

BOULDER VALLEY SCHOOL DISTRICT

Excellence and Equity



REVISED ADOPTED BUDGET 2013 – 2014

Boulder Valley School District
6500 Arapahoe Road
Boulder, Colorado 80303
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www.bvsd.org



Revised Adopted Budget 2013-2014

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 30,000 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, Amy Martinez, Phil Winterbourne, Jacqueline Cole, 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, 2012.

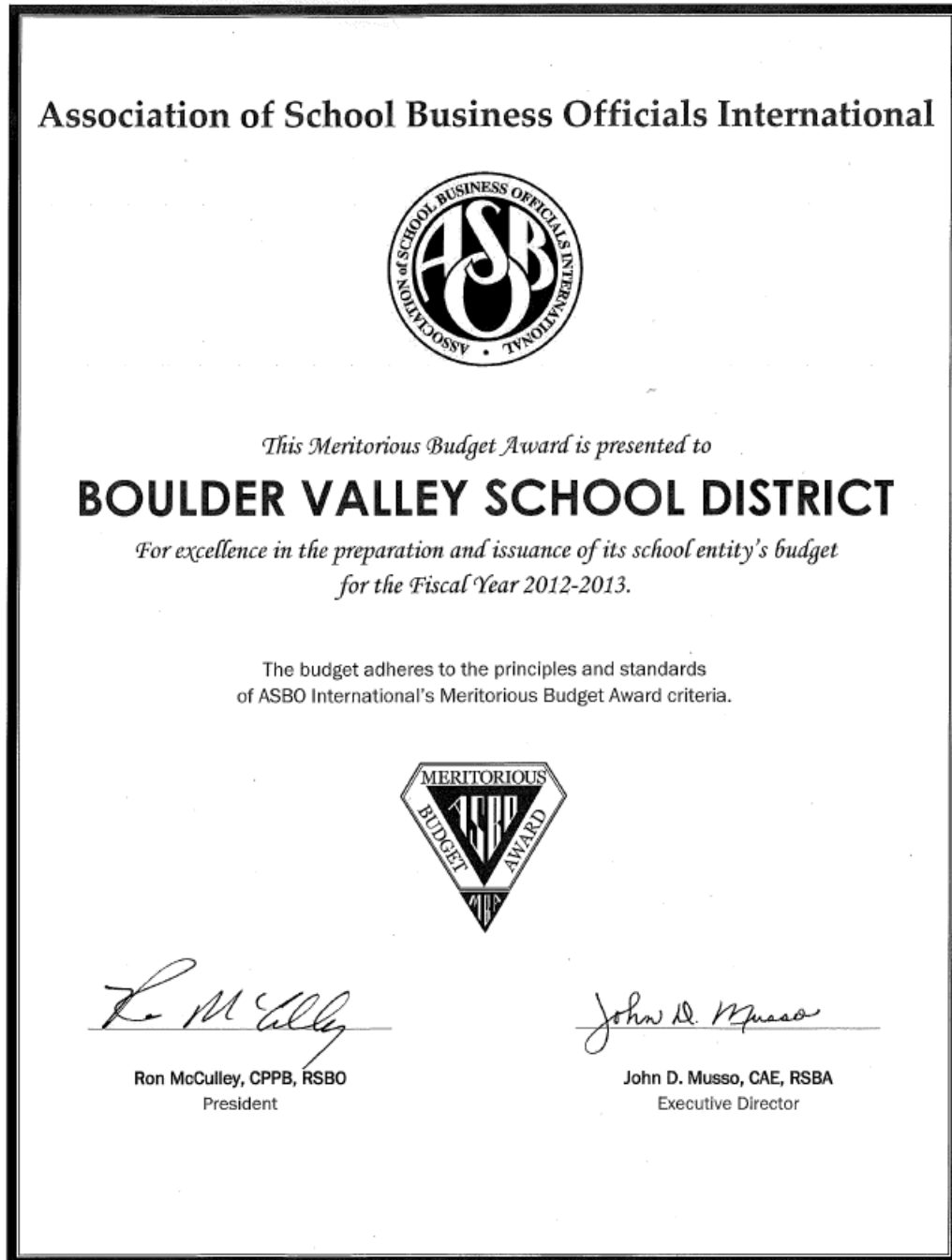
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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, 2012. 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.







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Board of Education Members



Laurie Albright

Laurie Albright, Ed.D.
President

Jennie Belval,
Vice President

Shelly Benford,
Treasurer

Superintendent
Bruce Messinger, Ph.D.

Tina Marquis

Jim Reed

Tom Miers

Sam Fuqua





Superintendent's Cabinet

Bruce Messinger, Ph.D.
Superintendent

Deirdre Pilch, Ed.D.
Deputy Superintendent/School Leadership
(High Schools)

Darci Mohr, J.D.
Asst. Superintendent of Human Resources

Ron Cabrera, Ph.D.
Asst. Superintendent for Instructional Services &
Equity

Sandy Ripplinger
Asst. Superintendent for School Leadership
(Elementary)

TBD
Asst. Superintendent for School Leadership
(K-8 and Middle)

Don Orr
Asst. Superintendent of Operations

Andrew Moore
Chief Information Officer

Leslie Stafford
Chief Financial Officer

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

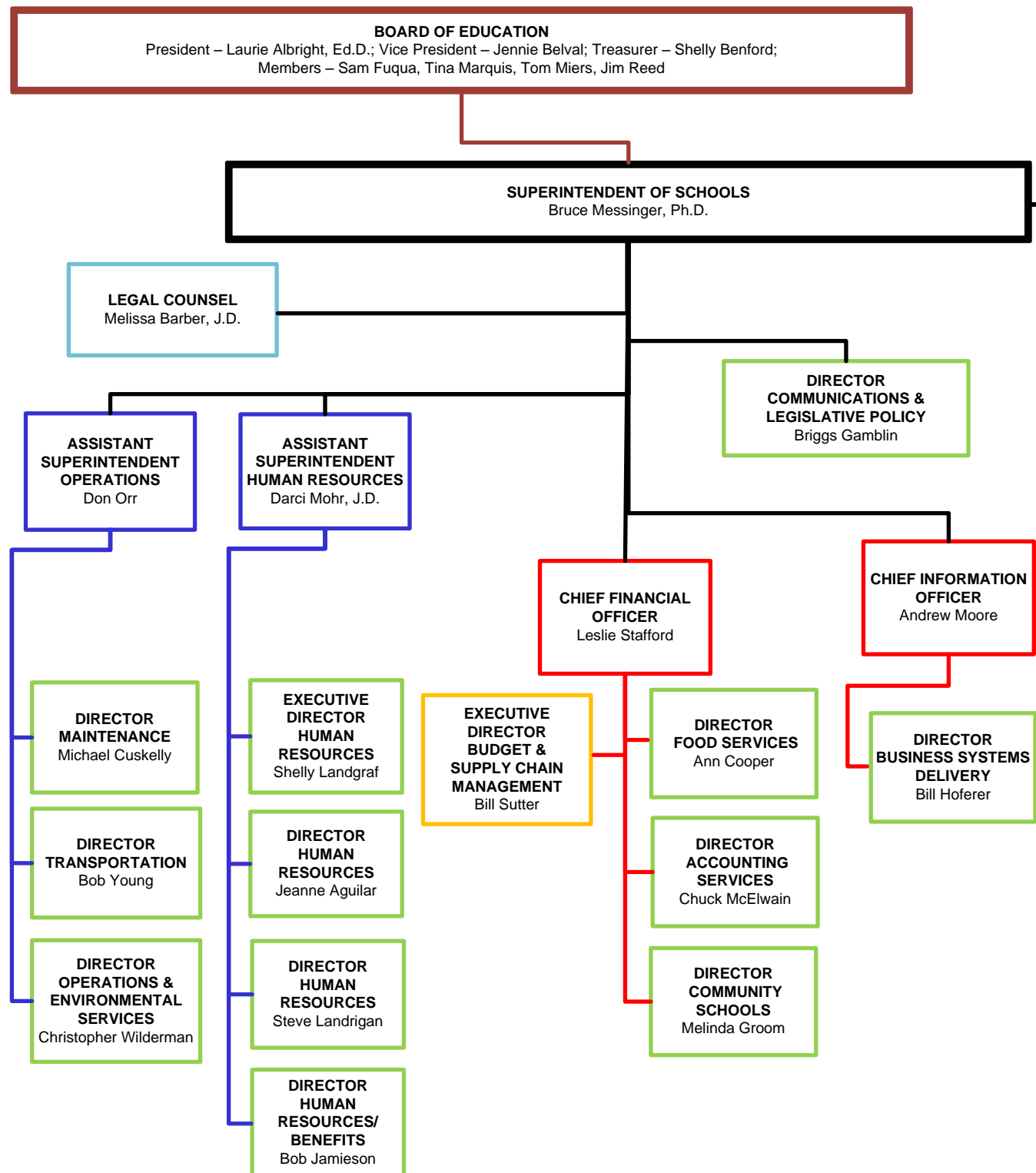
Melissa Barber, J.D.
Legal Counsel

Briggs Gamblin
Director of Communications &
Legislative Policy



District Organization

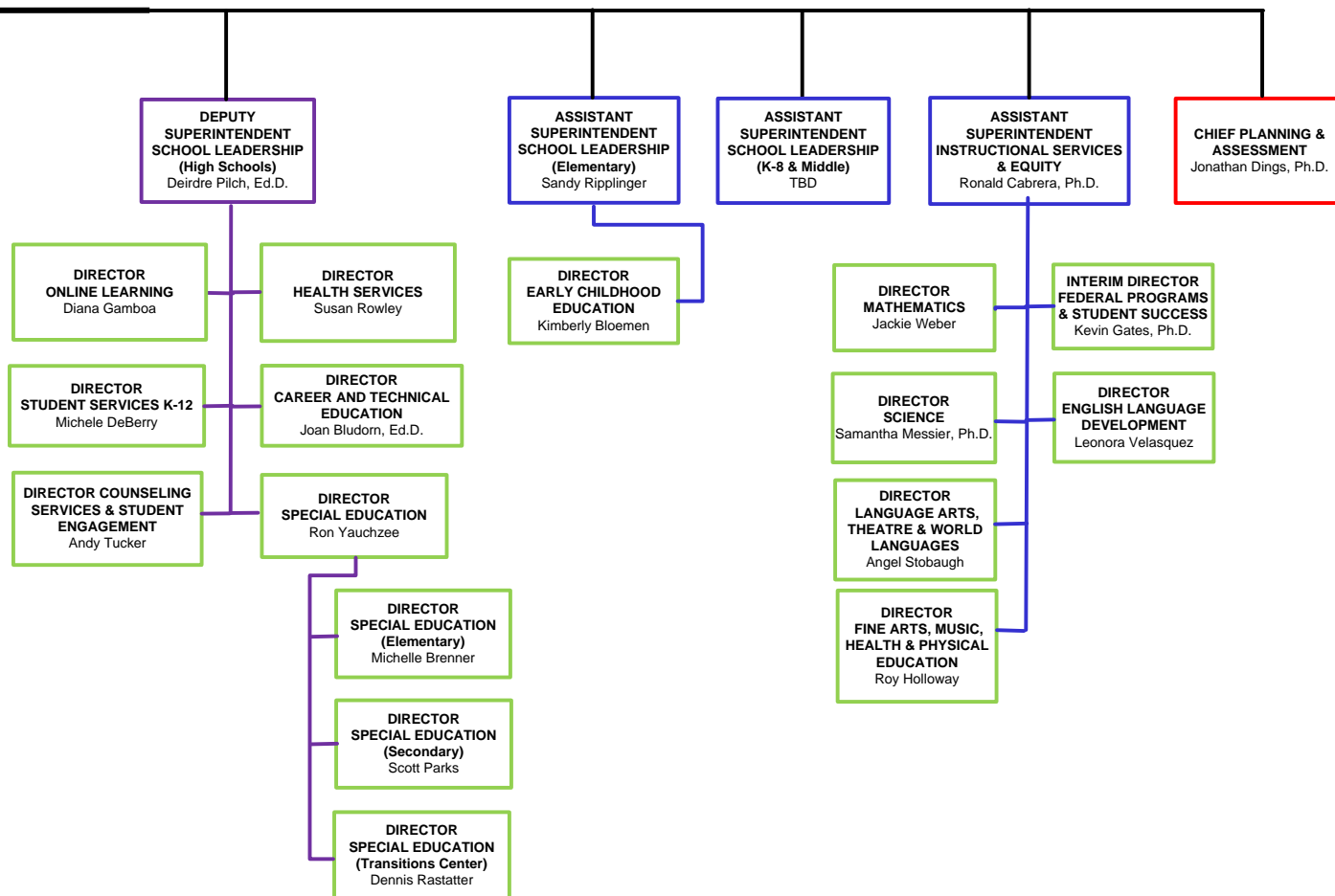
(As of January 9, 2014)





District Organization

(As of January 9, 2014)





Letter of Transmittal

Date: March 1, 2014
To: Dr. Bruce Messinger, Superintendent
From: Bill Sutter, Executive Director, Budget & Supply Chain Management
Subject: 2013-14 Revised Adopted Budget



The ensuing document contains information and details regarding the 2013-14 Revised Adopted Budget for fiscal year July 1, 2013 – June 30, 2014. The Board of Education adopted the revised budget on December 10, 2013, in support of 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 30,000 students so that they may become successful Boulder Valley School District 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 support operations of the organization. With multiple sources of revenue, federal and state mandates, and diverse stakeholders, it is important we do everything possible to ensure that instructional priorities guide resource allocations. The fiscal year budget is built upon the first increase in state per pupil funding in three years. However, following years of constrained state funding, significant challenges remain just to maintain current programs, continue the district's critical needs in the areas of increasing the proficiency level of all students, student social-emotional needs, and maintaining district operations. The development of this budget has taken into account the goals, values, and strategic priorities for the Boulder Valley School District.

The Boulder Valley School District is managing its operations in the near term as concern for the future continues due to relatively stable enrollment coupled with a slow economic recovery surrounded by the state of Colorado's continuing budget challenges and dilemmas for the future regarding funding for public education. These factors necessitate prudent fiscal management to maintain 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 detailed in this book supports this commitment.

This extensive document was prepared by the staff of the district's Budget Services Department and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2013-14 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.

Vision

We develop our children's greatest abilities and make possible the discovery and pursuit of their dreams, which when fulfilled will benefit us all. We provide a comprehensive and innovative approach to education and graduate successful, curious life-long learners who confidently confront the great challenges of their time.

Mission

The mission of the Boulder Valley School District is to create challenging, meaningful and engaging learning opportunities so that all children thrive and are prepared for successful, civically engaged lives.

Value Statements

1. We respect the inherent value of each student and incorporate the strengths and diversity of students, families, staff and communities.
2. Societal inequities and unique learning needs will not be barriers to student success.
3. We address the intellectual growth, health and physical development, and social emotional well-being of students.
4. We value accountability and transparency at all levels.

Goals and Strategies – 2013-2018

GOAL #1 – Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.

GOAL #2 – Boulder Valley School District will ensure that each student meets or exceeds appropriate expectations relative to intellectual growth, physical development and social emotional well-being.

GOAL #3 - Boulder Valley School District will ensure that students, families, staff, and community members experience a safe, healthy and inclusive environment.

The following strategies will be used to attain these goals:

- a. Boulder Valley School District will assess the success of each child as well as the overall effectiveness of the school system using multiple measures.
- b. Boulder Valley School District will partner with parents and the larger community to help all students enter school ready to learn and continue to learn throughout their educational experience.
- c. Boulder Valley School District will attract, hire and retain outstanding professionals at all levels of the organization.
- d. Boulder Valley School District will provide high quality professional development
- e. Boulder Valley School District will increase community involvement; corporate partnerships; volunteer involvement; and legislative advocacy.



Goals and Strategies – 2013-2018 (continued)

Although the current state funding plan for K-12 education creates a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2013-14 as we work toward the mission, vision, and goals at both the district and school levels. These goals and values reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

The annual budget development process provides the opportunity for district decision makers to align budget choices to the desired outcome of student success. The resulting annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the values 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 address values we support can be found in the Financial Section of this book.

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 students.

State Funding Stagnation Although state revenues are beginning to grow from recent depressed levels, pressure continues on the legislature to limit the funding for K-12 education in Colorado as K-12 education makes up 38 percent of Colorado's general fund budget while at the same time other state programs and services are required to expand. The Board of Education wisely placed a ballot measure before the voters in November 2010 to abate the impact of future revenue challenges. This ballot measure passed with 62 percent support and allowed the district to avoid significant budget reductions for the 2011-12 fiscal year and continues to mitigate budget pressures.

Increasing Student Proficiency The data show that BVSD has a comparatively large number of underachieving students who are not proficient on state assessment scores. The disaggregating of assessment data allows resources and attention to be targeted on the students who require the greatest assistance. At BVSD, 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 help *prevent* an achievement gap from occurring and increase the proficiency level of all students in future years.

Unfunded State Mandates and Reforms In recent years, the Colorado legislature has implemented significant education reforms, including new state curriculum standards and assessments that rely on substantial school district investments in expanded technology, infrastructure, and equipment; and a new annual principal and teacher evaluation system which requires ongoing investment in professional development and increased personnel to realize the intent of the legislation. Little or no targeted funding has been added to address these increased requirements and expectations.

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 School Finance Act formula. 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, programs, and communities, 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.



Economic Conditions and Outlook

Analysis of 2012-13

Although the Great Recession officially ended in June 2009, the slow economic recovery continued to affect funding for K-12 public education as indicated by the fact that per pupil revenue for 2012-13 was not increased in the 2012 legislative session. The 2012-13 General Operating Fund mid-year analysis for BVSD completed in February 2013 indicated revenue collections would be slightly ahead of expectations and expenditures slightly under budgeted amounts. As the annual financial audit was completed, each governmental accounting fund ended the 2012-13 fiscal year with a positive fund balance on a generally accepted accounting principles (GAAP) basis. Where applicable, this balance was adequate to cover the required 3.0 percent TABOR reserve.

Enrollment projections developed early in the budget process allowed for the resources to be allocated and then adjusted in the revised budget as actual enrollments became evident in the fall. This process allowed the district to quickly respond to fluctuations in enrollment while minimizing the risk of financial obligations associated with employee contracts.

Expenditure and transfer budgets in the General Operating Fund ended the year under budget within an acceptable variance of 2.4 percent. This \$6.7M is combined with excess revenues of \$1.2M and a budgeted ending balance of \$2.6M, all of which is identified as available for one-time use in the 2013-14 budget year. This \$10.5M ending fund balance in the General Operating Fund includes \$3.2M specified for carryover expenditures.

Analysis of 2013 Economic Forecast

On December 3, 2012, the economic outlook for calendar year 2013 presented at the 48th 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 – Colorado's economic recovery is exceeding the national economy. By the end of 2013, Colorado is projected to be nearly returned to the peak employment seen in April 2009. Adding jobs and increasing employment will continue to be the key to sustaining Colorado's economic recovery.

The Denver-Boulder-Greeley CPI (Consumer Price Index) is the measure of inflation that is generally used for the state of Colorado. The 2012 rate increase, used as a function of funding increases for the 2013-14 fiscal year, was projected at 1.9 percent in December, just below the U.S. rate of 2.2 percent. In February, the final rate was determined to be 1.9 percent. School districts face a significant challenge as an improvement in fiscal resources for K-12 education will typically lag an economic recovery. The national political arena has also impacted K-12 funding as the pressure to cut the national deficit has resulted in the sequestration of federal funding for required programs such as special education and support for low income students. A 5.0 percent reduction in these federal funds has been included in this budget projection.

In 2011, Colorado continued to be a national leader in the economic recovery, with employment growth of 1.6 percent (5th in the nation) which exceeded the national growth rate of 1.2 percent. Gross Domestic Product (GDP) growth of 1.9 percent also exceeded the national rate of 1.8 percent. This growth continued in 2012 with an additional 47,900 jobs (2.1%) and increasing income levels. This growth is also expected to continue into 2013 at 1.8 percent, or 42,100 jobs.

The following observations are from page 117 of the 2013 Colorado Business Economic Outlook and can be found at <http://leeds.colorado.edu/asset/publication/2013beof.pdf>:

National and International

- The fiscal cliff and the European debt crisis are creating great uncertainty in the markets and carry recessionary risks.
- Barring the fiscal cliff, U.S. GDP growth will exceed 2% in 2013.
- Europe will continue to be embroiled in a debt crisis that places some countries in recession.



Economic Conditions and Outlook (continued)

Analysis of 2013 Economic Forecast (continued)

- On a trade-weighted basis, the value of the U.S. dollar is expected to remain weak relative to other foreign currencies.
- The federal deficit will decline to below \$1 trillion.
- Inflation will continue in check for another year, and interest rates will remain at historically low levels.
- Monetary accommodation will continue at least into 2014.

Colorado

- Colorado will place in the top 10 states for employment growth in 2013.
- High commodity prices and an easing drought will lead to near-record farm income.
- State and local governments will continue to rebound from budget strife, slowly restoring some of the critical cuts made during the past four years.
- Home prices will continue to improve in Colorado, as will the foreclosure situation.
- Colorado will continue to be a popular place to live, with projected population growth of 1.5% and the state's 23rd-consecutive year of net in-migration.
- Colorado will sustain an unemployment rate under 8%.

"With a talented workforce, high-tech (but diversified) economy, relatively low costs of doing business, global economic access, and superior quality of life, Colorado is poised for long-term economic growth."

The Outlook also contains a summary for Boulder County on page 120 that provides some insight into the community within which a major portion of the Boulder Valley School District is situated. With relatively high wages, low unemployment, and stability over the recent economic downturn with regards to jobs and housing prices, slow but steady population growth is an indicator of the student population stability seen in BVSD.

The Boulder County economy continues to improve and outperform the state and national economy in many areas. While continued growth is expected in 2013, any significant reduction in federal research funding would have a significant negative impact, affecting federally funded research labs and the university, as well as numerous businesses that depend on federal research contracts, Small Business Innovation Research (SBIR) grants, and other funding programs to develop and refine new technologies.

Boulder County's diverse economy is supported by a high concentration of businesses in a number of emerging industries, visionary entrepreneurs, a well-educated and highly skilled workforce, a world-class research university, and several major federal labs.

The area continues to receive national recognition for its business climate and lifestyle. In 2012, Richard Florida named Boulder America's Most Creative City, USA Today ranked Boulder #9 among Top Cities for Technology Start-Ups, and the city was recognized in several national rankings on health and happiness. In 2011, Louisville was ranked #1 on Money magazine's Best Places to Live list.

Boulder County has continued to experience steady population growth, above-average growth in employment and income, and below-average unemployment. Year-to-year comparisons show the seasonally adjusted total nonfarm employment rose 3.1% between September 2011 and 2012 compared to an increase of 1.6% for Colorado and 1.4% for the nation. The area's large concentration of jobs in sectors with higher-than-average wages contributes to above-average incomes for area residents (Boulder 2011 median household income, \$65,571; Colorado, \$56,345; United States, \$51,484). In September 2012, the not seasonally adjusted Boulder County unemployment rate was 5.7% compared to 7.4% for the state and a national rate of 7.6%.



Economic Conditions and Outlook (continued)

Funding for 2013-14

Each year the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to K-12 education. The state economic picture is important to the district because a major source of funding for the district's General Operating Fund is received through the state's School Finance Act established by the state legislature. During the Great Recession, state revenue shortfalls forced cuts to K-12 education even though expectations for constitutionally mandated funding increases existed under Amendment 23. After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and allocate resources to every school within its district.

For the 2013-14 fiscal year, the legislature increased base per pupil funding by 1.9 percent for K-12 public education as well as provided additional dollars for statewide student growth and a minimal reduction to the negative factor. This equates to a \$7.2M year-over-year increase to BVSD from the 2012-13 Revised Adopted Budget. The "Negative Factor" reduction to statewide total program funding as calculated in the School Finance Act is now \$1.04B, or 15.4 percent. For BVSD, the negative factor is \$34.7M. While many expect this funding reduction should reflect a "new normal" for K-12 public education, many community leaders and advocacy groups are pushing to restore funding to pre-recession levels and provide the resources necessary to address student achievement.

Projected Funding for 2014-15

Total revenues and expenditures are projected to increase by the rate of inflation in future years. This growth rate is predicated on the expectation that the Colorado legislature will fund K-12 education at the constitutionally required growth rate determined to be the Denver-Boulder-Greeley CPI-U. Student growth, another component of revenue growth, has been less than one percent in four of the last seven years. Because the growth rate is low, and other revenue sources, such as Federal funding are projected to remain stagnant or decline, overall revenues are not projected to increase any greater than the rate of inflation.

State statute prohibits deficit spending; therefore expenditures will not grow any faster than the rate of revenue growth. Any imbalance that occurs for an ensuing budget year will require spending reductions. These reductions would be addressed through the annual budget development process.

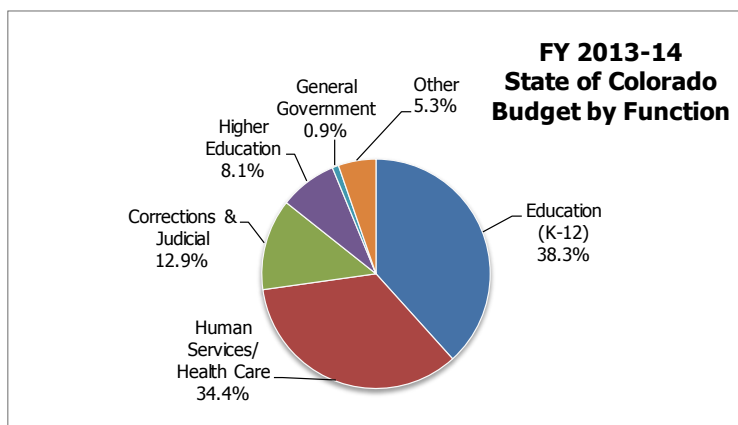
Many revenue and expenditure streams are fixed in nature, such as the revenue and expenditure for the annual debt service payments.

	PROJECTED BUDGET 2014-15	PROJECTED BUDGET 2015-16	PROJECTED BUDGET 2016-17
All Funds Summary			
Beginning Balance	\$ 60,485,492	\$ 50,638,573	\$ 51,237,540
Revenues	\$ 395,904,600	403,026,261	410,724,170
Transfers In	\$ 36,529,790	37,243,919	37,973,164
Total Resources	492,919,882	490,908,753	499,934,874
Expenditures	403,222,281	399,796,929	407,049,977
Emergency Reserves	20,230,376	20,294,597	20,684,610
Transfers Out	39,059,671	39,874,941	40,712,145
Total Uses	462,512,328	459,966,467	468,446,732
Ending Balance	\$ 30,407,554	\$ 30,942,286	\$ 31,488,142



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 (SFA). 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.



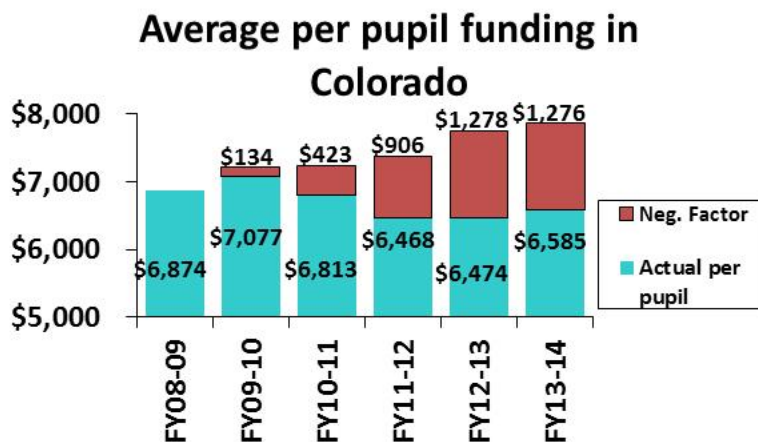
In 2000, Colorado voters passed Amendment 23 to help safeguard Colorado K-12 funding. The amendment guarantees that state per pupil funding must increase annually by no less than the rate of inflation as determined by state government.

When the recession hit Colorado government in 2007, the state initially met its requirements under Amendment 23. As the recession lengthened, Colorado legislators were faced with increasingly hard choices in funding state obligations and funding reductions occurred in all public sectors.

During the difficult financial times the negative factor was initiated. The legislature determined that Amendment 23 only applied to "base" per pupil funding. Under law, Colorado per pupil funding is made up of a base amount per student that is the same throughout the state. Added to this base are "factors" allocating additional per pupil funds by use of a state formula applied on a district-by-district basis. The factors include such areas as: poverty, cost of living, growth, etc. supplying a large portion of Colorado's per pupil funding.

Each year the legislature would determine the amount of increased funding required under Amendment 23. Then they would apply a negative dollar amount against the projected increase thereby reducing, since 2009, Colorado per pupil funding by more than \$1 billion statewide (\$36 million to BVSD).

A bar chart from Great Education Colorado visually outlines the negative factor's impact on school funding. The graph reports what per pupil funding should be under Amendment 23, the blue portion representing what was actually funded and the red portion the per pupil dollar negative factor.





Understanding School Finance in Colorado (continued)

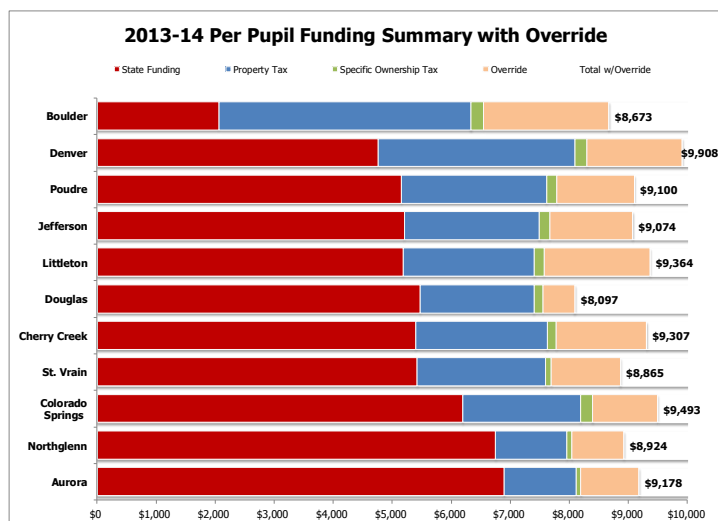
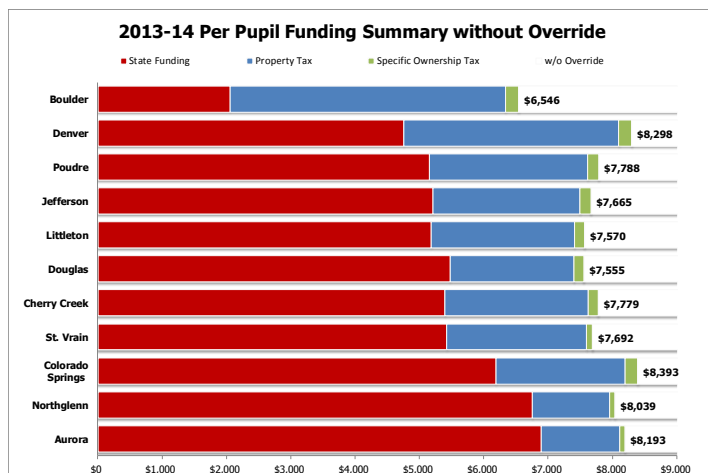
Who Determines How Much Funding Each School District Receives?

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 2013-14 school year, it is estimated BVSD will receive \$6,546 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

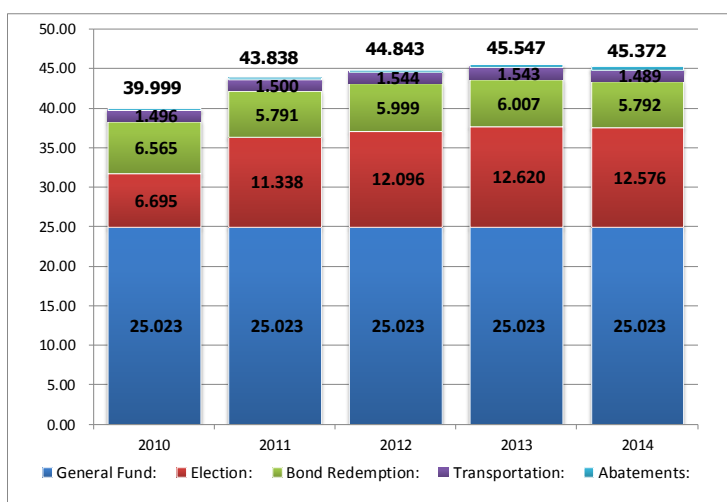
The Colorado SFA was revised in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes, which determines the base revenue of the General Operating Fund of the school district. This 1994 SFA set the standard mill levy at 40 mills for all districts. Due to dramatic increases in property values (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 2013-14 BVSD mill levy was certified at 45.372 mills, which is a 0.4 percent decrease from the prior year. The mill levy is applied to assessed valuation which has increased by 3.61 percent or approximately \$171M, 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 12.576 mills. The mill levy for abatements, refunds, and omitted property is 0.492 mills. The General Operating Fund mill levy totals 38.091 mills, the Bond Redemption Fund is at 5.792 mills, and the transportation mill levy is 1.489 mills, all totaling 45.372 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 2014 for the 2013-14 fiscal year is certified at \$4,903,070,971
- 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.

The assessed valuation of the district has remained relatively stable over the past several years and mill levies continue to be maintained at a fairly constant rate. 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, explained 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.

Changes in Debt

As of June 30, 2013, the district has outstanding General Obligation Bond debt issues of \$350,285,000. The annual principal and interest payments for fiscal year 2013 will be \$28,100,380. 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 2014 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 0.001 equals \$7.96 per mill.
- In 2014, the BVSD tax rate is estimated at 45.372 mills or \$361.16 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 \$1,315.79 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 2013-14

Approximately 73 percent of the BVSD General Operating Fund revenues are a result of state level decisions. The Colorado State Legislature approved the School Finance Act that increased the statewide per pupil base funding by inflation, or 1.9 percent. However, for the fourth 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 \$34.7M in lost state revenues, as calculated through the SFA.

The BVSD projected state per pupil revenue (PPR) for 2013-14 is \$6,546 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 \$189.3M (this figure does not include the estimated uncollectable property taxes due to the timing of tax collections), an increase of \$7.2M from the BVSD 2012-13 Revised Budget.

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. 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 (13-14 budgeted)

Per Pupil Revenue: (PPR)	\$6,546
Funded Pupil Count: x(FPC)	28,922.6

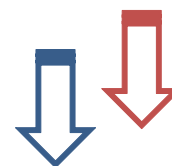
School Finance Act Funding: \$189,311,471

**Fewer Students =
Fewer Dollars**

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue: (PPR)	\$6,546
Funded Pupil Count: x(FPC)	(100)

School Finance Act Funding: (\$654,600)



Performance Results

The Colorado Department of Education's 2013 District Performance Framework Report identifies BVSD as "Accredited" overall, with the district exceeding accreditation targets for Academic Achievement, meeting targets for Academic Growth and approaching accreditation in Academic Growth Gaps. BVSD meets targets for 95 percent Test Participation Rate as well as Finance and Safety requirements.

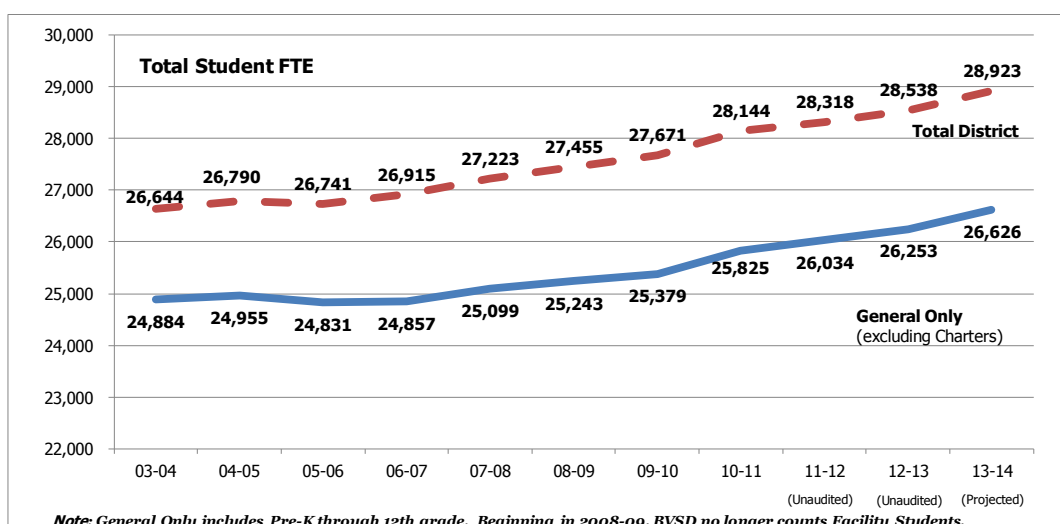
Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal to increase the proficiency level of all students in accordance with district goals as outlined in the Organizational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



Enrollment FTE Projections

The 2013-14 enrollment FTE (full time equivalent) projections indicate an increase of 1.35 percent across the district, a total of 384.3 FTE. Charter total student FTE is projected to increase 0.50 percent (11.5 FTE). Subsequently, non-charter schools (PK-12 and online) are expected to increase by 1.42 percent, or 372.8 FTE, when compared to the 2012-13 unaudited actual student FTE. The following chart and those on the next page show the historical change in BVSD enrollment.

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 address 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 cuts of 2.25 percent into future budget years. 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

The total number of BVSD students is projected to increase in the fall of 2013 by 392 from the October 1, 2012, 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 2013-14, the total student FTE is expected to increase by 384.3 FTE, a 1.35 percent increase.

	2012-13 Unaudited Actual	2013-14 Proposed Budget	2013-14 Revised October Budget	COMPARISONS	
				2012-13 Actual to 2013-14 Revised	2013-14 June Adopted to 2013-14 Revised
Total Funded Enrollment (Heads)	29,718.0	30,004.0	30,110.0	392.0 / 1.32%	106.0 / 0.35%
Total Funded Student Full Time Equivalent (FTE)	28,538.3	28,770.7	28,922.6	384.3 / 1.35%	151.9 / 0.53%
Total Funded Pupil Count (FTE)*	28,538.3	28,770.7	28,922.6	384.3 / 1.35%	151.9 / 0.53%
* If the Total Funded Pupil Count FTE exceeds the Total Funded Student Full Time Equivalent, the funded pupil count is averaged.					

District-Wide Student FTE

As noted on the previous page, total students are expected to increase. The district-wide student FTE for 2013-14 is projected to increase by 384.3 FTE, or a 1.35 percent increase from 2012-13 unaudited actual figures. Further examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 387.3; the K-12 Charter School FTE is projected to increase by 11.5 student FTE; Special Education and Colorado Preschool Program FTE is expected to decrease by 4.5 student FTE; and Online Student FTE will decrease by 10.0 FTE.

	2012-13 Unaudited Actuals	2013-14 Proposed Budget	2013-14 Revised October Budget	COMPARISONS	
				2012-13 Actual to 2013-14 Revised	2013-14 June Adopted to 2013-14 Revised
K-12 General FTE	25,843.2	26,066.2	26,230.5	387.3 / 1.50%	164.3 / 0.63%
K-12 Charter FTE*	2,285.6	2,298.5	2,297.1	11.5 / 0.50%	-1.4 / -0.06%
Preschool FTE	279.5	275.0	275.0	-4.5 / -1.61%	0.0 / 0.00%
Online FTE	130.0	131.0	120.0	-10.0 / -7.69%	-11.0 / -8.40%
Total Student Full Time Equivalent	28,538.3	28,770.7	28,922.6	384.3 / 1.35%	151.9 / 0.53%
Total Funded Pupil Count	28,538.3	28,770.7	28,922.6	384.3 / 1.35%	151.9 / 0.53%



District-Wide Preschool Enrollment

The chart below summarizes the total number of BVSD preschool students enrolled. Students may qualify for eligibility through the Colorado Preschool Program, special education, or pay tuition at identified preschool locations. In the 2013 revised preschool district-wide enrollment table below, there are 433 Colorado Preschool Program and 229 special education students. The 2013 preschool enrollment includes 112 enrolled students eligible but not funded through the state Colorado Preschool Program. Other preschool students enrolled in BVSD include those in Head Start programs and those who pay tuition.

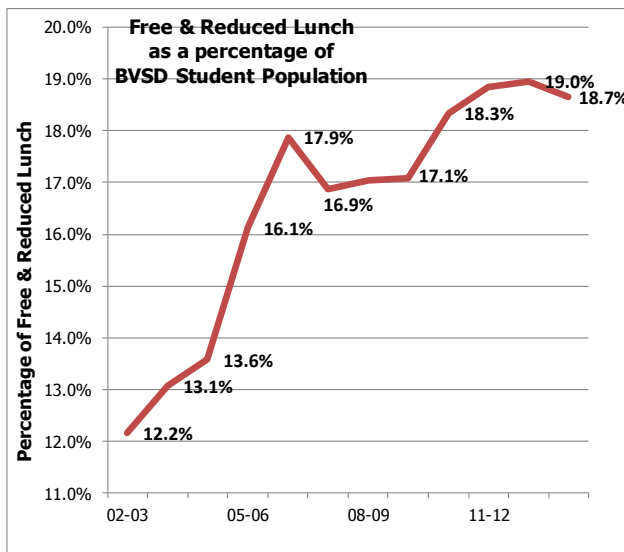
	2012-13 Unaudited Actual	2013-14 Proposed Budget	2013-14 Revised October Budget	COMPARISONS	
				2012-13 Actual to 2013-14 Revised	2013-14 June Adopted to 2013-14 Revised
Colorado Preschool Program	375.0	397.0	433.0	58.0 / 15.47%	36.0 / 9.07%
Special Education	230.0	238.0	229.0	-1.0 / -0.43%	-9.0 / -3.78%
Not-eligible for funding	17.0	0.0	7.0	-10.0 / -58.82%	7.0 /
Tuition	239.0	322.0	302.0	63.0 / 26.36%	-20.0 / -6.21%
Total PK Enrollment	861.0	957.0	971.0	110.0 / 12.78%	14.0 / 1.46%



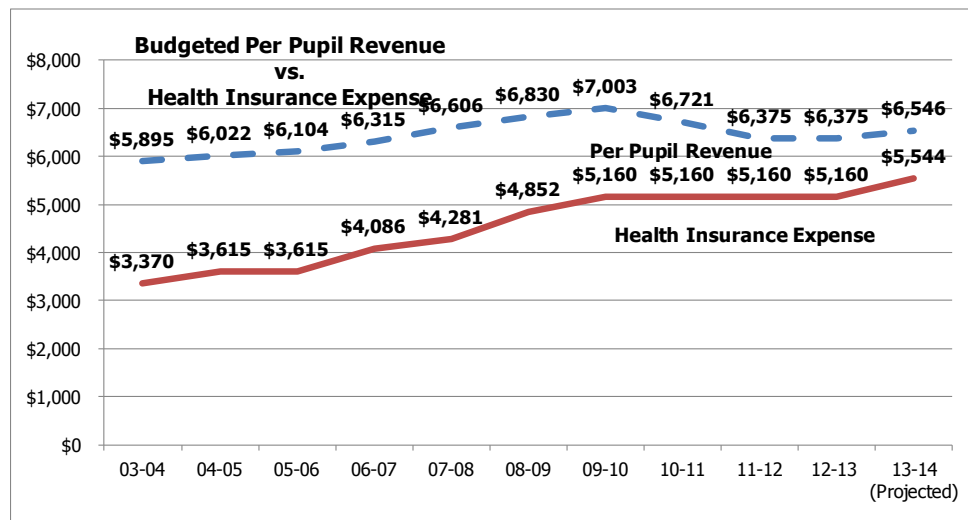
Student Demographics

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. As a result of the fire, BVSD saw a significant spike in 2010-11 of students identified as free or reduced. Since 2010-11, BVSD has continued to identify students who qualify for free or reduced status more as the local economy continues to recover, low paid workers move into the area, and continued outreach to get students to sign up that qualify, all through better record keeping on the part of the Food Services department.



Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 90 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 2004, healthcare costs have grown 53 percent averaging 5.3 percent per year on an annualized basis, while per pupil revenue has only increased 8.7 percent (0.9 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 2013-14 budgeted full-time employees in BVSD in all funds is 3,609.952. This is an increase of approximately 0.37 percent, or 13.27 FTE from the 2012-13 fiscal year. Typically, budgeted FTE fluctuate with changing student enrollment - funding changes that necessitate the implementation or reduction of new programs or positions funded with one-time resources. While state funding has increased over the previous year for the first time in fourth years, it remains significantly lower than previous levels. Given this 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 that began in the 2011-12 school year and will continue through 2013-14. The continued lack of additional state funding will put pressure on class sizes as student enrollment grows while inflationary increases to teaching and support staff costs continue to rise.

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 2013-14 BVSD Revised Adopted 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), in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2013-14 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 2013-14 budget included: an increase in employer contributions to the Public Employees' Retirement Association (PERA), continuing challenges with the state and local economy, the impact of decisions made by the 2013 legislature, the cost of negotiated contracts with employee groups, and goals for improving achievement for under-served students.

This budget 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 increase the proficiency level of all students.

BVSD began the budget process with the development of a calendar presented to the Board of Education on December 11, 2012. 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.

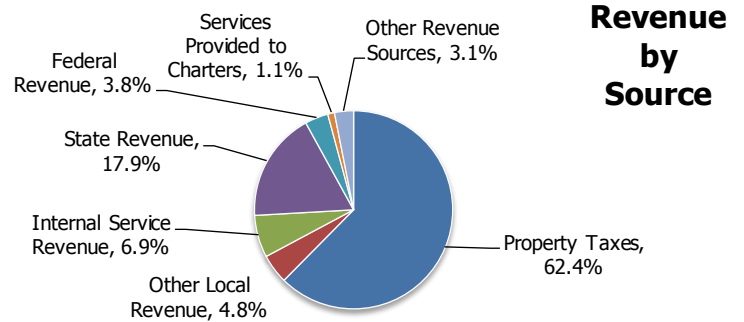


All Funds

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. The 20 Other Funds' total expenditures account for about 41 percent of total appropriations for FY 2013-14.

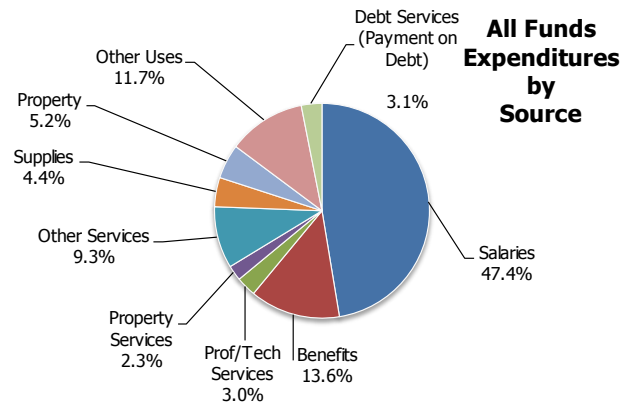
Revenue Sources by Object

Property Taxes	\$	245,543,965
Other Local Revenue		18,922,370
Internal Service Revenue		27,360,260
State Revenue		70,634,486
Federal Revenue		14,935,032
Services Provided to Charters		4,466,724
Other Revenue Sources		12,221,000
Total Revenue	\$	394,083,837



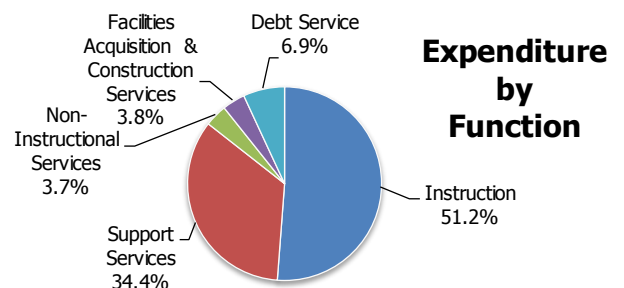
Expenditures by Object

Salaries	\$	193,750,686
Benefits		55,741,539
Prof/Tech Services		12,435,700
Property Services		9,577,492
Other Services		38,087,689
Supplies		18,064,160
Property		21,384,589
Other Uses		47,977,674
Debt Services (Payment on Debt)		12,790,000
Total Expenditures	\$	409,809,529



Expenditures by Function

Instruction	\$	209,731,717
Support Services		140,973,411
Non-Instructional Services		15,240,121
Facilities Acquisition & Construction		15,526,445
Debt Service		28,337,835
Total	\$	409,809,529





All Funds (continued)

Appropriation 2013-14

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

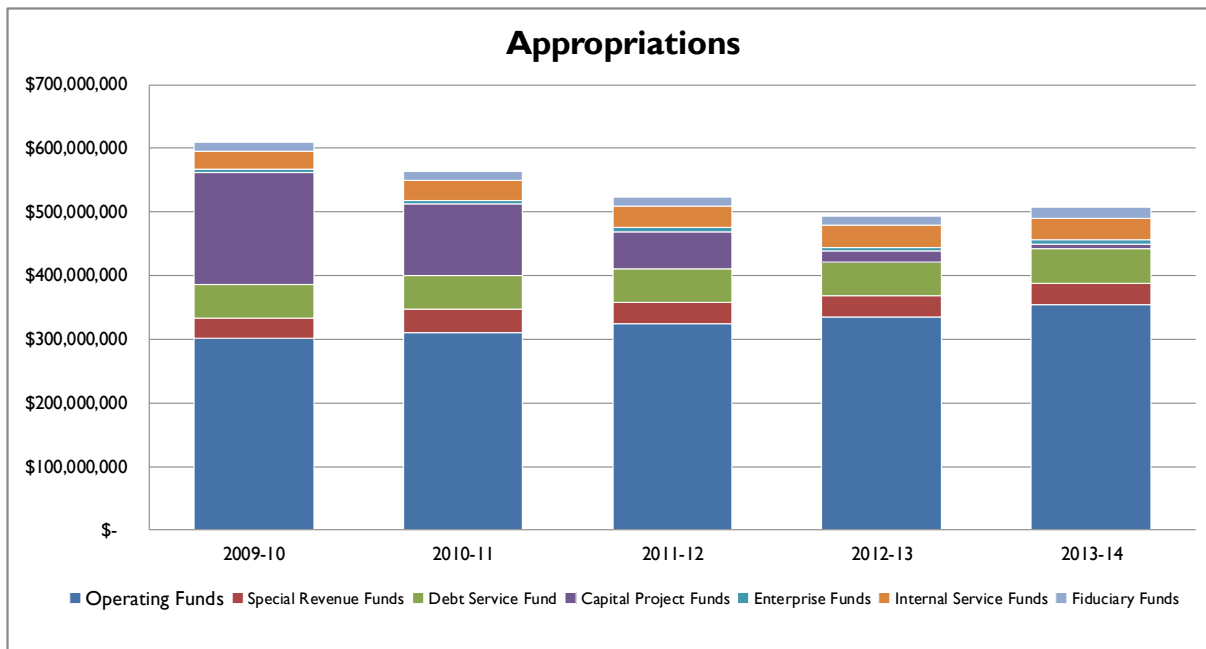
Fund						2013-14
	Expenditures	Reserves	Transfers Out	Ending Balance		Appropriation
<u>Operating Funds</u>						
General Operating Fund	\$ 242,785,880	\$ 15,093,259	\$ 37,300,670	\$ 1,730,732	\$	296,910,541
Charter Schools	23,454,362	695,611	-	3,822,371		27,972,344
Technology Fund	3,872,877	116,186	-	255,215		4,244,278
Athletics Fund	3,361,137	100,834	-	-		3,461,971
Preschool Fund	4,783,909	143,517	-	-		4,927,426
Risk Management Fund	8,984,938	269,548	-	-		9,254,486
Community Schools Fund	4,762,383	142,871	923,032	942,769		6,771,055
Colorado Preschool Program	1,062,435	31,873	32,588	-		1,126,896
Operating Funds Sub-Total	\$ 293,067,921	\$ 16,593,699	\$ 38,256,290	\$ 6,751,087	\$	354,668,997
<u>Special Revenue Funds</u>						
Governmental Grants Fund	\$ 19,500,000	\$ -	\$ -	\$ -	\$	19,500,000
Tuition-Based Preschool Fund	471,102	14,133	-	-		485,235
Transportation Fund	13,610,382	408,311	-	-		14,018,693
Special Revenue Funds Sub-Total	\$ 33,581,484	\$ 422,444	\$ -	\$ -	\$	34,003,928
<u>Debt Service Fund</u>						
Bond Redemption Fund	\$ 28,110,380	\$ -	\$ -	\$ 25,014,729	\$	53,125,109
Debt Service Fund Sub-Total	\$ 28,110,380	\$ -	\$ -	\$ 25,014,729	\$	53,125,109
<u>Capital Project Funds</u>						
Building Fund	\$ 925,209	\$ -	\$ -	\$ 1,824,830	\$	2,750,039
Capital Reserve Fund	4,356,308	130,689	-	-		4,486,997
Capital Project Funds Sub-Total	\$ 5,281,517	\$ 130,689	\$ -	\$ 1,824,830	\$	7,237,036
<u>Enterprise Funds</u>						
Food Services Fund	\$ 6,514,217	\$ 195,427	\$ -	\$ -	\$	6,709,644
Enterprise Funds Sub-Total	\$ 6,514,217	\$ 195,427	\$ -	\$ -	\$	6,709,644
<u>Internal Service Funds</u>						
Health Insurance Fund	\$ 28,688,436	\$ 2,683,494	\$ -	\$ -	\$	31,371,930
Dental Insurance Fund	2,335,574	351,088	-	-		2,686,662
Internal Service Funds Sub-Total	\$ 31,024,010	\$ 3,034,582	\$ -	\$ -	\$	34,058,592
<u>Fiduciary Funds</u>						
Trust and Agency Funds	\$ 3,030,000	\$ -	\$ -	\$ 2,081,663	\$	5,111,663
Pupil Activity Fund	9,200,000	-	-	2,787,330		11,987,330
Fiduciary Funds Sub-Total	\$ 12,230,000	\$ -	\$ -	\$ 4,868,993	\$	17,098,993
GRAND TOTAL:	\$ 409,809,529	\$ 20,376,841	\$ 38,256,290	\$ 38,459,639	\$	506,902,299



All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2009-10	2010-11	2011-12	2012-13	2013-14
Operating Funds	\$ 301,762,857	\$ 310,152,588	\$ 325,090,795	\$ 335,293,067	\$ 354,668,997
Special Revenue Funds	32,333,197	37,796,202	33,094,784	33,312,218	34,003,928
Debt Service Fund	52,445,168	52,027,014	52,777,271	53,038,094	53,125,109
Capital Project Funds	175,121,267	112,819,949	58,049,637	16,510,920	7,237,036
Enterprise Funds	6,059,511	6,163,307	6,018,921	6,423,844	6,709,644
Internal Service Funds	27,857,350	31,529,323	34,559,665	34,062,594	34,058,592
Fiduciary Funds	13,512,966	14,130,255	14,635,408	15,595,157	17,098,993
Total	\$ 609,092,316	\$ 564,618,638	\$ 524,226,481	\$ 494,235,894	\$ 506,902,299





All Funds (continued)

Budget Adjustment Plan Narrative

General Operating Fund

An increase of per pupil funding along with an increase in student enrollment of 384.3 students will contribute an additional \$7.2M of School Finance Act-related revenue along with an additional \$1.6M of local election-related revenue. Increases of \$1.0M to Non-Equalized Specific Ownership Taxes along with State Categorical Revenue (\$1.1M), Credits & Abatements (\$0.9M), Indirect Costs charged to Grants (\$0.4M), Medicaid Reimbursements (\$0.3M), and Services Provided to Charters (\$0.2M) combine with the increase in School Finance Act Funding to bring total General Fund revenue up from prior year by \$12.8M.



