MARKET ING/DISTRIBUTIVE ED	-	-	-	-	-	2,091	-	-	2,091
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	72,756	17,346	-	-	-	5,000	-	322	95,424
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
2122 COUNSELING SERVICES	70,775	17,209	-	-	-	125	-	194	88,303
2134 NURSING SERVICES	36,999	10,395	-	-	-	-	-	-	47,394
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	-	-	-	-	400	8,520	-	852	9,772
2410 PRINCIPAL'S OFFICE	228,403	64,593	-	8,205	-	15,640	-	526	317,367
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
<b>SRE TOTAL</b>	<b>1,967,482</b>	<b>537,225</b>	<b>13,836</b>	<b>14,945</b>	<b>3,213</b>	<b>122,179</b>	<b>-</b>	<b>5,666</b>	<b>\$ 2,664,546</b>
<b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>									
1800 COCORRICULAR ACTIVITIES	1,267	201	-	-	-	-	-	-	\$ 1,468
1808 INTRAMURALS - GENERAL	244,292	38,678	-	-	-	-	-	-	282,970
1900 STUDENT ACTIVITIES	20,179	3,209	-	-	-	-	-	-	23,388
1910 ELEM SPONSOR STUDENT ACT	98,245	15,627	-	-	-	-	-	-	113,872
1920 MIDDLE SPONSOR STUDENT AC	63,309	10,072	-	-	-	-	-	-	73,381
1930 HIGH SPONSOR STUDENT ACT	568,971	90,465	-	-	-	300	-	500	660,236
8916 JITSUYGO HIGH SCH PROGRAM	1,080	168	12,884	-	-	800	-	400	15,332
<b>SRE TOTAL</b>	<b>997,343</b>	<b>158,420</b>	<b>12,884</b>	<b>-</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>900</b>	<b>\$ 1,170,647</b>



## 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	2011-12 REVISED BUDGET
PROGRAM									
<b>SRE 16 LITERACY &amp; LANGUAGE SUPPORT SERVICES</b>									
0010 GEN ELEMENTARY EDUC	2,652,743	671,680	-	-	-	7,715	-	-	\$ 3,332,138
0020 GEN MIDDLE EDUCATION	678,668	171,837	-	-	-	10,248	-	161	860,914
0030 GEN HIGH SCHOOL EDUCATION	653,161	165,352	400	-	-	9,607	-	-	828,520
0090 OTHER GEN EDUCATION	4,154	1,262	66,485	-	-	3,763	-	865	76,529
2200 INSTRUCTIONAL STAFF SPRT	334,245	86,293	-	2,681	7,918	971	-	765	432,873
2212 CURRICULUM DEVELOPMENT	3,087	507	1,411	-	742	-	-	-	5,747
2214 EVALUATION INSTRUCT SVCS	19,739	5,991	4,000	-	-	3,614	-	-	33,344
<b>SRE TOTAL</b>	<b>4,345,797</b>	<b>1,102,922</b>	<b>72,296</b>	<b>2,681</b>	<b>8,660</b>	<b>35,918</b>	<b>-</b>	<b>1,791</b>	<b>\$ 5,570,065</b>
<b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>									
0070 TALENTED AND GIFTED	599,625	188,704	200	-	138,394	19,443	-	-	\$ 946,366
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
1090 OTHER INDUST ARTS/TECH	60,642	15,355	20,000	-	-	-	-	-	95,997
1900 STUDENT ACTIVITIES	11,416	1,875	-	-	1,250	4,350	-	1,100	19,991
1909 FAIRS AND COMPETITIONS	4,426	1,268	-	-	-	-	-	-	5,694
2237 ADMIN TAG PROGRAMS	131,455	35,752	9,000	-	4,882	93,033	-	1,500	275,622
<b>SRE TOTAL</b>	<b>807,564</b>	<b>242,954</b>	<b>29,200</b>	<b>-</b>	<b>144,526</b>	<b>118,081</b>	<b>-</b>	<b>2,600</b>	<b>\$ 1,344,925</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2100 SUPPORT SERVICES-STUDENTS	235,806	46,968	172,844	-	-	14,871	-	-	\$ 470,489
2112 ATTENDANCE SERVICES	54,930	14,518	-	-	-	-	-	-	69,448
2113 SOCIAL WORK SERVICES	293,484	96,859	-	-	-	-	-	-	390,343
2114 STUDENT ACCOUNTING	235,116	61,802	13,508	1,690	1,500	1,582	-	750	315,948
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,652,280	650,706	200	35	2,950	42,611	-	1,193	3,349,975
2123 APPRAISAL SERVICES	71,637	18,241	-	-	-	-	-	-	89,878
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	512,695	145,943	1,300	4,000	6,400	3,171	600	2,710	676,819
2139 OTHR HLTH SVCS-MEDICAID	495,410	191,122	596,310	-	-	777,768	-	-	2,060,610
2190 OTHER SUPPORT SERVICES-STUDENTS	239,076	58,154	-	-	-	-	-	-	297,230
<b>SRE TOTAL</b>	<b>4,790,434</b>	<b>1,284,313</b>	<b>840,958</b>	<b>5,725</b>	<b>10,850</b>	<b>840,321</b>	<b>600</b>	<b>4,653</b>	<b>\$ 7,777,854</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	204,486	107,089	416,556	-	33,129	113,780	-	12,904	\$ 887,944
2210 IMPROVEMENT INSTRUC SVCS	916,055	226,278	-	-	10,610	-	-	-	1,152,943
2211 ADMIN LEARNING SERVICES	81,628	18,877	-	6,250	2,000	11,000	-	10,000	129,755
2212 CURRICULUM DEVELOPMENT	204,350	50,573	700	-	-	75,276	-	-	330,899
2213 STAFF DEVELOPMENT	143,227	184,719	95,278	-	13,387	46,701	-	6,273	489,585
2214 EVALUATION INSTRUCT SVCS	377,354	79,248	2,750	-	-	2,106	-	4,106	465,564
2219 LEARNING MATERIALS CENTER	24,306	6,740	-	-	-	-	-	-	31,046
2220 MEDIA SUPPORT SERVICES	633,357	193,976	-	-	-	-	-	-	827,333
2222 LIBRARY SUPPORT SVCS	2,891,180	729,163	9,478	866	1,300	58,101	300	830	3,691,218
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	420	1,423	-	59,797
2225 INSTRUCTIONAL TECHNOLOGY	229,770	54,956	1,500	-	4,900	5,791	3,000	1,746	301,663
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	92,678	21,991	-	-	-	-	-	-	114,669
<b>SRE TOTAL</b>	<b>5,798,391</b>	<b>1,673,610</b>	<b>526,262</b>	<b>62,320</b>	<b>68,076</b>	<b>313,175</b>	<b>4,723</b>	<b>35,859</b>	<b>\$ 8,482,416</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	642,918	149,764	132,000	3,000	26,550	27,021	2,000	8,747	\$ 992,000
2311 ADMIN BOE BOARD OF EDUC	-	-	37,300	1,200	32,740	3,571	-	25,134	99,945
2312 BOE SECTRY BOARD OF EDUC	25,339	6,360	-	-	-	-	-	-	31,699
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	155,309	34,573	89,977	-	2,500	1,650	-	2,500	286,509
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	75,740	22,366	1,576	-	-	500	-	-	100,182
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	593,446	133,234	65	2,260	15,552	10,537	2,000	7,550	764,644
2323 GRANT PROCURMNT/LOBBYING	66,309	15,012	-	-	1,000	1,500	-	-	83,821
<b>SRE TOTAL</b>	<b>1,559,061</b>	<b>361,309</b>	<b>791,368</b>	<b>6,460</b>	<b>78,342</b>	<b>45,479</b>	<b>4,000</b>	<b>44,731</b>	<b>\$ 2,890,750</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700's	0800/0900's	2011-12
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES		USES		BUDGET
<b>SRE 24 SCHOOL ADMINISTRATION</b>									
<b>SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVCS	290,818	31,848	32,195	-	4,840	11,000	2,825	2,000	\$ 375,526
2410 PRINCIPAL'S OFFICE	13,447,750	3,469,629	5,000	20,152	121,641	87,719	6,815	5,907	17,164,613
<b>SRE TOTAL</b>	<b>13,738,568</b>	<b>3,501,477</b>	<b>37,195</b>	<b>20,152</b>	<b>126,481</b>	<b>98,719</b>	<b>9,640</b>	<b>7,907</b>	<b>\$ 17,540,139</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2511 ADMIN BUSINESS SERVICES	134,069	28,713	-	-	-	-	-	-	\$ 162,782
2513 BUDGETING SERVICES	482,955	115,591	116,447	642	3,154	163,933	100	7,750	890,572
2515 PAYROLL SERVICES	240,765	62,130	-	-	-	-	-	-	302,895
2516 FINANCIAL ACCOUNTING SVCS	445,264	117,002	157,761	-	24,672	22,224	900	2,197	770,020
2520 PURCHASING SERVICES	241,340	61,625	49,275	204	3,519	2,765	927	2,484	362,139
2530 WAREHOUSING/DISTRIBUTING	457,490	123,516	3,273	10,500	3,350	3,100	4,150	19,065	624,444
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
<b>SRE TOTAL</b>	<b>2,001,883</b>	<b>508,577</b>	<b>326,756</b>	<b>18,661</b>	<b>34,695</b>	<b>200,864</b>	<b>6,077</b>	<b>13,496</b>	<b>\$ 3,111,009</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	8,275,465	2,422,252	12,145	983,334	14,905	5,643,415	4,573	161	\$ 17,356,250
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	583,306	137,395	-	120	1,432	50	330	240	722,873
2620 ENVIRONMENTAL SERVICES	405,464	104,860	8,000	189,600	4,894	8,115	3,800	5,600	730,333
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	603,790	204,065	2,000	-	-	8,000	-	5,000	822,855
<b>SRE TOTAL</b>	<b>9,868,025</b>	<b>2,868,572</b>	<b>24,145</b>	<b>1,175,054</b>	<b>21,231</b>	<b>5,662,580</b>	<b>8,703</b>	<b>11,001</b>	<b>\$ 19,639,311</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2800 CENTRAL SUPPORT SERVICES	-	-	50,000	-	-	-	-	-	\$ 50,000
2811 PLANNING SERVICES	85,549	19,545	2,539	450	1,650	8,228	3,000	3,250	124,211
2814 RESEARCH/EVALUATION SVCS	201,389	55,065	16,305	-	4,250	13,250	500	3,000	293,759
2820 COMMUNICATION SERVICES	282,678	70,811	44,867	1,000	3,730	3,021	-	9,800	415,907
2828 CABLE TV	-	-	1,230	-	-	-	-	-	1,230
2829 OTHER COMMUNICATION SERVICES	-	-	-	-	-	-	150,000	-	150,000
2830 HUMAN RESOURCES	924,585	230,104	89,972	1,000	7,950	10,910	535	7,558	1,272,614
2832 RECRUITMENT/PLACEMENT SVC	23,523	6,612	-	-	2,780	-	-	-	32,915
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	507	-	-	-	-	-	-	3,593
2840 INFORMATION SYSTEMS SERVICES	-	-	1,023,200	-	-	-	-	-	1,023,200
2841 SUPERVISING INFO SYS SERVICES	347,369	82,984	244,055	8,200	22,000	50,000	50,000	7,500	812,108
2843 PROGRAMMING SERVICES	856,313	210,796	234,261	791,859	18,500	524,230	-	500	2,636,459
2844 OPERATIONS SERVICES	375,804	94,004	25,000	40,000	12,000	17,000	-	-	563,808
2845 TELECOMMUNICATIONS	70,374	17,054	25,000	323,000	211,500	5,000	-	-	651,928
2849 OTHER INFORMATION SYSTEMS SERVICES	694,358	187,103	25,000	23,542	50,250	1,750	-	-	982,003
2850 RISK MANAGEMENT SERVICES	-	-	-	-	600,000	-	-	-	600,000
<b>SRE TOTAL</b>	<b>3,865,028</b>	<b>974,585</b>	<b>1,790,429</b>	<b>1,189,051</b>	<b>937,864</b>	<b>633,689</b>	<b>204,085</b>	<b>31,758</b>	<b>\$ 9,626,489</b>
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3230 PRINT SHOP DISTRICT	181,079	55,380	-	28,400	30	118,940	10,098	(302,430)	\$ 91,497
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	406	-	-	-	327	-	-	3,233
<b>SRE TOTAL</b>	<b>183,579</b>	<b>55,786</b>	<b>-</b>	<b>28,400</b>	<b>30</b>	<b>119,267</b>	<b>10,098</b>	<b>(302,430)</b>	<b>\$ 94,730</b>
<b>SRE 51 DEBT SERVICES</b>									
5113 2003 COPS	-	-	-	-	-	-	-	3,280,000	\$ 3,280,000
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,280,000</b>	<b>\$ 3,280,000</b>
<b>GRAND TOTAL</b>	<b>158,592,945</b>	<b>41,211,323</b>	<b>5,216,714</b>	<b>3,077,737</b>	<b>2,520,525</b>	<b>13,886,076</b>	<b>379,765</b>	<b>3,306,296</b>	<b>\$ 228,191,381</b>



## Project/Program Budgets by Object

### Project Summary

PROJECT SUMMARY PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	\$122,396,177	\$31,578,532	\$4,212,732	\$3,037,472	\$1,398,341	\$12,781,654	\$355,431	\$3,210,878	\$ 178,971,217
0013 K-3 LITERACY	621,011	156,021	-	-	-	-	-	-	777,032
0014 STRUGGLING READERS	281,682	71,197	-	-	-	750	-	-	353,629
0017 ELEMENTARY LITERACY	1,878,063	474,254	5,000	-	-	9,288	-	-	2,366,605
0021 CHOICE	-	-	-	-	-	700	-	-	700
0027 MIDDLE LEVEL LITERACY	369,084	93,406	-	-	-	-	-	-	462,490
0031 DROPOUT PREVENTION	723,189	193,623	517,225	-	-	-	-	-	1,434,037
0034 CONNECTIONS	181,930	46,060	-	-	-	495	-	-	228,485
0035 MULTI-CULTURAL	97,032	24,560	-	-	-	75	-	-	121,667
0036 SECONDARY LEVEL LITERACY	406,809	102,023	8,000	-	10,500	2,254	-	-	529,586
0037 EXPELLED STUDENT SERVICES	-	900	1,500	-	1,300	1,200	-	-	4,900
0038 HIGH SCHOOL OPTIONS	5,000	812	-	-	4,897	0	-	-	10,709
0039 ADVANCED PLACEMENT	72,772	18,424	-	-	-	0	-	-	91,196
0040 AVID	1,750	201	30,242	-	28,168	95	-	12,800	73,256
0044 NEWCOMERS	151,607	38,388	-	-	-	-	-	-	189,995
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,200	-	-	1,200
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,132	-	-	1,132
0068 INTERDISCIPLINARY ED	-	-	301	-	-	831	-	-	1,132
0069 INTERDISCIPLINARY ED	-	-	-	-	-	130	-	-	130
0071 TALENTED & GIFTED (SRA)	3,824	625	200	-	-	10,096	-	-	14,745
0072 TALENTED AND GIFTED	343,854	125,859	20,000	-	1,882	6,796	-	1,500	499,891
0073 TAG - DISTRICT PROGRAMS	326,773	82,163	-	-	142,644	44,649	-	1,100	597,329
0094 STUDENT ACHIEVEMENT	344,037	87,037	-	-	-	-	-	-	431,074
0095 PARTNERS IN EDUCATION	(58,331)	57,331	-	-	500	500	-	-	-
0137 FAMILY ADVOCATE PROGRAM	90,072	30,041	-	-	-	-	-	-	120,113
0622 FRENCH	-	-	-	-	-	100	-	-	100
0623 SPANISH	-	-	-	-	-	200	-	-	200
0660 ENGLISH AS 2ND LANGUAGE	3,855,858	977,570	66,885	-	-	31,333	-	1,026	4,932,672
2001 IB PROGRAM	107,476	27,331	3,700	-	29,500	7,000	-	33,600	208,607
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	-	160,000
2161 TRANSLATION SERVICES	91,191	20,472	344	-	-	14,871	-	-	126,878
2191 ADA/504 SERVICES	62,115	12,950	12,500	-	-	-	-	-	87,565
2204 RECRUITMENT	23,523	6,612	-	-	2,780	-	-	-	32,915
2205 INDUCTION	83,741	19,141	-	-	1,887	2,402	-	1,000	108,171
2207 TECHNOLOGY SPECIALISTS	633,357	193,976	-	-	-	-	-	-	827,333
2215 CULTURAL DIVERSITY	55,904	8,034	34,128	-	3,742	87,141	-	6,000	194,949
2216 FIRST AID TRAINING	15,672	4,931	-	-	-	1,500	-	5,904	28,007
2218 CURRICULUM DEVELOPMENT COUNCIL	8,360	1,373	-	-	-	-	-	-	9,733
2236 SUPERVISION-LIT/LANG	338,332	86,964	5,411	2,681	8,660	4,585	-	765	447,398
2391 ELEM EDUCATION SUPPORT	360,287	81,234	-	1,500	9,150	4,381	1,000	5,000	462,552
2393 SECONDARY ED SUPPORT	245,444	56,925	2,000	1,500	11,300	6,140	1,000	3,647	327,956
2395 BVSD FOUNDATION SUPPORT	-	-	10,000	-	-	15,000	-	-	25,000
2491 SCHOOL LEVEL SUPPORT	10,458	2,374	32,195	-	4,840	11,000	2,825	2,000	65,692
2492 OPEN ENROLLMENT	37,187	11,605	-	-	1,500	500	-	750	51,542
2550 MAILROOM	-	-	-	7,600	-	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	86,847	22,507	-	-	1,000	-	-	-	110,354
2801 TIES ALLOCATIONS	-	-	25,059	-	-	-	-	-	25,059
2828 CABLE TV	-	-	-	1,000	-	-	-	-	1,000
2834 SUBSTITUTE OFFICE	47,672	13,326	-	-	-	-	-	-	60,998
3120 STATE VOCATIONAL ED	1,967,482	537,225	13,836	14,945	3,213	122,479	-	6,166	2,665,346
3130 STATE ECEA SPECIAL ED	22,192,591	5,911,009	46,456	11,039	854,721	659,059	19,509	14,160	29,708,544
3150 STATE TALENTED & GIFTED	133,113	34,307	9,000	-	-	56,540	-	-	232,960
<b>GRAND TOTAL</b>	<b>\$158,592,945</b>	<b>\$41,211,323</b>	<b>\$5,216,714</b>	<b>\$3,077,737</b>	<b>\$2,520,525</b>	<b>\$13,886,076</b>	<b>\$379,765</b>	<b>\$3,306,296</b>	<b>\$ 228,191,381</b>



## Project/Program Budgets by Object (continued)

### Project Detail

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>0000 SCHOOL/DEPT WIDE</b>									
0010 GEN ELEMENTARY ED	32,240,847	8,373,571	7,542	260,631	11,771	709,131	10,551	38,925	\$ 41,652,969
0020 GEN MIDDLE EDUCATION	17,281,480	4,402,255	267	112,868	12,211	230,119	6,192	18,342	22,063,734
0030 GEN HIGH SCHOOL EDUCATION	22,633,014	5,724,339	1,630	159,493	47,262	253,322	38,437	37,243	28,894,740
0040 GEN PRESCHOOL EDUCATION	38,270	11,013	-	-	-	4,060	-	-	53,343
0060 INTEGRATED EDUCATION	709,815	184,904	-	8,038	459	11,143	-	459	914,818
0080 LIBRARY INSTRUCTION	44,412	18,489	-	1,439	-	126,818	371	4,123	195,652
0090 OTHER GEN EDUCATION	1,515,314	275,984	229,150	-	96,268	2,745,269	41,948	-	4,903,933
0093 HOMEBOUND/HOSPITAL	20,720	3,402	-	-	-	-	-	-	24,122
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,295,427	327,915	-	-	-	29,658	-	882	1,653,882
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 OTHER ART PROGRAMS	-	-	-	-	-	175	-	-	175
0300 BUSINESS EDUCATION	-	-	-	-	-	5,348	-	186	5,534
0339 OTHER BUSINESS FUNDAMENTALS	-	-	-	-	-	100	-	-	100
0340 FUNDAMENTALS OF BUSINESS	-	-	-	-	-	75	-	-	75
0500 LANG ARTS ENGLISH	42,450	10,749	60	-	-	27,168	-	406	80,833
0510 LANGUAGE SKILLS	-	-	-	-	-	7,540	-	-	7,540
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0519 OTHER LANGUAGE SKILLS	-	-	-	-	-	100	-	-	100
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0551 RHETORIC AND PUBLIC ADDRESS	-	-	-	-	-	100	-	-	100
0560 DRAMA	-	-	-	-	-	599	-	-	599
0600 FOREIGN LANGUAGES	-	-	25	-	-	30,346	-	-	30,371
0810 HEALTH EDUCATION	12,129	3,070	-	-	-	3,407	-	-	18,606
0830 PHYSICAL EDUCATION	2,194,276	555,562	-	-	-	17,992	581	401	2,768,812
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,654	-	-	6,654
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	8,060	-	-	8,060
1022 GRAPHIC ARTS	-	-	-	-	-	75	-	-	75.00
1100 MATHEMATICS	24,257	6,142	-	-	-	379,222	-	-	409,621
1150 GENERAL MATHEMATICS	-	-	-	-	-	75	-	-	75
1210 MUSIC GENERAL	2,191,250	554,808	1,000	200	-	12,813	20	1,150	2,761,241
1240 MUSIC VOCAL	-	-	-	-	-	7,323	-	306	7,629
1250 MUSIC INSTRUMENTAL	1,617,023	409,416	25	80	-	11,960	377	712	2,039,593
1251 CONCERT BAND	-	-	-	-	-	1,168	-	-	1,168
1255 ORCHESTRA FULL	-	-	-	-	-	770	-	-	770
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	24,257	6,142	-	-	-	31,603	-	-	62,002
1310 GEN SCIENCE	-	-	-	-	-	127,787	1,581	2,445	131,813
1500 SOCIAL SCIENCES	30,321	7,679	-	-	-	214,792	51	-	252,843
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	10,883	12,221	-	23,604
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	150	-	-	150
1620 COMPUTER SYSTEMS	-	-	-	-	-	115	-	-	115
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
1800 COCOURRICULAR ACTIVITIES	1,267	201	-	-	-	-	-	-	1,468
1808 INTRAMURALS - GENERAL	244,292	38,678	-	-	-	-	-	-	282,970
1900 STUDENT ACTIVITIES	20,179	3,209	-	-	-	-	-	-	23,388
1910 ELEM SPONSOR STUDENT ACT	98,245	15,627	-	-	-	-	-	-	113,872
1920 MIDDLE SPONSOR STUDENT A	63,309	10,072	-	-	-	-	-	-	73,381
1930 HIGH SPONSOR STUDENT ACT	568,971	90,465	-	-	-	-	-	-	659,436
2100 SUPPORT SERVICES-STUDENT	82,500	13,546	-	-	-	-	-	-	96,046
2113 SOCIAL WORK SERVICES	72,306	23,752	-	-	-	-	-	-	96,058
2114 STUDENT ACCOUNTING	235,116	61,802	13,508	1,690	-	1,082	-	-	313,198
2122 COUNSELING SERVICES	2,652,280	650,706	200	35	2,950	42,611	-	1,193	3,349,975
2123 COUNSELING SERVICES	71,637	18,241	-	-	-	-	-	-	89,878
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	512,695	145,943	1,300	4,000	6,400	3,171	600	2,710	676,819
2139 OTHER HLTH SVCS-MEDICAID	495,410	191,122	596,310	-	-	777,768	-	-	2,060,610
2190 OTHER SUPPORT SERVICES-STUDENT	239,076	58,154	-	-	-	-	-	-	297,230



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>									
2200 INSTRUCTIONAL STAFF SPRT	107,500	17,652	382,428	-	27,000	22,237	-	-	\$ 556,817
2210 IMPROVEMENT INSTRUCT SVCS	598,473	147,136	-	-	2,610	-	-	-	748,219
2211 ADMIN LEARNING SERVICES	77,648	18,229	-	6,250	2,000	11,000	-	10,000	125,127
2212 CURRICULUM DEVELOPMENT	195,990	49,200	-	-	-	75,276	-	-	320,466
2213 STAFF DEVELOPMENT	143,227	184,719	26,977	-	10,887	35,159	-	6,273	407,242
2214 EVALUATION INSTRUCT SVCS	356,194	75,809	2,750	-	-	2,106	-	4,106	440,965
2219 LEARNING MATERIALS CENTER	24,306	6,740	-	-	-	-	-	-	31,046
2222 LIBRARY SUPPORT SVCS	2,891,180	729,163	9,478	866	1,300	58,101	300	830	3,691,218
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	420	1,423	-	59,797
2225 INSTRUCTIONAL TECHNOLOGY	229,770	54,956	1,500	-	4,900	5,791	3,000	1,746	301,663
2239 SUPERVISION-OTHER INSTR PROGRAM	92,678	21,991	-	-	-	-	-	-	114,669
2300 ADMIN GEN SUPPORT SVCS	-	-	120,000	-	6,100	1,500	-	100	127,700
2311 ADMIN BOE BOARD OF ED	-	-	37,300	1,200	32,740	3,571	-	25,134	99,945
2312 BOE SECTRY BOARD OF ED	25,339	6,360	-	-	-	-	-	-	31,699
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	155,309	34,573	89,977	-	2,500	1,650	-	2,500	286,509
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	75,740	22,366	1,576	-	-	500	-	-	100,182
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	593,446	133,234	65	2,260	15,552	10,537	2,000	7,550	764,644
2323 GRANT PROCUREMENT/LOBBYING	66,309	15,012	-	-	1,000	1,500	-	-	83,821
2400 SCHOOL ADMIN SUPPORT SVC	280,360	29,474	-	-	-	-	-	-	309,834
2410 PRINCIPAL'S OFFICE	13,447,750	3,469,629	5,000	20,152	121,641	87,719	6,815	5,907	17,164,613
2511 ADMIN BUSINESS SERVICES	134,069	28,713	-	-	-	-	-	-	162,782
2513 BUDGETING SERVICES	482,955	115,591	116,447	642	3,154	163,933	100	7,750	890,572
2515 PAYROLL SERVICES	240,765	62,130	-	-	-	-	-	-	302,895
2516 FINANCIAL ACCOUNTING SERVICES	445,264	117,002	157,761	-	24,672	22,224	900	2,197	770,020
2520 PURCHASING SERVICES	241,340	61,625	49,275	204	3,519	2,765	927	2,484	362,139
2530 WAREHOUSING/DISTRIBUTING	457,490	123,516	3,273	2,900	3,350	3,100	4,150	19,065	616,844
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
2600 MAINTENANCE & OPERATIONS	8,275,465	2,422,252	12,145	983,334	14,905	5,643,415	4,573	161	17,356,250
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	583,306	137,395	-	120	1,432	50	330	240	722,873
2620 ENVIRONMENTAL SERVICES	318,617	82,353	8,000	189,600	3,894	8,115	3,800	5,600	619,979
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	603,790	204,065	2,000	-	-	8,000	-	5,000	822,855
2800 CENTRAL SUPPORT SERVICES	-	-	50,000	-	-	-	-	-	50,000
2811 PLANNING SERVICES	85,549	19,545	2,539	450	1,650	8,228	3,000	3,250	124,211
2814 RESEARCH/EVALUATION SERVICES	201,389	55,065	16,305	-	4,250	13,250	500	3,000	293,759
2820 COMMUNICATION SERVICES	282,678	70,811	44,867	-	3,730	3,021	-	9,800	414,907
2828 CABLE TV	-	-	1,230	-	-	-	-	-	1,230
2829 OTHER COMMUNICATION SERVICES	-	-	-	-	-	-	150,000	-	150,000
2830 HUMAN RESOURCES	876,913	216,778	89,972	1,000	7,950	10,910	535	7,558	1,211,616
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SERVICES	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	507	-	-	-	-	-	-	3,593
2840 INFORMATION SYSTEMS SERVICES	-	-	1,023,200	-	-	-	-	-	1,023,200
2841 SUPERVISING INFO SYS SERVICES	347,369	82,984	244,055	8,200	22,000	50,000	50,000	7,500	812,108
2843 PROGRAMMING SERVICES	856,313	210,796	234,261	791,859	18,500	524,230	-	500	2,636,459
2844 OPERATIONS SERVICES	375,804	94,004	25,000	40,000	12,000	17,000	-	-	563,808
2845 TELECOMMUNICATIONS	70,374	17,054	25,000	323,000	211,500	5,000	-	-	651,928
2849 OTHER INFORMATION SERVICES	694,358	187,103	25,000	23,542	50,250	1,750	-	-	982,003
2850 RISK MANAGEMENT SERVICES	-	-	-	-	600,000	-	-	-	600,000
3230 PRINT SHOP DISTRICT	181,079	55,380	-	28,400	30	118,940	10,098	(302,430)	91,497
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	406	-	-	-	327	-	-	3,233
5113 2003 COPS	-	-	-	-	-	-	-	3,280,000	3,280,000
8916 JITSUYGO HIGH SCH PROGRAM	1,080	168	12,884	-	-	800	-	400	15,332
<b>PROJECT TOTAL</b>	<b>122,396,177</b>	<b>31,578,532</b>	<b>4,212,732</b>	<b>3,037,472</b>	<b>1,398,341</b>	<b>12,781,654</b>	<b>355,431</b>	<b>3,210,878</b>	<b>\$ 178,971,217</b>



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>									
<b>0013 K-3 LITERACY</b>									
0010 GEN ELEMENTARY ED	303,429	76,879	-	-	-	-	-	-	\$ 380,308
2210 IMPROVEMENT INSTRUCT SVCS	317,582	79,142	-	-	-	-	-	-	\$ 396,724
<b>PROJECT TOTAL</b>	<b>621,011</b>	<b>156,021</b>	-	-	-	-	-	-	<b>\$ 777,032</b>
<b>0014 STRUGGLING READERS</b>									
0010 GEN ELEMENTARY ED	270,748	68,431	-	-	-	750	-	-	\$ 339,929
0060 INTEGRATED EDUCATION	10,934	2,766	-	-	-	-	-	-	\$ 13,700
<b>PROJECT TOTAL</b>	<b>281,682</b>	<b>71,197</b>	-	-	-	750	-	-	<b>\$ 353,629</b>
<b>0017 ELEMENTARY LITERACY</b>									
0010 GEN ELEMENTARY ED	1,821,373	461,190	-	-	-	-	-	-	\$ 2,282,563
2211 ADMIN LEARNING SERVICES	1,990	324	-	-	-	-	-	-	\$ 2,314
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	9,288	-	-	\$ 14,288
2214 EVALUATION INSTRUCT SVCS	12,250	1,991	-	-	-	-	-	-	\$ 14,241
0060 INTEGRATED EDUCATION	42,450	10,749	-	-	-	-	-	-	\$ 53,199
<b>PROJECT TOTAL</b>	<b>1,878,063</b>	<b>474,254</b>	<b>5,000</b>	-	-	9,288	-	-	<b>\$ 2,366,605</b>
<b>0021 CHOICE</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	-	\$ 700
<b>PROJECT TOTAL</b>	-	-	-	-	-	700	-	-	<b>\$ 700</b>
<b>0027 MIDDLE LEVEL LITERACY</b>									
0020 GEN MIDDLE EDUCATION	369,084	93,406	-	-	-	-	-	-	\$ 462,490
<b>PROJECT TOTAL</b>	<b>369,084</b>	<b>93,406</b>	-	-	-	-	-	-	<b>\$ 462,490</b>
<b>0031 DROPOUT PREVENTION</b>									
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	537,153	136,039	442,429	-	-	-	-	-	\$ 1,115,621
2112 ATTENDANCE SERVICES	54,930	14,518	-	-	-	-	-	-	\$ 69,448
2113 SOCIAL WORK SERVICES	131,106	43,066	-	-	-	-	-	-	\$ 174,172
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	\$ 56,796
<b>PROJECT TOTAL</b>	<b>723,189</b>	<b>193,623</b>	<b>517,225</b>	-	-	-	-	-	<b>\$ 1,434,037</b>
<b>0034 CONNECTIONS</b>									
0030 GEN HIGH SCHOOL ED	181,930	46,060	-	-	-	495	-	-	\$ 228,485
<b>PROJECT TOTAL</b>	<b>181,930</b>	<b>46,060</b>	-	-	-	495	-	-	<b>\$ 228,485</b>
<b>0035 MULTI-CULTURAL</b>									
0030 GEN HIGH SCHOOL ED	97,032	24,560	-	-	-	75	-	-	\$ 121,667
<b>PROJECT TOTAL</b>	<b>97,032</b>	<b>24,560</b>	-	-	-	75	-	-	<b>\$ 121,667</b>
<b>0036 SECONDARY LEVEL LITERACY</b>									
0030 GEN HIGH SCHOOL ED	395,909	100,251	-	-	-	-	-	-	\$ 496,160
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	8,000	-	-	-	\$ 8,000
2211 ADMIN LEARNING SERVICES	1,990	324	-	-	-	-	-	-	\$ 2,314
2213 STAFF DEVELOPMENT	-	-	8,000	-	2,500	2,254	-	-	\$ 12,754
2214 EVALUATION INSTRUCT SVCS	8,910	1,448	-	-	-	-	-	-	\$ 10,358
<b>PROJECT TOTAL</b>	<b>406,809</b>	<b>102,023</b>	<b>8,000</b>	-	10,500	2,254	-	-	<b>\$ 529,586</b>
<b>0037 EXPELLED STUDENT SERVICES</b>									
0030 GEN HIGH SCHOOL ED	-	900	1,500	-	1,300	1,200	-	-	\$ 4,900
<b>PROJECT TOTAL</b>	-	900	1,500	-	1,300	1,200	-	-	<b>\$ 4,900</b>
<b>0038 HIGH SCHOOL OPTIONS</b>									
0030 GEN HIGH SCHOOL EDUCATION	5,000	812	-	-	4,897	-	-	-	\$ 10,709
<b>PROJECT TOTAL</b>	<b>5,000</b>	<b>812</b>	-	-	4,897	-	-	-	<b>\$ 10,709</b>
<b>0039 ADVANCED PLACEMENT</b>									
0020 GEN MIDDLE EDUCATION	36,386	9,212	-	-	-	-	-	-	\$ 45,598
0030 GEN HIGH SCHOOL EDUCATION	36,386	9,212	-	-	-	-	-	-	\$ 45,598
<b>PROJECT TOTAL</b>	<b>72,772</b>	<b>18,424</b>	-	-	-	-	-	-	<b>\$ 91,196</b>
<b>0040 AVID</b>									
0020 GEN MIDDLE EDUCATION	1,750	201	-	-	28,168	95	-	12,800	\$ 43,014
2213 STAFF DEVELOPMENT	-	-	30,242	-	-	-	-	-	\$ 30,242
<b>PROJECT TOTAL</b>	<b>1,750</b>	<b>201</b>	<b>30,242</b>	-	<b>28,168</b>	<b>95</b>	-	<b>12,800</b>	<b>\$ 73,256</b>
<b>0044 NEWCOMERS</b>									
0030 GEN HIGH SCHOOL ED	151,607	38,388	-	-	-	-	-	-	\$ 189,995
<b>PROJECT TOTAL</b>	<b>151,607</b>	<b>38,388</b>	-	-	-	-	-	-	<b>\$ 189,995</b>
<b>0066 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	769	-	-	\$ 769
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	-	\$ 431
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>1,200</b>	-	-	<b>\$ 1,200</b>



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>0067 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	-	\$ 700
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	-	432
<b>PROJECT TOTAL</b>	-	-	-	-	-	1,132	-	-	\$ 1,132
<b>0068 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	-	\$ 700
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	131	-	-	432
<b>PROJECT TOTAL</b>	-	-	301	-	-	831	-	-	\$ 1,132
<b>0069 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	130	-	-	\$ 130
<b>PROJECT TOTAL</b>	-	-	-	-	-	130	-	-	\$ 130
<b>0071 TALENTED &amp; GIFTED (SRA)</b>									
0070 TALENTED AND GIFTED	3,824	625	200	-	-	8,841	-	-	\$ 13,490
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
<b>PROJECT TOTAL</b>	3,824	625	200	-	-	10,096	-	-	\$ 14,745
<b>0072 TALENTED AND GIFTED</b>									
0070 TALENTED AND GIFTED	280,191	110,008	-	-	-	602	-	-	\$ 390,801
1090 OTHER INDUST ARTS/TECH	60,642	15,355	20,000	-	-	-	-	-	95,997
1900 STUDENT ACTIVITIES	3,021	496	-	-	1,000	-	-	-	4,517
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
<b>PROJECT TOTAL</b>	343,854	125,859	20,000	-	1,882	6,796	-	1,500	\$ 499,891
<b>0073 TAG - DISTRICT PROGRAMS</b>									
0070 TALENTED AND GIFTED	233,040	57,158	-	-	138,394	10,000	-	-	\$ 438,592
1900 STUDENT ACTIVITIES	8,395	1,379	-	-	250	4,350	-	1,100	15,474
2237 ADMIN TAG PROGRAMS	85,338	23,626	-	-	4,000	30,299	-	-	143,263
<b>PROJECT TOTAL</b>	326,773	82,163	-	-	142,644	44,649	-	1,100	\$ 597,329
<b>0094 STUDENT ACHIEVEMENT</b>									
0010 GEN ELEMENTARY ED	199,999	50,597	-	-	-	-	-	-	\$ 250,596
0020 GEN MIDDLE EDUCATION	75,446	19,078	-	-	-	-	-	-	94,524
0030 GEN HIGH SCHOOL EDUCATION	68,592	17,362	-	-	-	-	-	-	85,954
<b>PROJECT TOTAL</b>	344,037	87,037	-	-	-	-	-	-	\$ 431,074
<b>0095 PARTNERS IN EDUCATION</b>									
2200 INSTRUCTIONAL STAFF SPRT	(58,331)	57,331	-	-	500	500	-	-	\$ -
<b>PROJECT TOTAL</b>	(58,331)	57,331	-	-	500	500	-	-	\$ -
<b>0137 FAMILY ADVOCATE PROGRAM</b>									
2113 SOCIAL WORK SERVICES	90,072	30,041	-	-	-	-	-	-	\$ 120,113
<b>PROJECT TOTAL</b>	90,072	30,041	-	-	-	-	-	-	\$ 120,113
<b>0622 FRENCH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	100	-	-	\$ 100
<b>PROJECT TOTAL</b>	-	-	-	-	-	100	-	-	\$ 100
<b>0623 SPANISH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	200	-	-	\$ 200
<b>PROJECT TOTAL</b>	-	-	-	-	-	200	-	-	\$ 200
<b>0660 ENGLISH AS 2ND LANGUAGE</b>									
0010 GEN ELEMENTARY ED	2,652,743	671,680	-	-	-	7,715	-	-	\$ 3,332,138
0020 GEN MIDDLE EDUCATION	678,668	171,837	-	-	-	10,248	-	161	860,914
0030 GEN HIGH SCHOOL EDUCATION	501,554	126,964	400	-	-	9,607	-	-	638,525
0090 OTHER GEN EDUCATION	4,154	1,262	66,485	-	-	3,763	-	865	76,529
2214 EVALUATION INSTRUCT SVCS	18,739	5,827	-	-	-	-	-	-	24,566.00
<b>PROJECT TOTAL</b>	3,855,858	977,570	66,885	-	-	31,333	-	1,026	\$ 4,932,672
<b>2001 IB PROGRAM</b>									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	107,476	27,331	-	-	6,000	6,000	-	20,000	166,807
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	-	700
<b>PROJECT TOTAL</b>	107,476	27,331	3,700	-	29,500	7,000	-	33,600	\$ 208,607
<b>2118 FAMILY RESOURCE SCHOOLS</b>									
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	-	\$ 160,000
<b>PROJECT TOTAL</b>	-	-	160,000	-	-	-	-	-	\$ 160,000
<b>2161 TRANSLATION SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	91,191	20,472	344	-	-	14,871	-	-	\$ 126,878
<b>PROJECT TOTAL</b>	91,191	20,472	344	-	-	14,871	-	-	\$ 126,878



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>2191 ADA/504 SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	62,115	12,950	12,500	-	-	-	-	-	\$ 87,565
<b>PROJECT TOTAL</b>	<b>62,115</b>	<b>12,950</b>	<b>12,500</b>	-	-	-	-	-	<b>\$ 87,565</b>
<b>2204 RECRUITMENT</b>									
2832 RECRUITMENT/PLACEMENT	23,523	6,612	-	-	2,780	-	-	-	\$ 32,915
<b>PROJECT TOTAL</b>	<b>23,523</b>	<b>6,612</b>	-	-	<b>2,780</b>	-	-	-	<b>\$ 32,915</b>
<b>2205 INDUCTION</b>									
2200 INSTRUCTIONAL STAFF SPRT	83,741	19,141	-	-	1,887	2,402	-	1,000	\$ 108,171
<b>PROJECT TOTAL</b>	<b>83,741</b>	<b>19,141</b>	-	-	<b>1,887</b>	<b>2,402</b>	-	<b>1,000</b>	<b>\$ 108,171</b>
<b>2207 TECHNOLOGY SPECIALISTS</b>									
2220 MEDIA SUPPORT SERVICES	633,357	193,976	-	-	-	-	-	-	\$ 827,333
<b>PROJECT TOTAL</b>	<b>633,357</b>	<b>193,976</b>	-	-	-	-	-	-	<b>\$ 827,333</b>
<b>2215 CULTURAL DIVERSITY</b>									
2200 INSTRUCTIONAL STAFF SPRT	55,904	8,034	34,128	-	3,742	87,141	-	6,000	\$ 194,949
<b>PROJECT TOTAL</b>	<b>55,904</b>	<b>8,034</b>	<b>34,128</b>	-	<b>3,742</b>	<b>87,141</b>	-	<b>6,000</b>	<b>\$ 194,949</b>
<b>2216 FIRST AID TRAINING</b>									
2200 INSTRUCTIONAL STAFF SPRT	15,672	4,931	-	-	-	1,500	-	5,904	\$ 28,007
<b>PROJECT TOTAL</b>	<b>15,672</b>	<b>4,931</b>	-	-	-	<b>1,500</b>	-	<b>5,904</b>	<b>\$ 28,007</b>
<b>2218 CURRICULUM DEVELOPMENT COUNCIL</b>									
2212 CURRICULUM DEVELOPMENT	8,360	1,373	-	-	-	-	-	-	\$ 9,733
<b>PROJECT TOTAL</b>	<b>8,360</b>	<b>1,373</b>	-	-	-	-	-	-	<b>\$ 9,733</b>
<b>2236 SUPERVISION-LIT/LANG</b>									
2200 INSTRUCTIONAL STAFF SPRT	334,245	86,293	-	2,681	7,918	971	-	765	\$ 432,873
2212 CURRICULUM DEVELOPMENT	3,087	507	1,411	-	742	-	-	-	5,747
2214 EVALUATION INSTRUCT SVCS	1,000	164	4,000	-	-	3,614	-	-	8,778
<b>PROJECT TOTAL</b>	<b>338,332</b>	<b>86,964</b>	<b>5,411</b>	<b>2,681</b>	<b>8,660</b>	<b>4,585</b>	-	<b>765</b>	<b>\$ 447,398</b>
<b>2391 ELEM EDUCATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	360,287	81,234	-	1,500	9,150	4,381	1,000	5,000	\$ 462,552
<b>PROJECT TOTAL</b>	<b>360,287</b>	<b>81,234</b>	-	<b>1,500</b>	<b>9,150</b>	<b>4,381</b>	<b>1,000</b>	<b>5,000</b>	<b>\$ 462,552</b>
<b>2393 SECONDARY ED SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	245,444	56,925	2,000	1,500	11,300	6,140	1,000	3,647	\$ 327,956
<b>PROJECT TOTAL</b>	<b>245,444</b>	<b>56,925</b>	<b>2,000</b>	<b>1,500</b>	<b>11,300</b>	<b>6,140</b>	<b>1,000</b>	<b>3,647</b>	<b>\$ 327,956</b>
<b>2395 BVSD FOUNDATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	10,000	-	-	15,000	-	-	\$ 25,000
<b>PROJECT TOTAL</b>	-	-	<b>10,000</b>	-	-	<b>15,000</b>	-	-	<b>\$ 25,000</b>
<b>2491 SCHOOL LEVEL SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVC	10,458	2,374	32,195	-	4,840	11,000	2,825	2,000	\$ 65,692
<b>PROJECT TOTAL</b>	<b>10,458</b>	<b>2,374</b>	<b>32,195</b>	-	<b>4,840</b>	<b>11,000</b>	<b>2,825</b>	<b>2,000</b>	<b>\$ 65,692</b>
<b>2492 OPEN ENROLLMENT</b>									
2114 STUDENT ACCOUNTING	-	-	-	-	1,500	500	-	750	\$ 2,750
2300 ADMIN GEN SUPPORT SVCS	37,187	11,605	-	-	-	-	-	-	48,792
<b>PROJECT TOTAL</b>	<b>37,187</b>	<b>11,605</b>	-	-	<b>1,500</b>	<b>500</b>	-	<b>750</b>	<b>\$ 51,542</b>
<b>2550 MAILROOM</b>									
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	-	\$ 7,600
<b>PROJECT TOTAL</b>	-	-	-	<b>7,600</b>	-	-	-	-	<b>\$ 7,600</b>



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>2621 HAZARDOUS ENVIRONMENT SERVICES</b>									
2620 ENVIRONMENTAL SERVICES	86,847	22,507	-	-	1,000	-	-	-	\$ 110,354
<b>PROJECT TOTAL</b>	<b>86,847</b>	<b>22,507</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 110,354</b>
<b>2801 TIES ALLOCATIONS</b>									
2213 STAFF DEVELOPMENT	-	-	25,059	-	-	-	-	-	\$ 25,059
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>25,059</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 25,059</b>
<b>2828 CABLE TV</b>									
2820 COMMUNICATION SERVICES	-	-	-	1,000	-	-	-	-	\$ 1,000
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,000</b>
<b>2834 SUBSTITUTE OFFICE</b>									
2830 HUMAN RESOURCES	47,672	13,326	-	-	-	-	-	-	\$ 60,998
<b>PROJECT TOTAL</b>	<b>47,672</b>	<b>13,326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 60,998</b>
<b>3120 STATE VOCATIONAL ED</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,289,902	335,170	-	6,740	-	-	-	-	\$ 1,631,812
0033 TEEN PARENTING PROGRAM	268,647	92,512	11,836	-	1,200	7,123	-	500	381,818
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,091	-	-	2,091
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	72,756	17,346	-	-	-	5,000	-	322	95,424
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	-	-	-	-	-	300	-	500	800
2122 COUNSELING SERVICES	70,775	17,209	-	-	-	125	-	194	88,303
2134 NURSING SERVICES	36,999	10,395	-	-	-	-	-	-	47,394
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	-	-	-	-	400	8,520	-	852	9,772
2410 PRINCIPAL'S OFFICE	228,403	64,593	-	8,205	-	15,640	-	526	317,367
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
<b>PROJECT TOTAL</b>	<b>1,967,482</b>	<b>537,225</b>	<b>13,836</b>	<b>14,945</b>	<b>3,213</b>	<b>122,479</b>	<b>-</b>	<b>6,166</b>	<b>\$ 2,665,346</b>
<b>3130 STATE ECEA SPECIAL ED</b>									
0092 ESY EXTENDED SCHOOL YEAR	120,652	19,812	4,325	-	800	4,045	-	-	\$ 149,634
0093 HOMEBOUND/HOSPITAL	23,879	3,921	-	-	-	-	-	-	27,800
1700 SPECIAL EDUCATION	13,730,698	3,748,294	11,808	11,039	602,726	645,304	19,509	13,485	18,782,863
1710 PHYS DISABILITY	897,419	235,240	-	-	-	-	-	-	1,132,659
1720 VISUAL DISABILITY	106,552	26,132	-	-	-	-	-	-	132,684
1730 HEARING DISABILITY	534,803	157,044	-	-	-	306	-	-	692,153
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABILITY	2,065,295	493,075	-	-	-	-	-	-	2,558,370
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,400,873	431,843	173	-	246,809	-	-	-	2,079,698
2113 SOCIAL WORK SERVICES	1,166,841	274,943	-	-	-	-	-	-	1,441,784
2123 COUNSELING SERVICES	504,815	120,779	-	-	-	-	-	-	625,594
2140 PSYCHOLOGICAL SERVICES	1,221,718	291,452	-	-	-	-	-	-	1,513,170
2153 AUDIOLOGY SERVICES	60,723	15,369	-	-	-	-	-	-	76,092
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL ED	358,323	93,105	-	-	1,811	2,595	-	675	456,509
<b>PROJECT TOTAL</b>	<b>22,192,591</b>	<b>5,911,009</b>	<b>46,456</b>	<b>11,039</b>	<b>854,721</b>	<b>659,059</b>	<b>19,509</b>	<b>14,160</b>	<b>\$ 29,708,544</b>
<b>3150 STATE TALENTED &amp; GIFTED</b>									
0070 TALENTED AND GIFTED	82,570	20,913	-	-	-	-	-	-	\$ 103,483
1909 FAIRS AND COMPETITIONS	4,426	1,268	-	-	-	-	-	-	5,694
2237 ADMIN TAG PROGRAMS	46,117	12,126	9,000	-	-	56,540	-	-	123,783
<b>PROJECT TOTAL</b>	<b>133,113</b>	<b>34,307</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>56,540</b>	<b>-</b>	<b>-</b>	<b>\$ 232,960</b>
<b>GRAND TOTAL</b>	<b>158,592,945</b>	<b>41,211,323</b>	<b>5,216,714</b>	<b>3,077,737</b>	<b>2,520,525</b>	<b>13,886,076</b>	<b>379,765</b>	<b>3,306,296</b>	<b>\$ 228,191,381</b>



## Authorized Positions

	2009-10	2010-11	2011-12
Classroom Teachers	1,574.817	1,549.674	1,622.134
Other Teachers*	104.963	101.671	113.281
Psychologists/Social Workers/OT/PT	92.238	90.038	89.838
Admin/Principals	109.761	108.915	112.315
Professional Support	37.950	35.700	39.450
Technical Support	46.850	44.212	52.712
Paraeducators/Liaisons/Monitors	383.612	284.306	295.046
Office/Administrative Support	205.244	189.717	189.111
Trades and Services	229.375	217.125	217.125
<b>TOTAL FTE:</b>	<b>2,784.810</b>	<b>2,621.358</b>	<b>2,731.012</b>

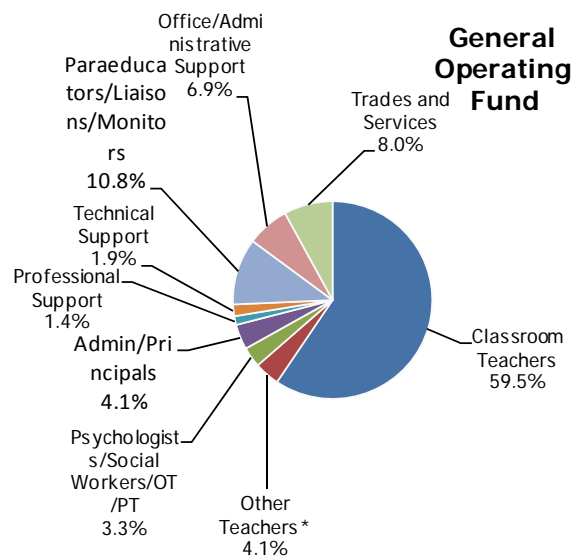
\* Other Teachers- Temporary Assignments, Media Specialists & Counselors

Note:

- Authorized Positions do not include positions funded in other funds.