Net of attrition, compensation costs for scheduled steps, COLA, employer-paid PERA costs, and health benefits will increase ongoing salary and benefit expenditures by \$11.0M. Other ongoing expenses related to unemployment premiums, the READ Act, Medicaid, the Boulder Universal program and other fees and contracts will increase expenditures by \$1.5M from 2012-13. Efficiencies gained in Transportation (\$2.0M) and Special Education (\$0.7M) are expected to contribute ongoing savings of \$2.7M to help offset the expenditure increases described above.

The \$10.5M of ending fund balance from the prior year will fund Carryover Expenditures of \$3.2M related to Medicaid (\$1.1M), School Resource Allocations (\$0.5M), Textbooks (\$0.4M), Teacher Professional Development (\$0.3M) and departmental and school carryover requests of (\$0.9M). The following one-time items will also be funded with the prior year's ending fund balance: Math Textbook Adoption (\$1.7M), Literacy Staff and Materials (\$1.7M), Transportation (\$2.3M), Staffing Reserves (\$0.7M), and a Supplemental SRA (school resource allocation) to schools (\$0.4M). Additional items included for the revised budget include one-time staff (\$0.4M), one-time strategic initiatives (\$0.2M) and Teacher Professional Development Funding (\$0.1M).

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. There are no salaries in this fund other than pay for substitutes for staff training.

Athletics Fund

The revised adopted budget includes projected step, cost of living, and PERA increases. The budget reflects an increase to the transfer amount from the General Operating Fund. All Charter School athletic program expenditures 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



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Athletics Fund (continued)

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
- \$40,000 per year is spent on facility rental (swim pools, arenas, softball fields, golf courses)
- The average cost of a coach is \$3,509 per season
- 58 percent of the athletic budget is funded from a transfer from the General Operating Fund
- Approximately \$40,000 per year is spent on helmet reconditioning and safety equipment

Middle Level

- 12 middle schools offer interscholastic sports and intramural sports
- 7 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 \$2,145 per season

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 final phase of additional classrooms occurred with the opening of the Mapleton Early Childhood Center in August 2013.

Risk Management Fund

The 2013-14 General Fund allocation increased \$513,251 from the prior year. The major costs in this fund are contributions to insurance pools for property and liability insurance and workers' compensation insurance. Salary and benefits costs increased due to a 1.9 percent salary increase, a 0.9 percent mid-year PERA rate increase and a 7.5 percent increase in health insurance contributions. Property and liability insurance contributions increased by 14.1 percent while workers' compensation insurance contributions increased by 28.5 percent.

Additionally, revenues and expenditures each have been increased by \$5.5M to account for costs associated with the September 2013 Colorado floods.

A one-time transfer of \$77,993 and one-time increase of \$90,000 to deductible reserves added to the 2013 budget has been eliminated from the 2014 budget.

Community Schools Fund

The Community Schools Fund will begin the fiscal year with a beginning balance of \$723,584. Kindergarten Enrichment revenues are calculated based on a 2.0 percent tuition rate increase. School Age Care (SAC) will restructure tuition options for the 2013-14 fiscal year which will result in an average tuition increase of 7.0 percent. Facility Use and Lifelong Learning revenue levels will remain similar to 2012-13 with no significant



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Community Schools Fund (continued)

change in fees. The Community Connections Guide, an online publication for organizations to advertise/promote their services to BVSD parents through the BVSD website, will be new and improved for the 2013-14 fiscal year.

A new software product with enhanced search capabilities and graphic advertisement displays will produce the Community Connections Guide in a more professional manner. The rates charged for the online advertisement will increase from \$75 to \$150-\$240. Additional FTE will be given to this program to market, monitor, and manage the online advertisements. None of the paid advertisements will be endorsed by BVSD. The 2013-14 transfer to General Fund will increase by \$25,750 to fund additional custodial supply allocations to schools in October 2013.

The following fee schedule has been used to project facility use revenues for the 2013-14 fiscal year. Additionally, Kindergarten Enrichment and SAC tuition increases have been provided and included in projected revenue for those programs.

Fields	Price/Hr	Artificial Turf Fields	Price/Hr
Youth and Senior Rate	\$23.00	Youth and Senior Rate	\$46.00
Adult Rate	46.00	Adult Rate	97.00
Commercial Rate	72.00	Commercial Rate	109.00
Classrooms	Price/Hr	Kitchens	Price/Hr
Youth and Senior Rate	\$13.00	Youth and Senior Rate	\$22.00
Adult Rate	18.00	Adult Rate	22.00
Commercial Rate	30.00	Commercial Rate	22.00
Parking Lots	Price/Hr	Gyms	Price Range/Hr
Youth and Senior Rate	\$30.00	Youth and Senior Rate	\$18.00 \$29.00
Adult Rate	40.00	Adult Rate	33.00 53.00
Commercial Rate	50.00	Commercial Rate	55.00 90.00
Multi-Purpose Rooms	Price Range/Hr	Auditoriums	Price Range/Hr
Youth and Senior Rate	\$16.00 \$30.00	Youth and Senior Rate	\$18.00 \$31.00
Adult Rate	26.00 52.00	Adult Rate	27.00 42.00
Commercial Rate	40.00 85.00	Commercial Rate	44.00 77.00

Monthly Tuition Rates				
KE Program	Tuition Rates	SAC Program – After School	Tuition Rates	Tuition Rates – K-8 Schools
5 days/week	\$435	4 - 5 days/week	\$380	\$329
3 days/week	290	1 - 3 days/week	285	259
2 days/week	215			



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Governmental Designated-Purpose Grants Fund

The district received funding in FY14 from two key sources, NCLB and IDEA Part B. The district's funding from these programs decreased by 3.9 percent in comparison to FY13 as a result of the cuts to education programs due to FY13 sequester of Federal funds. In FY14 the district was also awarded a School Counselor Corps Grant to support programs at Boulder Prep Charter School, Boulder Universal, Casey Middle School, and New Vista High School over a three year period (FY14 through FY16) and a Project SERV Grant to support learning environments disrupted by the September 2013 Colorado floods.

Additionally, awards received in prior years that continue to be funded include, 21st Century Grants Cohort 5 for Alicia Sanchez Elementary School, and a Boulder Valley Consortium of select elementary and middle schools awarded in FY10 will continue over the five year period ending FY15; 21st Century Grants Cohort 6 for Emerald Elementary and two district sponsored charter schools, Boulder Prep, and Justice High awarded in FY12 will continue over the five year period ending FY17, and a School Counselor Corps Grant to support programs at Arapahoe Ridge and Centaurus High Schools over a three year period FY12 through FY14. The district will continue to pursue grant opportunities in various areas to improve programs offered by the district.

Tuition-Based Preschool Fund

The Tuition-Based Preschool Fund was established to include the tuition revenue and expenses related to the Community Montessori Preschool. As of 2006-07, the fund contained activities related to all the tuition paying preschool students. As of 2012-13 the fund no longer contains any tuition paying preschool students, revenues or expenditures outside of Community Montessori Preschool since these activities were moved to Preschool Fund 17. Accordingly, the Tuition-Based Preschool Fund only includes Community Montessori Preschool.

Transportation Fund

The transportation mill levy is certified at 1.489 mills in 2013-14. The revised adopted budget includes projected steps, cost of living, and PERA increases across all job classes. Adequate budget has been allocated to cover these anticipated costs for the 2013-14 fiscal year.

Colorado Preschool Program Fund

Funding for the 2013-14 Colorado Preschool Program is based on 334 slots. Of the expenses budgeted in 2013-2014, 229 preschool enrollment slots are in BVSD preschool classrooms and 105 preschool enrollment slots are contracted in community preschool programs. Community preschool programs apply to BVSD through a competitive request for proposal process.

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2014 is set at 5.792 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 were 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 included improvements to school facilities and sites, programmatic space, multi-use outdoor facilities and technology upgrades. The remaining funds will be used to supplement the Capital Reserve Fund project list during the 2013-14 fiscal year.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Capital Reserve Fund

District staff evaluates capital project requests and prioritizes 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. Carryover funds are for projects related to transportation (including buses which will be delivered during 2013-14), sustainability and energy projects, items related to early childhood education, and TABOR reserves. All projects are identified as one-time expenditures and will not lead to an ongoing deficit.

Food Services Fund

The Food Services Fund will begin the 2013-14 fiscal year with \$187,102. The general fund transfer remains the same as in 2012-13 at \$225,000. A lunch price increase of \$0.05, \$0.25 and \$0.25 for elementary, middle, and high schools respectively is projected for paid lunch revenue. Additionally, USDA reimbursement rates will increase by an average of 2.0 percent for 2013-14. Major costs of this fund are food costs and labor. Labor costs have increased by a 1.9 percent COLA salary increase and a 3.0 percent average step after considering attrition. A 0.9 percent PERA increase and a 7.5 percent increase per employee for health premiums is included in the benefits projection. Food costs are expected to increase 1.6 percent. BVSD Food Services feeds every child regardless of their ability to pay. The financial impact of this policy to the 2013-14 Food Services budget is \$100,000.

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. For 2014, the district will contribute an annual premium of \$5,544 per eligible employee, a 7.5 percent increase from 2013. In addition, the district funds an Employee Assistance Program at an annual contribution rate of \$15 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 \$432 per eligible employee. Employees have the option to purchase dependent coverage. No premium increase is planned for 2013-14.

Trust, Agency and Revolving Fund

No significant changes are anticipated in the 2013-14 fiscal year.

Pupil Activity Fund

No significant changes are anticipated in the 2013-14 fiscal year.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

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 remain the same at 1,414.8 from the 2012-13 Revised Budget. Summit Middle School is projected to increase by 3 to 342. Justice High School is projected to increase by 9 to 102. Horizons K-8 is expected to increase by 8.4 to 333.3. Boulder Prep is projected to decrease by 15 to 105. Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollments. Charter funds are completed by individual schools.





General Operating Fund

Highlights

2013-14 Total Resources: \$296.0M

- \$12.8M increase in Revenue from 2012-13 Revised Budget is mostly comprised of:
 - \$1.6M increase for mill levy override property tax revenues
 - \$7.2M increase to School Finance Act revenue resulting from inflation-adjusted per pupil revenue and projected enrollment growth
 - \$1.4M increase over 2012-13 budget is expected for Non-Equalized Specific Ownership Taxes and Indirect Cost Reimbursement from grants
 - \$1.1M increase in State Categorical Revenue including new state revenue for the READ Act (\$0.3M) along with an increase to Special Education categorical funding (\$0.7M).
 - \$0.2M increase in revenues from Services Provided to Charter Schools.
- \$10.5M of available fund balance for one-time expenditures, transfers, and related reserves.

2013-14 Total Expenditures: \$242.8M

- Total compensation increase of \$11.0M related to step and COLA pay increases along with health insurance premium and PERA rate benefit increases
- \$5.3M of one-time expenditures for learning materials (\$2.0M), one-time staffing (\$2.6M) and SRA operating expense allocation to schools (\$0.4M)
- \$3.2M of carryover expenses from 2012-13 include those related to Medicaid (\$1.1M), SRA (\$0.5M), Textbooks (\$0.4M) and Teacher Professional Development (\$0.3M)
- \$8.2M of one-time expenditures from the 2012-13 Revised Adopted Budget were removed for the 2013-14 budget
- Ongoing expenditures were added for the READ Act (\$0.3M), Medicaid (\$0.3M), Boulder Explore expansion (\$171K); increases to state unemployment premiums (\$220K); and other fees, contracts and services (\$131K)
- Reorganization of special education resources allowed savings of \$0.7M for 2013-14
- School and central-allocated expenditure cuts totaling \$3.7M from the 2010-11 budget continue to be held in place until state funding returns to previous year's levels

2013-14 Total Reserves: \$15.1M

- An overall increase in expenses will result in a \$465K increase of required TABOR and contingency reserves (\$14.6M combined)
- Other reserves remained materially the same from 2012-13

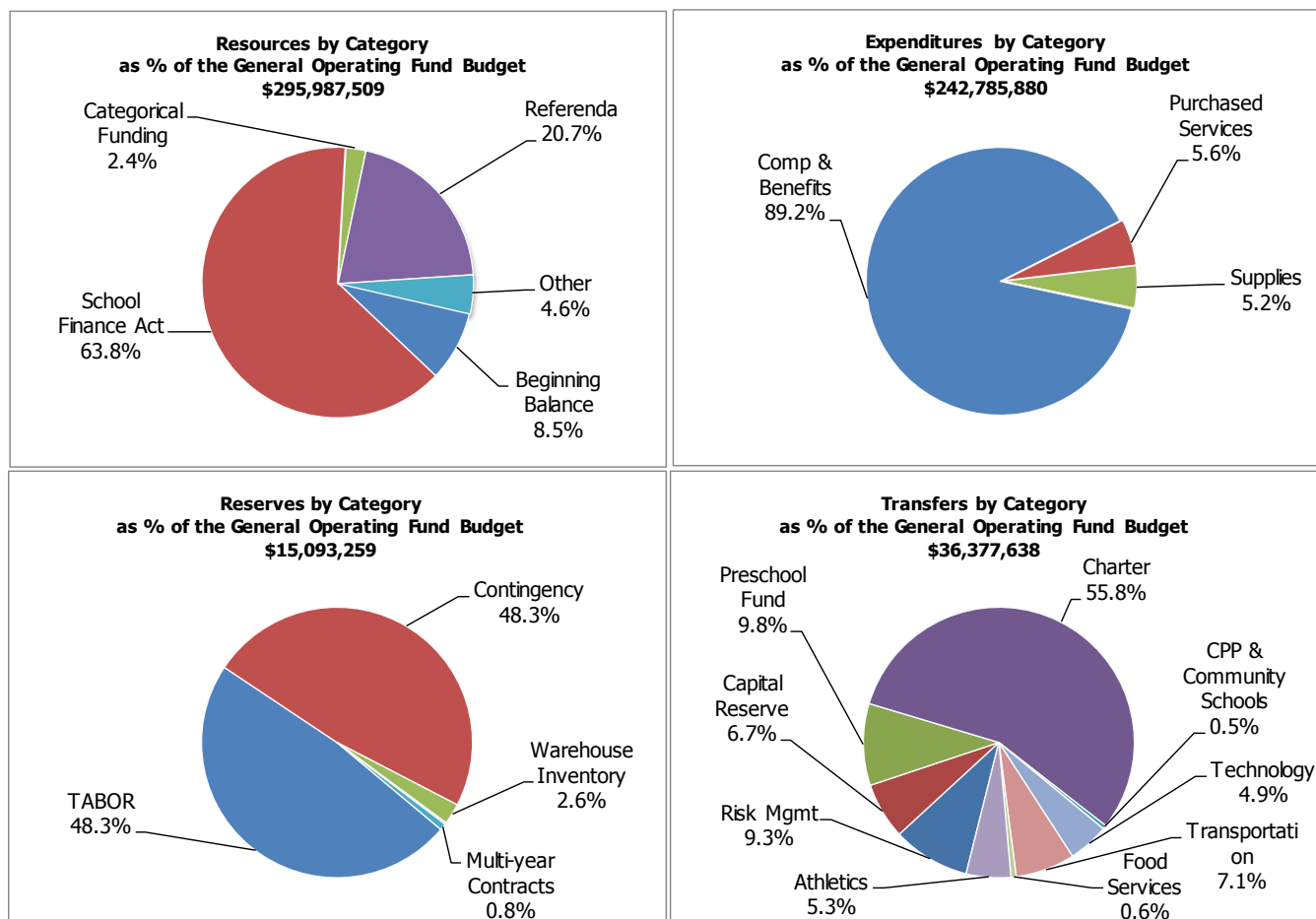
2013-14 Total Transfers: \$36.4M

- Overall, a \$200K decrease to ongoing transfers and a \$400K increase of one-time transfers nets to an increase of \$200K from prior year
- Increase of ongoing transfers to Risk Management (\$513K), Charter School (\$358K), Transportation (\$347K), Technology (\$77K), and Colorado Preschool (\$28K) funds
- Increase of ongoing transfer from Community Schools Fund (\$26K)
- One-time transfer to Capital Reserve of \$200K



General Operating Fund (continued)

Highlights (continued)



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



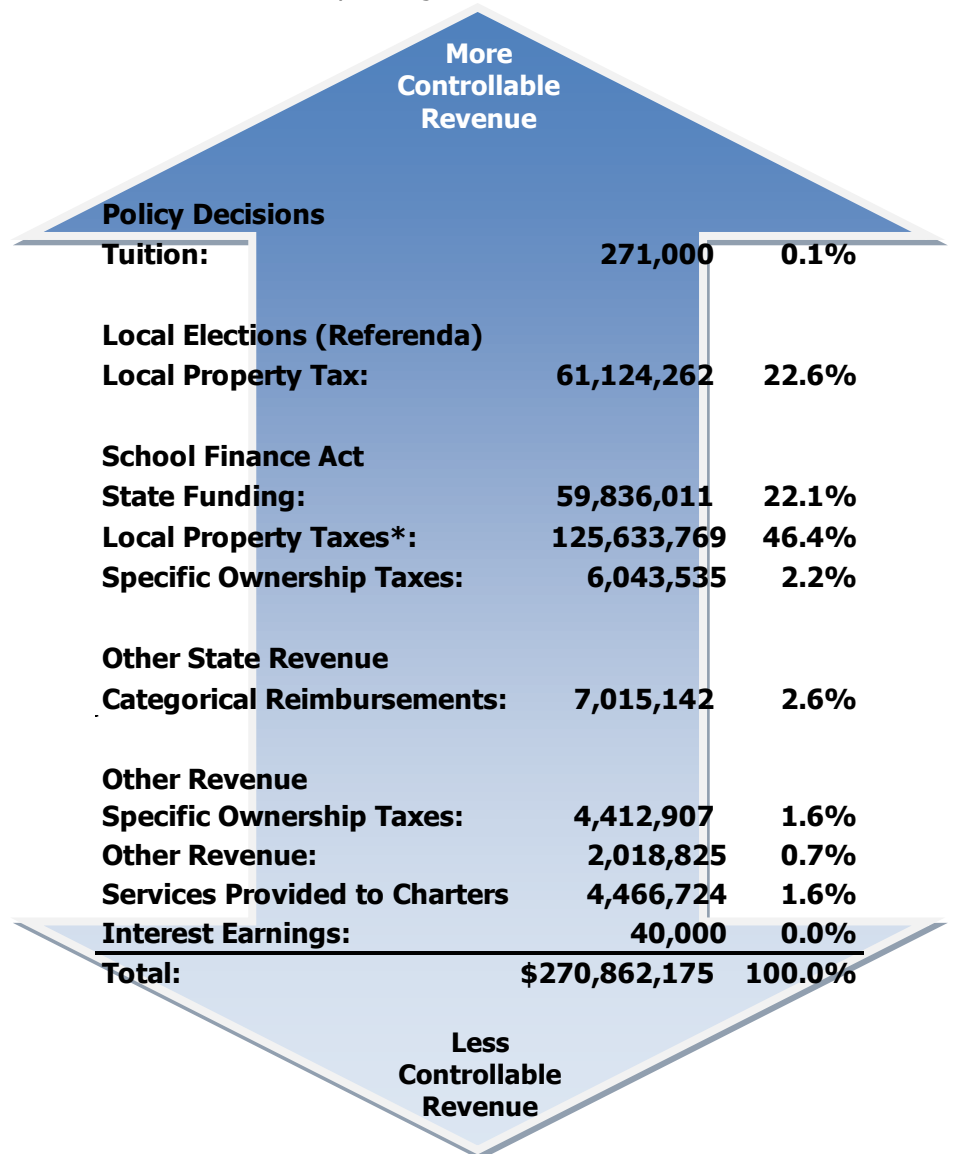
General Operating Fund (continued)

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 22.6 percent of the district's 2013-14 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 73.3 percent of BVSD's 2013-14 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 3.9 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 2013-14 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.

2013-14 Revised Adopted Budget Contains One-Time Expenditures & Transfers:

Revised Budget Numbers - Policy DB Calculation		
\$ 270,862,175	Total Revenues	
(279,163,518)	Less total exp & trans	
(900,000)	Less one time Revenue	
2,182,509	Plus one time Transfers	
8,568,483	Plus one time Expenditures & Carryover	
1,549,649	Total Policy DB Ongoing Available	

Adopted Budget:

Adopted Budget - One-time Transfers		
\$ 2,257,423	Transportation Fund	
200,000	Capital Reserve	
\$ 2,457,423	Total One-time Transfers	

Adopted Budget - One-Time Expenditures		
\$ 676,800	Staffing Reserve 8.000 FTE	
553,876	Elementary Literacy Staff 6.547 FTE	
933,900	Secondary Literacy Staff 11.000 FTE	
250,000	Literacy Materials	
1,670,000	Math Textbook Adoption	
372,006	SRA Distribution	
\$ 4,456,582	Total One-Time Expenditures	

Revised Budget:

Revised Budget - One-time Revenues		
\$ 900,000	Credits & Abatements	
\$ 900,000	Total One-time Revenues	

Revised Budget - One-time Transfers		
\$ (17,491)	Charter Reconciliation	
(257,423)	Transportation Fund	
\$ (274,914)	Total One-time Transfers	

Revised Budget - Carryover Expenditures		
\$ 1,144,045	Medicaid Carryover	
421,402	Textbook Carryover	
538,711	SRA Carryover	
250,000	Teacher Professional Development	
787,753	Department Carryover	
6,605	Board of Education Travel	
103,022	School Carryover	
\$ 3,244,933	Total Carryover Expenditures	

Revised Budget - One-time Expenditures		
\$ 100,000	STREAM Funding	
100,000	Teacher Professional Development	
465,118	One-time Staffing	
201,850	District-wide Projects	
\$ 866,968	Total One-time Expenditures	



General Operating Fund (continued)

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. The restricted beginning fund balance for 2013-14 includes the reserves necessary for multi-year employee contracts, required GAAP reserves, warehouse inventory, and unspent funds carried over from the prior fiscal year. The unused 2012-13 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 the Revised Adopted Budget, \$7.3M for one-time expenditures will be designated for spending in FY2013-14. Further breakdown of these one-time expenditures can be found in the "Budget Adjustment Plan" later in this section.

	Audited Actual 2009-10	Audited Actual 2010-11	Audited Actual 2011-12	Audited Actual 2012-13	Revised Budget 2013-14
Restricted	\$1,732,555	\$1,680,768	\$5,863,663	\$4,524,940	\$0
TABOR Reserve	6,260,915	6,319,661	6,268,192	6,845,741	6,898,095
Contingency Reserve	6,260,915	6,319,661	7,276,238	6,845,741	6,898,095
Other Restricted Reserves ¹	1,251,094	1,227,049	1,212,072	495,768	799,078
Unrestricted	807,360	1,975,476	7,071,279	6,272,988	10,530,066
Total GAAP Fund Balance	\$16,312,839	\$17,522,615	\$27,691,444	\$24,985,178	\$25,125,334

1 Other Restricted Reserves include the Warehouse Inventory Reserves and Multi-year Contract Reserves.

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 \$6,546 per funded pupil is \$171 more per pupil funding as compared to 2012-13 budgeted funding. 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 2013-14, total enrollment base, including preschool, is projected to be 28,922.6. 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 28,922.6 times the per pupil funding of \$6,546 (slightly rounded), or \$189,311,471. A separately calculated "hold harmless" amount of \$214,778 is also included in SFA revenues for 2013-14 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 percent) for all kindergarten students in their respective districts.



General Operating Fund (continued)

Revenue Assumptions (continued)

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 \$185,150,588 in local property taxes for funding operations in 2013-14.

School Finance Act Total Program Funding	\$	189,311,471
Minus: State Finance Act Funding ¹		(59,621,233)
Equalized Specific Ownership Tax ¹		(6,043,535)
School Finance Act Local Property Tax Amount	\$	123,646,703
Plus: Override Elections:		
1991	\$	7,062,468
1998		10,600,000
2002		15,000,000
2010		28,841,417
Total Override Elections	\$	61,503,885
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$185,150,588

¹ Subject to change by CDE formula.

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

- Specific ownership taxes (Non-Equalized) 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. Total specific ownership taxes, which are driven primarily by registration of new cars, are expected to rebound and increase by approximately \$1.0M.
- Interest income is not expected to rebound and is projected to stay flat at \$40K.
- Services provided to charters are contractual obligations paid by five charter schools for services in special education, information technology, business services, and district general administration. An increase of \$234K is projected for the Revised Budget.



General Operating Fund (continued)

Revenue Assumptions (continued)

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 2013-14 is \$59,836,011, which includes \$214,778 in hold harmless funds, 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, English Language Proficiency programs and the newly funded READ Act. Revenues for this category are projected to increase by \$1.1M. The majority of this increase will be from an increase in Special Education (\$0.7M) along with the READ Act (\$0.3M).
- State Categorical Reimbursement Revenue

	Audited Actual 2009-10	Audited Actual 2010-11	Audited Actual 2011-12	Audited Actual 2012-13	Revised Budget 2013-14
Vocational Education	\$1,391,920	\$1,059,030	\$907,590	\$1,185,965	\$937,000
Special Education	4,525,751	4,185,066	4,581,176	4,743,343	5,175,489
ARRA State Stabilization	-	2,116,382	-	-	-
READ Act	-	-	-	-	328,088
ELPA	246,723	300,485	276,426	314,696	300,000
Talented & Gifted	270,241	264,526	280,795	274,725	274,565
TOTAL	\$6,434,635	\$7,925,489	\$6,045,987	\$6,518,729	\$7,015,142

Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2012-13 third quarter estimated actual expenditures, except as noted in the 2013-14 "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, technology support, and building maintenance. One-time funding is planned most notably for the following initiatives: \$1.7M for Math Textbook Adoption, \$1.7M for literacy-related objectives and \$700K Staffing Reserve. Further detail of additional one-time expenditures is contained in the "Budget Adjustment Plan" later in this section. These one-time items will be funded by planned unspent funds from 2012-13.

- Employee Salaries - Base budget salary projections for 2013-14 contain an overall increase of \$8.6M in compensation for all ongoing staff in employee groups paid from the General Operating Fund. This estimated increase includes compensation to 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 \$8.6M increase in salary expense consists of steps (\$3.3M), COLA raises of 1.9 percent (\$4.0M), the second of half of Professional Salary Schedule transition costs BVEA employees (\$1.6M), horizontal lane movement for eligible employees (\$1.0M) and attrition savings (\$1.3M). Additional changes to salary expense resulted from the addition of one-time staff that is identified in the "Summary of Changes in FTE" found later in this section.



General Operating Fund (continued)

Expenditure Assumptions (continued)

- Employee Benefits - In addition to an increase related to new staff, a 0.9 percent increase in the district paid PERA benefit is estimated to cost an additional \$1.4M from prior year base budget. 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 a 2013-14 blended rate of 18.745 percent for Medicare, PERA, and long-term disability applied. This rate is blended based on the state-mandated 0.9 percent PERA rate increase that is effective January 1, 2014 (16.55% to 17.45%). Individual medical benefits are projected to increase by 7.5 percent to \$5,544 annually while dental benefits will remain unchanged at \$432 per year.
- Purchased Services, Supplies and Materials, Capital Outlay, Other - The current budget for purchased services, supplies and materials, and capital outlay reflects a continuation of base budget amounts, along with adjustments as identified in the "Budget Adjustment Plan" within this Introductory Section. 2012-13 one-time and carryover expenses totaling \$7.0M were removed for this year's budget while \$6.0M of one-time and carryover expenditures were added. Ongoing expenses for this category will increase by \$1.3M from prior year. These changes are also detailed in the "Budget Adjustment Plan" later in this section.
- Budget Items not Approved – Over \$15M of additional funding requests were not approved after solicitation from district leadership and staff from schools and departments. Requests were weighed individually and approved according to the greatest impact to the district as a whole and balanced against available resources. Requests not funded include:
 - Bus Replacement – \$1,500,000
 - Custodial Staffing – 260,000
 - Human Resources Support – 100,000
 - School Operating Funds – 300,000
 - Classroom Staffing – 3,900,000
 - School Cut Restoration – 2,900,000
 - Capital Funding Restoration – 1,700,000
 - Literacy Plan Funding – 4,500,000



General Operating Fund (continued)

Reserve and Transfer Assumptions

- Reserves –A total of 6.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 3.0%). The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This revised budget also reserves \$30K for Other GAAP reserves, \$120K for multi-year contract obligations and \$376K for warehouse inventory.
- Transfers - The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$5.8M. The ongoing transfer to the Risk Management Fund increased as a result of increased premiums paid into the state's insurance pool rates (\$513K) while the Capital Reserve Fund will receive one-time transfers totaling \$200K for one-time purchases.

The General Operating Fund will transfer \$3.6M to the Preschool Fund to cover fully expanded operations as outlined per the Early Childhood Expansion plan.

The net Colorado Preschool Program Fund transfer of \$1.1M reflects a slight increase from prior year and is the result of an increase in per pupil funding. No change in allocated preschool slots from CDE is expected at this time.

The Technology Fund transfer of \$1.8M reflects a \$77K increase that relates to services provided to Charters. This \$77K is offset by increased revenue in the General Operating Fund (under Services Provided to Charters).

Step and COLA raises in the Transportation Fund increased the transfer by \$347K to \$2.6M.

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

An expected increase in rental revenue will result in an increase in the transfer from the Community Schools Fund by \$26K (\$923K total).

A transfer of \$225K to the Food Service fund remains unchanged from the prior year.

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. The 2013-14 Revised Adopted Budget transfer has increased by \$495K from the 2012-13 Revised Budget amount. This is largely due to an increase in per pupil revenue, the 2010 mill levy override, and additional charter students. The payment for services contracted with the district for 2013-14 will increase \$234K from 2012-13. (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 \$3.3M and \$4.0M increases in step & COLA raises respectively, \$1.6M of market-based adjustments, \$1.4M for a 0.9 percent increase in the employer paid PERA rate, \$1.0M for Horizontal Lane Changes, \$0.9M for Health/Dental premium increase and an estimated \$1.3M in savings in salaries and benefits from the turnover of senior staff.		
	\$	Dept
Regular Instruction		
Remove 2011-12 School Resource Allocation Carryover	\$ (839,068)	All Schools
Remove 2011-12 School Textbook Carryover	(1,081,020)	All Schools
Remove 2011-12 Boulder Universal Carryover	(20,140)	Online Learning
Add 2012-13 School Resource Allocation Carryover	538,711	All Schools
Add 2012-13 School Textbook Carryover	421,402	All Schools
Add 2012-13 School Carryover	103,022	All Schools
Add 2012-13 Dropout Prevention Carryover	52,869	All Schools
Add 2012-13 Jitsuygo Carryover	3,700	All Schools
Subtotal Changes In Carryover Funds	\$ (820,524)	
Add - Boulder Explore Expansion	\$ 171,000	Boulder Explore
Subtotal Changes In Ongoing Funding	\$ 171,000	
Remove One-time Teacher Staffing Reserve (15.000 FTE)	\$ (1,204,832)	All Schools
Remove One-time Operating Funds - Transition Reserve	(795,168)	All Schools
Add One-time Math Textbook Adoption Funds	1,670,000	All Schools
Add One-time Staffing Reserve (8.000 FTE)	676,800	All Schools
Add One-time SRA Funding	372,006	All Schools
Add One-time Instrumental Music FTE (1.027 FTE)	87,295	All Schools
Add One-time STREAM Funding	100,000	All Schools
Subtotal Changes in One-Time Funding	\$ 906,101	
Regular Instruction Total	\$ 256,577	
Student Support Services		
Remove 2011-12 Medicaid Program Carryover	\$ (1,138,837)	Nursing Services
Remove 2011-12 Centaurus High Carryover	(18,082)	Centaurus High School
Remove 2011-12 Cultural Diversity/Jumpstart Carryover	(100,015)	High Schools
Remove 2011-12 AVID Carryover	(30,242)	Secondary Education
Remove 2011-12 Monarch High School Carryover	(3,024)	Monarch High School
Remove 2011-12 Nederland High Robotics Carryover	(20,000)	Nederland Senior High
Remove 2011-12 Dropout Prevention Carryover	(45,000)	High Schools
Remove 2011-12 Post-Secondary Options Carryover	(50,000)	High Schools
Add 2012-13 Medicaid Program Carryover	1,144,045	Nursing Services
Add 2012-13 AVID Carryover	36,122	Secondary Education
Add 2012-13 Cultural Diversity/Jumpstart Carryover	8,512	High Schools
Subtotal Changes In Carryover Funds	\$ (216,521)	
Add - READ Act Operating Funding	\$ 328,088	All Schools
Add Additional Federally-Funded Medicaid Expenditures	299,250	Nursing Services
Subtotal Changes In Ongoing Funding	\$ 627,338	
Remove One-time Elementary Science Literacy Integration	(100,000)	Curriculum, Assessment & Instruction
Remove One-time Dropout Prevention - Colorado Youth for a Change Contract	(150,000)	High Schools
Remove One-time Learning Materials - Literacy	(250,000)	All Schools
Remove One-time Staffing - Elementary Literacy	(500,000)	Elementary Schools
Add One-time Learning Materials - Elementary Literacy	250,000	Elementary Schools
Add One-time Staffing - Elementary Literacy (6.547 FTE)	553,876	Elementary Schools
Add One-time Staffing - Secondary Literacy (11.000 FTE)	933,900	Secondary Schools
Add One-time Staffing - Literacy Coach (1.000 FTE)	100,000	All Schools
Subtotal Changes In One-Time Funding	\$ 837,776	
Student Support Services Total	\$ 1,248,593	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Special Instruction		
Remove 2011-12 Language, Culture & Equity Department Carryover	\$ (38,000)	Language, Culture & Equity
Add 2012-13 Language, Culture & Equity Department Carryover	21,339	Language, Culture & Equity
Add 2012-13 Talented & Gifted Department Carryover	8,981	Talented & Gifted
Subtotal Changes In Carryover Funds	\$ (7,680)	
Budget Reorganization - Special Education Efficiencies	(728,000)	Special Education
Subtotal Changes In Ongoing Funding	\$ (728,000)	
Add One-time Staffing - ESL (1.000 FTE)	\$ 100,000	Arapahoe Ridge
Add One-time Intermim Student Success Director (0.850 FTE)	116,407	Student Success
Add One-time Operating Funds - Federal Programs & Student Success	30,000	Language, Culture & Equity
Subtotal Changes in One-Time Funding	\$ 246,407	
Special Instruction Total	\$ (489,273)	
Instructional Support Programs		
Remove 2011-12 Curriculum, Assessment & Instruction Carryover	\$ (134,934)	Curriculum, Assessment & Instruction
Remove 2011-12 TIES Carryover	(15,391)	Superintendent's Office
Remove 2011-12 Community Montessori Professional Development Carryover	(1,584)	Community Montessori
Add 2012-13 Curriculum, Assessment & Instruction Carryover	16,763	Curriculum, Assessment & Instruction
Subtotal Changes In Carryover Funds	\$ (135,146)	
Subtotal Changes in Ongoing Funding	\$ -	
Remove One-time Professional Development Funds	\$ (250,000)	All Schools
Subtotal Changes in One-Time Funding	\$ (250,000)	
Instructional Support Programs Total	\$ (385,146)	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

District-Wide Services/Central Administration		
Remove 2011-12 Board of Education Travel Carryover	\$ (20,537)	Board of Education
Remove 2011-12 Business Services Carryover	(326,929)	Business Services
Remove 2011-12 Senate Bill 191 Carryover	(50,000)	Human Resources
Remove 2011-12 IT Carryover	(35,925)	Information Technology
Remove 2011-12 Lawson Carryover	(177,850)	Information Technology
Remove 2011-12 Office of Civil Rights Compliance Review Carryover	(10,000)	Legal
Remove 2011-12 Copier/Print Program Carryover	(50,000)	District-Wide
Remove 2011-12 Superintendent Carryover	(318,362)	District-Wide
Add 2012-13 Board of Education Travel Carryover	6,605	Board of Education
Add 2012-13 Senate Bill 191 Carryover	25,000	District-Wide
Add 2012-13 Departmental Carryover	587,862	Various
Add 2012-13 Clerical Sub Carryover	20,000	District-Wide
Add 2012-13 Teacher Professional Development Carryover	250,000	District-Wide
Subtotal Changes In Carryover Funds	\$ (100,136)	
Add Ongoing increase unemployment insurance claims required by law	220,000	District-wide
Add Ongoing increase of Fees, Contracts & Services	131,000	District-wide
Add Ongoing District Prep Kitchen Custodial - (0.750 FTE)	35,250	District-wide
Add Ongoing Software Licenses	144,939	Information Technology
Budget Reorganization - Warehouse Staff from Food Service Fund	148,932	Warehouse Services
Subtotal Changes in Ongoing Funding	\$ 680,121	
Remove One-time Operating Expense - Relocate fiber optic cable along US 36	\$ (95,000)	Maintenance & Operations
Remove One-time Lobato Lawsuit	(30,000)	Legal
Remove One-time Impact on Education Support	(15,000)	Board of Education
Remove One-time - Educational Data Mgmt System Analysis	(100,000)	District-wide
Remove One-time - Disaster Recover/Business Continuity Planning	(200,000)	Business Services
Add One-time - Senate Bill 191 Funding	25,000	District-Wide
Add One-time Strategic Plan Development Funding	37,500	District-Wide
Add One-time HR Consulting Funding	60,000	Human Resources
Add One-time Lawson Software Security Implementation Funding	100,000	Information Technology
Add One-time Economic Study Funding	10,000	District-Wide
Add One-time Teacher Professional Development Funding	100,000	District-Wide
Subtotal Changes in One-Time Funding	\$ (107,500)	
District-Wide Services/Central Administration Total	\$ 472,485	
All Program Areas Total	\$ 12,153,236	



General Operating Fund (continued)

Summary of Changes in FTE

2012-13 REVISED BUDGET

2,673.179 FTE

ADMINISTRATION CHANGES

611 SPECIAL EDUCATION	Change	(5.572)
Budget Reorganization - Special Ed Teachers to Special Ed Paras	(8.000)	
Budget Reorganization - Special Ed Paras from Special Ed Teachers	16.756	
Budget Reorganization - Special Ed Teacher	(1.000)	
Budget Reorganization - Occupational Therapist	(0.800)	
Budget Reorganization - Special Ed Interpreter	(2.540)	
Budget Reorganization - Special Ed Paras	(4.500)	
Budget Reorganization - Psychologist/Social Worker	(0.877)	
Budget Reorganization - Job Coach	(1.500)	
Budget Reorganization - Speech/Language Pathologist	(1.700)	
Budget Reorganization - Special Ed Teachers to Special Ed Directors	3.000	
Budget Reorganization - Special Ed Directors from Teachers	(4.411)	
613 STUDENT SUCCESS	Change	0.850
Budget Reorganization - Director from Operating Funds	0.850	
614 INSTITUTIONAL EQUITY	Change	(5.640)
Budget Reorganization - Teacher FTE to Operating Funds	(5.640)	
616 LANGUAGE, CULTURE & EQUITY	Change	(0.200)
Remove One-time - Multilingual Director	(0.200)	
625 Online Learning	Change	0.329
Budget Reorganization - Remove Assistant Director	(1.000)	
Budget Reorganization - Add Admissions Officer	0.750	
Budget Reorganization - Add Student Services Manager	0.579	
634 LITERACY	Change	12.000
Add One-time Staffing - Teachers	11.000	
Add One-time Staffing - Literacy Coach	1.000	
668 COMMUNICATIONS	Change	(0.200)
Budget Reorganization - Professional Tech to Operating	(0.200)	
687 HUMAN RESOURCES	Change	(0.810)
Remove One-time - Office Assistant	(1.000)	
Budget Reorganization - Office Assistant from Operating	0.500	
Budget Reorganization - Induction Mentor to Grant	(0.310)	
689 INFORMATION TECHNOLOGY	Change	0.500
Budget Reorganization - Professional Technical from Operating	0.500	
690 FINANCE & ACCOUNTING	Change	0.300
Budget Reorganization - Accountant to Payroll Information Systems Professional	(0.700)	
Budget Reorganization - Payroll Information Systems Professional from Accountant	1.000	
695 PURCHASING	Change	-
Budget Reorganization - Sr Buyer to Mobile Supply Chain Professional	(1.000)	
Budget Reorganization - Mobile Supply Chain Professional from Sr Buyer	1.000	
791 WAREHOUSE	Change	1.050
Budget Reorganization - Warehouse Worker to Procurement Information Systems Professional	(1.000)	
Budget Reorganization - Warehouse Workers from Other Fund	1.850	
Budget Reorganization - Warehouse Manager from Other Fund	0.200	

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)

2.607



General Operating Fund (continued)

Summary of Changes in FTE (continued)

SCHOOL CHANGES	Change
Staffing Formula - Elementary Teachers	(4.125)
Staffing Formula - Middle School Teachers	7.224
Staffing Formula - High School Teachers	(3.672)
Staffing Formula - Elementary Paras	(0.043)
Staffing Formula - Middle School Paras	0.595
Staffing Formula - High School Paras	(0.069)
Add One-time Staffing - High School ESL Teacher	1.000
Add One-time Staffing - Instrumental Music Teachers	1.027
Add One-time Staffing - Kitchen Custodial Staff	0.750
Add One-time Staffing Reserve - Teachers	14.547
Remove One-time Staffing Reserve - Teachers	(15.000)
Budget Reorganization - 12 Month Clerical from Operating	0.083
Budget Reorganization - Career Experience Tech to Attendance Advocate	(0.141)
Budget Reorganization - 10 Month Clerical to Attendance Advocate	(0.223)
Budget Reorganization - 10 Month Clerical to Counseling Director	(0.118)
Budget Reorganization - Vocational Tech Teacher to Counseling Director	(0.199)
Budget Reorganization - Teacher to Assistant Principal	(1.457)
Budget Reorganization - Head of School from Operating Funds	0.600
Budget Reorganization - Teacher to Community Liaison	0.742
Budget Reorganization - Vocational Teacher to Operating Funds	(2.500)
Budget Reorganization - Teacher to Attendance Advocate	0.065
Budget Cut Redistribution - School Target 1 - Regular Ed Para from SRA Operating	0.500
Budget Cut Redistribution - School Target 1 - Regular Teacher from SRA Operating	0.100
Budget Cut Redistribution - School Target 1 - Clerical from SRA Operating	0.750
Budget Reorganization - Teacher to Counseling Director	(0.078)
Budget Reorganization - Teacher to Counselor	(0.215)
Budget Reorganization - Clerical to Media Specialist	(0.106)
Budget Reorganization - Preschool Teacher to Assistant Principal	(0.106)
Budget Reorganization - Preschool Para to Assistant Principal	(0.229)
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	(0.298)
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	2.309
2013-14 REVISED BUDGET	2,675.488



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 capital additions, upgrades, or replacements at each BVSD school.



The scope of the bond issue was successfully delivered, and a final report was presented to the Board of Education in March 2012. The remaining fund balance, which is comprised of interest earnings, will be spent over the next two fiscal years in order to supplement the Capital Reserve Fund while the facility assessments are completed in preparation for a future bond issue.

Capital Improvement Planning

In 2012, the BVSD Planning and Engineering staff began 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 facility needs of the students and community.

The facility assessment updates and builds upon work completed for the 2006 Bond Program master plan. The previous inventory identified \$458M in capital needs. However, only \$296.8M was taken to voters in the capital improvement bond issue in 2006. Since then, the district has expanded its total facilities square footage while many building/site conditions have continued to deteriorate. The process to update the plan is ongoing and includes both information gathering and public processing. Information is being collected through site visits and interviews with principals, maintenance staff and custodians.

In May 2013, the Board of Education created the Capital Improvement Planning Committee. The purpose of CIPC is to advise the board regarding the long term facility needs of the district. CIPC will work with district staff to identify and prioritize capital improvement needs and update the Educational Facilities Master Plan. The membership is comprised of community members as well as district staff and represents a broad background of knowledge and experience including general business; real estate; information technology; development/construction; architecture/engineering; and financial management/banking/accounting.

CIPC developed subcommittees to examine capital needs which extend beyond those of individual schools. The subcommittees have developed recommendations for capital needs related to athletics, enrollment growth, safety and security, district-wide services, IT and educational innovation. The recommendations will be prioritized and processed for potential inclusion in the master plan.

Staff anticipates presenting an updated master plan to the board in Spring 2014.





Capital Projects (continued)

Building Fund (continued)

Project List

Elementary School Projects				
Location	Revised Budget	Project To Date 2007 - 2013		Projected 2013 - 2014
BCSIS/High Peaks Elementary	\$ 7,753,826	\$	7,733,826	\$ 20,000
Bear Creek Elementary	6,419,921		6,419,921	-
Birch Elementary	4,433,346		4,433,346	-
Coal Creek Elementary	3,214,000		3,214,000	-
Columbine Elementary	9,848,706		9,848,706	-
Community Montessori	2,555,536		2,555,536	-
Creskide Elementary	2,641,005		2,641,005	-
Crest View Elementary	5,740,976		5,740,976	-
Douglass Elementary	3,391,798		3,391,798	-
Eisenhower Elementary	2,950,446		2,950,446	-
Emerald Elementary	3,082,668		3,070,158	12,510
Fireside Elementary	1,259,681		1,259,681	-
Flatirons Elementary	4,462,494		4,462,494	-
Foothill Elementary	9,303,929		9,303,929	-
Gold Hill Elementary	165,670		165,670	-
Heatherwood Elementary	3,269,316		3,269,316	-
Jamestown Elementary	155,356		155,356	-
Kohl Elementary	4,164,340		4,164,340	-
Lafayette Elementary	3,122,009		3,122,009	-
Louisville Elementary	3,238,339		3,238,339	-
Mesa Elementary	4,463,030		4,463,030	-
Nederland Elementary	930,354		930,354	-
Pioneer Elementary	4,725,708		4,725,708	-
Ryan Elementary	3,229,442		3,229,442	-
Sanchez Elementary	2,964,441		2,964,441	-
Superior Elementary	600,465		600,465	-
University Hill Elementary	3,966,955		3,899,439	67,516
Whittier Elementary	3,824,316		3,804,316	20,000
Total Elementary School Projects	\$ 105,878,072	\$	105,758,046	\$ 120,026



Capital Projects (continued)

Building Fund (continued)

Project List (continued)

Middle School Projects				
Location	Revised Budget	Project To Date 2007 - 2013	Projected 2013 - 2014	
Angevine Middle	\$ 1,615,966	\$ 1,615,966	\$ -	
Broomfield Heights Middle	4,889,131	4,817,391	71,740	
Casey Middle	31,139,808	31,124,808	15,000	
Centennial Middle	7,074,501	7,057,001	17,500	
Louisville Middle	16,223,751	16,223,751	-	
Manhattan Middle	10,806,179	10,806,179	-	
Platt Middle	8,470,607	8,455,607	15,000	
Southern Hills Middle	10,833,040	10,833,040	-	
Summit Charter	4,790,082	4,790,082	-	
Total Middle School Projects	\$ 95,843,064	\$ 95,723,824	\$ 119,240	

High School Projects				
Arapahoe Ridge High	\$ 5,671,116	\$ 5,651,116	\$ 20,000	
Boulder High	12,969,073	12,927,682	41,391	
Boulder Prep	400,000	400,000	-	
Broomfield High	21,249,108	21,234,108	15,000	
Centaurus High	5,783,575	5,783,575	-	
Fairview High	10,995,695	10,954,701	40,994	
Justice High	145,791	143,791	2,000	
Monarch High	3,221,737	3,000,850	220,887	
New Vista High	5,270,839	5,240,839	30,000	
Peak to Peak Transfer	1,600,000	1,600,000	-	
Total High School Projects	\$ 67,306,934	\$ 66,936,662	\$ 370,272	

K-8 and Mid/Sr Projects				
Aspen Creek K-8	\$ 847,152	\$ 847,152	\$ -	
Eldorado K-8	1,081,114	1,076,114	5,000	
Halcyon Middle/High	269,025	269,025	-	
Horizon K-8	3,284,540	3,275,760	8,780	
Monarch K-8	607,567	587,567	20,000	
Nederland Middle/Sr	5,688,672	5,688,672	-	
Total K-8 and Mid/Sr Projects	\$ 11,778,071	\$ 11,744,291	\$ 33,780	
Ed Center	1,880,634	1,618,093	262,541	
IT	21,806,139	21,806,139	-	
Overhead	6,328,905	6,309,555	19,350	
Playground Master Plan	96,911	96,911	-	
Grand Total	\$ 310,918,729	\$ 309,993,521	\$ 925,209	



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 as a result of the 2006 Bond Program projects, 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 at this time.

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 \$800K. 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 have not resulted in additional projected costs for maintenance. However, as a result of these capital improvements the district has realized an impact to the general operating budget in the area of energy costs. From 2007-08 when projects began through 2012-13, total energy costs per square foot have increased by over 6.62 percent. Although the district placed great emphasis on building more energy efficient and greener buildings, energy costs per student still indicate an increase of 16 percent, rising from \$143.73/student to \$167.24/student. These increases are attributed to both the increase in square footage as well as increasing utility costs.

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 the improved efficiencies in utility usage 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.



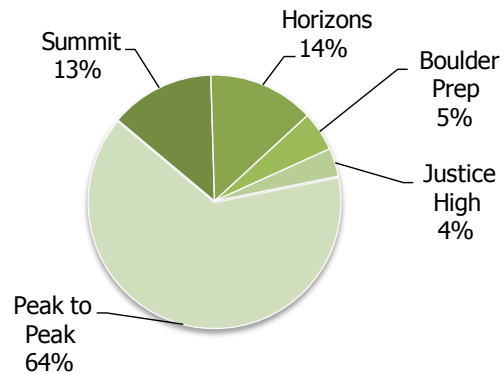
Charter School Fund

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



	2013-14 Summit Budget	2013-14 Horizons Budget	2013-14 Boulder Prep Budget	2013-14 Justice High Budget	2013-14 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,028,796	\$ 432,724	\$ 270,078	\$ 111,413	\$ 3,093,476
REVENUE:					
Transfer from General Fund:	\$ 3,038,378	\$ 2,999,171	\$ 915,474	\$ 778,665	\$ 12,599,291
Other State Revenue	-	71,847	30,000	-	-
Fundraising Revenue:	20,000	-	-	-	388,000
Athletic Fees	15,000	-	-	-	216,788
Instructional Fees	60,000	-	-	-	276,500
Misc. Revenue	7,000	139,906	-	-	1,277,552
Audit Adjustment	-	-	-	6,793	-
CDE Capital Construction:	15,818	29,657	9,713	9,435	130,869
TOTAL REVENUE	\$ 3,156,196	\$ 3,240,581	\$ 955,187	\$ 794,893	\$ 14,889,000
TOTAL RESOURCES	\$ 4,184,992	\$ 3,673,305	\$ 1,225,265	\$ 906,306	\$ 17,982,476
TOTAL EXPENDITURES:	\$ 3,147,516	\$ 3,193,793	\$ 1,189,861	\$ 850,290	\$ 15,072,902
EMERGENCY RESERVE	\$ 93,951	\$ 92,769	\$ 35,404	\$ 25,226	\$ 448,261
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,241,467	\$ 3,286,562	\$ 1,225,265	\$ 875,516	\$ 15,521,163
ENDING BALANCE	\$ 943,525	\$ 386,743	\$ -	\$ 30,790	\$ 2,461,313
PROJECTED ENROLLMENT:	Summit 342.0	Horizons 333.3	Boulder Prep 105.0	Justice High 102.0	Peak to Peak 1,414.8



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 2013-14 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 2013-14 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 2013-14 Revised Adopted Budget is also available in PDF format on our website at:

<http://bvsd.org/FinancialTransparency/Pages/FinancialTransparency.aspx>

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2013, fiscal year-end, which is also available on the district's Business Services Division web page.



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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; a dynamic, student-centered inclusive learning community designed to enrich and support home school education; English as a Second Language education; and numerous other educational and support programs. In addition, the district offers preschool programs through the Colorado Preschool Program, Community Montessori focus school, and the Special Education program. The district also has five charter schools that comprise the Charter Funds of the Boulder Valley School District for 2013-14: 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. At BVSD, driving forces considered by the board and the superintendent for the 2013-14 budget included: an increase in employer contributions to the Public Employees' Retirement Association (PERA), continuing challenges with the state and local economy, the impact of decisions made by the 2013 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 all stakeholders 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 all students and allows funding decisions to be made that provide the necessary resources to address district's goals.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 11, 2012.

Planning Initial projections from Governor Hickenlooper's Colorado state budget proposal indicated an increase to the total pool of K-12 funding, including funds for the growth of the state-wide student population and per pupil revenue adjusted by the projected inflation of 2.2 percent. This impact to BVSD was projected at a funding increase of \$6.6M. During the 2013 legislative session, funding was adjusted downward from this original proposal as the final inflation rate was determined to be 1.9 percent. While this decreased the revenue picture in Boulder, the budget was never built on the larger proposed increase. The final result is a projected revenue increase to BVSD of \$6.2M.

The district's mill levy override is projected to grow by \$1.4M as it tracks to the 25 percent of total program funding limit authorized by voters in 2010. These resources allow for the mitigation of BVSD's cost growth.

Input Gathering In order to seek a broad range of input from the community, the superintendent conducted many budget information/discussion meetings. These included:

- Two public budget worksessions with the Board of Education
- Three board of education meetings with specific budget agenda topics
- Seven meetings with the superintendent's budget advisory committee
- One public budget worksession with the Board of Education to seek public input
- Numerous meetings with the District Accountability Committee, District Parent Council, and District Leadership Team

These meetings provided many opportunities for the district's stakeholders to hear relevant budget information as well as give feedback to the superintendent and Board of Education regarding the development of the 2013-14 budget. Additional opportunities for input are available prior to budget adoption at the regularly scheduled Board of Education meetings on May 28 and June 11.



Budget Development Process (continued)

Also, district staff maintains a “BVSD Financial Transparency” section within the district’s website to provide significant amounts of 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. The link can be found on the main page of the district’s website at 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.

Analysis Three budget worksessions were held with the Board of Education - February 21, April 9, and May 14, 2013. The board discussed budget development priorities and reviewed the assumptions and projections for 2013-14.

Preliminary Budget After reviewing the input from the board, enrollment projections, and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget. The preliminary budget was presented to the board on April 9, 2013.

Proposed Budget The proposed budget reflects the continued implementation of the expanded Early Childhood Education program planned with the passage of the 2010 mill levy override. Staff compensation includes steps and lanes on salary schedules, a 1.9 percent cost of living adjustment, savings from senior staff turnover, the implementation of a new compensation structure for teaching staff beginning in January 2013, a 7.5 percent increase to the district paid health insurance premium, and an increase in the district-paid PERA rate. One-time funding is allocated for staffing anomalies and appeals, and the transition to a new literacy program design, as well as a K-12 implementation of math textbooks and materials. 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 2013-14 Proposed Budget on May 28, 2013, the Board of Education will continue discussions at scheduled board meetings until the adoption of the 2013-14 budget on June 11, 2013.

Budget Revision The final phase of budget development will be the modification of the June adopted budget based on final 2012-13 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.

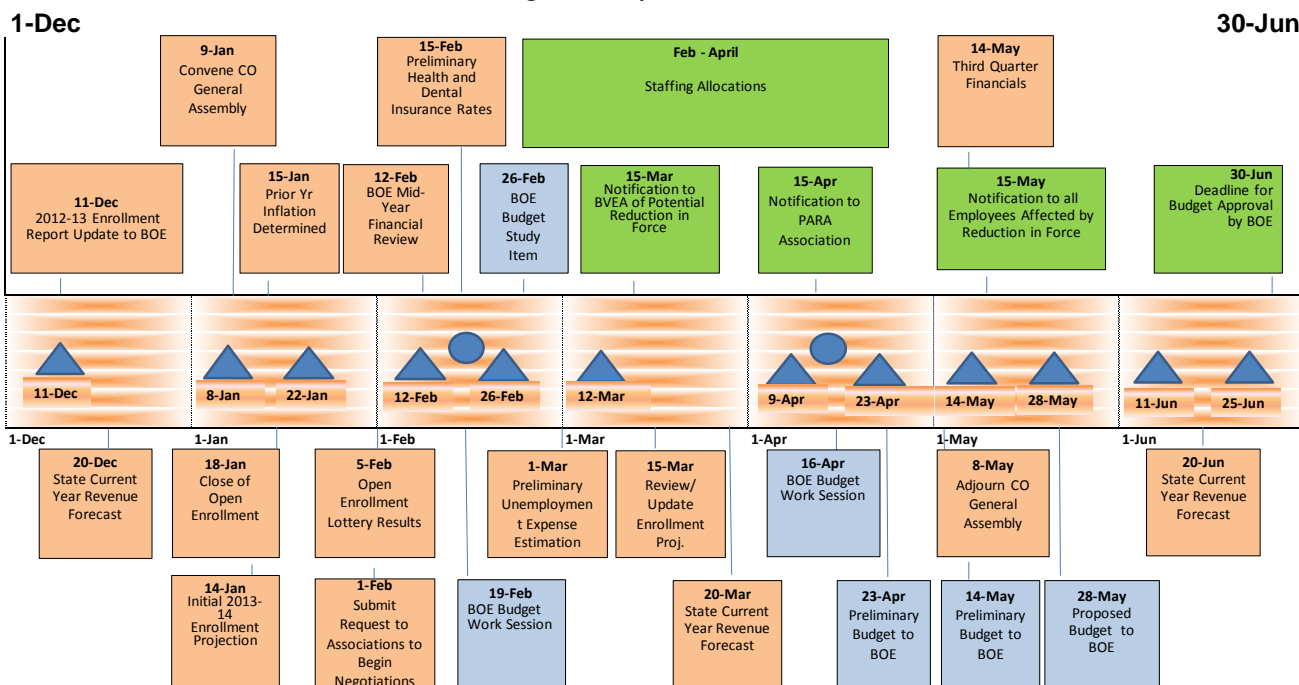
Amending the Budget Changes to the budget following the adoption by the Board of Education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.

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)

2013-14 Budget Development Process Milestones

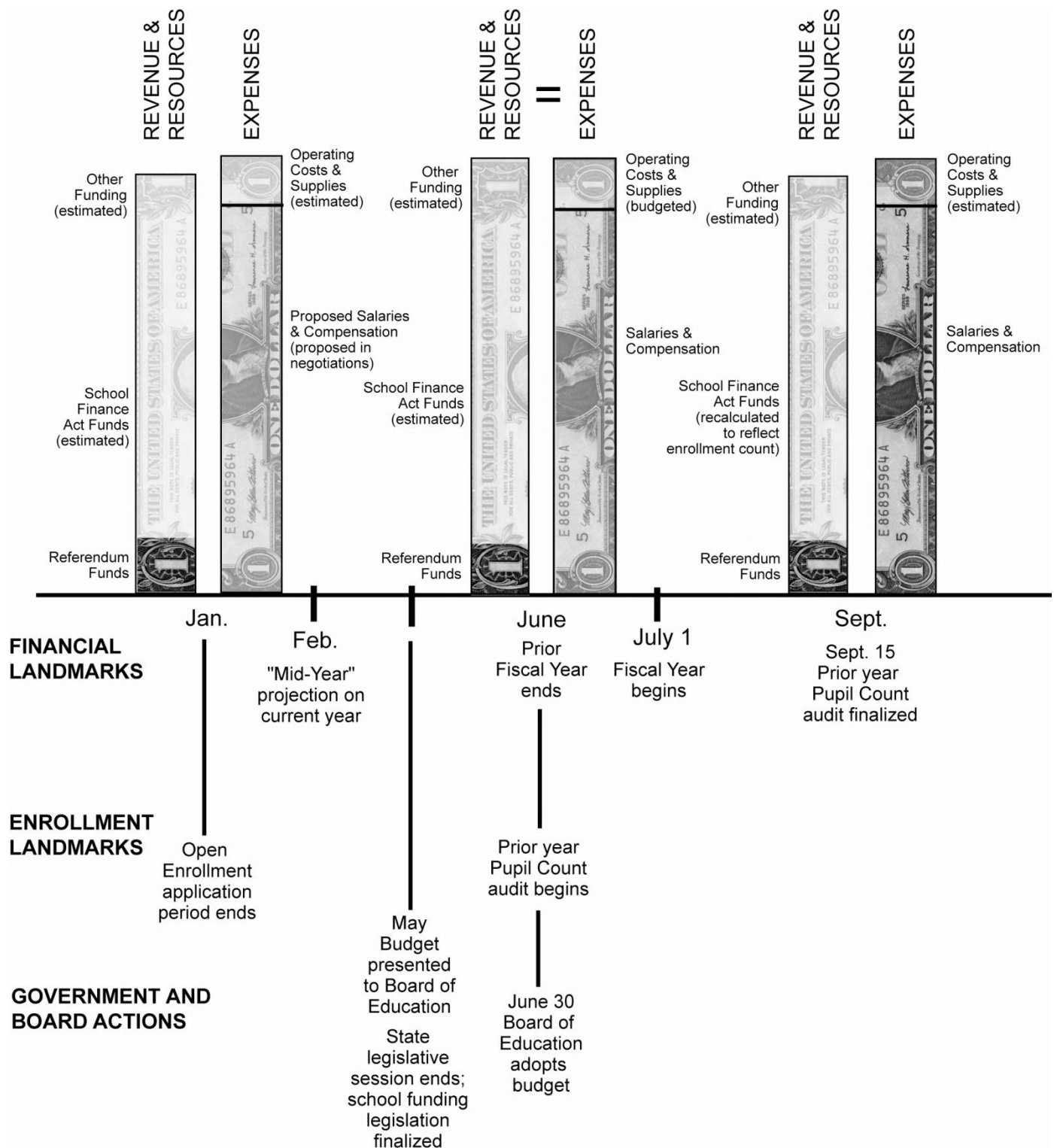


Stakeholder Input Options:
*District Accountability Committee
*School, Parent and Community Budget Forums
*Superintendent's Budget Advisory Committee
*School Leadership
*Parent Input
*Staff Input
*Public Comments at BOE Meetings
*Staff Negotiations

▲ Board of Education Meetings
● BOE Budget Work Session
Data Input Feedback Action

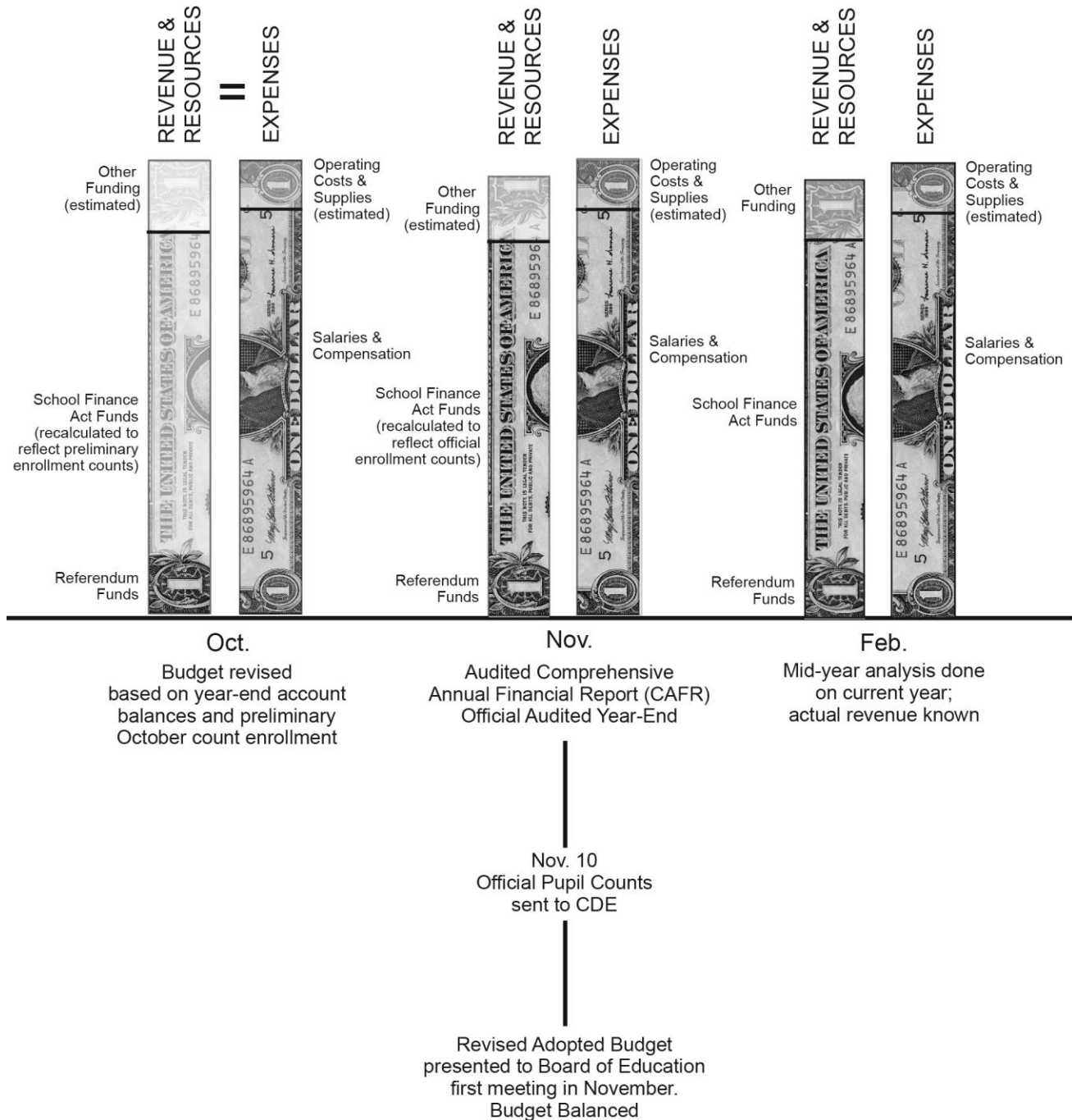


Budget Development Timeline





Budget Development Timeline (continued)





Vision, Mission and Value Statements

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.

Vision

We develop our children's greatest abilities and make possible the discovery and pursuit of their dreams, which when fulfilled will benefit us all. We provide a comprehensive and innovative approach to education and graduate successful, curious life-long learners who confidently confront the great challenges of their time.



Mission

The mission of the Boulder Valley School District is to create challenging, meaningful and engaging learning opportunities so that all children thrive and are prepared for successful, civically engaged lives.

Value Statements

1. We respect the inherent value of each student and incorporate the strengths and diversity of students, families, staff and communities.
2. Societal inequities and unique learning needs will not be barriers to student success.
3. We address the intellectual growth, health and physical development, and social emotional well-being of students.
4. We value accountability and transparency at all levels.

Although the current state funding plan for K-12 education creates a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2013-14 as we work toward the mission, vision, and goals at both the district and school levels. These goals and values reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

The annual budget development process allows the district decision makers to align budget choices to the desired outcome of student success.

Goals and Strategies – 2013-2018

June 30, 2012, saw the 2007-2012 BVSD long-term goals cycle come to an end. The seven members of the Boulder Valley Board of Education and Superintendent Bruce Messinger collaborated to launch a new BVSD long-term goal setting method of a professionally facilitated community consensus and engagement to inform the school board and superintendent in this important work. The goal-setting process was completed in June with new goals identified for the 2013-14 school year and adopted by the Board of Education on June 25, 2013.

In order to best arrive at our district's next set of goals, the school board and Dr. Messinger agreed that first a representative group of community members would be invited to a professionally facilitated process to determine and prioritize community values regarding expectations for public education. Once those key values were identified, they would guide the drafting of a new vision statement for BVSD. From the vision statement would follow a mission statement that would give structure to the setting of specific, measurable long-term goals for the district.



Goals and Strategies – 2013-18 (continued)

In late November 2012, the Boulder Valley Board Of Education met in a work session with the BVSD superintendent, the president of the Boulder Valley Education Association, central office administrators, principals, teacher representatives, and members of the public. The meeting established initial agreement on the values statements that were developed during the public listening session on November 2-3, 2012.

The result of that meeting is titled "The Values We Support" and is an expression of the desires of the public and the educators who attended. This document was referred to as an "interim" set of values because the public would be provided an opportunity to review it and make further suggestions.

"The Values We Support" significantly influenced the later drafting of proposed goals by the school board and superintendent. Once drafted, those proposed goals were made available for public discussion and comment - both online and in person - prior to the school board taking formal action to adopt long-term goals.

In February and March 2013, the district held community engagement meetings to provide the public an opportunity to discuss the interim goals. This lengthy and thorough process resulted in the three goals listed below that were adopted by the Board of Education on June 25, 2013. Many strategies to support and accomplish these goals were identified and discussed. Strategies to address the goals were also identified. Work will continue through the summer to further refine the strategies and operational strategic plans to attain these new goals.

GOAL #1 – Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.

GOAL #2 – Boulder Valley School District will ensure that each student meets or exceeds appropriate expectations relative to intellectual growth, physical development and social emotional well-being.

GOAL #3 - Boulder Valley School District will ensure that students, families, staff, and community members experience a safe, healthy and inclusive environment.

The following strategies will be used to attain these goals:

- a. Boulder Valley School District will assess the success of each child as well as the overall effectiveness of the school system using multiple measures.
- b. Boulder Valley School District will partner with parents and the larger community to help all students enter school ready to learn and continue to learn throughout their educational experience.
- c. Boulder Valley School District will attract, hire, and retain outstanding professionals at all levels of the organization.
- d. Boulder Valley School District will provide high quality professional development.
- e. Boulder Valley School District will increase community involvement; corporate partnerships; volunteer involvement; and legislative advocacy.

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the values 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 address values we support can be found in the Financial Section of this book.



Connecting Budgets to Goals

The 2013-14 "Budget Adjustment Plan" found in the Introductory Section of this document contains a listing of the significant changes to the budget for the ensuing fiscal year. The 2013-14 Revised Adopted Budget contains base ongoing funding additions, prior year one-time expenditures removed and returning or new one-time budget expenditures added. One-time expenditures transfers accounted for approximately \$8.9M of the 2012-13 Revised Adopted Budget. Total budgeted funds are targeted to address the district goals in the following ways:

Goal #1 – Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.

- Investment in New Textbooks/Instructional Materials – support student achievement.
- Interventionist Services and Family Advocate Program – improve the family's ability to support student success
- Teachers and Specialists – maintain appropriate staffing ratios as well as targeted interventions to increase student achievement and school success.
- Technology Fund – maintain and expand instructional and operational application of technology including hardware, training and software.
- Athletics Fund – interscholastic and intramural athletics engage and retain students in school.
- Curriculum Implementation – revised BVSD curricula will be implemented through professional development.

Goal #2 – Boulder Valley School District will ensure that each student meets or exceeds appropriate expectations relative to intellectual growth, physical development and social emotional well-being.

- 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 destratification implementation as well as special needs assistance and access to academic programs.
- Preschool – support early education programs and participating families to give all children a strong developmentally appropriate start, create positive early childhood environment, and support kindergarten readiness.
- Early Literacy Support – targeted literacy instruction through Reading Recovery and Leveled Literacy Intervention at the elementary grades.
- Summer and After-School Programs – enrichment and intervention programs for students to increase student success.
- Equity Professional Development – new strategies and improved practices that ensure excellence and equity for every student.

Goal #3 - Boulder Valley School District will ensure that students, families, staff, and community members experience a safe, healthy and inclusive environment.

- Truancy Services – funding for attendance advocate staff.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean, and healthy environments.
- Positive Behavior Support (PBS) – decision-making frameworks and strategies for school staff, parents, students, and their communities about their attitudes and behaviors consistent with those values.
- Multi-Tiered System of Support – strategies and professional development for all staff in the knowledge and skills to address unique needs of students and personalize the education experience.



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 2013-14 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, 2013, 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 2013, district staff will request authorization from the board to borrow an amount similar to that of 2012-13 from this program for the second half of the 2013-14 fiscal year. All funds will be repaid to the State Treasury by June 30, 2014.



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, 2013, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/FinancialTransparency/Pages/FinancialTransparency.aspx>.

Governing Policies

The 2013-14 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.

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

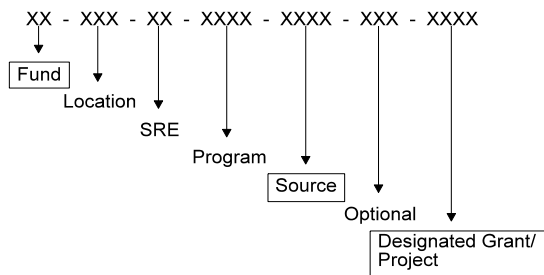
Fund (2 digits)
 Location(required for Charter Schools)(3 digits)
 SRE (2 digits)
 Program (4 digits)
 Source (4 digits)
 Job Classification (n/a) (3 digits)
 Designated Grant/Project (4 digits)

Expenditure Dimensions

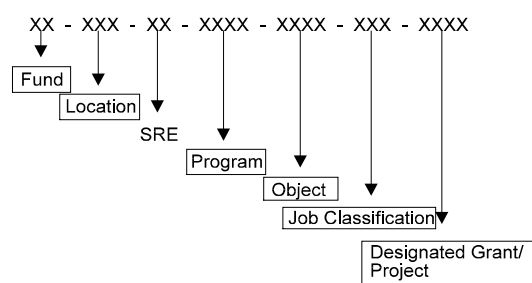
Fund (2 digits)
 Location(required for Charter Schools)(3 digits)
 SRE (2 digits)
 Program (4 digits)
 Object..... (4 digits)
 Job Classification (3 digits)
 Designated Grant/Project (4 digits)

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)
- 1 Home School Instruction-Lead Program (Boulder Explore)

56 Total Schools

Programs and Administration Buildings

- 1 Technical Education Center
- 1 Preschool Facility
- 1 Education Center
- 3 Bus Terminals (Lafayette, Boulder, Nederland)
- 1 Multi-Use Building (Sombrero Marsh)

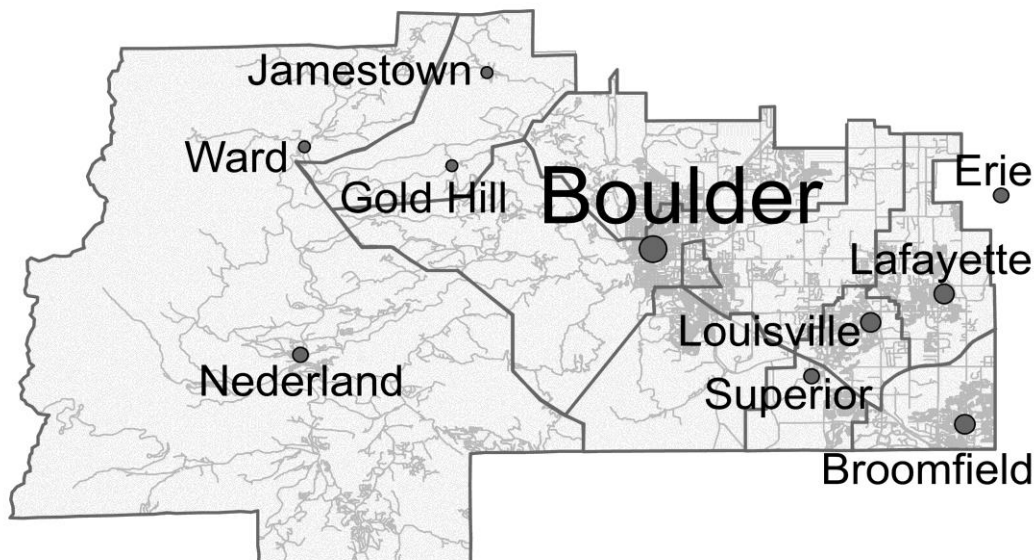
7 Total

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

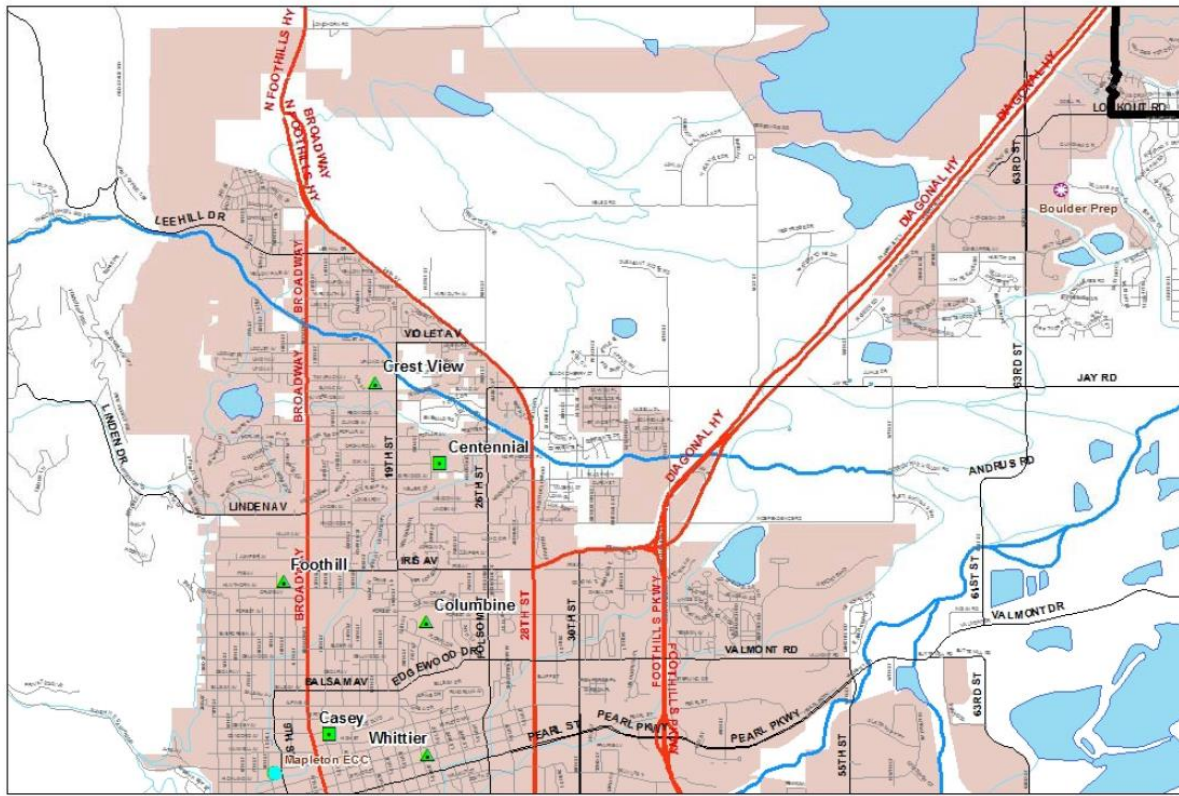
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area



Boulder Valley School District
BVSD SCHOOL FACILITIES
City of Boulder Detail

This map was created by the Planning Department in 2013. It is a general overview map and does not show specific details of individual facilities. The map is not to be used for legal purposes. The map is provided for informational purposes only. The map is not to be used for legal purposes. The map is provided for informational purposes only.

- High Elementary School
- High Middle School
- High High School
- Charter
- Park
- Special Education
- BVSD Boundary
- Municipalities**
 - BOULDER
 - COLORED
 - DENVER
 - JAMESON
- Landmarks**
 - LOUISVILLE
 - HENDERSON
 - ALPINE
 - ROAD
- Other**
 - LAKESIDE
 - JEWELL
 - HIGHWAY/RAILROAD



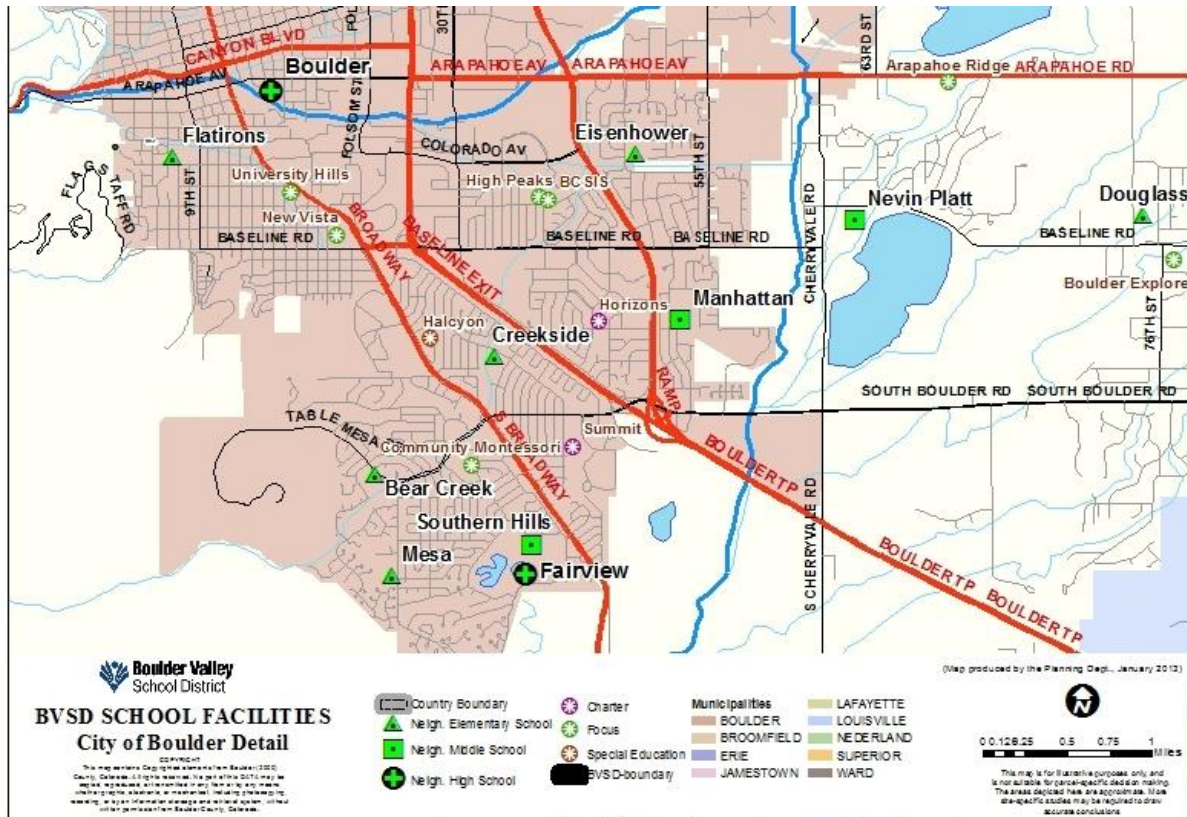
Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary
Mapleton Early Childhood Center



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

South Boulder County Area



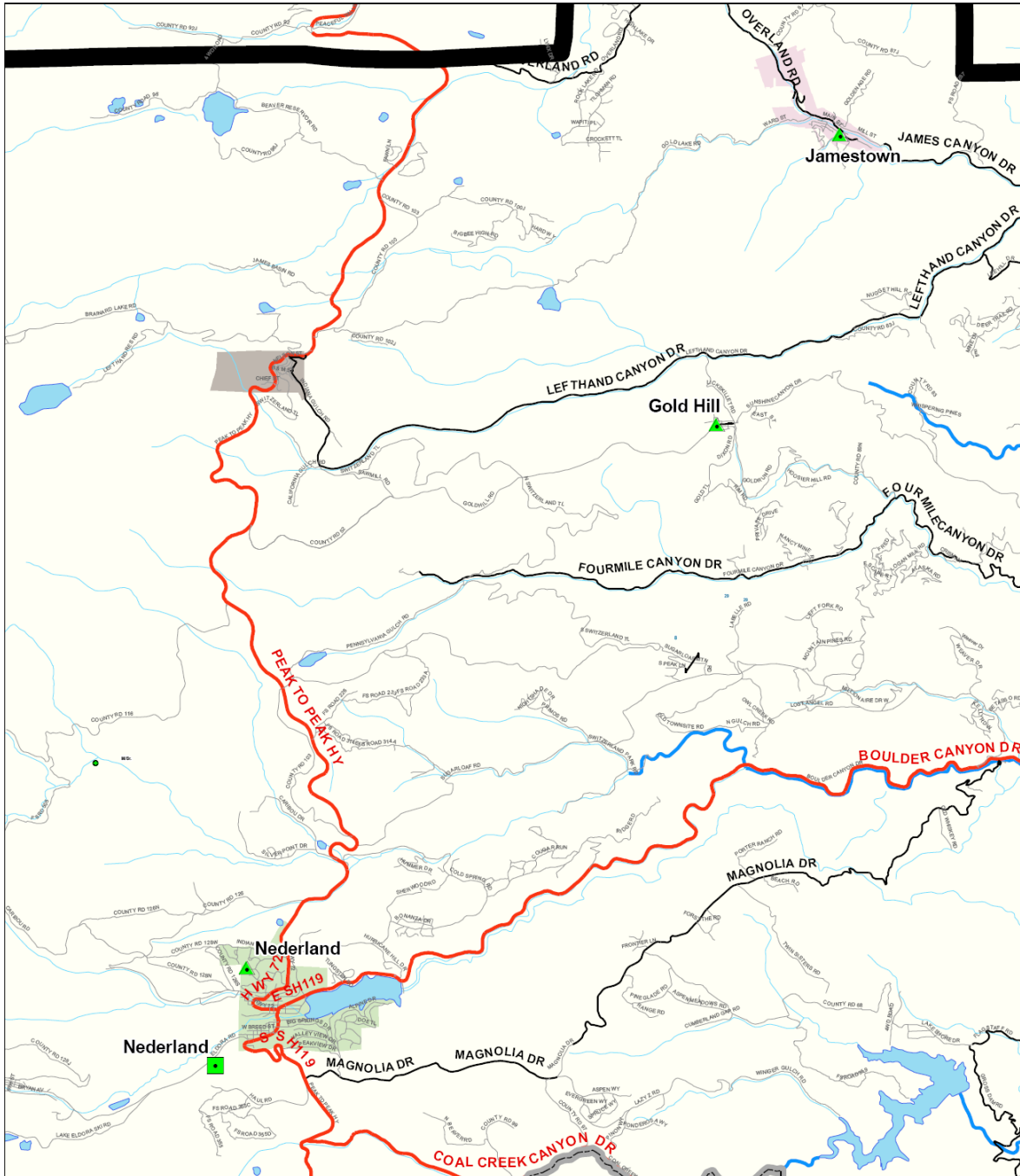
Boulder High
Flatirons Elementary
University Hill Elementary
New Vista High
Halcyon Middle/Senior
Creekside Elementary
Community Montessori
Summit Middle
Southern Hills Middle
Bear Creek Elementary
Mesa Elementary
Fairview High

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



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

Mountain Area



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



OUR SCHOOL DISTRICT

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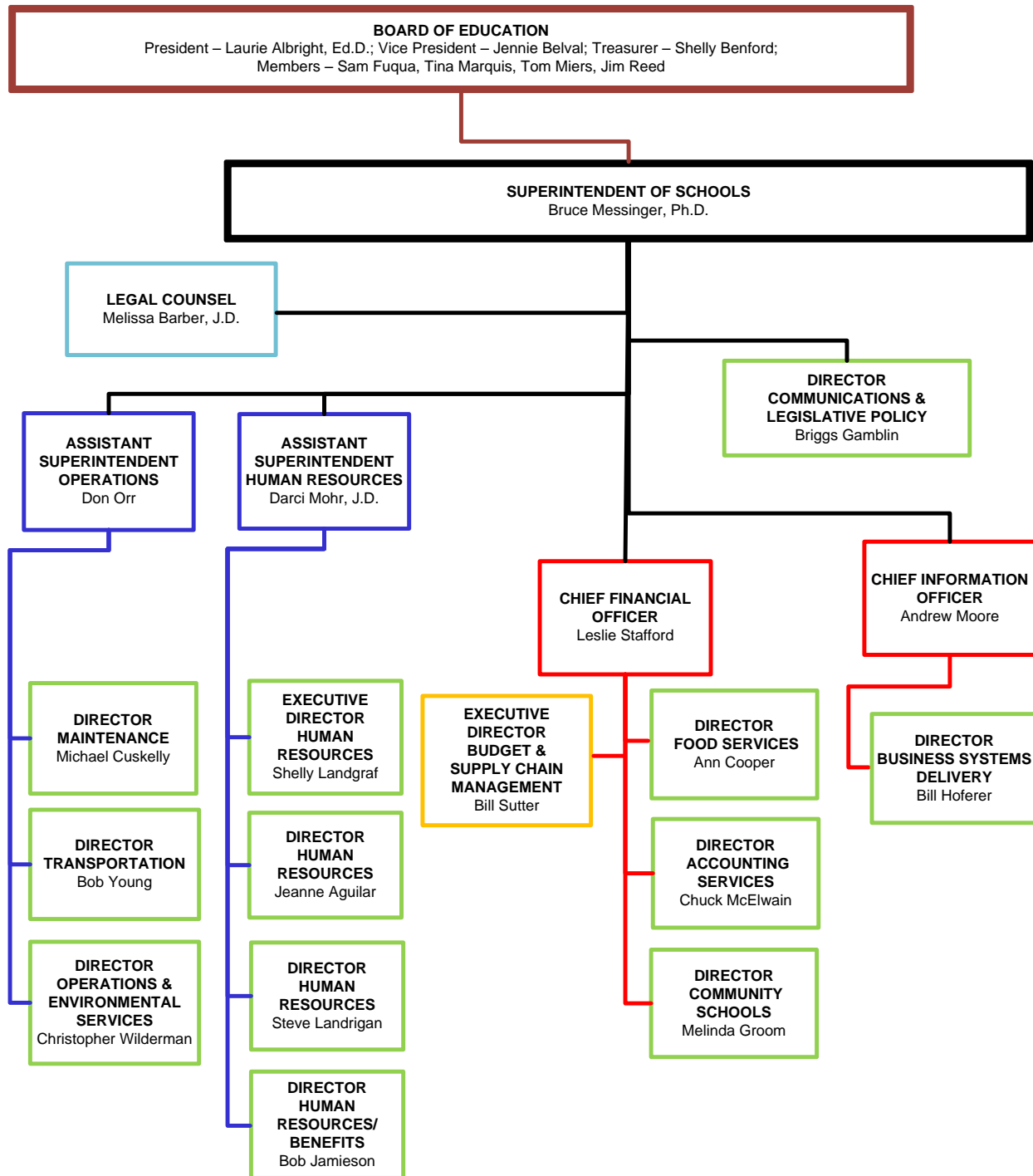
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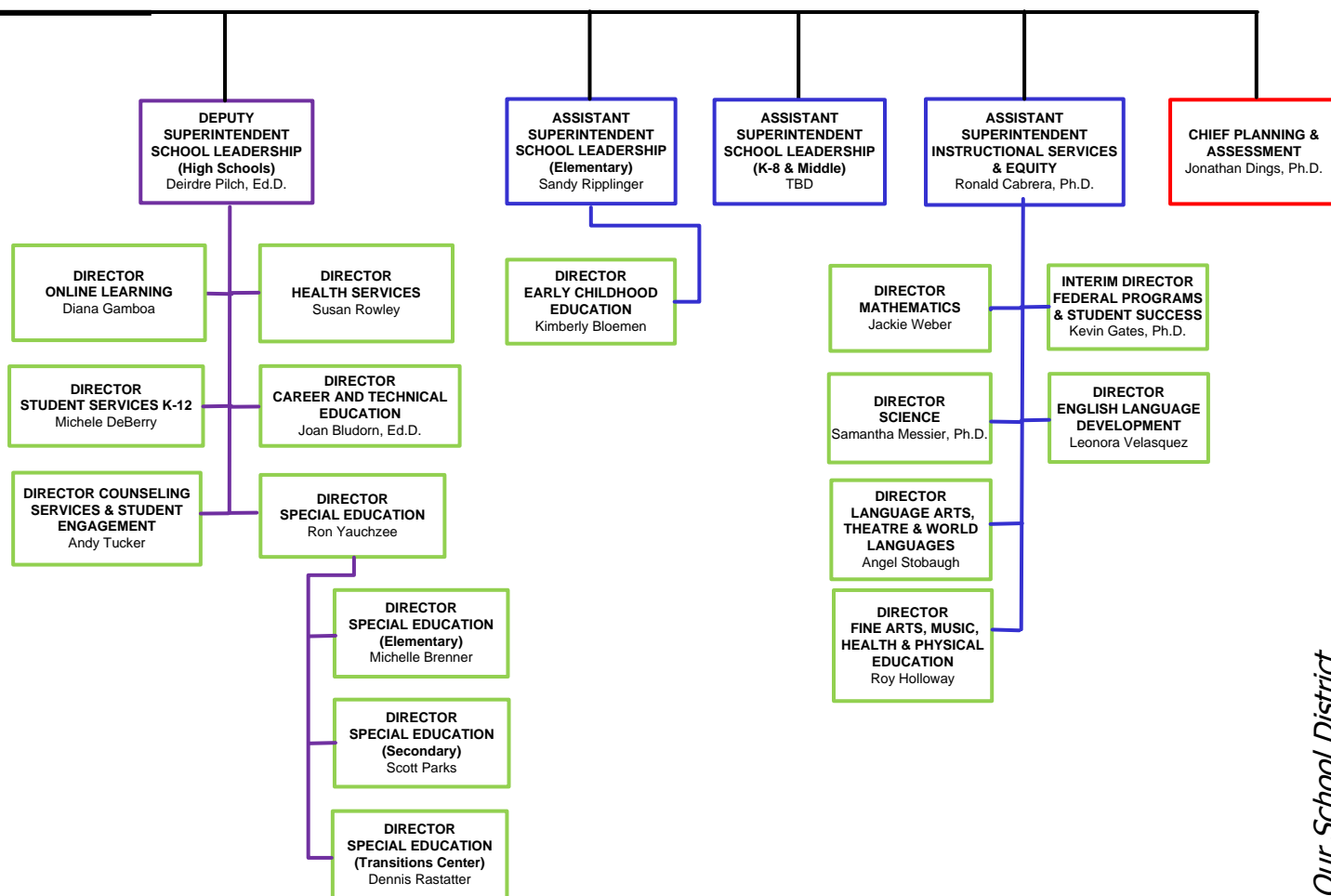
District Organization

(As of January 9, 2014)





District Organization (continued)
(As of January 9, 2014)





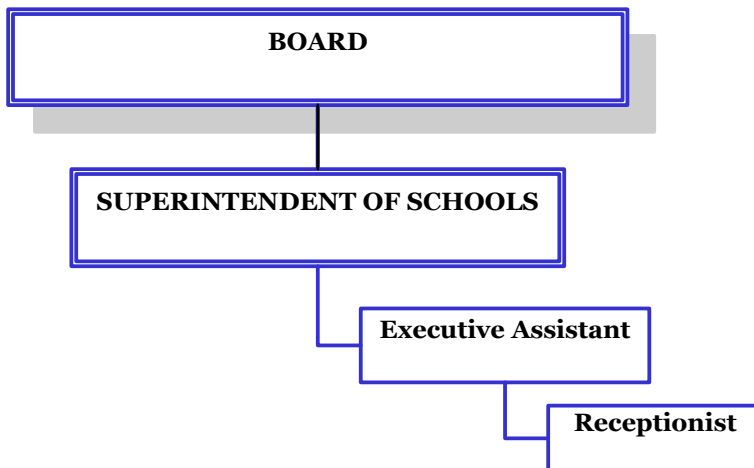
District Organizational Structure and Operating Departments

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 deputy superintendent. These areas are described below with major divisional substructures outlined.

BOARD OF EDUCATION (628)

President: Laurie Albright



Purpose: To achieve the vision of the district to develop our children's greatest abilities and make possible the discovery and pursuit of their dreams, which when fulfilled will benefit us all. We provide a comprehensive and innovative approach to education and graduate successful, curious lifelong learners who confidently confront the great challenges of their time.

SUPERINTENDENT'S OFFICE (602)

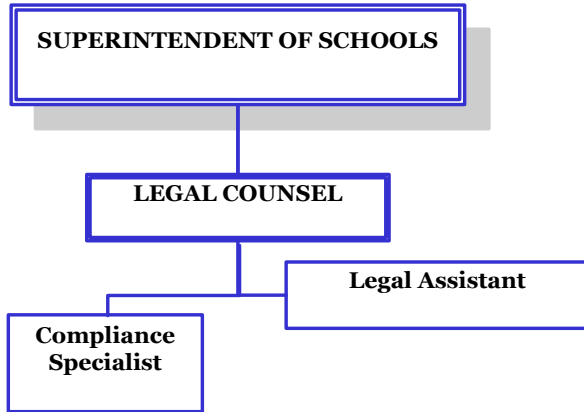
Superintendent: Bruce Messinger, Ph.D.

Purpose: The Boulder Valley School District superintendent is accountable to the seven-member elected Boulder Valley Board of Education. As such, the superintendent is responsible for supervising and guiding district staff to realize the vision, mission, values, and goals. The superintendent is responsible for the development and execution of a district strategic plan intended to operationalize the identified goals of the district within the context of its approved vision, mission, and values statements. The superintendent is the administrative and instructional leader of the district.



District Organizational Operating Departments (continued)

General Administration (continued)



LEGAL COUNSEL (604)

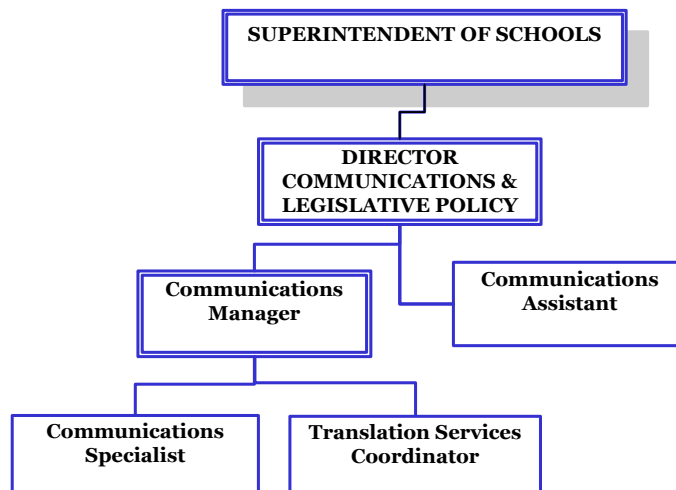
Legal Counsel: Melissa Barber, Esq.

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)

General Administration (continued)



COMMUNICATIONS & TRANSLATION (668)

Director of Communications & Legislative Policy: Briggs Gamblin

Purpose: The Division of Communications and Translation is responsible for the development, implementation, and evaluation of the district's communications activities. The goals of the communications actions 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.
- Partner with BVSD students, families, staff, and community members to create constructive community dialogue about district goals.
- Direct BVSD state legislative policy through oversight of the district's contract lobbyists in compliance with the annual BVSD legislative platform in collaboration with the district superintendent and the appointed school board legislative liaisons.
- Manage district brand and assist schools/departments in their co-branding efforts.
- Engage in genuine, constructive communications with diverse communities in various media.
- Work with Information Technology to maximize communications value of the BVSD website.
- Produce and deliver high quality education-based programming on public educational cable television station.
- Positively represent the district as the primary media contact for BVSD.
- Provide, as needed, written and verbal translation that is excellent and culturally proficient.

Indicators of Demand: The district communications office 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, school emergencies, and open records requests.