	2009-10 Unaudited	2010-11 Unaudited	2011-12 Projected
TOTAL STUDENT FTE	27,673.3	28,148.4	28,296.3
STUDENT FTE (Less Charters)	25,380.3	25,828.9	26,009.0
CHARTER STUDENT FTE	2,293.0	2,319.5	2,287.3

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	2011-12 REVISED BUDGET
<b>ELEMENTARY SCHOOLS</b>										
101 CURR DEPT - ELEM LEVEL	6.330	383,935	97,207	-	-	-	343,569	-	-	\$ 824,711
102 RESERVES - ELEM LEVEL	5.121	288,753	75,220	167,500	-	26,500	21,060	-	13,600	592,633
103 IT - ELEM LEVEL	5.662	231,903	72,044	-	-	-	-	-	-	303,947
119 BEAR CREEK ELEMENTARY	27.743	1,566,388	409,423	-	12,811	949	55,225	467	569	2,045,832
120 BIRCH ELEMENTARY	38.819	2,148,523	566,037	-	39,794	1,553	72,917	-	1,275	2,830,099
124 COLUMBINE ELEMENTARY	46.594	2,585,485	680,417	-	27,879	2,205	81,640	230	2,156	3,380,012
127 CREST VIEW ELEMENTARY	51.122	2,851,008	748,433	-	23,097	2,182	109,765	774	503	3,735,762
130 DOUGLASS ELEMENTARY	31.651	1,772,891	464,359	-	18,096	1,030	62,930	-	-	2,319,306
131 SANCHEZ ELEMENTARY	41.789	2,218,490	595,332	-	26,137	1,640	72,396	400	850	2,915,245
132 EISENHOWER ELEMENTARY	43.630	2,345,745	625,731	-	25,067	1,327	97,570	1,244	2,325	3,099,009
134 EMERALD ELEMENTARY	34.883	1,919,946	506,635	-	19,355	1,442	78,738	2,006	4,653	2,532,775
136 FLAT IRONS ELEMENTARY	25.065	1,363,484	362,131	-	19,915	1,000	44,089	-	928	1,791,547
138 FOOTHILL ELEMENTARY	46.055	2,489,371	661,453	-	23,732	1,596	97,749	500	1,194	3,275,595
141 GOLD HILL ELEMENTARY	3.397	192,020	50,165	-	2,972	84	11,593	-	33	256,867
144 HEATHERWOOD ELEMENTARY	32.652	1,693,698	459,126	1,373	20,697	1,247	99,083	745	3,561	2,279,530
147 JAMESTOWN ELEMENTARY	3.287	185,062	48,423	-	760	184	15,561	-	-	249,990
150 KOHL ELEMENTARY	41.889	2,192,168	590,514	-	21,559	1,240	80,535	1,400	900	2,888,316
153 LAFAYETTE ELEMENTARY	56.420	2,930,584	793,436	-	21,031	1,472	97,839	-	4,100	3,848,462
154 RYAN ELEMENTARY	38.310	2,025,291	544,290	-	21,974	2,072	53,374	-	1,100	2,648,101
156 FIRESIDE ELEMENTARY	38.499	2,156,584	564,158	3,692	46,124	1,692	102,485	318	995	2,876,048
157 LOUISVILLE ELEMENTARY	42.946	2,269,013	609,519	-	30,571	1,800	72,597	768	1,728	2,985,996
158 COAL CREEK ELEMENTARY	33.935	1,928,912	502,575	-	23,375	1,295	60,211	580	886	2,517,834
161 BCSIS	23.413	1,318,207	345,110	551	13,557	1,299	55,635	-	611	1,734,970
162 MAPLETON ELEMENTARY	0.000	-	-	-	5,706	-	16,065	-	-	21,771
164 CREEKSIDE ELEMENTARY	43.977	2,291,940	619,960	-	16,604	1,455	82,264	219	2,282	3,014,724
166 MESA ELEMENTARY	31.701	1,759,909	463,272	552	14,799	1,587	69,270	387	2,625	2,312,401
169 NEDERLAND ELEMENTARY	28.582	1,479,507	401,006	-	16,892	1,040	89,472	-	200	1,988,117
180 PIONEER ELEMENTARY	44.194	2,433,617	641,235	1,394	23,690	1,640	98,442	500	2,804	3,203,322
185 SUPERIOR ELEMENTARY	40.245	2,295,309	596,642	-	22,144	1,704	104,506	-	2,847	3,023,152
190 UNIVERSITY HILL ELEM	42.182	2,277,890	605,235	1,269	13,199	1,066	77,701	113	313	2,976,786
192 HIGH PEAKS ELEMENTARY	21.597	1,188,013	313,939	178	12,333	1,038	50,536	-	1,500	1,567,537
193 COMMUNITY MONTESSORI	23.805	1,317,705	347,147	-	4,129	1,338	52,334	-	843	1,723,496
196 WHITTIER ELEMENTARY	38.401	2,118,284	558,795	193	10,619	1,128	38,120	1,088	767	2,728,994
<b>LEVEL TOTAL</b>	<b>1,033.896</b>	<b>56,219,635</b>	<b>14,918,969</b>	<b>176,702</b>	<b>578,618</b>	<b>65,805</b>	<b>2,465,271</b>	<b>11,739</b>	<b>56,148</b>	<b>\$ 74,492,887</b>
<b>MIDDLE SCHOOLS</b>										
201 CURR DEPT - MIDDLE LEVEL	13.106	794,874	201,257	-	-	-	325,716	-	-	\$ 1,321,847
202 RESERVES - MIDDLE LEVEL	2.661	158,608	36,214	24,000	-	28,248	95	-	12,800	259,965
203 IT - MIDDLE LEVEL	4.662	201,616	61,075	-	-	-	-	-	-	262,691
225 BROOMFIELD HEIGHTS MIDDLE	46.538	2,601,831	682,576	151	36,472	2,881	114,832	756	4,304	3,443,803
230 MANHATTAN MIDDLE	43.053	2,475,600	641,696	-	44,039	2,641	145,832	401	4,263	3,314,472
240 CASEY MIDDLE	48.140	2,760,908	716,001	-	23,898	3,076	60,699	1,067	2,157	3,567,806
250 CENTENNIAL MIDDLE	47.292	2,809,164	718,288	-	25,768	3,085	126,651	2,675	3,666	3,689,297
252 ANGEVINE MIDDLE	56.402	3,215,399	836,663	-	62,064	4,520	171,661	-	8,700	4,299,007
254 LOUISVILLE MIDDLE	48.212	2,788,033	720,865	-	48,593	3,104	150,096	1,000	1,334	3,713,025
260 PLATT MIDDLE	38.018	2,207,983	569,578	200	38,624	2,180	169,960	600	900	2,990,025
270 SOUTHERN HILLS MIDDLE	45.251	2,527,765	663,488	525	36,248	4,007	140,885	2,148	3,481	3,378,547
<b>LEVEL TOTAL</b>	<b>393.335</b>	<b>22,541,781</b>	<b>5,847,701</b>	<b>24,876</b>	<b>315,706</b>	<b>53,742</b>	<b>1,406,427</b>	<b>8,647</b>	<b>41,605</b>	<b>\$ 30,240,485</b>
<b>SENIOR HIGH SCHOOLS</b>										
301 CURR DEPT - SENIOR LEVEL	7.225	438,214	110,952	-	-	-	511,715	-	-	\$ 1,060,881
302 RESERVES - SENIOR LEVEL	15.694	854,020	226,497	473,182	-	249,809	40,000	-	20,400	1,863,908
303 IT-HIGH SCHOOL LEVEL	4.676	199,838	60,857	-	-	-	-	-	-	260,695
310 BOULDER HIGH	127.520	7,284,237	1,889,046	19,000	77,862	16,860	413,159	13,000	8,000	9,721,164
315 BROOMFIELD HIGH	101.945	5,744,199	1,498,456	-	53,090	7,496	313,411	22,426	7,482	7,646,560
320 CENTAURUS HIGH	88.087	5,088,489	1,314,595	-	67,793	11,771	313,510	-	11,567	6,807,725
330 FAIRVIEW HIGH	139.350	7,941,447	2,063,411	14,000	78,203	10,642	451,214	4,078	11,882	10,574,877
350 NEW VISTA HIGH	28.819	1,767,502	447,056	15,841	43,798	5,704	92,046	3,534	3,047	2,378,528
360 MONARCH HIGH	104.136	5,981,518	1,548,552	1,241	32,748	6,739	348,198	14,771	14,744	7,948,511
<b>LEVEL TOTAL</b>	<b>617.452</b>	<b>35,299,464</b>	<b>9,159,422</b>	<b>523,264</b>	<b>353,494</b>	<b>309,021</b>	<b>2,483,253</b>	<b>57,809</b>	<b>77,122</b>	<b>\$ 48,262,849</b>
<b>VOCATIONAL/TECHNICAL SCHOOLS</b>										
440 ARAPAHOE RIDGE HIGH	26.448	1,667,055	417,317	15,396	10,491	3,987	14,746	-	2,168	\$ 2,131,160
490 TECHNICAL ED CENTER	34.030	1,670,407	462,628	13,836	42,164	2,100	301,359	-	4,814	2,497,308
<b>LEVEL TOTAL</b>	<b>60.478</b>	<b>3,337,462</b>	<b>879,945</b>	<b>29,232</b>	<b>52,655</b>	<b>6,087</b>	<b>316,105</b>	<b>-</b>	<b>6,982</b>	<b>\$ 4,628,468</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>COMBINATION SCHOOLS</b>										
502 MONARCH K-8	59.689	3,446,596	890,985	-	60,864	2,944	175,461	150	4,950	\$ 4,581,950
503 NEDERLAND MIDDLE/SENIOR	39.912	2,301,971	596,015	-	23,647	7,429	143,191	700	2,285	3,075,238
504 NEDERLAND MIDDLE	0.000	-	-	-	-	-	2,115	-	-	2,115
505 ASPEN CREEK K-8	74.612	4,156,130	1,091,631	1,216	49,013	3,444	183,631	528	5,808	5,491,401
506 ELDORADO K-8	73.645	4,278,190	1,105,738	-	50,404	5,086	170,258	500	1,000	5,611,176
507 HALCYON	5.432	343,261	85,684	-	6,823	110	3,276	-	-	439,154
525 BOULDER UNIVERSAL	5.650	393,658	98,546	100,000	-	-	-	-	-	592,204
590 SUMMER SCHOOL	0.000	117,293	13,663	1,200	500	200	2,200	-	1,000	136,056
595 ALTERNATIVE LEARNING OPTIONS	2.450	188,106	45,386	-	-	-	-	-	-	233,492
<b>LEVEL TOTAL</b>	<b>261.390</b>	<b>15,225,205</b>	<b>3,927,648</b>	<b>102,416</b>	<b>191,251</b>	<b>19,213</b>	<b>680,132</b>	<b>1,878</b>	<b>15,043</b>	<b>\$ 20,162,786</b>
<b>CHARTER SCHOOLS</b>										
925 SUMMIT CHARTER	0.500	33,297	8,167	-	6,200	-	58,860	-	-	\$ 106,524
932 BOULDER PREP CHARTER	1.000	66,594	16,333	-	-	-	-	-	-	82,927
952 HORIZONS K-8 CHARTER	0.000	-	-	-	8,688	-	25,165	-	-	33,853
954 JUSTICE HIGH CHARTER	1.000	66,594	16,333	-	-	-	-	-	-	82,927
956 PEAK TO PEAK CHARTER	3.500	233,083	57,164	-	-	-	-	-	-	290,247
<b>LEVEL TOTAL</b>	<b>6.000</b>	<b>399,568</b>	<b>97,997</b>	<b>-</b>	<b>14,888</b>	<b>-</b>	<b>84,025</b>	<b>-</b>	<b>-</b>	<b>\$ 596,478</b>
<b>CENTRALIZED SERVICES</b>										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	3,800	612	-	-	-	-	-	-	\$ 4,412
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	10,000	-	-	15,000	-	-	25,000
2321 SUPERINTENDENT	2.600	385,918	86,960	65	1,260	12,452	7,937	2,000	4,750	501,342
<b>LOCATION TOTAL</b>	<b>2.600</b>	<b>389,718</b>	<b>87,572</b>	<b>10,065</b>	<b>1,260</b>	<b>12,452</b>	<b>22,937</b>	<b>2,000</b>	<b>4,750</b>	<b>\$ 530,754</b>
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	207,528	46,274	-	1,000	3,100	2,600	-	2,800	\$ 263,302
<b>LOCATION TOTAL</b>	<b>2.000</b>	<b>207,528</b>	<b>46,274</b>	<b>-</b>	<b>1,000</b>	<b>3,100</b>	<b>2,600</b>	<b>-</b>	<b>2,800</b>	<b>\$ 263,302</b>
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.500	62,115	12,950	12,500	-	-	-	-	-	\$ 87,565
2315 LEGAL SERVICES	1.650	155,309	34,573	79,977	-	2,500	1,650	-	2,500	276,509
<b>LOCATION TOTAL</b>	<b>2.150</b>	<b>217,424</b>	<b>47,523</b>	<b>92,477</b>	<b>-</b>	<b>2,500</b>	<b>1,650</b>	<b>-</b>	<b>2,500</b>	<b>\$ 364,074</b>
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	-	\$ 14,737
2210 IMPROVEMENT INSTRUC SVCS	0.000	4,516	741	-	-	2,610	-	-	-	7,867
2211 ADMIN LEARNING SERVICES	1.000	63,718	15,961	-	6,250	2,000	11,000	-	10,000	108,929
2212 CURRICULUM DEVELOPMENT	0.000	8,360	1,373	-	-	-	1,500	-	-	11,233
2213 STAFF DEVELOPMENT	1.000	92,473	20,655	3,473	-	1,000	2,214	-	3,773	123,588
2219 LEARNING MATERIALS CENTER	0.500	24,306	6,740	-	-	-	-	-	-	31,046
<b>LOCATION TOTAL</b>	<b>2.500</b>	<b>193,373</b>	<b>45,470</b>	<b>3,473</b>	<b>6,250</b>	<b>5,610</b>	<b>29,451</b>	<b>-</b>	<b>13,773</b>	<b>\$ 297,400</b>
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	4.000	235,116	61,802	13,508	-	1,500	500	-	750	\$ 313,176
2214 EVALUATION INSTRUC SVCS	2.800	273,467	62,226	2,750	-	-	-	-	-	338,443
2300 ADMIN GEN SUPPORT SVCS	1.000	37,187	11,605	-	-	-	-	-	-	48,792
2814 RESEARCH/EVALUATION SVCS	4.000	201,389	55,065	9,500	-	4,250	13,250	500	3,000	286,954
<b>LOCATION TOTAL</b>	<b>11.800</b>	<b>747,159</b>	<b>190,698</b>	<b>25,758</b>	<b>-</b>	<b>5,750</b>	<b>13,750</b>	<b>500</b>	<b>3,750</b>	<b>\$ 987,365</b>
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	1,642	-	-	-	-	-	-	\$ 11,642
0035 EARLY CHILDHOOD EDUCATION	0.000	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	0.000	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	0.000	-	-	-	-	-	300	-	500	800
2232 ADMIN VOC VOCATIONAL ED	0.000	-	-	-	-	400	8,520	-	852	9,772
2239 SUPERVISION OTHER INSTRUCTIONAL P	0.000	10,432	1,713	-	-	-	-	-	-	12,145
2490 OTHER SCHL ADMIN SUPPORT	0.000	-	-	-	-	713	-	-	-	713
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>20,432</b>	<b>3,355</b>	<b>-</b>	<b>-</b>	<b>1,113</b>	<b>11,330</b>	<b>-</b>	<b>1,352</b>	<b>\$ 37,582</b>
610 PRESCHOOL ADMINISTRATION										
2200 INSTRUCTIONAL STAFF SPRT	0.471	16,876	5,361	-	-	-	-	-	-	\$ 22,237
<b>LOCATION TOTAL</b>	<b>0.471</b>	<b>16,876</b>	<b>5,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 22,237</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
<b>611 SPECIAL EDUCATION</b>										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	19,812	4,325	-	800	4,045	-	-	\$ 149,634
0093 HOMEBOUND/HOSPITAL	0.000	44,599	7,323	-	-	-	-	-	-	51,922
1700 SPECIAL EDUCATION	5.979	347,547	90,573	11,808	9,585	602,516	621,260	19,509	13,485	1,716,283
1710 PHYS DISABILITY	16.000	897,419	235,240	-	-	-	-	-	-	1,132,659
1720 VISUAL DISABILITY	1.600	106,552	26,132	-	-	-	-	-	-	132,684
1730 HEARING DISABILITY	12.088	534,803	157,044	-	-	-	-	-	-	691,847
1770 SPEECH/LANGUAGE DISABILITY	28.400	2,065,295	493,075	-	-	-	-	-	-	2,558,370
1791 PRESCH DISABILITY CHILD	1.000	66,594	16,334	173	-	246,809	-	-	-	329,910
2113 SOCIAL WORK SERVICES	15.988	1,166,841	274,943	-	-	-	-	-	-	1,441,784
2123 COUNSELING SERVICES	7.000	504,815	120,779	-	-	-	-	-	-	625,594
2140 PSYCHOLOGICAL SERVICES	16.750	1,221,718	291,452	-	-	-	-	-	-	1,513,170
2153 AUDIOLOGY SERVICES	1.000	60,723	15,369	-	-	-	-	-	-	76,092
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	5.100	269,073	73,426	-	-	-	-	-	675	343,174
<b>LOCATION TOTAL</b>	<b>110.905</b>	<b>7,406,631</b>	<b>1,821,502</b>	<b>46,456</b>	<b>9,585</b>	<b>852,700</b>	<b>628,765</b>	<b>19,509</b>	<b>14,160</b>	<b>\$ 10,799,308</b>
<b>613 STUDENT SUCCESS</b>										
2200 INSTRUCTIONAL STAFF SPRT	0.250	29,750	6,560	-	-	-	-	-	-	\$ 36,310
2231 ADMIN SPED SPECIAL EDUC	0.750	89,250	19,679	-	-	1,811	2,595	-	-	113,335
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>119,000</b>	<b>26,239</b>	<b>-</b>	<b>-</b>	<b>1,811</b>	<b>2,595</b>	<b>-</b>	<b>-</b>	<b>\$ 149,645</b>
<b>614 INSTITUTIONAL EQUITY</b>										
1900 STUDENT ACTIVITIES	0.000	11,416	1,875	-	-	1,250	4,350	-	1,100	\$ 19,991
1909 COMPETITIONS AND FAIRS	0.100	4,426	1,268	-	-	-	-	-	-	5,694
2200 INSTRUCTIONAL STAFF SPRT	0.000	55,904	8,034	34,128	-	3,742	43,141	-	6,000	150,949
2237 ADMIN -TAG PROGRAMS	2.652	131,455	35,752	9,000	-	4,882	93,033	-	1,500	275,622
<b>LOCATION TOTAL</b>	<b>2.752</b>	<b>203,201</b>	<b>46,929</b>	<b>43,128</b>	<b>-</b>	<b>9,874</b>	<b>140,524</b>	<b>-</b>	<b>8,600</b>	<b>\$ 452,256</b>
<b>616 LANGUAGE, CULTURE &amp; EQUITY</b>										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	7,715	-	-	\$ 7,715
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	6,815	-	-	6,815
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	7,078	-	-	7,078
0090 OTHER GEN EDUCATION	0.000	4,154	1,262	692	-	-	3,763	-	865	10,736
2200 INSTRUCTIONAL STAFF SPRT	4.500	287,619	74,372	-	2,681	7,918	971	-	765	374,326
2212 CURRICULUM DEVELOPMENT	0.000	3,087	507	1,411	-	742	-	-	-	5,747
2214 EVALUATION INSTRUCT SVCS	0.500	19,739	5,991	4,000	-	-	3,614	-	-	33,344
<b>LOCATION TOTAL</b>	<b>5.000</b>	<b>314,599</b>	<b>82,132</b>	<b>6,103</b>	<b>2,681</b>	<b>8,660</b>	<b>29,956</b>	<b>-</b>	<b>1,630</b>	<b>\$ 445,761</b>
<b>617 ELEMENTARY ED ADMIN</b>										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	14,112	2,615	-	-	-	-	-	-	16,727
2113 SOCIAL WORK SERVICES	1.000	33,739	11,538	-	-	-	-	-	-	45,277
2300 ADMIN GEN SUPPORT SVCS	3.500	360,287	81,234	-	1,500	9,150	4,381	1,000	5,000	462,552
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	7,229	1,187	8,195	-	2,840	6,000	2,825	1,000	29,276
<b>LOCATION TOTAL</b>	<b>4.500</b>	<b>415,367</b>	<b>96,574</b>	<b>8,195</b>	<b>1,500</b>	<b>11,990</b>	<b>20,381</b>	<b>3,825</b>	<b>6,000</b>	<b>\$ 563,832</b>
<b>619 SECONDARY ED ADMIN</b>										
0090 OTHER GEN EDUCATION	0.000	8,000	1,105	-	-	-	-	-	-	\$ 9,105
2122 COUNSELING SERVICES	0.200	8,155	2,418	-	-	-	-	-	-	10,573
2300 ADMIN GEN SUPPORT SVCS	2.750	245,444	56,925	2,000	1,500	11,300	6,140	1,000	3,647	327,956
2319 OTHER BOE SERVICES	0.000	-	-	-	-	-	700	-	800	1,500
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	1,187	24,000	-	2,000	5,000	-	1,000	36,416
<b>LOCATION TOTAL</b>	<b>2.950</b>	<b>264,828</b>	<b>61,635</b>	<b>26,000</b>	<b>1,500</b>	<b>13,300</b>	<b>11,840</b>	<b>1,000</b>	<b>5,447</b>	<b>\$ 385,550</b>
<b>625 BOULDER UNIVERSAL ADMIN</b>										
2239 SUPERVISION OTHER INSTRUCTIONAL P	1.100	82,246	20,278	-	-	-	-	-	-	\$ 102,524
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	6,100	1,500	-	100	7,700
<b>LOCATION TOTAL</b>	<b>1.100</b>	<b>82,246</b>	<b>20,278</b>	<b>-</b>	<b>-</b>	<b>6,100</b>	<b>1,500</b>	<b>-</b>	<b>100</b>	<b>\$ 110,224</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	37,300	1,200	14,500	3,571	-	25,134	\$ 81,705
2312 BOE SECTRY BOARD OF EDUC	0.400	25,339	6,360	-	-	-	-	-	-	31,699
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
<b>LOCATION TOTAL</b>	<b>0.400</b>	<b>25,339</b>	<b>6,360</b>	<b>150,750</b>	<b>1,200</b>	<b>16,104</b>	<b>3,571</b>	<b>-</b>	<b>25,134</b>	<b>\$ 228,458</b>
630 HEALTH										
2210 IMPROVEMENT INSTRUC SVCS	0.250	25,357	5,539	-	-	-	-	-	-	\$ 30,896
<b>LOCATION TOTAL</b>	<b>0.250</b>	<b>25,357</b>	<b>5,539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 30,896</b>
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.250	25,357	5,539	-	-	-	-	-	-	30,896
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	835	-	-	600	200	-	-	6,719
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
<b>LOCATION TOTAL</b>	<b>0.250</b>	<b>32,431</b>	<b>6,698</b>	<b>-</b>	<b>-</b>	<b>11,600</b>	<b>8,110</b>	<b>-</b>	<b>1,000</b>	<b>\$ 59,839</b>
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.250	25,357	5,539	-	-	-	-	-	-	30,896
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	835	-	-	-	-	-	-	5,918
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
<b>LOCATION TOTAL</b>	<b>0.250</b>	<b>32,430</b>	<b>6,698</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>7,910</b>	<b>-</b>	<b>1,000</b>	<b>\$ 59,038</b>
633 HEALTH/PHYSICAL EDUCATION										
2210 IMPROVEMENT INSTRUC SVCS	0.250	25,357	5,539	-	-	-	-	-	-	\$ 30,896
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
<b>LOCATION TOTAL</b>	<b>0.250</b>	<b>27,347</b>	<b>5,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>\$ 34,210</b>
634 LITERACY										
2210 IMPROVEMENT INSTRUC SVCS	10.100	612,120	156,340	-	-	8,000	-	-	-	\$ 776,460
2211 ADMIN LEARNING SERVICES	0.000	3,980	648	-	-	-	-	-	-	4,628
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	3,300	-	-	3,300
2213 STAFF DEVELOPMENT	0.000	-	-	23,000	-	10,500	23,850	-	-	57,350
2214 EVALUATION INSTRUC SVCS	0.000	103,887	17,022	-	-	-	-	-	-	120,909
<b>LOCATION TOTAL</b>	<b>10.100</b>	<b>719,987</b>	<b>174,010</b>	<b>23,000</b>	<b>-</b>	<b>18,500</b>	<b>27,150</b>	<b>-</b>	<b>-</b>	<b>\$ 962,647</b>
635 DISTRICT-WIDE INSTRUCTION										
1800 COCRRICULAR ACTIVITIES	0.000	1,267	201	-	-	-	-	-	-	\$ 1,468
1900 STUDENT ACTIVITIES	0.000	20,179	3,209	-	-	-	-	-	-	23,388
2100 SUPPORT SERVICES-STUDENTS	1.000	91,191	20,472	-	-	-	14,871	-	-	126,534
2112 ATTENDANCE SERVICES	1.000	54,930	14,518	-	-	-	-	-	-	69,448
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	-	866
<b>LOCATION TOTAL</b>	<b>2.000</b>	<b>167,567</b>	<b>38,400</b>	<b>-</b>	<b>866</b>	<b>43,975</b>	<b>14,871</b>	<b>-</b>	<b>-</b>	<b>\$ 265,679</b>
636 MATHEMATICS										
2210 IMPROVEMENT INSTRUC SVCS	2.670	197,991	47,041	-	-	-	-	-	-	\$ 245,032
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.350	30,939	7,296	-	-	-	2,500	-	-	40,735
2213 STAFF DEVELOPMENT	0.000	16,189	2,659	-	-	-	2,300	-	-	21,148
<b>LOCATION TOTAL</b>	<b>3.020</b>	<b>247,109</b>	<b>57,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>-</b>	<b>\$ 309,229</b>
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	\$ 2,314
2212 CURRICULUM DEVELOPMENT	2.500	158,388	40,957	-	-	-	2,151	-	-	201,496
2213 STAFF DEVELOPMENT	0.000	16,711	2,744	-	-	-	4,275	-	2,500	26,230
<b>LOCATION TOTAL</b>	<b>2.500</b>	<b>177,089</b>	<b>44,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,426</b>	<b>-</b>	<b>2,500</b>	<b>\$ 230,040</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>1,990</b>	<b>324</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>\$ 14,914</b>
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	\$ 2,314
2212 CURRICULUM DEVELOPMENT	0.000	1,525	248	-	-	-	1,000	-	-	2,773
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	-	2,106	4,212
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>3,515</b>	<b>572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,106</b>	<b>-</b>	<b>2,106</b>	<b>\$ 9,299</b>
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	41,948	-	\$ 41,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	3.000	251,265	58,605	-	120	1,432	50	330	240	312,042
2811 PLANNING SERVICES	1.000	85,549	19,545	2,539	450	1,650	8,228	3,000	3,250	124,211
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>336,814</b>	<b>78,150</b>	<b>2,539</b>	<b>570</b>	<b>3,082</b>	<b>8,278</b>	<b>45,278</b>	<b>3,684</b>	<b>\$ 478,395</b>
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	49.000	2,875,205	742,456	12,145	29,890	14,880	514,829	3,420	(29,724)	\$ 4,163,101
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	332,041	78,790	-	-	-	-	-	-	410,831
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
<b>LOCATION TOTAL</b>	<b>53.250</b>	<b>3,207,246</b>	<b>821,246</b>	<b>14,145</b>	<b>31,890</b>	<b>14,880</b>	<b>517,829</b>	<b>3,420</b>	<b>(29,724)</b>	<b>\$ 4,580,932</b>
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	0.750	25,184	9,534	-	-	-	-	-	-	\$ 34,718
2620 ENVIRONMENTAL SERVICES	6.750	405,464	104,860	8,000	189,600	4,894	3,900	3,800	5,600	726,118
2660 SECURITY SERVICES	7.200	304,968	89,671	2,000	-	-	8,000	-	5,000	409,639
<b>LOCATION TOTAL</b>	<b>14.700</b>	<b>735,616</b>	<b>204,065</b>	<b>10,000</b>	<b>189,600</b>	<b>4,894</b>	<b>11,900</b>	<b>3,800</b>	<b>10,600</b>	<b>\$ 1,170,475</b>
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	126,250	-	-	\$ 126,250
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	14,050	-	28,326	-	-	42,376
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,050</b>	<b>-</b>	<b>154,576</b>	<b>-</b>	<b>-</b>	<b>\$ 168,626</b>
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	282,678	70,811	40,000	1,000	3,730	3,021	-	9,800	\$ 411,040
2828 CABLE TV	0.000	-	-	1,230	-	-	-	-	-	1,230
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	1,300	-	-	-	1,300
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>282,678</b>	<b>70,811</b>	<b>41,230</b>	<b>1,000</b>	<b>5,030</b>	<b>3,021</b>	<b>-</b>	<b>9,800</b>	<b>\$ 413,570</b>
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	66,309	15,012	-	-	1,000	1,500	-	-	\$ 83,821
<b>LOCATION TOTAL</b>	<b>0.750</b>	<b>66,309</b>	<b>15,012</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>\$ 83,821</b>
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	3.000	172,337	76,472	-	-	7,387	2,902	-	1,000	\$ 260,098
2213 STAFF DEVELOPMENT	0.000	-	155,960	-	-	-	-	-	-	155,960
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,604	1,576	-	-	500	-	-	13,550
2830 HUMAN RESOURCES	13.000	924,585	230,104	39,972	1,000	7,950	10,910	535	7,558	1,222,614
2832 RECRUITMENT/PLACEMENT SVC	0.500	23,523	6,612	-	-	2,780	-	-	-	32,915
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	9,000	-	350	300	50	150	9,850
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
<b>LOCATION TOTAL</b>	<b>16.500</b>	<b>1,130,315</b>	<b>470,752</b>	<b>50,548</b>	<b>1,000</b>	<b>98,467</b>	<b>14,612</b>	<b>585</b>	<b>8,708</b>	<b>\$ 1,774,987</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 REVISED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	6.500	482,955	115,591	116,447	642	3,154	2,752	100	7,750	\$ 729,391
<b>LOCATION TOTAL</b>	6.500	482,955	115,591	116,447	642	3,154	2,752	100	7,750	\$ 729,391
689 INFORMATION TECHNOLOGY										
2222 LIBRARY SUPPORT SVCS	1.000	49,899	13,693	9,300	866	1,300	6,100	-	300	\$ 81,458
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	55,000	2,750	-	-	-	57,750
2225 INSTRUCTIONAL TECHNOLOGY	3.000	229,770	54,956	1,500	-	4,900	5,791	3,000	1,746	301,663
2841 SUPERVISING INFO SYS SERVICES	4.500	347,369	82,984	244,055	8,200	22,000	50,000	50,000	7,500	812,108
2843 PROGRAMMING SERVICES	12.000	856,313	210,796	234,261	791,859	18,500	-	-	500	2,112,229
2844 OPERATIONS SERVICES	5.000	375,804	94,004	25,000	40,000	12,000	17,000	-	-	563,808
2849 OTHER INFORMATION SERVICES	11.000	694,358	187,103	25,000	23,542	50,250	1,750	-	-	982,003
<b>LOCATION TOTAL</b>	36.500	2,553,513	643,536	539,116	919,467	111,700	80,641	53,000	10,046	\$ 4,911,019
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	1.000	134,069	28,713	-	-	-	-	-	-	162,782
2515 PAYROLL SERVICES	4.000	240,765	62,130	-	-	-	-	-	-	302,895
2516 FINANCIAL ACCOUNTING SVCS	7.850	445,264	117,002	2,361	-	24,672	22,224	900	2,197	614,620
<b>LOCATION TOTAL</b>	12.850	820,098	207,845	2,361	-	24,672	22,724	900	2,197	\$ 1,080,797
695 PURCHASING										
2520 PURCHASING SERVICES	4.000	241,340	61,625	49,275	204	3,519	2,765	927	2,484	\$ 362,139
<b>LOCATION TOTAL</b>	4.000	241,340	61,625	49,275	204	3,519	2,765	927	2,484	\$ 362,139
698 HEALTH SERVICES										
2134 NURSING SERVICES	12.100	549,694	156,338	1,300	4,000	6,400	3,171	600	2,710	\$ 724,213
2139 OTHER HLTH SVCS-MEDICAID	4.000	125,749	43,445	596,310	-	-	777,768	-	-	1,543,272
2200 INSTRUCTIONAL STAFF SPRT	0.400	15,672	4,931	-	-	-	1,500	-	5,904	28,007
<b>LOCATION TOTAL</b>	16.500	691,115	204,714	597,610	4,000	6,400	782,439	600	8,614	\$ 2,295,492
<b>LEVEL TOTAL</b>	<b>338.298</b>	<b>22,606,542</b>	<b>5,820,698</b>	<b>1,858,676</b>	<b>1,188,265</b>	<b>1,313,537</b>	<b>2,609,260</b>	<b>135,444</b>	<b>130,761</b>	<b>\$ 35,663,183</b>
<b>SERVICE CENTERS</b>										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	8.800	457,490	123,516	3,273	10,500	3,350	3,100	4,150	19,065	\$ 624,444
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
<b>LOCATION TOTAL</b>	8.800	457,490	123,516	3,273	17,815	3,350	11,942	4,150	1,065	\$ 622,601
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	181,079	55,380	-	28,400	30	118,940	10,098	(302,430)	\$ 91,497
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	406	-	-	-	327	-	-	3,233
<b>LOCATION TOTAL</b>	4.550	183,579	55,786	-	28,400	30	119,267	10,098	(302,430)	\$ 94,730
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	70,374	17,054	25,000	323,000	211,500	5,000	-	-	\$ 651,928
<b>LOCATION TOTAL</b>	1.000	70,374	17,054	25,000	323,000	211,500	5,000	-	-	\$ 651,928
<b>LEVEL TOTAL</b>	<b>14.350</b>	<b>711,443</b>	<b>196,356</b>	<b>28,273</b>	<b>369,215</b>	<b>214,880</b>	<b>136,209</b>	<b>14,248</b>	<b>(301,365)</b>	<b>\$ 1,369,259</b>
<b>DISTRICT-WIDE COSTS</b>										
807 UNALLOCATED DIST BUDGETS	0.000	18,187	2,987	-	-	-	-	-	-	\$ 21,174
808 SCHOOL ALLOCATIONS	0.000	711,288	144,099	129,150	-	-	128,345	-	-	1,112,882
809 DISTRICT ALLOCATIONS	1.813	1,371,205	168,686	2,344,125	-	538,240	3,368,265	-	3,280,000	11,070,521
<b>LEVEL TOTAL</b>	<b>1.813</b>	<b>2,100,680</b>	<b>315,772</b>	<b>2,473,275</b>	<b>-</b>	<b>538,240</b>	<b>3,496,610</b>	<b>-</b>	<b>3,280,000</b>	<b>\$ 12,204,577</b>
<b>OTHER OPERATIONAL UNITS</b>										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	646	-	3,018	-	-	\$ 3,664
971 EDUCATION CENTER BUILDING	4.000	151,165	46,815	-	12,999	-	205,766	150,000	-	566,745
<b>LEVEL TOTAL</b>	<b>4.000</b>	<b>151,165</b>	<b>46,815</b>	<b>-</b>	<b>13,645</b>	<b>-</b>	<b>208,784</b>	<b>150,000</b>	<b>-</b>	<b>\$ 570,409</b>
<b>GRAND TOTAL</b>	<b>2,731.012</b>	<b>158,592,945</b>	<b>41,211,323</b>	<b>5,216,714</b>	<b>3,077,737</b>	<b>2,520,525</b>	<b>13,886,076</b>	<b>379,765</b>	<b>3,306,296</b>	<b>\$ 228,191,381</b>

## OTHER FUNDS

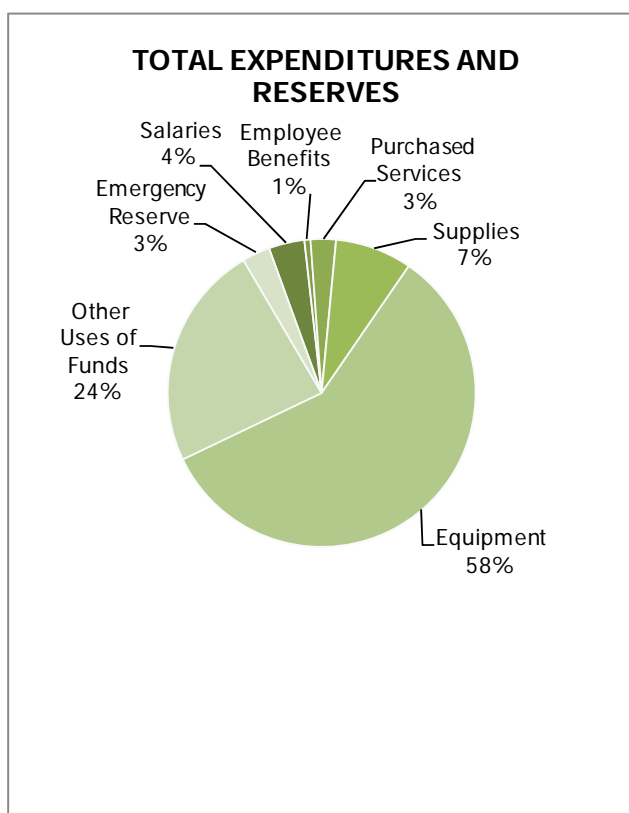
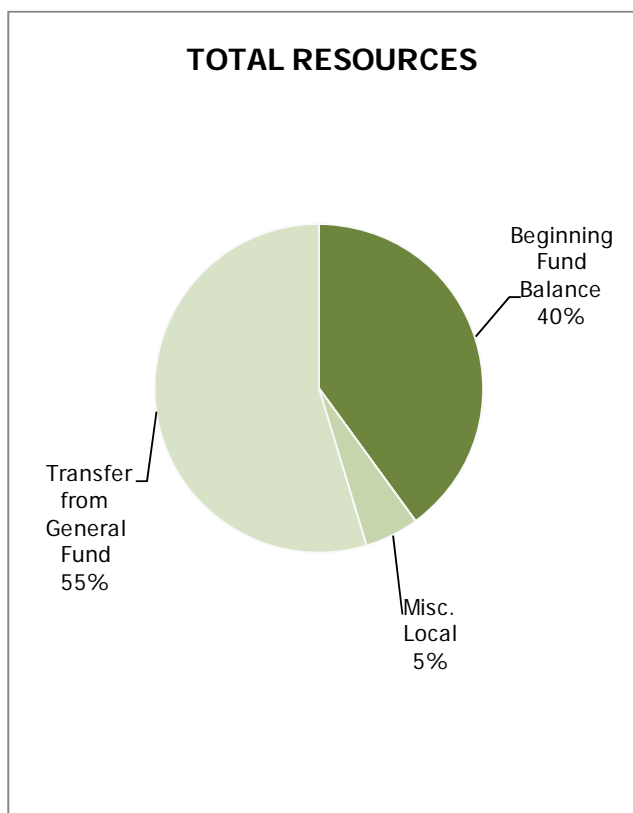
TECHNOLOGY FUND .....	238
ATHLETICS FUND .....	240
PRESCHOOL FUND .....	244
RISK MANAGEMENT FUND .....	246
COMMUNITY SCHOOLS FUND .....	248
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND .....	250
TUITION-BASED PRESCHOOL FUND .....	254
TRANSPORTATION FUND .....	256
COLORADO PRESCHOOL PROGRAM FUND .....	258
BOND REDEMPTION FUND .....	260
BUILDING FUND .....	262
PROJECT LIST .....	264
CAPITAL RESERVE FUND .....	266
PROJECT SUMMARY .....	268
FOOD SERVICES FUND .....	272
HEALTH INSURANCE FUND .....	274
DENTAL INSURANCE FUND .....	276
TRUST AND AGENCY FUNDS .....	278
PUPIL ACTIVITY FUND .....	280
CHARTER SCHOOL FUND .....	281



## Technology Fund

\$3,349,055

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with 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. Timing of equipment purchases effect the carryover balance in this fund.





**Technology Fund (continued)**

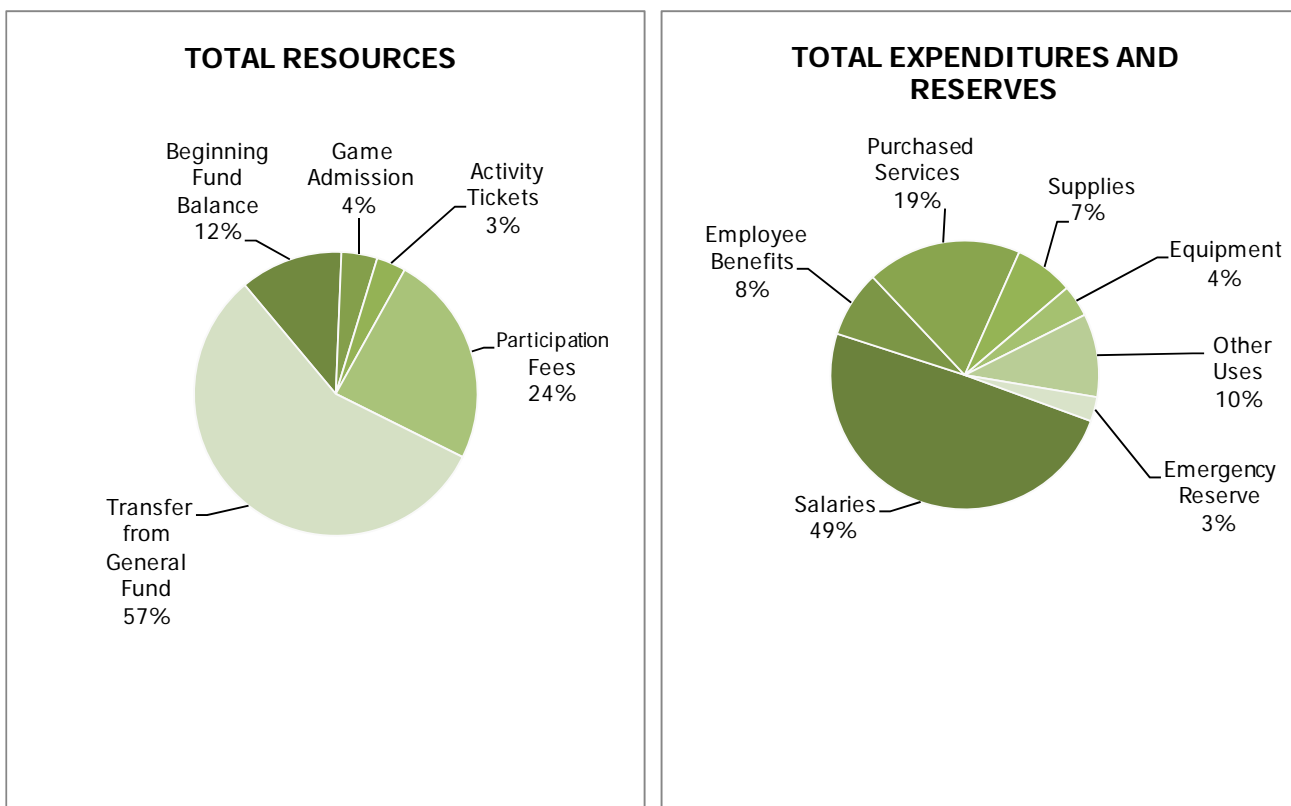
	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE					
Reserve - TABOR	\$ 80,636	\$ 95,364	\$ 98,525	\$ 158,199	\$ 98,718
Reserve - Project Carryover	616,032	698,806	1,979,568	896,031	658,103
Unreserved Beginning Balance	-	-	-	-	582,413
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 696,668</b>	<b>\$ 794,170</b>	<b>\$ 2,078,093</b>	<b>\$ 1,054,230</b>	<b>\$ 1,339,234</b>
REVENUE:					
Miscellaneous Local	\$ -	\$ 273,280	\$ 285,469	\$ 174,980	\$ 178,595
One Time Transfer from General Fund	200,000	-	-	211,000	140,391
Transfer from General Fund	2,577,500	2,588,516	3,056,159	1,948,918	1,690,835
<b>TOTAL REVENUE</b>	<b>\$ 2,777,500</b>	<b>\$ 2,861,796</b>	<b>\$ 3,341,628</b>	<b>\$ 2,334,898</b>	<b>\$ 2,009,821</b>
<b>TOTAL RESOURCES</b>	<b>\$ 3,474,168</b>	<b>\$ 3,655,966</b>	<b>\$ 5,419,721</b>	<b>\$ 3,389,128</b>	<b>\$ 3,349,055</b>
EXPENDITURES:					
Salaries	\$ 284,924	\$ 325,015	\$ 407,814	\$ 125,815	\$ 125,815
Employee Benefits	58,511	68,515	97,026	35,863	21,478
Purchased Services	201,883	185,606	167,720	36,439	89,200
Supplies	451,538	122,132	224,226	56,590	270,562
Equipment	1,680,511	874,690	3,465,080	1,785,717	1,953,150
Other Uses of Funds	2,631	1,915	3,625	9,470	791,305
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,679,998</b>	<b>\$ 1,577,873</b>	<b>\$ 4,365,491</b>	<b>\$ 2,049,894</b>	<b>\$ 3,251,510</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 97,545
<b>TOTAL EXPENDITURES AND EMERGENCY RESERVE</b>	<b>\$ 2,679,998</b>	<b>\$ 1,577,873</b>	<b>\$ 4,365,491</b>	<b>\$ 2,049,894</b>	<b>\$ 3,349,055</b>
<b>ENDING BALANCE</b>	<b>\$ 794,170</b>	<b>\$ 2,078,093</b>	<b>\$ 1,054,230</b>	<b>\$ 1,339,234</b>	<b>\$ -</b>



## Athletics Fund

\$3,421,491

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)

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 296,804	\$ 273,506	\$ 188,930	\$ 240,756	\$ 402,076
REVENUE:					
Game Admission	\$ 143,451	\$ 141,707	\$ 135,202	\$ 159,465	\$ 140,000
Activity Tickets	121,760	113,190	118,518	121,535	115,000
Participation Fees	714,018	701,833	957,965	950,596	830,000
Transfer from General Fund	1,903,911	2,019,223	1,934,415	1,934,415	1,934,415
TOTAL REVENUE	\$ 2,883,140	\$ 2,975,953	\$ 3,146,100	\$ 3,166,011	\$ 3,019,415
TOTAL RESOURCES	<u>\$ 3,179,944</u>	<u>\$ 3,249,459</u>	<u>\$ 3,335,030</u>	<u>\$ 3,406,767</u>	<u>\$ 3,421,491</u>
EXPENDITURES:					
Salaries	\$ 1,447,427	\$ 1,474,093	\$ 1,567,584	\$ 1,537,186	\$ 1,695,247
Employee Benefits	189,883	213,226	241,773	249,090	289,549
Purchased Services	499,279	541,647	542,352	580,866	635,596
Supplies	206,391	274,875	213,643	206,307	241,626
Equipment	124,893	112,976	105,222	119,244	129,332
Other Uses	438,565	443,712	423,700	311,998	330,486
TOTAL EXPENDITURES	<u>\$ 2,906,438</u>	<u>\$ 3,060,529</u>	<u>\$ 3,094,274</u>	<u>\$ 3,004,691</u>	<u>\$ 3,321,836</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 99,655
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,906,438</u>	<u>\$ 3,060,529</u>	<u>\$ 3,094,274</u>	<u>\$ 3,004,691</u>	<u>\$ 3,421,491</u>
ENDING BALANCE	<u>\$ 273,506</u>	<u>\$ 188,930</u>	<u>\$ 240,756</u>	<u>\$ 402,076</u>	<u>\$ -</u>