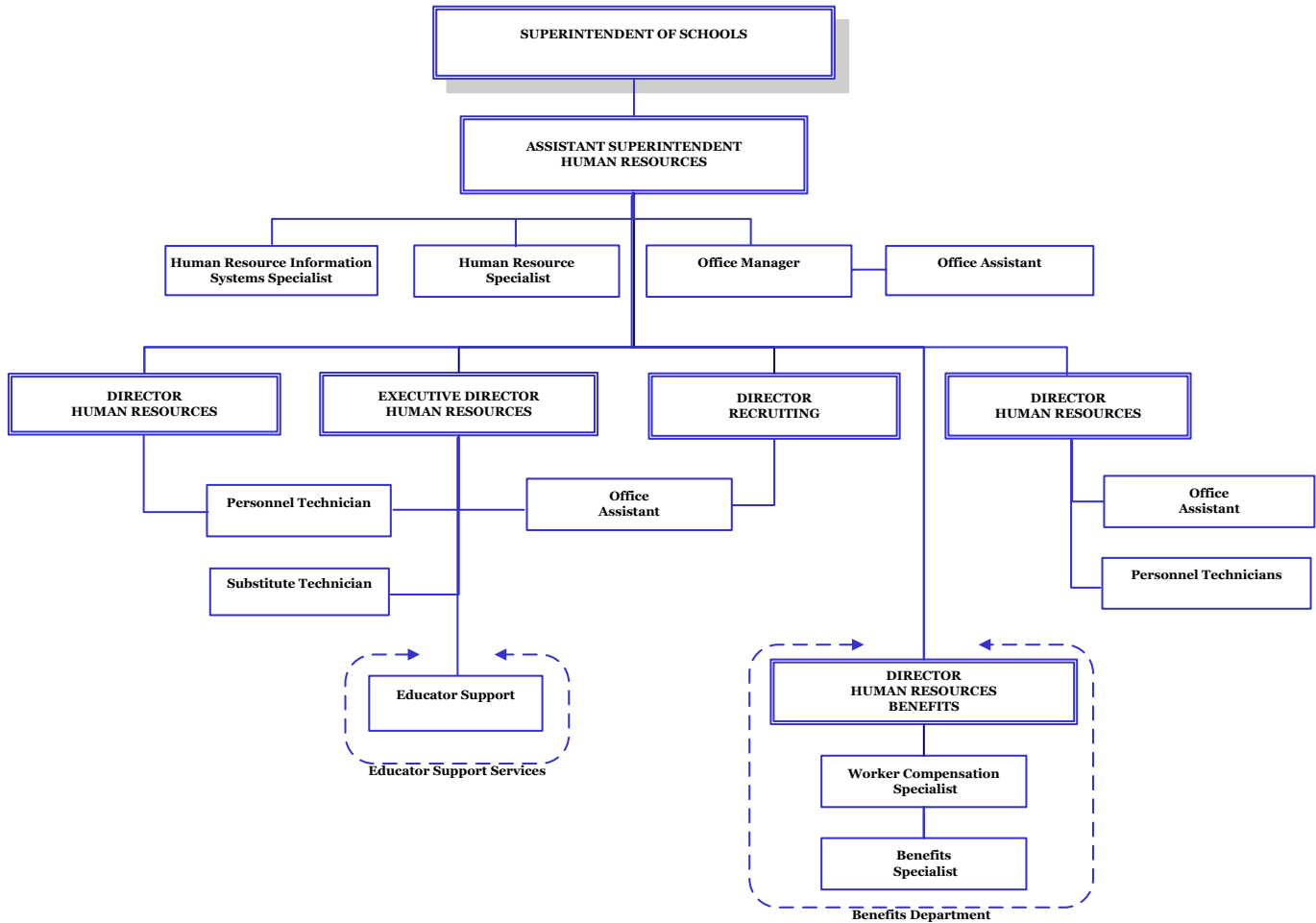
The interpretation and translation office coordinates all requests from the district and schools for interpretation and translation services. The coordinator often personally provides the required Spanish translation and interpretation services for district level needs. Assessments of potential bilingual staff are also currently conducted by this office. Over 85 languages are spoken by families in our district; 55 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.





District Organizational Operating Departments (continued)

Division of Human Resources





District Organizational Operating Departments (continued)

Division of Human Resources (continued)
--

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:

4,081 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for five 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.

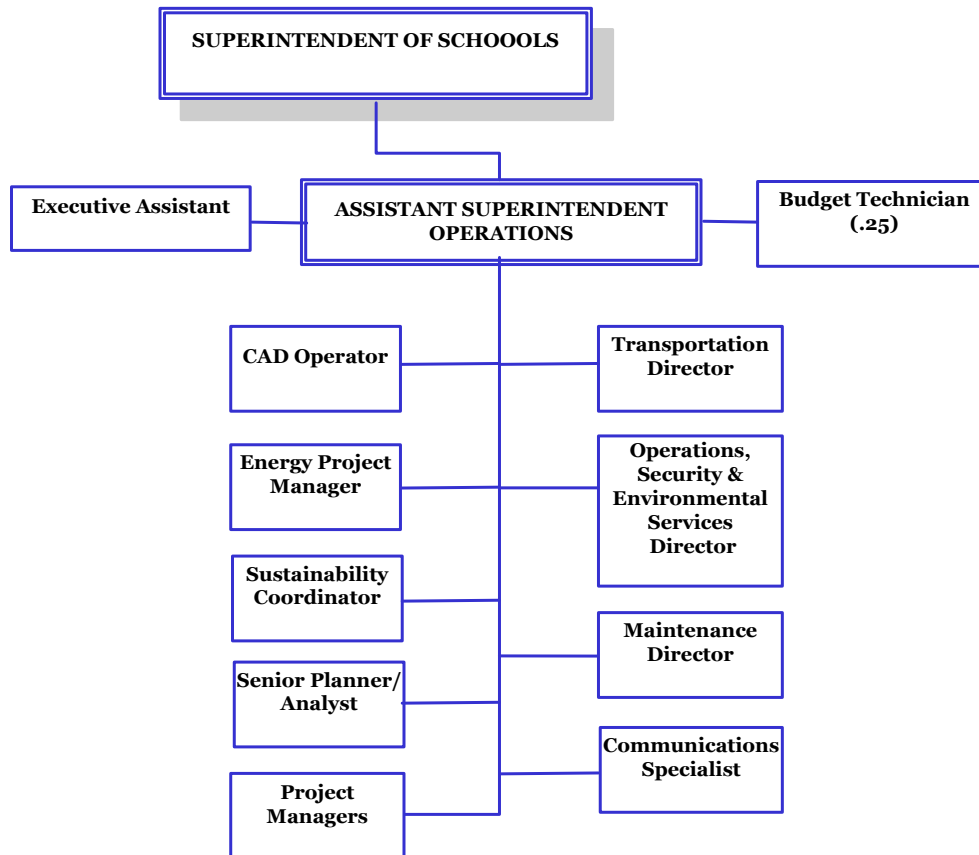
Objectives:

- 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 Operations 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.

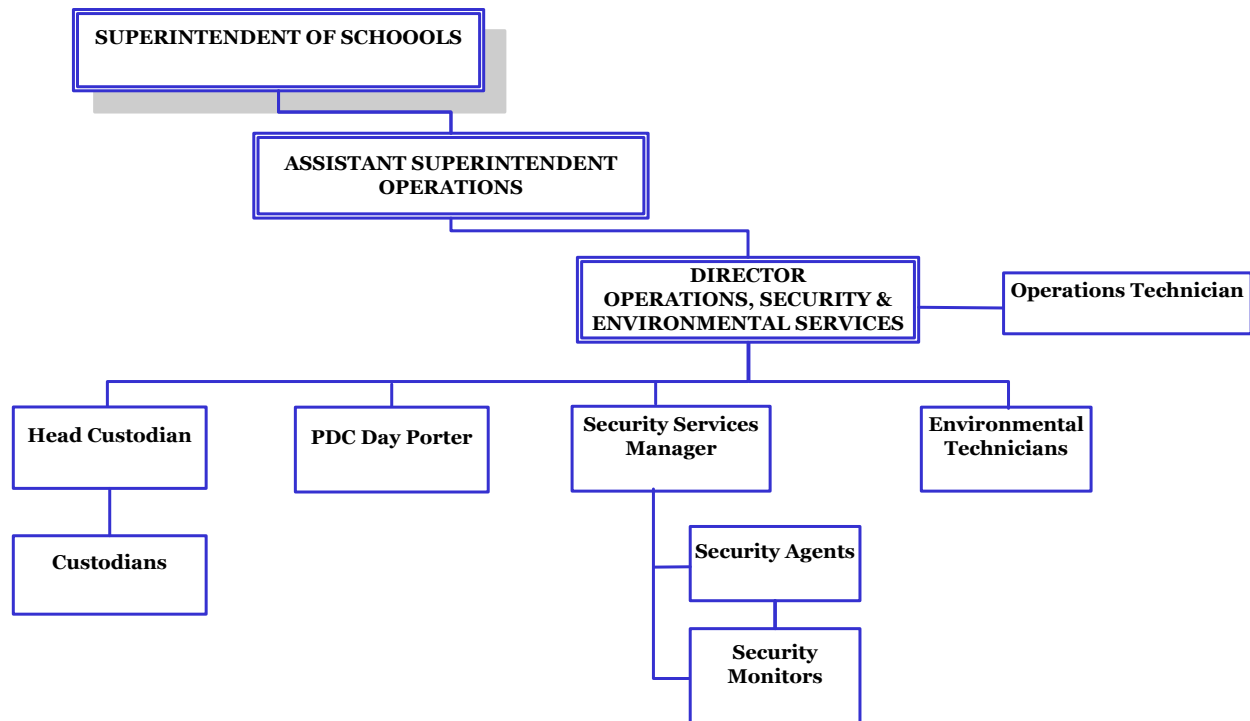
The results will serve as a basis for new security policies, practices, and metrics.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)



Department Head: Chris Wilderman

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: Chris Wilderman

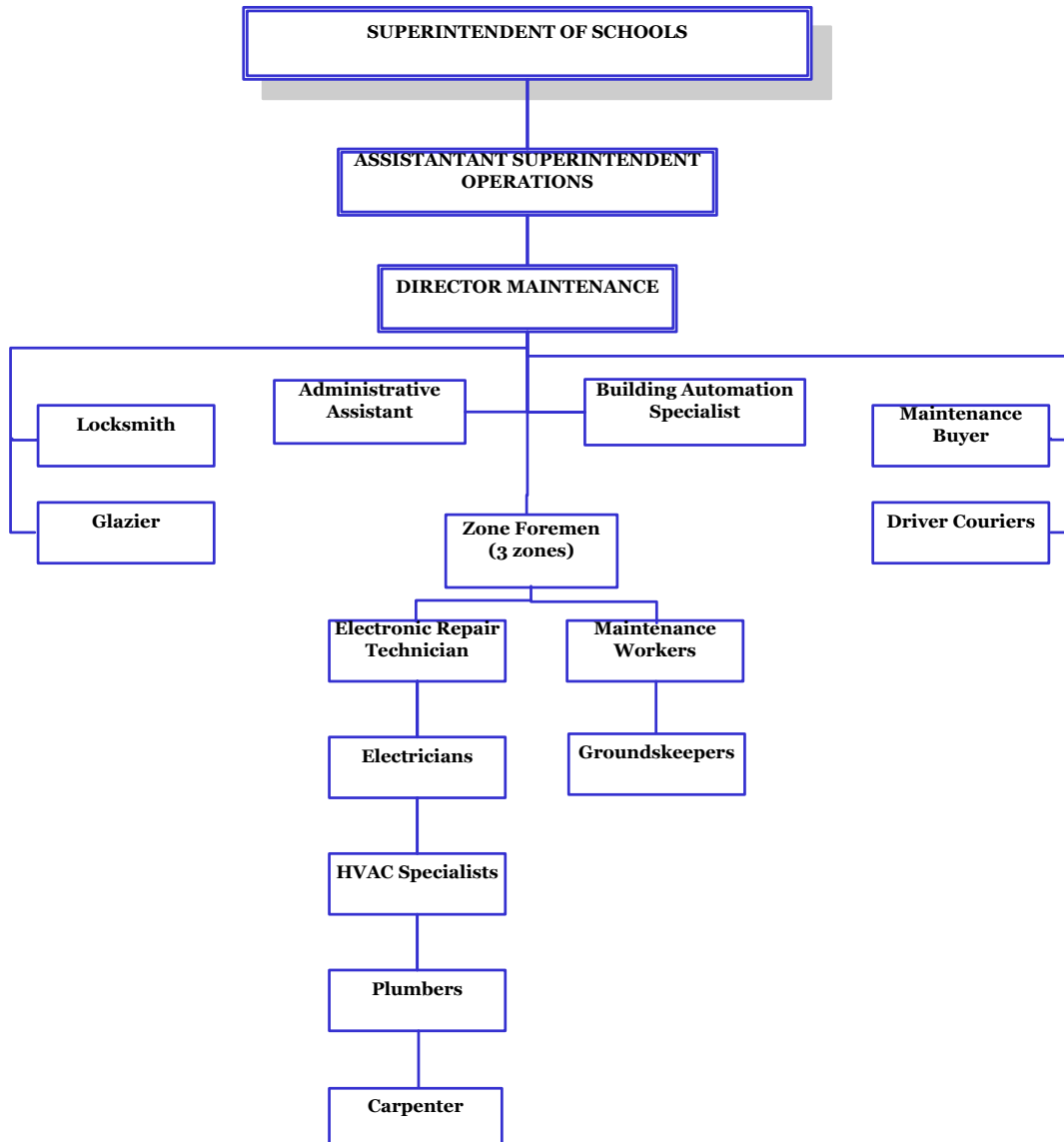
Purpose: This cost center reflects expenditures for utilities and custodial services at the district's central administration building.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

MAINTENANCE (642)





District Organizational Operating Departments (continued)

Division of Operational Services (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:

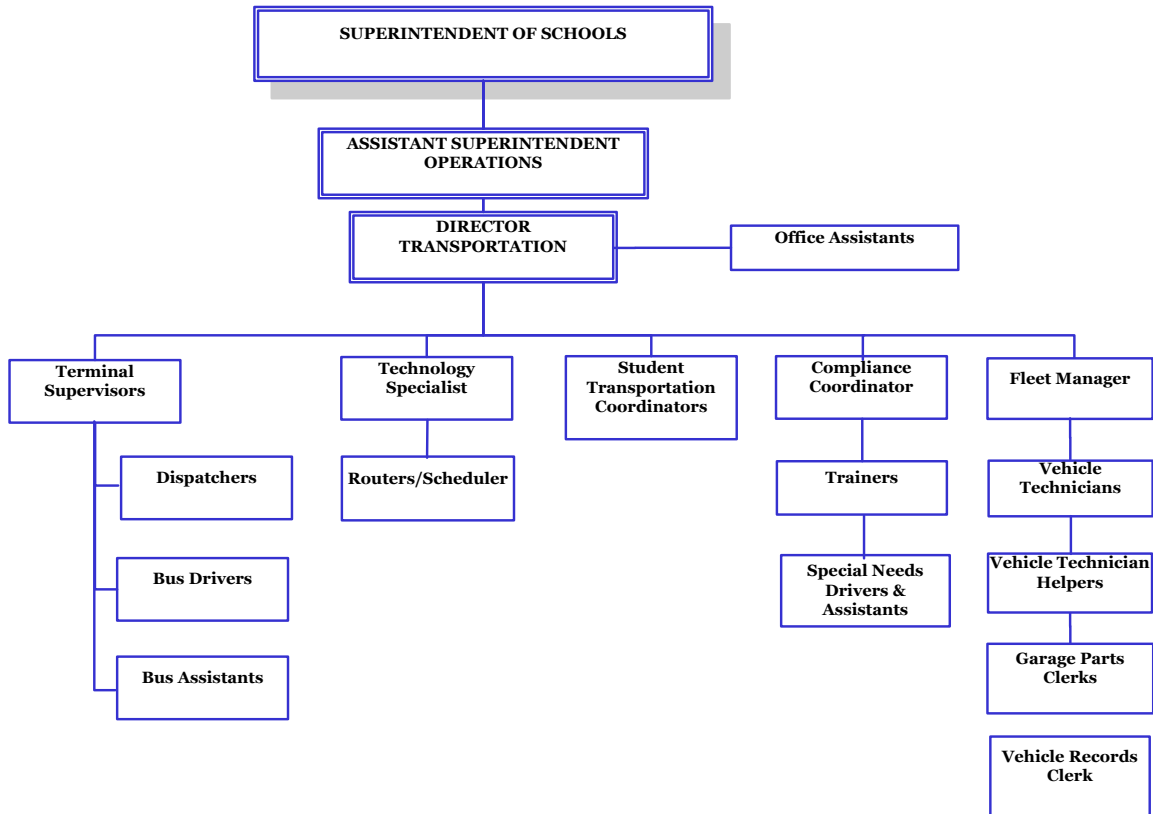
Work requests generated by building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.5 million square feet of BVSD facilities and 790 acres of grounds at 58 sites.



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.



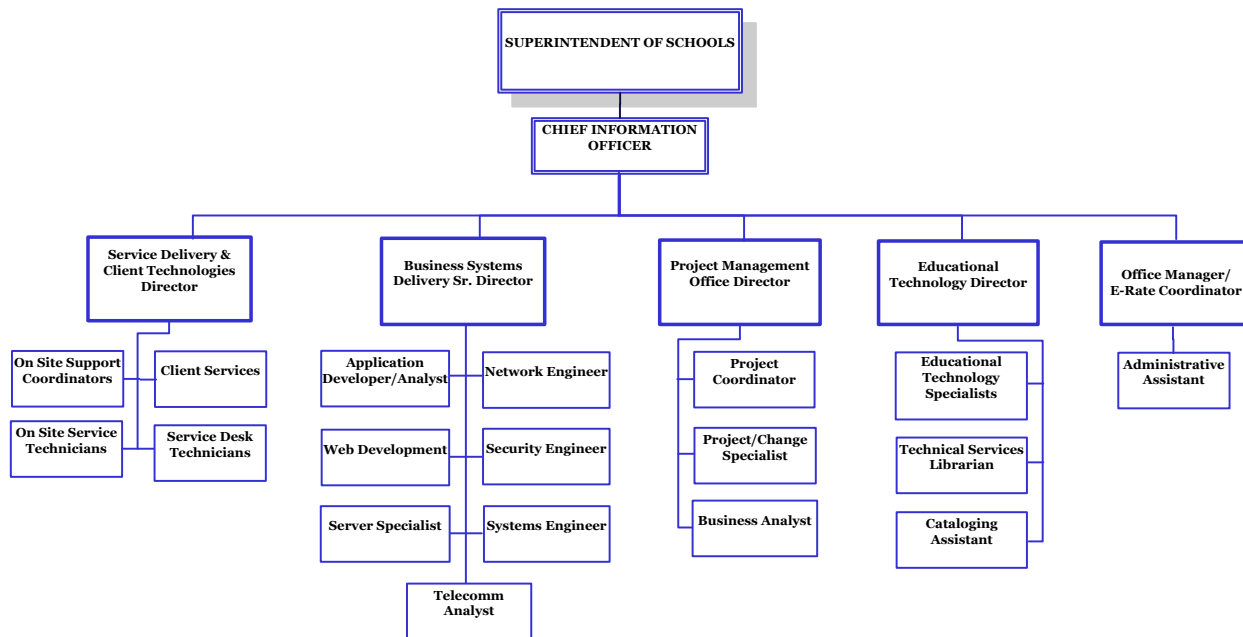
Indicators of Demand:	Actual 2011-12	Actual 2012-13	Estimated 2013-14
Student Rides Scheduled per day:	18,947	20,154	20,000
Total Student Transportation Miles:	2,456,220	2,443,670	2,500,000
Trips and Other Activities:	4,281	4,078	4,000
Total Activity trip Miles:	193,756	200,048	200,000
Sites Served:	72	70	70





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), educational 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.
- Technical support, user support, maintenance and repair of all district computers, printers, peripherals, and networks. (Approximately 11,000 computers, 1500 projectors, 4500 phones, 100 miles of fiber, 42TBs of data, 300 servers.)
- Community liaison for technology, donations, grants and partnerships.



District Organizational Operating Departments (continued)

Information Technology Division (continued)

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:

- In partnership with the iTAC, develop a three year strategy for IT
- Maintain and grow the Ed Tech 21st Century Cohort strategy to realize vision of ETLC. Add elementary cohort section for the 2013-14 school year
- Complete the upgrade of the outdated SAN (Storage) infrastructure
- In partnership with Business Services and Operations, develop a plan for Disaster Recovery and Business Continuity Planning (DR/BCP)
- In partnership with Planning and Assessment develop the plan to implement Business Intelligence/Data Warehouse for student/staff metrics and analytics
- Continue the efforts to improve IT communications and make them more proactive
- Develop and publish both Applications and Servers catalogs to better understand business and system ownership/usage
- Mature our virtualization environment to include high availability Microsoft Hyper-V, which will reduce future capital, costs for VMWare upgrades
- Upgrade to Microsoft SCCM 2012 (System Center Configuration Manager) to better manage the 10,000 PCs within the district
- Implement Microsoft SCSM (System Center Service Manager) to modernize Service Desk ticket tracking, manage our assets better, and eliminate the cost of Heat
- Implement a preschool data system
- Implement a new state sponsored IEP system
- Develop plans to transition to a paperless environment for HR
- Upgrade the wireless infrastructure at the middle and high school levels to allow for roughly 2 devices per staff/student to be connected at any one time and resolve any wireless reliability issues
- Implement a Virtual Desktop Infrastructure (VDI) in order to provide customers with access to their desktop and programs from anywhere in the District and to minimize hardware maintenance and energy costs
- Replace batteries in all UPSs in closets as they are at the end of their lifetime
- Replace the current Food Services Point of Sale system to include online payment processing
- Implement new online payment processing system for course fees and optional purchases.
- Make standardized testing scores accessible in our current information system, Infinite Campus, including TCAP, COACT, AP, SAT, and ACT
- Strategize, research and develop an Educational Technology Core Software list that is cross curricular, blooms taxonomy of creativity, collaboration, communication, and critical thinking. Selection of cloud-based software will allow 24 x 7 access for students and is device-friendly, meaning it can be used on most all technology devices
- Continue to support the implementation of 21st Century librarians through the creation of a website that exemplifies 21st Century librarian skills. This is in collaboration with our Library Advisory Council/Educational Technology visioning plan and Colorado Department of Education Library Services



District Organizational Operating Departments (continued)

Business Services Division

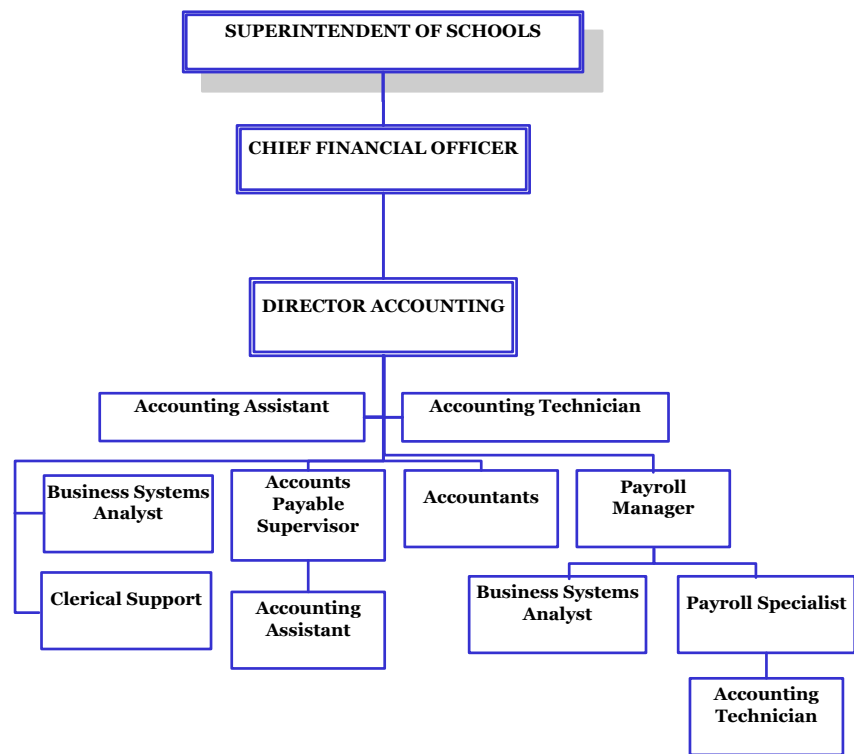
Chief Financial Officer: Leslie Stafford

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, District Print Shop, 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:

	Actual <u>2011-11</u>	Actual <u>2012-13</u>	Estimated <u>2013-14</u>
Paychecks and Direct Deposit Notices Produced:	57,261	60,648	56,000
Accounts Payable Checks and ACH Notices Processed:	13,985	13,174	12,198
Invoices Paid:	65,709	63,874	71,092

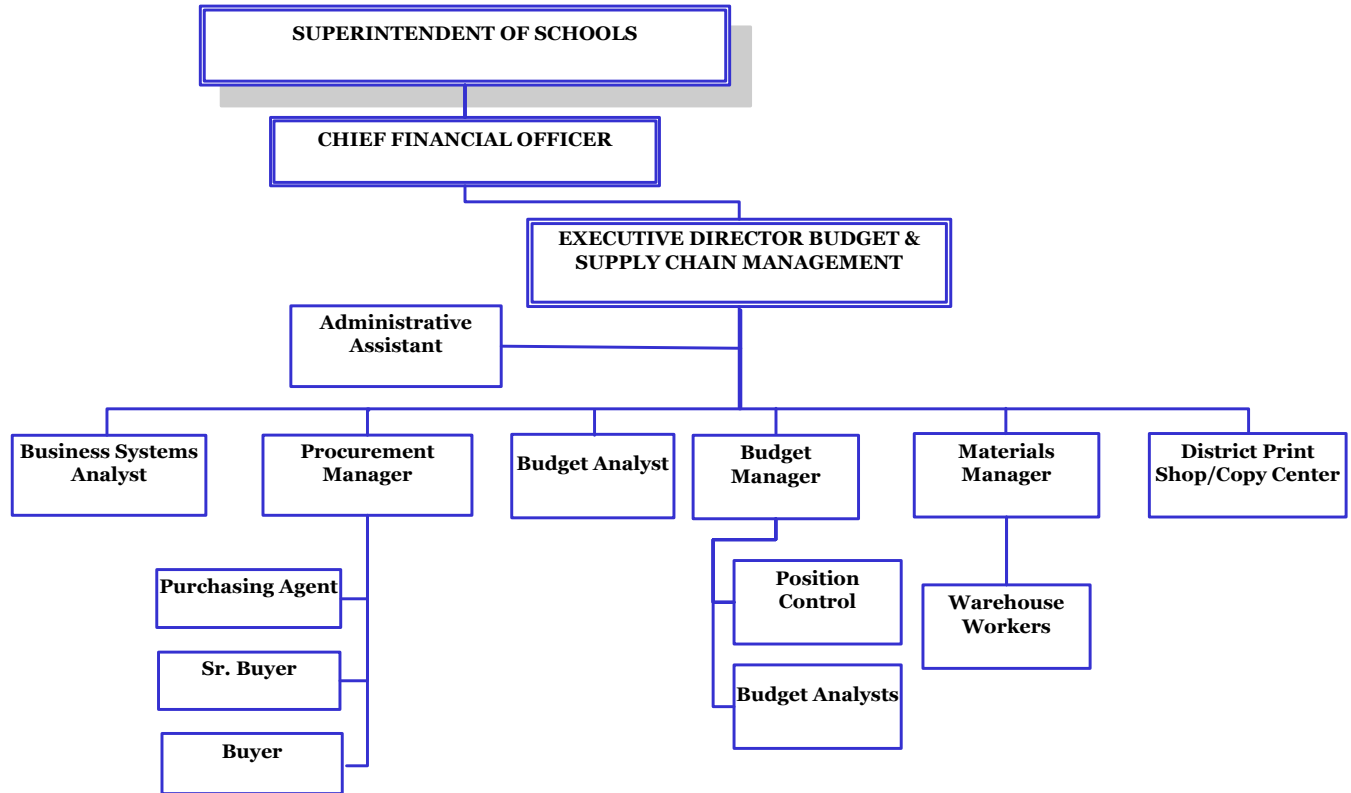




District Organizational Operating Departments (continued)

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:	2011-12 Actual	2012-13 Actual	2013-14 Estimated
Total Expenditures	\$406,649,179	\$ 375,600,759	\$ 409,809,529
Number of Funds	21	21	21



District Organizational Operating Departments (continued)

Business Services Division (continued)

BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

PROCUREMENT (695)

Department Head: Molly McLoughlin

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, over \$285,000 in 2012-13, for the district. Procurement card purchases during the school year average 3,200 transactions per month, totaling approximately \$670,000 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 2014, the Procurement Department will expand the procurement card program utilization, increasing transactions by over 10 percent to 3,500 per month, totaling approximately \$740,000. This will result in an increase in procurement efficiencies by reducing the use of petty cash, payment request forms, 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, and equipment for the Boulder Valley School District.

Indicators of Demand:

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

DISTRICT PRINT SHOP/COPY CENTER (792)

Department Head: Bill Sutter

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

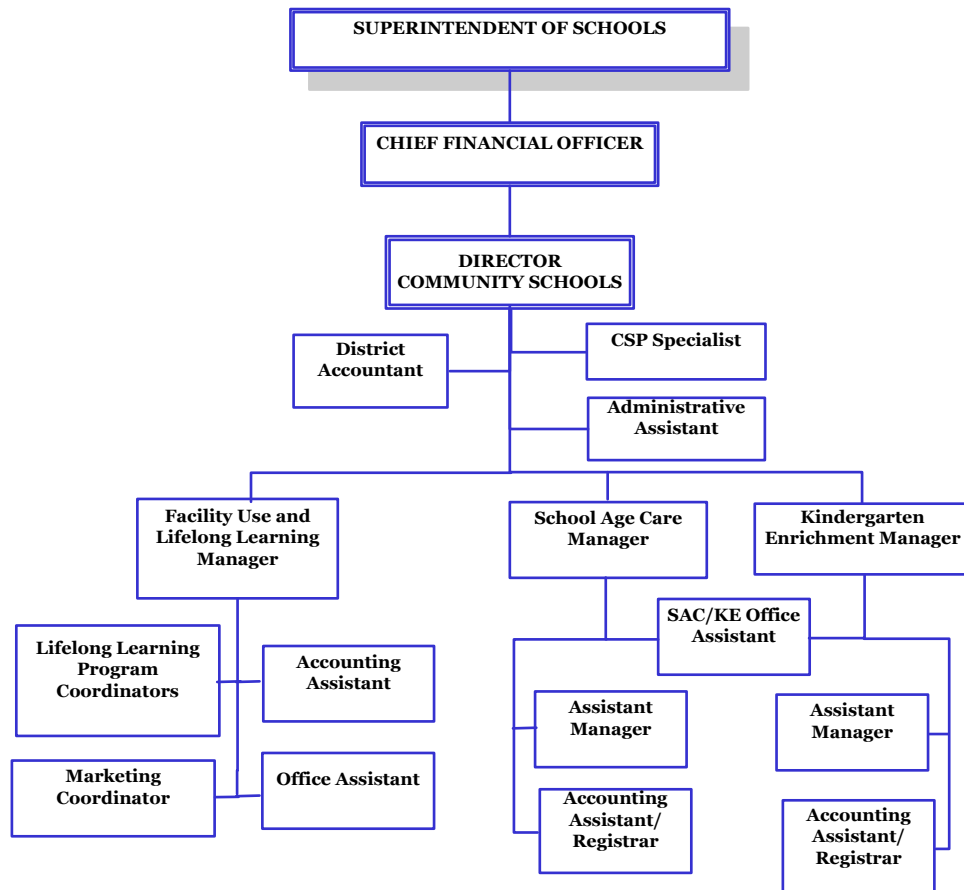
Indicators of Demand:

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



District Organizational Operating Departments (continued)

Business Services Division (continued)



COMMUNITY SCHOOLS (652)

Department Head: Melinda Groom, Ph. D.

Purpose: The mission of Community Schools is to offer high-quality programs and provision of space that fulfill the diverse needs in our community. Our educational and recreational services extend the commitment to excellence and equity of the Boulder Valley School District beyond the school day. 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: Resources for Kids and Teens.

Indicators of Demand:

385+ employees; 1,000+ Kindergarten Enrichment students, 100+ employees in the schools; 750+ School Age Care students, 70+ employees in the schools; 4,000+ community members taking Lifelong Learning classes annually, 175 LLL teachers; 1,400 clients in the Facility Use program serving thousands of community members, averaging 90,000 rental hours per school year, 25 building monitors; 100+ community members who advertise in Community Connections: Resources for Kids and Teens.



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 172 serving days. It operates 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

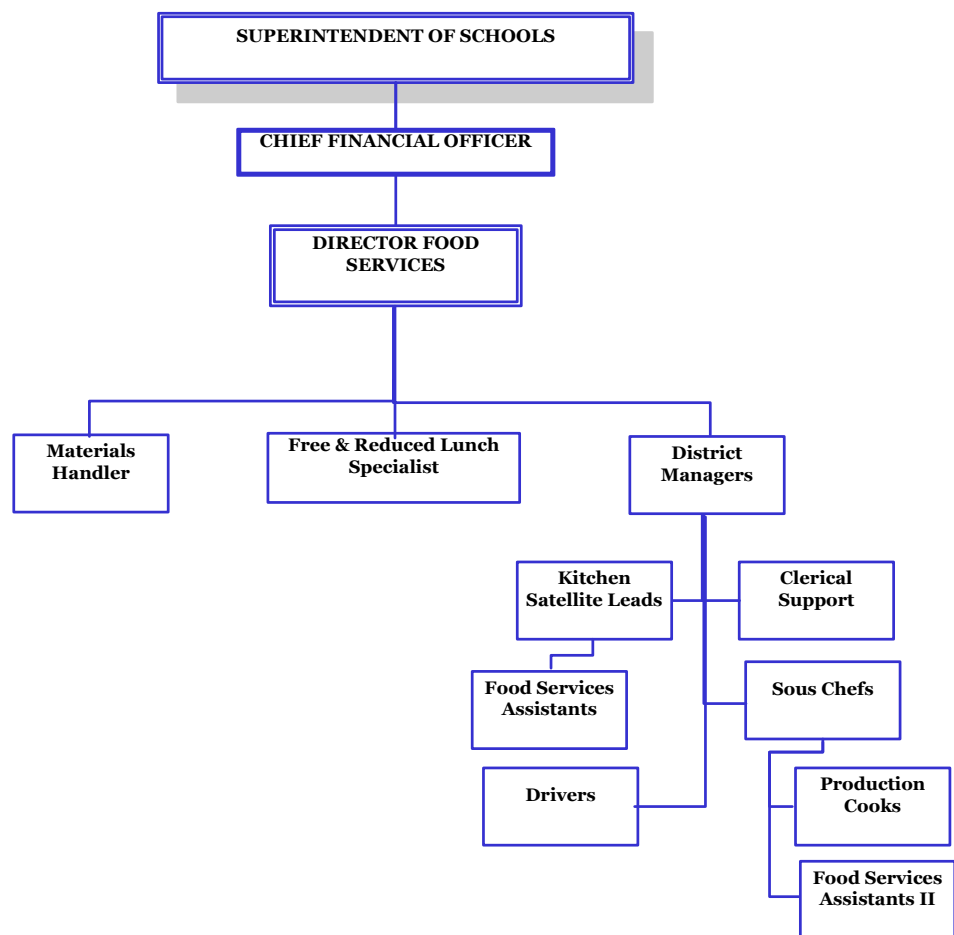
handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

Indicators of Demand:

- The Food Services program serves approximately 11,000 meals daily, including 7,500+ full lunches and 2,000+ breakfasts.
- The Food Services program produces food at 3 Regional kitchens, which serve 49 schools and four Head Start Programs.
- The Food Services program provides after-school snacks at 53 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

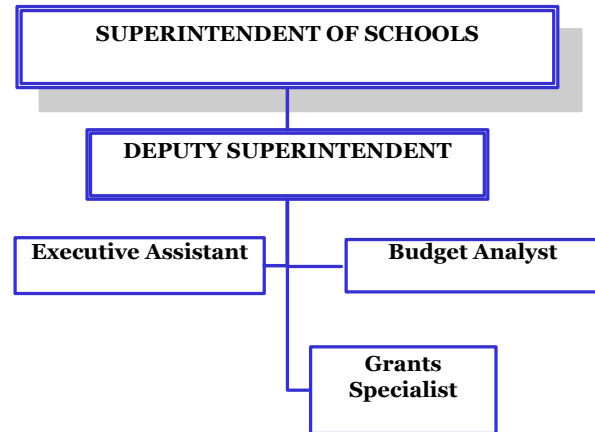
DEPUTY SUPERINTENDENT (603)

Deputy Superintendent: Deirdre Pilch, Ed.D.

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

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

- Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.
- Boulder Valley School District will ensure that each student meets or exceeds appropriate expectations relative to intellectual growth, physical development, and social emotional well-being.
- Boulder Valley School District will ensure that students, families, staff, and community members experience a safe, healthy, and inclusive environment.



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:

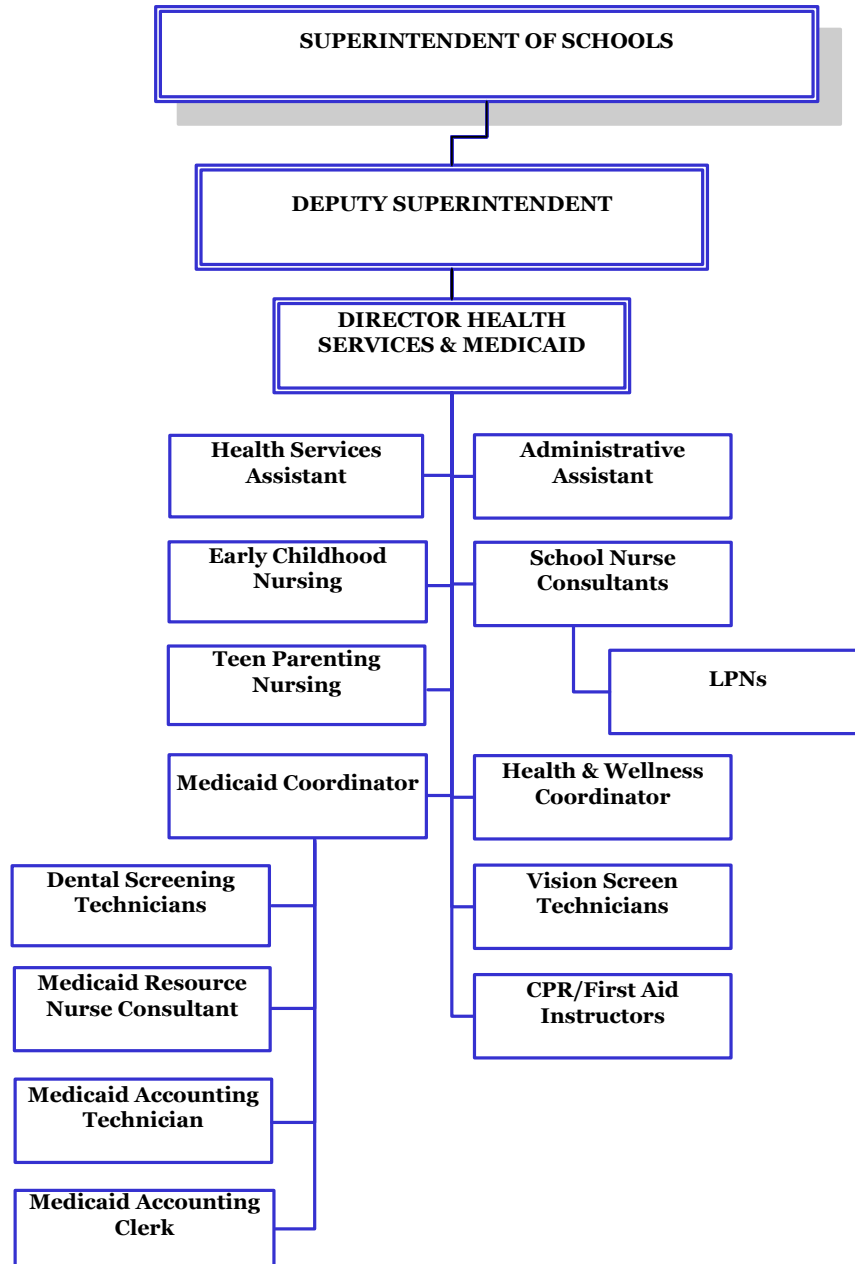
- Major federal/state entitlement grants, federal/state discretionary grants, private sector funding (corporate/foundation), community partnerships and special projects.
- Providing support for the writing of state, federal and private grant opportunities.





District Organizational Operating Departments (continued)

Health Services and Medicaid





District Organizational Operating Departments (continued)

Health Services and Medicaid (continued)

HEALTH SERVICES AND MEDICAID (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, administer medications, and maintain student health information. Health Services collaborates with school health endeavors district-wide and maintains a health and wellness coordinator position. Other duties include care planning for students with identified health conditions, creating health reports for Special Education evaluations, 504 reports, and regular education students with health concerns. They manage the Red Cross certified First Aid, CPR, and defibrillator instructors for the district and offer multiple classes in these areas. The department manages minor and major public health concerns, especially infectious diseases in collaboration with the local and state health departments. State required vision and hearing screenings and voluntary dental screenings are performed by Health Services screening teams. The School Medicaid program is managed by a Medicaid coordinator hired by the department and this division brings multiple resources back into the district to meet the unmet health needs of the students and district community.

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

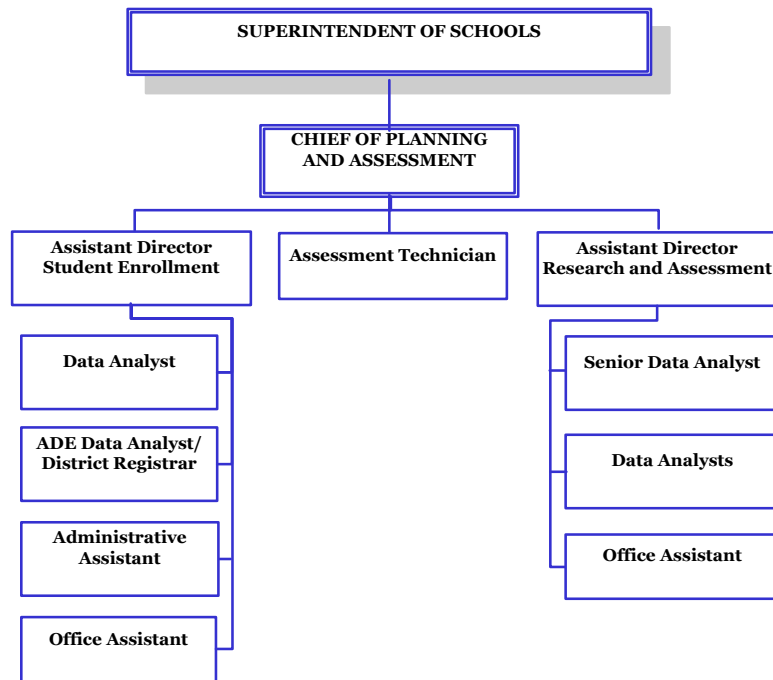
Indicators of Demand: Services provided to all BVSD students as indicated including:

Service Provided	Students Served in 2012-2013
Vision screening	17,910
Dental screening	967
Health room visits	97,544
Administered medication (daily)	227
Resource nurse case management families	38
Individual health conditions	1,044
SPED health care plans for IEPs	169
504 health care plans	265



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; serving as district liaison to the District Accountability Committee; 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 Office of Civil Rights data collections. 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, and archives student records.

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)

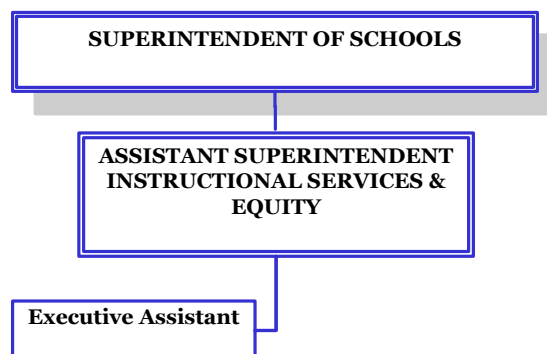
Instructional Services & Equity

DISTRICT-WIDE EQUITY WORK (635)

Assistant Superintendent Instructional Services & Equity:
Ronald Cabrera, Ph.D.

Purpose: The responsibilities of this office include the integration of effective instructional practices, rigorous curriculum, at-risk student support services, English language development, and advanced academic services as well as 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, uneven TCAP scores, and graduation rates among some student sub-groups. 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 and family discrimination complaint officer, and youth leadership conferences. Staff, students, parents, and community members are engaged in the initiatives in an attempt to eliminate the gaps for every student.

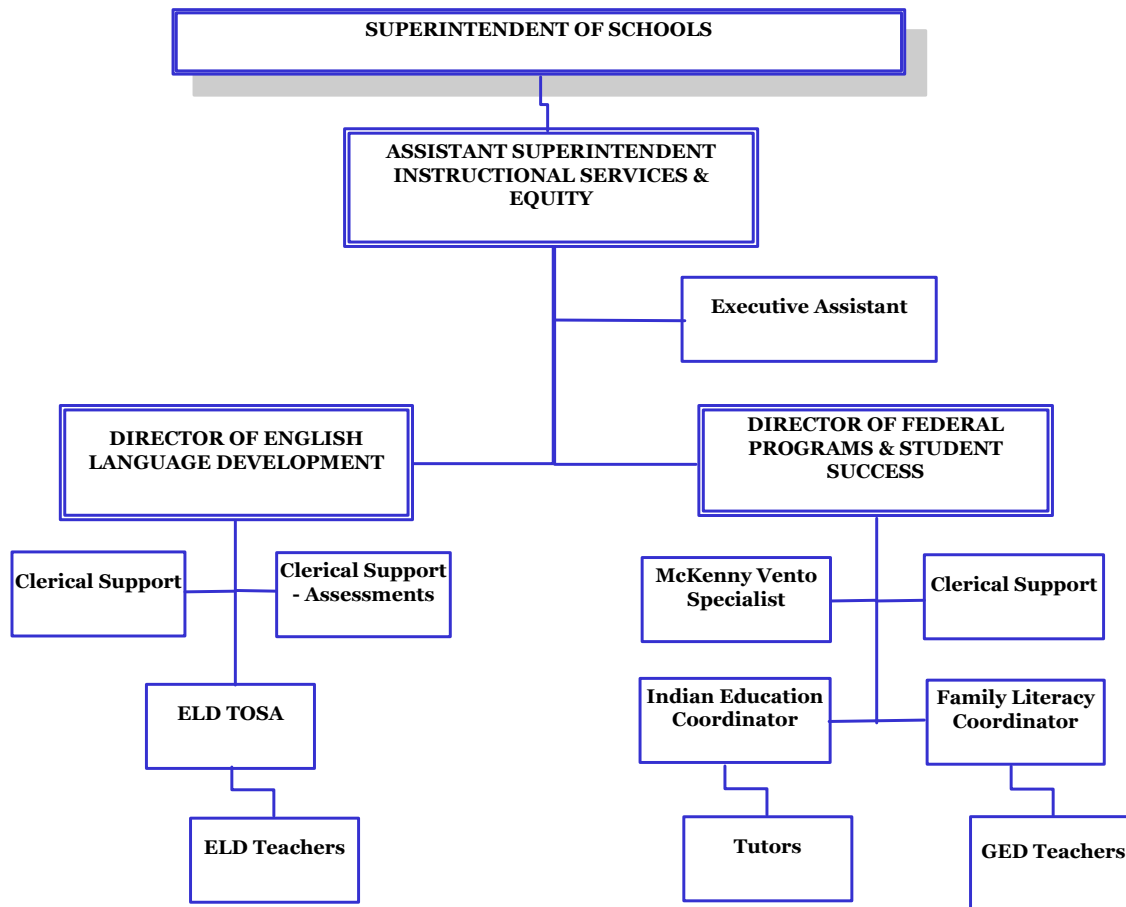




District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)

ENGLISH LANGUAGE DEVELOPMENT / FEDERAL PROGRAMS & STUDENT SUCCESS (613)



Department Heads: Leonora Velasquez, Kevin Gates, Ph.D.

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 English Language Development 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.

Title I

Purpose: Under federal regulations the district is given funding to support schools which have high percentages of students on Free and Reduced lunch (over 40%). Over two-thirds of the funds are allocated directly to the qualifying schools in BVSD, which they mostly allocated to staff providing interventions in Reading and Math. Other Title I funds support professional development for teacher, materials for interventions and family engagement activities.



District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)

Indicators of Demand: Seven elementary (Whittier, Pioneer, University Hill, Creekside, Columbine, Sanchez, Emerald) and one secondary school (Justice High) in BVSD currently qualify for Title I funding, serving over 2,200 students. Support and technical assistance are provided for intervention programming and professional development.

Family Literacy

Purpose: Meaningful family engagement activities are required by No Child Left Behind in all districts receiving Title I funding. The Family Literacy program in BVSD regularly offers ELD and GED classes at 4-5 sites around the district. Preschool and school-aged homework help are offered for the evening programs so children can readily see the model of lifelong learning in which their parents are engaged. These programs are supported by Title I and other grant funding.

Indicators of Demand: All programs are full and there are always more students awaiting space - able to serve approximately 200 adults per year.

McKinney-Vento

Purpose: The No Child Left Behind law includes the requirement that districts serve students with no fixed, adequate, or regular nighttime residence by getting them into school immediately, making sure that they have free breakfast and lunch and working with the families to provide school stability and make community resource referrals. BVSD accomplishes this centrally through the McKinney-Vento specialist and at each school site through the school based McKinney-Vento liaison. This program is funded through Title X and matching Title I funds, in addition to General Fund support for transportation.

Indicators of Demand: Approximately 800 students qualify for these services in BVSD each year.

Title VII Indian Education

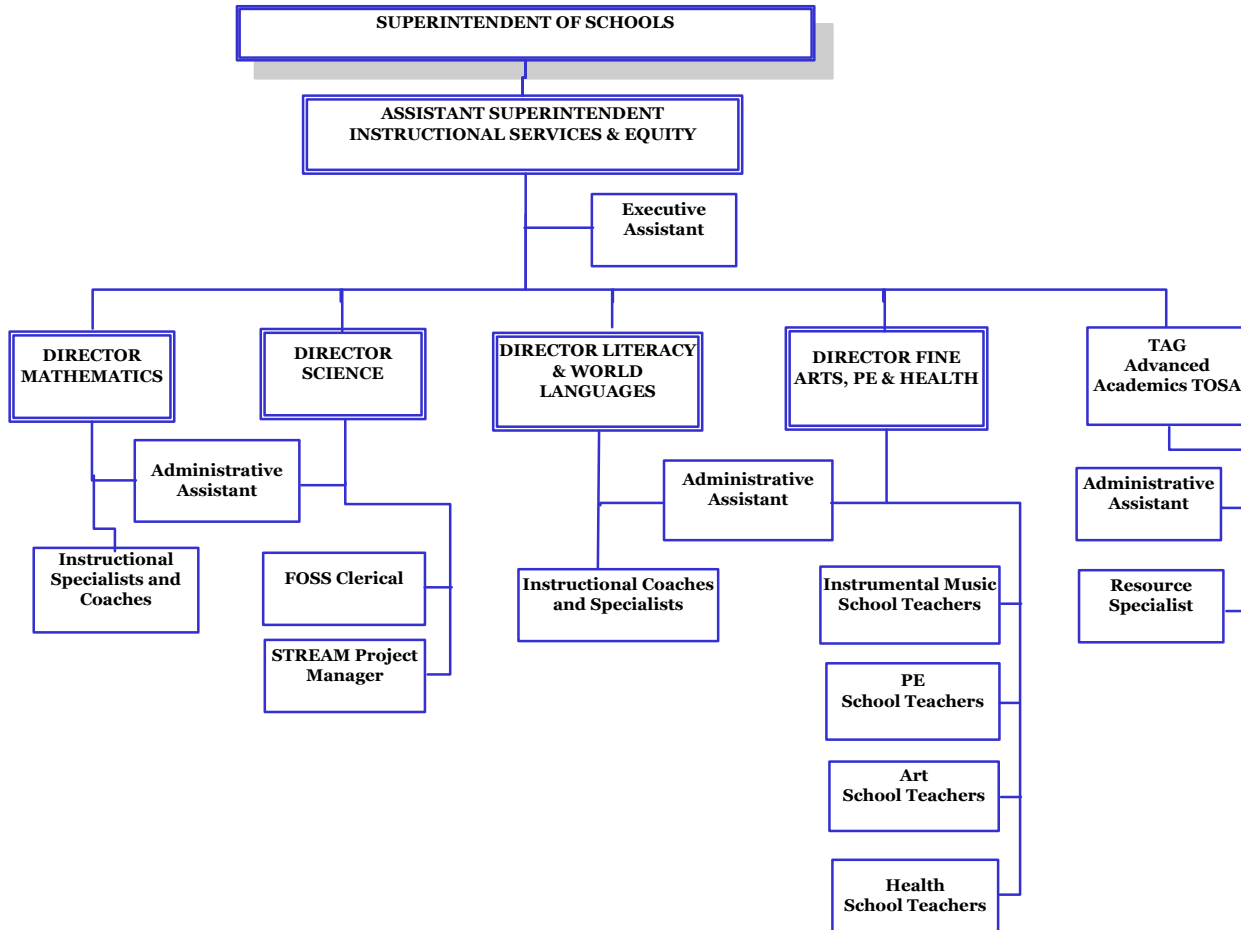
Purpose: Native American students are one of the lowest achieving groups in BVSD. This program provides community and academic support for these students and is funded by Title VII.