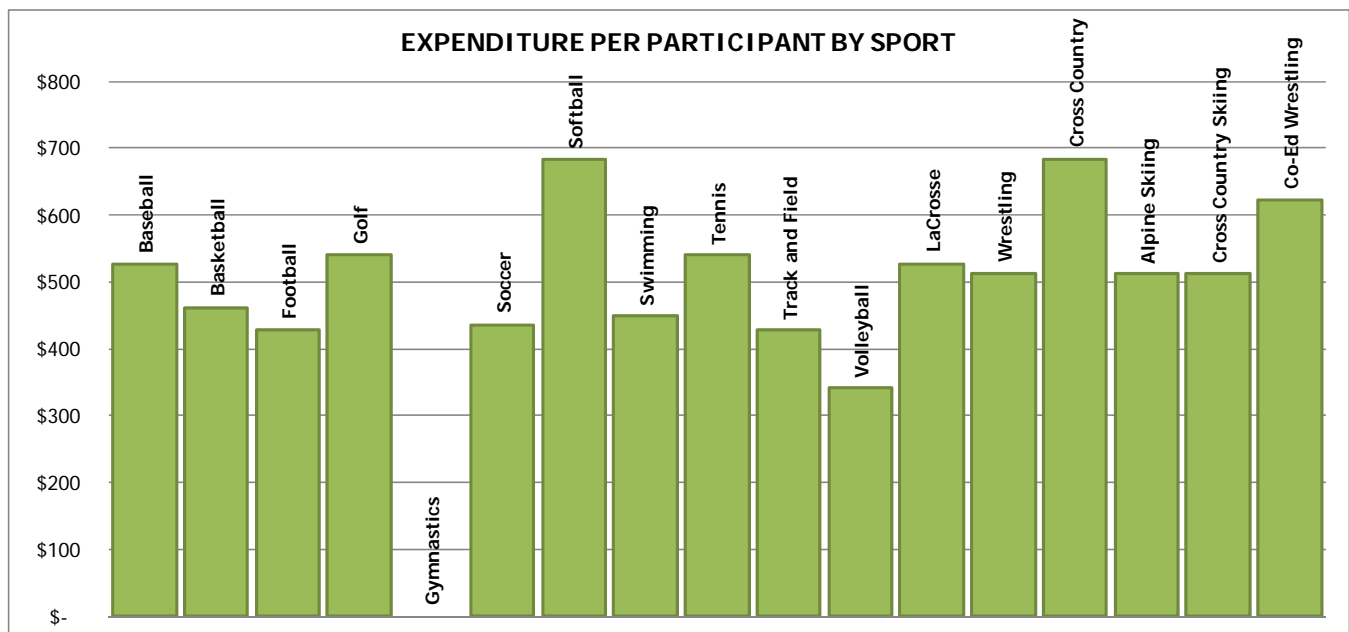
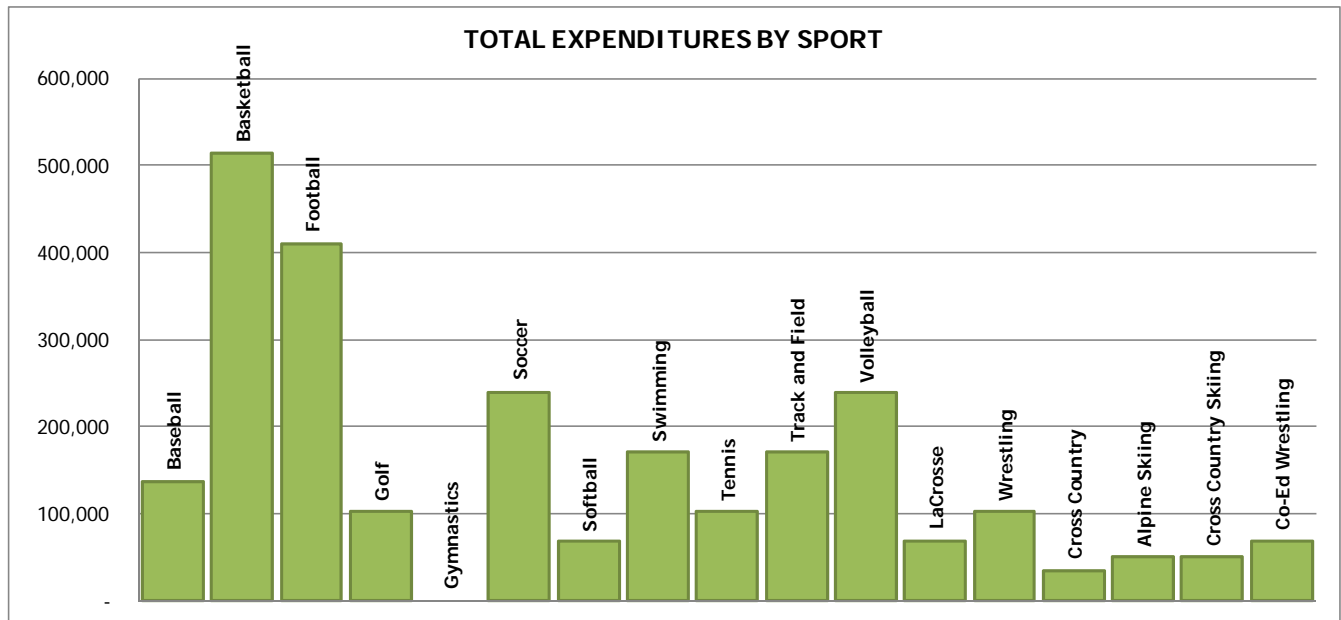

**Athletics Fund (continued)**

2011-12 ATHLETICS FUND  
\$3,421,491

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	260	-	260	\$ 526	\$ 136,760	\$ -	\$ 136,860
Basketball	620	490	1,110	462	286,440	226,380	513,224
Football	960	-	960	428	410,880	-	410,579
Golf	110	80	190	540	59,400	43,200	102,645
Gymnastics	-	-	-	-	-	-	-
Soccer	250	300	550	435	108,750	130,500	239,504
Softball	-	100	100	684	-	68,400	68,430
Swimming	115	266	381	449	51,635	119,434	171,075
Tennis	90	100	190	540	48,600	54,000	102,645
Track and Field	100	300	400	428	42,800	128,400	171,075
Volleyball	-	701	701	342	-	239,742	239,504
LaCrosse	60	70	130	526	31,560	36,820	68,430
Wrestling	200	-	200	513	102,600	-	102,645
TOTAL	2,765	2,407	5,172	\$ 450	\$ 1,279,425	\$ 1,046,876	\$ 2,326,616
COED SPORTS							
Cross Country	25	25	50	\$ 684	\$ 17,100	\$ 17,100	\$ 34,215
Alpine Skiing	50	50	100	513	25,650	25,650	51,323
Cross Country Skiing	50	50	100	513	25,650	25,650	51,323
Co-Ed Wrestling	100	10	110	622	62,200	6,220	68,430
TOTAL	305	225	530	\$ 581	\$ 178,920	\$ 128,980	\$ 307,936
GENERAL							
CoCurricular/Other					\$ 343,642	\$ 343,642	\$ 687,284
Emergency Reserves					49,828	49,827	99,655
TOTAL					\$ 393,470	\$ 393,469	\$ 786,939
TOTALS	3,070	2,632	5,702		\$ 1,851,815	\$ 1,569,325	\$ 3,421,491



**Athletics Fund** (continued)

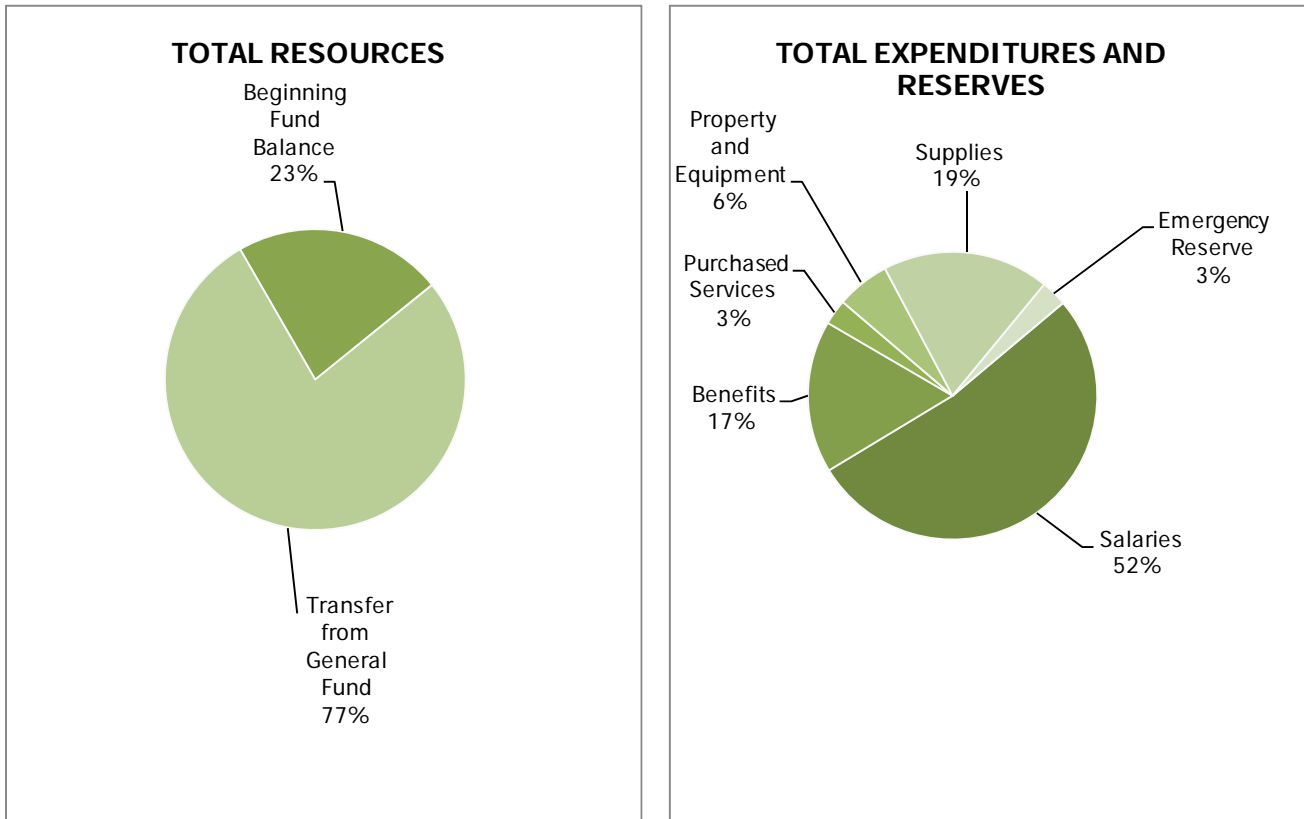




## Preschool Fund

\$3,344,854

The Preschool Fund was established as part of the successful 2010 mill levy measure and will be fully implemented by 2013-14 when all the capital-related projects necessary to accommodate the increased capacity of those students are completed. Upon completion there will be a total of 66 preschool sections.





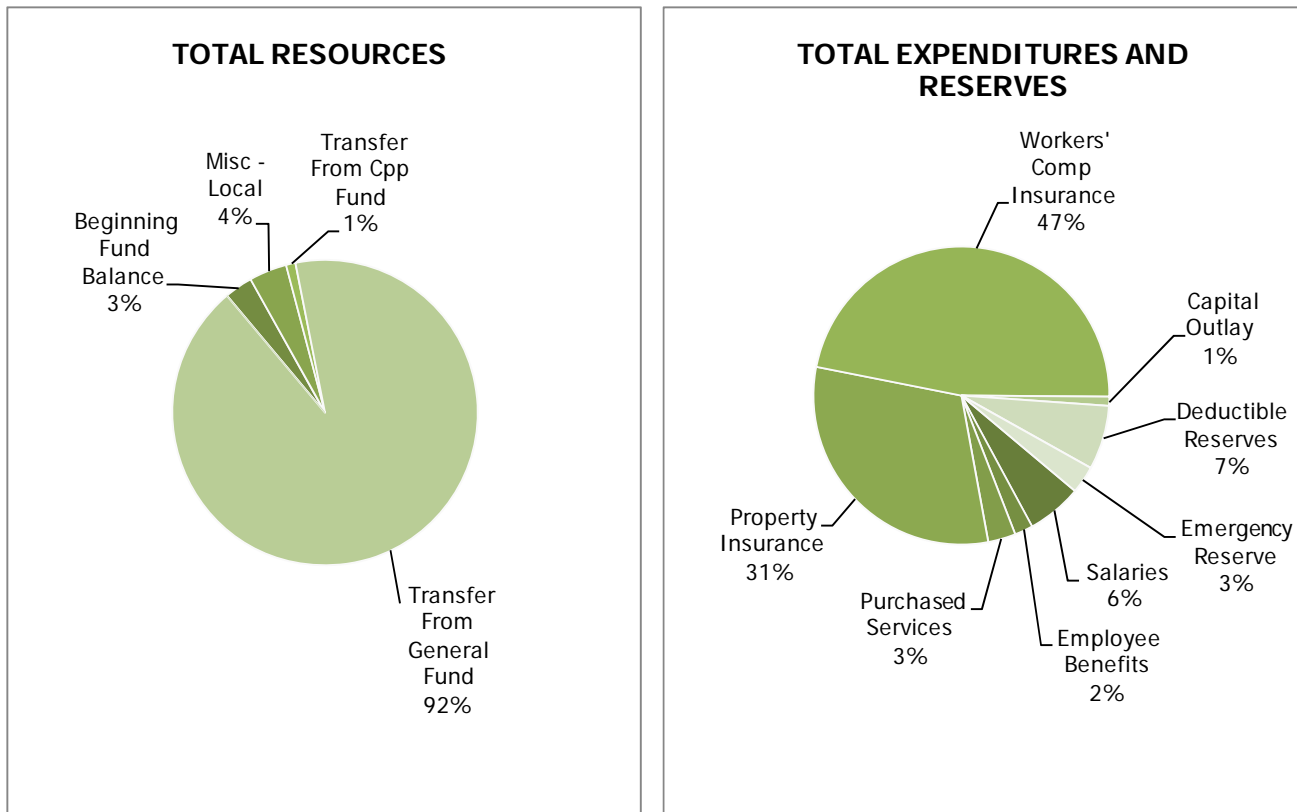
**Preschool Fund** (continued)

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 769,839
REVENUE:					
One-time Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Transfer from General Fund	-	-	-	1,080,801	2,563,015
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 1,080,801	\$ 2,575,015
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,080,801</u>	<u>\$ 3,344,854</u>
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ -	\$ 97,353	\$ 1,755,076
Benefits	-	-	-	27,100	570,086
Purchased Services	-	-	-	19,286	94,675
Property and Equipment	-	-	-	62,400	200,000
Supplies	-	-	-	104,823	627,594
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,962</u>	<u>\$ 3,247,431</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 97,423
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,962</u>	<u>\$ 3,344,854</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 769,839</u>	<u>\$ -</u>



## Risk Management Fund \$2,711,922

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.





**Risk Management Fund (continued)**

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 258,080	\$ 167,999	\$ 226,588	\$ 123,247	\$ 93,731
REVENUE:					
Miscellaneous - Local	\$ 222,780	\$ 235,080	\$ 48,780	\$ 22,736	\$ 100,000
Transfer from CPP Fund	-	-	17,170	15,698	15,698
Transfer from General Fund	3,452,387	4,162,692	2,762,533	2,730,573	2,502,493
One Time Transfer from General Fund	-	-	-	51,500	-
TOTAL REVENUE	\$ 3,675,167	\$ 4,397,772	\$ 2,828,483	\$ 2,820,507	\$ 2,618,191
TOTAL RESOURCES	<u>\$ 3,933,247</u>	<u>\$ 4,565,771</u>	<u>\$ 3,055,071</u>	<u>\$ 2,943,754</u>	<u>\$ 2,711,922</u>
EXPENDITURES:					
Salaries	\$ 944,515	\$ 1,111,183	\$ 152,704	\$ 168,397	\$ 168,385
Employee Benefits	267,593	280,930	38,381	39,478	45,640
Purchased Services	21,409	73,467	61,903	56,116	82,000
Property Insurance	790,604	723,204	746,759	830,038	837,155
Workers' Comp Insurance	1,591,130	1,960,288	1,619,122	1,512,389	1,279,754
Supplies and Materials	9,149	7,648	6,158	3,398	1,000
Capital Outlay	26,488	16,561	23,083	4,630	20,000
Other Objects	15,231	16,649	8,459	5,487	9,000
Deductible Reserves	99,129	149,253	275,255	230,090	190,000
TOTAL EXPENDITURES	<u>\$ 3,765,248</u>	<u>\$ 4,339,183</u>	<u>\$ 2,931,824</u>	<u>\$ 2,850,023</u>	<u>\$ 2,632,934</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 78,988
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,765,248</u>	<u>\$ 4,339,183</u>	<u>\$ 2,931,824</u>	<u>\$ 2,850,023</u>	<u>\$ 2,711,922</u>
ENDING BALANCE	<u>\$ 167,999</u>	<u>\$ 226,588</u>	<u>\$ 123,247</u>	<u>\$ 93,731</u>	<u>\$ -</u>

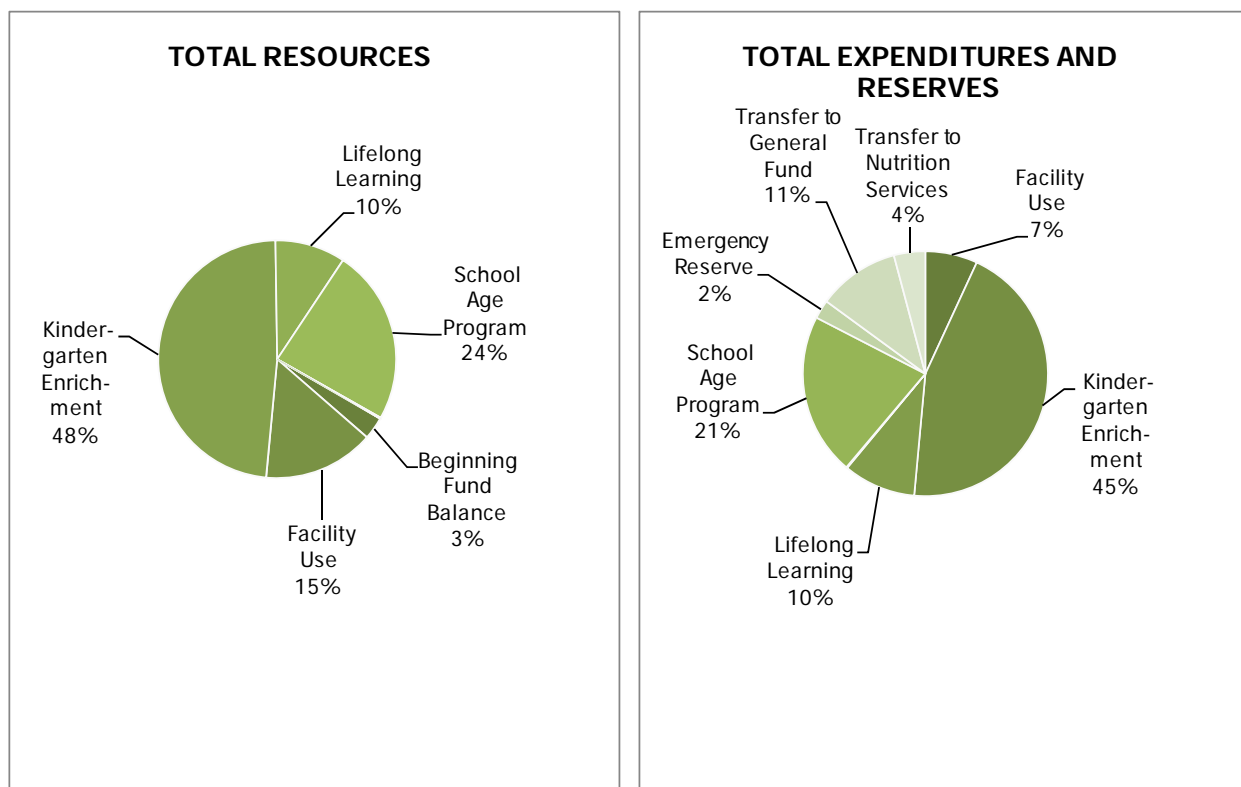


## Community Schools Fund

\$5,433,131

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. The fund provides the following programs:

- 1) School Age Program
- 2) Kindergarten Enrichment
- 3) Facility Use
- 4) Lifelong Learning
- 5) Community Connections: A Student Resource Guide





**Community Schools Fund (continued)**

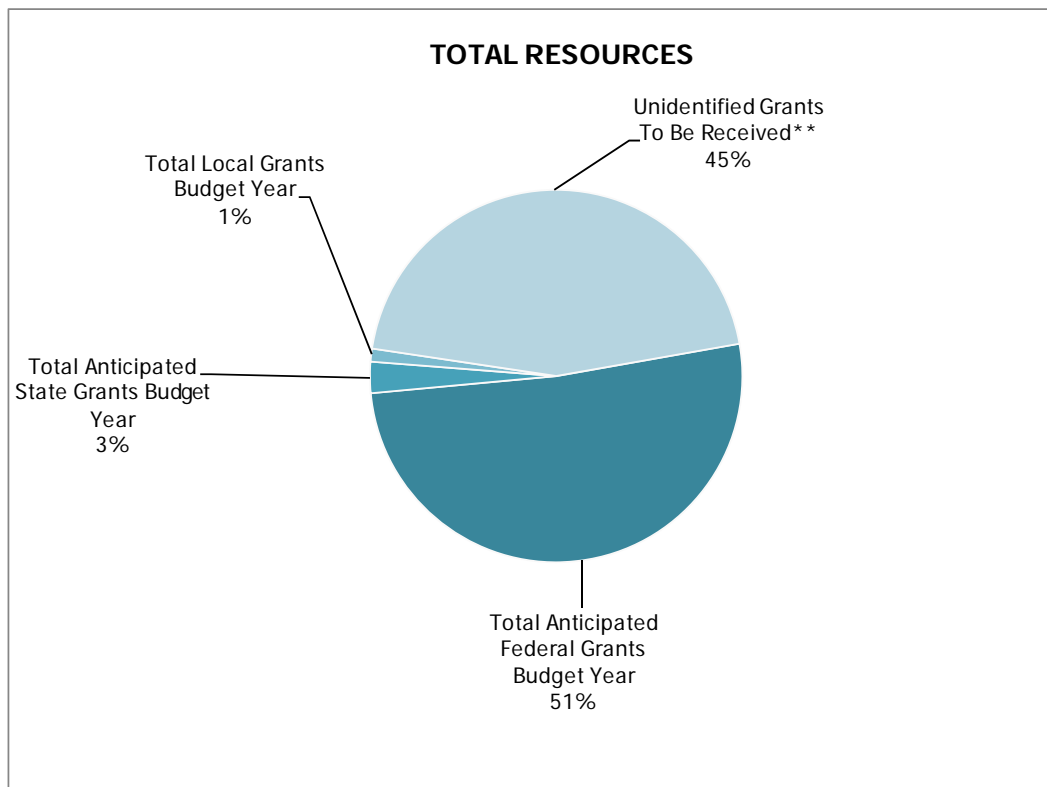
	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 622,028	\$ 809,871	\$ 595,962	\$ 488,689	\$ 166,666
REVENUE:					
Facility Use	\$ 736,433	\$ 740,559	\$ 759,471	\$ 789,634	\$ 820,000
Kindergarten Enrichment	2,591,795	2,599,399	2,549,383	2,529,432	2,622,279
Lifelong Learning	487,870	519,131	491,226	503,665	520,000
School Age Program	1,112,371	1,160,899	1,171,744	1,205,146	1,296,686
Community Connections:					
A Student Resource Guide	8,820	8,600	7,675	6,750	7,500
Scholarships	(9,634)	(10,000)	(8,698)	(15,000)	-
TOTAL REVENUE	\$ 4,957,332	\$ 5,018,588	\$ 4,970,801	\$ 5,019,627	\$ 5,266,465
TOTAL RESOURCES	<u>\$ 5,579,360</u>	<u>\$ 5,828,459</u>	<u>\$ 5,566,763</u>	<u>\$ 5,508,316</u>	<u>\$ 5,433,131</u>
EXPENDITURES:					
Facility Use	\$ 370,507	\$ 392,719	\$ 375,004	\$ 353,082	\$ 374,620
Kindergarten Enrichment	2,282,772	2,345,686	2,341,973	2,415,304	2,421,170
Lifelong Learning	469,987	498,705	492,189	514,356	519,560
Community Connections:					
A Student Resource Guide	14,326	14,744	7,728	7,693	7,500
School Age Program	941,808	975,338	993,575	1,083,610	1,163,098
TOTAL EXPENDITURES	<u>\$ 4,102,584</u>	<u>\$ 4,231,070</u>	<u>\$ 4,210,469</u>	<u>\$ 4,374,045</u>	<u>\$ 4,485,948</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 134,578
TRANSFERS TO:					
General Fund	\$ 666,905	\$ 776,427	\$ 642,605	\$ 742,605	\$ 587,605
Food Services Fund	-	225,000	225,000	225,000	225,000
TOTAL TRANSFERS	<u>\$ 666,905</u>	<u>\$ 1,001,427</u>	<u>\$ 867,605</u>	<u>\$ 967,605</u>	<u>\$ 812,605</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,769,489</u>	<u>\$ 5,232,497</u>	<u>\$ 5,078,074</u>	<u>\$ 5,341,650</u>	<u>\$ 5,433,131</u>
ENDING BALANCE	<u>\$ 809,871</u>	<u>\$ 595,962</u>	<u>\$ 488,689</u>	<u>\$ 166,666</u>	<u>\$ -</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	2007-08	2008-09	2009-10	2010-11	2011-12
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET *
20.205	Highway Planning and Construction	June - June	\$ 63,700	\$ 27,055	\$ 112,532	\$ 52,709	\$ -
45.310	State Library Program	July - June	456	10,125	7,887	60	-
84.002A	Adult Education Family Literacy	July - June	136,502	116,450	95,402	104,900	96,000
84.010	Title I, Part A, NCLB	July - June	2,307,770	2,211,835	2,395,987	2,624,311	2,529,661
84.010	Title I, Short Term District Improvement	Aug - Sept	-	-	74,895	87,570	-
84.010	Title I, Supplemental Summer School	July - June	-	-	-	1,221	-
84.010	Title 1A, Formative Assessment	July - June	-	-	-	147,368	147,993
84.010	Title 1, School Improvement - Prevention Integration	July - June	-	-	-	-	91,686
84.010 A	Title 1A, School Improvement	July - Sept	83,275	167,633	15,740	-	-
84.010A	Title 1A, Family Literacy	July - Aug	8,459	64,099	94,175	73,320	4,700
84.010A	Recruitment and Retention	July - Aug	21,512	60,257	14,113	63,268	-
84.027	Special Education: IDEA Part B	July - June	4,922,132	4,928,598	5,115,852	4,171,886	5,055,222
84.048A	Vocational Education - Carl Perkins Secondary	July - June	168,856	148,050	143,775	126,897	146,299
84.060A	Title VII, Part A: Indian Education	July - June	26,293	28,057	23,668	24,192	24,542
84.126	School to Work Alliance Program (SWAP)	July - June	339,018	302,357	276,996	342,241	203,935
84.173	IDEA: Special Education: Preschool Grants	July - June	136,784	115,123	124,517	113,117	114,973
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	493,268	-	-	-	-
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	58,191	191,278	199,307	65,008	-
84.184E	Readiness and Emergency Management	Aug - July	-	-	149,262	489,404	-
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	74,955	76,596	58,293	4,923	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	29,938	42,940	45,288	31,341	44,000
84.213	Title I, Part B, Even Start	July - June	220,236	152,602	-	-	-
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	343,966	368,583	383,749	(3,057)	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	168,723	40,012	25,932	442,706	402,937
84.287	Title V, Part B, 21st Century Learning Centers	July - June	-	-	66,938	114,432	121,280
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	157,561	134,755	15,245	-	-
84.298	Title V, NCLB, Innovative Programs	July - June	46,086	28,151	-	-	-
84.318	Title II, Part D, NCLB, Technology	July - June	32,384	12,585	20,074	9,682	-
84.318X	Educational Technology State Grant/Competitive	July - June	-	-	50,546	188,677	-
84.323A	Special Education: State Program Improvement	July - June	-	-	-	-	4,000
84.330	Advanced Placement for Disadvantaged Students	July - June	1,435	13,055	4,129	6,658	-
84.365	Title III, NCLB, ELL	July - June	275,167	180,966	295,758	119,911	224,900
84.365	Title III Emergency Immigrant Assistance	July - June	46,161	110,795	163,684	103,572	53,381
84.365	Title III Differentiated Reading Strategies	July - June	-	-	-	11,267	-
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	271,038	124,897	-	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	1,016,998	783,524	862,698	817,118	739,227
84.332	Comprehensive School Reform Demonstration	July - Sept	12,182	-	-	-	-
84.377	Title 1A, Formative Assessment	July - Aug	-	-	148,065	-	-
84.377A	Focus on School Improvement	Jan - Aug	-	57,892	145,226	51,157	-
84.387	Title X - ARRA	July - June	-	-	43,699	16,301	-
84.386	Title IID - ARRA	July - June	-	-	27,691	36,145	-
84.389	Title I - ARRA	July - June	-	-	780,025	1,241,177	-
84.391	IDEA Part B, ARRA	July - June	-	825,038	1,630,819	2,668,321	-
84.392	IDEA Special Education: Preschool Grants, ARRA	July - June	-	-	58,134	124,049	-
84.397	ARRA NBPTS Certified Teacher Stipend	Oct - June	-	-	170,763	82	-
84.410	Education Jobs Fund	July - June	-	-	-	5,511,842	-
94.004	Title IV Service Learning	July - June	26,000	26,000	-	-	-
			\$ 11,489,046	\$ 11,349,308	\$ 13,840,864	\$ 19,983,776	\$ 10,004,736


**Governmental Designated-Purpose Grants Fund (continued)**

CFDA #	GRANT NAME	FUNDING PERIOD	2007-08	2008-09	2009-10	2010-11	2011-12
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET *
	Read to Achieve	July - June	\$ 14,551	\$ -	\$ -	\$ -	\$ -
	School of Excellence	Indefinite	1,657	6,308	778	1,468	-
	Civics Grant	July - June	-	3,835	1,520	3,644	-
	Comprehensive Health Education Program	July - June	21,152	8,597	4,371	16,398	33,236
	Closing the Achievement Gap Program	Feb - June	-	-	1,196	148,203	-
	Colorado Family Literacy	July - June	(1,435)	24,549	8,274	7,625	-
	Kennedy Trust	July - June	3,275	-	-	-	-
	School Counselor Corps	July - June	-	54,002	192,572	192,148	191,756
	Expelled and At-Risk	Mar - June	-	-	-	45,695	-
	Expelled and At-Risk - Justice High	July - June	-	101,157	184,952	136,741	90,967
	Expelled and At-Risk - Boulder Prep	July - June	-	-	64,638	77,900	60,425
	Expelled and At-Risk	July - June	-	-	190,919	200,685	151,970
	TOTAL STATE GRANTS		\$ 39,200	\$ 198,448	\$ 649,220	\$ 830,507	\$ 528,354
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		11,489,046	11,349,308	13,840,864	19,983,776	10,004,736
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		39,200	198,448	649,220	830,507	528,354
	TOTAL LOCAL GRANTS BUDGET YEAR		425,429	739,098	570,743	643,019	220,515
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	8,746,395
	TOTAL BUDGET		<u>\$11,953,675</u>	<u>\$12,286,854</u>	<u>\$15,060,827</u>	<u>\$21,457,302</u>	<u>\$19,500,000</u>

\* The Budget does not include carryover dollars

\*\* 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.



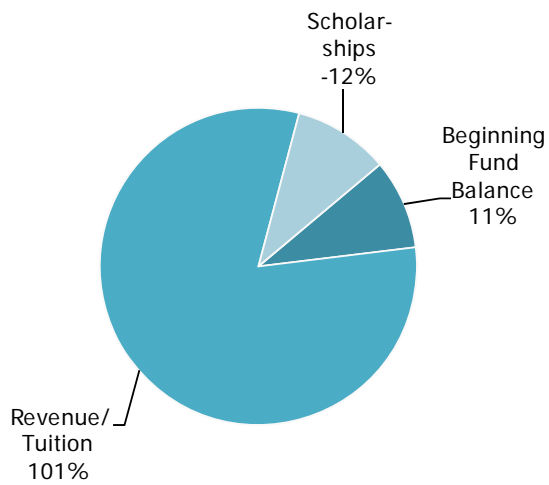


## Tuition-Based Preschool Fund

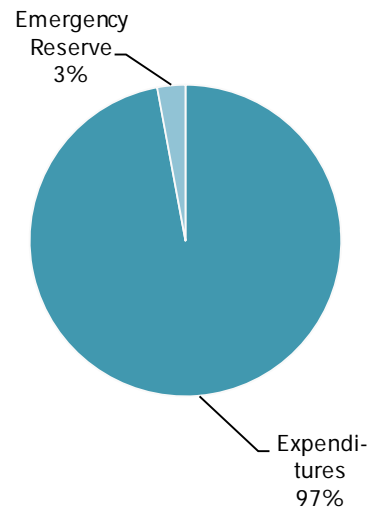
\$933,453

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.

### TOTAL RESOURCES



### TOTAL EXPENDITURES AND RESERVES





**Tuition-Based Preschool Fund** (continued)

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE					
Community Montessori Preschool	\$ 47,881	\$ 11,440	\$ 18,048	\$ 28,848	\$ 42,967
Colorado Preschool Program	<u>(3,728)</u>	<u>41,770</u>	<u>66,149</u>	<u>94,842</u>	<u>63,502</u>
TOTAL BEGINNING FUND BALANCE	\$ 44,153	\$ 53,210	\$ 84,197	\$ 123,690	\$ 106,469
REVENUE/TUITION:					
Community Montessori Preschool	\$ 416,345	\$ 491,135	\$ 498,320	\$ 504,352	\$ 569,352
Community Montessori Scholarships	(61,425)	(55,044)	(65,182)	(90,873)	(112,995)
Colorado Preschool Program	162,819	162,933	244,310	357,886	370,627
TOTAL REVENUE	\$ 517,739	\$ 599,024	\$ 677,448	\$ 771,365	\$ 826,984
TOTAL RESOURCES	<u>\$ 561,892</u>	<u>\$ 652,234</u>	<u>\$ 761,645</u>	<u>\$ 895,055</u>	<u>\$ 933,453</u>
EXPENDITURES:					
Community Montessori Preschool	\$ 391,361	\$ 429,482	\$ 422,339	\$ 399,360	\$ 484,781
Colorado Preschool Program	<u>117,321</u>	<u>138,554</u>	<u>215,617</u>	<u>389,226</u>	<u>421,484</u>
TOTAL EXPENDITURES	<u>\$ 508,682</u>	<u>\$ 568,036</u>	<u>\$ 637,956</u>	<u>\$ 788,586</u>	<u>\$ 906,265</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 27,188
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 508,682</u>	<u>\$ 568,036</u>	<u>\$ 637,956</u>	<u>\$ 788,586</u>	<u>\$ 933,453</u>
ENDING BALANCE					
Community Montessori Preschool	\$ 11,440	\$ 18,048	\$ 28,848	\$ 42,967	\$ -
Colorado Preschool Program	<u>41,770</u>	<u>66,149</u>	<u>94,842</u>	<u>63,502</u>	<u>-</u>
TOTAL ENDING BALANCE	<u>\$ 53,210</u>	<u>\$ 84,197</u>	<u>\$ 123,690</u>	<u>\$ 106,469</u>	<u>\$ -</u>

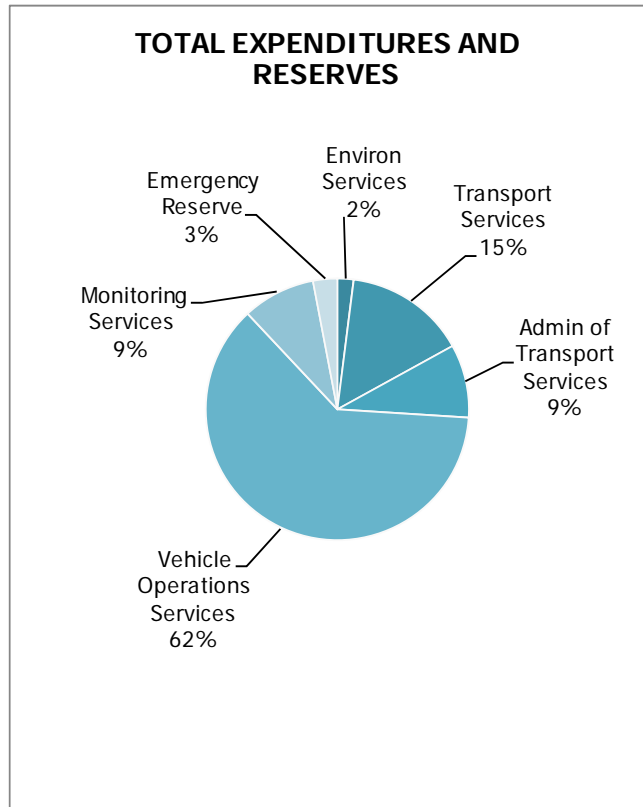
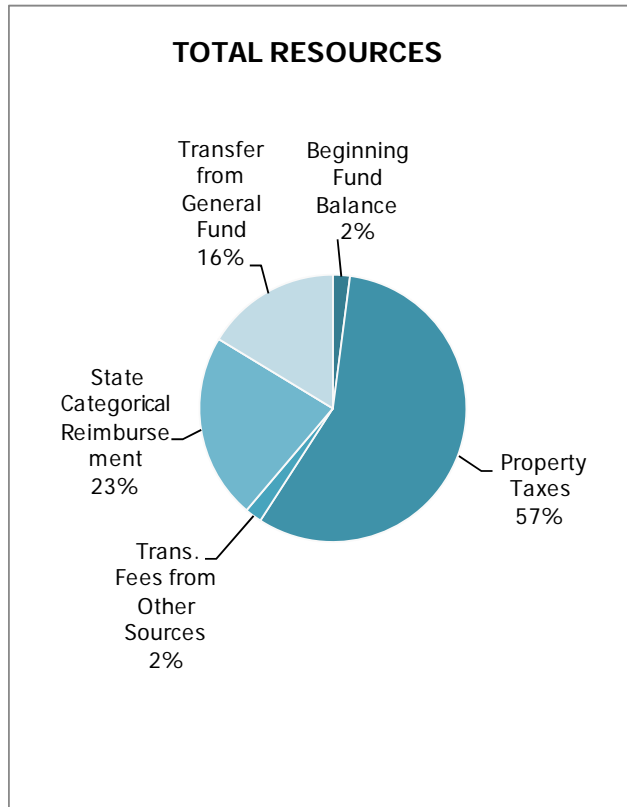


## Transportation Fund

\$12,661,331

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





**Transportation Fund (continued)**

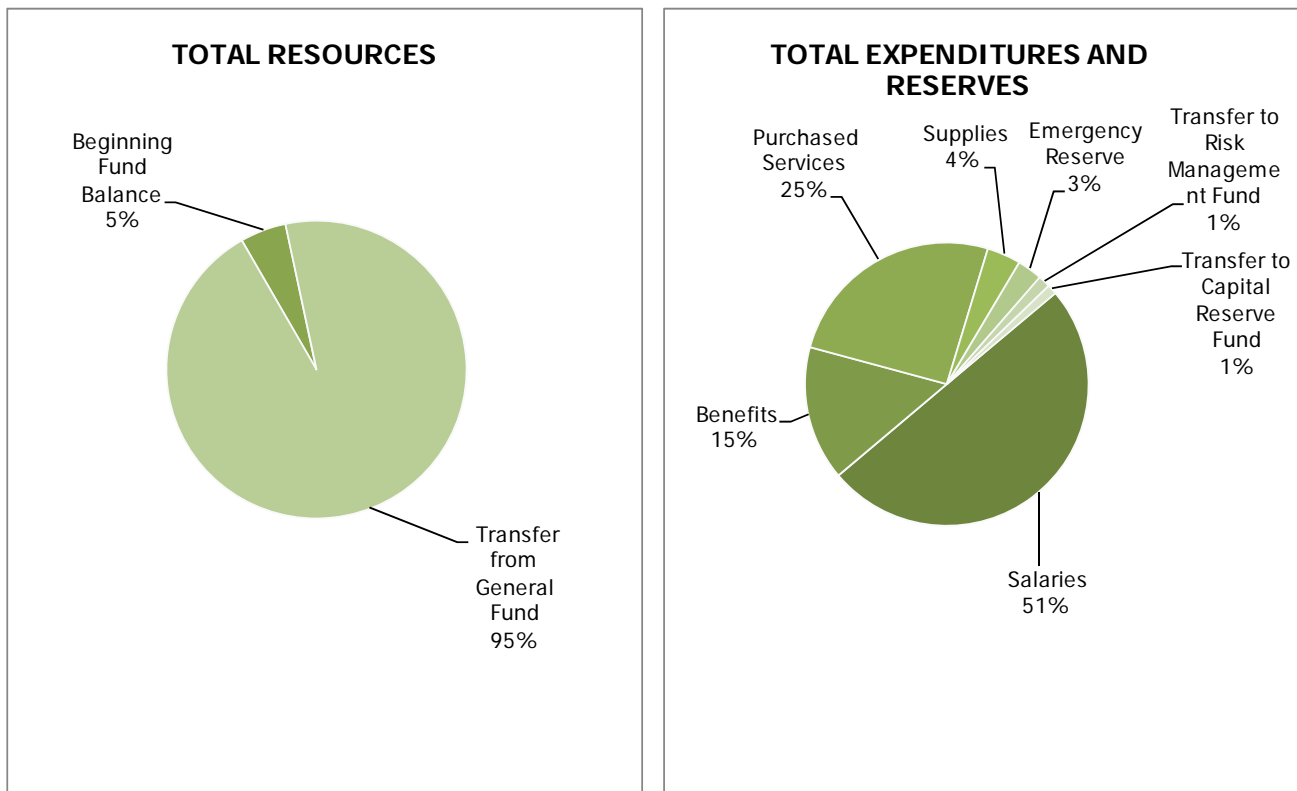
	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 952,198	\$ 627,240	\$ 812,240	\$ 905,330	\$ 261,429
REVENUE:					
Property Taxes	\$ 6,507,500	\$ 7,218,594	\$ 7,262,834	\$ 7,286,126	\$ 7,227,000
Trans. Fees from Other Sources	259,292	253,179	253,084	447,000	259,455
State Categorical Reimbursement	-	2,200,536	2,527,678	2,730,405	2,848,370
CDE Audit Adjustment	-	44,211	(20,757)	-	-
Transfer from General Fund	3,145,840	991,068	1,363,003	1,163,003	2,065,077
TOTAL REVENUE	\$ 9,912,632	\$ 10,707,588	\$ 11,385,842	\$ 11,626,534	\$ 12,399,902
TOTAL RESOURCES	<u>\$ 10,864,830</u>	<u>\$ 11,334,828</u>	<u>\$ 12,198,082</u>	<u>\$ 12,531,864</u>	<u>\$ 12,661,331</u>
EXPENDITURES:					
Maintenance & Operations	\$ 40,892	\$ 34,058	\$ 35,292	\$ 45,997	\$ 31,940
Environmental Services	191,411	171,708	182,896	184,499	297,080
Transportation Services	1,615,854	1,368,995	1,524,101	2,009,743	1,855,930
Admin of Transportation Services	1,085,672	1,156,436	1,191,408	1,252,597	1,184,925
Vehicle Operations Services	6,188,473	6,667,663	7,317,339	7,588,368	7,743,577
Monitoring Services	1,115,288	1,123,728	1,041,716	1,189,231	1,179,102
TOTAL EXPENDITURES	<u>\$ 10,237,590</u>	<u>\$ 10,522,588</u>	<u>\$ 11,292,752</u>	<u>\$ 12,270,435</u>	<u>\$ 12,292,554</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 368,777
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 10,237,590</u>	<u>\$ 10,522,588</u>	<u>\$ 11,292,752</u>	<u>\$ 12,270,435</u>	<u>\$ 12,661,331</u>
ENDING BALANCE	<u>\$ 627,240</u>	<u>\$ 812,240</u>	<u>\$ 905,330</u>	<u>\$ 261,429</u>	<u>\$ -</u>



## Colorado Preschool Program Fund

\$1,120,488

The Colorado Preschool Program Fund was established through Senate Bill 01-123 and began in the 2001-02 fiscal year. This Bill required the expenditure of a portion of a school district's per pupil operating revenue be allocated to the Colorado Preschool Program. It is expected for the 2011-12 fiscal year that Boulder Valley School District will be allocated 334 slots for preschool (167.0 FTE). Colorado Preschool Program is a free program for eligible families that supports students who have identified risk factors that impact success in school or that may lead to educational failure.





**Colorado Preschool Program Fund (continued)**

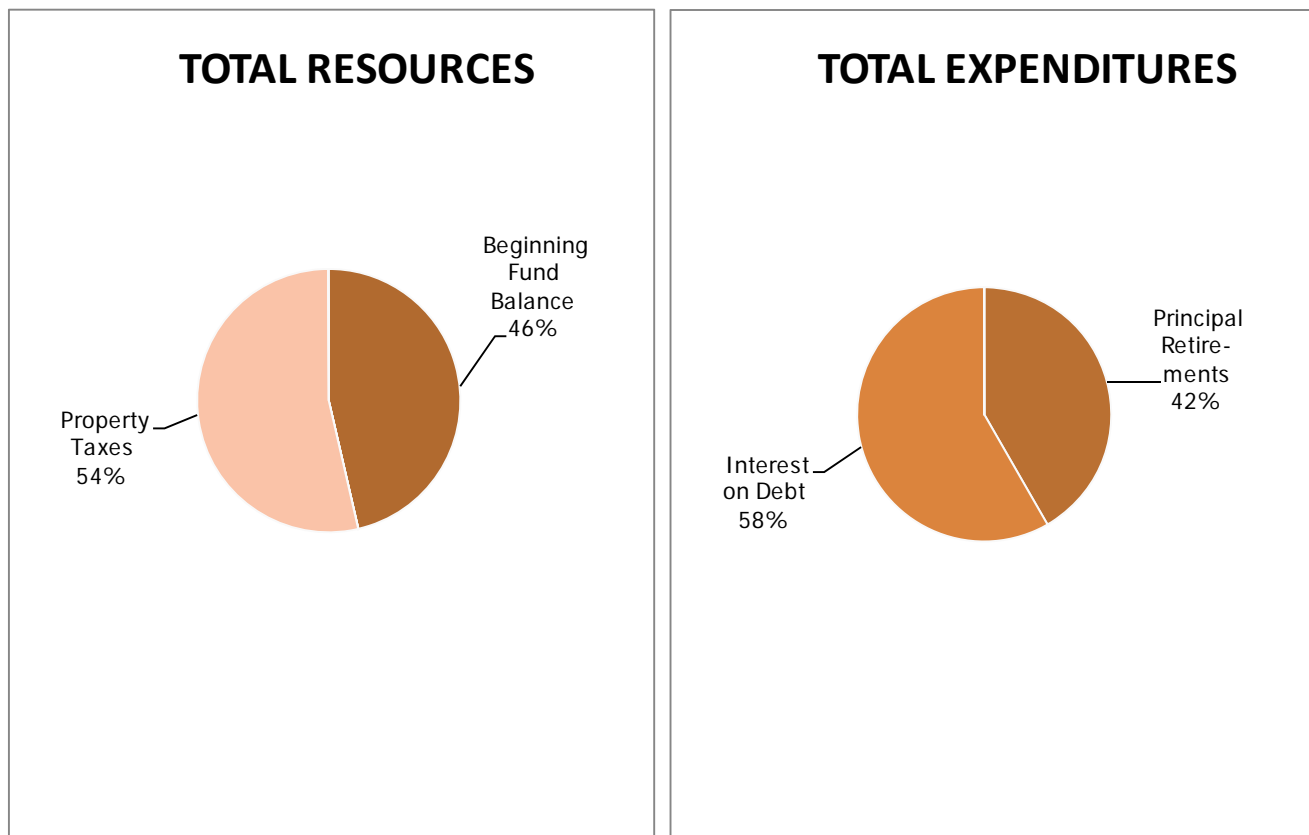
	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 81,096	\$ 79,217	\$ 149,061	\$ 92,136	\$ 55,863
REVENUE:					
Transfer from General Fund	\$1,019,711	\$1,133,302	\$ 1,190,510	\$ 1,122,240	\$ 1,064,625
TOTAL REVENUE	\$1,019,711	\$1,133,302	\$ 1,190,510	\$ 1,122,240	\$ 1,064,625
TOTAL RESOURCES	<u>\$1,100,807</u>	<u>\$1,212,519</u>	<u>\$ 1,339,571</u>	<u>\$ 1,214,376</u>	<u>\$ 1,120,488</u>
EXPENDITURES:					
Salaries	\$ 397,466	\$ 542,933	\$ 681,081	\$ 663,263	\$ 559,791
Benefits	89,801	135,363	187,094	178,755	172,202
Purchased Services	491,182	341,101	304,576	272,528	285,228
Supplies	43,141	44,061	39,577	13,406	43,393
TOTAL EXPENDITURES	<u>\$1,021,590</u>	<u>\$1,063,458</u>	<u>\$ 1,212,328</u>	<u>\$ 1,127,952</u>	<u>\$ 1,060,614</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 31,818
TRANSFERS TO:					
Risk Management Fund	\$ -	\$ -	\$ 17,170	\$ 15,698	\$ 15,698
Capital Reserve Fund	-	-	17,937	14,863	12,358
TOTAL TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,107</u>	<u>\$ 30,561</u>	<u>\$ 28,056</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$1,021,590</u>	<u>\$1,063,458</u>	<u>\$ 1,247,435</u>	<u>\$ 1,158,513</u>	<u>\$ 1,120,488</u>
ENDING BALANCE	<u>\$ 79,217</u>	<u>\$ 149,061</u>	<u>\$ 92,136</u>	<u>\$ 55,863</u>	<u>\$ -</u>



## Bond Redemption Fund

\$28,174,193

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)**

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 23,304,815	\$ 17,282,227	\$ 20,663,878	\$ 24,032,073	\$ 24,325,632
REVENUE:					
Delinquent Property Taxes	\$ 15,005	\$ 27,388	\$ 14,434	\$ 32,069	\$ 10,000
Property Taxes	19,068,693	25,055,982	31,734,648	28,170,409	28,409,639
Interest Income	457,060	154,610	37,735	31,274	32,000
TOTAL REVENUE	\$ 19,540,758	\$ 25,237,980	\$ 31,786,817	\$ 28,233,752	\$ 28,451,639
TOTAL RESOURCES	<u>\$ 42,845,573</u>	<u>\$ 42,520,207</u>	<u>\$ 52,450,695</u>	<u>\$ 52,265,825</u>	<u>\$ 52,777,271</u>
EXPENDITURES:					
Principal Retirements	\$ 10,020,000	\$ 9,575,000	\$ 9,325,000	\$ 11,005,000	\$ 11,745,000
Interest on Debt	10,983,635	12,278,488	16,876,630	16,932,643	16,419,193
Bond Issuance Costs	-	-	-	-	-
Other - Paying Agent Fees	129,201	2,841	129,181	2,550	10,000
TOTAL EXPENDITURES	\$ 21,132,836	\$ 21,856,329	\$ 26,330,811	\$ 27,940,193	\$ 28,174,193
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>\$ 25,563,346</u>	<u>\$ 21,856,329</u>	<u>\$ 28,418,622</u>	<u>\$ 27,940,193</u>	<u>\$ 28,174,193</u>
ENDING BALANCE	<u>\$ 17,282,227</u>	<u>\$ 20,663,878</u>	<u>\$ 24,032,073</u>	<u>\$ 24,325,632</u>	<u>\$ 24,603,078</u>
MILL LEVY	4.142	4.775	6.565	5.791	5.999
<u>TOTAL ASSESSED VALUATION:</u>					
FOR THE YEAR 2008 (Certified)	\$ 4,628,081,788				
FOR THE YEAR 2009 (Certified)		\$ 4,681,607,636			
FOR THE YEAR 2010 (Certified)			\$ 4,878,665,186		
FOR THE YEAR 2011 (Certified)				\$ 4,865,464,097	
FOR THE YEAR 2012 (Certified)					\$ 4,727,938,464



## Building Fund \$33,639,303

### 2006-2013 Building Fund Six Year Spending Plan

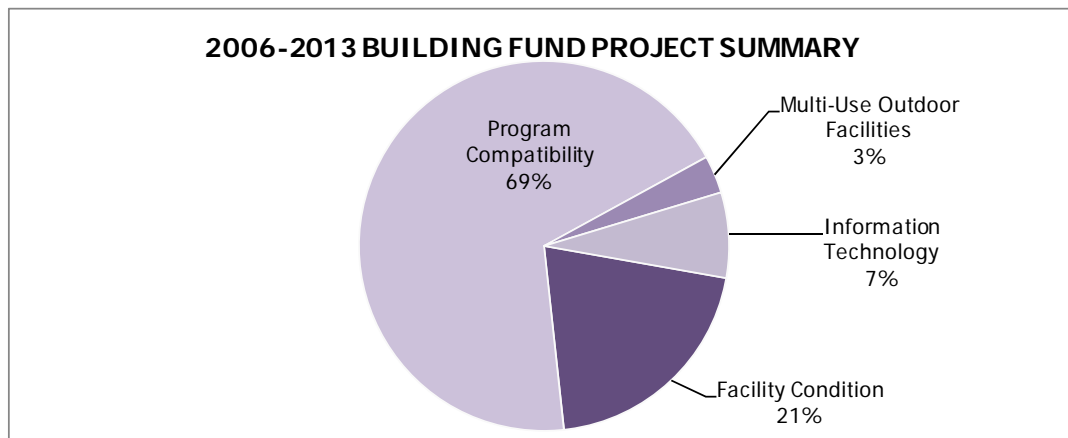
**Facility Condition** improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

**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
<b>TOTAL COST</b>	<b>\$ 291,480,707</b>
Project Reserve	5,328,103
<b>TOTALS</b>	<b>\$ 296,808,810</b>





**Building Fund (continued)**

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 120,482,401	\$ 87,195,962	\$ 162,152,708	\$ 94,510,828	\$ 40,349,760
REVENUE:					
Net Bond Proceeds - 2009 Issuance	\$ -	\$ 180,704,069	\$ -	\$ -	\$ -
Interest Income	5,703,231	1,740,680	588,747	341,927	200,000
Other Local Revenue	47,988	1,788,058	3,747,258	388,223	-
TOTAL REVENUE	\$ 5,751,219	\$ 184,232,807	\$ 4,336,005	\$ 730,150	\$ 200,000
TOTAL RESOURCES	<u>\$ 126,233,620</u>	<u>\$ 271,428,769</u>	<u>\$ 166,488,713</u>	<u>\$ 95,240,977</u>	<u>\$ 40,549,760</u>
EXPENDITURES:					
Phase I Projects	\$ 39,037,658	\$ 107,174,728	\$ 44,426,569	\$ 42,808,792	\$ -
Bond Issuance Costs	-	1,330,325	-	-	-
Phase II Building Fund Projects	-	771,008	27,551,316	12,082,426	33,639,303
TOTAL EXPENDITURES	<u>\$ 39,037,658</u>	<u>\$ 109,276,061</u>	<u>\$ 71,977,885</u>	<u>\$ 54,891,218</u>	<u>\$ 33,639,303</u>
ENDING BALANCE	<u>\$ 87,195,962</u>	<u>\$ 162,152,708</u>	<u>\$ 94,510,828</u>	<u>\$ 40,349,760</u>	<u>\$ 6,910,457</u>


**Building Fund (continued)**
**Project List**

<b>Elementary School Projects</b>				
<b>Location</b>	<b>Revised Budget</b>	<b>Project To Date 2007 - 2011</b>	<b>Projected 2011 -2012</b>	
BCSIS/High Peaks Elementary	\$ 7,733,826	\$ 7,733,826	\$ -	
Bear Creek Elementary	6,457,529	5,653,936	750,000	
Birch Elementary	4,735,702	4,433,346	-	
Coal Creek Elementary	3,294,226	657,638	1,800,000	
Columbine Elementary	10,321,995	8,222,322	2,099,673	
Community Montessori	2,555,974	842,414	1,000,000	
Creekside Elementary	2,703,698	2,262,986	340,712	
Crest View Elementary	5,892,213	5,715,058	-	
Douglass Elementary	3,422,937	996,772	2,426,165	
Eisenhower Elementary	3,346,905	2,932,366	-	
Emerald Elementary	3,301,265	3,061,988	-	
Fireside Elementary	1,253,461	335,888	750,000	
Flatirons Elementary	4,457,522	4,456,282	1,240	
Foothill Elementary	9,312,373	9,302,685	9,688	
Gold Hill Elementary	174,910	115,170	59,740	
Heatherwood Elementary	3,735,172	3,267,039	-	
Jamestown Elementary	157,279	145,286	11,993	
Kohl Elementary	4,411,949	4,163,940	-	
Lafayette Elementary	3,122,009	3,112,361	9,648	
Louisville Elementary	3,244,192	3,234,283	9,909	
Mesa Elementary	4,303,892	3,600,398	703,494	
Nederland Elementary	988,466	923,329	65,137	
Pioneer Elementary	4,737,638	4,471,378	266,260	
Ryan Elementary	3,680,816	2,495,128	885,000	
Sanchez Elementary	3,449,086	2,228,074	921,000	
Superior Elementary	605,162	585,933	19,229	
University Hill Elementary	3,957,110	3,190,307	141,803	
Whittier Elementary	3,797,483	3,795,236	2,247	
<b>Total Elementary School Projects</b>	<b>\$ 109,154,791</b>	<b>\$ 91,935,369</b>	<b>\$12,272,938</b>	



**Building Fund (continued)**

**Project List (continued)**

<b>Middle School Projects</b>			
Angevine Middle	\$ 1,754,718	\$ 867,393	\$ 887,325
Broomfield Heights Middle	4,850,102	1,846,255	3,003,847
Casey Middle	31,122,650	31,002,238	120,412
Centennial Middle	7,335,842	969,820	6,366,022
Louisville Middle	16,632,864	16,211,342	-
Manhattan Middle	11,061,508	10,791,200	-
Platt Middle	8,420,792	7,773,031	647,761
Southern Hills Middle	10,826,858	10,811,454	-
Summit Charter	4,790,082	4,790,082	-
<b>Total Middle School Projects</b>	<b>\$ 96,795,416</b>	<b>\$ 85,062,815</b>	<b>\$11,025,367</b>

<b>High School Projects</b>			
Arapahoe Ridge High	\$ 5,624,120	\$ 5,621,920	\$ 2,200
Boulder High	12,491,878	12,491,878	-
Boulder Prep	400,000	400,000	-
Broomfield High	20,929,010	20,742,390	86,620
Centaurus High	5,946,296	5,620,553	-
Fairview High	10,910,579	10,789,315	21,204
Justice High	143,791	143,791	-
Monarch High	2,992,032	1,175,873	1,816,158
New Vista High	4,783,081	1,147,602	3,635,479
Peak to Peak Transfer	1,600,000	1,600,000	-
<b>Total High School Projects</b>	<b>\$ 65,820,787</b>	<b>\$ 59,733,322</b>	<b>\$5,561,661</b>

<b>K-8 and Jr/Sr Projects</b>			
Aspen Creek K-8	\$ 964,370	\$ 708,744	\$ 255,626
Eldorado K-8	1,069,861	653,814	416,047
Halcyon Middle/High	260,500	152,066	108,434
Horizon K-8	3,400,000	1,511,858	1,888,142
Monarch K-8	452,375	358,974	93,401
Nederland Jr/Sr	5,646,645	5,609,310	37,335
<b>Total K-8 and Jr/Sr Projects</b>	<b>\$ 11,793,751</b>	<b>\$ 8,994,766</b>	<b>\$ 2,798,985</b>

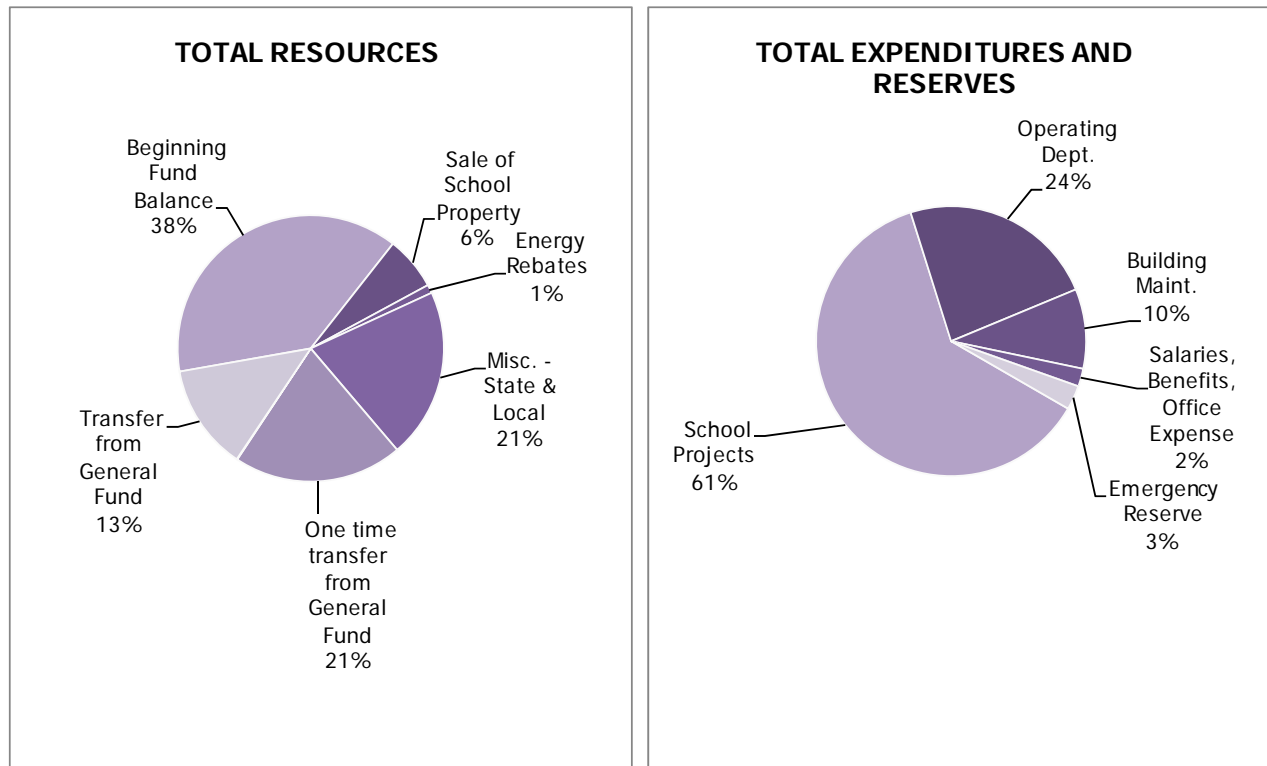
<b>Ed Center</b>	<b>1,799,635</b>	<b>474,727</b>	<b>1,324,908</b>
<b>IT</b>	<b>21,751,863</b>	<b>21,096,419</b>	<b>655,444</b>
<b>Playground Master Plan</b>	<b>96,911</b>	<b>96,911</b>	<b>-</b>
	<b>\$ 307,213,154</b>	<b>\$ 267,394,329</b>	<b>\$33,639,303</b>



## Capital Reserve Fund

\$17,499,877

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.





**Capital Reserve Fund (continued)**

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE					
Reserve - TABOR	\$ 250,777	\$ 375,491	\$ 323,049	\$ 340,714	\$ 525,133
Reserve - Project Carryover	1,263,187	6,251,477	5,978,114	6,074,751	5,936,412
Unreserved Beginning Balance	1,196,706	414,910	1,374,565	623,561	254,242
TOTAL BEGINNING FUND BALANCE	\$ 2,710,670	\$ 7,041,878	\$ 7,675,728	\$ 7,039,026	\$ 6,715,787
REVENUE:					
Sale of School Property	\$ 4,100,000	\$ 550,000	\$ -	\$ -	\$ 1,138,960
Energy Rebates	-	-	-	-	180,000
Miscellaneous - State & Local	30,691	411,762	186,852	129,196	3,610,300
One time transfer from General Fund	3,151,349	22,860	1,149,826	8,854,055	3,594,775
Transfer from CPP Fund	-	-	17,937	14,863	12,358
Transfer from General Fund	4,186,893	3,740,453	2,750,346	2,019,617	2,247,697
TOTAL REVENUE	\$ 11,468,933	\$ 4,725,075	\$ 4,104,961	\$ 11,017,731	\$ 10,784,090
TOTAL RESOURCES	<u>\$ 14,179,603</u>	<u>\$ 11,766,953</u>	<u>\$ 11,780,689</u>	<u>\$ 18,056,757</u>	<u>\$ 17,499,877</u>
EXPENDITURES:					
School Projects	\$ 2,927,996	\$ 1,666,956	\$ 1,967,751	\$ 8,474,813	\$ 10,872,685
Operating Departments	2,577,158	742,054	1,371,713	1,709,891	4,128,655
Building Maintenance	1,134,936	1,154,465	1,126,558	876,446	1,615,000
Salaries, Employee Benefits, Office Expense	472,226	529,801	275,641	279,821	373,832
Instructional Equipment	25,409	(2,051)	-	-	-
TOTAL EXPENDITURES	<u>\$ 7,137,725</u>	<u>\$ 4,091,225</u>	<u>\$ 4,741,663</u>	<u>\$ 11,340,970</u>	<u>\$ 16,990,172</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 509,705
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 7,137,725</u>	<u>\$ 4,091,225</u>	<u>\$ 4,741,663</u>	<u>\$ 11,340,970</u>	<u>\$ 17,499,877</u>
ENDING BALANCE	<u>\$ 7,041,878</u>	<u>\$ 7,675,728</u>	<u>\$ 7,039,026</u>	<u>\$ 6,715,787</u>	<u>\$ -</u>



## Capital Reserve Fund (continued)

### Project Summary

Elementary Schools			Start/End
School	Project	2011-2012 Budget	
BCSIS/High Peaks	Boiler Repairs	\$ 5,000	Summer 2011
Community Montessori	Irrigation Improvements	20,000	Summer 2011
Crest View	Boiler Repairs	5,000	Summer 2011
Creekside	Electrical Conduit & Wiring on Roof	10,000	Summer 2011
Flatirons	Replace Uni-Vents	45,000	Summer 2011
Foothill	Replace Uni-Vents (bond related)	37,000	Summer 2011
Horizon	Boiler Controls	6,000	Summer 2011
Horizon	Classroom Construction	441,000	June 2012
Pioneer	Cafeteria Dishwasher	10,000	Fall 2011
Uni-Hill	Site Improvements	250,000	Spring 2012
<b>Total Elementary Schools:</b>		<b>\$ 829,000</b>	

Middle Schools			Start/End
School	Project		
Angevine	Roof Replacement (bond related)	\$ 305,000	Summer 2011
Broomfield Heights Mid	Structural Repairs	20,000	Summer 2011
Centennial	HVAC Compressor	11,000	Fall 2011
Manhattan	Parking Lot Improvements	205,250	Summer 2011
Monarch K8	Winch Replacement in Gym	8,000	Summer 2011
Platt	Pump House Repairs	16,000	Fall 2011
<b>Total Middle Schools:</b>		<b>\$ 565,250</b>	

High Schools			Start/End
School	Project		
Arapahoe Campus	Boiler and Rooftop Unit Replacement	\$ 50,000	Summer 2011
Boulder High	Gym floor repairs	20,000	Summer 2011
Boulder High	Asbestos Abatement/Flooring Replacement	70,000	Summer 2011
Boulder High	Key Replacement	50,000	Summer 2012
Boulder High	Security Fence	8,000	Summer 2011
Centaurus	Weight Room Repairs	5,000	Summer 2011
New Vista	Elevator Replacement	27,000	Fall 2011
<b>Total High Schools:</b>		<b>\$ 230,000</b>	



**Capital Reserve Fund (continued)**

**Project Summary (continued)**

District Wide			Start/End
			2011-2012
Project			Budget
District Wide	Emergencies	\$ 614,971	On-going
District Wide	Energy Audits/Recomissioning	100,000	On-going
District Wide	Garden-to-Table Program	5,000	Spring 2012
District Wide	Fire Detector Replacement	10,000	On-going
District Wide	Key Set Replacement/Door Hardware	30,000	On-going
District Wide	Security Improvements	150,000	On-going
District Wide	Emergency Communications	50,000	On-going
District Wide	Assessments	100,000	On-going
Total District Wide:			\$ 1,059,971

Early Childhood Education			Start/End
	Whittier - full day kindergarten	\$ 564,173	Fall 2011
	Aspen Creek - preschool construction	645,731	Fall 2011
	Douglass - preschool construction	516,268	Fall 2011
	Fireside - preschool construction	308,768	Fall 2011
	Monarch K8 - preschool construction	449,524	Fall 2011
	Mapleton - preschool construction	4,300,000	Summer 2012
	Preschool Buses	1,320,000	Summer 2012
	Preschool Safety Seats	54,000	Summer 2012
	Program Reserve	30,000	Summer 2012
Total Early Childhood Education:			\$ 8,188,464

School Project Sub-Total Summary		
	Elementary Schools	\$ 829,000
	Middle Schools	565,250
	High Schools	230,000
	District Wide	1,059,971
	Early Childhood Education	8,188,464
School Project Sub-Total: \$ 10,872,685		

Operating Departments			Start/End
Department	Project		
I.T.	Television Removal & Recycling	\$ 50,000	Spring 2012
Maintenance	Equipment/Vehicle Replacement	106,477	Spring 2012
Maintenance	UPS Battery Back-ups	20,000	Summer 2011
Operational Services	VFA Software Renewal	17,000	Summer 2011
Planning & Construction	Facility Remodel	50,000	Fall 2011
School Leadership	Transition Center	842,000	Spring 2012
Special Ed	Equipment	10,000	Fall 2011
Transportation	Bus Replacement (carry over 2010/11)	585,000	Fall 2011
Transportation	Bus Replacement (carry over 2010/11)	2,000,000	Spring 2012
Transportation	Bus Cleaning Facility - Boulder Terminal	100,000	Spring 2012
Transportation	Mechanic Work Bay - Lafayette Terminal	300,000	Spring 2012
Transportation	Driving Range Asphalt Replc (carry over 2010/11)	14,178	Fall 2011
Warehouse	Truck	34,000	Fall 2011
Total Operating Departments:			\$ 4,128,655



## Capital Reserve Fund (continued)

### Project Summary (continued)

Building Maintenance - District Wide			Start/End
	Project	2011-2012 Budget	
District Wide	Americans With Disabilities Act	\$ 30,000	On-going
District Wide	Backflow Preventer Replacement	15,000	On-going
District Wide	Custodial Equipment Replacement	50,000	On-going
District Wide	Door Replacement	20,000	On-going
District Wide	Electrical Reserve	45,000	On-going
District Wide	Environmental Management	40,000	On-going
District Wide	Flooring Replacement	325,000	On-going
District Wide	Grounds Restoration	200,000	On-going
District Wide	HVAC/Plumbing Reserve	150,000	On-going
District Wide	Painting	20,000	On-going
District Wide	Paving and Concrete	370,000	On-going
District Wide	Playground Surfacing, Drainage, Containment	30,000	On-going
District Wide	Restroom Stall Replacement	20,000	On-going
District Wide	Roofing	300,000	On-going
<b>Total Building Maintenance - District Wide:</b>		<b>\$ 1,615,000</b>	

Salaries/Benefits/Office Expenses		
	Salaries/Benefits/Office Expenses	\$ 373,832
<b>Total Salaries/Benefits/Office Expenses:</b>		<b>\$ 373,832</b>

Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 509,705
<b>Total Reserves:</b>		<b>\$ 509,705</b>

GRAND TOTAL Summary		
	School Projects	\$ 10,872,685
	Operating Departments	4,128,655
	Building Maintenance - District Wide	1,615,000
	Salaries/Benefits/Office Expenses	373,832
	Reserves	509,705
<b>GRAND TOTAL:</b>		<b>\$ 17,499,877</b>

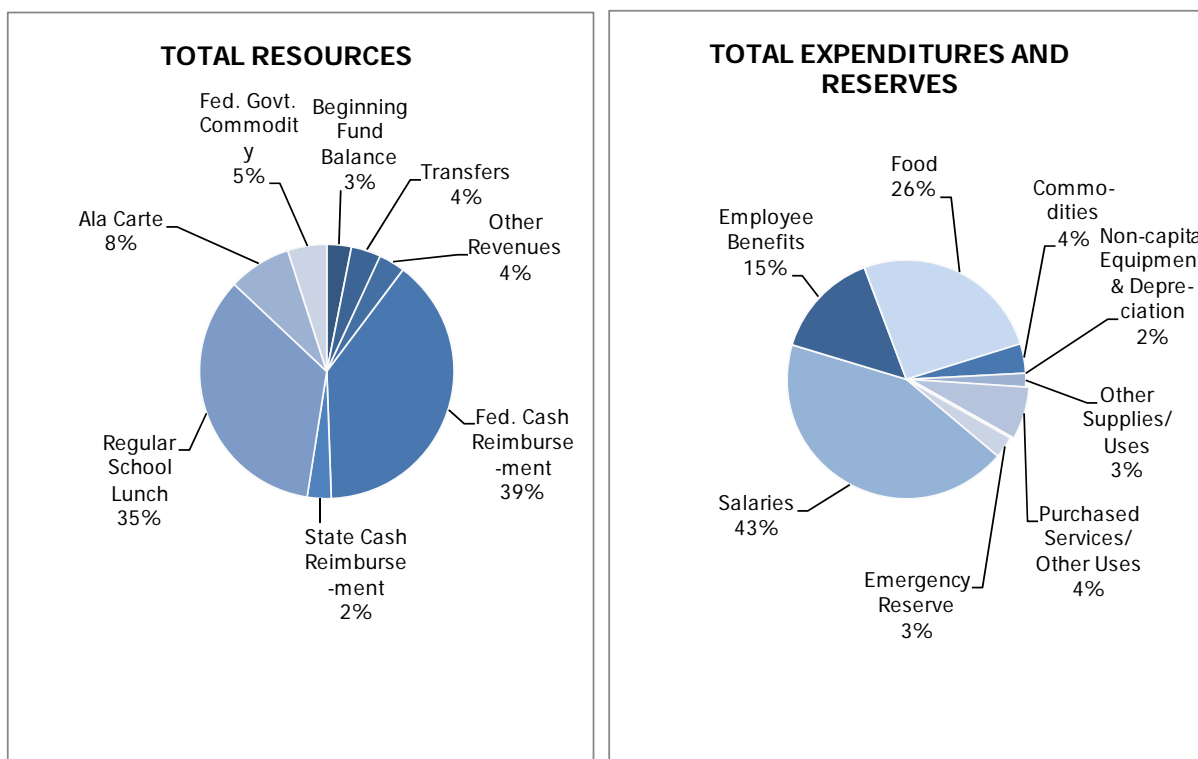




## Food Services Fund

\$6,018,921

The Food Services Program will serve approximately 11,000 meals per day using Regional Production Centers to serve 48 schools and 4 Head Start Programs. The program is primarily dependent on Food Service revenue from 170 serving days. A one-time transfer of \$225,000 has been provided by the Community School Fund for the 2011-12 fiscal year. Lunch prices will increase by \$ .20 for Elementary and \$ .25 for High Schools. Secondary breakfast prices will increase by \$.25 for the 2011-12 school year.





**Food Services Fund (continued)**

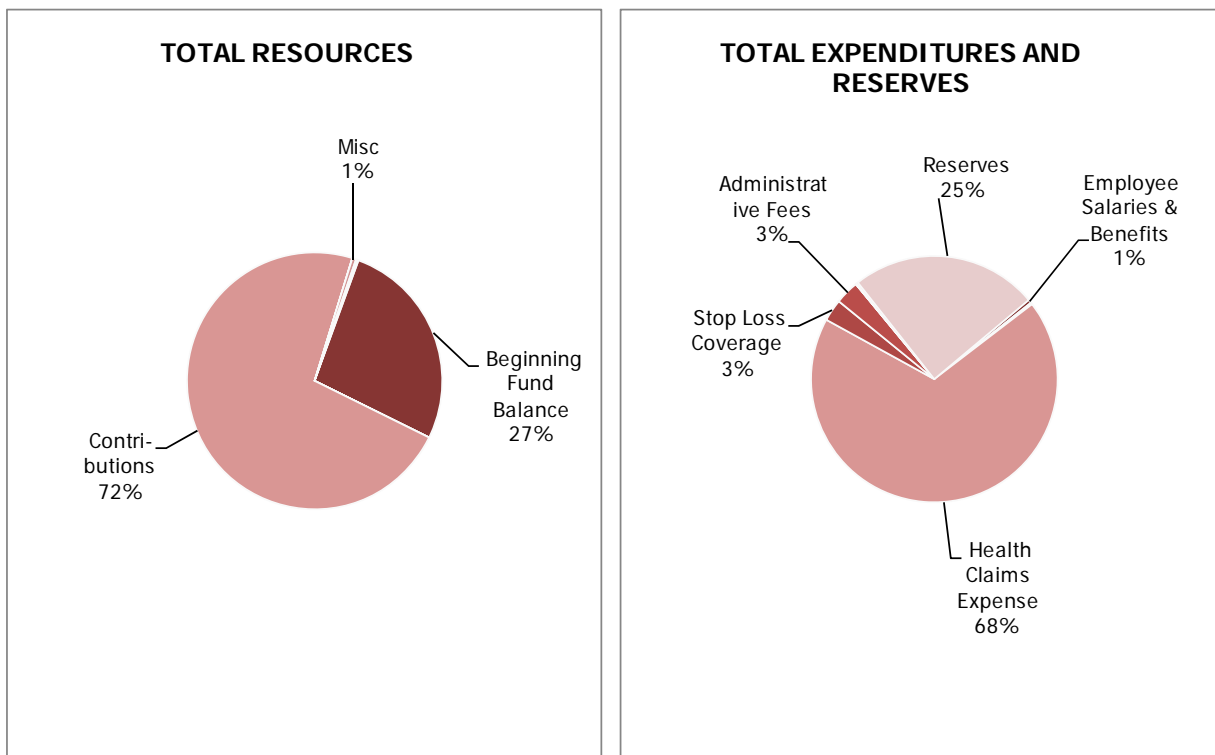
	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 571,102	\$ 508,090	\$ 334,112	\$ (364,156)	\$ 185,889
REVENUE:					
Over/Under	\$ (1,067)	\$ 15,870	\$ 23,544	\$ 4,647	\$ 16,000
A la Carte	1,861,104	1,328,611	533,520	437,090	477,102
Regular School Lunch	1,495,520	1,664,886	1,917,616	1,818,236	2,057,202
Federal Cash Reimbursement	1,662,564	1,819,482	2,085,537	2,104,578	2,333,531
State Cash Reimbursement	50,534	58,956	69,017	72,158	75,000
Catering	1,393	707	8,004	9,737	60,000
Reduced Price Meals	19,730	14,106	24,225	20,679	20,944
Federal Government Commodities	308,007	306,731	225,169	318,414	295,142
Miscellaneous - Local	207,405	32,772	43,611	57,542	75,000
Building Rental	2,616	4,975	100	-	-
Snack Revenue	-	-	42,269	66,754	65,145
Breakfast Revenue	12,286	8,197	35,832	43,874	48,324
Headstart	45,382	54,381	60,195	78,246	84,642
TOTAL REVENUE	5,665,474	5,309,674	5,109,777	5,031,955	5,608,032
TRANSFERS					
Transfer from Community School Fund	-	225,000	225,000	225,000	225,000
One-Time Transfer from General Fund	-	-	-	1,029,000	-
TOTAL TRANSFERS	-	225,000	225,000	1,254,000	225,000
TOTAL RESOURCES	<u>\$6,236,576</u>	<u>\$6,042,764</u>	<u>\$ 5,668,889</u>	<u>\$ 5,921,799</u>	<u>\$ 6,018,921</u>
EXPENDITURES:					
Salaries	\$2,211,314	\$2,417,222	\$ 2,697,834	\$ 2,605,488	\$ 2,600,000
Employee Benefits	636,935	729,680	854,982	894,857	872,000
Purchased Services	40,446	40,762	116,693	97,966	175,000
Food	2,447,552	2,238,613	1,689,350	1,395,355	1,546,575
Commodities	-	-	236,875	238,248	238,142
Other Supplies/Uses	157,842	178,964	278,014	177,017	175,000
Uncollectable Accounts	-	-	10,444	96,110	50,000
Non-capital Equipment	14,619	6,395	29,925	81,610	55,000
Equipment Depreciation	45,911	63,343	60,975	58,530	56,500
Indirect Costs	122,755	-	-	-	-
Other Objects and Uses	51,112	33,673	58,253	90,729	75,396
TOTAL EXPENDITURES	<u>\$5,728,486</u>	<u>\$5,708,652</u>	<u>\$ 6,033,045</u>	<u>\$ 5,735,910</u>	<u>\$ 5,843,613</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 175,308
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$5,728,486</u>	<u>\$5,708,652</u>	<u>\$ 6,033,045</u>	<u>\$ 5,735,910</u>	<u>\$ 6,018,921</u>
ENDING BALANCE	<u>\$ 508,090</u>	<u>\$ 334,112</u>	<u>\$ (364,156)</u>	<u>\$ 185,889</u>	<u>\$ -</u>



## Health Insurance Fund

\$31,866,050

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 \$5,160 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.





**Health Insurance Fund (continued)**

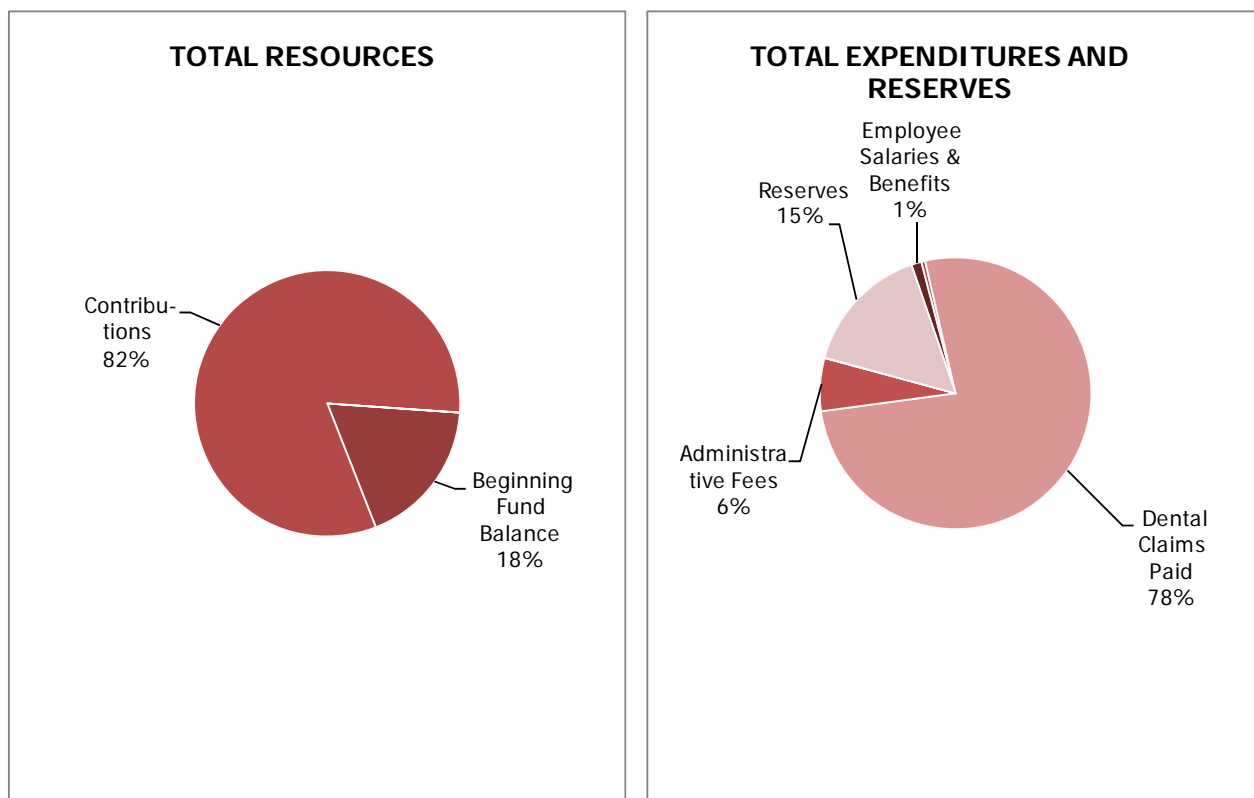
	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 1,300,083	\$ 865,801	\$ 4,471,192	\$ 8,528,606
REVENUE:					
Transfer from General Fund	\$ 4,100,000	\$ -	\$ -	\$ 1,900,000	\$ -
Transfer from Dental Insurance Fund	-	-	600,000	-	-
Contributions	20,121,228	21,774,399	23,237,342	22,880,884	23,077,444
Interest Income	161,724	39,130	9,940	10,020	5,000
Miscellaneous	165,264	617,232	928,755	196,561	150,000
Wellness Program	80,721	6,509	6,386	147,444	50,000
Employee Benefit Program	-	44,202	57,597	55,571	55,000
TOTAL REVENUE	\$ 24,628,937	\$ 22,481,472	\$ 24,840,020	\$ 25,190,480	\$ 23,337,444
TOTAL RESOURCES	<u>\$ 24,628,937</u>	<u>\$ 23,781,555</u>	<u>\$ 25,705,821</u>	<u>\$ 29,661,672</u>	<u>\$ 31,866,050</u>
EXPENDITURES:					
Employee Salaries	\$ 103,334	\$ 106,524	\$ 107,651	\$ 109,501	\$ 117,669
Employee Benefits	21,049	23,248	25,769	26,994	27,967
Purchased Services	62,500	71,850	75,216	68,250	75,000
Health Claims Expense	21,685,605	21,162,162	19,377,696	19,277,153	21,806,490
Stop Loss Coverage	645,527	730,886	792,426	740,093	918,853
Administrative Fees	788,798	760,510	765,593	747,705	993,174
Supplies and Materials	978	297	1,565	-	1,000
Wellness Program	21,063	41,895	35,793	110,450	50,000
Employee Benefit Program	-	18,382	52,920	52,920	55,000
TOTAL EXPENDITURES	<u>\$ 23,328,854</u>	<u>\$ 22,915,754</u>	<u>\$ 21,234,629</u>	<u>\$ 21,133,066</u>	<u>\$ 24,045,153</u>
RESERVES:					
Above Recommended Amounts	-	-	-	-	7,820,897
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 7,820,897
TOTAL EXPENDITURES AND RESERVES	<u>\$ 23,328,854</u>	<u>\$ 22,915,754</u>	<u>\$ 21,234,629</u>	<u>\$ 21,133,066</u>	<u>\$ 31,866,050</u>
ENDING BALANCE	<u>\$ 1,300,083</u>	<u>\$ 865,801</u>	<u>\$ 4,471,192</u>	<u>\$ 8,528,606</u>	<u>\$ -</u>



## Dental Insurance Fund

\$2,693,615

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)**

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE:					
Reserved for Dental Benefits	\$ 708,899	\$ 817,329	\$ 924,125	\$ 287,141	\$ 482,931
TOTAL BEGINNING FUND BALANCE	\$ 708,899	\$ 817,329	\$ 924,125	\$ 287,141	\$ 482,931
REVENUE:					
Contributions	\$ 2,108,357	\$ 2,130,561	\$ 2,202,909	\$ 2,165,696	\$ 2,210,184
Transfer From General Fund	-	-	-	100,000	-
Interest Income	34,364	12,775	2,048	800	500
TOTAL REVENUE	\$ 2,142,721	\$ 2,143,336	\$ 2,204,957	\$ 2,266,496	\$ 2,210,684
TOTAL RESOURCES	<u>\$ 2,851,620</u>	<u>\$ 2,960,665</u>	<u>\$ 3,129,082</u>	<u>\$ 2,553,637</u>	<u>\$ 2,693,615</u>
EXPENDITURES:					
Employee Salaries	\$ 23,447	\$ 24,793	\$ 25,207	\$ 25,884	\$ 26,677
Employee Benefits	4,771	5,317	5,723	6,012	6,477
Purchased Services	6,250	14,950	7,896	10,540	12,000
Dental Claims Paid	1,858,207	1,820,847	2,039,310	1,865,679	2,060,157
Administrative Fees	141,540	170,525	163,805	162,591	170,000
Supplies and Materials	76	108	-	-	1,000
TOTAL EXPENDITURES	\$ 2,034,291	\$ 2,036,540	\$ 2,241,941	\$ 2,070,706	\$ 2,276,311
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 417,304
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 417,304
TRANSFERS TO:					
Health Insurance Fund	\$ -	\$ -	\$ 600,000	\$ -	\$ -
TOTAL TRANSFERS	\$ -	\$ -	\$ 600,000	\$ -	\$ -
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,034,291</u>	<u>\$ 2,036,540</u>	<u>\$ 2,841,941</u>	<u>\$ 2,070,706</u>	<u>\$ 2,693,615</u>
ENDING BALANCE	<u>\$ 817,329</u>	<u>\$ 924,125</u>	<u>\$ 287,141</u>	<u>\$ 482,931</u>	<u>\$ -</u>



## Trust and Agency Funds

\$2,729,000

### Agency Fund

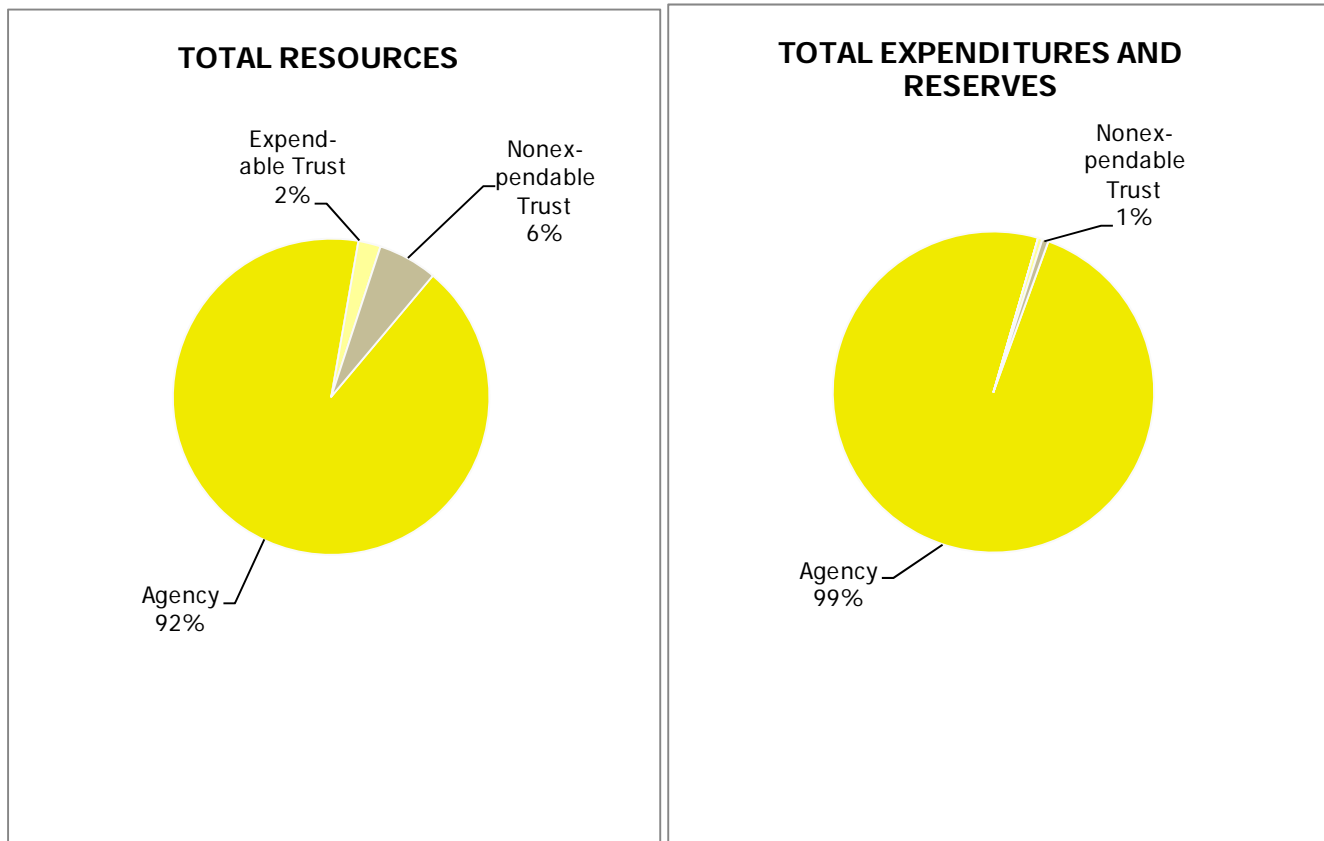
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

### 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.





**Trust and Agency Funds (continued)**

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
<b>Agency Funds</b>					
Beginning Fund Balance	\$ 1,270,101	\$ 1,122,661	\$ 663,441	\$ 593,090	\$ 556,922
Receipts	<u>2,278,507</u>	<u>2,001,680</u>	<u>2,261,530</u>	<u>2,648,317</u>	<u>2,800,000</u>
Total Resources	\$ 3,548,608	\$ 3,124,341	\$ 2,924,971	\$ 3,241,407	\$ 3,356,922
Disbursements	<u>\$ 2,425,947</u>	<u>\$ 2,460,900</u>	<u>\$ 2,331,881</u>	<u>\$ 2,684,485</u>	<u>\$ 2,700,000</u>
Ending Balance	\$ 1,122,661	\$ 663,441	\$ 593,090	\$ 556,922	\$ 656,922
<b>Expendable Trust Funds</b>					
Beginning Fund Balance	\$ 80,857	\$ 79,996	\$ 75,702	\$ 67,375	\$ 61,489
Revenue	<u>5,789</u>	<u>3,296</u>	<u>3,960</u>	<u>114</u>	<u>5,500</u>
Total Resources	\$ 86,646	\$ 83,292	\$ 79,662	\$ 67,489	\$ 66,989
Expenditures	<u>\$ 6,650</u>	<u>\$ 7,590</u>	<u>\$ 12,287</u>	<u>\$ 6,000</u>	<u>\$ 10,000</u>
Ending Balance	\$ 79,996	\$ 75,702	\$ 67,375	\$ 61,489	\$ 56,989
<b>Nonexpendable Trust Funds</b>					
Beginning Fund Balance	\$ 179,620	\$ 199,465	\$ 200,858	\$ 193,639	\$ 211,715
Revenue	<u>24,665</u>	<u>12,251</u>	<u>10,511</u>	<u>21,076</u>	<u>12,000</u>
Total Resources	\$ 204,285	\$ 211,716	\$ 211,369	\$ 214,715	\$ 223,715
Expenditures	<u>\$ 4,820</u>	<u>\$ 10,858</u>	<u>\$ 17,730</u>	<u>\$ 3,000</u>	<u>\$ 19,000</u>
Ending Balance	\$ 199,465	\$ 200,858	\$ 193,639	\$ 211,715	\$ 204,715
<b>GRAND TOTAL</b>					
BEGINNING FUND BALANCE	\$ 1,530,578	\$ 1,402,122	\$ 940,001	\$ 854,104	\$ 830,126
TOTAL REVENUE	<u>2,308,961</u>	<u>2,017,227</u>	<u>2,276,001</u>	<u>2,669,507</u>	<u>2,817,500</u>
TOTAL RESOURCES	<u>\$ 3,839,539</u>	<u>\$ 3,419,349</u>	<u>\$ 3,216,002</u>	<u>\$ 3,523,611</u>	<u>\$ 3,647,626</u>
TOTAL EXPENDITURES	<u>\$ 2,437,417</u>	<u>\$ 2,479,348</u>	<u>\$ 2,361,898</u>	<u>\$ 2,693,485</u>	<u>\$ 2,729,000</u>
ENDING BALANCE	<u>\$ 1,402,122</u>	<u>\$ 940,001</u>	<u>\$ 854,104</u>	<u>\$ 830,126</u>	<u>\$ 918,626</u>



### Pupil Activity Fund

Individual school activity accounts comprise the Pupil Activity Fund. This fund is controlled at the school level.

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING BALANCE	\$ 2,197,285	\$ 2,321,977	\$ 2,147,463	\$ 2,431,877	\$ 2,588,688
RECEIPTS	<u>8,114,988</u>	<u>7,535,399</u>	<u>8,160,073</u>	<u>8,315,935</u>	<u>8,399,094</u>
TOTAL RESOURCES	<u>\$ 10,312,273</u>	<u>\$ 9,857,376</u>	<u>\$ 10,307,536</u>	<u>\$10,747,812</u>	<u>\$10,987,782</u>
DISBURSEMENTS	<u>\$ 7,990,296</u>	<u>\$ 7,709,913</u>	<u>\$ 7,875,659</u>	<u>\$ 8,159,124</u>	<u>\$ 8,240,715</u>
ENDING BALANCE	<u>\$ 2,321,977</u>	<u>\$ 2,147,463</u>	<u>\$ 2,431,877</u>	<u>\$ 2,588,688</u>	<u>\$ 2,747,067</u>

**CHARTER SCHOOL FUND**

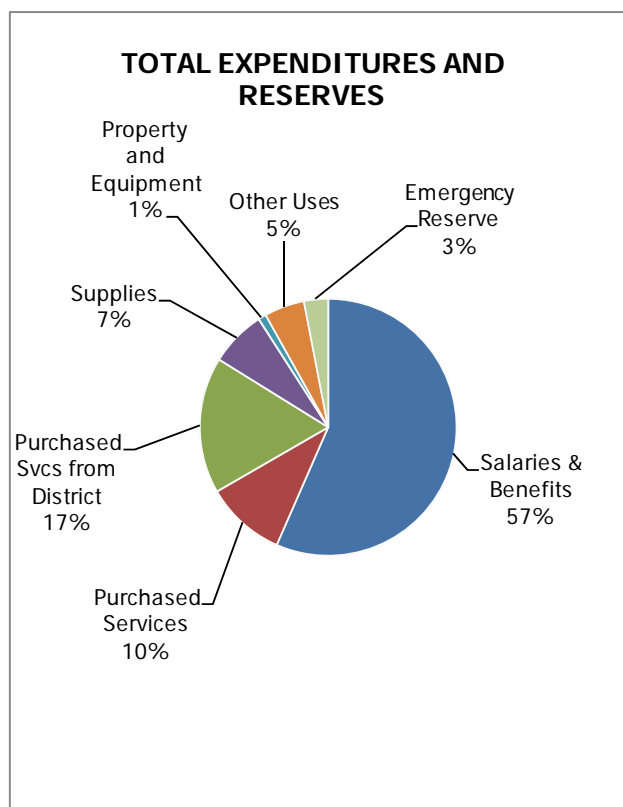
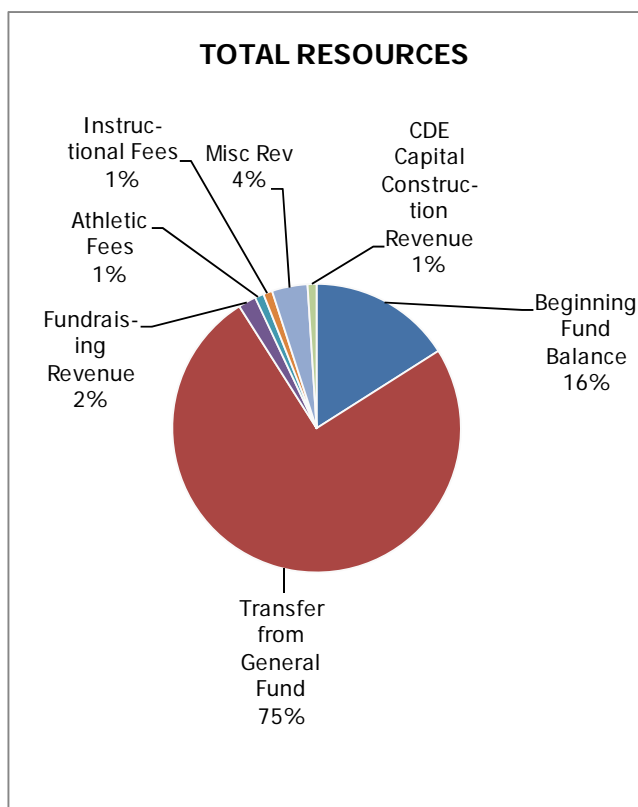
CHARTER SCHOOL FUND .....	282
SUMMIT MIDDLE CHARTER SCHOOL .....	284
HORIZONS K-8 SCHOOL .....	286
BOULDER PREPARATORY HIGH SCHOOL .....	288
JUSTICE HIGH SCHOOL .....	290
PEAK TO PEAK CHARTER SCHOOL .....	292



## Charter School Fund

\$23,793,758

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)

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
GAAP Basis Beginning Fund Balance	\$ 6,080,074	\$ 3,426,050	\$ 4,182,953	\$ 4,065,792	\$ 4,276,011
BEGINNING BALANCE	\$ 6,080,074	\$ 3,426,050	\$ 4,182,953	\$ 4,065,792	\$ 4,276,011
REVENUE:					
Transfer from General Fund	\$ 16,663,650	\$ 17,909,829	\$ 19,104,009	\$ 20,046,952	\$ 19,547,105
Capital Reserve Allocation	299,572	285,940	175,880	-	-
Fundraising Revenue	-	-	-	260,882	445,000
Tuition	-	11,341	7,808	-	-
Athletic Fees	8,950	8,775	14,865	14,889	195,227
Instructional Fees	-	-	-	-	216,000
Miscellaneous Revenue	41,198	929,340	581,848	132,617	1,111,778
CDE Capital Construction	202,489	229,079	192,995	187,407	156,948
TOTAL REVENUES	\$ 17,215,859	\$ 19,374,304	\$ 20,077,405	\$ 20,642,747	\$ 21,672,058
TOTAL RESOURCES	<u>\$ 23,295,933</u>	<u>\$ 22,800,354</u>	<u>\$ 24,260,358</u>	<u>\$ 24,708,539</u>	<u>\$ 25,948,069</u>
TOTAL EXPENDITURES	\$ 18,722,685	\$ 19,568,468	\$ 19,621,194	\$ 19,704,087	\$ 23,105,305
EMERGENCY RESERVE	-	-	-	-	688,453
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 18,722,685</u>	<u>\$ 19,568,468</u>	<u>\$ 19,621,194</u>	<u>\$ 19,704,087</u>	<u>\$ 23,793,758</u>
Increase/(Decrease) in Other Programs	\$ (1,147,198)	\$ 951,067	\$ (573,372)	\$ (728,441)	\$ -
ENDING BALANCE	<u>\$ 3,426,050</u>	<u>\$ 4,182,953</u>	<u>\$ 4,065,792</u>	<u>\$ 4,276,011</u>	<u>\$ 2,154,311</u>
STUDENT FTE:	Funded 2007-08	Funded 2008-09	Funded 2009-10	Funded 2010-11	Revised 2011-12
Summit Middle School:	311.5	319.0	324.0	336.0	334.0
Horizons K-8 School:	288.5	307.9	309.9	316.9	316.9
Boulder Preparatory High School:	148.0	124.5	150.5	142.0	125.0
Justice High School:	72.5	92.0	110.0	110.0	98.0
Peak to Peak K-12 School:	1,303.5	1,369.3	1,393.6	1,413.6	1,413.4
Total Charter Schools:	2,124.0	2,212.6	2,288.0	2,318.5	2,287.3

Notes:

- 1 Funding for Charter Schools is based on contract agreements between the school and BVSD.
- 2 Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
- 3 Emergency Reserve is 3 percent of total expenditure and transfer less CDE Capital Construction revenue.