Indicators of Demand: We have 144 students identified as American Indian in BVSD. We offer tutoring and school supplies services for them through the Title VII grant as this group is one of the lowest performing on TCAP in our district.



District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)





District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)

INSTRUCTIONAL SERVICES & EQUITY

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

Assistant Superintendent Instructional Services & Equity: Ronald Cabrera, Ph.D.

Purpose: Instructional Services & Equity 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/Language Arts - 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:

- 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.
- Partner with the department of Planning and Assessment to 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.
- Develop and implement policies that initiate increased opportunity in access to programs and courses for traditionally under-served student populations.
- Engage community in discussions about the importance of high expectations for all students.

Indicators of Demand: Over 30,000 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)

Instructional Services & Equity (continued)
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ADVANCED ACADEMIC SERVICES (614)

Department Head: Jennifer Barr

Purpose: In accordance with the Exceptional Children's Educational Act (ECEA) the BVSD identifies, assesses, and provides programming for students who are talented and gifted. In BVSD, talented and gifted students are defined as those from kindergarten through twelfth grade whose demonstrated or potential abilities are so outstanding that it becomes essential to provide them with qualitatively different educational programming. Students are identified using multiple criteria. Programming is designed to meet cognitive and affective needs through opportunities for acceleration, complexity of thinking and in-depth learning. Individualized programming and goals are documented in an Advanced Learning Plan (ALP) or Individual Career and Academic Plan (ICAP). Talented and gifted students include gifted students with disabilities (i.e. twice exceptional) and students with exceptional abilities or potential from all socio-economic, ethnic and cultural populations. Talented and gifted students are capable of high performance, exceptional production, or exceptional learning behavior by virtue of any or a combination of these areas of giftedness: general or specific intellectual ability, specific academic aptitude, creative or productive thinking, leadership abilities, visual arts, performing arts, musical or psychomotor abilities.

The Office of Advanced Academic Services:

- Supports schools in developing and implementing effective talented and gifted programming for students;
- Provides professional development and resources to schools and the community;
- Trains Talented and Gifted Educational Advisors (TAG Tutors) who work in schools;
- Directs the Talented and Gifted District Advisory Committee;
- Oversees the BVSD sponsored enrichment activities including: Corden Pharma Colorado Science Fair, Destination Imagination, Literary Magazine, and National History Day;
- Maintains online information and resources including a website, email list, newsletter, parent handbook, and talented and gifted advisor handbook;
- Conducts the Early Access process for highly advanced four and five year olds; and
- Complies with state reporting and review processes.

Goals: The goals of the Advanced Academic Services department are aligned with the National Association for Gifted Children Pre-K-Grade 12 Gifted Programming Standards.

- Communication: Parents, students, and educators are active, informed participants in talented and gifted programming.
- Identification: Policies and practices ensure equitable identification and assessment of students with talents and gifts.
- Professional Development: Students with talents and gifts are served by educators who have specialized knowledge in gifted and talented education.
- Social/ Emotional: Schools offer affective programming and support for students with talents and gifts.
- Programming: All students identified as talented and gifted receive and have documented those programming options appropriate for their needs.

Additionally, as part of the required annual program plans and year-end reports submitted to the Colorado Department of Education program-specific goals based on data such as student growth, surveys, and achievement measures are developed.

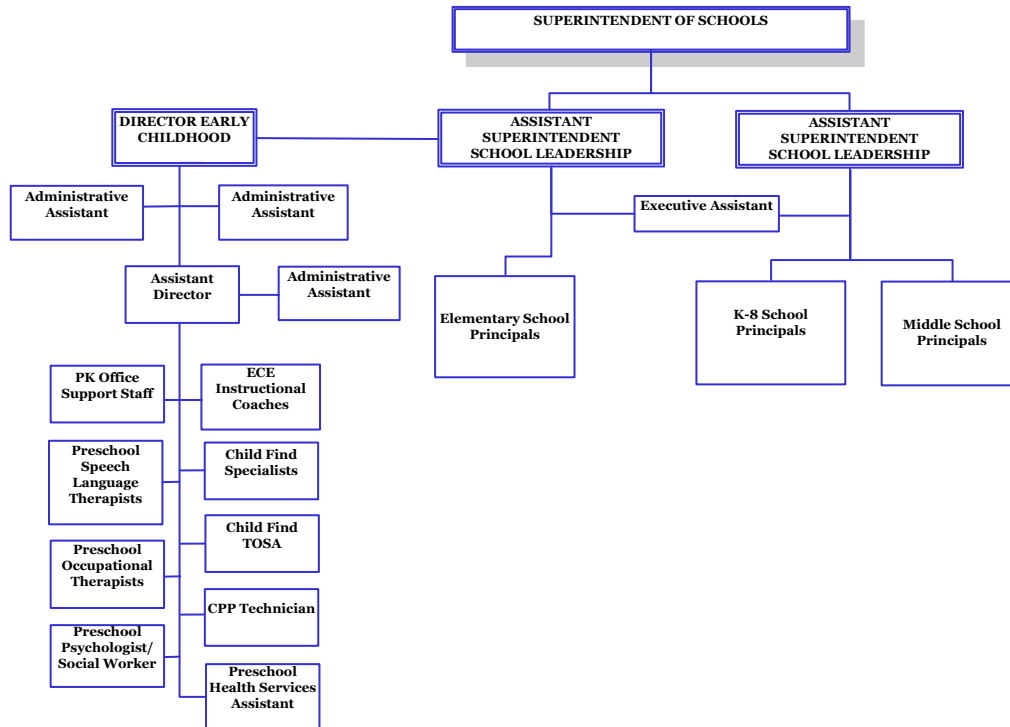
Indicators of Demand: According to the *2012-2013 Special Programs by Location* report, as of the Fall of 2012, 4,129 or 13.9% of the BVSD student population were identified as talented and gifted. These students attend all 55 BVSD schools and represent diversity across special programs, gender, race and ethnicities. The BVSD educational system and its community demand programming that aligns with the national and state standards in gifted education.





District Organizational Operating Departments (continued)

School Leadership/Elementary & K-8 Education Administration



ELEMENTARY SCHOOL LEADERSHIP (617)

Assistant Superintendent for School Leadership: Sandy Ripplinger

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.

MIDDLE SCHOOL LEADERSHIP (618)

Assistant Superintendent for School Leadership: TBD (Middle & K-8)

Purpose: The middle school leadership budget provides funds for activities coordination and general assistance to middle schools and K-8 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 middle schools.



District Organizational Operating Departments (continued)

School Leadership/Elementary & K-8 Education Administration (continued)
--

EARLY CHILDHOOD EDUCATION (610)

Department Head: Kimberly Bloemen

Purpose: Under federal and state regulations the Boulder Valley School District is required to provide special education services to preschool age children (eligibility begins on the child's third birthday) residing within the BVSD boundaries at no cost to the school. BVSD is also a recipient of Colorado Preschool Program funding which supports tuition free enrollment for three and four year old children who are educationally at risk. BVSD also offers a tuition based program with a sliding fee scale for families who do not qualify for special education or CPP enrollment.

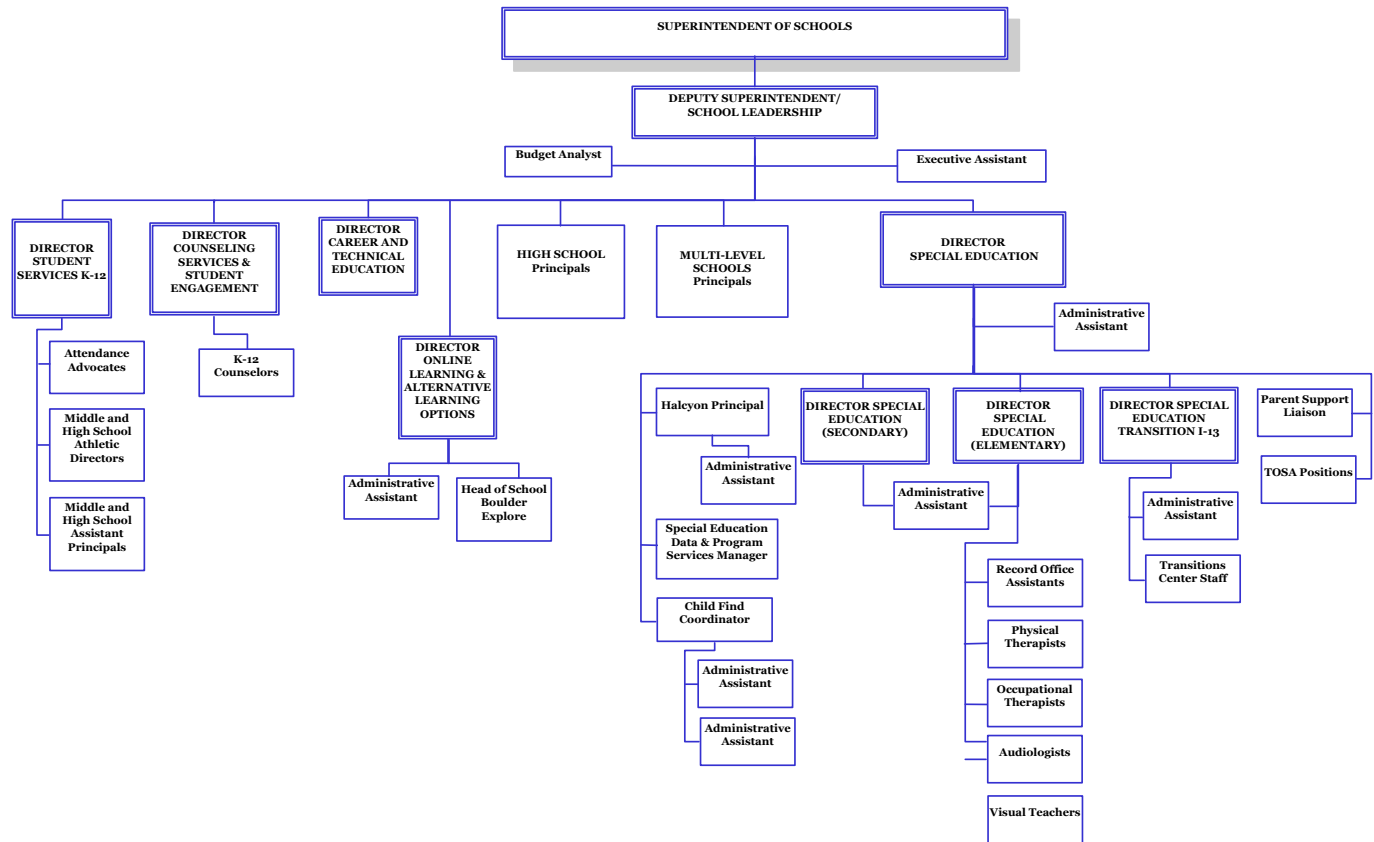
Indicators of Demand:

- October 1 and November 1 count dates
- Tuition Lottery and wait lists maintained throughout the year
- Annual Child Find evaluation data



District Organizational Operating Departments (continued)

School Leadership/High School Education Administration





District Organizational Operating Departments (continued)

School Leadership/High School Education Administration (continued)

HIGH SCHOOL AND MULTI-LEVEL SCHOOL LEADERSHIP (619)

Deputy Superintendent: Deirdre M. Pilch, Ed.D.

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.

STUDENT SERVICES K-12 (635)

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 Schools 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, Ed.D.

Purpose: Career and Technical Education (CTE) is responsible for researching designing, implementing and supporting CTE programs for BVSD. CTE is responsible for assuring compliance with Colorado Community College System (CCCS) procedures and policies, regulations for Career and Technical Act (CTA) reimbursement, Perkins funding modernization expectations, CTE program approval protocol, and CDE teacher CTE endorsement.

Indicators of Demand:

- VE135 Completion and Post-secondary tracking data
- Implementation of CTE legislative initiatives
- Analysis of career trends and job market
- State mandated ICAP design and implementation
- Tracking district reimbursement to enhance federal Perkins funding
- Maintenance and modernization of district middle and high school programming
- Compliance and data coordinator for CDE/CTE
- Yearly mandated articulation agreement approval with Colorado community colleges
- State mandated Program approval for alignment with CCCS (Colorado Community College System)



District Organizational Operating Departments (continued)

School Leadership/High School Education Administration (continued)

ONLINE LEARNING & ALTERNATIVE LEARNING OPTIONS (625)

Department Head: Diana Gamboa

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. Boulder Explore (BE) is a dynamic, student-centered inclusive learning community designed to enrich and support home school education. The vision of Boulder Explore is to be an innovative model for family-centered education that recognizes the importance of both individual and group learning for school-age children. BE offers an innovative, part-time public school option for home school students.

Indicators of Demand:

- October 1 Count
- Course Failure
- Student Demand

COUNSELING SERVICES & STUDENT ENGAGEMENT (609)

Department Head: Andy Tucker

Purpose: The Office of Counseling and Student Engagement oversees the work of the district's counselors, dropout prevention specialists, and GED providers. Through the work of this office, BVSD students engage fully in their education by receiving guidance on individualized academic and postsecondary plans. When students have disengaged from school and have either dropped out or are on the verge of dropping out, this office attempts to re-engage the students by ensuring that they have solid plans for their future and understand the relevance of education. This office also ensures that the social and emotional needs of students are met, especially when confronted by crises, as this office directs all district crisis response.

Indicators of Demand:

- Dropout rate
- Completion rates
- Individual Career and Academic Plans as legislated by Colorado SB 09-256.
- Crisis response needs



District Organizational Operating Departments (continued)

School Leadership/High School Education Administration (continued)

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.





Boulder Valley School District

Excellence and Equity

OUR SCHOOL DISTRICT (continued)

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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	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	297	Aspen Creek K-8	Robbyn Fernandez	926
Bear Creek	Kent Cruger	411	Eldorado K-8	Robyn Hamasaki	958
Birch	Tracy Stegall	337	Halcyon	Matthew Dudek	17
Coal Creek	John Kiemele	434	Monarch K-8	Melisa Potes	822
Columbine	Guillermo Medina	431	Nederland Middle/Senior	Lynn Donnelly	281
Community Montessori	Shannon Minch	259	Boulder Explore	Brian Nelson	29
Creekside	James Hill	301	Boulder Universal	Diana Gamboa	151
Crest View	Ned Levine	604	Total		3,184
Douglass	Jonathan Wolfer	458	Middle Schools (6-8)	Principal	
Eisenhower	Lisa McKercher	401	Angevine	Mike Medina	611
Emerald	Samara Williams	292	Broomfield Heights	Chris Meyer	554
Fireside	Pat Heinz-Pribyl	436	Casey	Alison Boggs	610
Flatirons	Scott Boesel	302	Centennial	Cheryl Scott	582
Foothill	Melissa Ribordy	576	Louisville	Adam Fels	636
Gold Hill	Josh Baldner	22	Manhattan School of Arts & Academics	John Riggs	547
Heatherwood	Brent Caldwell	366	Nevin Platt	Joe Sleeper (Interim)	513
High Peaks	Lora de la Cruz	286	Southern Hills	Terry Gillach	552
Jamestown	Scott Boesel	20	Total		4,605
Kohl	Cindy Kaier	476	High Schools (9-12)	Principal	
Lafayette	Stephanie Jackman	557	Arapahoe Campus	Joan Bludorn	131
Louisville	Jennifer Rocke	585	Boulder	Kevin Braney	1,934
Mesa	Josh Baldner	341	Broomfield	Ginger Ramsey	1,423
Nederland	Jeff Miller	270	Centaurus	Rhonda Haniford	1,006
Escuela Bilingüe Pioneer	Kristen Nelson-Steinhoff	417	Fairview	Donald Stensrud	2,115
Barnard D. Ryan	Tobey Bassoff	382	Monarch	Jerry Lee Anderson	1,628
Sanchez International	Doris Candelarie	295	New Vista	Kirk Quitter	276
Superior	Jennifer Ikenouye	555	Total		8,513
University Hill	Ina Rodriguez-Myer	390	Charter Schools	Principal	
Whittier International	Becky Escamilla	386	Boulder Preparatory High	Andre Adeli	111
Total		10,887	Horizons K-8	John McCluskey	348
			Peak to Peak K-12	Kyle Mathews	1,441
			Summit Middle	Adam Galvin	342
			Justice High	TJ Cole	128
			Total		2,370
			Total District Enrollment		30,272

Note: Number of projected students enrolled as of December 10, 2013
Principals listed are as of February 7, 2014.



Angevine Middle

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

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



Projected Enrollment: 611

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,892,754	
		non-SRA	SRA
Utilities:	-	\$ 179,988	\$ -
Regular Education:	32.000	2,645,031	51,600
Special Education:	10.190	652,803	1,000
Vocational Education:	-	-	-
English as a Second Language:	2.500	226,746	2,000
Extra Curricular Education:	-	26,026	-
Talented & Gifted:	1.219	93,648	-
Library Services:	1.000	90,912	5,000
School Administration:	5.500	524,668	12,203
Maintenance:	3.750	185,878	7,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,000
Student Support Services:	2.000	184,751	500
TOTALS:	58.159	\$ 4,810,451	\$ 82,303

Ethnicity		2013-2014
American Indian	.5%	3
African American	.9%	5
Caucasian	49.9%	305
Asian	3.3%	20
Hispanic	42.4%	258
Native Hawaiian		
Multi	3.3%	20
Gender		2013-2014
Female	48.9%	299
Male	51.1%	312
Special Programs		2013-2014
ELL	19.6%	120
Free/Reduced Lunch	40.9%	250
SPED	13.8%	85
	504	2.5% 15

Angevine Middle School is a vibrant student-centered middle school with an emphasis on academic achievement for all students. We serve grades 6, 7, and 8 by offering a rich and challenging academic curriculum that is comprehensively supported. Our talented teaching staff engages in data-driven professional learning communities that focus on student achievement and school goals. The diversity of our community is one of our many strengths, and we offer a multitude of opportunities for students to become culturally competent global leaders.

Angevine's middle school structure supports student achievement in many ways. All of our students are on grade level teams supported by content area teachers who collaborate to provide an integrated approach to delivering standards-based curriculum. An administrator and a counselor who get to know the students and their families quite well over a three-year period also support each grade level.

At Angevine, we have school-wide expectations designed to provide an organizational foundation for high academic achievement. These include best practice school success strategies like the requirement that all students have an organized learning binder, utilizing two-column note-taking and learning logs, and school-wide standards for written work.

Our students receive a well-rounded education, which includes participation in music, the arts, sports, and clubs. These school sponsored extracurricular activities are not only a creative outlet, but for many students are integral parts of their educational experience. Our high student participation rate helps to solidify the feeling of community unique to Angevine.

Angevine Middle School is a neighborhood school, and we strive to meet the needs of all families within the Lafayette community.

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, Ed.D.

<http://schools.bvsd.org/p12/arapahoe/Pages/Home.aspx>

Projected Enrollment: 131



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,206,258	
		non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	10.906	915,055	22,918
Special Education:	2.000	177,083	-
Vocational Education:	-	-	-
English as a Second Language:	3.500	317,444	400
Extra Curricular Education:	-	23,273	-
Talented & Gifted:	0.020	803	-
Library Services:	0.875	63,591	-
School Administration:	5.364	524,005	2,299
Maintenance:	1.000	40,573	2,382
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	809
Student Support Services:	1.289	115,423	200
TOTALS:	24.954	\$ 2,177,250	\$ 29,008

Ethnicity		2013-2014
American Indian		
African American	1.4%	2
Caucasian	31.5%	41
Asian	.8%	1
Hispanic	63.1%	82
Native Hawaiian		
Multi	3.1%	4
Gender		2013-2014
Female	56.2%	73
Male	43.8%	57
Special Programs		2013-2014
ELL	29.2%	38
Free/Reduced Lunch	63.1%	82
SPED	3.6%	10
	504	4.6% 6

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 \$2,090,205	
		non-SRA	SRA
Utilities:	-	\$ 245,310	\$ -
Regular Education:	-	-	-
Special Education:	-	-	-
Vocational Education:	18.707	1,537,827	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	80,923	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	4.500	226,145	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	23.207	\$ 2,090,205	\$ -



Aspen Creek K-8

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

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

Projected Enrollment: 926



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$5,965,786	
		non-SRA	SRA
Utilities:	-	\$ 161,773	\$ -
Regular Education:	43.037	3,541,126	-
Special Education:	18.086	1,113,962	66,452
Vocational Education:	-	-	704
English as a Second Language:	-	-	-
Extra Curricular Education:	-	20,894	-
Talented & Gifted:	0.428	17,194	-
Library Services:	1.000	90,915	3,512
School Administration:	6.750	578,224	4,251
Maintenance:	4.000	197,635	108
Health Room:	0.563	22,543	6,816
Curriculum/Staff Development:	-	-	608
Student Support Services:	1.500	138,563	506
TOTALS:	75.364	\$ 5,882,829	\$ 82,957

Ethnicity		2013-2014
American Indian		
African American	1.1%	10
Caucasian	77%	726
Asian	5.4%	51
Hispanic	12.4%	117
Native Hawaiian	.2%	2
Multi	3.9%	37
Gender		2013-2014
Female	49.9%	471
Male	50.1%	472
Special Programs		2013-2014
ELL	1.1%	10
Free/Reduced Lunch	14.8%	140
SPED	9.7%	84
	504	1.5%

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.bvsd.org/bcsis/>



Projected Enrollment: 297

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,862,992	
		non-SRA	SRA
Utilities:	-	\$ 41,541	\$ -
Regular Education:	15.040	1,214,328	21,631
Special Education:	2.812	213,383	-
Vocational Education:	-	-	-
English as a Second Language:	0.250	22,731	-
Extra Curricular Education:	-	2,222	-
Talented & Gifted:	0.178	7,152	-
Library Services:	0.200	18,182	-
School Administration:	2.750	228,074	3,537
Maintenance:	1.250	63,551	2,155
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	4,484
Student Support Services:	-	-	-
TOTALS:	22.980	\$ 1,831,185	\$ 31,807

Ethnicity		2013-2014
American Indian		0
African American	.7%	2
Caucasian	85.0%	250
Asian	1.0%	3
Hispanic	7.8%	23
Native Hawaiian	.3%	1
Multi	5.1%	15
Gender		2013-2014
Female	46.3%	136
Male	53.7%	158
Special Programs		2013-2014
ELL	1.7%	5
Free/Reduced Lunch	18.0%	53
SPED	11.6%	30
	504	1.7% 5

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://bvds.org/schools/bearcreek/Pages/default.aspx>

Projected Enrollment: 411



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,395,755	
		non-SRA	SRA
Utilities:	-	\$ 60,360	\$ -
Regular Education:	20.807	1,681,582	11,211
Special Education:	2.200	164,106	156
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,781	-
Talented & Gifted:	0.242	9,722	-
Library Services:	1.000	90,912	115
School Administration:	3.125	256,572	296
Maintenance:	1.750	91,834	975
Health Room:	0.563	22,543	-
Curriculum/Staff Development:	-	-	590
Student Support Services:	-	-	-
TOTALS:	29.687	\$ 2,382,412	\$ 13,343

Ethnicity	2013-2014
American Indian	0
African American	.5% 2
Caucasian	77.8% 322
Asian	7.0% 29
Hispanic	4.1% 17
Native Hawaiian	0
Multi	10.6% 44
Gender	2013-2014
Female	50.0% 207
Male	50.0% 207
Special Programs	2013-2014
ELL	1.7% 7
Free/Reduced Lunch	3.4% 14
SPED	5.3% 18
504	1.4% 6

In 1971 Bear Creek opened as an innovative open space school and continued for many years as a highly successful and much loved neighborhood school. In 1996, after extensive staff and parent research, Bear Creek chose to become a focus school working in partnership with the University of Colorado that emphasizes our strengths in math, music and science.

Bear Creek has developed a culture of high expectations for both academics and behavior. The partnerships established among the students, teachers and parents enhance students' learning. Parental involvement and support are evident in all aspects of life at Bear Creek from the daily volunteers in the classroom to their enthusiastic participation in educational and family events. Parents are represented on the school governance team, the school improvement team, the school vision committee and the home and school association. They assist students and student council with community outreach programs including a yearly coat drive, food drive, UNICEF collection, Jump Rope for Heart, recycling program and music programs at a nearby retirement community.

Our focus, which makes explicit the cognitive and conceptual connections among math, music and science, enhances the thinking of students and teachers alike. Research supports the value of integrating subject matter to help young students recognize meaningful relationships across subject areas. Reading and writing are essential components of learning in all areas of our curriculum. The focus on math, music and science is a portion of the educational experience students receive; it does not lessen Bear Creek's commitment to provide rich language arts experiences as a solid foundation in literary skills.

We strive to stimulate children's intellectual curiosity and love of learning in children. In the process of acquiring skills and knowledge, we encourage students to ask questions, take risks, and be willing to make mistakes in their quest for greater understanding.

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: 337



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,546,959	
		non-SRA	SRA
Utilities:	-	\$ 87,723	\$ -
Regular Education:	18.985	1,549,280	24,551
Special Education:	4.532	334,112	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	90,698	-
Extra Curricular Education:	-	4,419	-
Talented & Gifted:	0.200	8,035	-
Library Services:	0.817	74,372	-
School Administration:	3.050	240,673	-
Maintenance:	2.000	103,590	2,626
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	6,859
Student Support Services:	-	-	-
TOTALS:	31.084	\$ 2,512,923	\$ 34,036

Ethnicity		2013-2014
American Indian	.8%	3
African American	2.6%	9
Caucasian	66.2%	237
Asian	2.8%	10
Hispanic	23.2%	83
Native Hawaiian	0	
Multi	4.5%	16
Gender		2013-2014
Female	49.4%	177
Male	50.6%	181
Special Programs		2013-2014
ELL	7.5%	27
Free/Reduced Lunch	31.3%	112
SPED	14.6%	59
504	.3%	1

Birch is a neighborhood school with strong community support and an experienced staff that holds high expectations for its students. At Birch, we recognize that each student brings special talents on which we capitalize, as well as areas of need, which we nurture. In doing so, we provide a learning environment that affords each child the opportunity to reach their "personal best" and develop lifelong skills that will assist them in decision making and problem solving as they continue on their life's journey.

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>



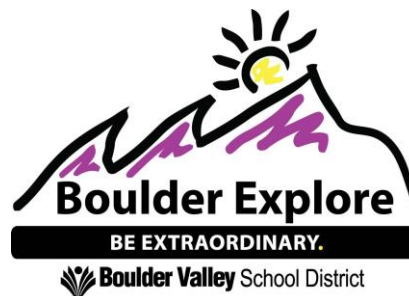
Boulder Explore

6500 Arapahoe Rd., Boulder, CO 80303

720-561-5570, Fax: 720-561-5295

Principal: Brian Nelson

<http://schools.bvbsd.org/p12/be/Pages/default.aspx>



Projected Enrollment: 29

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$402,686	
		non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	-	328,836	-
Special Education:	-	-	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	0.600	73,850	-
Maintenance:	-	-	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	0.600	\$ 402,686	\$ -

Ethnicity		2013-2014
American Indian	3.2%	1
African American	0%	0
Caucasian	80.6%	25
Asian	0%	0
Hispanic	6.5%	2
Native Hawaiian	0%	0
Multi	6.5%	2
Gender		2013-2014
Female	61.3%	19
Male	38.7%	12
Special Programs		2013-2014
ELL	0%	0
Free/Reduced Lunch	3.2%	1
SPED	0%	0
504	0%	0

Boulder Explore is a dynamic, student-centered inclusive learning community designed to enrich and support home school education. The vision of Boulder Explore is to be an innovative model for family-centered education that recognizes the importance of both individual and group learning for school-age children.

Guiding Principles:

- The parent is the first and the primary educator for a child.
- Families are honored and play a vital role in the learning community.
- Students are respected and valued as individuals within a positive and safe learning environment.
- Each student will have an Individualized Learning Plan, created in collaboration with the student, parent(s), and teacher(s), which will identify learning goals for the upcoming academic year and establish a mentoring plan throughout the year.
- Student academic growth will be measured at the end of each academic year through a portfolio model, pre-determined by the student, parent(s) and teacher(s), which is aligned with the learning goals established in the ILP.
- Students will learn in multi-age groupings during extended blocks of time.
- Educational strategies will focus on Inquiry-based learning, problem-solving and thematic approaches to learning.
- Course offerings will emphasize the Fine Arts, including Dance, Music, Theater, Visual Art and STEM -Science, Technology, Engineering, Mathematics.
- Additional courses will be offered based on student and family interest along with available resources.
- Learning experiences will be consistently enriched through the utilization of community resources and partnerships.
- School district and community events will be communicated to parents and student participation facilitated upon request.

These characteristics reflect the foundational values of the Boulder Explore Advisory Council at our inception. They will be reviewed and refined by our council members and community annually.



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: 1,934



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$10,807,776 non-SRA	SRA
Utilities:	-	\$ 358,420	\$ -
Regular Education:	82.267	6,969,967	157,667
Special Education:	11.190	741,344	1,833
Vocational Education:	1.204	102,717	-
English as a Second Language:	1.800	163,257	749
Extra Curricular Education:	-	92,380	-
Talented & Gifted:	0.453	26,944	-
Library Services:	2.458	161,409	-
School Administration:	12.814	1,044,872	29,000
Maintenance:	10.500	483,932	24,500
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,000
Student Support Services:	5.100	447,394	391
TOTALS:	127.786	\$10,592,636	\$ 215,140

Ethnicity	2013-2014
American Indian	.3% 6
African American	2% 37
Caucasian	71% 1376
Asian	4.4% 85
Hispanic	17.9% 346
Native Hawaiian	.1% 1
Multi	4.5% 87
Gender	2013-2014
Female	48.7% 944
Male	51.3% 994
Special Programs	2013-2014
ELL	4.2% 84
Free/Reduced Lunch	18.4% 357
SPED	6.5% 128
504	6.1% 118

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: 111



DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$1,278,402	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	1,014,491
Special Education:	88,541	111,907
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	16,356
Business Services:	-	12,955
School Administration:	-	-
Maintenance:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	33,202
Enterprise:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	950
TOTALS:	\$ 88,541	\$ 1,189,861

Ethnicity	2013-2014
American Indian	1.9% 2
African American	2.6% 3
Caucasian	52.3% 56
Asian	
Hispanic	39.3% 42
Native Hawaiian	.9% 1
Multi	2.8% 3
Gender	2013-2014
Female	45.8% 49
Male	54.2% 58
Special Programs	2013-2014
ELL	.9% 1
Free/Reduced Lunch	49.5% 53
SPED	15.9% 14
504	1.9% 2

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

With a student to staff ratio of 10:1, 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>

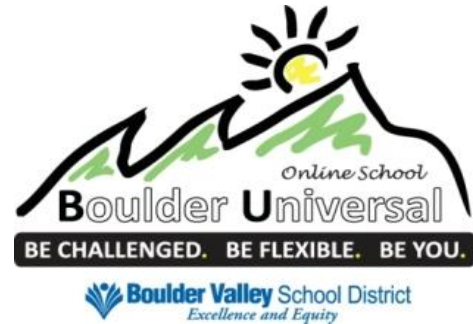


Boulder Universal

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

Principal: Diana Gamboa

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



Projected Enrollment: 151

	Staff	Total Budget \$766,504		
		non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-
Regular Education:	5.070	432,111	-	-
Special Education:	0.600	53,125	-	-
Vocational Education:	-	-	-	-
English as a Second Language:	-	-	-	-
Extra Curricular Education:	-	-	-	-
Talented & Gifted:	0.020	803	-	-
Library Services:	0.579	-	-	-
School Administration:	0.900	53,476	-	-
Maintenance:	-	-	-	-
Health Room:	-	-	-	-
Curriculum/Staff Development:	-	52,286	-	-
Student Support Services:	1.800	174,703	-	-
TOTALS:	8.969	\$ 766,504	\$ -	-

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2013-2014
American Indian	.7%	1
African American	.7%	1
Caucasian	68.8%	86
Asian	7.2%	9
Hispanic	12%	15
Native Hawaiian		
Multi	10.4%	13
Gender		2013-2014
Female	43.2%	54
Male	56.8%	71
Special Programs		2013-2014
ELL	2.4%	3
Free/Reduced Lunch	12.8%	16
SPED	4.8%	6
	504	8% 10

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.

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



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: 554



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,885,086	
		non-SRA	SRA
Utilities:	-	\$ 114,062	\$ -
Regular Education:	26.043	2,170,049	39,647
Special Education:	8.778	563,378	906
Vocational Education:	-	-	-
English as a Second Language:	1.000	90,698	755
Extra Curricular Education:	-	23,598	-
Talented & Gifted:	0.184	7,391	340
Library Services:	1.000	90,912	3,399
School Administration:	5.000	407,288	1,058
Maintenance:	3.000	150,612	5,288
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,872
Student Support Services:	2.500	212,078	755
TOTALS:	47.505	\$ 3,830,066	\$ 55,020

Ethnicity		2013-2014
American Indian		.7% 4
African American		.9% 5
Caucasian		68.5% 378
Asian		4.2% 23
Hispanic		22.6% 125
Native Hawaiian		0
Multi		3.1% 17
Gender		2013-2014
Female		50.7% 280
Male		49.3% 272
Special Programs		2013-2014
ELL		8.5% 47
Free/Reduced Lunch		27.7% 153
SPED		11.6% 65
	504	3.3% 18

Broomfield Heights Middle School (BHMS) is a neighborhood school that offers an exemplary instructional program, an exceptional staff, personalized attention, a broad exploratory program, and an integrated technology experience. BHMS is a strong middle school which promotes developmentally appropriate instruction, following common standards and curriculum, within a strong neighborhood school environment that values community and our core values of kindness, respect, responsibility and safety. We have an active and involved parent community which is active and maintains 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, technology, and computer education. Three levels of math are taught at each grade level, and we have strong technology integration into our educational program to promote 21st century learners.

BHMS meets the needs of its diverse student population through small group and individualized programming. TAG programming is offered through enrichment and extension within the classroom as well as additional opportunities beyond the school day. English Language Learners receive direct support from our English as a Second Language (ESL) teacher as well as sheltered and differentiated instruction from our expert staff. Additionally, special education services are provided within the general education curriculum through co-teaching and team-teaching environments, which promote inclusion and benefits instruction for all students.

We are a school community that develops life-long learners through high quality instruction and learning in an inclusive and welcome atmosphere! Come reach for the heights!

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: 1,423



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$8,215,229	
		non-SRA	SRA
Utilities:	-	\$ 278,882	\$ -
Regular Education:	60.350	5,029,700	115,481
Special Education:	12.845	819,747	1,651
Vocational Education:	0.600	51,132	3,935
English as a Second Language:	0.500	45,349	-
Extra Curricular Education:	-	87,361	-
Talented & Gifted:	0.386	24,252	-
Library Services:	1.600	119,922	-
School Administration:	10.686	891,098	5,218
Maintenance:	8.850	415,372	9,541
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	567
Student Support Services:	3.600	313,691	2,330
TOTALS:	99.417	\$ 8,076,506	\$ 138,723

Ethnicity		2013-2014
American Indian		.5% 7
African American		1% 14
Caucasian		76.6% 1094
Asian		4.10%
Hispanic		14.00%
Native Hawaiian		.1% 1
Multi		3.8% 55
Gender		2013-2014
Female		48.9% 699
Male		51.1% 730
Special Programs		2013-2014
ELL		1.7% 24
Free/Reduced Lunch		12.8% 183
SPED		7.7% 106
504		2.2% 31

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://bvvsd.org/schools/Casey/Pages/default.aspx>



Projected Enrollment: 610

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,321,814	
		non-SRA	SRA
Utilities:	-	\$ 52,679	\$ -
Regular Education:	31.030	2,562,440	43,022
Special Education:	6.125	471,080	-
Vocational Education:	-	-	-
English as a Second Language:	2.800	253,954	-
Extra Curricular Education:	-	17,444	-
Talented & Gifted:	0.216	8,679	-
Library Services:	1.000	90,912	1,204
School Administration:	5.000	437,672	500
Maintenance:	3.250	162,369	6,735
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	533
Student Support Services:	2.500	212,078	513
TOTALS:	51.921	\$ 4,269,307	\$ 52,507

Ethnicity		2013-2014
American Indian		.2% 1
African American		1% 6
Caucasian		51.6% 314
Asian		3.5% 21
Hispanic		38.8% 236
Native Hawaiian		
Multi		4.9% 30
Gender		2013-2014
Female		45.6% 277
Male		54.4% 331
Special Programs		2013-2014
ELL		23.7% 144
Free/Reduced Lunch		40.5% 246
SPED		20.8% 75
504		2% 12

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://schools.bvsd.org/p12/centaurus/Pages/Home.aspx>

Projected Enrollment: 1,006



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$7,361,388	
		non-SRA	SRA
Utilities:	-	\$ 286,734	\$ -
Regular Education:	49.498	4,135,599	106,593
Special Education:	10.777	702,479	3,712
Vocational Education:	1.327	113,173	6,518
English as a Second Language:	2.440	221,372	1,568
Extra Curricular Education:	-	94,401	-
Talented & Gifted:	1.333	107,346	1,255
Library Services:	1.000	90,912	-
School Administration:	9.500	821,464	2,946
Maintenance:	6.750	320,496	9,306
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,634
Student Support Services:	4.000	331,782	1,098
TOTALS:	86.625	\$ 7,225,758	\$ 135,630

Ethnicity		2013-2014
American Indian	.7%	7
African American	.7%	7
Caucasian	63.4%	642
Asian	3.3%	33
Hispanic	27.5%	279
Native Hawaiian	.1%	1
Multi	4.3%	44
Gender		2013-2014
Female	47.9%	485
Male	52.1%	528
Special Programs		2013-2014
ELL	9.0%	91
Free/Reduced Lunch	27.7%	281
SPED	12.1%	120
504	3.8%	38

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://bvsd.org/schools/Centennial/Pages/default.aspx>

Projected Enrollment: 582



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,898,987	
		non-SRA	SRA
Utilities:	-	\$ 116,768	\$ -
Regular Education:	28.690	2,390,747	31,283
Special Education:	3.190	264,924	577
Vocational Education:	-	-	-
English as a Second Language:	2.000	181,397	241
Extra Curricular Education:	-	22,510	-
Talented & Gifted:	0.207	8,315	1,565
Library Services:	1.000	90,912	4,828
School Administration:	4.750	407,096	3,585
Maintenance:	3.000	150,612	4,013
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	6,436
Student Support Services:	2.500	212,078	1,100
TOTALS:	45.337	\$ 3,845,359	\$ 53,628

Ethnicity		2013-2014
American Indian	.5%	3
African American	.5%	3
Caucasian	65.1%	381
Asian	4.3%	25
Hispanic	23.6%	138
Native Hawaiian	.2%	1
Multi	5.1%	30
Gender		2013-2014
Female	49.1%	287
Male	50.3%	294
Special Programs		2013-2014
ELL	14%	82
Free/Reduced Lunch	26%	152
SPED	8.4%	50
	504	2.7% 16

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: 434

DEMOGRAPHIC CHARACTERISTICS

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$2,491,097	
		non-SRA	SRA
Utilities:	-	\$ 58,360	\$ -
Regular Education:	22.371	1,814,912	15,434
Special Education:	1.312	102,488	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.270	10,848	-
Library Services:	1.000	90,912	-
School Administration:	3.250	265,631	3,422
Maintenance:	2.000	103,590	2,543
Health Room:	0.563	22,543	-
Curriculum/Staff Development:	-	-	414
Student Support Services:	-	-	-
TOTALS:	30.766	\$ 2,469,284	\$ 21,813

Ethnicity		2013-2014
American Indian		.2% 1
African American		.4% 2
Caucasian		82.8% 357
Asian		3.5% 15
Hispanic		5.3% 23
Native Hawaiian		0
Multi		7.7% 33
Gender		2013-2014
Female		45.7% 197
Male		54.3% 234
Special Programs		2013-2014
ELL		.9% 4
Free/Reduced Lunch		5% 30
SPED		7% 36
		504 .9% 4

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://schools.bvsd.org/p12/columbine/Pages/Home.aspx>

Projected Enrollment: 431



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,666,844	
		non-SRA	SRA
Utilities:	-	\$ 63,959	\$ -
Regular Education:	26.033	2,029,883	56,866
Special Education:	3.667	272,988	-
Vocational Education:	-	-	-
English as a Second Language:	7.190	652,131	-
Extra Curricular Education:	-	5,155	-
Talented & Gifted:	0.775	53,427	500
Library Services:	1.000	90,912	-
School Administration:	3.650	285,520	-
Maintenance:	2.500	127,101	5,859
Health Room:	0.563	22,543	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	45.378	\$ 3,603,619	\$ 63,225

Ethnicity	2013-2014
American Indian	.8% 4
African American	1.1% 5
Caucasian	29.6% 142
Asian	3.1% 15
Hispanic	62.9% 302
Native Hawaiian	0
Multi	2.5% 12
Gender	2013-2014
Female	53.1% 255
Male	46.9% 225
Special Programs	2013-2014
ELL	55.8% 268
Free/Reduced Lunch	60.6% 291
SPED	17.9% 62
504	.8% 4

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:

- Columbine has some of the smallest class sizes in the district.
- We celebrate the various cultures in our school and value our community integration.
- We are one of only two schools in the district to have certified teachers on staff delivering our [Talented and Gifted Program](#). Our two TAG teachers, who each work half time, have extensive TAG experience. One is state certified in talented and gifted programming.
- Columbine offers preschool on site and full day kindergarten.
- Our school has a biliteracy focus. All students learn to read and write in both English and Spanish. Learn more about our program [here](#).
- We have an exceptional program of after-school activities, including a NASA science program, [CLACE](#).
- We are very ecologically aware. We are a [Green Star School](#) in partnership with eco-cycle and we have our own garden where science is taught through the *Garden to Table* program.
- Our teachers are experts in differentiated instruction, providing instruction that helps *every* student according to their needs.
-

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://bvsd.org/schools/communitymontessori/Pages/default.aspx>

Projected Enrollment: 259



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,781,205	
		non-SRA	SRA
Utilities:	-	\$ 40,131	\$ -
Regular Education:	13.842	1,106,089	16,536
Special Education:	1.250	99,593	-
Vocational Education:	-	-	-
English as a Second Language:	1.100	99,767	-
Extra Curricular Education:	-	4,043	-
Talented & Gifted:	0.148	5,945	-
Library Services:	0.500	45,458	-
School Administration:	2.750	225,045	1,484
Maintenance:	1.750	91,834	1,151
Health Room:	0.375	15,015	-
Curriculum/Staff Development:	-	-	1,787
Student Support Services:	0.500	27,327	-
TOTALS:	22.215	\$ 1,760,247	\$ 20,958

Ethnicity		2013-2014
American Indian		0
African American		.8% 2
Caucasian		66% 169
Asian		7.4% 19
Hispanic		18% 46
Native Hawaiian		0
Multi		7.8% 20
Gender		2013-2014
Female		47.5% 122
Male		52.3% 134
Special Programs		2013-2014
ELL		16.4% 42
Free/Reduced Lunch		21.9% 56
SPED		13.5% 20
504		.8% 2

Community Montessori is a Montessori focus school in the Boulder Valley School District (BVSD). It is one of the few public Montessori schools in the country. The school began as a grassroots effort by committed educators and parents. We started with four classrooms and have expanded to full capacity. The school is filled with joyful learners who celebrate diversity. The school is successful due to the passion, commitment and dedication of the entire community.

The BVSD standards are taught using the Montessori Method. We are driving our instruction with formative and summative assessments as well as the student's love of learning and supporting the child's exploration of the curriculum. The teachers at Community Montessori not only have incredible skills but big hearts and great compassion. They are constantly growing as professionals to do what is best for our students.

Our goal is to reach all students and facilitate their growth. Our Montessori focus allows for differentiation and individualization for each student. When a student has learning differences that need a more targeted or intensive approach, we have excellent interventionists to support the student and help build their skills and knowledge.

we are a school where children love to work and learn. When you walk in our building you feel the warmth and kindness from every staff member. Our students find meaning and take ownership of their learning. Our parents have a giving nature. The name Community Montessori truly illustrates what it takes for a school to be successful; a "community!"

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: James Hill

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

Projected Enrollment: 301



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,602,503	
		non-SRA	SRA
Utilities:	-	\$ 66,646	\$ -
Regular Education:	19.986	1,566,985	32,872
Special Education:	5.583	326,068	-
Vocational Education:	-	-	-
English as a Second Language:	2.350	213,198	-
Extra Curricular Education:		4,419	-
Talented & Gifted:	0.201	8,076	500
Library Services:	0.450	40,968	2,000
School Administration:	3.125	221,539	1,000
Maintenance:	2.000	103,590	3,500
Health Room:	0.250	10,011	-
Curriculum/Staff Development:	-	-	1,131
Student Support Services:	-	-	-
TOTALS:	33.945	\$ 2,561,500	\$ 41,003

Ethnicity		2013-2014
American Indian	.3%	1
African American	3%	10
Caucasian	56.5%	192
Asian	8.5%	29
Hispanic	28.5%	97
Native Hawaiian	0	
Multi	3.2%	11
Gender		2013-2014
Female	45.3%	154
Male	54.7%	186
Special Programs		2013-2014
ELL	23.8%	81
Free/Reduced Lunch	34.1%	116
SPED	19.6%	56
504	.9%	3

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://bvdsd.org/schools/crestview/Pages/default.aspx>

Projected Enrollment: 604



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,756,293	
		non-SRA	SRA
Utilities:	-	\$ 101,302	\$ -
Regular Education:	31.215	2,506,766	10,490
Special Education:	3.712	253,616	-
Vocational Education:	-	-	-
English as a Second Language:	2.240	203,232	-
Extra Curricular Education:	-	4,805	-
Talented & Gifted:	0.368	14,783	-
Library Services:	1.500	90,912	2,709
School Administration:	4.225	356,237	1,808
Maintenance:	2.750	138,856	2,554
Health Room:	0.625	25,024	-
Curriculum/Staff Development:	-	42,425	774
Student Support Services:	-	-	-
TOTALS:	46.635	\$ 3,737,958	\$ 18,335

Ethnicity		2013-2014
American Indian	1%	6
African American	1.5%	9
Caucasian	66.7%	406
Asian	6.9%	42
Hispanic	17.6%	107
Native Hawaiian		
Multi	6.4%	39
Gender		2013-2014
Female	48.4%	295
Male	51.6%	314
Special Programs		2013-2014
ELL	15.8%	96
Free/Reduced Lunch	21%	128
SPED	10.9%	54
	504	.2% 1

Creekside is a unique, dynamic school in South Boulder that hosts an international population and has close ties with the University of Colorado. Our mission emphasizes strong academics and a caring environment. We have an active parent community involved in our daily program.

Students come here from the surrounding neighborhoods and much of the University of Colorado's family housing. We have students from around the world. We have over 20 different languages spoken in the building each year. Because of our international environment, all children learn that uniqueness and multiculturalism are qualities which are respected and valued in our school community.

Art, Physical Education and Music teachers integrate the classroom content and academic subjects into their instruction so that children experience a continuation of classroom activities throughout the day in a meaningful manner. These fine arts teachers arrange an annual culminating performance for each grade level that demonstrates the children's acquisition of knowledge and skills.

Academic programming is provided to all children on a differentiated basis, regardless of their performance level. Special programming is available for talented and gifted children as well as children who need specialized support. Our balanced literacy program is supported by master level teachers and a 28,000+ volume leveled book room. Intensive small group reading instruction is provided each day for every child. Children who are reading above grade level are challenged to continue to expand their comprehension and vocabulary, and children who are struggling are provided with necessary supports to bring them to grade level. Children with Individualized Education Plans are provided with special services within the classroom and in a resource setting. Creekside is a creative, vibrant, diverse, and motivating setting for all children.

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

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



Projected Enrollment: 458

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,616,662	
		non-SRA	SRA
Utilities:	-	\$ 77,597	\$ -
Regular Education:	23.653	1,853,617	14,340
Special Education:	2.433	178,817	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,155	-
Talented & Gifted:	0.274	11,006	-
Library Services:	1.000	89,775	-
School Administration:	3.250	256,820	1,602
Maintenance:	2.000	103,590	-
Health Room:	0.563	22,543	-
Curriculum/Staff Development:	-	-	1,800
Student Support Services:	-	-	-
TOTALS:	33.173	\$ 2,598,920	\$ 17,742

Ethnicity		2013-2014
American Indian	.2%	1
African American	.9%	4
Caucasian	82%	392
Asian	3.3%	16
Hispanic	5%	24
Native Hawaiian	0	
Multi	8.6%	41
Gender		2013-2014
Female	47.7%	228
Male	52.3%	250
Special Programs		2013-2014
ELL	.8%	4
Free/Reduced Lunch	5.9%	28
SPED	8.7%	42
504	1.3%	6

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://bvdsd.org/schools/eisenhower/Pages/default.aspx>



Projected Enrollment: 401

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,972,794	
		non-SRA	SRA
Utilities:	-	\$ 95,264	\$ -
Regular Education:	21.195	1,714,659	13,619
Special Education:	8.691	520,442	-
Vocational Education:	-	-	-
English as a Second Language:	1.500	136,046	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.247	9,924	-
Library Services:	1.000	90,912	-
School Administration:	3.000	236,299	1,441
Maintenance:	2.500	127,101	3,471
Health Room:	0.563	22,543	-
Curriculum/Staff Development:	-	-	913
Student Support Services:	-	-	160
TOTALS:	38.696	\$ 2,953,190	\$ 19,604

Ethnicity		2013-2014
American Indian	.2%	1
African American	.7%	3
Caucasian	73.3%	296
Asian	6.2%	25
Hispanic	12.6%	51
Native Hawaiian	.2%	1
Multi	6.7%	27
Gender		2013-2014
Female	47.5%	192
Male	52.5%	212
Special Programs		2013-2014
ELL	12.4%	50
Free/Reduced Lunch	14.9%	60
SPED	10.8%	47
	504	.2% 1

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 TCAP. Our TCAP 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

schools.bvsd.org/p12/eldorado

Projected Enrollment: 958



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$5,930,199 non-SRA	SRA
Utilities:	-	\$ 165,284	\$ -
Regular Education:	47.859	3,933,965	45,793
Special Education:	6.639	472,496	-
Vocational Education:	-	-	-
English as a Second Language:	2.040	185,093	-
Extra Curricular Education:	-	25,359	-
Talented & Gifted:	0.470	18,882	-
Library Services:	1.000	90,915	1,000
School Administration:	7.250	611,916	1,500
Maintenance:	4.250	209,390	7,000
Health Room:	0.563	22,543	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	1.500	138,563	500
TOTALS:	71.571	\$ 5,874,406	\$ 55,793

Ethnicity	2013-2014
American Indian	.3% 3
African American	.7% 7
Caucasian	72.7% 696
Asian	13.2% 126
Hispanic	8% 77
Native Hawaiian	
Multi	5.1% 49
Gender	2013-2014
Female	46.8% 448
Male	53.2% 510
Special Programs	2013-2014
ELL	8.9% 85
Free/Reduced Lunch	6.5% 62
SPED	7.2% 68
504	3.3% 32

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: Samara Williams

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

Projected Enrollment: 292



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,526,596	
		non-SRA	SRA
Utilities:	-	\$ 69,346	\$ -
Regular Education:	20.283	1,560,565	37,713
Special Education:	3.667	251,069	-
Vocational Education:	-	-	-
English as a Second Language:	2.000	181,395	-
Extra Curricular Education:	-	4,419	-
Talented & Gifted:	0.193	7,753	602
Library Services:	0.142	13,192	-
School Administration:	2.875	225,645	251
Maintenance:	2.500	127,101	7,020
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	501
Student Support Services:	0.366	20,003	-
TOTALS:	32.526	\$ 2,480,509	\$ 46,087

Ethnicity	2013-2014
American Indian	0
African American	1.5% 5
Caucasian	40.6% 136
Asian	7.8% 26
Hispanic	44.5% 149
Native Hawaiian	1.2% 4
Multi	4.5% 15
Gender	2013-2014
Female	49% 164
Male	51% 171
Special Programs	2013-2014
ELL	23.3% 78
Free/Reduced Lunch	51.9% 174
SPED	10.7% 41
504	.6% 2

Emerald Elementary was built in 1958 as the first elementary school in Broomfield. Emerald has gone through many improvements including enlarging the school. The school has Preschool-5th grade students. We are proud to be one of the first schools to offer a full day kindergarten. Emerald Elementary is part of the Boulder Valley School District. During the 2009-2010 school year a new gym was added to the school, and the cafeteria and the office area was remodeled.