## Summit Middle Charter School

\$3,405,938

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 365,740	\$ 409,687	\$ 90,077	\$ 226,656	\$ 521,984
REVENUE:					
Transfer from General Fund	\$ 2,487,256	\$ 2,619,981	\$ 2,711,423	\$ 2,905,414	\$ 2,850,594
Fundraising Revenue	-	-	-	260,882	10,000
Athletic Fees	8,775	8,775	14,865	14,889	10,000
CDE Capital Construction	3,618	50,178	15,806	15,129	13,360
TOTAL REVENUE	\$ 2,499,649	\$ 2,678,934	\$ 2,742,094	\$ 3,196,314	\$ 2,883,954
TOTAL RESOURCES	\$ 2,865,389	\$ 3,088,621	\$ 2,832,171	\$ 3,422,970	\$ 3,405,938
EXPENDITURES:					
Salaries	\$ 1,248,129	\$ 1,318,122	\$ 1,336,500	\$ 1,287,534	\$ 1,350,481
Benefits	282,250	307,547	324,980	257,158	378,670
Purchased Services	44,627	179,050	102,949	122,686	140,000
Purchased Services from District	821,525	773,684	764,162	801,304	832,126
Supplies	46,670	57,063	44,193	48,680	54,100
Property and Equipment	4,947	4,444	5,274	6,268	17,360
Other Uses	7,554	358,634	27,457	377,356	534,388
TOTAL EXPENDITURES	\$ 2,455,702	\$ 2,998,544	\$ 2,605,515	\$ 2,900,986	\$ 3,307,125
EMERGENCY RESERVE	-	-	-	-	98,813
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 2,455,702	\$ 2,998,544	\$ 2,605,515	\$ 2,900,986	\$ 3,405,938
ENDING BALANCE	\$ 409,687	\$ 90,077	\$ 226,656	\$ 521,984	\$ -
	2007-08	2008-09	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	311.5	319.0	324.0	336.0	334.0



**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	2011-12 REVISED BUDGET
<b>SRE 11 REGULAR EDUCATION</b>									
0020 GEN MIDDLE EDUCATION	891,826	255,962	3,000	8,900	-	29,000	3,000	572,116	\$ 1,763,804
0080 LIBRARY INSTRUCTION	6,376	1,107	-	-	-	-	-	-	7,483
<b>SRE TOTAL</b>	<b>898,202</b>	<b>257,069</b>	<b>3,000</b>	<b>8,900</b>	<b>-</b>	<b>29,000</b>	<b>3,000</b>	<b>572,116</b>	<b>\$ 1,771,287</b>
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	-	-	-	-	359,732	-	-	-	\$ 359,732
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>359,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 359,732</b>
<b>SRE 14 COCOURRICULAR ED/ATHLETICS</b>									
1815 F BASKETBALL	2,200	376	300	-	-	-	-	3,000	\$ 5,876
1832 F VOLLEY BALL	4,400	947	300	-	-	-	-	-	5,647
1845 M BASKETBALL	3,300	662	300	-	-	-	-	-	4,262
1856 M SOCCER	600	-	-	-	-	-	-	-	600
1880 FLAG FOOTBALL EXTRAMURAL	600	102	-	-	-	-	-	-	702
1890 COED TRACK & FIELD	4,900	649	-	-	-	-	-	-	5,549
1920 MIDDLE SPONSOR STUDENT AC	15,942	8,458	-	-	-	100	-	-	24,500
<b>SRE TOTAL</b>	<b>31,942</b>	<b>11,194</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>3,000</b>	<b>\$ 47,136</b>
<b>SRE 16 LITERACY &amp; LANGUAGE</b>									
0010 GEN ELEMENTARY EDUC	-	-	-	-	65,442	-	-	-	\$ 65,442
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 65,442</b>
<b>SRE 17 TALENTED &amp; GIFTED</b>									
0070 TALENTED AND GIFTED	-	-	-	-	305	-	-	-	\$ 305
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 305</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2122 COUNSELING SERVICES	61,000	10,573	-	-	-	-	-	-	\$ 71,573
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,192	-	-	-	3,192
<b>SRE TOTAL</b>	<b>61,000</b>	<b>10,573</b>	<b>-</b>	<b>-</b>	<b>3,192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 74,765</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	375	-	-	-	\$ 375
2212 CURRICULUM DEVELOPMENT	8,000	-	-	-	-	-	-	-	8,000
2213 STAFF DEVELOPMENT	9,000	1,555	500	-	-	500	-	4,500	16,055
2222 LIBRARY SUPPORT SVCS	29,931	10,826	-	-	-	7,500	-	-	48,257
<b>SRE TOTAL</b>	<b>46,931</b>	<b>12,381</b>	<b>500</b>	<b>-</b>	<b>375</b>	<b>8,000</b>	<b>-</b>	<b>4,500</b>	<b>\$ 72,687</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	47,702	-	-	-	\$ 47,702
2319 OTHER BOE SERVICES	-	-	-	-	-	-	-	2,000	2,000
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,702</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>\$ 49,702</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2410 PRINCIPAL'S OFFICE	185,780	43,084	-	10,600	2,500	7,500	1,000	-	\$ 250,464
2426 PRNCL DISCRETIONARY FUND	-	-	-	-	-	4,000	-	-	4,000
2427 SCHOOL MNGD COMPENSATION	126,476	38,751	-	-	-	-	-	-	165,227
<b>SRE TOTAL</b>	<b>312,256</b>	<b>81,835</b>	<b>-</b>	<b>10,600</b>	<b>2,500</b>	<b>11,500</b>	<b>1,000</b>	<b>-</b>	<b>\$ 419,691</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	32,480	-	-	-	\$ 32,480
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 32,480</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	-	-	74,000	-	183,395	5,500	1,500	-	\$ 264,395
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>74,000</b>	<b>-</b>	<b>183,395</b>	<b>5,500</b>	<b>1,500</b>	<b>-</b>	<b>\$ 264,395</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	6,500	-	11,204	-	-	-	\$ 17,704
2820 COMMUNICATION SERVICES	-	-	-	-	1,040	-	-	-	1,040
2823 PUBLIC COMMUNICATION SVC	-	-	-	-	1,500	-	-	-	1,500
2830 HUMAN RESOURCES	-	-	-	-	728	-	-	-	728
2832 RECRUITMENT/PLACEMENT SVC	-	-	2,000	-	-	-	-	-	2,000
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	82,267	-	-	-	82,267
2850 RISK MANAGEMENT SERVICES	-	-	-	-	36,879	-	-	-	36,879
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>8,500</b>	<b>-</b>	<b>133,618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 142,118</b>
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3200 ENTERPRISE OPERATIONS	-	-	-	-	7,385	-	-	-	\$ 7,385
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 7,385</b>
<b>GRAND TOTAL</b>	<b>\$ 1,350,331</b>	<b>\$ 373,052</b>	<b>\$ 86,900</b>	<b>\$ 19,500</b>	<b>\$ 836,126</b>	<b>\$ 54,100</b>	<b>\$ 5,500</b>	<b>\$ 581,616</b>	<b>\$ 3,307,125</b>

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from respective fund summary totals (on previous page), due to alignment of expenditures. In total, budgeted expenditures adopted remain unchanged.



### Horizons K-8 School

\$3,447,863

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 204,660	\$ 105,711	\$ 254,480	\$ 343,204	\$ 614,105
REVENUE:					
Transfer from General Fund	\$ 2,341,200	\$ 2,565,758	\$ 2,621,598	\$ 2,771,399	\$ 2,737,082
Miscellaneous Revenue	28,125	24,840	100,392	132,617	84,000
CDE Capital Construction	22,436	8,426	15,316	22,191	12,676
TOTAL REVENUE	\$ 2,391,761	\$ 2,599,024	\$ 2,737,306	\$ 2,926,207	\$ 2,833,758
TOTAL RESOURCES	<u>\$ 2,596,421</u>	<u>\$ 2,704,735</u>	<u>\$ 2,991,786</u>	<u>\$ 3,269,411</u>	<u>\$ 3,447,863</u>
EXPENDITURES:					
Salaries	\$ 1,484,180	\$ 1,462,735	\$ 1,528,378	\$ 1,535,163	\$ 1,636,049
Benefits	344,422	358,578	385,204	338,205	426,066
Purchased Services	73,229	26,649	15,757	31,509	16,500
Purchased Services from District	526,890	559,215	543,073	557,983	565,939
Supplies	39,751	25,975	39,411	32,347	33,000
Property and Equipment	12,540	7,906	126,284	144,200	274,000
Other Uses	9,698	9,197	10,475	15,899	396,254
TOTAL EXPENDITURES	\$ 2,490,710	\$ 2,450,255	\$ 2,648,582	\$ 2,655,306	\$ 3,347,808
EMERGENCY RESERVE	-	-	-	-	100,055
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,490,710</u>	<u>\$ 2,450,255</u>	<u>\$ 2,648,582</u>	<u>\$ 2,655,306</u>	<u>\$ 3,447,863</u>
ENDING BALANCE	<u>\$ 105,711</u>	<u>\$ 254,480</u>	<u>\$ 343,204</u>	<u>\$ 614,105</u>	<u>\$ -</u>
	2007-08	2008-09	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	288.5	307.9	309.9	316.9	316.9



**Horizons K-8 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	2011-12 REVISED BUDGET
PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	PROPERTY	OTHER USES	
<b>SRE 11 REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	600	-	-	-	-	-	-	-	\$ 600
0060 INTEGRATED EDUCATION	1,247,950	293,683	13,500	23,620	1,000	39,600	84,000	146,243	1,849,596
0834 GROUP GAMES, CONTESTS, ETC.	14,000	7,730	-	-	-	-	-	-	21,730
<b>SRE TOTAL</b>	<b>1,262,550</b>	<b>301,413</b>	<b>13,500</b>	<b>23,620</b>	<b>1,000</b>	<b>39,600</b>	<b>84,000</b>	<b>146,243</b>	<b>\$ 1,871,926</b>
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	237,730	81,048	-	-	129,526	-	-	-	\$ 448,304
<b>SRE TOTAL</b>	<b>237,730</b>	<b>81,048</b>	<b>-</b>	<b>-</b>	<b>129,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 448,304</b>
<b>SRE 14 COCRRICULAR ED/ATHLETICS</b>									
1845 M BASKETBALL	1,000	-	-	-	-	-	-	-	\$ 1,000
<b>SRE TOTAL</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,000</b>
<b>SRE 16 LITERACY &amp; LANGUAGE</b>									
0010 GEN ELEMENTARY EDUC	-	-	-	-	60,940	-	-	-	\$ 60,940
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 60,940</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2113 SOCIAL WORK SERVICES	12,000	3,480	-	-	-	-	-	-	\$ 15,480
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	2,874	-	-	-	2,874
<b>SRE TOTAL</b>	<b>12,000</b>	<b>3,480</b>	<b>-</b>	<b>-</b>	<b>2,874</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 18,354</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2212 CURRICULUM DEVELOPMENT	6,000	6,326	-	-	-	-	-	-	\$ 12,326
<b>SRE TOTAL</b>	<b>6,000</b>	<b>6,326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 12,326</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	44,846	-	-	-	\$ 44,846
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,846</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 44,846</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2410 PRINCIPAL'S OFFICE	162,000	37,977	-	-	-	-	-	-	\$ 199,977
<b>SRE TOTAL</b>	<b>162,000</b>	<b>37,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 199,977</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	26,864	-	-	-	\$ 26,864
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 26,864</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	45,400	19,882	-	-	172,414	6,100	289,000	2,000	\$ 534,796
<b>SRE TOTAL</b>	<b>45,400</b>	<b>19,882</b>	<b>-</b>	<b>-</b>	<b>172,414</b>	<b>6,100</b>	<b>289,000</b>	<b>2,000</b>	<b>\$ 534,796</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	10,533	-	-	-	\$ 10,533
2820 COMMUNICATION SERVICES	-	-	-	-	3,029	-	-	-	3,029
2830 HUMAN RESOURCES	-	-	-	-	32	-	-	-	32
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	73,270	-	-	-	73,270
2850 RISK MANAGEMENT SERVICES	-	-	-	-	34,670	-	-	-	34,670
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 121,534</b>
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3200 ENTERPRISE OPERATIONS	-	-	-	-	6,941	-	-	-	\$ 6,941
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,941</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 6,941</b>
<b>GRAND TOTAL</b>	<b>\$ 1,726,680</b>	<b>\$ 450,126</b>	<b>\$ 13,500</b>	<b>\$ 23,620</b>	<b>\$ 566,939</b>	<b>\$ 45,700</b>	<b>\$ 373,000</b>	<b>\$ 148,243</b>	<b>\$ 3,347,808</b>

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from respective fund summary totals (on previous page), due to alignment of expenditures. In total, budgeted expenditures adopted remain unchanged.



## Boulder Preparatory High School

\$1,326,102

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 24,618	\$ 125,430	\$ 75,349	\$ 175,581	\$ 248,390
REVENUE					
Transfer from General Fund	\$ 1,147,693	\$ 990,458	\$ 1,222,585	\$ 1,224,767	\$ 1,067,712
Capital Reserve Allocation	29,092	22,276	15,942	-	-
CDE Capital Construction	17,134	13,380	14,684	12,788	10,000
TOTAL REVENUE	\$ 1,193,919	\$ 1,026,114	\$ 1,253,211	\$ 1,237,555	\$ 1,077,712
TOTAL RESOURCES	<u>\$ 1,218,537</u>	<u>\$ 1,151,544</u>	<u>\$ 1,328,560</u>	<u>\$ 1,413,136</u>	<u>\$ 1,326,102</u>
EXPENDITURES:					
Salaries	\$ 584,628	\$ 575,563	\$ 584,357	\$ 568,318	\$ 573,000
Benefits	130,931	142,890	153,120	118,979	142,000
Purchased Services	25,683	27,091	32,262	70,345	25,000
Purchased Services from District	260,109	223,041	262,688	243,668	223,385
Supplies	64,311	75,786	91,832	103,633	85,000
Property and Equipment	-	21,634	21,634	26,277	22,000
Other Uses	27,445	10,190	7,086	33,526	217,384
TOTAL EXPENDITURES	\$ 1,093,107	\$ 1,076,195	\$ 1,152,979	\$ 1,164,746	\$ 1,287,769
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,333</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,093,107</u>	<u>\$ 1,076,195</u>	<u>\$ 1,152,979</u>	<u>\$ 1,164,746</u>	<u>\$ 1,326,102</u>
ENDING BALANCE	<u>\$ 125,430</u>	<u>\$ 75,349</u>	<u>\$ 175,581</u>	<u>\$ 248,390</u>	<u>\$ -</u>
	2007-08	2008-09	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	148.0	124.5	150.5	142.0	125.0



**Boulder Preparatory 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	2011-12 REVISED BUDGET
<b>PROGRAM</b>									
<b>SRE 11 REGULAR EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	-	-	21,000	1,500	1,400	77,000	20,000	183,924	\$ 304,824
0090 OTHER GEN EDUCATION	-	-	-	10,000	-	-	-	-	10,000
0213 HUMANITIES	37,141	6,283	-	-	-	-	-	-	43,424
0500 LANG ARTS ENGLISH	36,000	11,846	-	-	-	-	-	-	47,846
0539 OTHER LITERATURE	26,250	4,371	-	-	-	-	-	-	30,621
0600 FOREIGN LANGUAGES	37,142	12,039	-	-	-	-	-	-	49,181
1100 MATHEMATICS	56,783	18,237	-	-	-	-	-	-	75,020
1310 GEN SCIENCE	71,993	20,795	-	-	-	-	-	-	92,788
1500 SOCIAL SCIENCES	78,776	23,384	-	-	-	-	-	-	102,160
<b>SRE TOTAL</b>	<b>344,085</b>	<b>96,955</b>	<b>21,000</b>	<b>11,500</b>	<b>1,400</b>	<b>77,000</b>	<b>20,000</b>	<b>183,924</b>	<b>\$ 755,864</b>
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	-	-	-	-	132,800	-	-	-	\$ 132,800
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 132,800</b>
<b>SRE 16 LITERACY &amp; LANGUAGE</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	24,260	-	-	-	\$ 24,260
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 24,260</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2100 SUPPORT SERVICES-STUDENTS	43,899	10,281	-	-	-	-	-	-	\$ 54,180
2122 COUNSELING SERVICES	50,566	8,419	-	-	-	-	-	-	58,985
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	1,195	-	-	-	1,195
<b>SRE TOTAL</b>	<b>94,465</b>	<b>18,700</b>	<b>-</b>	<b>-</b>	<b>1,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 114,360</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	38,828	10,874	-	-	-	-	-	-	\$ 49,702
<b>SRE TOTAL</b>	<b>38,828</b>	<b>10,874</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 49,702</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	17,853	-	-	-	\$ 17,853
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,853</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 17,853</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2410 PRINCIPAL'S OFFICE	40,518	12,607	-	-	-	-	-	-	\$ 53,125
<b>SRE TOTAL</b>	<b>40,518</b>	<b>12,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 53,125</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	37,817	12,151	-	-	10,694	-	-	-	\$ 60,662
<b>SRE TOTAL</b>	<b>37,817</b>	<b>12,151</b>	<b>-</b>	<b>-</b>	<b>10,694</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 60,662</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	-	-	-	9,060	3,000	8,500	-	-	\$ 20,560
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,060</b>	<b>3,000</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>\$ 20,560</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	4,193	-	-	-	\$ 4,193
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	18,588	-	-	-	18,588
2850 RISK MANAGEMENT SERVICES	-	-	-	-	13,802	-	-	-	13,802
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,583</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 36,583</b>
<b>SRE 45 BUILDING ACQ/CONSTRUCTION</b>									
4500 BUILDING ACQ/CONSTRUCTION	-	-	-	-	-	-	22,000	-	\$ 22,000
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>\$ 22,000</b>
<b>GRAND TOTAL</b>	<b>\$ 555,713</b>	<b>\$ 151,287</b>	<b>\$ 21,000</b>	<b>\$ 20,560</b>	<b>\$ 227,785</b>	<b>\$ 85,500</b>	<b>\$ 42,000</b>	<b>\$ 183,924</b>	<b>\$ 1,287,769</b>

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from respective fund summary totals (on previous page), due to alignment of expenditures. In total, budgeted expenditures adopted remain unchanged.



## Justice High School

\$873,697

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 186	\$ (20,503)	\$ 18,303	\$ 51,316	\$ 139,620
REVENUE:					
Transfer from General Fund	\$ 479,484	\$ 634,783	\$ 765,723	\$ 824,245	\$ 726,237
Capital Reserve Allocation	14,251	16,774	11,701	-	-
CDE Capital Construction	8,393	9,994	11,220	9,996	7,840
TOTAL REVENUE	\$ 502,128	\$ 661,551	\$ 788,644	\$ 834,241	\$ 734,077
TOTAL RESOURCES	<u>\$ 502,314</u>	<u>\$ 641,048</u>	<u>\$ 806,947</u>	<u>\$ 885,557</u>	<u>\$ 873,697</u>
EXPENDITURES:					
Salaries	\$ 261,499	\$ 300,076	\$ 335,402	\$ 301,689	\$ 357,000
Benefits	44,220	67,647	83,751	57,135	113,700
Purchased Services	3,388	5,551	33,519	73,569	73,785
Purchased Services from District	128,539	167,397	192,671	189,395	181,992
Supplies	15,508	10,653	32,315	44,115	20,000
Property and Equipment	-	-	1,803	676	10,000
Other Uses	69,664	71,421	76,170	79,358	92,000
TOTAL EXPENDITURES	\$ 522,817	\$ 622,745	\$ 755,631	\$ 745,937	\$ 848,477
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,220</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 522,817</u>	<u>\$ 622,745</u>	<u>\$ 755,631</u>	<u>\$ 745,937</u>	<u>\$ 873,697</u>
ENDING BALANCE	<u>\$ (20,503)</u>	<u>\$ 18,303</u>	<u>\$ 51,316</u>	<u>\$ 139,620</u>	<u>\$ -</u>
	2007-08	2008-09	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	72.5	92.0	110.0	110.0	98.0



**Justice High 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	2011-12 REVISED BUDGET
<b>SRE 11 REGULAR EDUCATION</b> 0030 GEN HIGH SCHOOL EDUCATION	146,000	48,540	2,000	7,800	6,300	17,800	-	18,173	\$ 246,613
<b>SRE TOTAL</b>	146,000	48,540	2,000	7,800	6,300	17,800	-	18,173	\$ 246,613
<b>SRE 12 SPECIAL EDUCATION</b> 1700 SPECIAL EDUCATION	3,000	5,150	-	-	105,550	-	-	-	\$ 113,700
<b>SRE TOTAL</b>	3,000	5,150	-	-	105,550	-	-	-	\$ 113,700
<b>SRE 14 COCRRICULAR ED/ATHLETICS</b> 1800 COCRRICULAR ACTIVITIES 1817 F CHEERLEADING 1850 M FOOTBALL	900 - -	- - -	500 - 1,000	- - -	- - 100	1,200 700 6,300	- - -	2,400 - 1,000	\$ 5,000 700 8,400
<b>SRE TOTAL</b>	900	-	1,500	-	100	8,200	-	3,400	\$ 14,100
<b>SRE 16 LITERACY &amp; LANGUAGE</b> 0020 GEN MIDDLE EDUCATION	-	-	-	-	19,202	-	-	-	\$ 19,202
<b>SRE TOTAL</b>	-	-	-	-	19,202	-	-	-	\$ 19,202
<b>SRE 17 TALENTED &amp; GIFTED</b> 0070 TALENTED AND GIFTED	-	-	-	-	89	-	-	-	\$ 89
<b>SRE TOTAL</b>	-	-	-	-	89	-	-	-	\$ 89
<b>SRE 21 STUDENT SUPPORT SERVICES</b> 2122 COUNSELING SERVICES 2190 OTHER SUPPORT SRV-STUDENT	51,300 -	17,632 -	- -	- -	- 485	- -	- -	- -	\$ 68,932 485
<b>SRE TOTAL</b>	51,300	17,632	-	-	485	-	-	-	\$ 69,417
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b> 2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	13,996	-	-	-	\$ 13,996
<b>SRE TOTAL</b>	-	-	-	-	13,996	-	-	-	\$ 13,996
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b> 2410 PRINCIPAL'S OFFICE	117,000	32,855	5,000	5,000	5,500	2,800	-	500	\$ 168,655
<b>SRE TOTAL</b>	117,000	32,855	5,000	5,000	5,500	2,800	-	500	\$ 168,655
<b>SRE 25 BUSINESS SERVICES</b> 2500 BUSINESS SUPPORT SERVICES 2516 FINANCIAL ACCOUNTING SVCS	- 6,000	- 7,135	- -	- -	8,945 -	- -	- -	- -	\$ 8,945 13,135
<b>SRE TOTAL</b>	6,000	7,135	-	-	8,945	-	-	-	\$ 22,080
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b> 2600 MAINTENANCE & OPERATIONS	-	-	11,000	92,500	1,500	16,900	24,000	1,000	\$ 146,900
<b>SRE TOTAL</b>	-	-	11,000	92,500	1,500	16,900	24,000	1,000	\$ 146,900
<b>SRE 28 CENTRAL SUPPORT SERVICES</b> 2814 RESEARCH/EVALUATION SVCS 2820 COMMUNICATION SERVICES 2840 INFORMATION SYSTEMS SVCS 2850 RISK MANAGEMENT SERVICES	- - - -	- - - -	- - - -	- - - -	3,287 305 19,312 10,821	- - - -	- - - -	- - - -	\$ 3,287 305 19,312 10,821
<b>SRE TOTAL</b>	-	-	-	-	33,725	-	-	-	\$ 33,725
<b>GRAND TOTAL</b>	\$ 324,200	\$ 111,312	\$ 19,500	\$ 105,300	\$ 195,392	\$ 45,700	\$ 24,000	\$ 23,073	\$ 848,477

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from respective fund summary totals (on previous page), due to alignment of expenditures. In total, budgeted expenditures adopted remain unchanged.



**Peak to Peak Charter School**  
**\$14,740,158**

	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 5,484,870	\$ 2,805,725	\$ 3,744,744	\$ 3,269,035	\$ 2,751,912
REVENUE:					
Transfer from General Fund	\$ 10,208,017	\$ 11,098,849	\$ 11,782,680	\$ 12,321,127	\$ 12,165,480
Capital Reserve Allocation	256,229	246,890	148,237	-	-
Fundraising Revenue	-	-	-	-	435,000
Athletic Fees	175	-	-	-	185,227
Instructional Fees	-	-	-	-	216,000
Miscellaneous Revenue	13,073	904,500	481,456	-	1,027,778
Tuition	-	11,341	7,808	-	-
CDE Capital Construction	150,908	147,102	135,969	127,303	113,072
TOTAL REVENUE	\$ 10,628,402	\$ 12,408,682	\$ 12,556,150	\$ 12,448,430	\$ 14,142,557
TOTAL RESOURCES	<u>\$ 16,113,272</u>	<u>\$ 15,214,407</u>	<u>\$ 16,300,894</u>	<u>\$ 15,717,465</u>	<u>\$ 16,894,469</u>
EXPENDITURES:					
Salaries	\$ 4,947,155	\$ 5,605,842	\$ 5,799,612	\$ 5,938,826	\$ 6,413,342
Benefits	1,114,126	1,362,288	1,479,944	1,276,460	1,933,207
Purchased Services	1,994,980	2,062,378	2,058,826	2,066,239	2,135,064
Purchased Services from District	2,340,760	2,448,531	2,402,568	2,243,577	2,306,503
Supplies	670,343	706,092	610,862	570,837	1,496,010
Property and Equipment	1,027,234	171,532	46,955	68,354	30,000
Other Uses	65,751	64,067	59,720	72,819	-
TOTAL EXPENDITURES	\$ 12,160,349	\$ 12,420,730	\$ 12,458,487	\$ 12,237,112	\$ 14,314,126
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426,032</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 12,160,349</u>	<u>\$ 12,420,730</u>	<u>\$ 12,458,487</u>	<u>\$ 12,237,112</u>	<u>\$ 14,740,158</u>
Increase/(Decrease) in Other Programs	<u>\$ 1,147,198</u>	<u>\$ (951,067)</u>	<u>\$ 573,372</u>	<u>\$ 728,441</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 2,805,725</u>	<u>\$ 3,744,744</u>	<u>\$ 3,269,035</u>	<u>\$ 2,751,912</u>	<u>\$ 2,154,311</u>
	2007-08	2008-09	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	1,303.5	1,369.3	1,393.6	1,413.6	1,413.4



**Peak to Peak Charter 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	2011-12 REVISED BUDGET
PROGRAM									
<b>SRE 11 REGULAR EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	-	12,007,623	\$ 12,007,623
<b>SRE TOTAL</b>	-	-	-	-	-	-	-	12,007,623	\$ 12,007,623
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	-	-	-	-	1,495,859	-	-	-	\$ 1,495,859
<b>SRE TOTAL</b>	-	-	-	-	1,495,859	-	-	-	\$ 1,495,859
<b>SRE 16 LITERACY &amp; LANGUAGE</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	273,260	-	-	-	\$ 273,260
<b>SRE TOTAL</b>	-	-	-	-	273,260	-	-	-	\$ 273,260
<b>SRE 17 TALENTED &amp; GIFTED</b>									
0070 TALENTED AND GIFTED	-	-	-	-	14,132	-	-	-	\$ 14,132
<b>SRE TOTAL</b>	-	-	-	-	14,132	-	-	-	\$ 14,132
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	4,942	-	-	-	\$ 4,942
<b>SRE TOTAL</b>	-	-	-	-	4,942	-	-	-	\$ 4,942
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	1,400	-	-	-	\$ 1,400
<b>SRE TOTAL</b>	-	-	-	-	1,400	-	-	-	\$ 1,400
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	152,065	-	-	-	\$ 152,065
<b>SRE TOTAL</b>	-	-	-	-	152,065	-	-	-	\$ 152,065
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	105,169	-	-	-	\$ 105,169
<b>SRE TOTAL</b>	-	-	-	-	105,169	-	-	-	\$ 105,169
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	47,231	-	-	-	\$ 47,231
2830 HUMAN RESOURCES	-	-	-	-	3,071	-	-	-	\$ 3,071
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	209,374	-	-	-	\$ 209,374
<b>SRE TOTAL</b>	-	-	-	-	259,676	-	-	-	\$ 259,676
<b>GRAND TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,306,503	\$ -	\$ -	\$ 12,007,623	\$ 14,314,126

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from respective fund summary totals (on previous page), due to alignment of expenditures. In total, budgeted expenditures adopted remain unchanged.



## INFORMATIONAL SECTION

IMPLEMENTATION OF THE NEW CENTURY GRADUATE VISION .....	296
ACHIEVEMENTS TOWARD 2012 DISTRICT GOALS .....	297
A GENERATION OF COLORADO SCHOOL FINANCE .....	303
PER PUPIL EXPENDITURES .....	306
STUDENT ENROLLMENT .....	307
ENROLLMENT AND STUDENT FTE BY LEVEL .....	307
ALL SCHOOLS CLASS SIZE VS. STUDENT-TEACHER RATIO .....	308
ELEMENTARY CLASS SIZE VS. STUDENT-TEACHER RATIO .....	309
ELEMENTARY CLASS SIZE IN GRADES K-1 COMPARED TO GRADES 2-5 .....	309
STUDENT-TEACHER RATIOS .....	310
AUTHORIZED FTE HISTORY SUMMARY – ALL FUNDS .....	311
ENROLLMENT PROJECTIONS .....	314
ALL FUNDS 3-YEAR PROJECTIONS .....	318
APPENDICES .....	343
GLOSSARY .....	391
ACRONYM REFERENCE .....	403



## **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 BVSD 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.bvsd.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 for 2009-10 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 2011 Accomplishments**

The ninth 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 2011 consisted of 2,026 graduating seniors who are going exciting places and doing great things!
- This class included 54 National Merit Scholar finalists.
- Most would attend college. Some planned to travel, join the military, or enter the workforce.

We are very proud of our graduating class of 2011.



## Achievements Toward 2012 District Goals

In the fall of 2007, the BVSD Board of Education unanimously adopted three specific and measurable goals for district improvement for the following five school years in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our more than 29,000 students the BVSD 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 2010-11 school year, a highlight in BVSD achievement was the improvement in CSAP writing scores by student in all levels. The all-district weighted index writing score increased by three points. Other CSAP content areas did not see much change overall, with gains by some levels cancelled out by losses at other levels so that the all-BVSD scores ended up about the same as they had been the year before. In the district content areas, Social Studies and Visual Arts scores went up slightly across most levels. The Physical Education score rose to 86.5, putting that are well within reach of its five-year goal of 87.

Following are the specific achievement goal expectations with our **results** for the 2010-11 school year toward improving by 2012:

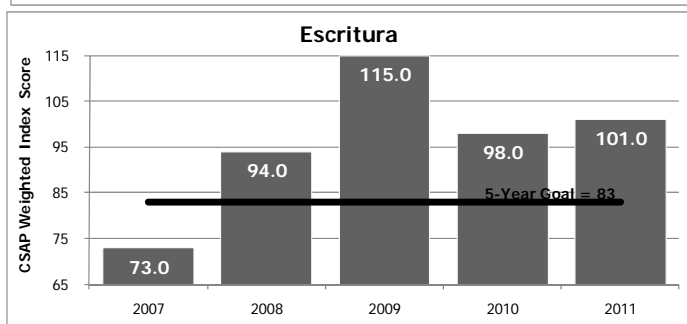
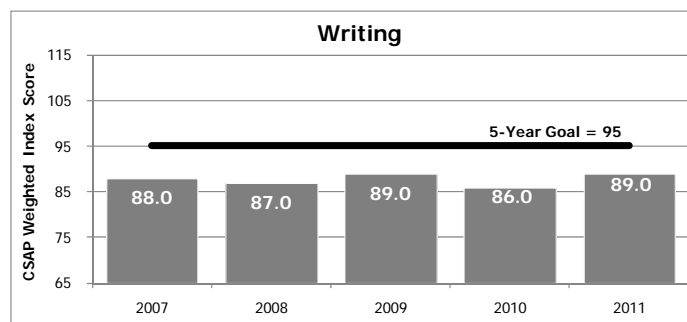
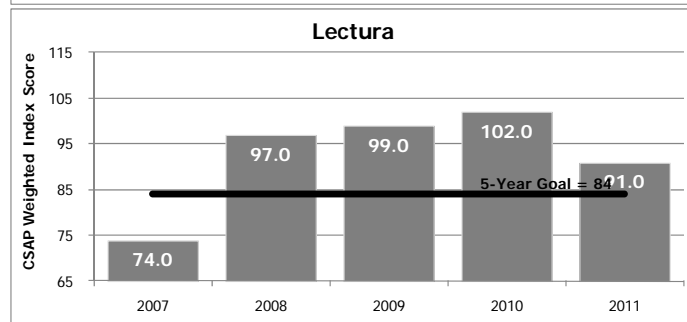
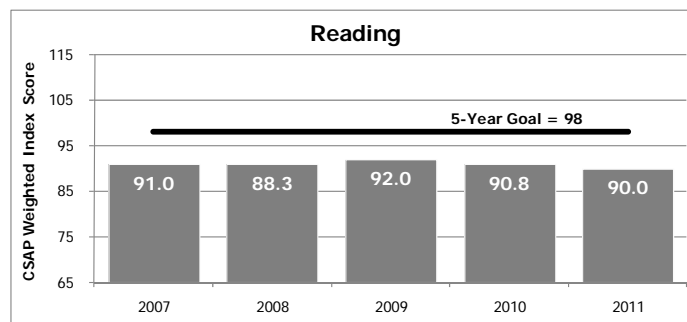
#### CSAP

##### Reading

- All district weighted index **CSAP: 90**, Loss of 1 point; goal is *98*
- District weighted index – Lectura: **5-year goal exceeded**, Loss of 11 points; weighted index score of **91**; goal is *84*
- Students in grades 3-5 weighted index – **CSAP: 90**, Gain of 0 points; goal is *98*
- Students in grades 6-8 weighted index – **CSAP: 95**, Gain of 0 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 85**, Loss of 1 point; goal is *97*

##### Writing

- All district weighted index - **CSAP: 89**, Gain of 3 points; goal is *95*
- District weighted index – Escritura: **5-year goal exceeded**, Gain of 3 points; weighted index score of **101**; goal is *83*
- Students in grades 3-5 weighted index - **CSAP: 89**, Gain of 2 points; goal is *94*
- Students in grades 6-8 weighted index - **CSAP: 93**, Gain of 2 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 81**, Gain of 1 points; goal is *92*



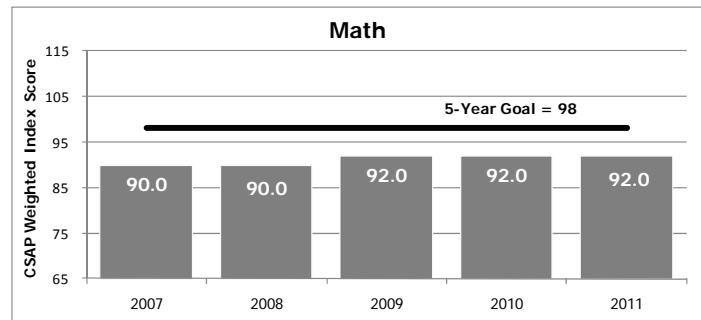


## Achievements Toward 2012 District Goals (continued)

### BVSD Achievement Goal (continued)

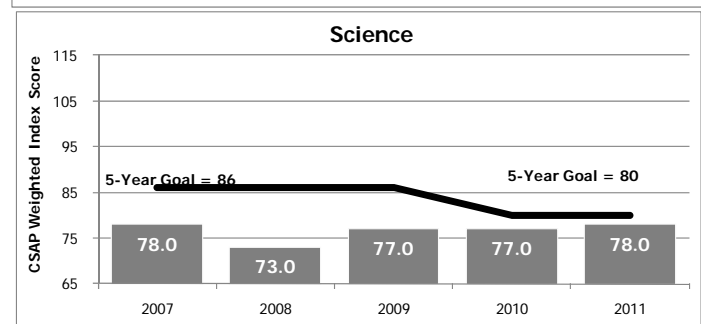
#### Mathematics

- All district weighted index - **CSAP: 92**, Gain of 0 points; goal is *98*
- Students in grades 3-5 weighted index - **CSAP: 106**, Loss of 2 points; goal is *112*
- Students in grades 6-8 weighted index - **CSAP: 95**, Gain of 2 points; goal is *101*
- Students in grades 9-10 weighted index – **CSAP: 68**, Gain of 2 points; goal is *75*



#### Science

- All district weighted index - **CSAP: 78**, Gain of 1 point; Goal is *80*
- Students in grade 5 weighted index - **CSAP: 88**, Loss of 3 points; goal is *92*
- Students in grade 8 weighted index - **CSAP: 81**, Gain of 4 points; goal is *82*
- Students in grade 10 weighted index – **CSAP: 65**, Gain of 1 point; goal is *67*



#### ACT Test Performance

##### Grade 11 Students

- ACT composite scores: **23.0**, Gain of 0.4 points; goal is *22.9*, **5-year goal exceeded**
- Mathematics ACT scores: **23.1**, Gain of 0.6 points; goal is *23.1*, **5-year goal met**
- Reading ACT scores: **23.2**, Gain of 0.3 points; goal is *23.4*
- English ACT scores: **22.7**, Gain of 0.6 points; goal is *22.2*, **5-year goal exceeded**
- Science ACT scores: **22.8**, Gain of 0.5 points; goal is *22.5*, **5-year goal exceeded**

Note: ACT scores will increase at twice the rate of the district by .4 points per year.

#### Graduation Rate

- All district graduation rate: **84.7**, Loss of 4.5 points; goal is *90.7*

Note: 2009-10 data

#### Music

- The percentage of BVSD students proficient or higher: **90.4**, Gain of 1.0 points; goal is *95*
- The percentage of elementary students proficient or higher: **90.5**, Gain of 0.8 points; goal is *97*
- The percentage of middle level students proficient or higher: **89.6**, Loss of 1.3 points; goal is *90*
- The percentage of high school students proficient or higher: **90.4**, Loss of 7.7 points; goal is *96*

#### Social Studies

- The percentage of BVSD students proficient or higher: **81.5**, Gain of 1.5 points; goal is *86*
- The percentage of middle level students proficient or higher: **83.9**, Gain of 1.6 points; goal is *92*
- The percentage of high school students proficient or higher: **79.8**, Gain of 1.8 points; goal is *84*

Note: The baseline and goal were updated for district content area assessments in 2008

#### Physical Education

- The percentage of BVSD students proficient or higher: **86.5**, Gain of 0.8 points; goal is *7* 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: **96.6**, Gain of .6 points from prior year; Goal is 96; **5-year goal attained**
- The percentage of elementary students reaching advanced: **71.8**, Gain of 0 points; Goal is 79
- The percentage of middle level students proficient or higher: **96.9**, Gain of 2.4 points from previous year; goal is 95
- The percentage of high school students proficient or higher: **93.8**, Gain of 2.0 points; goal is 93

#### World Languages

- The BVSD students proficient or higher on district world language assessments: **81.6**, Loss of 2.8 points; Goal is 89
- The Level 1 students advanced on district world language listening assessments: **55.6**, Loss of 5.8 points; Goal is 71
- The Level 2 students proficient or higher on district world language speaking assessments: **67.5**, Loss of 6.5 points; Goal is 74; **5-year goal attained**
- The Level 3 students proficient or higher on district world language reading assessments: **88.9**, Loss of 0.1 points; goal is 77; **5-year goal exceeded**
- The Level 4 students proficient or higher on district world language writing assessments: **74.1**, Gain of 0.2 points; Goal is 68; **5-year goal exceeded**

### **BVSD Equity Goal**

*During the five years of 2007-2012, BVSD will narrow the achievement gap in all content areas as shown in CSAP Weighted Index Scores, content area assessments, ACT, and graduation rates:*

Much as was the case with BVSD's achievement goal in 2010-11, most areas measured for the equity goal reflected slight losses or stayed the same as last year. Students in all four of the targeted groups of traditionally underserved students did improve their scores in Social Studies and Physical Education assessments, however. These groups have been identified as: English home language Latino Students, English Language Learners, students receiving meal assistance, and identified Special Education students. A couple of key measures are difficult to compare with past years because the state changed the way it calculates both graduation rates and ACT performance this year, resulting in lower graduation rates and higher ACT scores statewide. BVSD's goals, which were established before these changes, have not been adjusted to take the changes into account. The state also changed its ethnicity definitions in a somewhat different group of students being identified as "English home language Latino" in 2011. Therefore, comparisons cannot accurately be made between this group's 2010 and 2011 graduation rates or state and district assessment results.

*CSAP matched group percentile score gains will exceed the district average performance.*

As measured using median growth percentiles, the four targeted groups of traditionally underserved students made gains or held steady in their growth on all three CSAP content areas – reading, writing and math. The goal of each group's gain to exceed the district's average performance gain was not met, however; median growth percentiles for these four groups were lower than or equal to the district average growth which increased in all content areas.

Specific Equity Goal expectation is for each group's (ELL, identified Special Education, students receiving meal assistance, and Latino English home language students) gain to exceed the district's average performance gain.

### **CSAP**

#### Reading

- All district average growth - **51**
- Latino English Home Language Students – **47**; 4 point gain from prior year; Goal is 50
- English Language Learners – **51**; no gain or loss from prior year; Goal is 50; **5-year goal attained**
- Student Receiving Meal Assistance – **47**; 1 point gain from prior year; Goal is 50
- Identified Special Education Students –**43**; no gain or loss from prior year; Goal is 50



## Achievements Toward 2012 District Goals (continued)

### BVSD Equity Goal (continued)

#### Writing

- All district average growth - **54**
- Latino English Home Language Students – **50**; 4 point gain from prior year; Goal is *53*
- English Language Learners –**51**; 1 point gain from prior year; Goal is *53*
- Student Receiving Meal Assistance – **49**; 3 point gain from prior year; Goal is *53*
- Identified Special Education Students – **43**; 2 point gain from prior year; Goal is *53*

#### Mathematics

- All district average growth - **55**
- Latino English Home Language Students – **49**; 2 point gain from prior year; Goal is *54*
- English Language Learners –**49.5**; 1.5 point gain from prior year; Goal is *54*
- Student Receiving Meal Assistance – **47**; 2 point gain from prior year; Goal is *54*
- Identified Special Education Students – **45**; no gain or loss from prior year; Goal is *54*

#### ACT Test Performance

ACT scores will increase at twice the rate of the district by .4 points per year.

- Latino English Home Language Students – **20.9**; gain of 1.4 points; goal is *22.4*
- English Language Learners –**13.6**; gain of 1.1 points; goal is *13.3*; **5-year goal exceeded**
- Student Receiving Meal Assistance – **17.9**; gain of 1.8 points; goal is *17.8*; **5-year goal exceeded**
- Identified Special Education Students – **17.9**; gain of 2.2 points; goal is *17.3*; **5-year goal exceeded**

#### 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 – **89.0**; gain of 0.9 points; goal is *94.4*
- English Language Learners –**78.6**; gain of 2.0 points; goal is *86.7*
- Student Receiving Meal Assistance – **80.0**; loss of 0.8 points; goal is *92.6*
- Identified Special Education Students – **71.0**; loss of 1.9 points; goal is *86.4*

#### Social Studies

- Latino English Home Language Students – **71.5**; gain of 6.3 points; goal of *88.4*
- English Language Learners –**52.3**; gain of 2.7 points; goal of *59*
- Student Receiving Meal Assistance – **55.8**; gain of 3.1 points; goal is *72.4*
- Identified Special Education Students – **50.9**; gain of 3.7 points; goal is *60.6*

#### Physical Education

- Latino English Home Language Students – **79.5**; gain of 3.8 points; goal is *84.6*
- English Language Learners –**73.0**; gain of 2.0 points; goal is *70.3*; **5-year goal exceeded**
- Student Receiving Meal Assistance – **72.8**; gain of 1.4 points; goal is *76.7*
- Identified Special Education Students – **64.0**; gain of 0.5 points; goal is *70.2*

#### Visual Arts

- Latino English Home Language Students – **93.5**; gain of 2.7 points; goal is *100*
- English Language Learners –**90.5**; gain of 1.9 points; goal is *96.3*
- Student Receiving Meal Assistance – **92.2**; gain of 1.9 points; goal is *99.5*
- Identified Special Education Students – **84.9**; loss of 0.1 points; goal is *96.4*

#### World Languages

- Latino English Home Language Students – **81.4**; gain of 1.8 points; goal is *94*
- English Language Learners –**86.5**; loss of 0.6 points; goal is *95*
- Student Receiving Meal Assistance – **78.6**; loss of 1.9 points; goal is *95*
- Identified Special Education Students – **56.8**; gain of 12.8 points; goal is *88*



## Achievements Toward 2012 District Goals (continued)

### BVSD Climate (Organizational) Goal

During the five years between 2007 and 2012, 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.*

The desired four-year gains were achieved by all students on most of the questions monitored for BVSD's climate goal. Desired gains for students of color were achieved on all but one question in the middle schools. Responses from high school students of color achieved the desired eight-point gain since 2007 on only two questions, however, and responses from elementary students of color did not vary much from last year except on the question "My teachers like me," on which the percentage dropped four points. Overall, the desired four-year increase was attained in 12 of the 27 questions for students of color and in 2 of the 27 questions for all students. An encouraging increase was seen in the percentage of middle school students who reported that they feel adults in their schools protect students from bullies: 66 percent of all students and 66 percent of students of color answered affirmatively to this questions, compared to last year's 63 percent for all students and 62 percent of students of color.

School Climate Survey results for	All Students						Students of Color					
	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change
<b>Elementary School students</b>												
My teachers like me	71	72	76	78	76	4	65	67	75	78	74	7
Adults treat me fairly	78	76	79	80	81	5	77	74	77	79	80	6
Adults I can talk to	78	78	80	81	81	3	79	78	81	83	82	4
Adults help with bully	64	65	67	68	69	4	69	68	70	71	72	4
Feelings not hurt by adult	61	60	61	64	65	5	61	62	62	66	66	4
Teacher wants me to do my best	95	96	97	96	97	1	94	95	96	96	95	0
I can ask my teacher for help	89	90	91	91	91	1	89	89	92	91	92	3
School Climate Survey results for	All Students						Students of Color					
	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change
<b>Middle School students</b>												
Adults at school I trust	69	73	76	78	78	5	66	69	72	73	76	7
Respected by my teachers	59	64	68	71	71	7	53	60	66	68	67	7
Ok for me to ask questions	77	79	82	84	83	4	72	75	80	80	80	5
Adults with whom I can talk	65	67	71	72	74	7	63	66	68	70	73	7
Not singled out by teachers	58	59	64	67	68	9	53	53	60	60	64	11
I feel trusted by adults	56	59	65	66	68	9	50	55	60	60	63	8
Not ignored by my teachers	60	63	68	70	72	9	56	57	64	64	65	8
Listened to by adults	54	57	61	63	65	8	51	53	58	59	60	7
My teachers care about me	51	56	62	63	65	9	45	50	59	58	60	10
Adults protect from	61	59	62	63	66	7	60	59	61	62	66	7
School Climate Survey results for	All Students						Students of Color					
	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change
<b>High School students</b>												
Adults at school I trust	71	69	74	73	74	5	61	60	68	67	67	7
Respected by my teachers	60	59	64	65	69	10	55	54	61	61	64	10
Ok for me to ask questions	79	77	81	82	83	6	71	70	74	76	78	8
Adults with whom I can talk	61	59	63	63	65	6	55	54	58	58	61	7
Not singled out by teachers	60	59	63	64	67	8	52	52	56	58	58	6
I feel trusted by adults	54	52	57	57	62	10	47	46	53	53	56	10
Not ignored by my teachers	61	59	63	64	66	7	53	51	55	57	59	8
Listened to by adults	52	50	55	56	58	8	47	46	51	51	52	6
My teachers care about me	49	47	53	52	56	9	44	40	48	47	51	11
Adults protect from	62	61	63	63	63	2	59	56	58	60	60	4

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 district's initiatives can be found on the district's website at <http://bvsd.org/equity/Pages/initiatedefinitions.aspx>.

### **In Conclusion**

Measures of the climate in BVSD schools continue to increase steadily in most areas and dramatically in a few (such as students feeling respected or like by teachers). In the middle schools in particular, current measures indicate considerable improvements in the climate as reported by students of color and all students.

The main area in which the desired amount of progress has not yet been made is CSAP scores in most content areas with the exception of the Lectura reading and Escritura writing assessments taken by bilingual elementary English Language Learners. BVSD students continue to perform well on those two assessments. CSAP writing scores other than Escritura were slightly improved across all levels and in the targeted groups in 2010-11. Math and science scores mostly held steady with the slight gains they had made in the past couple of years. Both gains and losses have been seen on district assessments in other content areas (e.g., music, social studies, physical education, visual arts and world languages).

During the next year, the district will develop new goals for the future while continuing to track the final year of progress toward the five-year goals sent in November 2007. BVSD is optimistic that gains can and will be made in state and district assessment performance as the standards-based Curriculum Essentials Documents are more thoroughly implemented in all grade levels and content areas.

BVSD is committed to reaching its achievement, equity and climate goals for the benefit of each student.



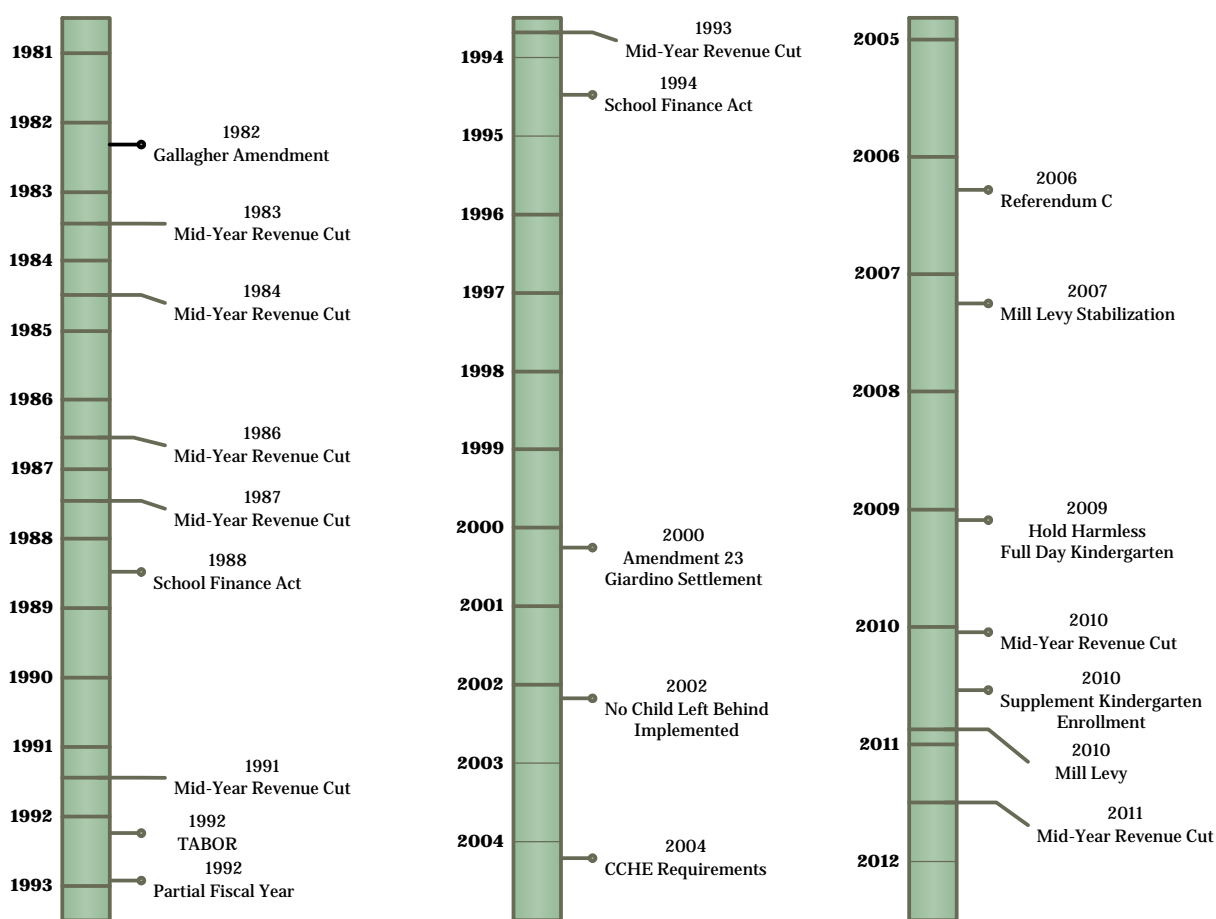
## A Generation of Colorado School Finance

The timeline below illustrates major milestones in Colorado school finance. 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 – 2011

#### 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



This timeline can be broken down roughly into three broad segments, which overlap each other:

1982 – 1993

1988 – 2000

1998 - 2011

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

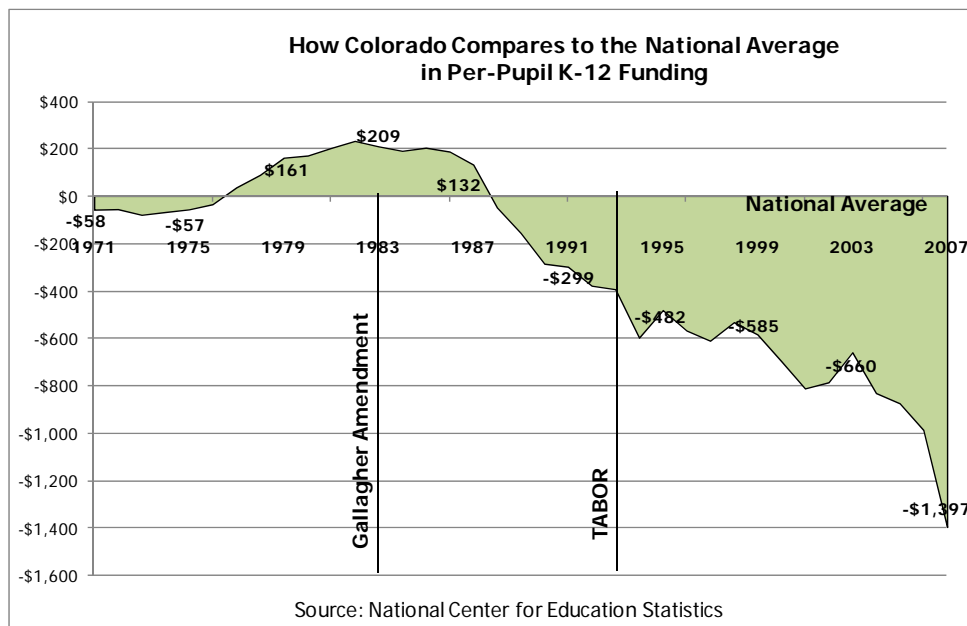


## A Generation of Colorado School Finance (continued)

### 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 – Present**

From 1998 to 2011, 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:

- 1991 Referendum (\$7,062,468)
- 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)
- 2010 Ballot Measure 3A (25 percent of total program funding for restoring critical budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs)

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 BVSD's per pupil expenditures since 2002. 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.

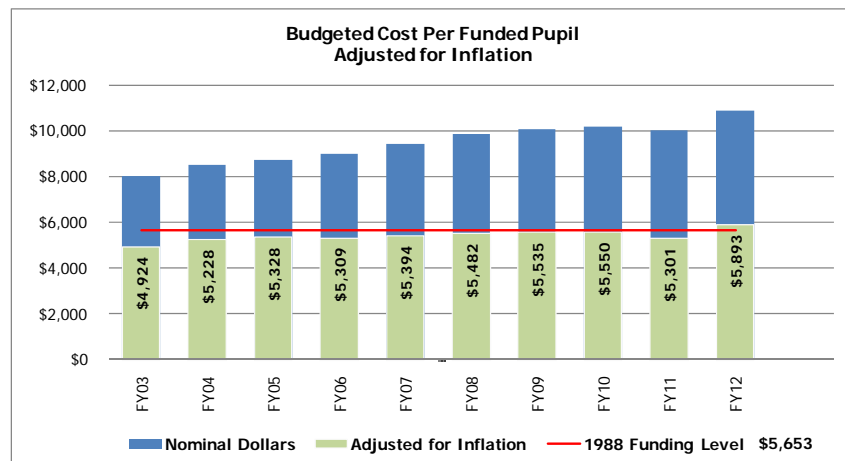
Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than it 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage. The district did not reach 1988 levels before Amendment 23 sunset, even with the 1991, 1998, 2002, and 2005 overrides. However, as a result of the 2010 override, BVSD has surpassed the 1988 level of \$5,653 with per student spending reaching \$5,893.

Without these additional overrides, per pupil expenses in 2011-12 would be \$2,021 less than the current budgeted cost per funded pupil. These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

BUDGET YEAR	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07	07-08 FY08	08-09 FY09	09-10 FY10	10-11 FY11	11-12 FY12
Budgeted Funded Pupil Count	26,716	26,396	26,712	26,799	26,918	27,165	27,492	27,714	28,137	28,296
* Operating Expenditures (in Thousands)	213,578	223,609	233,336	240,886	253,045	266,809	277,267	281,659	281,143	307,839
* Cost Per Funded Pupil	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163	\$9,992	\$10,879
CPI -U Denver-Boulder Area	186.45	186.10	188.30	194.45	200.18	205.77	209.26	210.32	216.49	212.02
Index (Base/CPI-U)	0.62	0.62	0.61	0.59	0.57	0.56	0.55	0.55	0.53	0.54
Adjusted Cost	4,924	5,228	5,328	5,309	5,394	5,482	5,535	5,550	5,301	5,893

\* 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 1991, BVSD voters passed a \$7,062,468 referendum. Full year funding of the referendum started in the 92-93 budget. In November of 1998, BVSD voters passed a \$10,600,000 referendum. Full year funding of the referendum started in the 99-00 budget. In November of 2002, BVSD voters passed a \$15,000,000 referendum. Full year funding of the referendum started in the 03-04 budget. In November of 2005, BVSD voters passed a transportation mill levy override; current year funding from this override is \$7,227,000. In November of 2010, BVSD voters passed a mill levy override; current year funding from this override is \$24,376,461.



**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

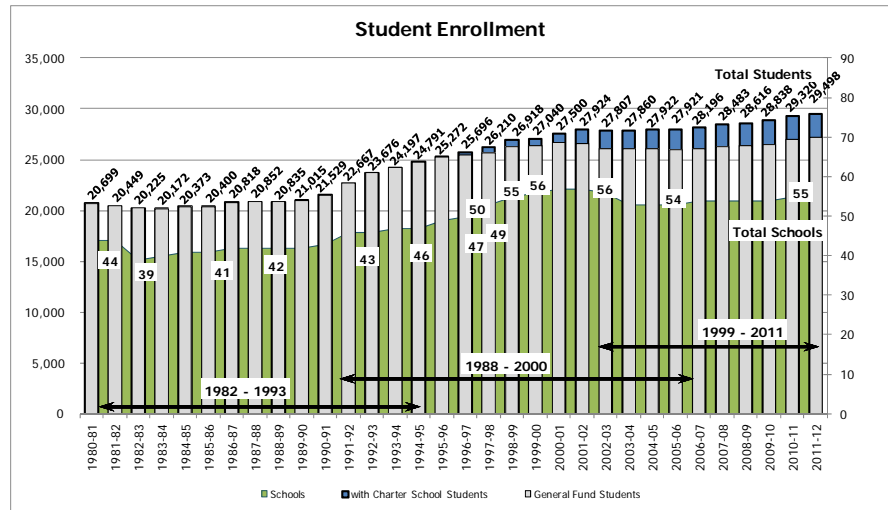
Boulder Valley School District student enrollment had steadily increased from 1990, and in response the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

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 BVSD opened and later in 2003 the district decreased the total number of schools for the first time in decades.

From 2001 to 2012, total district enrollment flattens out averaging 0.6 percent increase annually while growth in charter school students steadily increases averaging 6.1 percent annually during the same period.

In 2011, Boulder Valley School District opened Boulder Universal (BU) that is now part of a new and innovative way to deliver curriculum and instruction through courses taken over the internet. Although the coursework is delivered via the internet, students engage and interact with an actual teacher and classmates from across the country in a virtual setting.



## Enrollment and Student FTE by Level

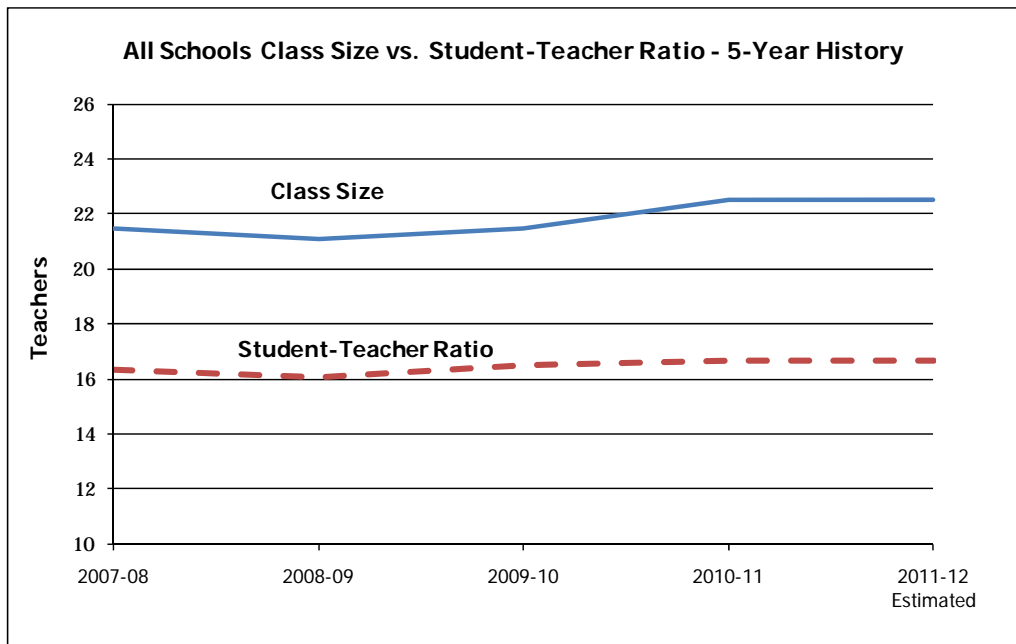
The district's School Finance Act total program funding is based on the funded pupil count, which is determined by full-time equivalent (FTE) students. The pupil count is held on October 1, it accounts for preschool and part-time first through twelfth grade students as half-time and kindergarten students as 0.58 FTE within the fiscal year for which funding is received.

		Oct-07 Actual	Oct-08 Actual	Oct-09 Submitted	Oct-10 Submitted	Oct-11 Projected
<b>Student Enrollment</b>						
K-12		28,087	28,171	28,344	28,815	28,993
Pre-K		396	445	494	505	505
<b>Total Enrollment</b>		<b>28,483</b>	<b>28,616</b>	<b>28,838</b>	<b>29,320</b>	<b>29,498</b>
		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Submitted	FY 11-12 Projected
<b>Student FTE</b>						
Elementary		11,331.0	11,658.2	11,716.8	12,029.8	12,053.3
Middle		6,385.5	6,356.0	6,576.0	6,549.0	6,681.0
Senior		9,205.0	9,142.0	9,109.0	9,291.5	9,283.5
Other		301.0	299.0	271.5	278.5	278.5
<b>Total FTE</b>		<b>27,222.5</b>	<b>27,455.2</b>	<b>27,673.3</b>	<b>28,148.8</b>	<b>28,296.3</b>
Change from Prior Year		308.0	232.7	218.1	475.5	147.5
% change from Prior Year		1.14%	0.85%	0.79%	1.72%	0.52%



## All Schools Class Size vs. Student-Teacher Ratio

	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u> Estimated
Class Size - All Grades	21.45	21.08	21.47	22.53	22.53
Student Teacher Ratio	16.34	16.06	16.52	16.67	16.67



### 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, Reading Recovery, 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, Teen Parenting & Special Education.

The blend of diversity found in the BVSD 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 BVSD 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, Reading Recovery, 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.



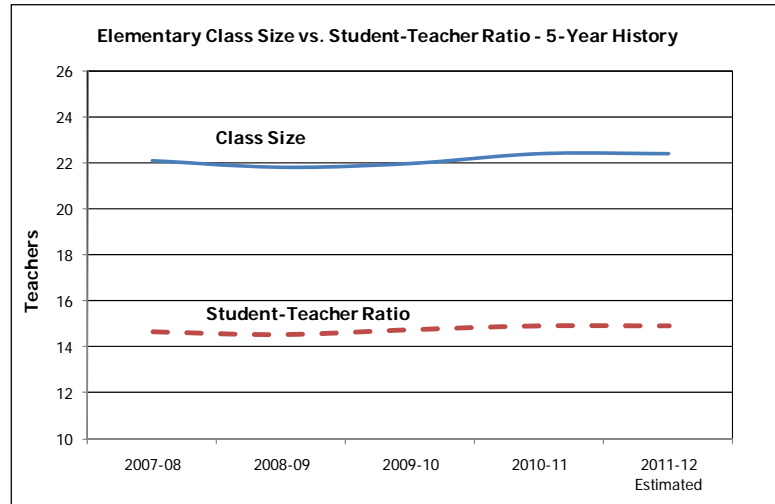
## Elementary Class Size vs. Student-Teacher Ratio

### Class Size - Elementary

2007-08	22.12
2008-09	21.84
2009-10	22.00
2010-11	22.42
2011-12 Estimated	22.42

### Student - Teacher Ratio

2007-08	14.65
2008-09	14.52
2009-10	14.75
2010-11	14.93
2011-12 Estimated	14.93



Note: Kindergarten is based on .50 FTE and as of 08-09 Kindergarten FTE adjusted due to full day program at Columbine, Pioneer, Sanchez and University Hill elementary schools. Charters 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:

- 4.583 Reading Recovery TOSA
- 29.60 English as a Second Language teachers
- 42.10 Literacy teachers (includes referendum and Struggling Reader)
- 73.40 Special Education teachers
- 5.70 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 10.00 FTE English as Second Language teachers and 16.00 FTE Title I teachers.

Similarly, the BVSD offers music, art, and physical education to its elementary students. The district employs another 88.00 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

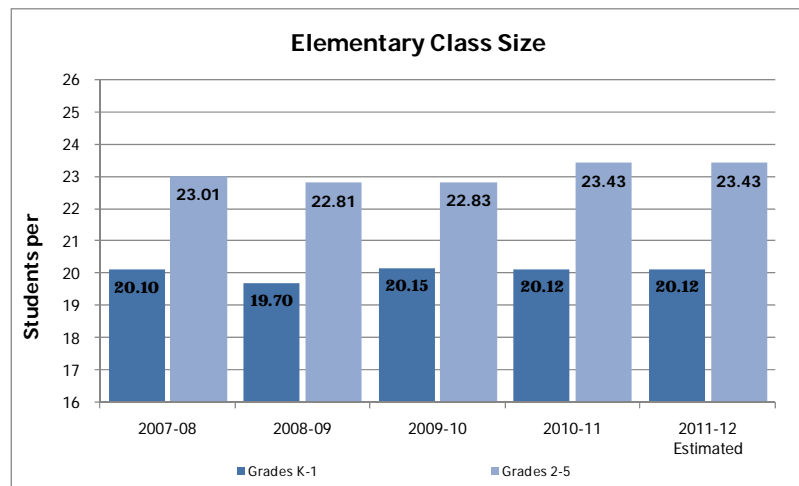
## Elementary Class Size in Grades K-1 compared to Grades 2-5

### Class Size - Grades K-1

2007-08	20.10
2008-09	19.70
2009-10	20.15
2010-11	20.12
2011-12 Estimated	20.12

### Class Size - Grades 2-5

2007-08	23.01
2008-09	22.81
2009-10	22.83
2010-11	23.43
2011-12 Estimated	23.43

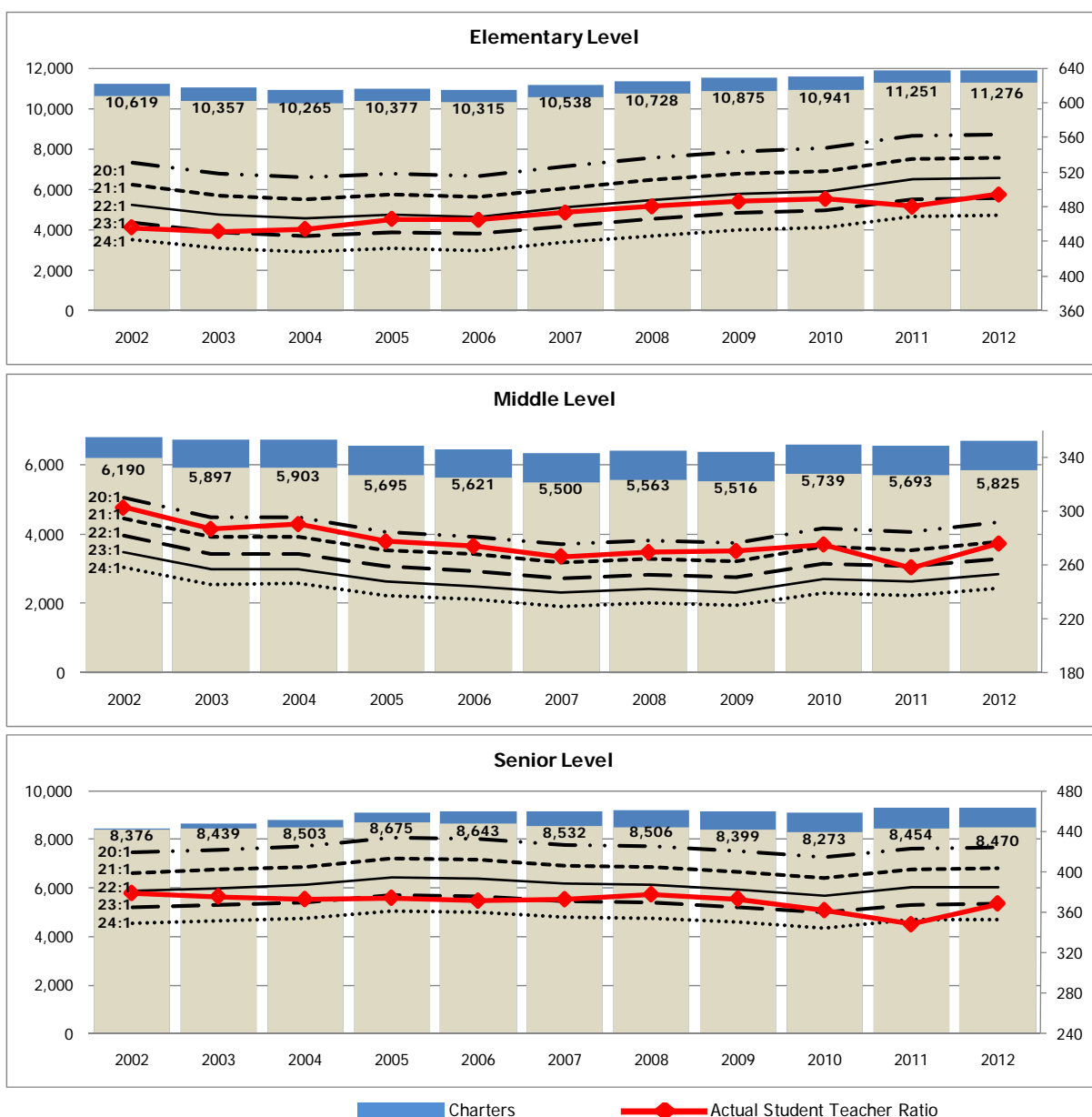




## Student-Teacher Ratios

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 88 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

Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position.

	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12
<b>GENERAL OPERATING FUND</b>					
101 CURR DEPT - ELEM LEVEL	8.310	8.741	8.172	7.610	6.330
102 RESERVES - ELEM LEVEL	5.782	1.969	4.675	16.469	5.121
103 IT - ELEM LEVEL	-	4.850	5.900	3.000	5.662
119 BEAR CREEK ELEMENTARY	25.511	28.521	29.543	27.469	27.743
120 BIRCH ELEMENTARY	30.961	35.312	35.295	34.431	38.819
124 COLUMBINE ELEMENTARY	39.516	52.874	50.877	46.050	46.594
127 CREST VIEW ELEMENTARY	37.247	45.721	48.264	48.696	51.122
130 DOUGLASS ELEMENTARY	29.097	32.239	32.293	31.312	31.651
131 SANCHEZ ELEMENTARY	29.403	39.890	38.819	39.337	41.789
132 EISENHOWER ELEMENTARY	34.107	45.317	43.506	41.482	43.630
134 EMERALD ELEMENTARY	36.410	42.936	38.967	34.483	34.883
136 FLAT IRONS ELEMENTARY	22.715	26.447	22.216	22.568	25.065
138 FOOTHILL ELEMENTARY	34.642	43.383	45.163	43.683	46.055
141 GOLD HILL ELEMENTARY	3.128	3.681	3.519	3.312	3.397
144 HEATHERWOOD ELEMENTARY	26.870	36.644	33.545	31.421	32.652
147 JAMESTOWN ELEMENTARY	1.752	3.179	3.519	3.212	3.287
150 KOHL ELEMENTARY	33.004	45.484	43.691	39.604	41.889
153 LAFAYETTE ELEMENTARY	37.553	55.023	56.257	54.820	56.420
154 RYAN ELEMENTARY	34.353	41.676	39.301	37.615	38.310
156 FIRESIDE ELEMENTARY	31.356	37.922	37.318	35.830	38.499
157 LOUISVILLE ELEMENTARY	30.372	38.803	39.849	39.534	42.946
158 COAL CREEK ELEMENTARY	29.944	33.409	34.328	30.718	33.935
161 BCSIS	20.118	24.999	24.738	22.804	23.413
164 CREEKSIDE ELEMENTARY	30.592	43.299	40.287	37.706	43.977
166 MESA ELEMENTARY	25.472	30.579	30.334	29.726	31.701
169 NEDERLAND ELEMENTARY	24.916	29.921	27.256	25.444	28.582
180 PIONEER ELEMENTARY	35.082	49.664	49.592	43.413	44.194
185 SUPERIOR ELEMENTARY	43.086	48.744	49.078	41.291	40.245
190 UNIVERSITY HILL ELEM	28.827	45.257	44.401	38.580	42.182
192 HIGH PEAKS ELEMENTARY	19.950	25.053	25.400	30.674	21.597
193 COMMUNITY MONTESSORI	18.551	21.437	23.130	22.308	23.805
196 WHITTIER ELEMENTARY	28.109	32.941	32.072	31.709	38.401
<b>ELEMENTARY SCHOOLS TOTAL</b>	<b>836.736</b>	<b>1,055.915</b>	<b>1,041.305</b>	<b>996.311</b>	<b>1,033.896</b>
201 CURR DEPT - MIDDLE LEVEL	12.030	12.450	12.450	11.911	13.106
202 RESERVES - MIDDLE LEVEL	4.323	1.751	9.293	3.046	2.661
203 IT - MIDDLE LEVEL	-	-	3.350	3.000	4.662
225 BROOMFIELD HEIGHTS MIDDLE	41.602	48.493	47.184	44.038	46.538
230 MANHATTAN MIDDLE	39.046	47.465	44.449	42.572	43.053
240 CASEY MIDDLE	35.991	39.573	37.060	39.217	48.140
250 CENTENNIAL MIDDLE	44.320	51.424	52.468	46.727	47.292
252 ANGEVINE MIDDLE	52.813	62.710	59.978	54.079	56.402
254 LOUISVILLE MIDDLE	40.616	45.621	45.843	43.690	48.212
260 PLATT MIDDLE	40.020	42.294	41.062	38.416	38.018
270 SOUTHERN HILLS MIDDLE	36.690	46.542	46.544	42.686	45.251
<b>MIDDLE SCHOOLS TOTAL</b>	<b>347.451</b>	<b>398.323</b>	<b>399.681</b>	<b>369.382</b>	<b>393.335</b>



## Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs
<b>GENERAL OPERATING FUND (continued)</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
301 CURR DEPT - SENIOR LEVEL	7.180	7.629	7.698	7.230	7.225
302 RESERVES - SENIOR LEVEL	12.298	5.141	10.753	6.839	15.694
303 IT - HIGH SCHOOL LEVEL	-	-	4.851	3.000	4.676
310 BOULDER HIGH	121.824	133.907	133.149	122.174	127.520
315 BROOMFIELD HIGH	94.790	107.356	108.121	102.668	101.945
320 CENTAURUS HIGH	81.161	95.102	96.512	86.359	88.087
330 FAIRVIEW HIGH	116.995	129.831	134.517	130.624	139.350
350 NEW VISTA HIGH	27.630	29.820	29.368	26.889	28.819
360 MONARCH HIGH	96.705	106.147	106.454	98.592	104.136
<b>SENIOR HIGH SCHOOLS TOTAL</b>	<b>558.583</b>	<b>614.933</b>	<b>631.423</b>	<b>584.375</b>	<b>617.452</b>
440 ARAPAHOE RIDGE HIGH	24.792	26.074	28.023	24.158	26.448
490 TECHNICAL ED CENTER	33.591	39.299	35.154	34.061	34.030
<b>VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>	<b>58.383</b>	<b>65.373</b>	<b>63.177</b>	<b>58.219</b>	<b>60.478</b>
502 MONARCH K-8	53.508	60.623	59.836	57.305	59.689
503 NEDERLAND MIDDLE/SENIOR	41.125	40.826	40.257	40.672	39.912
505 ASPEN CREEK K-8	63.314	73.530	75.693	72.363	74.612
506 ELDORADO K-8	67.550	76.270	77.059	70.413	73.645
507 HALCYON	4.365	4.365	5.462	5.375	5.432
525 BOULDER UNIVERSAL	-	-	-	-	5.650
595 ALTERNATIVE LEARNING OPTIONS	-	-	-	-	2.450
<b>COMBINATION SCHOOLS TOTAL</b>	<b>229.862</b>	<b>255.614</b>	<b>258.307</b>	<b>246.128</b>	<b>261.390</b>
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.000	2.500	2.500	2.000	2.000
604 LEGAL COUNSEL OFFICE	2.400	2.400	2.400	2.150	2.150
605 CURRICULUM, ASSESSMENT & INSTRUCTION	22.252	15.000	4.850	2.500	2.500
606 ADMIN & OPERATIONS	1.800	-	-	-	11.800
608 PLANNING & ASSESSMENT	12.800	12.800	12.800	11.800	-
609 VOCATIONAL ED ADMIN	6.000	11.575	2.200	2.887	0.471
611 SPECIAL EDUCATION	113.813	129.555	127.908	120.034	110.905
613 STUDENT SUCCESS	-	4.200	1.500	2.000	1.000
614 INSTITUTIONAL EQUITY	-	2.500	4.200	2.752	2.752
616 LANGUAGE, CULTURE & EQUITY	9.150	7.075	6.714	5.527	5.000
617 ELEMENTARY ED ADMIN	3.000	6.300	5.000	4.500	4.500
619 SECONDARY ED ADMIN	4.000	5.317	3.750	2.950	2.950
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	1.100
630 HEALTH	-	-	-	-	0.400
631 ART	-	-	0.500	0.500	0.250
632 MUSIC	-	-	0.500	0.500	0.250
633 HEALTH/PHYSICAL EDUCATION	-	-	1.000	-	0.250
634 LITERACY	-	-	5.000	4.510	0.250
635 DISTRICT-WIDE INSTRUCTION	1.875	1.000	2.000	2.000	10.100
636 MATHEMATICS	-	-	1.420	1.420	2.000
637 SCIENCE	-	-	2.500	2.500	3.020
640 OPERATIONAL SERVICES	3.500	3.500	5.850	4.000	2.500
642 MAINTENANCE & OPERATIONS	58.500	58.500	59.250	53.500	4.000
643 ENVIRONMENTAL SERVICES	5.300	6.300	13.850	16.450	53.250
644 PLANNING & ENGINEERING	-	1.000	-	-	14.700
668 COMMUNICATION SERVICES	3.000	4.000	4.000	4.000	4.000
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750



## Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12
<b>GENERAL OPERATING FUND (continued)</b>					
687 HUMAN RESOURCES	13.900	13.900	18.000	16.500	16.500
688 BUDGET SERVICES	7.000	9.500	9.500	7.500	6.500
689 INFORMATION TECHNOLOGY	27.000	28.000	30.000	34.000	36.500
690 FINANCE & ACCOUNTING	11.850	12.350	13.600	12.350	12.850
695 PURCHASING	4.000	4.000	4.000	3.500	4.000
698 HEALTH SERVICES	11.800	15.600	16.800	16.700	16.500
<b>CENTRALIZED SERVICES TOTAL</b>	<b>328.690</b>	<b>360.622</b>	<b>365.342</b>	<b>342.780</b>	<b>338.298</b>
791 MATERIALS MANAGEMENT	9.500	9.500	9.800	8.800	8.800
792 PRINT SHOP	4.550	4.550	4.550	4.550	4.550
793 TELECOMMUNICATIONS	1.000	1.000	-	1.000	1.000
<b>SERVICE CENTERS TOTAL</b>	<b>15.050</b>	<b>15.050</b>	<b>14.350</b>	<b>14.350</b>	<b>14.350</b>
809 DISTRICT ALLOCATIONS	7.000	1.500	1.500	1.813	1.813
<b>DISTRICT-WIDE COSTS TOTAL</b>	<b>7.000</b>	<b>1.500</b>	<b>1.500</b>	<b>1.813</b>	<b>1.813</b>
925 SUMMIT CHARTER	2.000	0.500	0.500	0.500	0.500
932 BOULDER PREP CHARTER	1.000	1.000	1.000	1.000	1.000
952 HORIZONS K-8 CHARTER	1.600	-	-	-	-
954 JUSTICE HIGH CHARTER	1.000	1.000	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	2.100	2.600	2.725	3.000	3.500
971 EDUCATION CENTER BUILDING	4.000	4.000	4.500	2.500	4.000
<b>OTHER OPERATIONAL UNITS TOTAL</b>	<b>11.700</b>	<b>9.100</b>	<b>9.725</b>	<b>8.000</b>	<b>10.000</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>2,393.455</b>	<b>2,776.430</b>	<b>2,784.810</b>	<b>2,621.358</b>	<b>2,731.012</b>
<b>OTHER FUNDS</b>					
15 TECHNOLOGY FUND	-	5.000	5.700	3.000	-
16 ATHLETIC FUND	-	0.500	5.440	5.550	0.500
17 PRESCHOOL FUND	-	-	-	-	47.467
18 RISK MANAGEMENT FUND	-	27.600	2.050	2.050	2.050
19 COMMUNITY SCHOOL PROGRAM	-	98.525	91.215	91.450	93.020
22 GRANTS FUND	-	157.651	182.183	221.242	151.540
23 TUITION-BASE PRESCHOOL PROGRAM	-	14.520	14.703	16.782	17.519
25 TRANSPORTATION FUND	-	288.394	265.779	303.450	306.000
29 COLORADO PRESCHOOL PROGRAM	-	12.500	14.079	13.607	13.494
41 BUILDING FUND	-	19.700	19.600	11.450	11.450
43 CAPITAL RESERVE FUND	-	5.450	2.750	3.050	3.050
51 NUTRITION SERVICES FUND	-	95.337	94.517	88.415	86.700
66 HEALTH INSURANCE FUND	-	1.550	1.550	1.550	1.550
67 DENTAL INSURANCE FUND	-	0.350	0.350	0.350	0.350
<b>TOTAL OTHER FUNDS</b>	<b>-</b>	<b>727.077</b>	<b>699.916</b>	<b>761.946</b>	<b>734.690</b>
<b>CHARTER SCHOOL FUND</b>					
11 CHARTER SCHOOL FUND	-	227.639	223.305	223.850	229.600
<b>TOTAL CHARTER SCHOOL FUND</b>	<b>-</b>	<b>227.639</b>	<b>223.305</b>	<b>223.850</b>	<b>229.600</b>
<b>TOTAL BUDGETED FTE ALL FUNDS</b>	<b>2,393.455</b>	<b>3,731.146</b>	<b>3,708.031</b>	<b>3,607.154</b>	<b>3,695.302</b>

Note: The 2008-09 Paraeducators/Liaisons/Monitors total FTE includes hourly employee FTE.



## Enrollment Projections

### Executive Summary

- District enrollment grew by 170 students in 2011, representing a growth rate of 0.6 percent. Growth was modest compared to last year's rate of 1.7 percent. Overall enrollment growth has been positive since 2006, but has approached or exceeded 1 percent only three out of the last five years.
- The 2011 kindergarten class was the largest in at least fifteen years and has been comparatively strong (above 2,000) for the last six years contributing to expanded enrollment at the elementary level. Larger classes are also moving into middle school.
- Cohort growth, a measure of student growth and retention, has been positive for the last eight years, with 2011 showing positive, but below average growth.
- The number of live births in the district remains in decline, but in-migration to the district continues to outpace out-migration bolstering kindergarten and overall enrollment.
- New housing construction expanded over the previous three years in 2011, particularly in regard to single-family detached units which reached a low in 2009 of 20 units but has expanded to 150 units in 2011. Further expansion is expected in 2012 which should produce around 200 units. An equal number of multi-family units are also expected in 2012.
- A conservative projection that captures the current economic and demographic climate is recommended for 2012.

### Methodology

The 2012 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 resident students 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 historic growth over the past seven years from which a conservative trend is selected.

### Recent Enrollment Trends

Enrollment over the last seven years is shown in Table 1. Overall, BVSD has experienced expanding growth since 2005 with gains at or above 1 percent in 2007 (1%), 2009 (0.9%), and 2010 (1.7%). The 2011 gains were modest at 0.6 percent, or 170 additional students. Elementary enrollment experienced only modest growth at 0.5 percent after seeing a large jump of 2.4 percent in 2010. Middle school growth in 2011 was strong at 2.06 percent. High school has experienced very slight or negative growth since 2005 apart from 2010 (2.1%), but was slightly negative in 2011 (-0.3%). Overall, enrollment history for the last seven years is noted in Table 1.

**Table 1**  
**BVSD Enrollment Growth by Level 2005 - 2011**

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
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%
2010	12892	302	2.40%	6560	-24	-0.36%	9343	192	2.10%	28795	470	1.66%
2011	12955	63	0.49%	6695	135	2.06%	9315	-28	0.30%	28965	170	0.59%



## Enrollment Projections (continued)

### Executive Summary (continued)

Cohort growth (Table 2) 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 2011 was strong at 454, but below average for the last five years (579). This recent pattern shows sustained elementary growth and strong high school retention. Other measures also indicated better than average retention of students for the last three years.

**Table 2**  
**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	222	569
2010/11	246	203	372	821
2011/12	134	87	233	454

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. This downward pressure requires positive cohort growth, particularly at 6<sup>th</sup> and 9<sup>th</sup> grades, for the district to expand. Elementary has been receiving larger classes over the last five years which has fueled growth at that level and is starting to bolster middle school enrollment as well. Kindergarten class sizes, in particular, have remained relatively strong compared to earlier in the decade, and took a large jump in 2011. Middle school experienced the largest growth of any level in 2011 with an incoming 6<sup>th</sup> grade class that was significantly larger than last year's class. At the high school level, outgoing 12<sup>th</sup> grade class sizes have been generally larger than incoming 9<sup>th</sup> grade in recent years, as was the case in 2011.

### Demographic Trends

Births within BVSD peaked in 2001 and have dropped every year since, declining from 2,329 in 2001 to 1,891 in 2010. Current available births (2010) are at the lowest level since 1990. This trend stands in contrast to recent kindergarten class sizes which have been growing and remain relatively large, even when adjusted for out-of-district students. Kindergarten class sizes are likely buoyed by recent migration patterns, as discussed below.

Current migration data specific to BVSD is not easily obtained, however the IRS produces data that can help corroborate trends in cohort growth and kindergarten class size. County to County migration for Boulder County has shown increases in new residents since 2002 with net growth turning positive in 2006. Migration strengthened even more in 2008 and also posted positive growth in 2009, the last year data were available. Similar trends can be seen using zip code data more specific to BVSD.

Migration can also be gleaned from the student records by comparing the numbers of students that appear (new) and disappear (leaving) from student records between years. This measure includes students enrolling from private and homeschool in addition to in/out migration to the district. Net growth in this regard has remained positive since 2005 as the number of students entering the system (discounting kindergarten) outpaces the number leaving (discounting 12<sup>th</sup> graders). In particular, the number of students leaving the system fell significantly from 2005 to 2010, but has started to rise again in 2011, primarily at the elementary level.



## Enrollment Projections (continued)

### Executive Summary (continued)

#### Economic Trends

New residential construction overall had been continuing at a modest pace with the majority of construction focused on multi-family units in Boulder and Broomfield. New single-family detached units, which yield far more students, have been in sharp decline in recent years with 2009 seeing some of the fewest new units in ten years. However, construction picked up in 2010 with approximately 143 single-family detached units constructed and continued that pace in 2011. Builders within BVSD have indicated that 2012 will see an increase over the last two years, close to the 200 unit level.

Bureau of Labor nonfarm employment statistics for Boulder County show an increase in the 2011 labor force of 2.3 percent, the first in three years to show positive growth. These same statistics between 2004 and 2007 had shown job growth alongside increases in new residents and enrollment in BVSD. Recent labor force declines did not seem to negatively impact enrollment in BVSD in 2009 or 2010, and one could speculate that it may have contributed to better retention of students given the limited opportunities for employment elsewhere. As a cautionary note, the last economic slowdown between 2001 and 2002 did coincide with declines in both the number of BVSD residents (as measured by I.R.S. tallies) and enrollment (-0.5%).

#### Projection for School Year 2011-12

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2012. The "Last 5" trend represents an enrollment pattern of the last five years and seems to be the most probable given current economic and enrollment conditions. This trend projects 0.8 percent growth for 2012. The incoming kindergarten class is not assumed to be as large as in 2011. Cohort growth is assumed to be average for the last five years. Accordingly, BVSD's enrollment for 2012 is estimated at 29,203 for K-12. The other trends represented below are the "Last 3" which is a relatively aggressive trend of 1.1 percent growth, and the "Hi Out" which represents slight growth of 0.4 percent.

**Table 3**

#### **Boulder Valley School District - 2011 Projection Comparison – 2/4/11**

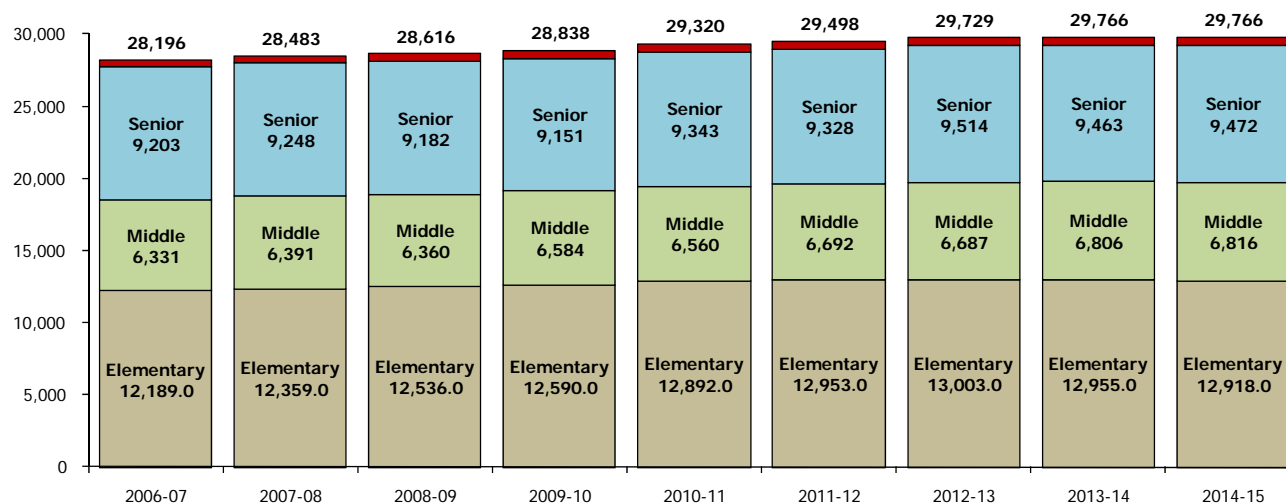
	Yr	K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12	K-12
<b>Last Year's Enrollment by Grade</b>	<b>2011</b>	2113	2108	2152	2195	2200	2187	2250	2113	2332	2253	2404	2268	2390	12955	6695	9315	28965
<b>Last 5</b>	<b>2012</b>	2074	2189	2126	2171	2227	2216	2285	2261	2141	2474	2269	2420	2351	13003	6687	9513	29203
<b>Hi Out</b>	<b>2012</b>	2064	2188	2127	2169	2224	2217	2289	2254	2134	2467	2265	2400	2329	12988	6676	9461	28864
<b>Last 3</b>	<b>2012</b>	2071	2192	2135	2172	2240	2221	2291	2269	2135	2483	2271	2434	2370	13030	6695	9557	29223

### Summary

BVSD has experienced positive enrollment growth the last few years with gains near or above 1 percent in three of the last five years but 2011 experiencing only modest growth at 0.6 percent. The overall trend of this recent growth has coincided with high retention of students, although that retention moderated somewhat in 2011 at the elementary level. Although not previously mentioned, high retention has also been attributed to program changes at the high school level that target potential drop-outs, and these programs did continue their success in 2011. With these programs still in place and the economic and housing landscape expected to slowly improve in 2012, BVSD is expected to see moderate growth next year.



## Enrollment Projections (continued)



GRADE LEVEL		Funded Headcount								
		Audited			UnAudited		Budgeted	Projected		
		2007	2008	2009	2010	2011	2012	2013	2014	2015
ELEMENTARY	K	2,068	2,027	2,065	2,060	2,029	2,110	2,074	2,095	2,116
	1	2,080	2,140	2,094	2,145	2,139	2,100	2,189	2,147	2,169
	2	1,925	2,095	2,129	2,125	2,187	2,143	2,126	2,189	2,147
	3	2,113	1,957	2,106	2,158	2,153	2,186	2,171	2,126	2,189
	4	1,938	2,149	1,972	2,129	2,200	2,200	2,227	2,171	2,126
	5	2,065	1,991	2,170	1,973	2,184	2,214	2,216	2,227	2,171
ELEMENTARY TOTAL		12,189	12,359	12,536	12,590	12,892	12,953	13,003	12,955	12,918
MIDDLE SCHOOL	6	2,090	2,167	2,079	2,271	2,114	2,250	2,285	2,260	2,271
	7	2,120	2,108	2,150	2,113	2,310	2,110	2,261	2,285	2,260
	8	2,121	2,116	2,131	2,200	2,136	2,332	2,141	2,261	2,285
MIDDLE SCHOOL TOTAL		6,331	6,391	6,360	6,584	6,560	6,692	6,687	6,806	6,816
HIGH SCHOOL	9	2,303	2,239	2,231	2,229	2,394	2,253	2,474	2,300	2,429
	10	2,316	2,319	2,256	2,264	2,251	2,404	2,269	2,474	2,300
	11	2,286	2,330	2,309	2,278	2,301	2,268	2,420	2,269	2,474
	12	2,298	2,360	2,386	2,380	2,397	2,403	2,351	2,420	2,269
HIGH SCHOOL TOTAL		9,203	9,248	9,182	9,151	9,343	9,328	9,514	9,463	9,472
OTHER (Online, Facilities, Contracted Ed, CPP & SPED		473	485	538	513	525	525	525	542	560
GRAND TOTAL		28,196	28,483	28,616	28,838	29,320	29,498	29,729	29,766	29,766

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 expected to remain flat for the 2012-13, 2013-14, and 2014-15 school years. Though the change in inflation for the state is projected to increase over the next two years, BVSD has received information that state

funding for K-12 education in Colorado will decrease for the 2012-13 year. As a result of the decrease in K-12 funding combined with the state's projected rate of inflation, BVSD is projecting an overall flat revenue forecast for the 2012-13 fiscal year. The change in inflation for the state will only apply if legislative action is taken to increase funding to education programs.

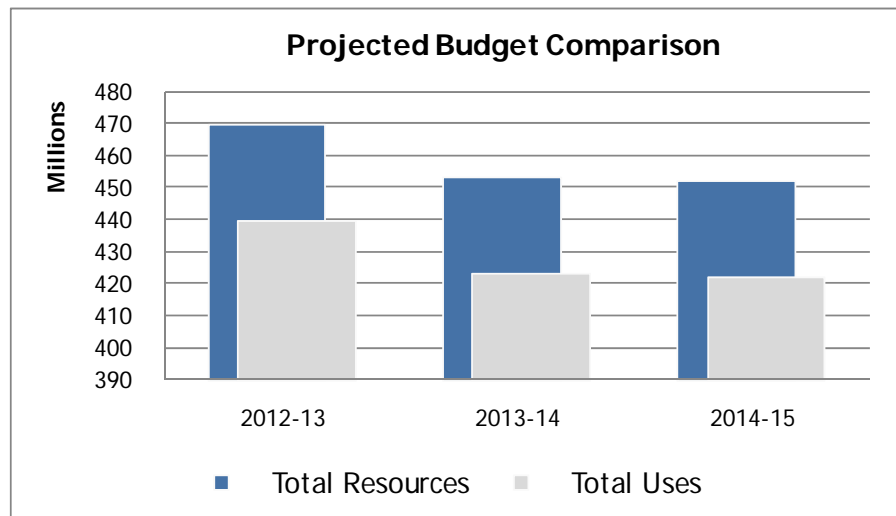
The Grant Fund revenues are projected based on a 3-year average of actual revenues received.

While projected revenues for 2012-13 appear above the norm in times of funding turmoil and budget constraints (depicted 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 expected to follow revenue patterns for the 2012-13, 2013-14, and 2014-15 school years. As revenues change, expenditures will change comparatively.

Reserves are projected for all funds that include a required TABOR mandate of 3 percent of operating expenditures. An additional 3 percent contingency reserve exists in the General Operating Fund.