The mission of Emerald Elementary is to provide a comprehensive, literacy-based education to a diverse student population in a neighborhood school setting. High academic and social expectations ensure that every child has the opportunity to reach his/her potential as an independent, problem solving individual.

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

www.fairviewhs.org

Projected Enrollment: 2,115



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$11,628,349	
		non-SRA	SRA
Utilities:	-	\$ 409,688	\$ -
Regular Education:	90.693	7,565,199	139,375
Special Education:	15.924	1,018,731	3,446
Vocational Education:	0.200	17,045	-
English as a Second Language:	1.220	110,743	-
Extra Curricular Education:	-	128,124	-
Talented & Gifted:	0.490	28,431	5,265
Library Services:	2.152	146,611	-
School Administration:	13.108	1,079,626	10,084
Maintenance:	10.000	466,869	12,495
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,854
Student Support Services:	5.700	482,300	2,463
TOTALS:	139.487	\$11,453,367	\$ 174,982

Ethnicity		2013-2014
American Indian	.3%	7
African American	.4%	9
Caucasian	75.5%	1600
Asian	10.1%	214
Hispanic	8.2%	174
Native Hawaiian	.004%	1
Multi	5.3%	113
Gender		2013-2014
Female	52.7%	1116
Male	47.3%	1002
Special Programs		2013-2014
ELL	2.7%	58
Free/Reduced Lunch	7.2%	152
SPED	6.8%	129
	504	4.1% 87

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://bvdsd.org/schools/fireside/Pages/default.aspx>

Projected Enrollment: 436



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,914,784	
		non-SRA	SRA
Utilities:	-	\$ 121,045	\$ -
Regular Education:	23.055	1,879,389	37,966
Special Education:	2.833	225,049	-
Vocational Education:	-	-	-
English as a Second Language:	1.500	136,046	-
Extra Curricular Education:	-	2,210	-
Talented & Gifted:	0.276	11,088	-
Library Services:	1.000	90,912	700
School Administration:	3.125	258,657	1,000
Maintenance:	2.500	127,101	3,300
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	300
Student Support Services:	-	-	-
TOTALS:	34.789	\$ 2,871,518	\$ 43,266

Ethnicity		2013-2014
American Indian		0
African American		2% 1
Caucasian		73% 333
Asian		9.9% 45
Hispanic		12.7% 58
Native Hawaiian		.7% 3
Multi		3.5% 16
Gender		2013-2014
Female		52% 237
Male		48% 219
Special Programs		2013-2014
ELL		11.4% 52
Free/Reduced Lunch		15.1% 69
SPED		7.7% 35
	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 TCAP. 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 7th St., Boulder, CO 80302
720-561-4600, Fax: 720-561-4601
Principal: Scott Boesel

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



Projected Enrollment: 302

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,909,537 non-SRA	SRA
Utilities:	-	\$ 56,742	\$ -
Regular Education:	15.218	1,213,723	15,064
Special Education:	3.108	215,238	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.165	6,628	-
Library Services:	0.500	45,458	-
School Administration:	3.000	243,272	516
Maintenance:	1.750	91,834	842
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	154
Student Support Services:	-	-	45
TOTALS:	24.241	\$ 1,892,916	\$ 16,621

Ethnicity	2013-2014
American Indian	.7% 2
African American	1.4% 4
Caucasian	81.4% 250
Asian	2.9% 9
Hispanic	5.5% 17
Native Hawaiian	
Multi	8.1% 25
Gender	2013-2014
Female	49.8% 153
Male	50.2% 154
Special Programs	2013-2014
ELL	1% 3
Free/Reduced Lunch	13.7% 42
SPED	11.8% 35
504	1% 3

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

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

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

Historically our staff, parents and students give us very high marks regarding all of the areas measured by the districts' revised "snapshot" survey and by the 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: 576



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,431,304	
		non-SRA	SRA
Utilities:	-	\$ 96,181	\$ -
Regular Education:	28.154	2,288,456	27,099
Special Education:	5.752	344,813	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	90,699	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.344	13,819	-
Library Services:	1.000	90,912	-
School Administration:	3.900	302,142	2,200
Maintenance:	3.000	150,612	4,000
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	350
TOTALS:	43.650	\$ 3,397,655	\$ 33,649

Ethnicity	2013-2014
American Indian	.2% 1
African American	.4% 2
Caucasian	81.2% 466
Asian	1.9% 11
Hispanic	10.1% 58
Native Hawaiian	
Multi	6.3% 36
Gender	2013-2014
Female	50.7% 291
Male	49.3% 283
Special Programs	2013-2014
ELL	6.6% 38
Free/Reduced Lunch	15% 86
SPED	9.1% 42
504	1.4% 8

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. Our experienced staff includes six that are National Board Certified. Additionally, there are many extra-curricular and co-curricular options available to students including PE Field Fun Days, Chess Club, FoxTracks (a car-free rewards program supporting our Green Star school), Student Government, Running Club, Student-Run Conflict Mediation and the Foothill Publishing Center.

Our school has been named a John Irwin School of Excellence for student achievement, a Green Star Environmental School for our waste-free recycling program and uses solar panels to generate a portion of our electricity. We are fortunate to be part of the Healthier US School Challenge program, offering a fresh salad bar every day to our students. 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 SAC 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: 22



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$283,024	
		non-SRA	SRA
Utilities:	-	\$ 13,009	\$ -
Regular Education:	2.277	189,364	848
Special Education:	0.400	26,649	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,946	-
Talented & Gifted:	0.023	924	-
Library Services:	-	-	54
School Administration:	0.371	28,370	-
Maintenance:	0.250	11,756	3,072
Health Room:	0.150	6,006	-
Curriculum/Staff Development:	-	-	26
Student Support Services:	-	-	-
TOTALS:	3.471	\$ 279,024	\$ 4,000

Ethnicity	2013-2014
American Indian	
African American	
Caucasian	95.7% 22
Asian	4.3% 1
Hispanic	
Native Hawaiian	
Multi	0
Gender	2013-2014
Female	39.1% 9
Male	60.9% 14
Special Programs	2013-2014
ELL	
Free/Reduced Lunch	8.7% 2
SPED	8.8% 3
	504

Community is a buzzword used in virtually every mission statement or self-description of almost every school in the country. The reasons are esteemed, but the reality is rarely attained for most children and families. Sadly, small schools, and community schools in particular, have become all but nonexistent. Modern schools simply serve too large a geographic area. Children attend schools full of strangers.

At the Gold Hill School there are no strangers. The school serves a small community tied together by mountain topography, and has done so continuously since 1873. The school owes its record of 136 consecutive years of operation to its proximity to the city of Boulder below, and the vast wilderness of the Continental Divide above. Bringing young children to Boulder for schooling, either by horse and wagon, or bus, is out of the question. So what has endured is one of the best kept secrets in modern American public education – a real community school.

At the Gold Hill School each parent knows every family, and each child knows not only every other child's name, but details of their daily lives. Further, it's a school in which the teachers have known the majority of children since preschool, and will know them intimately through their entire elementary school years. As teacher, Sue Kidder, puts it, "Each new school year is not a starting over, it's the continuation of a growing relationship. Such intimacy puts me into the best possible position to meet a given child's educational and social needs."

With a capacity of 35 children from Kindergarten through 5th grade, the ideals of individualized, experiential instruction are truly realized. Children are challenged at their own level, with no ceiling imposed. In this unique environment younger children draw inspiration from the efforts and accomplishments of their older classmates, while older children gain confidence and experience working with the younger.

In-class experiences are easily extended into the surrounding town, forests and meadows. At the same time the arts and science academies of Boulder are within reach, allowing a rich stream of visiting scientists, artists, writers, and musicians to regularly enter our children's lives. Farther ranging field trips are easily managed. A group our size is easy to transport and is generously welcomed almost anywhere we choose to go.

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: 17

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$469,560	
		non-SRA	SRA
Utilities:	-	\$ 5,369	\$ -
Regular Education:	1.000	85,221	-
Special Education:	4.037	357,515	(177)
Vocational Education:	-	-	3,494
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	17,763	-
Health Room:	-	-	309
Curriculum/Staff Development:	-	-	66
Student Support Services:	-	-	-
TOTALS:	5.412	\$ 465,868	\$ 3,692

Ethnicity		2013-2014
American Indian		5.6% 1
African American		
Caucasian		38.9% 7
Asian		
Hispanic		44.4% 8
Native Hawaiian		
Multi		11.1% 2
Gender		2013-2014
Female		22.2% 4
Male		77.8% 14
Special Programs		2013-2014
ELL		5.6% 1
Free/Reduced Lunch		61.1% 11
SPED		100% 18
504		0

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: Brent Caldwell

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



Projected Enrollment: 366

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,649,428	
		non-SRA	SRA
Utilities:	-	\$ 99,277	\$ -
Regular Education:	19.445	1,596,646	27,768
Special Education:	6.585	414,698	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,222	-
Talented & Gifted:	0.219	8,797	-
Library Services:	1.000	90,912	-
School Administration:	3.000	254,401	414
Maintenance:	2.500	127,101	3,728
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	3,443
Student Support Services:	-	-	-
TOTALS:	33.249	\$ 2,614,075	\$ 35,353

Ethnicity		2013-2014
American Indian		
African American	.8%	3
Caucasian	81.5%	318
Asian	3.3%	13
Hispanic	8.2%	32
Native Hawaiian	.3%	1
Multi	5.9%	23
Gender		2013-2014
Female	43.6%	170
Male	56.4%	220
Special Programs		2013-2014
ELL	.8%	3
Free/Reduced Lunch	10.3%	40
SPED	14.5%	48
	504	2.1%

Heatherwood Elementary provides a strong educational, social and emotional foundation for students preparing them for success in life! The achievements of Heatherwood can be credited to the true "Partnership in Education" that exists between the highly trained professional staff, dedicated and involved parents, and the wonderful children with whom we work!

Heatherwood Elementary has a long and proud reputation for being a consistently high achieving neighborhood school! Test results support that our children are prepared academically with more than 85% of our students consistently performing in the proficient or advanced categories on the Colorado Student Assessment Program (CSAP) and the recently modified Colorado Transitional Assessment Program (TCAP). Heatherwood's academic strength lies in our balanced and integrated curricular program. Children master and apply literacy and mathematics skills through learning that emphasizes research, problem solving, simulations and technology. The instructional program extends learning through the use of those skills in higher level problem solving. Using classroom based authentic measurements reinforces that our students are academically and socially prepared for success in life.

Academics are only one measure of a successful school. The Heatherwood community values social and emotional growth in addition to strong academic skills. Students are engaged in meaningful opportunities to learn and develop as they become responsible, respectful and contributing members of the community. Heatherwood uses the Positive Behavioral Interventions and Supports (PBS) model of teaching students how to interact in positive ways, productively resolving conflict as they learn. The nurturing environment allows students to take risks, make mistakes and develop socially through their learning.

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: 286

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,725,062		Ethnicity	2013-2014
		non-SRA	SRA		
Utilities:	-	\$ 40,851	\$ -	American Indian	
Regular Education:	14.780	1,196,953	24,536	African American	
Special Education:	0.933	52,485	-	Caucasian	75.8% 225
Vocational Education:	-	-	-	Asian	9.1% 27
English as a Second Language:	0.690	62,593	-	Hispanic	9.4% 28
Extra Curricular Education:	-	2,946	-	Native Hawaiian	
Talented & Gifted:	0.174	6,991	-	Multi	5.7% 17
Library Services:	0.350	31,877	178	Gender	2013-2014
School Administration:	2.875	224,325	3,820		
Maintenance:	1.250	63,551	1,744		
Health Room:	0.300	12,012	-	Female	42.4% 126
Curriculum/Staff Development:	-	-	200	Male	57.6% 171
Student Support Services:	-	-	-	Special Programs	2013-2014
TOTALS:	21.352	\$ 1,694,584	\$ 30,478		
				ELL	9.4% 28
				Free/Reduced Lunch	10.8% 32
				SPED	6.8% 20
				504	1.7% 5

High Peaks Elementary School is a focus school with an enrollment of nearly 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

Principal: John McClusky

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



Projected Enrollment: 348

DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$3,228,514	
	General Fund	Charter
Utilities:	\$ 34,721	\$ -
Regular Education:	-	2,021,416
Special Education:	-	265,062
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	4,065
General Administration Support:	-	54,634
Business Services:	-	40,776
School Administration:	-	315,968
Maintenance:	-	291,207
Food Service:	-	-
Community Services:	-	42,420
Site Acquisition Services:	-	-
Central Support Services:	-	139,651
Enterprise:	-	7,499
Curriculum/Staff Development:	-	-
Student Support Services:	-	11,095
TOTALS:	\$ 34,721	\$ 3,193,793

Ethnicity		2013-2014
American Indian	.3%	1
African American	.6%	2
Caucasian	87.1%	303
Asian	5.2%	18
Hispanic	4%	14
Native Hawaiian		
Multi	2.9%	10
Gender		2013-2014
Female	54%	188
Male	46%	160
Special Programs		2013-2014
ELL	.6%	2
Free/Reduced Lunch	5.2%	18
SPED	11%	34
504	1.6%	6

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: 20



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$276,020	
		non-SRA	SRA
Utilities:	-	\$ 15,764	\$ -
Regular Education:	2.277	189,364	3,200
Special Education:	0.300	17,793	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,946	-
Talented & Gifted:	0.016	644	-
Library Services:	-	-	-
School Administration:	0.371	27,747	-
Maintenance:	0.250	11,756	800
Health Room:	0.150	6,006	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	3.364	\$ 272,020	\$ 4,000

Ethnicity		2013-2014
American Indian		
African American		
Caucasian	95.2%	20
Asian	4.8%	1
Hispanic		
Native Hawaiian		
Multi		
Gender		2013-2014
Female	33.3%	7
Male	66.7%	14
Special Programs		2013-2014
ELL		0
Free/Reduced Lunch	47.6%	10
SPED	25%	3
504		0

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

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

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

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



Justice High

805 Excalibur, Lafayette, CO 80026

720-935-1337

Principal: TJ Cole

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

Projected Enrollment: 128

DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$938,831	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	297,215
Special Education:	88,541	108,710
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	8,300
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	18,389
Business Services:	-	47,784
School Administration:	-	218,093
Maintenance:	-	121,556
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	29,726
Enterprise:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	517
TOTALS:	\$ 88,541	\$ 850,290

Ethnicity		2013-2014
American Indian	1.7%	2
African American	5.5%	5
Caucasian	31%	36
Asian	1.7%	2
Hispanic	59.5%	69
Native Hawaiian	.9%	1
Multi	.9%	1

Gender		2013-2014
Female	28.4%	33
Male	71.6%	83

Special Programs		2013-2014
ELL	16.4%	19
Free/Reduced Lunch	31%	36
SPED	17.3%	20
	504	.9% 1

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. 10th Ave., Broomfield, CO 80020

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

Principal: Cindy Kaier

<https://sites.google.com/a/bvsd.org/kohl/>



Projected Enrollment: 476

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,092,011	
		non-SRA	SRA
Utilities:	-	\$ 66,644	\$ -
Regular Education:	25.131	2,035,797	23,865
Special Education:	6.952	438,349	1,400
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,533	-
Talented & Gifted:	0.289	11,611	-
Library Services:	1.000	90,912	-
School Administration:	3.375	273,482	500
Maintenance:	2.500	127,101	4,800
Health Room:	0.375	15,015	-
Curriculum/Staff Development:	-	-	2
Student Support Services:	-	-	-
TOTALS:	39.622	\$ 3,061,444	\$ 30,567

Ethnicity		2013-2014
American Indian	.8%	4
African American	.6%	3
Caucasian	75.7%	367
Asian	5.4%	26
Hispanic	14.8%	72
Native Hawaiian		
Multi	2.7%	13
Gender		2013-2014
Female	53.2%	258
Male	46.8%	227
Special Programs		2013-2014
ELL	1.2%	6
Free/Reduced Lunch	17.5%	85
SPED	12.2%	54
504	.2%	1

Kohl is a school of approximately 500 PreK-5th grade students. It was built in 1958 and is part of the Boulder Valley School District. Our school has a strong and positive reputation in the Broomfield community. We take pride in ourselves that we have a high amount of parents who choose our school. Some of the wonderful characteristics of our school include...

Kohl has long been known for its quality staff and strong academic program. We have seasoned, experienced staff that are willing to go the "extra" that it takes for children to learn. Our curriculum is based on the State Standards and drives our instructional practices. Our assessments offer regular "snapshots" of student's performances that determine how we differentiate our instruction so all students can reach their full potential. We have high growth rates based on the CSAP assessment every year.

We have an inclusive multi-intensive intensive learning classroom here at Kohl. Students are provided an individualized program to meet their unique needs, which includes a strong peer interaction component and an inclusive environment where all students learn from one another.

We also have one of the strongest Response to Intervention (RtI) programs in the state where ALL students receive the support they need to be successful. Our classroom teachers and our intervention team are HIGHLY trained and work together to provide the support that each child might need.

We have strong parent involvement! Not only do we have a very active PTA and school improvement team called SAC, we have a large amount of parent volunteers who work in the classrooms on a daily basis. If you are looking for a school that welcomes parents as partners, this is the school for you.

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: 557

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,779,271	
		non-SRA	SRA
Utilities:	-	\$ 63,091	\$ -
Regular Education:	29.678	2,423,889	35,123
Special Education:	7.272	423,306	-
Vocational Education:	-	-	-
English as a Second Language:	1.220	110,743	-
Extra Curricular Education:	-	3,680	-
Talented & Gifted:	1.347	107,696	-
Library Services:	1.000	90,912	1,000
School Administration:	4.350	347,358	-
Maintenance:	2.500	127,101	4,000
Health Room:	0.625	25,024	-
Curriculum/Staff Development:	-	-	2,500
Student Support Services:	0.250	13,664	184
TOTALS:	48.242	\$ 3,736,464	\$ 42,807

Ethnicity		2013-2014
American Indian	.7%	4
African American	.5%	3
Caucasian	72.6%	423
Asian	5%	29
Hispanic	15.6%	91
Native Hawaiian	.2%	1
Multi	5.5%	32
Gender		2013-2014
Female	43.9%	256
Male	56.1%	327
Special Programs		2013-2014
ELL	7.2%	42
Free/Reduced Lunch	23.5%	137
SPED	21.9%	73
	504	1.9% 11

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 leadership groups for students foster a positive school climate. 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.bvds.org/les/index.html>

Projected Enrollment: 585



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,532,639	
		non-SRA	SRA
Utilities:	-	\$ 71,333	\$ -
Regular Education:	29.586	2,394,763	31,537
Special Education:	6.645	417,413	-
Vocational Education:	-	-	-
English as a Second Language:	0.640	58,115	-
Extra Curricular Education:	-	2,895	-
Talented & Gifted:	0.332	13,338	-
Library Services:	1.220	111,340	-
School Administration:	3.625	277,051	3,024
Maintenance:	2.500	127,101	2,780
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	1,928
Student Support Services:	-	-	-
TOTALS:	45.048	\$ 3,493,370	\$ 39,269

Ethnicity	2013-2014
American Indian	
African American	1% 6
Caucasian	82.2% 493
Asian	2% 12
Hispanic	10.8% 65
Native Hawaiian	
Multi	4% 24
Gender	2013-2014
Female	49% 294
Male	51% 306
Special Programs	2013-2014
ELL	5% 30
Free/Reduced Lunch	13% 78
SPED	9.7% 58
504	1.7% 10

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: "Every day, 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:

- PBIS (Positive Behavior Intervention and Support), PAWS (**P**ersonal Responsibility, **A**ppreciation of Others, **W**ise Choices, **S**afety)
- Technology: Computer lab, Check-Out Computer Lab via a class set of Chrome Books for classroom use, pods of computers within every classroom, document cameras for instruction, and Bloggies.
- Exemplary physical education, music, and art programs.
- Kindergarten Enrichment program for our half-day kindergartners.
- Class meetings are held regularly in each class. Teachers use The *Class Meeting Kit* and *Kelso's Choice's* to promote school-wide consistency with vocabulary, format, and conceptual understanding. The entire student, staff, and family community is constantly engaged in talking about respectful ways of being with each other, talking to each other, and learning with each other.

The LES staff believes in the theme, it takes a village to raise a child, and together our community works to help children become self-confident, lifelong learners.

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

schools.bvsd.org/p12/louisvillemiddle



Projected Enrollment: 636

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,056,328	
		non-SRA	SRA
Utilities:	-	\$ 153,700	\$ -
Regular Education:	28.200	2,381,599	46,341
Special Education:	7.252	499,545	550
Vocational Education:	-	-	-
English as a Second Language:	0.670	60,800	720
Extra Curricular Education:	-	25,323	-
Talented & Gifted:	0.219	8,797	300
Library Services:	1.000	90,912	7,000
School Administration:	5.000	428,321	-
Maintenance:	3.250	162,369	3,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,300
Student Support Services:	2.000	184,751	1,000
TOTALS:	47.591	\$ 3,996,117	\$ 60,211

Ethnicity		2013-2014
American Indian		.3% 2
African American		.3% 2
Caucasian		78.9% 498
Asian		2.7% 17
Hispanic		13% 82
Native Hawaiian		
Multi		4.8% 30
Gender		2013-2014
Female		50.4% 318
Male		49.6% 313
Special Programs		2013-2014
ELL		3.5% 22
Free/Reduced Lunch		10.6% 67
SPED		11.5% 62
504		3.6% 23

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: John Riggs

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

Projected Enrollment: 547



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,079,722	
		non-SRA	SRA
Utilities:	-	\$ 147,400	\$ -
Regular Education:	25.990	2,171,484	39,654
Special Education:	9.764	655,680	719
Vocational Education:	-	-	-
English as a Second Language:	2.000	181,397	598
Extra Curricular Education:	-	17,294	-
Talented & Gifted:	0.184	7,391	500
Library Services:	1.000	90,912	6,410
School Administration:	5.000	382,000	-
Maintenance:	3.000	150,612	3,886
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	11,173
Student Support Services:	2.500	212,078	534
TOTALS:	49.438	\$ 4,016,248	\$ 63,474

Ethnicity	2013-2014
American Indian	.7% 4
African American	.8% 4
Caucasian	66% 361
Asian	6% 33
Hispanic	23.6% 129
Native Hawaiian	0
Multi	2.9% 16
Gender	2013-2014
Female	51.2% 280
Male	48.8% 267
Special Programs	2013-2014
ELL	15.9% 87
Free/Reduced Lunch	29.4% 161
SPED	20.9% 94
504	6.0% 33

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 Bolder 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: 341



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,153,676	
		non-SRA	SRA
Utilities:	-	\$ 68,818	\$ -
Regular Education:	17.526	1,412,530	16,734
Special Education:	3.343	237,120	469
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	6,952	-
Talented & Gifted:	0.203	8,156	-
Library Services:	0.500	45,458	-
School Administration:	3.000	242,528	635
Maintenance:	1.750	91,834	1,465
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	873
Student Support Services:	-	-	83
TOTALS:	26.822	\$ 2,133,417	\$ 20,259

Ethnicity		2013-2014
American Indian		.3% 1
African American		
Caucasian		86.2% 294
Asian		4.4% 15
Hispanic		3.5% 12
Native Hawaiian		
Multi		5.6% 19
Gender		2013-2014
Female		52.2% 178
Male		47.8% 163
Special Programs		2013-2014
ELL		.6% 2
Free/Reduced Lunch		6.5% 22
SPED		6.6% 23
	504	1.8% 6

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: 1,628



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$9,016,517	
		non-SRA	SRA
Utilities:	-	\$ 277,680	\$ -
Regular Education:	65.514	5,540,191	129,579
Special Education:	14.715	982,621	1,361
Vocational Education:	0.800	68,178	7,865
English as a Second Language:	0.800	72,559	450
Extra Curricular Education:	-	105,258	-
Talented & Gifted:	0.413	25,337	349
Library Services:	1.800	129,593	1,996
School Administration:	10.710	904,375	16,095
Maintenance:	9.000	419,848	7,629
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,241
Student Support Services:	3.500	323,313	999
TOTALS:	107.252	\$ 8,848,953	\$ 167,564

Ethnicity		2013-2014
American Indian	.2%	3
African American	.5%	8
Caucasian	80.4%	1307
Asian	5.2%	85
Hispanic	8.9%	144
Native Hawaiian	.1%	2
Multi	4.7%	77

Gender		2013-2014
Female	47.9%	779
Male	52.1%	847

Special Programs		2013-2014
ELL	1.8%	30
Free/Reduced Lunch	7.1%	115
SPED	8.0%	135
504	5.4%	88

At Monarch High School we believe in "Creating Bright Futures, One Student at a Time." We are here to provide you with the best educational experiences in and outside of the classroom. We offer outstanding opportunities in academics, arts, athletics, clubs, and activities. Because the success of each and every student is important to us, we are consistently recognized as one of the "Best High Schools in America".

We offer:

- A professional and caring staff of which the majority hold advanced degrees
- The High School of Business in which students receive real world experiences and are better prepared to enter university business programs
- The only High School in Boulder Valley School District with 1:1 Computer Technology
- A high tech engineering program taught in the DaVinci Lab where students learn about drafting, web design, robotics, architecture, computer science and more
- Multiple Advanced Placement classes in Math, Science, Social Studies, Language Arts, and World Languages
- An opportunity to earn up to 63 college credits while still enrolled in high school
- Students who are academically focused and also find the time to participate in over 90 clubs, activities, and sports
- National Award Winning Thespians and Future Business Leaders of America
- State Championship Athletic Programs
- Daily tutoring, bi-weekly help sessions, co-taught classes, and mentors for all incoming students

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: 822



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$5,219,912	
		non-SRA	SRA
Utilities:	-	\$ 206,625	\$ -
Regular Education:	39.450	3,222,160	45,611
Special Education:	10.806	752,768	500
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	26,893	-
Talented & Gifted:	0.378	15,187	350
Library Services:	1.000	90,915	2,000
School Administration:	6.250	515,717	4,328
Maintenance:	3.500	174,124	3,100
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	800
Student Support Services:	1.500	138,563	250
TOTALS:	63.384	\$ 5,162,973	\$ 56,939

Ethnicity		2013-2014
American Indian		.2% 2
African American		1.3% 11
Caucasian		71.7% 615
Asian		11.1% 95
Hispanic		9.1% 78
Native Hawaiian		.1% 1
Multi		6.5% 56
Gender		2013-2014
Female		47.8% 410
Male		52.2% 448
Special Programs		2013-2014
ELL		3.5% 30
Free/Reduced Lunch		11.9% 102
SPED		14.7% 104
		504 2.3% 20

Monarch K-8 students understand that safety and community are paramount. Picture administrators greeting students each morning; daily, live television announcements by administrators; constant classroom visits. These personal touches provide a sense of safety, knowledge of a strong, intact community, and prevent discipline issues.

How can you tell our teachers are exemplary? You could look at our test scores—they are impressive. Better yet, come experience the everyday workings of our school. Visit classrooms and witness passion, creativity, dedication, and a strong level of expertise. We evaluate and reevaluate programs and policies, always striving for excellence. Creative scheduling ensures the most efficient and effective use of school day minutes; we tailor our programs to meet everyone's needs. Parents, students, staff and administration work as a team and utilize different forms of communication to ensure maximum success for all. Our campus allows for acceleration and cross-graded activities K-12; we celebrate achievement through a variety of programs.

Our advisory program ([I CARE](#)) is Monarch K-8's philosophical cornerstone for daily interaction. Integrity, Courage, Altruism, Respect/ Responsibility, and Excellence follow each community member throughout the day. Equal partners in education, students learn to speak out and stand up for what's right. At Monarch K-8, we empower students and help them grow as leaders.

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://bvsvd.org/schools/nederlandElem/Pages/default.aspx>

Projected Enrollment: 270



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,082,664	
		non-SRA	SRA
Utilities:	-	\$ 84,141	\$ -
Regular Education:	15.343	1,218,197	24,956
Special Education:	4.958	298,128	3,650
Vocational Education:	-	-	-
English as a Second Language:	0.200	18,140	-
Extra Curricular Education:	-	1,086	-
Talented & Gifted:	0.169	6,789	300
Library Services:	0.500	45,458	-
School Administration:	3.000	230,997	-
Maintenance:	2.500	127,101	3,700
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	27.170	\$ 2,050,058	\$ 32,606

Ethnicity		2013-2014
American Indian		
African American	.4%	1
Caucasian	85.5%	241
Asian	1.4%	4
Hispanic	6.4%	18
Native Hawaiian	.4%	1
Multi	6%	17
Gender		2013-2014
Female	46.5%	131
Male	53.5%	151
Special Programs		2013-2014
ELL	1.1%	3
Free/Reduced Lunch	27.7%	78
SPED	13.6%	45
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

schools.bvbsd.org/p12/nmshs

Projected Enrollment: 281



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,114,370	
		non-SRA	SRA
Utilities:	-	\$ 134,825	\$ -
Regular Education:	17.100	1,427,977	34,177
Special Education:	7.690	497,207	-
Vocational Education:	0.034	2,972	-
English as a Second Language:	0.200	18,140	-
Extra Curricular Education:	-	55,222	-
Talented & Gifted:	0.263	19,577	-
Library Services:	1.375	109,048	-
School Administration:	5.990	519,500	4,465
Maintenance:	4.000	191,185	6,300
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,250
Student Support Services:	1.000	92,375	150
TOTALS:	37.652	\$ 3,068,028	\$ 46,342

Ethnicity		2013-2014
American Indian		0
African American		0
Caucasian		66% 235
Asian		2% 7
Hispanic		6.7% 24
Native Hawaiian		0
Multi		4.8% 17
Gender		2013-2014
Female		43.5% 155
Male		36.2% 129
Special Programs		2013-2014
ELL		1.1% 4
Free/Reduced Lunch		18% 64
SPED		9.6% 37
		504 2.2% 8

Nederland Middle/Senior High School is a 6-12th grade school nestled in the beautiful Rocky Mountains. It is a small, comprehensive school with a real sense of community. It offers Advanced Placement classes but with smaller class sizes than many larger schools. We have award winning music, robotics, and art programs. Students get individual attention from the highly qualified teachers that provide a caring and nurturing yet challenging curriculum. Graduating seniors have indicated that the small size and the teachers at the school are the best things about our school.

Our graduates compete and receive scholarships to colleges and universities at a higher percentage than many other BVSD schools. Students attend schools like the Naval Academy, MIT, Georgetown University, Michigan State, University of Chicago, The Colorado School of Mines, University of Colorado, and Colorado State University. Our 2012 graduates earned over \$240,000 in scholarships.

Our location in the mountains allows us to offer opportunities available to only a few schools in the country. The school offers unique, extra-curricular activities such as alpine and nordic skiing, and an outdoor education that takes advantage of our spectacular surroundings. We are only five minutes away from Eldora Ski Area, so we have students from other schools come to participate in our ski programs while we team with other schools to allow our athletes to compete in sports that we do not offer.

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 20th St., Boulder, CO 80302
720-561-8700, Fax: 720-561-8701
Principal: Kirk Quitter

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



Projected Enrollment: 276

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,348,178	
		non-SRA	SRA
Utilities:	-	\$ 105,172	\$ -
Regular Education:	13.961	1,149,744	41,138
Special Education:	2.000	177,083	301
Vocational Education:	-	-	-
English as a Second Language:	0.150	13,662	100
Extra Curricular Education:	-	61,481	-
Talented & Gifted:	0.233	18,107	-
Library Services:	1.375	109,045	-
School Administration:	4.550	424,983	1,897
Maintenance:	2.750	135,634	2,601
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	288
Student Support Services:	1.000	106,375	567
TOTALS:	26.019	\$ 2,301,286	\$ 46,892

Ethnicity		2013-2014
American Indian		
African American	1.3%	4
Caucasian	73.2%	205
Asian	2.9%	8
Hispanic	15.7%	44
Native Hawaiian	.7%	2
Multi	6.1%	17
Gender		2013-2014
Female	55.7%	156
Male	44.3%	124
Special Programs		2013-2014
ELL	2.9%	8
Free/Reduced Lunch	2.1%	6
SPED	12.9%	36
	504	12.9% 36

New Vista High School provides rigorous learning in a supportive culture. The school is designed to cultivate the unique talents, gifts, and interests of students who are ready to be more responsible for their own learning. We give students real choices in the program they take and the work they do in classes. In exchange, we require that all students do high quality work and earn a grade of A or B in core classes.

The program, which serves approximately 320 students, encompasses rigor and relevance. We emphasize student centered learning, project based learning, multi-cultural perspectives, active involvement in the community as well as individualized graduation plans and senior culminating projects. Our average class size is 20, and the range is 15 to 25. Classes begin at 8:45 a.m ending the day at 3:05 p.m. An optional 7:30 a.m. class is available. Our student population is very diverse with respect to talents, backgrounds and interests. Mutual respect among students and between students and staff is a core value of the school and results in a strong sense of community and a very safe learning environment.

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: 1,441



DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$15,431,390	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	12,498,997
Special Education:	358,488	1,501,688
Vocational Education:	-	-
English as a Second Language:	-	310,651
Extra Curricular Education:	-	-
Talented & Gifted:	-	16,115
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	183,136
Business Services:	-	157,743
School Administration:	-	-
Maintenance:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	399,784
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	4,788
	\$ 358,488	\$15,072,902

Ethnicity		2013-2014
American Indian	.2%	3
African American	.8%	11
Caucasian	73.8%	1067
Asian	11.1%	161
Hispanic	8.9%	129
Native Hawaiian	.3%	5
Multi	4.8%	69
Gender		2013-2014
Female	50.1%	724
Male	49.9%	721
Special Programs		2013-2014
ELL	1.7%	25
Free/Reduced Lunch	7.3%	105
SPED	4.5%	53
	504	3.5%

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: Kristen Nelson-Steinhoff

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



Projected Enrollment: 417

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,437,801	
		non-SRA	SRA
Utilities:	-	\$ 81,429	\$ -
Regular Education:	25.639	2,039,983	47,714
Special Education:	5.204	319,465	-
Vocational Education:	-	-	-
English as a Second Language:	4.590	416,316	-
Extra Curricular Education:	-	5,155	-
Talented & Gifted:	0.264	10,606	-
Library Services:	1.000	90,912	-
School Administration:	3.000	244,014	4,900
Maintenance:	3.000	150,612	4,884
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,464
Student Support Services:	0.366	20,003	344
TOTALS:	43.063	\$ 3,378,495	\$ 59,306

Ethnicity	2013-2014
American Indian	.4% 2
African American	.2% 1
Caucasian	31.7% 142
Asian	.4% 2
Hispanic	65% 291
Native Hawaiian	
Multi	2.2% 10
Gender	2013-2014
Female	47.3% 212
Male	52.7% 236
Special Programs	2013-2014
ELL	42.4% 190
Free/Reduced Lunch	46.4% 208
SPED	14.4% 57
504	.7% 3

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: Joe Sleeper (Interim)

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

Projected Enrollment: 513



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,228,243	
		non-SRA	SRA
Utilities:	-	\$ 178,321	\$ -
Regular Education:	23.760	1,957,329	33,033
Special Education:	1.500	132,812	400
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	28,256	-
Talented & Gifted:	0.178	7,152	300
Library Services:	1.000	90,912	300
School Administration:	5.000	421,700	-
Maintenance:	3.750	185,878	5,800
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	900
Student Support Services:	2.000	184,750	400
TOTALS:	37.188	\$ 3,187,110	\$ 41,133

Ethnicity		2013-2014
American Indian		1% 5
African American		1.4% 7
Caucasian		79.4% 405
Asian		2.9% 15
Hispanic		8.4% 43
Native Hawaiian		
Multi		6.9% 35
Gender		2013-2014
Female		48.4% 247
Male		51.6% 263
Special Programs		2013-2014
ELL		2.5% 13
Free/Reduced Lunch		9.4% 48
SPED		5.2% 27
504		6.3% 32

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://schools.bvsd.org/p12/ryanelementary>

Projected Enrollment: 382



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,832,820	
		non-SRA	SRA
Utilities:	-	\$ 46,534	\$ -
Regular Education:	22.523	1,826,504	32,353
Special Education:	4.270	245,201	-
Vocational Education:	-	-	-
English as a Second Language:	1.100	99,767	-
Extra Curricular Education:	-	1,124	-
Talented & Gifted:	1.259	103,735	-
Library Services:	1.015	92,395	-
School Administration:	3.024	237,876	1,700
Maintenance:	2.000	103,590	3,500
Health Room:	0.463	18,538	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	0.366	20,003	-
TOTALS:	36.020	\$ 2,795,267	\$ 37,553

Ethnicity		2013-2014
American Indian		
African American		.7% 3
Caucasian		69.6% 284
Asian		4.9% 20
Hispanic		20.3% 83
Native Hawaiian		0
Multi		4.4% 18
Gender		2013-2014
Female		49% 200
Male		51% 208
Special Programs		2013-2014
ELL		7.4% 30
Free/Reduced Lunch		30.1% 123
SPED		14.6% 56
		504

Ryan Elementary STEAM (Science, Technology, Engineering, Arts, and Mathematics) School is a wonderful learning community where students, staff, and families authentically partner to make each day a powerful learning experience for our children. In addition to delivering the BVSD standards-based Guaranteed and Viable Curriculum, Ryan Elementary STEAM school focuses on developing the whole child with experiential learning activities in the areas of Science, Technology, Engineering, Arts, and Mathematics.

Ryan is the only BVSD elementary school with interactive white boards, document cameras, and 3-D projectors in every classroom, and is currently piloting the use of I-Pads and I-Pods to enhance student learning in the areas of science and literacy. We strongly believe partnerships nurture excellence and therefore we embrace partnerships with the University of Colorado at Boulder, Thorne Ecological Institute, and Impact on Education to name a few. We offer a wide variety of after-school programming to extend the learning day and to support our focus. We also offer monthly learning symposiums to our students and the families who support them as a way to build community and shared learning for all.

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: 295

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,024,094 non-SRA	SRA
Utilities:	-	\$ 67,699	\$ -
Regular Education:	21.599	1,697,195	41,885
Special Education:	6.772	467,302	-
Vocational Education:	-	-	-
English as a Second Language:	3.160	286,652	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.193	7,753	-
Library Services:	0.413	37,647	-
School Administration:	3.175	278,868	2,000
Maintenance:	2.000	103,590	3,250
Health Room:	0.256	10,250	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	0.366	20,003	-
TOTALS:	37.934	\$ 2,976,959	\$ 47,135

Ethnicity	2013-2014
American Indian	.6% 2
African American	1.6% 5
Caucasian	24.9% 80
Asian	2.8% 9
Hispanic	67% 215
Native Hawaiian	
Multi	3.1% 10
Gender	2013-2014
Female	47.4% 152
Male	52.6% 169
Special Programs	2013-2014
ELL	31.2% 100
Free/Reduced Lunch	70.4% 226
SPED	21.4% 56
504	.6% 2

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.bvsd.org/p12/southernhills/Pages/home.aspx>



Projected Enrollment: 552

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,544,508	
		non-SRA	SRA
Utilities:	-	\$ 143,951	\$ -
Regular Education:	24.990	2,062,117	37,412
Special Education:	6.252	411,003	744
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	23,214	-
Talented & Gifted:	0.191	7,674	-
Library Services:	1.000	90,912	4,142
School Administration:	5.000	422,456	-
Maintenance:	3.000	150,612	5,512
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,320
Student Support Services:	1.960	181,056	383
TOTALS:	42.393	\$ 3,492,995	\$ 51,513

Ethnicity		2013-2014
American Indian	.5%	3
African American	.4%	2
Caucasian	82.2%	452
Asian	5.6%	31
Hispanic	6%	33
Native Hawaiian		
Multi	5.3%	29
Gender		2013-2014
Female	46.4%	255
Male	53.6%	295
Special Programs		2013-2014
ELL	.9%	5
Free/Reduced Lunch	4.7%	26
SPED	11.5%	62
	504	4% 22

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: Adam Galvin

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

Projected Enrollment: 342



DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$3,223,973	
	General Fund	Charter
Utilities:	\$ 67,604	\$ -
Regular Education:	-	1,527,315
Special Education:	8,853	364,498
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	47,833
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	101,348
General Administration Support:	-	63,275
Business Services:	-	42,195
School Administration:	-	438,130
Maintenance:	-	306,237
Food Service:	-	-
Community Services:	-	4,300
Site Acquisition Services:	-	-
Central Support Services:	-	152,789
Enterprise:	-	7,760
Curriculum/Staff Development:	-	-
Student Support Services:	-	91,836
TOTALS:	\$ 76,457	\$ 3,147,516

Ethnicity		2013-2014
American Indian	.3%	1
African American	.6%	2
Caucasian	64.3%	220
Asian	19.3%	66
Hispanic	5.8%	20
Native Hawaiian		
Multi	9.6%	33
Gender		2013-2014
Female	53.8%	184
Male	46.2%	158
Special Programs		2013-2014
ELL	.6%	2
Free/Reduced Lunch	7%	24
SPED	.6%	2
504	2.6%	9

Summit Middle School, established in 1996, is a tuition-free, public charter school in the Boulder Valley School District. A recipient of the John Irwin School of Excellence Award for the past three years, Summit was also one of only 24 middle schools in the United States this year to receive the highest national award in education: the United States Department of Education Blue Ribbon School Award. Summit was founded upon, and its program is based upon, the following goals and objectives:

- To expand educational choices within the Boulder Valley School District by offering middle school students the opportunity to enroll in a rigorous academic program and to challenge each student in each course
- To provide the option of advanced classes for any student on a self-selecting basis and to group students according to subject mastery rather than grade classification or age
- To elicit academic achievement commensurate with each student's ability
- To maintain an unwavering commitment to the mastery of educational fundamentals (content) and the development of critical thinking skills (process)
- To enhance each student's social and emotional development and to foster positive relationships among peers
- To recognize that Summit's customers are students, parents, and the community and to be responsive and accountable to their concerns
- To strive to reflect the diverse population of the Boulder Valley School District
- To meet or exceed district and state curriculum, content, and performance standards
- To monitor the program and evaluate it regularly

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

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



Superior Elementary

1800 S. Indiana St., Superior, CO 80027

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

Principal: Jennifer Ikenouye

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



Projected Enrollment: 555

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,141,514	
		non-SRA	SRA
Utilities:	-	\$ 96,448	\$ -
Regular Education:	27.854	2,277,263	28,962
Special Education:	2.780	167,932	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,946	-
Talented & Gifted:	0.340	13,658	-
Library Services:	1.000	90,912	-
School Administration:	3.775	293,819	4,300
Maintenance:	2.750	138,856	4,061
Health Room:	0.500	20,021	-
Curriculum/Staff Development:	-	-	2,332
Student Support Services:	-	-	4
TOTALS:	38.999	\$ 3,101,855	\$ 39,659

Ethnicity		2013-2014
American Indian		.4% 2
African American		
Caucasian		77% 428
Asian		11.9% 66
Hispanic		5.6% 31
Native Hawaiian		
Multi		5.2% 29
Gender		2013-2014
Female		47.5% 264
Male		52.5% 292
Special Programs		2013-2014
ELL		1.4% 8
Free/Reduced Lunch		3.4% 19
SPED		5% 30
		504 2.9% 16

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 16th St., Boulder, CO 80302
720-561-5416, Fax: 720-561-2980
Principal: Ina Rodriguez-Myer

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



Projected Enrollment: 390

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,159,985	
		non-SRA	SRA
Utilities:	-	\$ 76,414	\$ -
Regular Education:	25.654	2,002,504	23,425
Special Education:	2.400	143,234	-
Vocational Education:	-	-	-
English as a Second Language:	4.440	402,767	-
Extra Curricular Education:	-	724	-
Talented & Gifted:	0.257	10,325	-
Library Services:	1.000	90,912	-
School Administration:	3.125	244,585	1,214
Maintenance:	2.750	138,856	874
Health Room:	0.563	22,543	-
Curriculum/Staff Development:	-	-	1,580
Student Support Services:	-	-	28
TOTALS:	40.189	\$ 3,132,864	\$ 27,121

Ethnicity		2013-2014
American Indian		.5% 2
African American		1.1% 4
Caucasian		30.1% 126
Asian		.2% 1
Hispanic		65.9% 276
Native Hawaiian		.2% 1
Multi		2.1% 9
Gender		2013-2014
Female		48.7% 204
Male		51.3% 215
Special Programs		2013-2014
ELL		47.3% 198
Free/Reduced Lunch		54.2% 227
SPED		11% 43
504		.7% 3

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: 386



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,890,863	
		non-SRA	SRA
Utilities:	-	\$ 34,002	\$ -
Regular Education:	24.903	1,958,221	15,719
Special Education:	2.400	194,964	-
Vocational Education:	-	-	-
English as a Second Language:	2.500	226,746	-
Extra Curricular Education:	-	5,155	-
Talented & Gifted:	0.262	10,524	-
Library Services:	1.000	90,912	-
School Administration:	3.125	239,250	19
Maintenance:	1.750	91,834	916
Health Room:	0.563	22,543	-
Curriculum/Staff Development:	-	-	58
Student Support Services:	-	-	-
TOTALS:	36.503	\$ 2,874,151	\$ 16,712

Ethnicity		2013-2014
American Indian		
African American		1% 4
Caucasian		59.9% 233
Asian		5.1% 20
Hispanic		28% 109
Native Hawaiian		.3% 1
Multi		5.7% 22
Gender		2013-2014
Female		42.7% 166
Male		57.3% 223
Special Programs		2013-2014
ELL		28% 109
Free/Reduced Lunch		37.8% 147
SPED		12.5% 41
	504	.8% 3

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>

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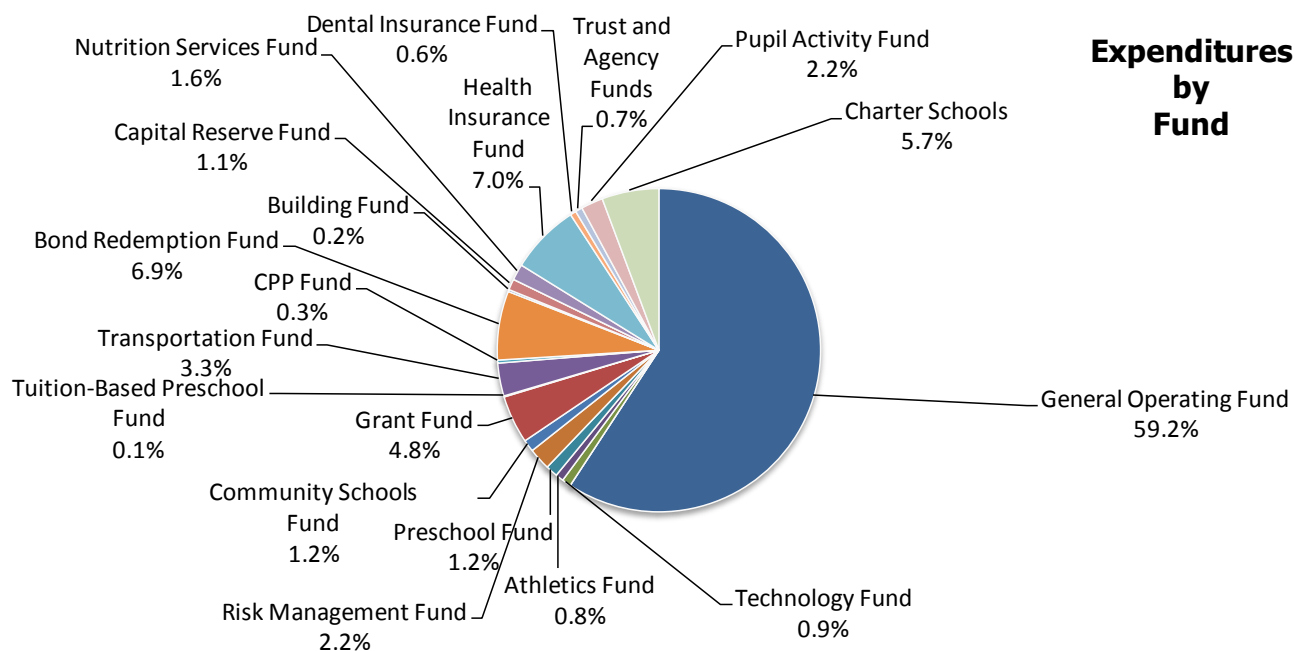
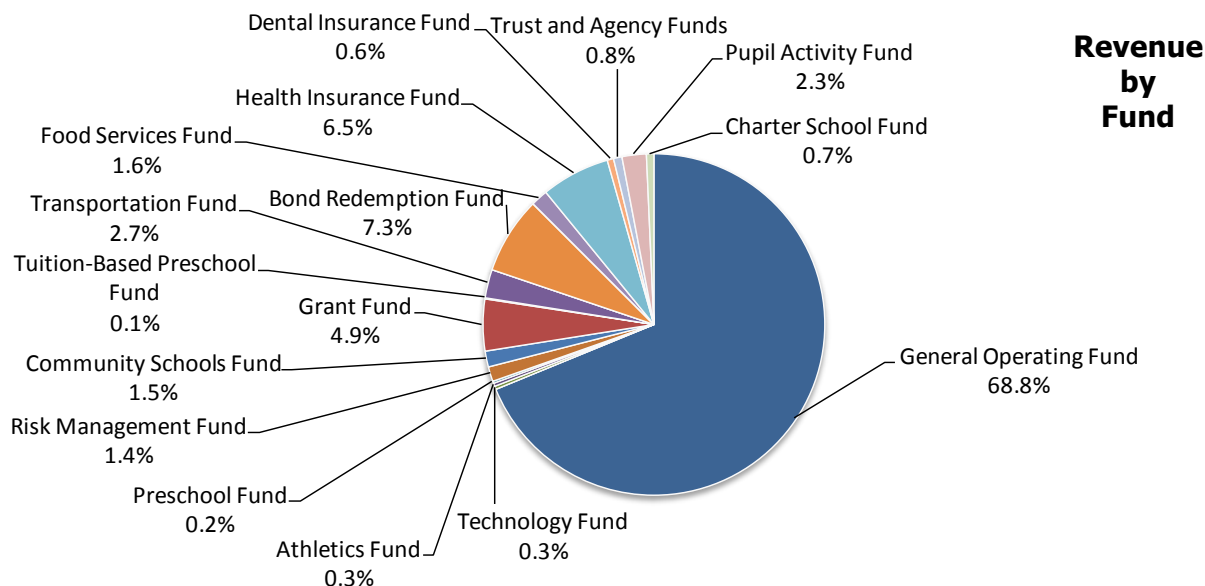
All Funds