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 2012-13	PROJECTED BUDGET 2013-14	PROJECTED BUDGET 2014-15
All Funds Summary			
Beginning Balance	\$ 68,279,808	\$ 52,074,706	\$ 51,126,261
Revenues	366,654,841	366,304,832	366,304,834
Transfers In	34,443,923	34,443,924	34,449,805
Total Resources	469,378,572	452,823,462	451,880,900
Expenditures	383,520,248	367,985,000	367,714,758
Emergency Reserves	22,081,610	21,208,839	20,387,840
Transfers Out	33,783,618	33,712,202	33,936,556
Total Uses	439,385,476	422,906,041	422,039,154
Ending Balance	\$ 29,993,096	\$ 29,917,421	\$ 29,841,746



## All Funds 3-Year Projections (continued)

### General Operating Fund

#### Summary

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 14,207,976	\$ 13,694,256	\$ 13,669,202
Summer Salary Accrual	-	-	-
<b>BUDGET BASIS FUND BALANCE</b>	<b>\$ 14,207,976</b>	<b>\$ 13,694,256</b>	<b>\$ 13,669,202</b>
<b>BUDGET BASIS BEGINNING BALANCE &amp; RESERVES</b>			
<b>Total Unrestricted One-Time Funds</b>	\$ -	\$ -	\$ -
Restricted Carryover Funds	\$ -	\$ -	\$ -
<b>Subtotal Restricted Beginning Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
Warehouse Reserve	\$ 370,866	\$ 370,866	\$ 370,866
Debt Service Reserve (COP's)	-	-	-
Contract Reserve	120,000	120,000	120,000
Flex Benefits Reserve	25,628	25,628	25,628
Health Insurance Self Funding Reserve	-	-	-
Contingency Reserve	6,845,741	6,588,881	6,576,354
Emergency Reserve (TABOR)	6,845,741	6,588,881	6,576,354
<b>Subtotal Reserves</b>	<b>14,207,976</b>	<b>13,694,256</b>	<b>13,669,202</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 14,207,976</b>	<b>\$ 13,694,256</b>	<b>\$ 13,669,202</b>
<b>TOTAL REVENUE</b>	<b>\$ 251,482,736</b>	<b>\$ 251,482,734</b>	<b>\$ 251,482,734</b>
<b>TOTAL RESOURCES</b>	<b>\$ 265,690,712</b>	<b>\$ 265,176,990</b>	<b>\$ 265,151,936</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 219,629,352</b>	<b>\$ 219,211,786</b>	<b>\$ 218,982,075</b>
<b>TOTAL RESERVES</b>	<b>\$ 13,694,256</b>	<b>\$ 13,669,202</b>	<b>\$ 13,655,418</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 32,367,104</b>	<b>\$ 32,296,002</b>	<b>\$ 32,514,443</b>
<b>TOTAL EXPENDITURES/TRANSFERS/RESERVES</b>	<b>\$ 265,690,712</b>	<b>\$ 265,176,990</b>	<b>\$ 265,151,936</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Summer Salary Accrual	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 13,694,256	\$ 13,669,202	\$ 13,655,418



## All Funds 3-Year Projections (continued)

### General Operating Fund (continued)

#### Detail

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
<b>REVENUE</b>			
<b>Local Sources</b>			
Property Taxes - Current	\$ 117,567,321	\$ 117,567,321	\$ 117,567,321
Property Taxes - Election	56,610,500	56,610,500	56,610,500
Property Tax - Credits/Abatements	1,075,300	1,075,300	1,075,300
Property Taxes - Delinquent	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	2,312,907	2,312,907	2,312,907
Specific Ownership Taxes - Equalized	6,184,590	6,184,590	6,184,590
Tuition	271,000	271,000	271,000
Interest	100,000	100,000	100,000
Services Provided to Charters	4,109,945	4,109,945	4,109,945
Miscellaneous Revenue	215,000	215,000	215,000
Indirect Cost Reimbursement	340,199	340,199	340,199
<b>Subtotal Local Sources</b>	<b>\$ 188,986,762</b>	<b>\$ 188,986,762</b>	<b>\$ 188,986,762</b>
<b>State Sources</b>			
Finance Act	\$ 55,944,647	\$ 55,944,647	\$ 55,944,647
Vocational Education Reimbursement	835,305	835,305	835,305
Special Education Reimbursement	4,231,589	4,231,589	4,231,589
ELPA Reimbursement	305,293	305,293	305,293
Talented and Gifted Reimbursement	274,565	274,565	274,565
CDE Audit Adjustments/Assessment	(25,000)	(25,000)	(25,000)
Medicaid Reimbursements	775,750	775,750	775,750
Other State Revenue	153,825	153,823	153,823
<b>Subtotal State Sources</b>	<b>\$ 62,495,974</b>	<b>\$ 62,495,972</b>	<b>\$ 62,495,972</b>
<b>TOTAL REVENUE</b>	<b>\$ 251,482,736</b>	<b>\$ 251,482,734</b>	<b>\$ 251,482,734</b>



## All Funds 3-Year Projections (continued)

### General Operating Fund (continued)

#### Detail (continued)

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
<b>EXPENDITURES:</b>			
101-125 Administrators & Principals	\$ 11,460,621	\$ 11,460,621	\$ 11,460,621
201-218 Teachers	108,568,125	108,836,707	108,773,128
231-239 Psych/SocWkr/Occup & Phys Therapists	5,146,565	5,146,565	5,146,565
300-359 Professional Support Staff	2,722,447	2,722,447	2,722,447
360-390 Technical Support Staff	2,948,313	2,948,313	2,948,313
401-490 Paraeducators & Aides	7,431,418	7,431,418	7,431,418
500-513 Office & Administrative Support Staff	7,373,314	7,373,314	7,373,314
600-637 Crafts/Trades Services	8,123,272	8,123,272	8,123,272
<b>Subtotal Salaries</b>	<b>\$ 153,774,075</b>	<b>\$ 154,042,657</b>	<b>\$ 153,979,078</b>
Employee Benefits	\$ 41,217,823	\$ 41,217,823	\$ 41,217,823
<b>Subtotal Personnel Expenditures</b>	<b>\$ 194,991,898</b>	<b>\$ 195,260,480</b>	<b>\$ 195,196,901</b>
Purchased Prof & Tech Services	\$ 4,171,714	\$ 4,171,714	\$ 4,171,714
Purchased Property Services	3,378,654	3,378,654	3,378,654
Other Purchased Services	2,521,449	2,521,449	2,521,449
Supplies	10,879,576	10,193,428	10,027,296
Property and Equipment	379,765	379,765	379,765
Other Uses of Funds	3,306,296	3,306,296	3,306,296
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 24,637,454</b>	<b>\$ 23,951,306</b>	<b>\$ 23,785,174</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 219,629,352</b>	<b>\$ 219,211,786</b>	<b>\$ 218,982,075</b>



## All Funds 3-Year Projections (continued)

### General Operating Fund (continued)

#### Detail (continued)

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
<b>RESERVES:</b>			
Contingency Reserve	\$ 6,588,881	\$ 6,576,354	\$ 6,569,462
% of Expenditures	3.00%	3.00%	3.00%
Emergency Reserve (TABOR)	\$ 6,588,881	\$ 6,576,354	\$ 6,569,462
% of Expenditures	3.00%	3.00%	3.00%
Transportation Fuel Reserve	-	-	-
Flex Benefits Reserve	25,628	25,628	25,628
Multi Year Contract Reserve	120,000	120,000	120,000
Warehouse Reserve	370,866	370,866	370,866
Debt Service Reserve (COP's)	-	-	-
<b>TOTAL RESERVES</b>	<b>\$ 13,694,256</b>	<b>\$ 13,669,202</b>	<b>\$ 13,655,418</b>
<b>TRANSFERS TO:</b>			
Risk Management Fund	\$ 2,452,443	\$ 2,452,443	\$ 2,476,967
Capital Reserve Fund	2,202,743	2,202,743	2,224,770
Charter Fund	19,156,163	19,156,163	19,347,726
Preschool Fund	2,511,755	2,461,520	2,412,290
Colorado Preschool Fund	1,043,333	1,022,466	1,002,017
Food Services Fund	-	-	-
Technology Fund	1,657,018	1,657,018	1,673,588
Transportation Fund	2,023,775	2,023,775	2,044,013
Health Insurance Fund	-	-	-
Dental Insurance Fund	-	-	-
Athletic Fund	1,895,727	1,895,727	1,914,684
<b>TRANSFERS FROM:</b>			
Community School Fund	(575,853)	(575,853)	(581,612)
<b>TOTAL TRANSFERS</b>	<b>\$ 32,367,104</b>	<b>\$ 32,296,002</b>	<b>\$ 32,514,443</b>
<b>TOTAL EXPENDITURES/RESERVES/TRANSFERS</b>	<b>\$ 265,690,712</b>	<b>\$ 265,176,990</b>	<b>\$ 265,151,936</b>



## All Funds 3-Year Projections (continued)

### Technology Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 97,545	\$ 57,291	\$ 56,118
REVENUE:			
Miscellaneous Local	\$ 178,595	\$ 178,595	\$ 178,595
Transfer from General Fund	<u>1,690,835</u>	<u>1,690,835</u>	<u>1,690,835</u>
TOTAL REVENUE	\$ 1,869,430	\$ 1,869,430	\$ 1,869,430
TOTAL RESOURCES	<u>\$ 1,966,975</u>	<u>\$ 1,926,721</u>	<u>\$ 1,925,548</u>
EXPENDITURES:			
Salaries	\$ 125,815	\$ 125,815	\$ 125,815
Employee Benefits	21,478	21,478	21,478
Purchased Services	89,200	89,200	89,200
Supplies	270,562	270,562	270,562
Equipment	<u>1,402,629</u>	<u>1,363,548</u>	<u>1,362,409</u>
TOTAL EXPENDITURES	<u>\$ 1,909,684</u>	<u>\$ 1,870,603</u>	<u>\$ 1,869,464</u>
EMERGENCY RESERVE	\$ 57,291	\$ 56,118	\$ 56,084
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 1,966,975</u>	<u>\$ 1,926,721</u>	<u>\$ 1,925,548</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Athletics Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 99,655	\$ 90,847	\$ 90,590
REVENUE:			
Game Admission	\$ 140,000	\$ 140,000	\$ 140,000
Activity Tickets	115,000	115,000	115,000
Participation Fees	830,000	830,000	830,000
Transfer from General Fund	<u>1,934,415</u>	<u>1,934,415</u>	<u>1,934,415</u>
TOTAL REVENUE	\$ 3,019,415	\$ 3,019,415	\$ 3,019,415
TOTAL RESOURCES	<u>\$ 3,119,070</u>	<u>\$ 3,110,262</u>	<u>\$ 3,110,005</u>
EXPENDITURES:			
Salaries	\$ 1,456,634	\$ 1,448,083	\$ 1,447,833
Employee Benefits	279,549	279,549	279,549
Purchased Services	595,596	595,596	595,596
Supplies	236,626	236,626	236,626
Equipment	129,332	129,332	129,332
Other Uses	<u>330,486</u>	<u>330,486</u>	<u>330,486</u>
TOTAL EXPENDITURES	<u>\$ 3,028,223</u>	<u>\$ 3,019,672</u>	<u>\$ 3,019,422</u>
EMERGENCY RESERVE	\$ 90,847	\$ 90,590	\$ 90,583
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 3,119,070</u>	<u>\$ 3,110,262</u>	<u>\$ 3,110,005</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Preschool Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 97,423	\$ 77,488	\$ 76,908
REVENUE:			
Transfer from General Fund	\$ 2,563,014	\$ 2,563,014	\$ 2,563,014
TOTAL REVENUE	\$ 2,563,014	\$ 2,563,014	\$ 2,563,014
TOTAL RESOURCES	<u>\$ 2,660,437</u>	<u>\$ 2,640,502</u>	<u>\$ 2,639,922</u>
EXPENDITURES:			
Salaries	\$ 1,480,594	\$ 1,461,166	\$ 1,460,603
Benefits	520,086	520,159	520,159
Purchased Services	54,675	54,675	54,675
Property and Equipment	-	-	-
Supplies	<u>527,594</u>	<u>527,594</u>	<u>527,594</u>
TOTAL EXPENDITURES	<u>\$ 2,582,949</u>	<u>\$ 2,563,594</u>	<u>\$ 2,563,031</u>
EMERGENCY RESERVE	\$ 77,488	\$ 76,908	\$ 76,891
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,660,437</u>	<u>\$ 2,640,502</u>	<u>\$ 2,639,922</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Risk Management Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 78,988	\$ 78,559	\$ 78,546
REVENUE:			
Miscellaneous - Local	\$ 100,000	\$ 99,999	\$ 99,999
Transfer from CPP Fund	15,698	15,698	15,698
Allocation from General Fund	<u>2,502,493</u>	<u>2,502,493</u>	<u>2,502,493</u>
TOTAL REVENUE	\$ 2,618,191	\$ 2,618,190	\$ 2,618,190
TOTAL RESOURCES	<u>\$ 2,697,179</u>	<u>\$ 2,696,749</u>	<u>\$ 2,696,736</u>
EXPENDITURES:			
Salaries	\$ 168,385	\$ 168,385	\$ 168,385
Employee Benefits	45,640	45,640	45,640
Purchased Services	82,000	82,000	82,000
Property Insurance	837,155	837,155	837,155
Workers' Comp Insurance	1,265,440	1,265,023	1,265,010
Supplies and Materials	1,000	1,000	1,000
Capital Outlay	20,000	20,000	20,000
Other Objects	9,000	9,000	9,000
Deductible Reserves	<u>190,000</u>	<u>190,000</u>	<u>190,000</u>
TOTAL EXPENDITURES	<u>\$ 2,618,620</u>	<u>\$ 2,618,203</u>	<u>\$ 2,618,190</u>
EMERGENCY RESERVE	\$ 78,559	\$ 78,546	\$ 78,546
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,697,179</u>	<u>\$ 2,696,749</u>	<u>\$ 2,696,736</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Community Schools Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 134,578	\$ 133,644	\$ 133,617
REVENUE:			
Facility Use	\$ 820,000	\$ 820,000	\$ 820,000
Kindergarten Enrichment	2,622,279	2,622,279	2,622,279
Lifelong Learning	520,000	520,000	520,000
School Age Program	1,296,686	1,296,686	1,296,686
Community Connections:			
A Student Resource Guide	7,500	7,500	7,500
TOTAL REVENUE	\$ 5,266,465	\$ 5,266,465	\$ 5,266,465
TOTAL RESOURCES	<u>\$ 5,401,043</u>	<u>\$ 5,400,109</u>	<u>\$ 5,400,082</u>
EXPENDITURES:			
Facility Use	\$ 374,620	\$ 374,620	\$ 374,620
Kindergarten Enrichment	2,390,016	2,389,109	2,389,083
Lifelong Learning	519,560	519,560	519,560
Community Connections:			
A Student Resource Guide	7,500	7,500	7,500
School Age Program	1,163,098	1,163,098	1,163,098
TOTAL EXPENDITURES	<u>\$ 4,454,794</u>	<u>\$ 4,453,887</u>	<u>\$ 4,453,861</u>
EMERGENCY RESERVE	\$ 133,644	\$ 133,617	\$ 133,616
TRANSFER OF YEAR END FUND TO:			
GENERAL FUND	\$ 587,605	\$ 587,605	\$ 587,605
FOOD SERVICES FUND	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>
TOTAL TRANSFERS	<u>\$ 812,605</u>	<u>\$ 812,605</u>	<u>\$ 812,605</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 5,401,043</u>	<u>\$ 5,400,109</u>	<u>\$ 5,400,082</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	2012-13	2013-14	2014-15
			PROJECTED BUDGET	PROJECTED BUDGET	PROJECTED BUDGET
20.205	Highway Planning and Construction	June - June	\$ 55,080	\$ 35,930	\$ 30,337
45.310	State Library Program	July - June	2,649	903	1,184
84.002A	Adult Education Family Literacy	July - June	98,767	99,889	98,219
84.010	Title I, Part A, NCLB	July - June	2,516,653	2,556,875	2,534,396
84.010	Title I, Short Term District Improvement	Aug - Sept	54,155	47,242	33,799
84.010	Title I, Supplemental Summer School	July - June	407	543	317
84.010	Title 1A, Formative Assessment	July - June	98,454	131,272	125,906
84.010	Title 1, School Improvement - Prevention Integration	July-June	30,562	40,749	54,332
84.010 A	Title 1A, School Improvement	July - Sept	5,247	1,749	2,332
84.010A	Title 1A, Family Literacy	July - Aug	57,398	45,139	35,746
84.010A	Recruitment and Retention	July - Aug	25,794	29,687	18,494
84.027	Special Education: IDEA Part B	July - June	4,780,987	4,669,365	4,835,191
84.048A	Vocational Education - Carl Perkins Secondary	July - June	138,990	137,395	140,895
84.060A	Title VII, Part A: Indian Education	July - June	24,134	24,289	24,322
84.126	School to Work Alliance Program (SWAP)	July - June	274,391	273,522	250,616
84.173	IDEA: Special Education: Preschool Grants	July - June	117,536	115,209	115,906
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	-	-	-
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	88,105	51,038	46,381
84.184E	Readiness and Emergency Management	Aug-July	212,889	234,098	148,995
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	21,072	8,665	9,912
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	40,210	38,517	40,909
84.213	Title I, Part B, Even Start	July - June	-	-	-
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	126,897	41,280	56,059
84.287	Title V, Part B, 21st Century Learning Centers	July - June	290,525	378,723	357,395
84.287	Title V, Part B, 21st Century Learning Centers	July - June	100,883	112,198	111,454
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	5,082	1,694	2,259
84.298	Title V, NCLB, Innovative Programs	July - June	-	-	-
84.318	Title II, Part D, NCLB, Technology	July - June	9,919	6,534	5,484
84.318X	Educational Technology State Grant/Competitive	July - June	79,741	89,473	56,405
84.323A	Special Education: State Program Improvement	July - June	1,333	1,778	2,370
84.330	Advanced Placement for Disadvantaged Students	July - June	3,596	3,418	2,338
84.365	Title III, NCLB, ELL	July - June	213,523	186,111	208,178
84.365	Title III Emergency Immigrant Assistance	July - June	106,879	87,944	82,735
84.365	Title III Differentiated Reading Strategies	July - June	3,756	5,008	2,921
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	-	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	806,348	787,564	777,713
84.332	Comprehensive School Reform Demonstration	July - Sept	-	-	-
84.377	Title 1A, Formative Assessment	July - Aug	49,355	16,452	21,936
84.377A	Focus on School Improvement	Jan - Aug	65,461	38,873	34,778
84.387	Title X - ARRA	July - June	20,000	12,100	10,700
84.386	Title IID - ARRA	July - June	21,279	19,141	13,473
84.389	Title I - ARRA	July - June	673,734	638,304	437,346
84.391	IDEA Part B, ARRA	July - June	1,433,047	1,367,123	933,390
84.392	IDEA Special Education: Preschool Grants, ARRA	July - June	60,728	61,592	40,773
84.397	ARRA NBPTS Certified Teacher Stipend	Oct - June	56,948	19,010	25,319
84.410	Education Jobs Fund	July - June	1,837,281	2,449,708	1,428,996
94.004	Title IV Service Learning	July - June	-	-	-
	TOTAL FEDERAL GRANTS		<u>\$ 14,609,792</u>	<u>\$ 14,866,101</u>	<u>\$ 13,160,210</u>



## All Funds 3-Year Projections (continued)

### Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
	Read to Achieve	July - June	\$ -	\$ -	\$ -
	School of Excellence	Indefinite	749	739	496
	Civics Grant	July - June	1,721	1,788	1,170
	Comprehensive Health Education Program	July - June	18,002	22,545	24,594
	Closing the Achievement Gap Program	Feb - June	49,800	66,001	38,600
	Colorado Family Literacy	July - June	5,300	4,308	3,203
	Kennedy Trust	July - June	-	-	-
	School Counselor Corps	July - June	192,159	192,021	191,979
	Expelled and At-Risk	March - June	15,232	20,309	11,847
	Expelled and At-Risk - Justice High	July - June	137,553	121,754	116,758
	Expelled and At-Risk - Boulder Prep	July - June	67,654	68,660	65,580
	Expelled and At-Risk	July - June	181,191	177,949	170,370
	TOTAL STATE GRANTS		\$ 669,360	\$ 676,074	\$ 624,596
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		\$ 14,609,792	\$ 14,866,101	\$ 13,160,210
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		669,360	676,074	624,596
	TOTAL LOCAL GRANTS BUDGET YEAR		478,092	447,209	381,939
	UNIDENTIFIED GRANTS TO BE RECEIVED		3,742,755	3,510,616	5,333,255
	TOTAL BUDGET		\$ 19,500,000	\$ 19,500,000	\$ 19,500,000



## All Funds 3-Year Projections (continued)

### Tuition-Based Preschool Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 14,543	\$ 13,369	\$ 13,304
Colorado Preschool Program	12,645	11,510	11,510
TOTAL BEGINNING FUND BALANCE	\$ 27,188	\$ 24,879	\$ 24,813
REVENUE/TUITION:			
Community Montessori Preschool	\$ 569,352	\$ 569,352	\$ 569,352
Community Montessori Scholarships	(112,995)	(112,995)	(112,995)
Colorado Preschool Program	370,627	370,627	370,627
TOTAL REVENUE	\$ 826,984	\$ 826,984	\$ 826,986
TOTAL RESOURCES	<u>\$ 854,172</u>	<u>\$ 851,863</u>	<u>\$ 851,799</u>
EXPENDITURES:			
Community Montessori Preschool	\$ 445,635	\$ 443,393	\$ 444,102
Colorado Preschool Program	383,658	383,658	382,887
TOTAL EXPENDITURES	<u>\$ 829,293</u>	<u>\$ 827,051</u>	<u>\$ 826,989</u>
EMERGENCY RESERVE	\$ 24,879	\$ 24,812	\$ 24,810
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 854,172</u>	<u>\$ 851,863</u>	<u>\$ 851,799</u>
ENDING BALANCE			
Community Montessori Preschool	\$ -	\$ -	\$ -
Colorado Preschool Program	-	-	-
TOTAL ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Transportation Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 368,777	\$ 361,757	\$ 361,552
REVENUE:			
Property Taxes	\$ 7,227,000	\$ 7,226,994	\$ 7,226,994
Trans. Fees from Other Sources	259,455	259,455	259,455
State Categorical Reimbursement	2,500,000	2,500,000	2,500,000
Transfer from General Fund	2,065,077	2,065,077	2,065,077
TOTAL REVENUE	\$ 12,051,532	\$ 12,051,526	\$ 12,051,526
TOTAL RESOURCES	<u>\$ 12,420,309</u>	<u>\$ 12,413,283</u>	<u>\$ 12,413,078</u>
EXPENDITURES:			
Maintenance & Operations	\$ 31,940	\$ 31,940	\$ 31,940
Environmental Services	297,080	297,080	297,080
Transportation Services	1,855,930	1,855,930	1,855,930
Admin of Transportation Services	1,526,204	1,204,050	1,186,003
Vehicle Operations Services	7,168,296	7,483,629	7,501,477
Monitoring Services	1,179,102	1,179,102	1,179,102
TOTAL EXPENDITURES	<u>\$ 12,058,552</u>	<u>\$ 12,051,731</u>	<u>\$ 12,051,532</u>
Emergency Reserves	\$ 361,757	\$ 361,552	\$ 361,546
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 12,420,309</u>	<u>\$ 12,413,283</u>	<u>\$ 12,413,078</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Colorado Preschool Program Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 31,818	\$ 31,118	\$ 31,107
REVENUE:			
Transfer from General Fund	\$ 1,064,625	\$ 1,064,626	\$ 1,064,626
TOTAL REVENUE	\$ 1,064,625	\$ 1,064,626	\$ 1,064,626
TOTAL RESOURCES	<u>\$ 1,096,443</u>	<u>\$ 1,095,744</u>	<u>\$ 1,095,733</u>
EXPENDITURES:			
Salaries	\$ 537,532	\$ 516,007	\$ 485,305
Benefits	172,202	172,202	172,202
Purchased Services	284,142	305,293	335,835
Supplies	43,393	43,393	43,393
TOTAL EXPENDITURES	<u>\$ 1,037,269</u>	<u>\$ 1,036,895</u>	<u>\$ 1,036,735</u>
EMERGENCY RESERVE	\$ 31,118	\$ 31,107	\$ 31,102
TRANSFERS TO:			
Risk Management Fund	15,698	15,384	15,538
Capital Reserve Fund	12,358	12,358	12,358
TOTAL TRANSFERS	<u>\$ 28,056</u>	<u>\$ 27,742</u>	<u>\$ 27,896</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,096,443</u>	<u>\$ 1,095,744</u>	<u>\$ 1,095,733</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Bond Redemption Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 24,603,078	\$ 24,880,524	\$ 25,157,970
REVENUE:			
Delinquent Property Taxes	\$ 10,000	\$ 10,000	\$ 10,000
Property Taxes	28,409,639	28,409,639	28,409,639
Interest Income	32,000	32,000	32,000
TOTAL REVENUE	\$ 28,451,639	\$ 28,451,639	\$ 28,451,639
TOTAL RESOURCES	<u>\$ 53,054,717</u>	<u>\$ 53,332,163</u>	<u>\$ 53,609,609</u>
EXPENDITURES:			
Principal Retirements	\$ 11,745,000	\$ 11,745,000	\$ 11,745,000
Interest on Debt	16,419,193	16,419,193	16,419,193
Other - Paying Agent Fees	10,000	10,000	10,000
TOTAL EXPENDITURES	\$ 28,174,193	\$ 28,174,193	\$ 28,174,193
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>\$ 28,174,193</u>	<u>\$ 28,174,193</u>	<u>\$ 28,174,193</u>
ENDING BALANCE	<u>\$ 24,880,524</u>	<u>\$ 25,157,970</u>	<u>\$ 25,435,416</u>



## All Funds 3-Year Projections (continued)

### Building Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 6,910,457	\$ 1,200,000	\$ 600,000
REVENUE:			
Net Bond Proceeds - 2009 Issuance	-	-	-
Interest Income	350,000	-	-
Other Local Revenue	-	-	-
TOTAL REVENUE	\$ 350,000	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 7,260,457</u>	<u>\$ 1,200,000</u>	<u>\$ 600,000</u>
EXPENDITURES:			
Phase I Projects	\$ -	\$ -	\$ -
Bond Issuance Costs	-	-	-
Phase II Building Fund Projects	6,060,457	-	-
Unallocated Funds	-	600,000	600,000
TOTAL EXPENDITURES	<u>\$ 6,060,457</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>
ENDING BALANCE	<u>\$ 1,200,000</u>	<u>\$ 600,000</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Capital Reserve Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 509,705	\$ 404,546	\$ 221,173
Reserve - Project Carryover	5,936,412	-	-
Unreserved Beginning Balance	254,242	-	-
TOTAL BEGINNING FUND BALANCE	\$ 6,700,359	\$ 404,546	\$ 221,173
REVENUE:			
Sale of School Property	\$ 1,138,960	\$ 1,138,960	\$ 1,138,960
Energy Rebates	180,000	180,000	180,000
Miscellaneous - State & Local	3,610,300	3,610,300	3,610,300
Transfer from CPP Fund	12,111	12,111	12,232
Allocation from General Fund	2,247,697	2,247,697	2,247,697
TOTAL REVENUE	\$ 7,189,068	\$ 7,189,068	\$ 7,189,189
TOTAL RESOURCES	<u>\$ 13,889,427</u>	<u>\$ 7,593,614</u>	<u>\$ 7,410,362</u>
EXPENDITURES:			
School Projects	\$ 8,817,394	\$ 3,704,954	\$ 3,527,039
Operating Departments	2,928,655	1,928,655	1,928,655
Building Maintenance	1,415,000	1,415,000	1,415,000
Salaries, Employee Benefits, Office Expense	323,832	323,832	323,832
TOTAL EXPENDITURES	<u>\$ 13,484,881</u>	<u>\$ 7,372,441</u>	<u>\$ 7,194,526</u>
EMERGENCY RESERVE	\$ 404,546	\$ 221,173	\$ 215,836
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 13,889,427</u>	<u>\$ 7,593,614</u>	<u>\$ 7,410,362</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Food Services Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 175,308	\$ 175,000	\$ 174,991
REVENUE:			
Over/Under	\$ 16,000	\$ 16,000	\$ 16,000
A la Carte	477,102	477,102	477,102
Regular School Lunch	2,057,202	2,057,202	2,057,202
Federal Cash Reimbursement	2,333,531	2,333,531	2,333,531
State Cash Reimbursement	75,000	75,000	75,000
Catering	60,000	60,000	60,000
Reduced Price Meals	20,944	20,944	20,944
Federal Government Commodities	295,142	295,142	295,142
Miscellaneous - Local	75,000	75,000	75,000
Snack Revenue	65,145	65,145	65,145
Breakfast Revenue	48,324	48,324	48,324
Headstart	84,642	84,642	84,642
TOTAL REVENUE	\$ 5,608,032	\$ 5,608,032	\$ 5,608,032
TRANSFERS			
Transfer from Community School Fund	\$ 225,000	\$ 225,000	\$ 225,000
TOTAL TRANSFERS	\$ 225,000	\$ 225,000	\$ 225,000
TOTAL RESOURCES	<u>\$ 6,008,340</u>	<u>\$ 6,008,032</u>	<u>\$ 6,008,023</u>
EXPENDITURES:			
Salaries	\$ 2,589,727	\$ 2,589,428	\$ 2,589,419
Employee Benefits	872,000	872,000	872,000
Purchased Services	175,000	175,000	175,000
Food	1,546,575	1,546,575	1,546,575
Commodities	238,142	238,142	238,142
Other Supplies/Uses	175,000	175,000	175,000
Uncollectable Accounts	50,000	50,000	50,000
Non-capital Equipment	55,000	55,000	55,000
Equipment Depreciation	56,500	56,500	56,500
Other Objects and Uses	75,396	75,396	75,396
TOTAL EXPENDITURES	<u>\$ 5,833,340</u>	<u>\$ 5,833,041</u>	<u>\$ 5,833,032</u>
EMERGENCY RESERVE	\$ 175,000	\$ 174,991	\$ 174,991
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 6,008,340</u>	<u>\$ 6,008,032</u>	<u>\$ 6,008,023</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Health Insurance Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 7,820,897	\$ 5,820,897	\$ 5,220,897
REVENUE:			
Transfer From Dental Insurance Fund	\$ -	\$ -	\$ -
Contributions	23,077,444	23,077,444	23,077,444
Interest Income	5,000	5,000	5,000
Miscellaneous	150,000	150,000	150,000
Wellness Program	50,000	50,000	50,000
Employee Benefit Program	55,000	55,000	55,000
TOTAL REVENUE	\$ 23,337,444	\$ 23,337,444	\$ 23,337,444
TOTAL RESOURCES	<u>\$ 31,158,341</u>	<u>\$ 29,158,341</u>	<u>\$ 28,558,341</u>
EXPENDITURES:			
Employee Salaries	\$ 117,669	\$ 117,669	\$ 117,669
Employee Benefits	27,967	27,967	27,967
Purchased Services	75,000	75,000	75,000
Health Claims Expense	23,098,781	21,698,781	21,790,158
Stop Loss Coverage	918,853	918,853	1,027,476
Administrative Fees	993,174	993,174	993,174
Supplies and Materials	1,000	1,000	1,000
Wellness Program	50,000	50,000	50,000
Employee Benefit Program	55,000	55,000	55,000
TOTAL EXPENDITURES	<u>\$ 25,337,444</u>	<u>\$ 23,937,444</u>	<u>\$ 24,137,444</u>
RESERVES:			
Above Recommended Amounts	<u>5,820,897</u>	<u>5,220,897</u>	<u>4,420,897</u>
TOTAL RESERVES	\$ 5,820,897	\$ 5,220,897	\$ 4,420,897
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 31,158,341</u>	<u>\$ 29,158,341</u>	<u>\$ 28,558,341</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Dental Insurance Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 417,304	\$ 417,304	\$ 417,304
TOTAL BEGINNING FUND BALANCE	\$ 417,304	\$ 417,304	\$ 417,304
REVENUE:			
Contributions	\$2,210,184	\$2,210,184	\$ 2,210,184
Interest Income	500	500	500
TOTAL REVENUE	\$2,210,684	\$2,210,684	\$ 2,210,684
TOTAL RESOURCES	<u>\$2,627,988</u>	<u>\$2,627,988</u>	<u>\$ 2,627,988</u>
EXPENDITURES:			
Employee Salaries	\$ 26,677	\$ 26,677	\$ 26,677
Employee Benefits	6,477	6,477	6,477
Purchased Services	12,000	12,000	12,000
Dental Claims Paid	1,994,530	1,994,530	1,994,530
Administrative Fees	170,000	170,000	170,000
Supplies and Materials	1,000	1,000	1,000
TOTAL EXPENDITURES	\$2,210,684	\$2,210,684	\$ 2,210,684
RESERVES:			
Reserved for Dental Benefits	\$ 417,304	\$ 417,304	\$ 417,304
TOTAL RESERVES	\$ 417,304	\$ 417,304	\$ 417,304
TRANSFERS OUT:			
Transfer to Health Insurance Fund	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$2,627,988</u>	<u>\$2,627,988</u>	<u>\$ 2,627,988</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Trust and Agency Funds

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
<b>Agency Funds</b>			
Beginning Fund Balance	\$ 656,922	\$ 756,922	\$ 856,922
Receipts	<u>2,800,000</u>	<u>2,800,000</u>	<u>2,800,000</u>
Total Resources	\$ 3,456,922	\$ 3,556,922	\$ 3,656,922
Disbursements	<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>
Ending Balance	\$ 756,922	\$ 856,922	\$ 956,922
<b>Expendable Trust Funds</b>			
Beginning Fund Balance	\$ 56,989	\$ 52,489	\$ 47,989
Revenue	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
Total Resources	\$ 62,489	\$ 57,989	\$ 53,489
Expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Ending Balance	\$ 52,489	\$ 47,989	\$ 43,489
<b>Nonexpendable Trust Funds</b>			
Beginning Fund Balance	\$ 204,715	\$ 197,715	\$ 190,715
Revenue	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Total Resources	\$ 216,715	\$ 209,715	\$ 202,715
Expenditures	<u>\$ 19,000</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>
Ending Balance	\$ 197,715	\$ 190,715	\$ 183,715
<b>GRAND TOTAL</b>			
BEGINNING FUND BALANCE	\$ 918,626	\$ 1,007,126	\$ 1,095,626
TOTAL REVENUE	<u>2,817,500</u>	<u>2,817,500</u>	<u>2,817,500</u>
TOTAL RESOURCES	<u>\$ 3,736,126</u>	<u>\$ 3,824,626</u>	<u>\$ 3,913,126</u>
TOTAL EXPENDITURES	<u>\$ 2,729,000</u>	<u>\$ 2,729,000</u>	<u>\$ 2,729,000</u>
ENDING BALANCE	<u>\$ 1,007,126</u>	<u>\$ 1,095,626</u>	<u>\$ 1,184,126</u>



## All Funds 3-Year Projections (continued)

### Pupil Activity Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
BEGINNING BALANCE	\$ 2,747,067	\$ 2,905,446	\$ 3,063,825
RECEIPTS	<u>8,399,094</u>	<u>8,399,094</u>	<u>8,399,094</u>
TOTAL RESOURCES	<u>\$ 11,146,161</u>	<u>\$ 11,304,540</u>	<u>\$ 11,462,919</u>
DISBURSEMENTS	<u>\$ 8,240,715</u>	<u>\$ 8,240,715</u>	<u>\$ 8,240,715</u>
ENDING BALANCE	<u>\$ 2,905,446</u>	<u>\$ 3,063,825</u>	<u>\$ 3,222,204</u>



## All Funds 3-Year Projections (continued)

### Charter School Fund

	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET	2014-15 PROJECTED BUDGET
GAAP Basis Beginning Fund Balance	\$ 2,842,764	\$ 714,024	\$ 652,022
BEGINNING BALANCE	\$ 2,842,764	\$ 714,024	\$ 652,022
REVENUE:			
Transfer from General Fund:	\$ 19,547,105	\$ 19,547,105	\$ 19,547,106
Fundraising Revenue	445,000	445,000	445,000
Athletic Fees	195,227	195,227	195,227
Instructional Fees	216,000	216,000	216,000
Miscellaneous Revenue	1,111,778	1,111,778	1,111,778
CDE Capital Construction:	156,948	156,948	156,948
TOTAL REVENUES	\$ 21,672,058	\$ 21,672,058	\$ 21,672,059
TOTAL RESOURCES	<u>\$ 24,514,822</u>	<u>\$ 22,386,082</u>	<u>\$ 22,324,081</u>
TOTAL EXPENDITURES	\$ 23,800,798	\$ 21,734,060	\$ 21,673,865
EMERGENCY RESERVE	<u>\$ 714,024</u>	<u>\$ 652,022</u>	<u>\$ 650,216</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 24,514,822</u>	<u>\$ 22,386,082</u>	<u>\$ 22,324,081</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## APPENDICES

APPENDIX A: BUDGET FACT SHEET .....	344
APPENDIX B: MILL LEVIES, 1981-2012 .....	346
APPENDIX C: BOULDER VALLEY SCHOOL DISTRICT - TOTAL MILL LEVY .....	347
APPENDIX D: ASSESSED VALUATION INFORMATION, 1990-2012 .....	348
APPENDIX E: SCHEDULE OF ANNUAL PROPERTY TAX BURDEN ON HOMEOWNERS .....	349
APPENDIX F: PROPERTY TAX LEVIES AND COLLECTIONS .....	349
APPENDIX G: DEMOGRAPHIC AND ECONOMIC STATISTICS .....	350
APPENDIX H: HISTORY OF SCHOOL FINANCE ACT .....	351
APPENDIX I: PRINCIPAL PROPERTY TAXPAYERS .....	352
APPENDIX J: PRINCIPAL EMPLOYERS .....	353
APPENDIX K: COMPUTATION OF GENERAL OBLIGATION DEBT .....	354
APPENDIX L: DEBT SCHEDULES .....	355
APPENDIX M: SCHOOL DISTRICT COMPARISONS .....	358
APPENDIX N: STATE PERFORMANCE MEASURES .....	362
APPENDIX O: STATE OF COLORADO - CRITICAL DATES .....	366
APPENDIX P: GOVERNING POLICIES .....	371
GLOSSARY .....	391
ACRONYM REFERENCE .....	403



## Appendix A: Budget Fact Sheet

	Proposed 2010-11	Revised Adopted 2010-11	Adopted 2011-12	Revised Adopted 2011-12
<b>Mill Levy (mills)</b>				
Abatements	0.222	0.186	0.243	0.181
Election	6.672	11.338	12.080	12.096
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	31.917	36.547	37.346	37.300
Bond Redemption	6.422	5.791	5.975	5.999
Transportation	1.491	1.500	1.542	1.544
<b>Total Mill Levy:</b>	<b>39.830</b>	<b>43.838</b>	<b>44.863</b>	<b>44.843</b>
<b>Assessed Valuation</b>	<b>\$ 4,895,713,918</b>	<b>\$ 4,865,464,097</b>	<b>\$ 4,733,874,376</b>	<b>\$ 4,727,938,464</b>
<b>Enrollment (heads)</b>				
K-12 Enrollment	28,390	28,720	28,901	28,883
Pre-K Enrollment	499	499	505	505
Online Enrollment	0	77	110	110
<b>Total Enrollment:</b>	<b>28,889</b>	<b>29,296</b>	<b>29,516</b>	<b>29,498</b>
<b>Funded Pupil Count (FTE)</b>				
Elementary	11,927.3	12,024.7	12,013.4	12,053.3
Middle	6,478.0	6,533.0	6,738.0	6,681.0
Senior	9,064.0	9,330.0	9,339.5	9,303.5
Preschool	249.5	249.5	258.5	258.5
<b>Total Student FTE:</b>	<b>27,718.8</b>	<b>28,137.2</b>	<b>28,349.4</b>	<b>28,296.3</b>
General Fund	25,249.5	25,575.7	25,776.1	25,737.0
Charter Fund	2,302.3	2,317.5	2,301.3	2,287.3
CPP Fund	167.0	167.0	167.0	167.0
Online FTE	0.0	77.0	105.0	105.0
Total Student FTE:	27,718.8	28,137.2	28,349.4	28,296.3
Averaged Funded Pupil Count	27,718.8	28,137.2	28,349.4	28,296.3
<b>Revenues (dollars)</b>				
Per Pupil Operating Revenue (PPOR):	\$ 6,538	\$ 6,538	\$ 6,207	\$ 6,207
Plus: State Fiscal Stabilization Fund (ARRA Fund)	-	-	-	-
<b>Per Pupil Operating Revenue (PPOR):</b>	<b>\$ 6,538</b>	<b>\$ 6,538</b>	<b>\$ 6,207</b>	<b>\$ 6,207</b>
Transfer to Risk Management:	94	94	94	94
Transfer to Capital Reserve:	89	89	74	74
Total Cap. Res./ Risk. Mgnt.:	\$ 183	\$ 183	\$ 168	\$ 168
<b>Adjusted Per Pupil Revenue:</b>	<b>\$ 6,721</b>	<b>\$ 6,721</b>	<b>\$ 6,375</b>	<b>\$ 6,375</b>
Adjust: School Finance Act Rescission	2	2	2	2
<b>Per Pupil Revenue (PPR):</b>	<b>\$ 6,723</b>	<b>\$ 6,723</b>	<b>\$ 6,377</b>	<b>\$ 6,377</b>



## Appendix A: Budget Fact Sheet (continued)

	Proposed 2010-11	Revised Adopted 2010-11	Adopted 2011-12	Revised Adopted 2011-12
<b>Total Program Funding (dollars)</b>				
Property Taxes *	\$ 122,560,866	\$ 122,505,428	\$ 118,455,554	\$ 118,247,858
Specific Ownership Taxes	6,927,652	6,927,652	6,184,589	6,184,590
State Equalization	56,854,164	56,854,164	56,075,443	55,944,647
State Fiscal Stabilization Fund (ARRA Fund)	-	-	-	-
Total Program Funding:	\$ 186,342,682	\$ 186,287,244	\$ 180,715,586	\$ 180,377,095
Less: Fiscal Emergency Restricted Reserve	-	-	-	-
<b>Available Total Program Funding:</b>	<b>\$ 186,342,682</b>	<b>\$ 186,287,244</b>	<b>\$ 180,715,586</b>	<b>\$ 180,377,095</b>
<b>Benefits (percentage)</b>				
PERA**	14.75%	14.75%	15.65%	15.65%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.17%	0.17%
<b>Subtotal % of Salary:</b>	<b>16.37%</b>	<b>16.37%</b>	<b>17.27%</b>	<b>17.27%</b>
<b>Employer contribution (dollars)</b>				
Health Insurance	\$5,190	\$5,190	\$5,160	\$5,160
Dental Insurance	431	431	431	431
Life Insurance	35	35	35	35
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
<b>Employer contribution</b>	<b>\$5,791</b>	<b>\$5,791</b>	<b>\$5,761</b>	<b>\$5,761</b>
<b>Sub Rates (dollars)</b>				
Sub Rates Per Day	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full
Sub Rates Per Day w/ benefits	\$64.00 half - \$109.97 full	\$64.00 half - \$109.97 full	\$64.50 half - \$110.82 full	\$64.50 half - \$110.82 full
<b>Grants (percentage)</b>				
Indirect Cost Rate	7.14%	7.14%	1.43%	1.43%
<b>Mileage Rate (dollars)</b>				
	\$ 0.500/mile	\$ 0.510/mile	\$ 0.510/mile	\$ 0.555/mile
<b>Activity Trip Rates (dollars)</b>				
District Sponsored Trips:				
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:				
- Driver	\$ 30.40/hour	\$ 30.40/hour	\$ 32.71/hour	\$ 32.71/hour
- Mileage Rate	\$ 1.27/mile	\$ 1.27/mile	\$ 1.31/mile	\$ 1.31/mile
Bus Assistant (if required)	\$ 31.15/hour	\$ 31.15/hour	\$ 31.15/hour	\$ 31.15/hour

\* Subject to change and does not include an estimated uncollected tax amount.

\*\* Rate increase effective January 1, 2012.

\*\*\* Employer contribution is dependent on employee enrollment into plan.



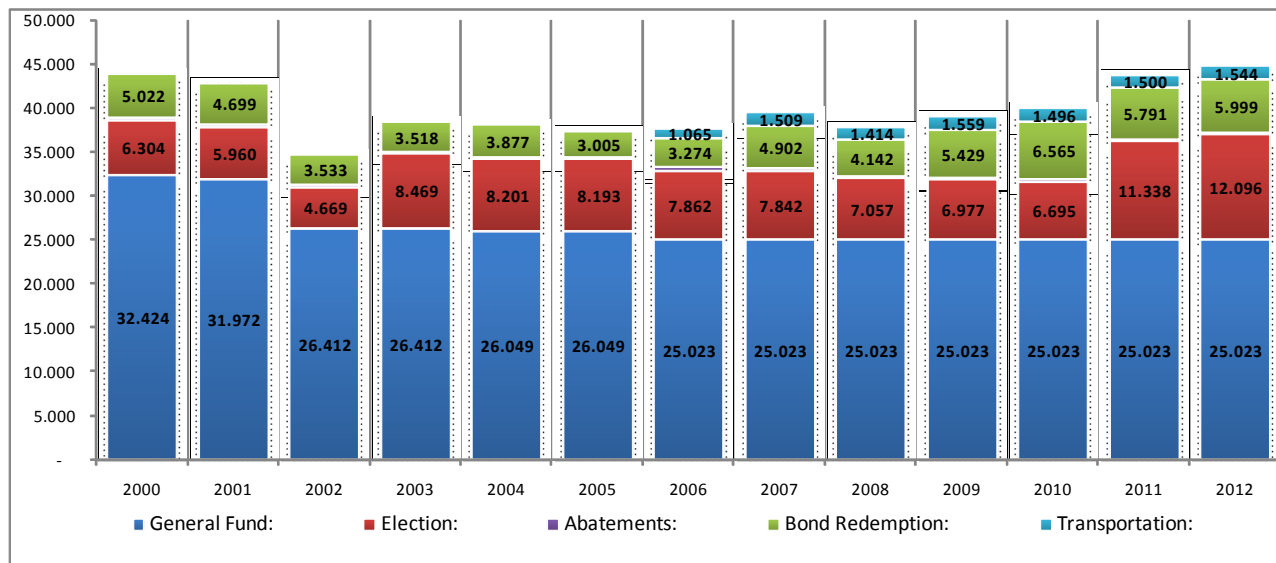
## Appendix B: Mill Levies, 1981-2012

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	32.125	5.429	1.559	N/A	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	N/A	43.838
2012	37.300	5.999	1.544	N/A	N/A	N/A	44.843



## Appendix C: Boulder Valley School District - Total Mill Levy

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Bond Redemption:	5.022	4.699	3.533	3.518	3.877	3.005	3.274	4.902	4.142	5.429	6.565	5.791	5.999
Transportation:	-	-	-	-	-	-	1.065	1.509	1.414	1.559	1.496	1.500	1.544
Abatements:	0.250	0.259	0.193	0.125	0.128	0.176	0.461	0.288	0.229	0.125	0.220	0.186	0.181
Election:	6.304	5.960	4.669	8.469	8.201	8.193	7.862	7.842	7.057	6.977	6.695	11.338	12.096
General Fund:	32.424	31.972	26.412	26.412	26.049	26.049	25.023	25.023	25.023	25.023	25.023	25.023	25.023
<b>Total Mill Levy:</b>	<b>44.000</b>	<b>42.890</b>	<b>34.807</b>	<b>38.524</b>	<b>38.255</b>	<b>37.423</b>	<b>37.685</b>	<b>39.564</b>	<b>37.865</b>	<b>39.113</b>	<b>39.999</b>	<b>43.838</b>	<b>44.843</b>



### Notes:

- Total assessed valuation for 2011 for the 2011-12 fiscal year is certified at \$4,727,938,464
- Transportation mills are capital construction mill levies.
- 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 2002 and 2010 Referendums.
- General Fund Mills are associated with School Finance Act funding.



## Appendix D: Assessed Valuation Information, 1990-2012

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Actual Market Value
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	16,388,753,557
1999	2,395,324,350	4.09%	50.356	16,807,482,051
2000	2,801,776,710	16.97%	44.000	19,668,035,517
2001	2,963,535,310	5.77%	42.890	20,601,038,329
2002	3,783,288,590	27.66%	34.807	27,110,806,850
2003	3,856,639,869	1.94%	38.524	27,573,225,209
2004	3,982,709,224	3.27%	38.255	31,624,551,624
2005	3,986,744,431	0.10%	37.423	31,834,021,863
2006	4,154,385,863	4.20%	37.685	33,273,880,826
2007	4,164,972,283	0.25%	39.564	33,586,945,608
2008	4,628,081,788	11.12%	37.865	36,648,062,817
2009	4,681,607,636	1.16%	39.113	37,827,103,800
2010	4,878,665,186	4.21%	39.999	38,364,291,949
2011	4,865,464,097	-0.27%	43.838	38,538,770,816
2012*	4,727,938,464	-2.83%	44.843	38,538,770,816

\*Estimated market value



## Appendix E: Schedule of Annual Property Tax Burden on Homeowners

Assessed (Taxable) Value of Home = \$100,000

Assessment Year	2007-08		2008-09		2009-10		2010-11		2011-12		Change from 2010-11 to 2011-12
	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Increase/ (Decrease)
	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	
	Paid per \$100,000		Paid per \$100,000								
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	199.18	\$ -
Budget Elections	7.057	56.17	6.977	55.54	6.695	53.29	11.338	90.25	12.096	96.28	6.03
Abatements & Refunds	0.229	1.82	0.125	1.00	0.22	1.75	0.186	1.48	0.181	1.44	(0.04)
Bond Redemption Fund	4.142	32.97	5.429	43.21	6.565	52.26	5.791	46.10	5.999	47.75	1.66
Transportation Fund	1.414	11.26	1.559	12.41	1.496	11.91	1.50	11.94	1.54	12.29	0.35
<b>TOTAL</b>	<b>37.865</b>	<b>\$ 301.41</b>	<b>39.113</b>	<b>\$ 311.34</b>	<b>39.999</b>	<b>\$ 318.39</b>	<b>43.838</b>	<b>\$ 348.95</b>	<b>44.843</b>	<b>\$ 356.95</b>	<b>\$ 8.00</b>

## Appendix F: 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
2001	2002	131,684,926	130,756,272	99.29%	71,953	130,828,225	99.35%
2002	2003	148,091,114	147,139,163	99.36%	387,790	147,526,953	99.62%
2003	2004	152,358,541	151,722,942	99.58%	336,249	152,059,191	99.80%
2004	2005	149,047,366	147,225,944	98.78%	139,537	147,365,481	98.87%
2005	2006	156,558,031	155,286,194	99.19%	197,766	155,483,960	99.31%
2006	2007	164,782,963	161,992,586	98.31%	96,132	162,088,718	98.36%
2007	2008	175,242,316	172,742,380	98.57%	47,942	172,790,322	98.60%
2008	2009	183,111,718	178,265,743	97.35%	184,636	178,450,379	97.45%
2009	2010	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011*	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%
2011	2012**	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%

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

\* Collections through July 31, 2011

\*\* Estimated collections through July 31, 2012



## Appendix G: Demographic and Economic Statistics

Last 10 Fiscal Years

(Unaudited)

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

Source: \* Colorado State Demography Office

\*\* Global Insight Inc.

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

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

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



## Appendix H: 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	28,616	133	0.47%	27,458.2	27,455.2	0.85%	232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3			
2010-11	\$6,721	29,320	482	1.67%	28,148.8			
2011-12	\$6,375	29,498	178	0.61%	28,296.3			

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, 2009-10 included a \$140 in emergency reserve and a \$2 rescission, 2010-11 and 2011-12 includes a \$2 rescission.



## Appendix I: Principal Property Taxpayers

January 1, 2011 and 9 Years Ago  
(Unaudited)

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

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

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

Source: Boulder County and Broomfield County Assessors Office



## Appendix J: Principal Employers

January 1, 2011 and 9 Years Ago  
(Unaudited)

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

Source: Boulder County Business Report Book of Lists, Denver Business Journal, Organization's websites and Colorado Department of Labor



## Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2011

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

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

### Notes:

(1) Balances as of December 31, 2010

(2) Balance as of June 30, 2011

(3) The percentage Applicable to the district is calculated by taking the percentage of the government's assessed value, which is located within the boundaries of the district.

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



## Appendix L: Debt Schedules

### General Obligation Debt: Bond Amortization Schedule

Boulder Valley School District RE-2 Debt Service Schedule 2009B General Obligation Bonds					
Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2010	1,000,000.00	2.000%	808,493.75	1,808,493.75	
6/1/2011			798,493.75	798,493.75	2,606,987.50
12/1/2011	1,280,000.00	2.000%	798,493.75	2,078,493.75	
6/1/2012			785,693.75	785,693.75	2,864,187.50
12/1/2012	1,295,000.00	2.000%	785,693.75	2,080,693.75	
6/1/2013			772,743.75	772,743.75	2,853,437.50
12/1/2013	1,325,000.00	2.000%	772,743.75	2,097,743.75	
6/1/2014			759,493.75	759,493.75	2,857,237.50
12/1/2014	1,355,000.00	2.250%	759,493.75	2,114,493.75	
6/1/2015			744,250.00	744,250.00	2,858,743.75
12/1/2015	11,350,000.00	2.500%	744,250.00	12,094,250.00	
6/1/2016			602,375.00	602,375.00	12,696,625.00
12/1/2016	11,675,000.00	3.000%	602,375.00	12,277,375.00	
6/1/2017			427,250.00	427,250.00	12,704,625.00
12/1/2017	12,010,000.00	3.000%	427,250.00	12,437,250.00	
6/1/2018			247,100.00	247,100.00	12,684,350.00
12/1/2018	12,355,000.00	4.000%	247,100.00	12,602,100.00	
6/1/2019			-	-	12,602,100.00
12/1/2019			-	-	
6/1/2020			-	-	-
12/1/2020			-	-	
6/1/2021			-	-	-
12/1/2021			-	-	
6/1/2022			-	-	-
12/1/2022			-	-	
6/1/2023			-	-	-
<b>Total</b>	<b>\$ 53,645,000.00</b>		<b>\$ 11,083,293.75</b>		<b>\$ 64,728,293.75</b>

Boulder Valley School District RE-2 Debt Service Schedule 2009 General Obligation Bonds					
Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2010	235,000.00	4.000%	4,300,062.50	4,535,062.50	
6/1/2011			4,295,362.50	4,295,362.50	8,830,425.00
12/1/2011	235,000.00	4.000%	4,295,362.50	4,530,362.50	
6/1/2012			4,290,662.50	4,290,662.50	8,821,025.00
12/1/2012	230,000.00	4.000%	4,290,662.50	4,520,662.50	
6/1/2013			4,286,062.50	4,286,062.50	8,806,725.00
12/1/2013	220,000.00	4.000%	4,286,062.50	4,506,062.50	
6/1/2014			4,281,662.50	4,281,662.50	8,787,725.00
12/1/2014	2,675,000.00	5.000%	4,281,662.50	6,956,662.50	
6/1/2015			4,214,787.50	4,214,787.50	6,956,662.50
12/1/2015	250,000.00	4.000%	4,214,787.50	4,464,787.50	
6/1/2016			4,209,787.50	4,209,787.50	8,674,575.00
12/1/2016	225,000.00	4.000%	4,209,787.50	4,434,787.50	
6/1/2017			4,205,287.50	4,205,287.50	8,640,075.00
12/1/2017	255,000.00	4.000%	4,205,287.50	4,460,287.50	
6/1/2018			4,200,187.50	4,200,187.50	8,660,475.00
12/1/2018	295,000.00	4.000%	4,200,187.50	4,495,187.50	
6/1/2019			4,194,287.50	4,194,287.50	4,495,187.50
12/1/2019	6,880,000.00	5.000%	4,194,287.50	11,074,287.50	
6/1/2020			4,022,287.50	4,022,287.50	15,096,575.00
12/1/2020	7,090,000.00	5.000%	4,022,287.50	11,112,287.50	
6/1/2021			3,845,037.50	3,845,037.50	14,957,325.00
12/1/2021	7,335,000.00	5.000%	3,845,037.50	11,180,037.50	
6/1/2022			3,661,662.50	3,661,662.50	14,841,700.00
12/1/2022	7,625,000.00	5.000%	3,661,662.50	11,286,662.50	
6/1/2023			3,471,037.50	3,471,037.50	11,286,662.50
12/1/2023	7,930,000.00	5.000%	3,471,037.50	11,401,037.50	
6/1/2024			3,272,787.50	3,272,787.50	14,673,825.00
12/1/2024	8,285,000.00	5.000%	3,272,787.50	11,557,787.50	
6/1/2025			3,065,662.50	3,065,662.50	14,623,450.00
12/1/2025	8,670,000.00	4.500%	3,065,662.50	11,735,662.50	
6/1/2026			2,870,587.50	2,870,587.50	14,606,250.00
12/1/2026	9,075,000.00	5.000%	2,870,587.50	11,945,587.50	
6/1/2027			2,643,712.50	2,643,712.50	11,945,587.50
12/1/2027	9,515,000.00	4.750%	2,643,712.50	12,158,712.50	
6/1/2028			2,417,731.25	2,417,731.25	14,576,443.75
12/1/2028	10,000,000.00	4.750%	2,417,731.25	12,417,731.25	
6/1/2029			2,180,231.25	2,180,231.25	14,597,962.50
12/1/2029	10,490,000.00	5.000%	2,180,231.25	12,670,231.25	
6/1/2030			1,917,981.25	1,917,981.25	14,588,212.50
12/1/2030	11,000,000.00	4.500%	1,917,981.25	12,917,981.25	
6/1/2031			1,670,481.25	1,670,481.25	12,917,981.25
12/1/2031	11,490,000.00	4.625%	1,670,481.25	13,160,481.25	
6/1/2032			1,404,775.00	1,404,775.00	14,565,256.25
12/1/2032	12,080,000.00	4.750%	1,404,775.00	13,484,775.00	
6/1/2033			1,117,875.00	1,117,875.00	14,602,650.00
12/1/2033	21,795,000.00	5.000%	1,117,875.00	22,912,875.00	
6/1/2034			573,000.00	573,000.00	23,485,875.00
12/1/2034	22,920,000.00	5.000%	573,000.00	23,493,000.00	
<b>Total</b>	<b>\$ 176,800,000.00</b>		<b>\$ 156,925,937.50</b>		<b>\$ 317,531,631.25</b>



## Appendix L: Debt Schedules (continued)

Boulder Valley School District RE-2 Debt Service Schedule 2007B General Obligation Bonds						Boulder Valley School District RE-2 Debt Service Schedule 2007 General Obligation Bonds					
Date	Principal	Rate	Interest	Total	Fiscal Total	Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2010	7,930,000.00	5.000%	1,034,000.00	8,964,000.00		12/1/2010	1,840,000.00	4.00%	2,448,640.00	4,288,640.00	
6/1/2011			835,750.00	835,750.00	9,799,750.00	6/1/2011			2,411,840.00	2,411,840.00	6,700,480.00
12/1/2011	8,320,000.00	5.000%	835,750.00	9,155,750.00		12/1/2011	1,910,000.00	4.00%	2,411,840.00	4,321,840.00	
6/1/2012			627,750.00	627,750.00	9,783,500.00	6/1/2012			2,373,640.00	2,373,640.00	6,695,480.00
12/1/2012	8,740,000.00	5.000%	627,750.00	9,367,750.00		12/1/2012	1,985,000.00	4.00%	2,373,640.00	4,358,640.00	
6/1/2013			409,250.00	409,250.00	9,777,000.00	6/1/2013			2,333,940.00	2,333,940.00	6,692,580.00
12/1/2013	9,180,000.00	5.000%	409,250.00	9,589,250.00		12/1/2013	2,065,000.00	4.50%	2,333,940.00	4,398,940.00	
6/1/2014			179,750.00	179,750.00	9,769,000.00	6/1/2014			2,287,477.50	2,287,477.50	6,686,417.50
12/1/2014	7,190,000.00	5.000%	179,750.00	7,369,750.00		12/1/2014	2,150,000.00	4.50%	2,287,477.50	4,437,477.50	
6/1/2015	-		-	-	7,369,750.00	6/1/2015			2,239,102.50	2,239,102.50	6,676,580.00
						12/1/2015	2,235,000.00	4.50%	2,239,102.50	4,474,102.50	
						6/1/2016			2,188,815.00	2,188,815.00	6,662,917.50
						12/1/2016	2,325,000.00	4.50%	2,188,815.00	4,513,815.00	
						6/1/2017			2,136,502.50	2,136,502.50	6,650,317.50
						12/1/2017	2,420,000.00	4.50%	2,136,502.50	4,556,502.50	
						6/1/2018			2,082,052.50	2,082,052.50	6,638,555.00
						12/1/2018	2,515,000.00	4.00%	2,082,052.50	4,597,052.50	
						6/1/2019			2,031,752.50	2,031,752.50	6,628,805.00
						12/1/2019	5,050,000.00	4.00%	2,031,752.50	7,081,752.50	
						6/1/2020			1,930,752.50	1,930,752.50	9,012,505.00
						12/1/2020	5,265,000.00	4.20%	1,930,752.50	7,195,752.50	
						6/1/2021			1,820,187.50	1,820,187.50	9,015,940.00
						12/1/2021	5,490,000.00	4.25%	1,820,187.50	7,310,187.50	
						6/1/2022			1,703,525.00	1,703,525.00	9,013,712.50
						12/1/2022	5,720,000.00	4.25%	1,703,525.00	7,423,525.00	
						6/1/2023			1,581,975.00	1,581,975.00	9,005,500.00
						12/1/2023	5,965,000.00	4.50%	1,581,975.00	7,546,975.00	
						6/1/2024			1,447,762.50	1,447,762.50	8,994,737.50
						12/1/2024	6,220,000.00	4.50%	1,447,762.50	7,667,762.50	
						6/1/2025			1,307,812.50	1,307,812.50	8,975,575.00
						12/1/2025	6,480,000.00	4.50%	1,307,812.50	7,787,812.50	
						6/1/2026			1,162,012.50	1,162,012.50	8,949,825.00
						12/1/2026	6,760,000.00	4.50%	1,162,012.50	7,922,012.50	
						6/1/2027			1,009,912.50	1,009,912.50	8,931,925.00
						12/1/2027	7,045,000.00	4.50%	1,009,912.50	8,054,912.50	
						6/1/2028			851,400.00	851,400.00	8,906,312.50
						12/1/2028	7,345,000.00	4.50%	851,400.00	8,196,400.00	
						6/1/2029			686,137.50	686,137.50	8,882,537.50
						12/1/2029	7,660,000.00	4.25%	686,137.50	8,346,137.50	
						6/1/2030			523,362.50	523,362.50	8,869,500.00
						12/1/2030	7,985,000.00	3.50%	523,362.50	8,508,362.50	
						6/1/2031			383,625.00	383,625.00	8,891,987.50
						12/1/2031	8,340,000.00	4.50%	383,625.00	8,723,625.00	
						6/1/2032			195,975.00	195,975.00	8,919,600.00
						12/1/2032	8,710,000.00	4.50%	195,975.00	8,905,975.00	8,905,975.00
<b>Total</b>	<b>\$ 41,360,000.00</b>		<b>\$ 5,139,000.00</b>		<b>\$ 46,499,000.00</b>		<b>\$ 113,480,000.00</b>		<b>\$ 71,827,765.00</b>		<b>\$ 185,307,765.00</b>

### 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 the Phase 3 sale.

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to insure adequate revenues to make all debt service payments are they become due in accordance with the debt schedule identified above.



## Appendix L: Debt Schedules (continued)

### Certificates of Participation: General Operating Fund

<u>Combined</u>				
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Total</u>
12/1/2010	-	68,603.76	68,603.76	
6/1/2011	565,000.00	68,603.76	633,603.76	702,207.52
12/1/2011	-	59,281.26	59,281.26	
6/1/2012	580,000.00	59,281.26	639,281.26	698,562.52
12/1/2012	-	49,131.26	49,131.26	
6/1/2013	605,000.00	49,131.26	654,131.26	703,262.52
12/1/2013	-	38,165.63	38,165.63	
6/1/2014	625,000.00	38,165.63	663,165.63	701,331.26
12/1/2014	-	26,290.63	26,290.63	
6/1/2015	655,000.00	26,290.63	681,290.63	707,581.26
12/1/2015	-	13,600.00	13,600.00	
6/1/2016	680,000.00	13,600.00	693,600.00	707,200.00
	3,710,000.00	510,145.08	4,220,145.08	



## Appendix M: 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
<b>State of Colorado</b>		<b>783,266.4</b>	<b>12,416.0</b> (Included in FPC)	<b>\$5,717,386,021</b> <b>7,241.68</b>	<b>\$96,165,250,807</b> <b>122,774.6</b>	<b>\$19.969</b>	<b>\$1,920,306,954</b> <b>2,451.7</b>	<b>\$148,422,515</b> <b>189.5</b>	<b>\$3,648,656,551</b> <b>4,658.3</b>	<b>\$591,174,165</b> <b>754.8</b>

Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

In order to provide a clear representation of revenue versus expenditures for BVSD and other local school districts, only 2009-10 data is displayed for *both* revenues and expenditures. The Colorado Department of Education does not have prior year expenditure data available until later in the current year. Revenue data, however, for 2010-11 and 2011-12 is available and is presented in the pages following 2009-10 expenditures.

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 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 M: School District Comparisons (continued)

### Expenditures

2009-10 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,156.6	\$ 78,544,616 54.0%	\$ 9,596,736 6.6%	\$ 12,900,574 8.9%	\$ 38,097,336 26.2%	\$ 6,405,946 4.4%	\$ 145,545,208 100.0%	\$ 9,603
St. Vrain Valley RE-1J	24,905.9	115,811,227 51.0%	17,194,022 7.6%	23,941,454 10.5%	52,936,391 23.3%	17,343,516 7.6%	227,226,611 100.0%	9,123
Poudre R 1	24,959.6	114,547,989 51.2%	15,851,202 7.1%	23,023,330 10.3%	57,094,593 25.5%	13,420,695 6.0%	223,937,809 100.0%	8,972
Boulder Valley RE-2J	27,673.3	148,562,222 53.5%	21,789,908 7.8%	25,630,000 9.2%	65,285,182 23.5%	16,417,065 5.9%	277,684,378 100.0%	10,034
Colorado Springs 11	28,578.8	136,696,875 46.9%	19,649,501 6.7%	24,784,320 8.5%	94,392,766 32.4%	16,154,747 5.5%	291,678,209 100.0%	10,206
Adams-Arapahoe 28J	34,214.9	171,027,226 51.0%	25,805,523 7.7%	33,973,090 10.1%	84,868,063 25.3%	19,771,271 5.9%	335,445,172 100.0%	9,804
Northglenn-Thornton 12	40,169.3	186,709,937 50.5%	24,966,640 6.8%	39,269,875 10.6%	105,688,687 28.6%	12,861,683 3.5%	369,496,822 100.0%	9,198
Cherry Creek 5	48,979.3	289,918,402 61.3%	24,962,374 5.3%	38,351,738 8.1%	92,393,290 19.5%	27,221,851 5.8%	472,847,655 100.0%	9,654
Douglas County RE-1	56,555.1	254,649,726 53.8%	33,813,824 7.1%	39,339,732 8.3%	112,856,122 23.8%	32,687,748 6.9%	473,347,152 100.0%	8,370
Denver County 1	72,115.4	352,653,525 45.9%	44,830,185 5.8%	66,092,902 8.6%	246,295,204 32.1%	58,060,491 7.6%	767,932,308 100.0%	10,649
Jefferson R-1	81,396.7	409,504,852 52.4%	56,654,522 7.3%	75,315,200 9.6%	187,657,480 24.0%	52,140,871 6.7%	781,272,925 100.0%	9,598
Peer Group T Total	454,704.9	\$ 2,258,626,596 51.7%	\$ 295,114,438 6.8%	\$ 402,622,215 9.2%	\$ 1,137,565,116 26.1%	\$ 272,485,883 6.2%	\$ 4,366,414,248 100.0%	\$ 9,603

Source: Colorado Department of Education - Student Accountability Report

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.



## Appendix M: School District Comparisons (continued)

### Revenue (2010-11)

2010-11		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	15,054.6	0.0	\$98,701,507	\$1,330,063,800	\$25.353	\$33,721,108	\$2,413,869	\$62,566,531	\$28,813,581
	Per Pupil			6,556.2	88,349.3		2,239.9	160.3	4,156.0	1,913.9
St. Vrain Valley RE-1J	Total	25,493.3	0.0	\$169,866,479	\$2,338,789,583	\$24.995	\$58,458,046	\$3,264,963	\$108,143,469	\$16,500,000
	Per Pupil			6,663.2	91,741.3		2,293.1	128.1	4,242.0	647.2
Poudre R 1	Total	25,496.0	106.5	\$169,838,652	\$2,361,230,912	\$27.000	\$63,753,235	\$4,626,087	\$101,459,330	\$35,012,147
	Per Pupil			6,661.4	92,611.8		2,500.5	181.4	3,979.4	1,373.2
Boulder Valley RE-2J	Total	27,718.8	74.0	\$186,287,244	\$4,865,464,097	\$25.023	\$122,505,428	\$6,927,652	\$56,854,164	\$32,662,468
	Per Pupil			6,720.6	172,848.0		4,419.58	249.9	2,051.1	1,178.4
Colorado Springs 11	Total	28,244.5	56.0	\$199,995,544	\$2,503,778,120	\$24.026	\$60,155,773	\$6,001,434	\$133,838,337	\$30,398,822
	Per Pupil			7,080.9	88,646.6		2,129.8	212.5	4,738.6	1,076.3
Adams-Arapahoe 28J	Total	35,565.9	0.0	\$251,492,166	\$1,764,274,208	\$26.010	\$45,888,772	\$3,175,006	\$202,428,388	\$22,339,028
	Per Pupil			7,071.2	49,605.8		1,290.2	89.3	5,691.6	628.1
Northglenn-Thornton 12	Total	40,191.5	4,814.5	\$278,379,241	\$1,761,508,842	\$27.000	\$47,560,739	\$3,292,008	\$227,526,494	\$35,400,000
	Per Pupil			6,926.3	43,827.9		1,183.4	81.9	5,661.1	880.8
Cherry Creek 5	Total	49,395.8	0.0	\$333,031,095	\$4,720,753,465	\$25.712	\$121,380,013	\$8,740,620	\$202,910,462	\$59,604,511
	Per Pupil			6,742.1	95,569.9		2,457.3	177.0	4,107.8	1,206.7
Douglas County RE-1	Total	57,945.8	2,909.0	\$379,057,950	\$4,947,782,342	\$25.440	\$125,871,583	\$8,743,383	\$244,442,984	\$33,713,000
	Per Pupil			6,541.6	153,430.4		2,172.2	150.9	4,218.5	581.8
Denver County 1	Total	72,770.1	96.0	\$526,320,775	\$11,165,147,081	\$25.541	\$285,169,022	\$17,375,124	\$223,776,629	\$76,850,986
	Per Pupil			7,232.7	153,430.4		3,918.8	238.8	3,075.1	1,056.1
Jefferson R-1	Total	81,191.8	128.0	\$538,903,110	\$7,309,550,697	\$26.252	\$191,890,325	\$13,762,249	\$333,250,536	\$74,302,585
	Per Pupil			6,637.4	90,028.2		2,363.4	169.5	4,104.5	915.1
Peer Group	Total	459,068.1	8,184.0	\$3,131,873,762	\$45,068,343,147	\$25.668	\$1,156,354,042	\$78,322,394	\$1,897,197,325	\$445,597,128
	Per Pupil			6,822.2	98,173.5		2,518.9	170.6	4,132.7	970.7
State of Colorado	Total	791,077.0	12,369.0	\$5,441,603,049	\$91,063,772,106	\$20.656	\$1,880,985,488	\$137,827,877	\$3,422,789,683	\$651,042,717
	Per Pupil		(Included in FPC)	6,813.27	115,113.7		2,377.8	174.2	4,326.7	823.0

Source: Colorado Department of Education - Student Accountability Report



## Appendix M: School District Comparisons (continued)

### Revenue (2011-12)

2011-12		Funded	On-Line	Total	Total	Adjusted Total	Assessed	Mill	Property	Specific	State	Override
School District		Pupil	Pupil	Program	Negative	Program	Valuation	Levy	Tax	Ownership	Share	Revenue
		Count	Count	Funding	Factor	Funding				Tax		
Littleton 6	Total	14,928.0	0.0	106,915,949	(\$14,183,401)	\$92,732,548	\$1,259,563,640	\$25.353	\$31,933,717	\$2,106,857	\$1,259,563,640	\$28,813,581
	Per Pupil			7,162	(\$950)	6,212.0	84,375.9		2,139.2	141.1	3,931.7	1,930.2
St. Vrain Valley RE-1J	Total	26,120.2	0.0	189,964,499	(\$25,200,568)	\$164,763,930	\$2,338,523,416	\$24.995	\$58,451,393	\$3,125,544	\$103,186,994	\$16,500,000
	Per Pupil			7,273	(\$965)	6,307.9	89,529.3		2,237.8	119.7	3,950.5	631.7
Poudre R 1	Total	26,012.7	726.0	188,963,619	(\$25,067,792)	\$163,895,827	\$2,347,459,805	\$27.000	\$63,381,415	\$4,236,593	\$91,525,274	\$35,012,147
	Per Pupil			7,048	(\$935)	6,113.2	87,559.1		2,364.1	158.0	3,413.8	1,346.0
Boulder Valley RE-2J	Total	28,349.4	116.0	\$207,466,753	(\$27,522,406)	\$179,944,347	\$4,727,938,464	\$25.023	\$122,505,428	\$6,927,652	\$56,854,164	\$32,662,468
	Per Pupil			7,326	(\$972)	6,347.4	166,961.7		4,321.27	244.4	2,005.5	1,152.1
Colorado Springs 11	Total	28,164.7	177.5	220,172,533	(\$29,207,946)	\$190,964,587	\$2,307,248,850	\$24.026	\$55,433,961	\$5,577,201	\$116,947,515	\$30,398,822
	Per Pupil			7,285	(\$966)	6,318.7	76,342.8		1,834.2	184.5	3,869.6	1,079.3
Adams-Arapahoe 28J	Total	36,551.8	0.0	281,910,743	(\$37,398,098)	\$244,512,645	\$1,744,742,197	\$26.010	\$45,380,745	\$2,963,492	\$196,168,409	\$22,339,028
	Per Pupil			7,713	(\$1,023)	6,689.5	47,733.4		1,241.5	81.1	5,366.9	611.2
Northglenn-Thornton 12	Total	41,105.0	4,831.5	310,690,779	(\$41,216,039)	\$269,474,741	\$1,730,572,217	\$27.000	\$46,725,450	\$3,124,264	\$207,186,734	\$35,400,000
	Per Pupil			7,212	(\$957)	6,255.4	40,172.1		1,084.6	72.5	4,809.5	861.2
Cherry Creek 5	Total	49,788.0	0.0	366,299,912	(\$48,593,111)	\$317,706,801	\$4,291,424,053	\$25.712	\$110,341,095	\$8,183,888	\$199,181,818	\$59,604,511
	Per Pupil			7,357	(\$976)	6,381.2	86,193.9		2,216.2	164.4	4,000.6	1,197.2
Douglas County RE-1	Total	59,606.4	3,012.0	425,518,050	(\$56,448,951)	\$369,069,100	\$4,530,705,305	\$25.440	\$115,261,143	\$8,543,931	\$245,264,026	\$33,713,000
	Per Pupil			7,139	(\$947)	6,191.8	136,002.7		1,933.7	143.3	4,114.7	565.6
Denver County 1	Total	75,004.5	93.0	592,117,624	(\$78,549,943)	\$513,567,682	\$10,200,816,964	\$25.541	\$260,539,066	\$16,900,800	\$236,127,815	\$76,850,986
	Per Pupil			7,894	(\$1,047)	6,847.2	136,002.7		3,473.6	225.3	3,148.2	1,024.6
Jefferson R-1	Total	81,021.8	205.5	587,156,202	(\$77,891,764)	\$509,264,438	\$6,967,338,635	\$26.252	\$182,906,574	\$13,153,109	\$313,204,755	\$74,302,585
	Per Pupil			7,247	(\$961)	6,285.5	85,993.4		2,257.5	162.3	3,865.7	917.1
Peer Group	Total	466,652.5	9,161.5	\$3,477,176,663	-\$461,280,018	\$3,015,896,646	\$42,446,333,546	\$25.668	\$1,092,859,986	\$74,843,332	\$3,025,211,144	\$445,597,128
	Per Pupil			7,451.3	(50,349.8)	6,462.8	90,959.2		2,341.9	160.4	6,482.8	954.9
State of Colorado	Total	798,050.6	14,769.0	6,006,838,655	(793,871,276)	\$5,212,967,379	\$86,154,376,085		\$1,771,657,604	\$129,133,708	\$3,312,176,066	\$658,760,644
	Per Pupil		(Included in FPC)	7,432	(982)	6,450.2	106,601.4		2,192.1	159.8	4,098.3	0.0

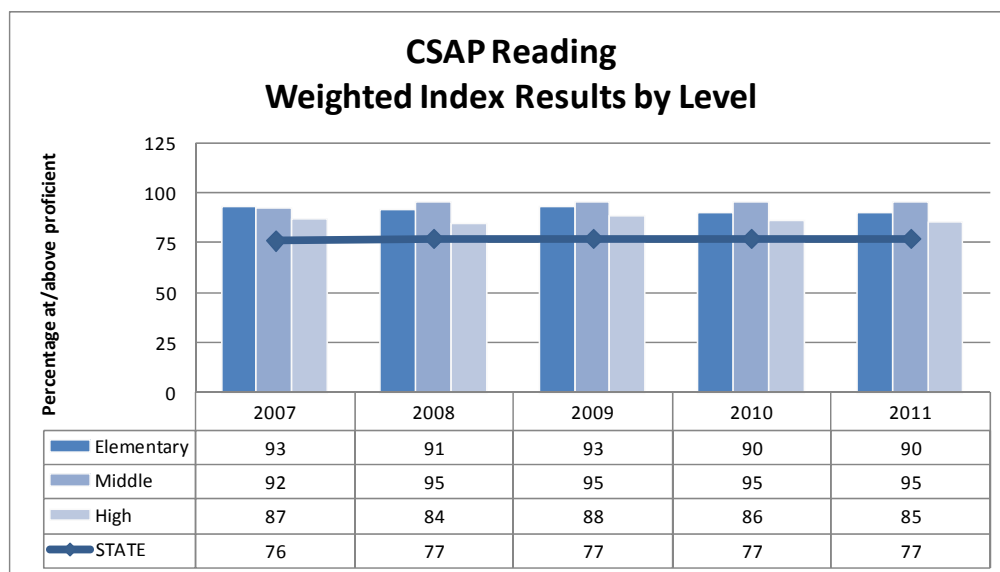
Source: Colorado Department of Education - Student Accountability Report

Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students.

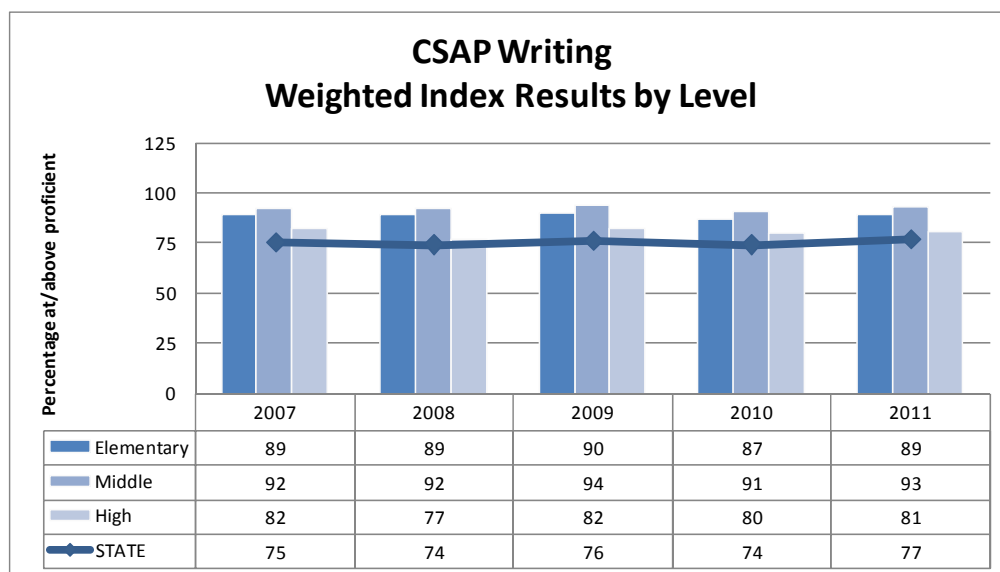


## Appendix N: State Performance Measures

### CSAP Reading Weighted Index



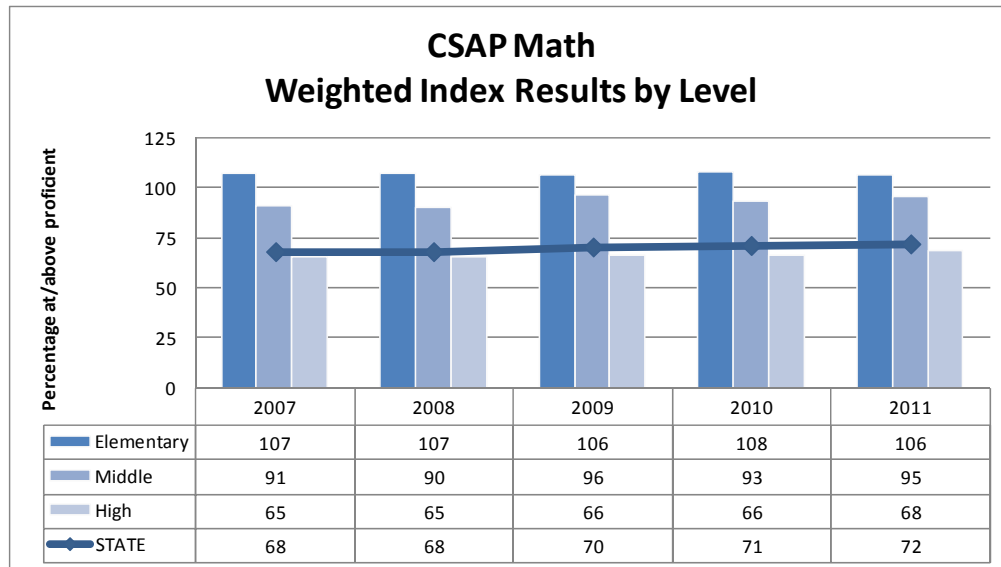
### CSAP Writing Weighted Index



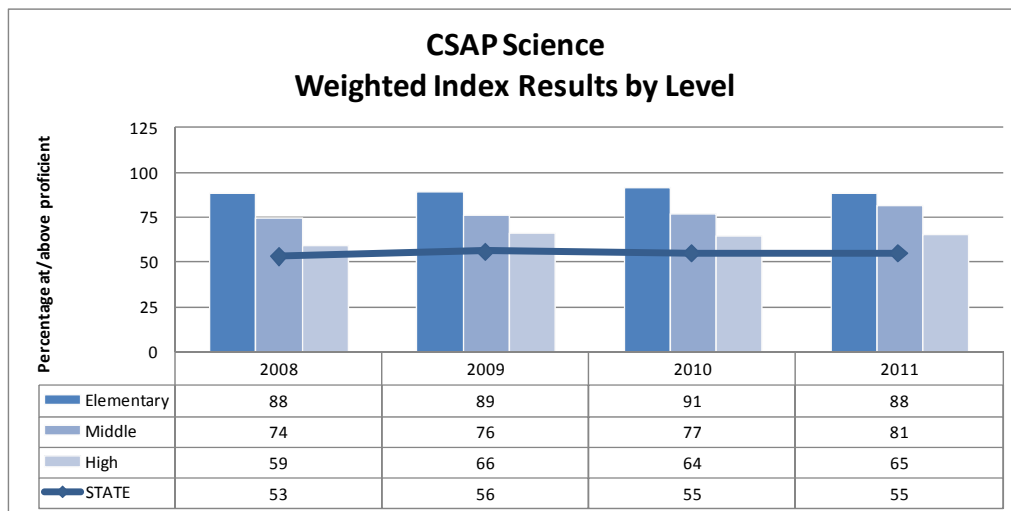


## Appendix N: State Performance Measures (continued)

### CSAP Math Weighted Index



### CSAP Science Weighted Index

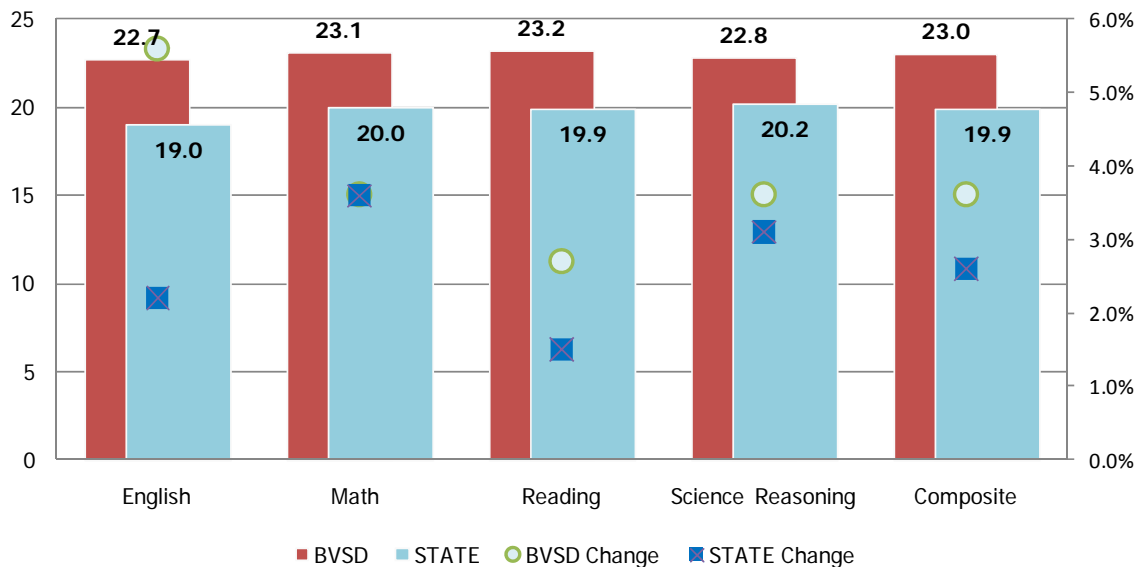


\*CSAP science testing began in spring 2008.

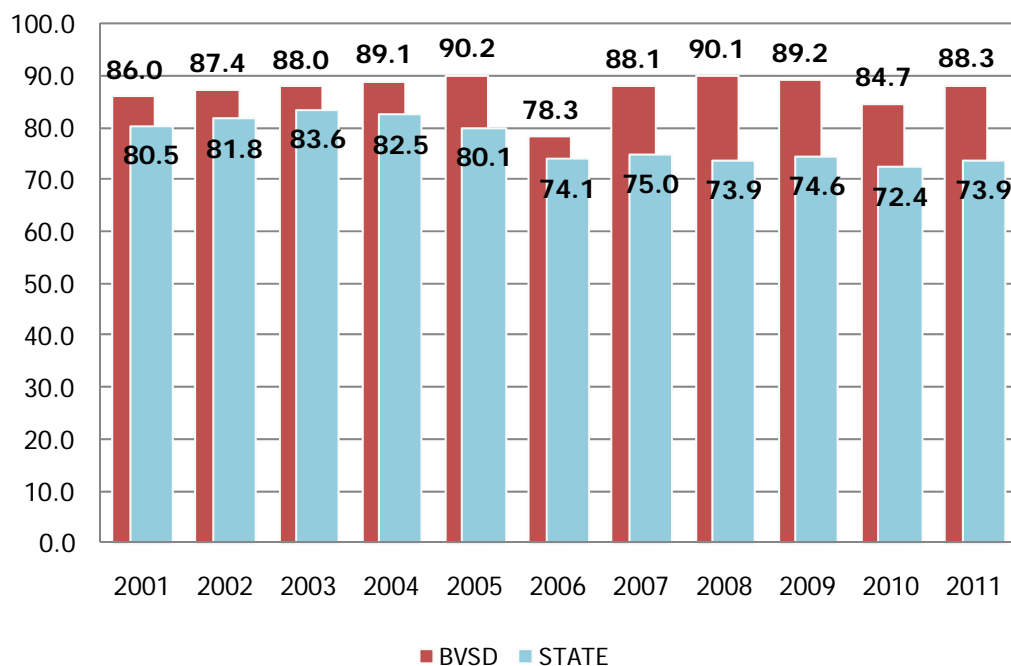


## Appendix N: State Performance Measures (continued)

### ACT Overall Average Score Results for 2011



### Graduation Rates 2001-2011

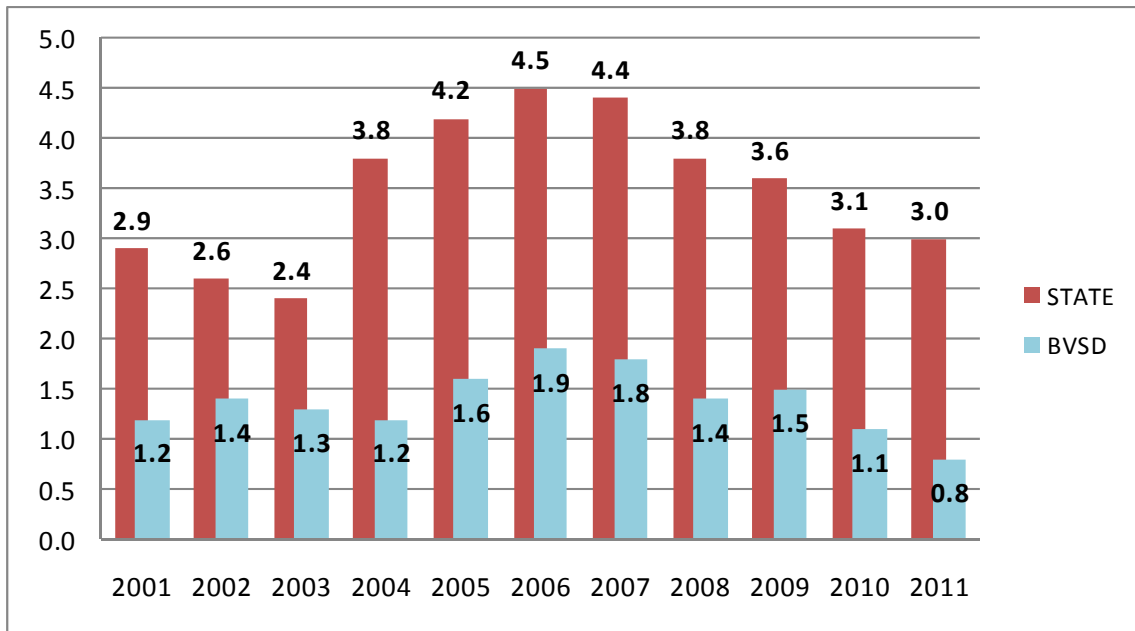


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that cannot be compared directly with prior year data. With the old system, students who took longer than four years to graduate were factored into the formula.



## Appendix N: State Performance Measures (continued)

### Dropout Rates 2001-2011





## Appendix O: State of Colorado - Critical Dates

Public School Finance Unit  
Fiscal Year 2011-12

**May 31** School district/BOCES administration submits proposed FY2011-12 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) [*30 days prior to the start of the new fiscal year*].

**June 10** School district/BOCES publishes public notice stating that the proposed FY2011-12 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 17** School district provides to CDE revised projection, if any, of its October 2011 pupil enrollment figures on which FY2011-12 school finance funding for the period July 2011 through November 2011 will be based. This revised projection is used until actual October 2011 counts are available and processed.

**June 24** 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 24** School district repays outstanding contingency reserve loans, if any, to CDE.

**June 30** Local board of education adopts FY2011-12 budget by appropriate resolution duly recorded (22-44-110(4), C.R.S.).

**June 30** FY2011-12 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 FY2010-11 from the county treasurer (30-25-302(5)(b), C.R.S.). The amount of this funding is reduced from FY2010-11 state share of "Total Program" funding.

**July 22** Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.

**July 29** Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.

**July 29** 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 5** Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY20010-11 financial data.

**August 15** School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2010 – June 30, 2011, reimbursement period (22-51-105(1), C.R.S.).

**Aug 15-Oct 1** No earlier than August 15<sup>th</sup> and no later than October 1<sup>st</sup>, 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.).



## **Appendix O: State of Colorado - Critical Dates (continued)**

**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 30** 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 30** 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 30** 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 30** 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 30** School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7),C.R.S.).

**September 30** 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.).

**September 30** 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.

**October 5** Facility School or a State Program shall submit September 30 pupil counts to CDE (22-54-129(3).

**October 19** 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 1** 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 (September 30) or November 1 counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.

**November 1** File the FY2010-11 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.



## Appendix O: State of Colorado - Critical Dates (continued)

**November 10** Last date for school districts to submit September 30 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 10<sup>th</sup>).

**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 22** School district provides to CDE a copy of its official November 8, 2011, ballot questions or a copy of its official November 8, 2011, 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 22** 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 FY2010-11 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 FY2010-11 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.).

**December 30** School district/BOCES must approve their FY 2010-11 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final ADE reports.

**December 30** School district/BOCES must have their FY 2010-11 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 30** 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 13** 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.).



## **Appendix O: State of Colorado - Critical Dates (continued)**

**January 15** *NOT APPLICABLE IN FY 2011-12* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). School districts which are eligible to participate in the February 1 military pupil count must submit an estimated count of military dependent pupils.

**January 27** Prior to January 30<sup>th</sup>, 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 31** After the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted.

**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** *NOT APPLICABLE IN FY 2011-12* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). 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.).

**February 15** *NOT APPLICABLE IN FY 2011-12* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). Last day for eligible school districts to submit military dependent supplemental pupil enrollment to CDE.

**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.).

**March 30** School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.

**15<sup>th</sup> 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.).

**25<sup>th</sup> 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.



## Appendix O: State of Colorado - Critical Dates (continued)

**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.

**Continuing:** On or before the 15<sup>th</sup> day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the school district provided educational services at the jail or facility. On or before the 15<sup>th</sup> day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail of facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools (based on *Section 22-54-129, C.R.S.*).

**Elections** For a complete calendar of election deadlines please visit:  
[Colorado Department of State Elections Center](http://www.cde.state.co.us/cdefinance/financialreportingFY2011-12.htm)

**Future:** Upon receipt of data collected by the participating school districts and charter schools in the alternative school funding models pilot program (pursuant to House Bill 10-1183), the Advisory Council shall review the data and annually prepare and submit a summary report on or before January 15, 2012 and or before, January 15 each year thereafter through 2015 to the: State Board; Governor’s Office; and General Assembly.

NOTE: This calendar identifies critical dates for the 2011-12 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will posted on the CDE website at: <http://www.cde.state.co.us/cdefinance/financialreportingFY2011-12.htm>.



## **Appendix P: 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, food 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 P: 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 P: 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 P: 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 P: 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 P: 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 P: 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 P: 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 P: 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 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 P: 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 P: 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 P: 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 P: 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 P: 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 P: 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 P: 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 P: 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.

<b>PURCHASE OF GOODS/SERVICES</b>	<b>METHOD</b>
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 P: 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 P: 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 P: 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.

**GLOSSARY**

GLOSSARY OF TERMS .....	392
ACRONYM REFERENCE .....	403



## 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.

**Advancement via Individual Determination (AVID):** is a college-readiness system designed to increase the number of students who enroll in four-year colleges.

**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.



## Glossary of Terms (continued)

**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 Expenditures:** Those expenditures which result in the acquisition of or addition to fixed assets.

**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.



## Glossary of Terms (continued)

**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.



## **Glossary of Terms** (continued)

**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.



## Glossary of Terms (continued)

**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.

**Food 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 Accounting Standards Board (GASB):** The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**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.



## Glossary of Terms (continued)

**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.



## Glossary of Terms (continued)

**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.



## Glossary of Terms (continued)

**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.

**Positive Behavior Support (PBS):** Decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.

**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.



## Glossary of Terms (continued)

**Reading Recovery:** Reading Recovery is a highly effective short-term intervention of one-to-one tutoring for low-achieving first graders. The intervention is most effective when it is available to all students who need it and is used as a supplement to good classroom teaching. The goal of Reading Recovery is to dramatically reduce the number of first-grade students who have extreme difficulty learning to read and write and to reduce the cost of these learners to educational systems. Reading Recovery serves the lowest-achieving first graders—the students who are not catching on to the complex set of concepts that make reading and writing possible.

**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.



## Glossary of Terms (continued)

**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



## **Glossary of Terms (continued)**

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 fund is provided to account for the monies associated with the operation of tuition-based preschool programs, including Community Montessori preschool and Colorado Preschool Program peers.

**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

<b>AAS</b>	Advanced Academic Services	<b>COLA</b>	Cost of Living Adjustment
<b>ACT</b>	American College Testing	<b>COP</b>	Certificate of Participation
<b>ADA</b>	Americans with Disabilities Act	<b>COSPRA</b>	Colorado School Public Relations Association
<b>ADE</b>	Automatic Data Exchange	<b>COTA</b>	Certified Occupational Therapist Asst.
<b>ADHD</b>	Attention Deficit Hyperactivity Disorder	<b>CPP</b>	Colorado Preschool Program
<b>ALPS</b>	Advanced Learning Plans	<b>CRS</b>	Colorado Revised Statutes
<b>AP</b>	Advanced Placement	<b>CSAP</b>	Colorado Student Assessment Program
<b>AR</b>	Area Representative	<b>CTE</b>	Career & Technical Education
<b>ARRA</b>	American Recovery and Reinvestment Act	<b>DAC</b>	District Accountability Committee
<b>ASBO</b>	Association of School Business Officials International	<b>DIMC</b>	District Instructional Media Center
<b>ASD</b>	Autism Spectrum Disorder	<b>DLS</b>	Division of Learning Services
<b>AVID</b>	Advancement via Individual Determination	<b>DLT</b>	District Leadership Team
<b>AYP</b>	Adequate Yearly Progress	<b>DPC</b>	District Parent Council
<b>BCSIS</b>	Boulder Community School of Integrated Studies	<b>ECEA</b>	Exceptional Children's Educational Act
<b>BOE</b>	Board of Education	<b>EET</b>	Education Excise Tax
<b>BVCU</b>	Boulder Valley Credit Union	<b>ELA</b>	English Language Acquisition
<b>BVEA</b>	Boulder Valley Education Association	<b>ELD</b>	English Language Development
<b>BVEOP</b>	Boulder Valley Educational Office Professionals	<b>ELL</b>	English Language Learner
<b>BVPA</b>	Boulder Valley Paraeducators Association	<b>ELP</b>	English Language Proficiency
<b>BVSD</b>	Boulder Valley School District	<b>ELPA</b>	English Language Proficiency Act
<b>BVSEA</b>	Boulder Valley Service Employees Association	<b>ELR</b>	Essential Learning Results
<b>BVSSC</b>	Boulder Valley Safe Schools Coalition	<b>ERP</b>	Enterprise Resource Planning
<b>CABE</b>	Colorado Association for Bilingual Education	<b>ESL</b>	English as a Second Language
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>FBLA</b>	Future Business Leaders of America
<b>CASB</b>	Colorado Association of School Boards	<b>FCA</b>	Facility Condition Assessment
<b>CASE</b>	Colorado Association of School Executives	<b>FAQ</b>	Frequently Asked Questions
<b>CBLA</b>	Colorado Basic Literacy Act	<b>FAST</b>	Families & Schools Together
<b>CBOC</b>	Citizen's Bond Oversight Committee	<b>FEP</b>	Fully English Proficient
<b>CCC</b>	Curriculum Coordinating Council	<b>FOSS</b>	Full Option Science System
<b>CDE</b>	Colorado Department of Education	<b>FRL</b>	Free and Reduced Lunch
<b>CELA</b>	Colorado English Language Assessment	<b>FRS</b>	Family Resource School
<b>CHSAA</b>	Colorado High School Activities Association	<b>FTE</b>	Full Time Equivalent
<b>CIPC</b>	Capital Improvement Planning Committee	<b>GAAP</b>	Generally Accepted Accounting Principals
<b>CLIP</b>	Collaborative Literacy Intervention Project	<b>GASB</b>	Governmental Accounting Standards Board
		<b>GFOA</b>	Government Finance Officers Association
		<b>HRD</b>	Human Resource Department
		<b>IB</b>	International Baccalaureate
		<b>IC</b>	Infinite Campus
		<b>IDEA</b>	Individuals with Disabilities Education Act



## Acronym Reference (continued)

<b>IDEIA</b>	Individuals with Disabilities Education Improvement Act	<b>PYPIB</b>	Primary Years Program International Baccalaureate
<b>IDI</b>	Intercultural Development Inventory	<b>R2A</b>	Read to Achieve
<b>IEP</b>	Individual Educational Program	<b>RBO</b>	Relationship by Objectives
<b>ILP</b>	Individual Literacy Plan	<b>RCS</b>	Reduced Class Size
<b>IR</b>	Interdisciplinary Resource	<b>RFI</b>	Request for Information
<b>IT</b>	Information Technology	<b>RFP</b>	Request for Proposal
<b>LEA</b>	Local Educational Agency	<b>RTI</b>	Response to Intervention
<b>LEED</b>	Leadership in Energy and Environmental Design	<b>SAAC</b>	Student Accountability Advisory Committee
<b>LEP</b>	Limited English Proficient	<b>SACC</b>	School Age Child Care
<b>LLL</b>	Life Long Learning	<b>SAPP</b>	Substance Abuse Prevention Program
<b>LLSS</b>	Literacy & Language Support Services	<b>SAR</b>	School Accountability Report
<b>MEACC</b>	Multi Ethnic Action Community Committee	<b>SAT</b>	Scholastic Assessment Test
<b>MEEAC</b>	Multi Ethnic Education Action Committee	<b>SBOE</b>	State Board of Education
<b>MUOFA</b>	Multi-Use Outdoor Facilities Assessment	<b>SCS</b>	School Climate Survey
<b>NABE</b>	National Association for Bilingual Education	<b>SEA</b>	State Educational Agency
<b>NCGA</b>	National Council on Governmental Accounting	<b>SEAC</b>	Special Education Advisory Committee
<b>NEP</b>	Non English Proficient	<b>SIED</b>	Significant Identifiable Emotional Disorder
<b>NSPRA</b>	National School Public Relations Association	<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>OE</b>	Open Enrollment	<b>SIPR</b>	School Improvement Program Review
<b>PAC</b>	Principal's Advisory Committee	<b>SIT</b>	School Improvement Team
<b>PAM</b>	Parents as Mentors	<b>SPED</b>	Special Education
<b>PARA</b>	Paraeducator	<b>SRA</b>	School Resource Allocation
<b>PBS</b>	Positive Behavior Support	<b>SRO</b>	Student Resource Officer
<b>PCA</b>	Program Compatibility Assessment	<b>SRE</b>	Special Reporting Element
<b>PCD</b>	Perceptual/Communicative Disability	<b>SWAP</b>	School to Work Alliance Program
<b>PEN</b>	Parent Engagement Network	<b>TABOR</b>	Taxpayer's Bill of Rights
<b>PEP</b>	Professional Educators Program	<b>TAC</b>	Teacher Advisory Committee
<b>PERA</b>	Public Employees Retirement Association	<b>TAG</b>	Talented & Gifted
<b>PHLOTE</b>	Primary Home Language Other Than English	<b>TAG DAC</b>	TAG District Advisory Committee
<b>PIE</b>	Partners in Education	<b>TAS</b>	Teachers as Scholars Program
<b>PING</b>	Parent Involvement Network Group	<b>TEA</b>	TAG Education Advisors
<b>PLP</b>	Personalized Learning Plan	<b>TEC</b>	Technical Education Center
<b>POC</b>	People of Color	<b>TIES</b>	Tools of Inquiry for Equitable Schools
<b>PPOR</b>	Per Pupil Operating Revenue	<b>TOSA</b>	Teacher on Special Assignment
<b>PPP</b>	Parent Professional Partnership	<b>WMLS</b>	Woodcock-Munoz Language Survey
<b>PPR</b>	Per Pupil Revenue	<b>YRBS</b>	Youth at Risk Behavior Survey