Summary

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
Beginning Balance	\$ 220,334,679	\$ 156,456,394	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172
Revenues	351,090,525	366,323,052	369,481,427	368,166,868	394,083,837
Transfers In	34,989,393	45,190,240	38,527,653	38,306,136	38,256,290
Total Resources	606,414,597	567,969,686	527,172,895	488,469,068	506,902,299
Expenditures	414,968,810	403,615,631	406,649,179	375,600,759	409,809,529
Emergency Reserves	-	-	-	-	20,376,841
Transfers Out	34,989,393	45,190,240	38,527,653	38,306,136	38,256,290
Total Uses	449,958,203	448,805,871	445,176,832	413,906,895	468,442,660
Ending Balance	\$ 156,456,394	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172	\$ 38,459,639



All Funds (continued)





All Funds (continued)

Beginning Balance Summary

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
FUND:					
General Operating Fund	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334
Technology Fund	2,078,093	1,054,230	1,339,234	1,056,027	1,297,893
Athletics Fund	188,930	240,756	402,076	398,455	307,556
Preschool Fund	-	-	769,839	893,286	648,211
Risk Management Fund	226,588	123,247	93,731	104,944	181,960
Community Schools Fund	595,962	488,689	166,666	196,781	723,584
Grant Fund	-	(1,422,177)	-	-	-
Tuition-Based Preschool Fund	84,197	123,690	106,469	104,503	14,364
Transportation Fund	812,240	905,330	261,429	368,777	894,884
CPP Fund	149,061	92,136	55,863	69,942	33,714
Bond Redemption Fund	20,663,878	24,032,073	24,325,632	24,457,080	24,492,573
Building Fund	162,152,708	94,510,828	40,349,760	5,480,878	2,747,039
Capital Reserve Fund	7,675,728	7,039,026	6,715,787	7,211,885	1,935,013
Food Services Fund	334,112	(364,156)	185,889	175,308	187,102
Health Insurance Fund	865,801	4,471,192	8,528,606	7,507,165	5,712,975
Dental Insurance Fund	924,125	287,142	482,931	472,317	445,490
Trust and Agency Funds	940,001	854,104	830,126	1,076,076	1,990,663
Pupil Activity Fund	2,147,463	2,431,877	2,582,322	2,894,253	2,887,330
Charter School Fund	4,182,953	4,065,792	4,276,011	4,543,209	4,936,487
GRAND TOTAL:	\$ 220,334,679	\$ 156,456,394	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172



All Funds (continued)

Revenue Summary

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
FUND:					
General Operating Fund	\$ 241,136,833	\$ 254,596,472	\$ 255,058,420	\$ 259,219,873	\$ 270,862,175
Technology Fund	285,469	174,980	182,340	170,320	1,178,272
Athletics Fund	1,211,685	1,231,596	1,225,756	1,196,503	1,220,000
Preschool Fund	-	-	-	462,836	722,430
Risk Management Fund	48,781	22,736	94,495	26,731	5,686,300
Community Schools Fund	4,970,801	5,019,627	5,289,670	5,931,444	6,047,471
Grant Fund	13,638,650	22,879,479	13,175,619	11,514,639	19,500,000
Tuition-Based Preschool Fund	677,448	771,365	846,924	461,734	470,871
Transportation Fund	10,022,839	10,463,531	10,525,472	10,693,431	10,546,597
CPP Fund	-	-	-	-	-
Bond Redemption Fund	31,786,817	28,233,752	28,298,191	28,167,785	28,632,536
Building Fund	4,336,005	730,150	150,780	392,799	3,000
Capital Reserve Fund	186,852	129,196	5,083,306	169,938	90,638
Food Services Fund	5,109,777	5,031,955	5,537,697	5,909,619	6,297,542
Health Insurance Fund	24,240,020	23,290,480	24,363,793	23,687,709	25,658,955
Dental Insurance Fund	2,204,958	2,166,496	2,153,026	2,121,774	2,241,172
Trust and Agency Funds	2,276,001	2,669,507	2,879,084	3,884,326	3,121,000
Pupil Activity Fund	8,160,073	8,315,935	8,716,662	8,970,174	9,100,000
Charter School Fund	797,516	595,795	5,900,192	5,185,233	2,704,878
GRAND TOTAL:	\$ 351,090,525	\$ 366,323,052	\$ 369,481,427	\$ 368,166,868	\$ 394,083,837



All Funds (continued)

Transfers In Summary

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
FUND:					
General Operating Fund	\$ 642,605	\$ 742,605	\$ 587,605	\$ 897,282	\$ 923,032
Technology Fund	3,056,159	2,159,918	1,831,226	2,202,945	1,768,113
Athletics Fund	1,934,415	1,934,415	1,934,415	1,934,415	1,934,415
Preschool Fund	-	1,080,801	2,575,015	2,896,026	3,556,785
Risk Management Fund	2,779,703	2,797,771	2,518,191	2,948,663	3,386,226
Community Schools Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	1,363,003	1,163,003	2,243,207	2,385,212	2,577,212
CPP Fund	1,190,510	1,122,240	1,064,909	1,064,792	1,093,182
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	3,918,109	10,888,535	5,854,830	3,687,515	2,461,346
Food Services Fund	225,000	1,254,000	398,501	452,802	225,000
Health Insurance Fund	600,000	1,900,000	-	-	-
Dental Insurance Fund	-	100,000	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	19,279,889	20,046,952	19,519,754	19,836,484	20,330,979
GRAND TOTAL:	\$ 34,989,393	\$ 45,190,240	\$ 38,527,653	\$ 38,306,136	\$ 38,256,290



All Funds (continued)

Expenditure Summary

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
FUND:					
General Operating Fund	\$ 207,082,981	\$ 200,978,174	\$ 220,665,299	\$ 222,674,759	\$ 242,785,880
Technology Fund	4,365,491	2,049,894	2,296,773	2,131,399	3,872,877
Athletics Fund	3,094,274	3,004,691	3,163,792	3,221,817	3,361,137
Preschool Fund	-	310,962	2,451,568	3,603,937	4,783,909
Risk Management Fund	2,931,824	2,850,023	2,601,473	2,898,378	8,984,938
Community Schools Fund	4,210,469	4,374,045	4,446,950	4,507,359	4,762,383
Grant Fund	15,060,827	21,457,302	13,175,619	11,514,639	19,500,000
Tuition-Based Preschool Fund	637,956	788,586	848,890	475,710	471,102
Transportation Fund	11,292,752	12,270,435	12,661,331	12,552,536	13,610,382
CPP Fund	1,212,328	1,127,952	1,022,774	1,070,568	1,062,435
Bond Redemption Fund	28,418,622	27,940,193	28,166,743	28,132,292	28,110,380
Building Fund	71,977,885	54,891,218	35,019,662	3,126,638	925,209
Capital Reserve Fund	4,741,663	11,340,970	10,442,038	9,134,325	4,356,308
Food Services Fund	6,033,045	5,735,910	5,946,779	6,350,627	6,514,217
Health Insurance Fund	21,234,629	21,133,066	25,385,234	25,481,899	28,688,436
Dental Insurance Fund	2,241,941	2,070,706	2,163,640	2,148,601	2,335,574
Trust and Agency Funds	2,361,898	2,693,485	2,633,135	2,969,739	3,030,000
Pupil Activity Fund	7,875,659	8,165,491	8,404,731	8,977,097	9,200,000
Charter School Fund	20,194,566	20,432,528	25,152,748	24,628,439	23,454,362
GRAND TOTAL:	\$ 414,968,810	\$ 403,615,631	\$ 406,649,179	\$ 375,600,759	\$ 409,809,529



All Funds (continued)

Reserves Summary

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	15,093,259
Technology Fund	-	-	-	-	116,186
Athletics Fund	-	-	-	-	100,834
Preschool Fund	-	-	-	-	143,517
Risk Management Fund	-	-	-	-	269,548
Community Schools Fund	-	-	-	-	142,871
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	14,133
Transportation Fund	-	-	-	-	408,311
CPP Fund	-	-	-	-	31,873
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	130,689
Food Services Fund	-	-	-	-	195,427
Health Insurance Fund	-	-	-	-	2,683,494
Dental Insurance Fund	-	-	-	-	351,088
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	695,611
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	20,376,841



All Funds (continued)

Transfers Out Summary

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
FUND:					
General Operating Fund	\$ 33,486,681	\$ 44,192,074	\$ 37,686,992	\$ 37,302,239	\$ 37,300,670
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	867,605	967,605	812,605	897,282	923,032
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	76,163	-
Transportation Fund	-	-	-	-	-
CPP Fund	35,107	30,561	28,056	30,452	32,588
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	-	-	-	-	-
GRAND TOTAL:	\$ 34,989,393	\$ 45,190,240	\$ 38,527,653	\$ 38,306,136	\$ 38,256,290



All Funds (continued)

Ending Balance Summary

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
FUND:					
General Operating Fund	17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334	\$ 1,730,732
Technology Fund	1,054,230	1,339,234	1,056,027	1,297,893	255,215
Athletics Fund	240,756	402,076	398,455	307,556	-
Preschool Fund	-	769,839	893,286	648,211	-
Risk Management Fund	123,247	93,731	104,944	181,960	-
Community Schools Fund	488,689	166,666	196,781	723,584	942,769
Grant Fund*	(1,422,177)	-	-	-	-
Tuition-Based Preschool Fund	123,690	106,469	104,503	14,364	-
Transportation Fund	905,330	261,429	368,777	894,884	-
CPP Fund	92,136	55,863	69,942	33,714	-
Bond Redemption Fund	24,032,073	24,325,632	24,457,080	24,492,573	25,014,729
Building Fund	94,510,828	40,349,760	5,480,878	2,747,039	1,824,830
Capital Reserve Fund	7,039,026	6,715,787	7,211,885	1,935,013	-
Food Services Fund	(364,156)	185,889	175,308	187,102	-
Health Insurance Fund	4,471,192	8,528,606	7,507,165	5,712,975	-
Dental Insurance Fund	287,142	482,931	472,317	445,490	-
Trust and Agency Funds	854,104	830,126	1,076,076	1,990,663	2,081,663
Pupil Activity Fund	2,431,877	2,582,322	2,894,253	2,887,330	2,787,330
Charter School Fund	4,065,792	4,276,011	4,543,209	4,936,487	3,822,371
GRAND TOTAL:	\$ 156,456,394	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172	\$ 38,459,639

* 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, 2013, Comprehensive Annual Financial Report (CAFR) identifies \$6.6M as an accrued obligation for compensated absences as of 6/30/2013.



All Funds (continued)

Summary of Fund Balance Changes

	Beginning Fund Balance	2013-14 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 25,125,334	\$ 15,093,259	\$ 10,032,075	\$ 1,730,732	\$ (8,301,343)	-83%
Technology Fund	1,297,893	116,186	1,181,707	255,215	(926,492)	-78%
Athletics Fund	307,556	100,834	206,722	-	(206,722)	-100%
Preschool Fund	648,211	143,517	504,694	-	(504,694)	-100%
Risk Management Fund	181,960	269,548	(87,588)	-	87,588	-
Community Schools Fund	723,584	142,871	580,713	942,769	362,056	62%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	14,364	14,133	231	-	(231)	-100%
Transportation Fund	894,884	408,311	486,573	-	(486,573)	-
CPP Fund	33,714	31,873	1,841	-	(1,841)	-100%
Bond Redemption Fund	24,492,573	-	24,492,573	25,014,729	522,156	2%
Building Fund	2,747,039	-	2,747,039	1,824,830	(922,209)	-34%
Capital Reserve Fund	1,935,013	130,689	1,804,324	-	(1,804,324)	-100%
Food Services Fund	187,102	195,427	(8,325)	-	8,325	-
Health Insurance Fund	5,712,975	2,683,494	3,029,481	-	(3,029,481)	-100%
Dental Insurance Fund	445,490	351,088	94,402	-	(94,402)	-100%
Trust and Agency Funds	1,990,663	-	1,990,663	2,081,663	91,000	5%
Pupil Activity Fund	2,887,330	-	2,887,330	2,787,330	(100,000)	-3%
Charter School Fund	4,936,487	695,611	4,240,876	3,822,371	(418,505)	-10%
GRAND TOTAL:	\$ 74,562,172	\$ 20,376,841	\$ 54,185,331	\$ 38,459,639	\$ (15,725,692)	

The above summary outlines changes in fund balance net of current year reserve amounts. 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.

Current year reserves are subtracted from the Beginning Fund Balance to arrive at a net Beginning Fund Balance to reflect funds actually available for use. 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 technology replacement program, wireless upgrades, CMAS (Colorado Measures of Academic Success) testing devices, instructional software, and professional development of staff.

Preschool Fund – Fund balance represents Early Childhood professional development savings, snack savings, and staff savings. Funds will be spent on one-time projects and will not lead to an ongoing deficit.

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 transportation (including buses which will be delivered during 2013-14), sustainability and energy projects, and items related to Early Childhood Education projects.

Health Insurance Fund – A portion of the beginning fund balance will be used to mitigate the increased cost of health insurance benefits. Benefit costs are projected to increase by 10.9 percent while contributions increased by 7.5 percent.

Budgeted Expenditures per Student

FUND:	2012-13		2013-14	
	Budgeted		Budgeted	
	Budgeted Expenditures	Expenditures Per Student FTE	Budgeted Expenditures	Expenditures Per Student FTE
Operating Funds	\$ 275,094,482	\$ 9,631	\$ 292,005,486	\$ 10,096
CPP Fund	1,072,118	38	1,062,435	37
Grant Fund	19,500,000	683	19,500,000	674
Special Revenue Funds	13,335,975	467	14,081,484	487
Food Services Fund	6,236,742	218	6,514,217	225
Internal Service Funds*	28,841,401	1,009	31,024,010	1,073
Bond Redemption Fund	28,139,743	985	28,110,380	972
Capital Project Funds	14,871,921	521	5,281,517	183
Trust/Agency Funds	11,218,778	393	12,230,000	423
Total Budget	\$ 398,311,160	\$ 13,945	\$ 409,809,529	\$ 14,170
BUDGETED ENROLLMENT:	2012-13		2013-14	
Student Enrollment	29,766		30,110	
Student FTE	28,567.8		28,922.6	

* 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'd 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	-	-	0.400	0.847	0.087	-	-	-	0.382	0.750	-	2.466
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.665	-	-	-	5.665
119 BEAR CREEK ELEMENTARY	-	1.000	-	20.407	1.000	-	-	-	3.405	2.125	1.750	29.687
120 BIRCH ELEMENTARY	-	1.000	-	21.547	0.817	-	-	-	3.670	2.050	2.000	31.084
124 COLUMBINE ELEMENTARY	-	1.000	0.500	31.990	1.499	-	-	-	5.739	2.150	2.500	45.378
127 CREST VIEW ELEMENTARY	-	1.000	0.600	32.280	1.500	-	-	-	5.880	2.625	2.750	46.635
130 DOUGLASS ELEMENTARY	-	1.000	-	22.536	1.000	-	-	-	4.387	2.250	2.000	33.173
131 SANCHEZ ELEMENTARY	-	1.000	0.500	25.618	0.413	-	-	-	6.728	1.675	2.000	37.934
132 EISENHOWER ELEMENTARY	-	1.000	-	23.795	1.000	-	-	-	8.401	2.000	2.500	38.696
134 EMERALD ELEMENTARY	-	1.000	-	20.962	0.142	-	-	-	6.047	1.875	2.500	32.526
136 FLATIRONS ELEMENTARY	-	1.000	-	15.313	0.500	-	-	-	3.678	2.000	1.750	24.241
138 FOOTHILL ELEMENTARY	-	1.000	0.400	28.854	1.000	-	-	-	6.896	2.500	3.000	43.650
141 GOLD HILL ELEMENTARY	-	0.100	-	2.377	-	-	-	-	0.473	0.271	0.250	3.471
144 HEATHERWOOD ELEMENTARY	-	1.000	-	21.020	1.000	-	-	-	5.729	2.000	2.500	33.249
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.277	-	-	-	-	0.466	0.271	0.250	3.364
150 KOHL ELEMENTARY	-	1.000	-	25.931	1.000	-	-	-	6.816	2.375	2.500	39.622
153 LAFAYETTE ELEMENTARY	-	1.000	0.600	31.043	2.000	-	-	-	8.349	2.750	2.500	48.242
154 RYAN ELEMENTARY	-	1.000	-	23.026	2.015	-	-	-	5.955	2.024	2.000	36.020
156 FIRESIDE ELEMENTARY	-	1.000	-	25.114	1.000	-	-	-	3.050	2.125	2.500	34.789
157 LOUISVILLE ELEMENTARY	-	1.000	-	30.434	1.220	-	-	-	7.269	2.625	2.500	45.048
158 COAL CREEK ELEMENTARY	-	1.000	-	21.471	1.000	-	-	-	3.045	2.250	2.000	30.766
161 BCSIS	-	1.000	-	15.890	0.200	-	-	-	2.890	1.750	1.250	22.980
164 CREEKSIDE ELEMENTARY	-	1.000	-	21.331	0.450	-	-	-	7.039	2.125	2.000	33.945
166 MESA ELEMENTARY	-	1.000	-	17.833	0.500	-	-	-	3.739	2.000	1.750	26.822
169 NEDERLAND ELEMENTARY	-	1.000	-	15.513	0.500	-	-	-	5.657	2.000	2.500	27.170
180 PIONEER ELEMENTARY	-	1.000	-	29.391	1.000	-	-	-	6.672	2.000	3.000	43.063
185 SUPERIOR ELEMENTARY	-	1.000	0.400	26.854	1.000	-	-	-	4.620	2.375	2.750	38.999
190 UNIVERSITY HILL ELEM	-	1.000	-	27.294	1.000	-	-	-	6.020	2.125	2.750	40.189
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.503	0.350	-	-	-	2.374	1.875	1.250	21.352
193 COMMUNITY MONTESSORI	-	1.000	-	14.404	0.500	-	-	-	2.811	1.750	1.750	22.215
196 WHITTIER ELEMENTARY	-	1.000	-	26.003	1.000	-	-	-	4.625	2.125	1.750	36.503
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.400	642.188	24.693	-	-	5.665	142.812	58.816	60.500	965.274
201 CURR DEPT - MIDDLE LEVEL	-	-	-	14.133	-	-	-	-	-	-	-	14.133
202 RESERVES - MIDDLE LEVEL	-	-	-	1.375	-	-	-	-	0.561	0.228	-	2.164
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.668	-	-	-	4.668
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.918	3.000	-	-	-	6.587	3.000	3.000	47.505
230 MANHATTAN MIDDLE	-	1.000	1.000	32.090	3.000	-	-	-	6.348	3.000	3.000	49.438
240 CASEY MIDDLE	-	1.000	1.000	36.630	3.000	-	-	-	4.041	3.000	3.250	51.921
250 CENTENNIAL MIDDLE	-	1.000	1.000	32.355	3.000	-	-	-	2.232	2.750	3.000	45.337
252 ANGEVINE MIDDLE	-	1.000	2.000	37.300	4.000	-	-	-	7.609	2.500	3.750	58.159
254 LOUISVILLE MIDDLE	-	1.000	1.000	32.420	3.000	-	-	-	3.921	3.000	3.250	47.591
260 PLATT MIDDLE	-	1.000	1.000	23.860	3.000	-	-	-	1.578	3.000	3.750	37.188
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	26.590	2.960	-	-	-	4.843	3.000	3.000	42.393
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.000	266.671	24.960	-	-	4.668	37.720	23.478	26.000	400.497
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	4.938	0.001	-	-	0.327	7.313	-	-	12.579
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.667	-	-	-	4.667
310 BOULDER HIGH	-	1.000	4.000	89.915	5.300	-	-	1.458	10.799	7.814	7.500	127.786
315 BROOMFIELD HIGH	-	1.000	3.000	64.894	4.100	-	-	0.600	11.887	6.686	7.250	99.417
320 CENTAURUS HIGH	-	1.000	3.000	56.973	4.800	-	-	-	9.602	5.500	5.750	86.625
330 FAIRVIEW HIGH	-	1.000	4.000	95.117	6.500	-	-	1.152	15.610	8.108	8.000	139.487
350 NEW VISTA HIGH	-	1.000	0.800	15.480	2.000	-	-	0.375	1.364	2.750	2.250	26.019
360 MONARCH HIGH	-	1.000	3.000	73.814	4.500	-	-	0.800	10.428	6.710	7.000	107.252
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	408.356	27.201	-	-	9.379	67.003	37.568	37.750	611.057
440 ARAPAHOE RIDGE HIGH	-	1.000	2.000	16.106	1.300	-	-	0.375	1.809	2.364	-	24.954
461 BOULDER UNIVERSAL	-	-	-	5.670	-	-	2.379	-	0.020	0.900	-	8.969
490 TECHNICAL ED CENTER	-	-	-	10.187	3.000	-	1.000	-	2.520	2.000	4.500	23.207
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.000	2.000	31.963	4.300	-	3.379	0.375	4.349	5.264	4.500	57.130
502 MONARCH K-8	-	1.000	1.500	42.883	2.500	-	-	-	8.251	3.750	3.500	63.384
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.490	20.424	2.000	-	-	0.375	5.863	3.500	3.000	37.652
505 ASPEN CREEK K-8	-	1.000	2.000	47.739	2.500	-	-	-	14.375	3.750	4.000	75.364
506 ELDORADO K-8	-	1.000	2.000	50.899	2.500	-	-	-	6.672	4.250	4.250	71.571
507 HALCYON	-	-	-	5.037	-	-	-	-	-	-	0.375	5.412
508 BOULDER EXPLORE	-	-	0.600	-	-	-	-	-	-	-	-	0.600
595 ALTERNATIVE LEARNING OPTIONS	-	-	-	0.500	-	-	1.950	-	-	0.600	-	3.050
5 COMBINATON SCHOOLS TOTAL	-	4.000	7.590	167.482	9.500	-	1.950	0.375	35.161	15.850	15.125	257.033



All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'd Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.750	-	3.350
603 DEPUTY SUPERINTENDENT	0.750	-	-	-	-	-	-	-	-	-	-	0.750
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.200	-	-	-	-	2.200
605 CURRICULUM, ASSESSMENT & INSTR	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	5.000	-	-	4.000	-	11.800
610 PRESCHOOL	-	-	-	-	-	-	-	-	-	0.471	-	0.471
611 SPECIAL EDUCATION	4.000	-	-	21.632	1.000	76.261	-	-	9.179	4.100	-	116.172
613 STUDENT SUCCESS	0.850	-	-	-	-	-	-	-	-	-	-	0.850
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	1.000	-	-	0.552	-	2.752
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
617 ELEMENTARY ED ADMIN	1.000	-	-	-	-	-	0.500	-	1.000	1.000	-	3.500
618 MIDDLE LEVEL ED ADMIN	1.000	-	-	-	-	-	-	-	-	-	-	1.000
619 SECONDARY ED ADMIN	0.500	-	-	-	-	-	0.500	-	-	1.000	-	2.000
625 ONLINE EDUCATION	-	-	1.000	-	-	-	-	-	-	0.500	-	1.500
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	-	-	3.500	4.800	-	-	-	-	1.000	-	10.300
635 DISTRICT-WIDE INSTRUCTION	1.000	-	0.109	0.371	-	-	3.292	-	-	0.250	-	5.022
636 MATHEMATICS	0.250	-	-	-	0.240	-	-	-	-	1.000	-	1.490
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	0.500	-	-	-	3.250
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	3.000	-	-	2.000	47.000	52.750
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	1.000	-	-	0.750	12.700	15.450
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	1.800	-	-	1.000	-	3.800
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	4.000	-	-	-	1.690	-	2.000	1.000	-	9.000	-	17.690
688 BUDGET SERVICES	1.000	-	-	-	-	-	8.000	-	-	1.250	-	10.250
689 INFORMATION TECHNOLOGY	2.000	-	-	-	2.000	-	3.000	29.000	-	1.400	-	37.400
690 FINANCE & ACCOUNTING	1.600	-	-	-	-	-	8.000	-	-	6.250	-	15.850
695 PURCHASING	-	-	-	-	-	-	-	-	-	3.000	-	3.000
698 HEALTH SERVICES	1.000	-	-	-	-	9.200	-	-	3.300	3.000	-	16.500
6 CENTRALIZED SERVICES TOTAL	31.250	-	1.109	25.503	10.930	85.461	43.042	30.500	13.479	49.273	59.700	350.247
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	1.000	-	-	-	8.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	1.500	3.750
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	1.000	2.250	-	1.000	9.500	13.750
809 DISTRICT ALLOCATIONS	-	-	-	8.000	1.500	-	-	-	0.313	-	-	9.813
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	8.000	1.500	-	-	-	0.313	-	-	9.813
925 SUMMIT CHARTER	-	-	-	0.100	-	-	-	-	-	-	-	0.100
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	3.500	-	-	-	-	1.087	-	-	4.587
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	5.600	-	-	-	-	1.087	-	4.000	10.687
TOTAL GENERAL OPERATING FUND	31.250	46.200	40.899	1,555.763	103.084	85.461	49.371	53.212	301.924	191.249	217.075	2,675.488
OTHER DISTRICT FUNDS												
16 ATHLETIC FUND	0.500	-	-	-	-	-	0.600	-	-	-	-	1.100
17 PRESCHOOL FUND	1.667	-	-	18.057	-	6.539	-	-	48.900	4.674	1.000	80.837
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.300	-	-	0.250	-	2.150
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	9.000	-	76.381	4.625	2.000	93.256
22 GRANTS FUND	1.750	-	-	45.715	11.702	6.100	4.250	-	48.563	5.650	-	123.730
23 TUITION-BASED PRESCHOOL PROGRAM	-	-	-	2.443	-	-	-	-	7.712	0.250	-	10.405
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	6.000	1.000	35.000	11.000	219.000	273.000
29 COLORADO PRESCHOOL PROGRAM	-	-	-	5.670	-	-	0.750	-	5.500	0.480	-	12.400
43 CAPITAL RESERVE FUND	0.500	-	-	-	-	-	7.500	0.500	-	1.500	0.500	10.500
51 FOOD SERVICES FUND	1.000	-	-	-	-	-	8.000	-	-	2.000	85.598	96.598
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
10 OTHER DISTRICT FUNDS TOTAL	9.067	-	-	71.885	11.702	12.639	38.500	1.500	222.056	30.429	308.098	705.876
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	1.000	17.974	2.000	-	1.000	-	1.707	2.312	-	26.993
932 BOULDER PREP CHARTER	1.000	-	-	9.000	1.000	-	-	-	0.500	1.500	-	13.000
952 HORIZONS K-8 CHARTER	-	1.000	0.600	22.000	0.400	-	0.350	0.400	10.300	1.900	1.800	38.750
954 JUSTICE HIGH CHARTER	-	1.000	1.540	4.055	-	-	-	-	-	0.890	-	7.485
956 PEAK TO PEAK CHARTER	8.000	3.000	-	76.670	10.100	-	5.600	-	16.770	11.030	11.190	142.360
11 CHARTER SCHOOL FUND	9.000	6.000	3.140	129.699	13.500	-	6.950	0.400	29.277	17.632	12.990	228.588
ALL FUNDS GRAND TOTAL	49.317	52.200	44.039	1,757.347	128.286	98.100	94.821	55.112	553.257	239.310	538.163	3,609.952



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. K-8 Assistant Principal allocations are based on total school enrollment. The FTE is allocated from elementary and middle. School enrollment of at least 650 students is allocated 1.5 FTE per K-8 school. Total school enrollment of 850 or more is allocated 2.0 FTE per K-8 school.

3. Classroom Teachers Class Size Formulas:
All elementary schools are staffed with a 1:24.2 ratio.

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.

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.

Enrollment	FTE
100 – 375	1.125 – 2.000
376 – 625	2.125 – 2.625
6 over	2.750

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.

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 schools at one site).



School Allocation Formulas (continued)

Elementary Level (continued)

8. School Discretionary Funds: The school resource allocation (SRA) is allocated at \$75 per pupil, plus an additional \$21 per student for special needs as indicated by counts of Free and Reduced Lunch (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 22.44 students as a middle level average. This staffing ratio was adjusted to include Reduced Class Size (RCS) teacher FTE. In previous years, RCS FTE was allocated as an additional 1.0 teacher FTE per 390 students. In addition, 7.52 FTE was allocated to the 13 middle schools based on identified free and reduced lunch student counts. The classroom teacher allocation includes art, music, and physical education teachers at the middle level.
4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.
5. Counselors: Formula was adjusted to a range in 2013-14. Total student enrollment ranges are as follows: 100-350 = .50 FTE; 351-400 = 1.0 FTE; 401-500 = 1.5 FTE; 501 and over = 2.0 FTE. 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. 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.
9. Community Liaisons: 0.50 FTE at the following schools: Angevine, Broomfield Heights, Casey, Centennial and Manhattan.



School Allocation Formulas (continued)

Middle Level (continued)

10. 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:
The formula for Assistant Principal allocations was revised for the 2013-14 school year. The revised formula is dependent on enrollment bands. Enrollment ranges of 1,000-1,700 receive 3.0 Assistant Principal FTE. Enrollment greater than 1,700 receives 4.0 Assistant Principal FTE. Schools with less than 1,000 students receive allocations based on individual site needs. These schools include Arapahoe Campus, Nederland, and New Vista.
3. Classroom Teachers Staffing Formula/Ratio:
The base teacher staffing formula was revised in 2013-14 to include Reduced Class Size Allocations. The base formula for most high school teacher FTE is 25.9:1. Small schools are staffed at the following ratios: Arapahoe Campus 19.7:1, Nederland 19.0:1 and New Vista 24.1:1. An additional 8.5 FTE is distributed based on identified free and reduced lunch student counts.

The classroom teacher allocations include art, music, and physical education teachers at the secondary level. Additional allocations are made for program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, and Vocational classes.
4. Multicultural Leadership Class: .20 FTE teaching position per high school campus.
5. Connections: .50 FTE at Boulder, Boulder Universal, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians:
1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
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. Media Technicians: Allocation of media technician personnel is based upon the following chart:

Enrollment	Hours/ Week	FTE
0 – 949	15	0.375
950 – 1,650	32	0.800
1,601 – 2,000+	40	1.000
11. Paraeducators: Staffing is based on enrollment and .01651 per student FTE. The average is approximately 3.28 FTE for the larger schools and .40 FTE for smaller schools.
12. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.



School Allocation Formulas (continued)

High School (continued)

13. Campus Monitors:

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		

14. School Discretionary Funds: The 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 for ICAN Programs
 - iii. 3.252 Para Professionals for Multi-Intensive Programs
 - 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
4.333 Assistant Director
4.1 Clerical
1 Child Find Coordinator
2.6 Transitional 18-21
2 Teacher in Other Assignment
0.6 Teacher Assistive Technician
5.6 Charter School
143.084 Special Education Teacher Assigned to Schools
0 Reserve SPED Teacher FTE
9.33 Preschool
3 Child Find
1.5 Audiologist
1.6 Visual Impaired
3.8 Hearing Impaired
30.2 Speech Language Specialist
14 Occupational Physical Therapist
15.988 Social Workers
17.95 Psychologist
Special Skills Aides Allocated as follow
5.4 Interpreters
1 Health Screener
2 COTA\OTA
140.611 Paraeducators



Special Program Allocations (continued)

2. Halcyon:
0.375 Custodial positions
1.000 Specialists
3. Instrumental Music: 26.661 teaching positions
4. Literacy:
.5 FTE per elementary and K-8 buildings in the K-5 level. Additional FTE is added as needed based on size, demographics, and student assessment data.
5. Teen Parenting:
1.000 Nursery Coordinator
1.000 Teacher
1.000 TOSA
6.375 Paraeducators
6. Boulder Explore:
0.600 Head of School (Assistant Principal)
2.000 Teachers (4 at .5)
0.500 Clerical
7. Preschool per classroom allocations:
1.000 Teacher
1.500 Paraeducator
0.125 Clerical (2 sessions) 0.250 (4 sessions)
0.100 Healthroom Paraeducator (2 sessions) 0.200 (4 sessions)
8. English Language Learners (ELL):
61.698 ESL Teacher/Newcomer Teacher
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. Arapahoe Ridge High School receives an additional allocation of .50 FTE for the newcomer program. Additional fixed allocations; Louisville Middle (.6), Nederland Elementary (.2), Nederland Middle/Senior High (.2), Arapahoe Ridge (additional .5 newcomer, no less than 2.5 total), Foothill Elementary (1.0), Non-program school support (.5).
9. 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 level 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.



Special Program Allocations (continued)

10. Grants:

Title I Formula based grant: Schools are ranked on the basis of FRL percentages and the portion of the allocated grant funds deemed available to schools is allocated to those schools selected in that process. A per FRL pupil amount is then applied to the FRL headcount at each school selected to determine the individual school allocations. 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" only provide services to the BVSD specifically identified Title I students at that school.

Other grant fund awards are expended in accordance with a specific grant purposes, not on an allocation basis.

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 - 2013-14

Federal Funds: Federal Grant Dollars	16.80% of total Special Education budget
State Funds: Categorical Reimbursements	14.23% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	68.96% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget
Salaries/Wages	\$ 20,878,766	\$ 20,936,517	\$ 20,619,872	\$ 21,199,871	\$ 21,915,981
Benefits	5,738,181	5,571,512	5,799,384	5,932,854	6,420,616
Purchased Services, Supplies, Capital Outlay	1,121,500	1,452,436	1,687,534	1,496,623	1,015,894
Total General Operating Fund Expenditures	\$ 27,738,447	\$ 27,960,465	\$ 28,106,790	\$ 28,629,348	\$ 29,352,491
Charter Expenditures	307,024	267,308	309,132	346,178	330,560
Transportation Expenditures	520,858	594,614	581,806	800,212	566,140
Maintenance of Effort	\$ 28,566,329	\$ 28,822,387	\$ 28,997,728	\$ 29,775,738	\$ 30,249,191
Total Grant Expenditures^{1, 2}	\$ 7,164,148	\$ 7,164,579	\$ 6,227,177	\$ 5,223,691	\$ 6,109,450
Total Expenditures	\$ 35,730,477	\$ 35,986,966	\$ 35,224,904	\$ 34,999,429	\$ 36,358,641
Personnel (full-time equivalents)^{3, 4}					
Instructional Staff ⁴	297.770	292.990	300.971	306.809	300.347
Paraprofessionals	224.725	235.750	187.630	179.943	182.464
Clerical	8.300	7.100	7.100	8.600	7.600
Administrators	5.250	6.250	6.450	6.000	6.333
Total General Fund & Grant Personnel	536.05	542.09	502.15	501.35	496.74
October Pupil Count	2,744	2,733	2,866	2,826	2,826
December Pupil Count⁵	2,823	2,941	3,030	2,957	2,973
Per October Pupil Expenditure	\$ 13,021	\$ 13,168	\$ 12,291	\$ 12,385	\$ 12,866
Per December Pupil Expenditure	\$ 12,657	\$ 12,236	\$ 11,625	\$ 11,836	\$ 12,228
State Categorical Reimbursement	\$ 4,525,751	\$ 4,185,066	\$ 4,354,340	\$ 4,538,463	\$ 5,175,489
High Cost Reimbursement	\$ -	\$ 115,046	\$ 226,836	\$ 204,880	\$ -
State Child Find Reimbursement	\$ -	\$ -	\$ 114,244	\$ 92,257	\$ 123,825

Notes:

- 1 Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- 2 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.
- 3 Personnel figures reflect both the General Operating Fund and Grant Fund.
- 4 Includes Special Skills Aide hours converted to FTE. And Charter school FTE.
- 5 December Count budget is an estimate based on a 4 year average change, a 5.21% increase in count from October.

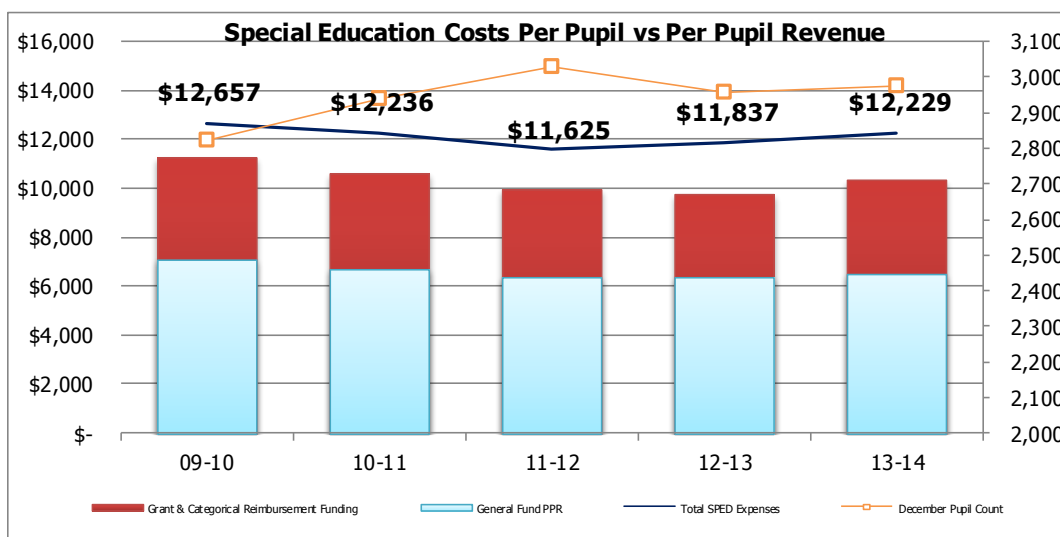


Special Education Costs

The number of students in Special Education has slightly increased since 2009-10. Per pupil expenditures have decreased on average 0.7 percent per year over the last five years however the 2013-14 budgeted expenditures are expected to increase by 3.2 percent from the prior fiscal year due an increase in compensation and benefits.

The difference between per pupil revenue (PPR) and total special education costs per pupil has increased 3.0 percent since the 2009-10 fiscal year. Over the same five-year period the district has received 25.7 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

Although student enrollment has remained relatively flat over the past three years, it continues to be 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	40,509,554	34,052,618	74,562,172
Revenues	353,136,663	40,947,174	394,083,837
Transfers Between Funds	(13,049)	13,049	-
Total Funds Available	393,633,168	75,012,841	468,646,009
Expenditures	364,187,632	45,621,897	409,809,529
Transfers Between Funds	(13,049)	13,049	-
TABOR Amendment Reserves	9,401,887	130,689	9,532,576
Other Appropriated Reserves	17,595,352	31,708,552	49,303,904
Total Appropriations	391,171,822	77,474,187	468,646,009
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	391,171,822	77,474,187	468,646,009

\$ 468,646,009	Appropriations
+ 38,256,290	Net Transfers
<u>\$ 506,902,299</u>	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	33,221,025	33,714	-	909,248	187,102	6,158,465	40,509,554
Revenue:							
State Formula							
Local Property Tax	123,028,469						123,028,469
State Equalization	59,836,011						59,836,011
Specific Ownership Tax	6,043,535						6,043,535
Local Sources							
Other Property Tax	63,729,562	-	-	7,227,000	-	-	70,956,562
Other Specific Ownership Tax	4,412,907	-	-	-	-	-	4,412,907
Tuition	6,232,733	-	-	470,871	-	-	6,703,604
Interest on Investments	40,000	-	-	-	-	16,000	56,000
Fees	-	-	-	265,000	-	-	265,000
Proceeds from Borrowing	-	-	-	-	-	-	-
Other	16,612,003	-	747,840	-	3,390,579	27,884,127	48,634,549
County Sources	-	-	-	-	-	-	-
State Sources							
Vocational Education	937,000	-	-	-	-	-	937,000
Special Education	5,175,489	-	-	-	-	-	5,175,489
Transportation	-	-	-	3,054,597	-	-	3,054,597
Other	1,298,817	-	530,487	-	67,000	-	1,896,304
Federal Sources							
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-	-
Vocational Education	-	-	-	-	-	-	-
Transportation	-	-	126,579	-	-	-	-
Special Education	-	-	6,305,011	-	-	-	6,305,011
Other	1,075,000	-	11,790,083	-	2,839,963	-	15,705,046
Total Revenue	288,421,526	-	19,500,000	11,017,468	6,297,542	27,900,127	353,136,663
Transfers Out	(2,782,673)	(32,588)	-	-	-	-	(2,815,261)
Transfers In	-	-	-	2,577,212	225,000	-	2,802,212
Revenue from Other Sources	-	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-	-
Allocation From General Fund	(7,417,334)	1,093,182	-	-	-	-	(6,324,152)
Total Net Revenue	278,221,519	1,060,594	19,500,000	13,594,680	6,522,542	27,900,127	346,799,462
Estimated Funded Pupil Count	28,923	28,923	28,923	28,923	28,923	28,923	28,923
Budgeted Net Revenue Per Funded Pupil	9,620	37	674	470	226	965	11,991

- (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 Food Services Fund is comprised of the Food Services 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	187,390,618	978,909	19,500,000	471,102	-	-	208,340,629
Instructional Support Services	28,024,006	83,526	-	-	-	-	28,107,532
School Management	20,843,181	-	-	-	-	-	20,843,181
Subtotal	236,257,805	1,062,435	19,500,000	471,102	-	-	257,291,342
District Wide Support Services							
District Management	2,744,379	-	-	-	-	-	2,744,379
Plant Operations & Maintenance	22,678,344	-	-	201,342	-	-	22,879,686
Pupil Transportation	-	-	-	13,409,040	-	-	13,409,040
Food Services	-	-	-	-	6,514,217	-	6,514,217
Other Support Services	25,325,575	-	-	-	-	31,024,010	56,349,585
District Wide Support Services Subtotal	50,748,298	-	-	13,610,382	6,514,217	31,024,010	101,896,907
Community Services	4,984,124	-	-	-	-	-	4,984,124
Debt Services	-	-	-	-	-	-	-
Other Operating Expenditures	15,259	-	-	-	-	-	15,259
Total Budgeted Expenditures	292,005,486	1,062,435	19,500,000	14,081,484	6,514,217	31,024,010	364,187,632
Estimated Funded Pupil Count	28,923	28,923	28,923	28,923	28,923	28,923	28,923
Budgeted Expenditures Per Funded Pupil	10,096	37	674	487	225	1,073	12,592
TABOR Amendment Reserves	8,752,143	31,873	-	422,444	195,427	-	9,401,887
Other Appropriated Reserves	14,560,770	-	-	-	-	3,034,582	17,595,352
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 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 Food Services Fund is comprised of the Food Services 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	24,492,573	4,682,052	4,877,993	34,052,618
Revenue:				
Local Sources				
Property Tax	28,612,536	-	-	28,612,536
Specific Ownership Tax	-	-	-	-
Interest on Investments	20,000	3,000	-	23,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	90,638	12,221,000	12,311,638
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	28,632,536	93,638	12,221,000	40,947,174
Transfers (Out)	-	-	-	-
Transfers (In)	-	13,049	-	13,049
Allocation from the General Fund	-	2,448,927	-	2,448,927
Total Net Revenue	28,632,536	2,542,565	12,221,000	43,396,101
Estimated Funded Pupil Count	28,923	28,923	28,923	28,923
Budgeted Net Revenue Per Funded Pupil	990	88	423	1,500

- (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	-	488,933	-	488,933
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	19,350	-	19,350
District Wide Support Services Subtotal	-	508,283	-	508,283
Community Services	-	-	-	-
Debt Services	28,110,380	-	-	28,110,380
Other Expenditures	-	4,773,234	12,230,000	17,003,234
Total Budgeted Expenditures	28,110,380	5,281,517	12,230,000	45,621,897
Estimated Funded Pupil Count	28,923	28,923	28,923	28,923
Budgeted Expenditures Per Funded Pupil	972	183	423	1,577
TABOR Amendment Reserves	-	130,689	-	130,689
Other Appropriated Reserves	25,014,729	1,824,830	4,868,993	31,708,552
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)

2013 Assessed Valuation	\$ 4,732,098,623
Debt Limit Percentage	20.00%
Legal Debt Limit	946,419,725
Debt Outstanding Bonded debt as of June 30, 2013	350,285,000
Legal Debt Margin	\$ 596,134,725

(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.



General Obligation Debt: Bond Redemption Fund

	<u>Balance 6/30/2012</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 6/30/2013</u>
2009B G.O. Bonds	51,365,000.00		(1,295,000.00)	50,070,000.00
2009 G.O. Bonds	176,330,000.00		(230,000.00)	176,100,000.00
2007B G.O. Bonds	25,110,000.00		(8,740,000.00)	16,370,000.00
2007 G.O. Bonds	109,730,000.00		(1,985,000.00)	107,745,000.00
Totals	<u>362,535,000.00</u>	-	<u>(12,250,000.00)</u>	<u>350,285,000.00</u>

Payments To Maturity

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	14,685,000	13,298,380	27,983,380
2019-2023	65,620,000	58,001,338	123,621,338
2024-2028	75,945,000	41,882,644	117,827,644
2029-2033	95,100,000	22,312,144	117,412,144
2034-2035	44,715,000	2,263,875	46,978,875
Total	<u>350,285,000</u>	<u>195,744,419</u>	<u>546,029,419</u>

Note:

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

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General Operating Fund

Summary

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334
BUDGET BASIS FUND BALANCE	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334
BUDGET BASIS BEGINNING BALANCE & RESERVES					
Total Unrestricted One-Time Funds	\$ 807,360	\$ 1,975,476	\$ 7,096,907	\$ 6,272,988	\$ 7,285,133
Carryover Funds	1,732,555	1,680,768	5,863,663	4,524,940	3,244,933
Subtotal Restricted Beginning Balance	1,732,555	1,680,768	5,863,663	4,524,940	3,244,933
Warehouse Reserve	408,830	384,785	339,499	345,768	376,107
Debt Service Reserve (COP's)	722,264	722,264	726,945	-	-
Contract Reserve	120,000	120,000	120,000	120,000	120,000
Other GAAP Reserves	-	-	-	30,000	302,971
Contingency Reserve	6,260,915	6,319,661	7,276,238	6,845,741	6,898,095
Emergency Reserve (TABOR)	6,260,915	6,319,661	6,268,192	6,845,741	6,898,095
Subtotal Reserves	13,772,924	13,866,371	14,730,874	14,187,250	14,595,268
TOTAL BEGINNING BALANCE & RESERVES	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334
TOTAL REVENUE	\$ 241,136,833	\$ 254,596,472	\$ 255,058,420	\$ 259,219,872	\$ 270,862,175
TOTAL RESOURCES	\$ 257,449,672	\$ 272,119,087	\$ 282,749,864	\$ 284,205,050	\$ 295,987,509
TOTAL EXPENDITURES	\$ 207,082,981	\$ 200,978,174	\$ 220,665,299	\$ 222,674,759	\$ 242,785,880
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 15,093,259
TOTAL TRANSFERS	\$ 32,844,076	\$ 43,449,469	\$ 37,099,387	\$ 36,404,957	\$ 36,377,638
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 239,927,057	\$ 244,427,643	\$ 257,764,686	\$ 259,079,716	\$ 294,256,777
BUDGET BASIS ENDING FUND BALANCE	\$ 17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334	\$ 1,730,732
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 17,522,615	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334	\$ 16,823,991



General Operating Fund (continued)

Revenue Summary

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Budget
REVENUE					
Local Sources					
Property Taxes - Current	\$ 121,300,929	\$ 121,395,495	\$ 118,244,120	\$ 117,105,304	\$ 123,028,469
Property Taxes - Election	32,479,152	54,561,167	56,648,756	59,022,342	61,124,262
Property Tax - Credits/Abatements	1,057,399	905,691	852,862	1,645,086	2,405,300
Property Taxes - Delinquent	97,104	186,196	240,547	165,845	200,000
Specific Ownership Taxes - Non-equalized	2,226,850	3,220,040	4,106,955	4,599,149	4,412,907
Specific Ownership Taxes - Equalized	7,024,708	6,184,590	5,729,921	5,867,510	6,043,535
Tuition	208,192	345,564	406,441	337,973	271,000
Interest	90,072	77,968	67,018	46,796	40,000
Services Provided to Charters	4,165,162	4,035,927	4,123,679	4,233,041	4,466,724
Miscellaneous Revenue	102,840	141,092	245,252	384,012	215,000
Indirect Cost Reimbursement	976,644	920,155	199,663	224,883	630,000
Subtotal Local Sources	\$ 169,729,052	\$ 191,973,885	\$ 190,865,214	\$ 193,631,941	\$ 202,837,197
State Sources					
Finance Act	\$ 64,227,060	\$ 53,673,252	\$ 56,743,205	\$ 57,904,591	\$ 59,836,011
Vocational Education Reimbursement	1,391,920	1,059,030	907,590	1,185,965	937,000
Special Education Reimbursement	4,525,751	4,185,066	4,581,176	4,743,343	5,175,489
ARRA State Stabilization	-	2,116,382	-	-	-
READ Act	-	-	-	-	328,088
ELPA Reimbursement	246,723	300,485	276,426	314,696	300,000
Talented and Gifted Reimbursement	270,241	264,526	280,795	274,725	274,565
CDE Audit Adjustments/Assessment	(20,804)	-	(45,768)	-	(25,000)
Medicaid Reimbursements	529,192	908,800	1,335,538	1,072,354	1,075,000
Other State Revenue	237,698	115,046	114,244	92,257	123,825
Subtotal State Sources	\$ 71,407,781	\$ 62,622,587	\$ 64,193,206	\$ 65,587,931	\$ 68,024,978
TOTAL REVENUE	\$ 241,136,833	\$ 254,596,472	\$ 255,058,420	\$ 259,219,872	\$ 270,862,175



General Operating Fund (continued)

Expenditures Summary

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Budget
EXPENDITURES:					
101-125 Administrators & Principals	\$ 11,187,826	\$ 11,013,609	\$ 11,778,266	\$ 12,048,939	\$ 12,621,285
201-218 Teachers	100,748,810	99,128,958	104,344,624	107,863,275	115,934,683
231-239 Psych/SocWkr/Occup & Phys Therapists	6,495,846	6,326,533	6,552,044	6,841,263	6,329,542
300-359 Professional Support Staff	2,369,321	2,428,373	2,721,896	3,159,031	3,244,881
360-390 Technical Support Staff	2,445,875	2,393,570	2,747,946	2,902,047	3,170,232
401-490 Para educators & Aides	9,698,547	9,426,266	9,965,345	8,840,009	9,076,089
500-513 Office & Administrative Support Staff	8,143,740	7,817,557	8,174,763	8,397,350	8,807,178
600-637 Crafts/Trades Services	9,702,311	9,092,848	8,930,368	9,430,622	9,638,662
Subtotal Salaries	\$ 150,792,276	\$ 147,627,714	\$ 155,215,252	\$ 159,482,536	\$ 168,822,552
Employee Benefits	37,587,468	34,169,138	40,537,494	42,597,784	48,003,385
Subtotal Personnel Expenditures	\$ 188,379,744	\$ 181,796,852	\$ 195,752,746	\$ 202,080,320	\$ 216,825,937
Purchased Prof & Tech Services	2,011,493	2,349,652	4,053,372	3,163,292	3,290,514
Purchased Property Services	3,101,999	3,458,631	3,974,425	3,636,210	3,001,694
Other Purchased Services	2,178,858	2,556,587	2,729,135	2,491,705	2,261,234
Supplies	10,275,220	9,577,267	9,232,275	10,131,612	12,078,318
Property and Equipment	198,942	317,328	1,111,159	627,211	216,394
Other Uses of Funds	936,725	921,857	3,812,187	544,409	4,459
Subtotal Non Personnel Expenditures	\$ 18,703,237	\$ 19,181,322	\$ 24,912,553	\$ 20,594,439	\$ 20,852,613
Standard Carryover Items	\$ -	\$ -	\$ -	\$ -	\$ 2,110,763
Non-Standard Carryover Items		-	-	-	1,134,170
One-Time Expenditures		-	-	-	866,968
Ongoing Expenditures		-	-	-	995,429
TOTAL EXPENDITURES	\$ 207,082,981	\$ 200,978,174	\$ 220,665,299	\$ 222,674,759	\$ 242,785,880








General Operating Fund (continued)

Reserves & Transfer Summary

	2009-10 Audited Actual	2010-11 Audited Actual	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Revised Budget
RESERVES:					
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 7,283,576
% of Expenditures	0.00%	0.0%	0.0%	0.0%	3.0%
Emergency Reserve	-	-	-	-	7,283,576
% of Expenditures	0.00%	0.0%	0.0%	0.0%	3.0%
Other GAAP Reserve	-	-	-	-	30,000
Multi Year Contract Reserve	-	-	-	-	120,000
Warehouse Reserve	-	-	-	-	376,107
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 15,093,259
TRANSFERS TO:					
Risk Management Fund	\$ 2,762,533	\$ 2,782,073	\$ 2,502,493	\$ 2,931,429	\$ 3,366,687
Capital Reserve Fund	3,900,172	10,873,672	5,842,472	3,674,297	2,448,297
Charter Fund	19,279,889	20,046,952	19,519,754	19,836,484	20,330,979
Preschool Fund	-	1,080,801	2,575,015	2,819,863	3,556,785
Colorado Preschool Fund	1,190,510	1,122,240	1,064,909	1,064,792	1,093,182
Food Services Fund	-	1,029,000	173,501	452,802	225,000
Technology Fund	3,056,159	2,159,918	1,831,226	2,202,945	1,768,113
Transportation Fund	1,363,003	1,163,003	2,243,207	2,385,212	2,577,212
Health Insurance Fund	-	1,900,000	-	-	-
Dental Insurance Fund	-	100,000	-	-	-
Athletic Fund	1,934,415	1,934,415	1,934,415	1,934,415	1,934,415
TRANSFERS FROM:					
Community School Fund	(642,605)	(742,605)	(587,605)	(897,282)	(923,032)
TOTAL TRANSFERS	\$ 32,844,076	\$ 43,449,469	\$ 37,099,387	\$ 36,404,957	\$ 36,377,638
TOTAL EXPENDITURES/RESERVES/TRANSFERS	\$ 239,927,057	\$ 244,427,643	\$ 257,764,686	\$ 259,079,716	\$ 294,256,777



Stretching Your BVSD Dollar

	09-10 REVISED BUDGET	10-11 REVISED BUDGET	11-12 REVISED BUDGET	12-13 REVISED BUDGET	13-14 REVISED BUDGET	% of Total	
INSTRUCTION	\$113,404,772	\$111,317,723	\$120,445,952	\$123,652,686	\$129,481,093	53.32%	
Regular Education	107,930,557	106,297,169	115,265,834	118,422,302	124,317,681	51.19%	
Vocational Education	2,756,138	2,556,984	2,664,546	2,681,704	2,558,182	1.05%	
Cocurricular Education and Athletics	1,368,856	1,166,275	1,170,647	1,105,089	1,108,876	0.46%	
Talented and Gifted Education	1,349,221	1,297,295	1,344,925	1,443,591	1,496,354	0.62%	
SPECIAL INSTRUCTION	\$33,854,944	\$32,928,689	\$35,302,731	\$34,378,287	\$35,564,011	14.65%	
Special Education	28,254,686	27,491,595	29,732,666	28,750,825	29,352,491	12.09%	
Literacy and Language Support Services	5,600,258	5,437,094	5,570,065	5,627,462	6,211,520	2.56%	
INSTRUCTIONAL SUPPORT	\$13,747,143	\$13,232,711	\$16,260,270	\$18,108,684	\$21,810,970	8.99%	
Student Services	6,317,205	6,063,585	7,777,854	9,941,005	11,576,256	4.77%	
Instructional Staff Support	7,429,938	7,169,126	8,482,416	8,167,679	10,234,714	4.22%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$36,693,661	\$35,151,469	\$37,179,450	\$38,845,136	\$40,492,156	16.68%	
School Administration	16,977,948	16,169,697	17,540,139	18,116,252	19,476,087	8.02%	
Operations and Maintenance	19,715,713	18,981,772	19,639,311	20,728,884	21,016,069	8.66%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$12,954,852	\$13,109,924	\$19,002,978	\$14,951,703	\$15,437,650	6.36%	
General Administration	2,776,408	2,577,632	2,890,750	2,860,641	2,657,020	1.09%	
Business Services	2,842,497	2,751,567	3,111,009	3,688,215	4,146,557	1.71%	
Central Services	6,528,497	6,970,131	9,626,489	8,402,847	8,634,073	3.56%	
Enterprise Operations (<i>print shop</i>)	109,317	112,461	94,730	-	-	0.00%	
Debt Services (<i>payments on debt</i>)	698,133	698,133	3,280,000	-	-	0.00%	
GRAND TOTAL	\$210,655,372	\$205,740,516	\$228,191,381	\$229,936,496	\$242,785,880	100.00%	

Footnotes:

Category is a grouping of like SRE accounts within the CDE Chart of Accounts.

Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.

Program is the Program or Project title from the CDE or BVSD Chart of Accounts.

% of Group equals 13-14 budgeted dollars for that program divided by the "13-14 Budget" for that Group (SRE).





Making Choices in the BVSD Budget

CATEGORY			
GROUP	13-14	% OF	% OF TOTAL
PROGRAM	BUDGET	GROUP	BUDGET
<u>INSTRUCTION</u>			
REGULAR EDUCATION	\$ 124,317,681		51.19%
GENERAL INSTRUCTION - ALL LEVELS	108,925,806	87.62%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	7,722,214	6.21%	
ELEMENTARY LITERACY	2,556,214	2.06%	
INSTRUMENTAL MUSIC	2,370,950	1.91%	
DROPOUT PREVENTION	1,145,500	0.92%	
MIDDLE LEVEL LITERACY	440,630	0.35%	
SECONDARY LEVEL LITERACY	428,752	0.34%	
HIGH SCHOOL OPTIONS	104,592	0.08%	
IB PROGRAM	225,476	0.18%	
CONNECTIONS	256,174	0.21%	
MULTI-CULTURAL	136,473	0.11%	
EXPULSED STUDENT SERVICES	4,900	0.00%	
VOCATIONAL EDUCATION	\$ 2,558,182		1.05%
COCURRICULAR EDUCATION AND ATHLETICS	\$ 1,108,876		0.46%
TALENTED AND GIFTED EDUCATION	\$ 1,496,354		0.62%
TOTAL INSTRUCTION	\$ 129,481,093		53.32%
<u>SPECIAL INSTRUCTION</u>			
SPECIAL EDUCATION	\$ 29,352,491		12.09%
LITERACY AND LANGUAGE SUPPORT SERVICES	6,211,520		2.56%
TOTAL SPECIAL INSTRUCTION	\$ 35,564,011		14.65%
<u>INSTRUCTIONAL SUPPORT</u>			
STUDENT SERVICES	\$ 11,576,256		4.77%
COUNSELING SERVICES	4,038,569	34.90%	
NURSING AND HEALTH SERVICES	2,544,358	21.98%	
DROPOUT PREVENTION	274,815	2.37%	
FAMILY RESOURCE SCHOOLS	160,000	1.38%	
TRANSLATION SERVICES	134,795	1.16%	
SOCIAL WORK SERVICES	1,344,810	11.62%	
FAMILY ADVOCATE PROGRAM	175,658	1.52%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	2,903,251	25.08%	
INSTRUCTIONAL STAFF SUPPORT	\$ 10,234,714		4.22%
LIBRARY SUPPORT SERVICES	3,966,670	38.76%	
TECHNOLOGY SPECIALISTS	895,207	8.75%	
K-3 LITERACY	68,761	0.67%	
ADMIN AND EVALUATION OF LEARNING SERVICES	687,755	6.72%	
COMPUTER REPLACEMENT PROGRAM	217,929	2.13%	
CULTURAL DIVERSITY	64,843	0.63%	
CURRICULUM DEVELOPMENT COUNCIL	3,264	0.03%	
MEDIA SUPPORT SERVICES	91,269	0.89%	
STAFF DEVELOPMENT	560,477	5.48%	
INDUCTION	120,589	1.18%	
OTHER INSTRUCTIONAL STAFF SUPPORT	3,557,950	34.76%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 21,810,970		8.99%



Making Choices in the BVSD Budget (continued)

CATEGORY GROUP PROGRAM	13-14 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 19,476,087			8.02%
PRINCIPAL'S OFFICE		18,963,274	97.37%	
SCHOOL ADMINISTRATION SERVICES		446,236	2.29%	
SCHOOL LEVEL SUPPORT		66,577	0.34%	
OPERATIONS AND MAINTENANCE	\$ 21,016,069			8.66%
MAINTENANCE & OPERATIONS		18,483,033	87.95%	
ENVIRONMENTAL SERVICES		648,804	3.09%	
ADMIN OF MAINTENANCE AND OPERATIONS		776,052	3.69%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		1,108,180	5.27%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 40,492,156			16.68%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 2,657,020			1.09%
SUPERINTENDENT		619,845	23.34%	
TAX COLLECTION FEES		417,000	15.69%	
SECONDARY EDUCATION SUPPORT		407,654	15.34%	
LEGAL SERVICES		277,797	10.46%	
ELEMENTARY EDUCATION SUPPORT		317,143	11.94%	
ADMIN OF GENERAL SUPPORT SERVICES		23,870	0.90%	
STAFF NEGOTIATIONS SERVICES		236,177	8.89%	
GRANT PROCUREMENT		91,252	3.43%	
ELECTION SERVICES		69,750	2.63%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		196,532	7.40%	
BUSINESS SERVICES	\$ 4,146,557			1.71%
CENTRAL SERVICES	\$ 8,634,073			3.56%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		4,928,245	57.09%	
HUMAN RESOURCES		1,537,647	17.81%	
TELECOMMUNICATIONS		591,513	6.85%	
COMMUNICATION SERVICES		426,217	4.94%	
RESEARCH AND EVALUATION SERVICES		332,747	3.85%	
PLANNING SERVICES		133,796	1.55%	
INSURANCE MANAGEMENT SERVICES		329,850	3.82%	
SUBSTITUTE OFFICE		70,357	0.81%	
RECRUITMENT		71,655	0.83%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		212,046	2.46%	
TOTAL DISTRICT WIDE SUPPORT	\$ 15,437,650			6.36%
GRAND TOTAL GENERAL OPERATING FUND	\$ 242,785,880			100.00%

Footnotes:

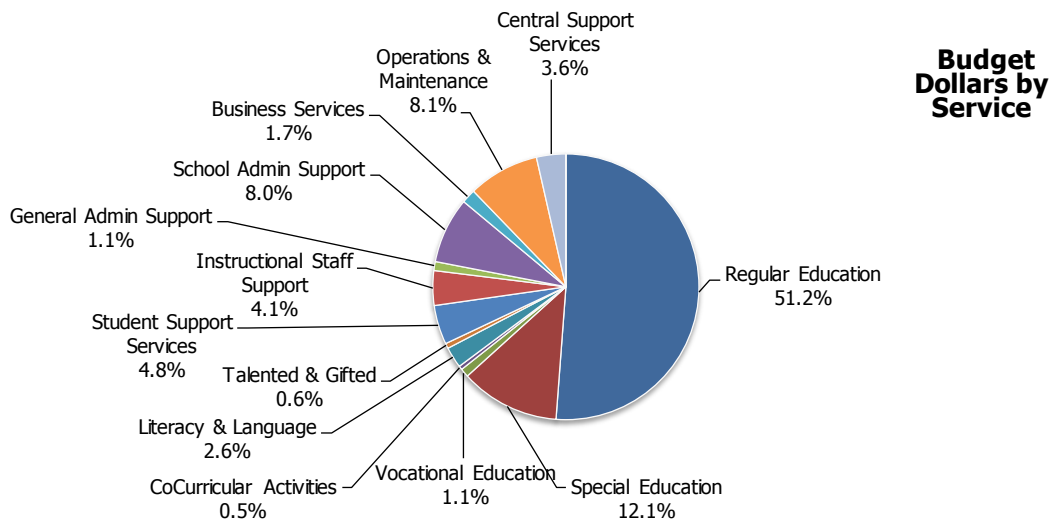
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 13-14 budgeted dollars for that program divided by the "13-14 Budget" for that Group (SRE).



Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 124,317,681	51.19%	1,392.630
Vocational Education	2,558,182	1.05%	34.066
CoCurricular Activities	1,108,876	0.46%	0.000
Talented & Gifted	1,496,354	0.62%	19.468
Total Instruction	129,481,093	53.32%	1,446.164
<u>Special Instruction</u>			
Special Education	29,352,491	12.09%	389.865
Literacy & Language	6,211,520	2.56%	68.019
Total Special Instruction	35,564,011	14.65%	457.884
<u>Instructional Support</u>			
Student Support Services	11,576,256	4.77%	105.712
Instructional Staff Support	10,234,714	4.22%	94.315
Total Instructional Support	21,810,970	8.99%	200.027
<u>School Administration and Operations</u>			
School Admin Support	19,476,087	8.02%	225.075
Operations & Maintenance	21,016,069	8.66%	230.425
Total School Administration and Ops	40,492,156	16.68%	455.500
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,657,020	1.09%	15.263
Business Services	4,146,557	1.71%	38.100
Central Support Services	8,634,073	3.56%	58.800
Enterprise Operations	-	0.00%	3.750
Debt Services	-	0.00%	0.000
Total District Wide Support	15,437,650	6.36%	115.913
GRAND TOTAL ALL SERVICES	\$ 242,785,880	100.00%	2,675.488

*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

	2009-10	2010-11	2011-12	2012-13	2013-14
	Audited	Audited	Audited	Audited	Revised
SRE	Actual	Actual	Actual	Actual	Budget
11 Regular Education	\$ 104,161,369	\$ 99,227,558	\$ 108,489,891	\$ 112,521,056	\$ 124,317,681
12 Special Education	27,738,456	28,070,124	28,189,907	28,629,347	29,352,491
13 Vocational Education	2,318,288	2,096,815	1,934,568	1,913,093	2,558,182
14 CoCurricular Ed/Athletics	1,190,292	1,094,212	1,069,155	1,055,734	1,108,876
16 Literacy & Language	5,639,336	5,547,686	6,100,675	5,573,594	6,211,520
17 Talented & Gifted	1,295,827	1,312,170	1,338,085	1,335,568	1,496,354
21 Student Support Services	6,828,323	6,724,159	8,826,014	9,653,490	11,576,256
22 Instructional Staff Support	7,702,112	6,914,975	8,102,021	8,050,304	10,234,714
23 General Administration Support	2,613,664	2,721,690	2,853,236	2,942,432	2,657,020
24 School Administration Support	17,152,823	16,938,682	18,289,069	18,716,606	19,476,087
25 Business Services	2,793,824	2,563,911	2,731,015	3,080,174	4,146,557
26 Operations & Maintenance	20,157,982	19,638,801	20,018,529	20,545,115	21,016,069
28 Central Support Services	6,594,605	7,168,601	9,164,274	8,406,277	8,634,073
29 Other Support Services	-	-	-	6,885	-
32 Enterprise Operation	193,936	253,080	220,224	245,018	-
33 Community Services	-	-	111	66	-
51 Debt Services	702,144	705,708	3,338,525	-	-
TOTAL:	\$ 207,082,981	\$ 200,978,174	\$ 220,665,299	\$ 222,674,759	\$ 242,785,880



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	2013-14 REVISED BUDGET
SRE 11 Regular Education	\$ 91,308,054	\$ 25,015,302	\$ 1,925,928	\$ 501,589	\$ 224,497	\$ 5,087,678	\$ 104,915	\$ 149,718	\$ 124,317,681
SRE 12 Special Education	21,915,981	6,420,616	46,456	11,039	852,910	71,820	19,509	14,160	29,352,491
SRE 13 Vocational Education	1,855,900	548,083	13,836	14,945	3,213	116,539	-	5,666	2,558,182
SRE 14 Co-Curricular Education & Athletics	930,319	168,004	8,553	-	-	1,100	-	900	1,108,876
SRE 16 Literacy & Language Support Services	4,854,122	1,296,601	6,503	2,681	10,471	39,351	-	1,791	6,211,520
SRE 17 Talented & Gifted Education	929,803	291,853	29,300	-	124,526	118,272	-	2,600	1,496,354
SRE 21 Student Support Services	6,593,097	1,856,433	2,775,371	106,685	21,879	214,938	1,800	6,053	11,576,256
SRE 22 Instructional Staff Support	6,714,837	2,042,713	966,094	62,954	50,347	340,099	20,990	36,680	10,234,714
SRE 23 General Administration Support	1,514,875	373,530	602,973	6,060	64,922	48,179	4,000	42,481	2,657,020
SRE 24 School Administration Support	15,001,503	4,126,558	49,695	12,338	125,664	148,107	4,315	7,907	19,476,087
SRE 25 Business Services	2,537,520	695,087	739,993	25,065	64,450	41,342	29,000	14,100	4,146,557
SRE 26 Operations & Maintenance	10,552,173	3,295,909	24,145	1,195,478	21,231	5,828,362	9,473	89,298	21,016,069
SRE 28 Central Support Services	4,342,601	1,177,861	562,015	1,551,150	673,414	213,689	71,585	41,758	8,634,073
SRE 32 Enterprise Operations	176,121	55,272	-	96,198	250	75,500	-	(403,341)	-
GRAND TOTAL	\$ 169,226,906	\$ 47,363,822	\$ 7,750,862	\$ 3,586,182	\$ 2,237,774	\$ 12,344,976	\$ 265,587	\$ 9,771	\$ 242,785,880



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	2013-14 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	36,391,788	10,134,947	10,066	228,464	34,097	732,160	9,226	49,138	\$ 47,589,886
0020 GEN MIDDLE EDUCATION	19,068,501	5,225,467	38,267	109,999	39,448	584,473	6,192	31,308	25,103,655
0030 GEN HIGH SCHOOL EDUCATION	25,638,619	6,975,734	567,522	153,069	54,066	302,545	32,347	55,678	33,779,580
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	110,240	-	-	110,240
0060 INTEGRATED EDUCATION	1,608	209	-	8,038	618	9,383	-	759	20,615
0080 LIBRARY INSTRUCTION	82,425	34,965	-	1,439	-	122,985	371	4,123	246,308
0090 OTHER GEN EDUCATION	2,067,172	453,098	1,308,963	-	96,268	687,423	41,948	-	4,654,872
0093 HOMEBOUND/HOSPITAL	20,720	3,788	-	-	-	-	-	-	24,508
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,518,315	413,151	-	-	-	33,531	-	882	1,965,879
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0300 OTHER ART PROGRAMS	-	-	-	-	-	5,326	-	186	5,512
0500 LANG ARTS ENGLISH	46,894	12,762	60	-	-	31,009	-	406	91,131
0510 LANGUAGE SKILLS	-	-	-	-	-	8,040	-	-	8,040
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	639	-	-	639
0600 FOREIGN LANGUAGES	6,699	1,824	25	-	-	19,477	-	-	28,025
0810 HEALTH EDUCATION	13,398	3,648	-	-	-	3,366	-	-	20,412
0830 PHYSICAL EDUCATION	2,251,986	612,804	-	-	-	16,984	581	401	2,882,756
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,370	-	-	6,370
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	8,199	-	-	8,199
1100 MATHEMATICS	40,195	10,937	-	-	-	2,049,940	-	-	2,101,072
1210 MUSIC GENERAL	2,231,849	607,321	1,000	-	-	11,827	20	1,150	2,853,167
1240 MUSIC VOCAL	-	-	-	-	-	6,823	-	306	7,129
1250 MUSIC INSTRUMENTAL	1,853,334	504,501	25	80	-	11,921	377	712	2,370,950
1251 CONCERT BAND	-	-	-	-	-	700	-	-	700
1255 ORCHESTRA FULL	-	-	-	-	-	970	-	-	970
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	33,496	9,117	-	-	-	47,500	-	-	90,113
1310 GEN SCIENCE	-	-	-	-	-	44,654	1,581	2,445	48,680
1500 SOCIAL SCIENCES	40,195	10,941	-	-	-	217,915	51	-	269,102
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	7,461	12,221	-	20,182
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
SRE TOTAL	91,308,054	25,015,302	1,925,928	501,589	224,497	5,087,678	104,915	149,718	\$ 124,317,681



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	2013-14 REVISED BUDGET
PROGRAM									
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,652	22,054	4,325	-	800	4,045	-	-	\$ 151,876
0093 HOMEBOUND/HOSPITAL	23,879	4,365	-	-	-	-	-	-	28,244
1700 SPECIAL EDUCATION	14,952,671	4,494,725	11,808	11,039	602,726	60,660	19,509	13,485	20,166,623
1710 PHYS DISABILITY	866,062	244,331	-	-	-	-	-	-	1,110,393
1720 VISUAL DISABILITY	111,676	29,989	-	-	-	-	-	-	141,665
1730 HEARING DISABILITY	521,478	156,091	-	-	-	306	-	-	677,875
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	1,947,492	515,862	-	-	-	-	-	-	2,463,354
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,054,850	338,976	173	-	246,809	-	-	-	1,640,808
2123 APPRAISAL SERVICES	508,694	134,896	-	-	-	-	-	-	643,590
2140 PSYCHOLOGICAL SERVICES	1,549,153	401,380	-	-	-	-	-	-	1,950,533
2153 AUDIOLOGY SERVICES	66,675	18,176	-	-	-	-	-	-	84,851
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	192,699	59,771	-	-	-	-	-	675	253,145
SRE TOTAL	21,915,981	6,420,616	46,456	11,039	852,910	71,820	19,509	14,160	\$ 29,352,491
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	850,133	240,167	-	6,740	-	-	-	-	\$ 1,097,040
0033 TEEN PARENTING PROGRAM	284,710	105,370	11,836	-	1,200	7,123	-	500	410,739
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	33,496	9,117	-	-	-	5,800	-	-	48,413
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
0400 MARKETING/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	167,479	45,578	-	-	-	13,643	-	250	226,950
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	81,014	20,796	-	-	-	5,000	-	322	107,132
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	133,983	36,463	1,000	-	-	13,500	-	324	185,270
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
2122 COUNSELING SERVICES	73,037	19,338	-	-	-	125	-	194	92,694
2134 NURSING SERVICES	47,551	13,482	-	-	-	-	-	-	61,033
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	-	-	-	-	400	8,520	-	852	9,772
2410 PRINCIPAL'S OFFICE	184,497	57,772	-	8,205	-	10,000	-	526	261,000
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
SRE TOTAL	1,855,900	548,083	13,836	14,945	3,213	116,539	-	5,666	\$ 2,558,182



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	2013-14 REVISED BUDGET
PROGRAM									
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1800 COCURRICULAR ACTIVITIES	6,344	1,145	-	-	-	-	-	-	\$ 7,489
1808 INTRAMURALS - GENERAL	259,224	46,809	-	-	-	-	-	-	306,033
1910 ELEM SPONSOR STUDENT ACT	38,843	7,013	-	-	-	-	-	-	45,856
1920 MIDDLE SPONSOR STUDENT AC	94,320	17,030	-	-	-	-	-	-	111,350
1930 HIGH SPONSOR STUDENT ACT	530,508	95,811	-	-	-	300	-	500	627,119
8916 JITSUYGO HIGH SCH PROGRAM	1,080	196	8,553	-	-	800	-	400	11,029
SRE TOTAL	930,319	168,004	8,553	-	-	1,100	-	900	\$ 1,108,876
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,945,729	784,566	-	-	-	7,715	-	-	\$ 3,738,010
0020 GEN MIDDLE EDUCATION	785,930	209,283	-	-	-	10,748	-	161	1,006,122
0030 GEN HIGH SCHOOL EDUCATION	760,085	202,443	400	-	-	9,945	-	-	972,873
0090 OTHER GEN EDUCATION	4,154	750	692	-	-	3,763	-	865	10,224
2200 INSTRUCTIONAL STAFF SPRT	332,135	91,796	-	2,681	9,729	3,566	-	765	440,672
2212 CURRICULUM DEVELOPMENT	3,087	565	1,411	-	742	-	-	-	5,805
2214 EVALUATION INSTRUCT SVCS	23,002	7,198	4,000	-	-	3,614	-	-	37,814
SRE TOTAL	4,854,122	1,296,601	6,503	2,681	10,471	39,351	-	1,791	\$ 6,211,520
SRE 17 TALENTED & GIFTED EDUCATION									
0070 TALENTED AND GIFTED	677,627	223,307	300	-	118,394	19,634	-	-	\$ 1,039,262
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
1090 OTHER INDUST ARTS/TECH	66,991	18,230	20,000	-	-	-	-	-	105,221
1900 STUDENT ACTIVITIES	11,416	2,088	-	-	1,250	4,350	-	1,100	20,204
1909 FAIRS AND COMPETITIONS	7,069	1,892	-	-	-	-	-	-	8,961
2237 ADMIN TAG PROGRAMS	166,700	46,336	9,000	-	4,882	93,033	-	1,500	321,451
SRE TOTAL	929,803	291,853	29,300	-	124,526	118,272	-	2,600	\$ 1,496,354
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	160,945	38,401	1,804,007	100,000	-	164,871	-	-	\$ 2,268,224
2112 ATTENDANCE SERVICES	179,351	46,508	-	-	-	-	-	-	225,859
2113 SOCIAL WORK SERVICES	1,361,869	376,618	-	-	-	-	-	-	1,738,487
2114 STUDENT ACCOUNTING	259,606	72,605	13,508	1,690	1,500	1,547	-	750	351,206
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	3,136,352	835,179	4,200	35	13,979	45,031	1,200	2,593	4,038,569
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	646,961	187,772	1,300	4,960	6,400	3,171	600	2,710	853,874
2139 OTHR HLTH SVCS-MEDICAID	570,697	224,227	895,560	-	-	-	-	-	1,690,484
2190 OTHER SUPPORT SERVICES-STUDENTS	277,316	75,123	-	-	-	-	-	-	352,439
SRE TOTAL	6,593,097	1,856,433	2,775,371	106,685	21,879	214,938	1,800	6,053	\$ 11,576,256
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	117,538	98,979	948,259	-	33,129	116,785	-	12,904	\$ 1,327,594
2210 IMPROVEMENT INSTRUC SVCS	956,804	243,402	-	-	2,610	-	-	-	1,202,816
2211 ADMIN LEARNING SERVICES	229,995	55,190	-	6,250	2,000	11,000	-	10,000	314,435
2212 CURRICULUM DEVELOPMENT	208,486	55,649	700	-	-	65,573	-	-	330,408
2213 STAFF DEVELOPMENT	225,199	215,486	14,207	-	3,508	93,704	-	8,373	560,477
2214 EVALUATION INSTRUCT SVCS	292,090	72,268	2,750	-	-	2,106	-	4,106	373,320
2219 LEARNING MATERIALS CENTER	22,174	7,048	-	-	-	-	-	-	29,222
2220 MEDIA SUPPORT SERVICES	674,608	220,599	-	-	-	-	-	-	895,207
2222 LIBRARY SUPPORT SVCS	3,081,775	836,609	178	-	-	46,511	300	1,297	3,966,670
2223 AUDIOVISUAL SERVICES	-	-	-	56,704	3,500	420	1,423	-	62,047
2225 INSTRUCTIONAL TECHNOLOGY	336,306	90,220	-	-	5,600	4,000	19,267	-	455,393
2231 ADMIN SPECIAL EDUCATION	397,740	101,456	-	-	-	-	-	-	499,196
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRA	172,122	45,807	-	-	-	-	-	-	217,929
SRE TOTAL	6,714,837	2,042,713	966,094	62,954	50,347	340,099	20,990	36,680	\$ 10,234,714



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	2013-14 REVISED BUDGET
PROGRAM									
SRE 23 GENERAL ADMINISTRATION									
SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	583,265	148,534	2,000	3,000	32,070	27,521	2,000	8,397	\$ 806,787
2311 ADMIN BOE BOARD OF EDUC	-	-	13,905	1,200	14,500	3,571	-	25,134	58,310
2312 BOE SECTRY BOARD OF EDUC	28,160	7,542	-	-	-	-	-	-	35,702
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	174,156	42,014	54,977	-	2,500	1,650	-	2,500	277,797
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	188,630	45,471	1,576	-	-	500	-	-	236,177
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	-	700
2321 SUPERINTENDENT	469,425	112,456	65	1,860	14,852	12,737	2,000	6,450	619,845
2323 GRANT PROCURMNT/LOBBYING	71,239	17,513	-	-	1,000	1,500	-	-	91,252
SRE TOTAL	1,514,875	373,530	602,973	6,060	64,922	48,179	4,000	42,481	\$ 2,657,020
SRE 24 SCHOOL ADMINISTRATION									
SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVCS	364,712	48,392	44,695	-	4,840	48,174	-	2,000	\$ 512,813
2410 PRINCIPAL'S OFFICE	14,636,791	4,078,166	5,000	12,338	120,824	99,933	4,315	5,907	18,963,274
SRE TOTAL	15,001,503	4,126,558	49,695	12,338	125,664	148,107	4,315	7,907	\$ 19,476,087
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	541,000	-	-	-	-	-	\$ 541,000
2511 ADMIN BUSINESS SERVICES	144,037	33,518	-	-	-	-	-	-	177,555
2513 BUDGETING SERVICES	735,665	197,046	23,400	500	16,850	6,500	-	8,500	988,461
2515 PAYROLL SERVICES	332,644	90,742	-	-	-	-	-	-	423,386
2516 FINANCIAL ACCOUNTING SVCS	627,661	174,431	170,593	2,500	28,500	12,500	-	11,000	1,027,185
2520 PURCHASING SERVICES	188,727	52,461	-	750	13,900	8,900	-	1,100	265,838
2530 WAREHOUSING/DISTRIBUTING	508,786	146,889	5,000	14,000	5,200	4,600	29,000	11,500	724,975
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
SRE TOTAL	2,537,520	695,087	739,993	25,065	64,450	41,342	29,000	14,100	\$ 4,146,557
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	8,802,719	2,772,293	12,145	983,758	14,905	5,813,412	5,343	78,458	\$ 18,483,033
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	617,325	156,555	-	120	1,432	50	330	240	776,052
2620 ENVIRONMENTAL SERVICES	321,631	91,379	8,000	209,600	4,894	3,900	3,800	5,600	648,804
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	810,498	275,682	2,000	-	-	8,000	-	5,000	1,101,180
SRE TOTAL	10,552,173	3,295,909	24,145	1,195,478	21,231	5,828,362	9,473	89,298	\$ 21,016,069
SRE 28 CENTRAL SUPPORT SERVICES									
2800 CENTRAL SUPPORT SERVICES	30,000	5,484	139,958	-	-	35,000	-	-	\$ 210,442
2811 PLANNING SERVICES	91,894	22,785	2,539	450	1,650	8,228	3,000	3,250	133,796
2814 RESEARCH/EVALUATION SVCS	235,288	66,959	9,500	-	4,250	13,250	500	3,000	332,747
2820 COMMUNICATION SERVICES	289,301	76,835	40,000	-	3,730	6,551	-	9,800	426,217
2830 HUMAN RESOURCES	1,129,332	303,046	39,972	1,000	7,950	114,960	535	7,558	1,604,353
2832 RECRUITMENT/PLACEMENT SVC	53,169	15,706	-	-	2,780	-	-	-	71,655
2834 INSVC TRAINING NON-CERT	-	-	-	-	1,604	-	-	-	1,604
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	565	-	-	-	-	-	-	3,651
2841 SUPERVISING INFO SYS SERVICES	405,879	107,130	152,007	2,500	7,600	32,500	50,000	12,500	770,116
2843 PROGRAMMING SERVICES	917,760	243,209	92,644	1,200,200	11,000	1,400	-	-	2,466,213
2844 OPERATIONS SERVICES	527,423	143,122	51,395	61,500	65,500	500	10,000	-	859,440
2845 TELECOMMUNICATIONS	75,606	20,407	-	282,000	211,000	-	2,500	-	591,513
2849 OTHER INFORMATION SYSTEMS SERVICES	583,863	172,613	25,000	3,500	36,000	1,000	5,000	5,500	832,476
2850 RISK MANAGEMENT SERVICES	-	-	-	-	320,000	-	-	-	320,000
SRE TOTAL	4,342,601	1,177,861	562,015	1,551,150	673,414	213,689	71,585	41,758	\$ 8,634,073
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	176,121	55,272	-	96,198	250	75,500	-	(403,341)	\$ -
SRE TOTAL	176,121	55,272	-	96,198	250	75,500	-	(403,341)	\$ -
GRAND TOTAL	169,226,906	47,363,822	7,750,862	3,586,182	2,237,774	12,344,976	265,587	9,771	\$ 242,785,880



Project/Program Budgets by Object

Project Summary

PROJECT SUMMARY PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	133,423,685	37,008,002	6,820,731	3,546,917	1,141,740	11,646,454	244,078	(85,297)	\$ 193,746,310
0013 K-3 LITERACY	53,072	15,689	-	-	-	-	-	-	68,761
0017 ELEMENTARY LITERACY	1,812,862	493,352	-	-	-	250,000	-	-	2,556,214
0021 CHOICE	334,958	91,155	-	-	-	600	-	-	426,713
0027 MIDDLE LEVEL LITERACY	346,375	94,255	-	-	-	-	-	-	440,630
0031 DROPOUT PREVENTION	927,061	258,573	487,225	-	-	-	-	-	1,672,859
0034 CONNECTIONS	200,976	54,703	-	-	-	495	-	-	256,174
0035 MULTI-CULTURAL	107,288	29,185	-	-	-	-	-	-	136,473
0036 SECONDARY LEVEL LITERACY	337,036	91,716	-	-	-	-	-	-	428,752
0037 EXPELLED STUDENT SERVICES	-	900	1,500	-	1,300	1,200	-	-	4,900
0038 HIGH SCHOOL OPTIONS	5,000	902	93,793	-	4,897	-	-	-	104,592
0039 ADVANCED PLACEMENT	80,390	21,874	-	-	-	-	-	-	102,264
0040 AVID	28,420	7,584	26,000	-	28,168	95	-	12,800	103,067
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,100	-	-	1,100
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,032	-	-	1,032
0068 INTERDISCIPLINARY ED	-	-	301	-	-	731	-	-	1,032
0069 INTERDISCIPLINARY ED	-	-	-	-	-	130	-	-	130
0071 TALENTED & GIFTED (SRA)	3,824	625	300	-	-	10,287	-	-	15,036
0072 TALENTED AND GIFTED	379,028	145,651	20,000	-	1,882	6,796	-	1,500	554,857
0073 TAG - DISTRICT PROGRAMS	378,282	100,587	-	-	122,644	44,649	-	1,100	647,262
0095 PARTNERS IN EDUCATION	(55,638)	54,638	-	-	500	500	-	-	-
0137 FAMILY ADVOCATE PROGRAM	132,241	43,417	-	-	-	-	-	-	175,658
0660 ENGLISH AS 2ND LANGUAGE	4,517,900	1,204,058	1,092	-	-	32,171	-	1,026	5,756,247
2001 IB PROGRAM	119,746	32,630	3,700	-	29,500	7,000	-	33,600	226,176
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	-	160,000
2161 TRANSLATION SERVICES	95,741	23,489	694	-	-	14,871	-	-	134,795
2191 ADA/504 SERVICES	65,204	14,912	12,500	-	-	-	-	-	92,616
2204 RECRUITMENT	53,169	15,706	-	-	2,780	-	-	-	71,655
2205 INDUCTION	93,996	21,304	-	-	1,887	2,402	-	1,000	120,589
2207 TECHNOLOGY SPECIALISTS	674,608	220,599	-	-	-	-	-	-	895,207
2215 CULTURAL DIVERSITY	6,700	1,210	14,128	-	3,742	33,063	-	6,000	64,843
2216 FIRST AID TRAINING	18,230	5,923	-	-	-	1,500	-	5,904	31,557
2218 CURRICULUM DEVELOPMENT COUNCIL	2,760	504	-	-	-	-	-	-	3,264
2236 SUPERVISION-LIT/LANG	336,222	92,543	5,411	2,681	10,471	7,180	-	765	455,273
2391 ELEM EDUCATION SUPPORT	241,671	60,341	-	1,300	7,000	3,681	500	2,650	317,143
2393 SECONDARY ED SUPPORT	297,518	74,149	2,000	1,700	17,800	7,340	1,500	5,647	407,654
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	15,000	-	-	15,000
2491 SCHOOL LEVEL SUPPORT	13,852	2,690	32,195	-	4,840	11,000	-	2,000	66,577
2492 OPEN ENROLLMENT	44,076	14,044	-	-	1,500	500	-	750	60,870
2550 MAILROOM	-	-	-	7,600	-	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	87,137	24,909	-	-	1,000	-	-	-	113,046
2834 SUBSTITUTE OFFICE	54,422	15,935	-	-	-	-	-	-	70,357
3120 STATE VOCATIONAL ED	1,924,444	560,462	13,836	14,945	3,213	116,839	-	6,166	2,639,905
3130 STATE ECEA SPECIAL ED	21,915,981	6,420,616	46,456	11,039	852,910	71,820	19,509	14,160	29,352,491
3150 STATE TALENTED & GIFTED	168,669	44,990	9,000	-	-	56,540	-	-	279,199
GRAND TOTAL	169,226,906	47,363,822	7,750,862	3,586,182	2,237,774	12,344,976	265,587	9,771	\$ 242,785,880



Project/Program Budgets by Object (continued)

Project Detail

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	34,578,926	9,641,595	7,066	228,464	10,597	481,160	9,226	35,538	\$ 44,992,572
0020 GEN MIDDLE EDUCATION	18,345,223	5,028,804	267	109,999	11,280	581,779	6,192	18,508	24,102,052
0030 GEN HIGH SCHOOL EDUCATION	24,225,485	6,590,645	59,499	153,069	41,869	293,856	32,347	35,678	31,432,448
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	110,240	-	-	110,240
0060 INTEGRATED EDUCATION	1,608	209	-	8,038	618	9,383	-	759	20,615
0080 LIBRARY INSTRUCTION	82,425	34,965	-	1,439	-	122,985	371	4,123	246,308
0090 OTHER GEN EDUCATION	2,067,172	453,098	1,308,963	-	96,268	687,423	41,948	-	4,654,872
0093 HOMEBOUND/HOSPITAL	20,720	3,788	-	-	-	-	-	-	24,508
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,518,315	413,151	-	-	-	33,531	-	882	1,965,879
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0300 BUSINESS EDUCATION	-	-	-	-	-	5,326	-	186	5,512
0500 LANG ARTS ENGLISH	46,894	12,762	60	-	-	31,009	-	406	91,131
0510 LANGUAGE SKILLS	-	-	-	-	-	8,040	-	-	8,040
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	639	-	-	639
0600 FOREIGN LANGUAGES	6,699	1,824	25	-	-	19,477	-	-	28,025
0810 HEALTH EDUCATION	13,398	3,648	-	-	-	3,366	-	-	20,412
0830 PHYSICAL EDUCATION	2,251,986	612,804	-	-	-	16,984	581	401	2,882,756
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,370	-	-	6,370
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	8,199	-	-	8,199
1100 MATHEMATICS	40,195	10,937	-	-	-	2,049,940	-	-	2,101,072
1210 MUSIC GENERAL	2,231,849	607,321	1,000	-	-	11,827	20	1,150	2,853,167
1240 MUSIC VOCAL	-	-	-	-	-	6,823	-	306	7,129
1250 MUSIC INSTRUMENTAL	1,853,334	504,501	25	80	-	11,921	377	712	2,370,950
1251 CONCERT BAND	-	-	-	-	-	700	-	-	700
1255 ORCHESTRA FULL	-	-	-	-	-	970	-	-	970
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	33,496	9,117	-	-	-	47,500	-	-	90,113
1310 GEN SCIENCE	-	-	-	-	-	44,654	1,581	2,445	48,680
1500 SOCIAL SCIENCES	40,195	10,941	-	-	-	217,915	51	-	269,102
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	7,461	12,221	-	20,182
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
1800 COCRRICULAR ACTIVITIES	6,344	1,145	-	-	-	-	-	-	7,489
1808 INTRAMURALS - GENERAL	259,224	46,809	-	-	-	-	-	-	306,033
1910 ELEM SPONSOR STUDENT ACT	38,843	7,013	-	-	-	-	-	-	45,856
1920 MIDDLE SPONSOR STUDENT A	94,320	17,030	-	-	-	-	-	-	111,350
1930 HIGH SPONSOR STUDENT ACT	454,608	82,103	-	-	-	-	-	-	536,711
2100 SUPPORT SERVICES-STUDENT	-	-	1,630,813	100,000	-	150,000	-	-	1,880,813
2113 SOCIAL WORK SERVICES	1,065,497	279,313	-	-	-	-	-	-	1,344,810
2114 STUDENT ACCOUNTING	259,606	72,605	13,508	1,690	-	1,047	-	-	348,456
2122 COUNSELING SERVICES	3,136,352	835,179	4,200	35	13,979	45,031	1,200	2,593	4,038,569
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	646,961	187,772	1,300	4,960	6,400	3,171	600	2,710	853,874
2139 OTHER HLTH SVCS-MEDICAID	570,697	224,227	895,560	-	-	-	-	-	1,690,484
2190 OTHER SUPPORT SERVICES-STUDENT	277,316	75,123	-	-	-	-	-	-	352,439
2231 ADMIN SPECIAL EDUCATION	397,740	101,456	-	-	-	-	-	-	499,196



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2200 INSTRUCTIONAL STAFF SPVRT	54,250	15,904	934,131	-	27,000	79,320	-	-	\$ 1,110,605
2210 IMPROVEMENT INSTRUCT SVCS	903,732	227,713	-	-	2,610	-	-	-	1,134,055
2211 ADMIN LEARNING SERVICES	229,995	55,190	-	6,250	2,000	11,000	-	10,000	314,435
2212 CURRICULUM DEVELOPMENT	205,726	55,145	-	-	-	65,573	-	-	326,444
2213 STAFF DEVELOPMENT	225,199	215,486	8,207	-	3,508	93,704	-	8,373	554,477
2214 EVALUATION INSTRUCT SVCS	292,090	72,268	2,750	-	-	2,106	-	4,106	373,320
2219 LEARNING MATERIALS CENTER	22,174	7,048	-	-	-	-	-	-	29,222
2222 LIBRARY SUPPORT SVCS	3,081,775	836,609	178	-	-	46,511	300	1,297	3,966,670
2223 AUDIOVISUAL SERVICES	-	-	-	56,704	3,500	420	1,423	-	62,047
2225 INSTRUCTIONAL TECHNOLOGY	336,306	90,220	-	-	5,600	4,000	19,267	-	455,393
2239 SUPERVISION-OTHER INSTR PROGRA	172,122	45,807	-	-	-	-	-	-	217,929
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	7,270	1,500	-	100	8,870
2311 ADMIN BOE BOARD OF ED	-	-	13,905	1,200	14,500	3,571	-	25,134	58,310
2312 BOE SECTRY BOARD OF ED	28,160	7,542	-	-	-	-	-	-	35,702
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	174,156	42,014	54,977	-	2,500	1,650	-	2,500	277,797
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	188,630	45,471	1,576	-	-	500	-	-	236,177
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	-	700
2321 SUPERINTENDENT	469,425	112,456	65	1,860	14,852	12,737	2,000	6,450	619,845
2323 GRANT PROCUREMENT/LOBBYING	71,239	17,513	-	-	1,000	1,500	-	-	91,252
2400 SCHOOL ADMIN SUPPORT SVC	350,860	45,702	12,500	-	-	37,174	-	-	446,236
2410 PRINCIPAL'S OFFICE	14,636,791	4,078,166	5,000	12,338	120,824	99,933	4,315	5,907	18,963,274
2500 BUSINESS SUPPORT SERVICES	-	-	541,000	-	-	-	-	-	541,000
2511 ADMIN BUSINESS SERVICES	144,037	33,518	-	-	-	-	-	-	177,555
2513 BUDGETING SERVICES	735,665	197,046	23,400	500	16,850	6,500	-	8,500	988,461
2515 PAYROLL SERVICES	332,644	90,742	-	-	-	-	-	-	423,386
2516 FINANCIAL ACCOUNTING SERVICES	627,661	174,431	170,593	2,500	28,500	12,500	-	11,000	1,027,185
2520 PURCHASING SERVICES	188,727	52,461	-	750	13,900	8,900	-	1,100	265,838
2530 WAREHOUSING/DISTRIBUTING	508,786	146,889	5,000	6,400	5,200	4,600	29,000	11,500	717,375
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
2600 MAINTENANCE & OPERATIONS	8,802,719	2,772,293	12,145	983,758	14,905	5,813,412	5,343	78,458	18,483,033
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	617,325	156,555	-	120	1,432	50	330	240	776,052
2620 ENVIRONMENTAL SERVICES	234,494	66,470	8,000	209,600	3,894	3,900	3,800	5,600	535,758
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	810,498	275,682	2,000	-	-	8,000	-	5,000	1,101,180
2800 CENTRAL SUPPORT SERVICES	30,000	5,484	139,958	-	-	35,000	-	-	210,442
2811 PLANNING SERVICES	91,894	22,785	2,539	450	1,650	8,228	3,000	3,250	133,796
2814 RESEARCH/EVALUATION SERVICES	235,288	66,959	9,500	-	4,250	13,250	500	3,000	332,747
2820 COMMUNICATION SERVICES	289,301	76,835	40,000	-	3,730	6,551	-	9,800	426,217
2830 HUMAN RESOURCES	1,074,910	287,111	39,972	1,000	7,950	114,960	535	7,558	1,533,996
2834 INSVC TRAINING NON-CERT	-	-	-	-	1,604	-	-	-	1,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	565	-	-	-	-	-	-	3,651
2841 SUPERVISING INFO SYS SERVICES	405,879	107,130	152,007	2,500	7,600	32,500	50,000	12,500	770,116
2843 PROGRAMMING SERVICES	917,760	243,209	92,644	1,200,200	11,000	1,400	-	-	2,466,213
2844 OPERATIONS SERVICES	527,423	143,122	51,395	61,500	65,500	500	10,000	-	859,440
2845 TELECOMMUNICATIONS	75,606	20,407	-	282,000	211,000	-	2,500	-	591,513
2849 OTHER INFORMATION SERVICES	583,863	172,613	25,000	3,500	36,000	1,000	5,000	5,500	832,476
2850 RISK MANAGEMENT SERVICES	-	-	-	-	320,000	-	-	-	320,000
3230 PRINT SHOP DISTRICT	176,121	55,272	-	96,198	250	75,500	-	(403,341)	-
8916 JITSUYGO HIGH SCH PROGRAM	1,080	196	8,553	-	-	800	-	400	11,029
PROJECT TOTAL	133,423,685	37,008,002	6,820,731	3,546,917	1,141,740	11,646,454	244,078	(85,297)	\$ 193,746,310



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
0013 K-3 LITERACY									
2210 IMPROVEMENT INSTRUCT SVCS	53,072	15,689	-	-	-	-	-	-	\$ 68,761
PROJECT TOTAL	53,072	15,689	-	-	-	-	-	-	\$ 68,761
0017 ELEMENTARY LITERACY									
0010 GEN ELEMENTARY ED	1,812,862	493,352	-	-	-	250,000	-	-	\$ 2,556,214
PROJECT TOTAL	1,812,862	493,352	-	-	-	250,000	-	-	\$ 2,556,214
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	334,958	91,155	-	-	-	600	-	-	\$ 426,713
PROJECT TOTAL	334,958	91,155	-	-	-	600	-	-	\$ 426,713
0027 MIDDLE LEVEL LITERACY									
0020 GEN MIDDLE EDUCATION	346,375	94,255	-	-	-	-	-	-	\$ 440,630
PROJECT TOTAL	346,375	94,255	-	-	-	-	-	-	\$ 440,630
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	576,223	156,848	412,429	-	-	-	-	-	1,145,500
1930 HIGH SPONSOR STUDENT ACT	7,356	1,329	-	-	-	-	-	-	8,685
2112 ATTENDANCE SERVICES	179,351	46,508	-	-	-	-	-	-	225,859
2113 SOCIAL WORK SERVICES	164,131	53,888	-	-	-	-	-	-	218,019
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
PROJECT TOTAL	927,061	258,573	487,225	-	-	-	-	-	\$ 1,672,859
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL ED	200,976	54,703	-	-	-	495	-	-	\$ 256,174
PROJECT TOTAL	200,976	54,703	-	-	-	495	-	-	\$ 256,174
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL ED	107,288	29,185	-	-	-	-	-	-	\$ 136,473
PROJECT TOTAL	107,288	29,185	-	-	-	-	-	-	\$ 136,473
0036 SECONDARY LEVEL LITERACY									
0030 GEN HIGH SCHOOL ED	337,036	91,716	-	-	-	-	-	-	\$ 428,752
PROJECT TOTAL	337,036	91,716	-	-	-	-	-	-	\$ 428,752
0037 EXPELLED STUDENT SERVICES									
0030 GEN HIGH SCHOOL ED	-	900	1,500	-	1,300	1,200	-	-	\$ 4,900
PROJECT TOTAL	-	900	1,500	-	1,300	1,200	-	-	\$ 4,900
0038 HIGH SCHOOL OPTIONS									
0030 GEN HIGH SCHOOL EDUCATION	5,000	902	93,793	-	4,897	-	-	-	\$ 104,592
PROJECT TOTAL	5,000	902	93,793	-	4,897	-	-	-	\$ 104,592
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	40,195	10,937	-	-	-	-	-	-	\$ 51,132
0030 GEN HIGH SCHOOL EDUCATION	40,195	10,937	-	-	-	-	-	-	51,132
PROJECT TOTAL	80,390	21,874	-	-	-	-	-	-	\$ 102,264
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	316	20,000	-	28,168	95	-	12,800	\$ 63,129
0030 GEN HIGH SCHOOL EDUCATION	26,670	7,268	-	-	-	-	-	-	33,938
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	28,420	7,584	26,000	-	28,168	95	-	12,800	\$ 103,067
0066 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	669	-	-	\$ 669
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	-	431
PROJECT TOTAL	-	-	-	-	-	1,100	-	-	\$ 1,100



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
0067 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	600	-	-	\$ 600
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	-	432
PROJECT TOTAL	-	-	-	-	-	1,032	-	-	\$ 1,032
0068 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	600	-	-	\$ 600
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	131	-	-	432
PROJECT TOTAL	-	-	301	-	-	731	-	-	\$ 1,032
0069 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	130	-	-	\$ 130
PROJECT TOTAL	-	-	-	-	-	130	-	-	\$ 130
0071 TALENTED & GIFTED (SRA)									
0070 TALENTED AND GIFTED	3,824	625	300	-	-	9,032	-	-	\$ 13,781
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
PROJECT TOTAL	3,824	625	300	-	-	10,287	-	-	\$ 15,036
0072 TALENTED AND GIFTED									
0070 TALENTED AND GIFTED	309,016	126,868	-	-	-	602	-	-	\$ 436,486
1090 OTHER INDUST ARTS/TECH	66,991	18,230	20,000	-	-	-	-	-	105,221
1900 STUDENT ACTIVITIES	3,021	553	-	-	1,000	-	-	-	4,574
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
PROJECT TOTAL	379,028	145,651	20,000	-	1,882	6,796	-	1,500	\$ 554,857
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	273,081	70,866	-	-	118,394	10,000	-	-	\$ 472,341
1900 STUDENT ACTIVITIES	8,395	1,535	-	-	250	4,350	-	1,100	15,630
2237 ADMIN TAG PROGRAMS	96,806	28,186	-	-	4,000	30,299	-	-	159,291
PROJECT TOTAL	378,282	100,587	-	-	122,644	44,649	-	1,100	\$ 647,262
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPRT	(55,638)	54,638	-	-	500	500	-	-	\$ -
PROJECT TOTAL	(55,638)	54,638	-	-	500	500	-	-	\$ -
0137 FAMILY ADVOCATE PROGRAM									
2113 SOCIAL WORK SERVICES	132,241	43,417	-	-	-	-	-	-	\$ 175,658
PROJECT TOTAL	132,241	43,417	-	-	-	-	-	-	\$ 175,658
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY ED	2,945,729	784,566	-	-	-	7,715	-	-	\$ 3,738,010
0020 GEN MIDDLE EDUCATION	785,930	209,283	-	-	-	10,748	-	161	1,006,122
0030 GEN HIGH SCHOOL EDUCATION	760,085	202,443	400	-	-	9,945	-	-	972,873
0090 OTHER GEN EDUCATION	4,154	750	692	-	-	3,763	-	865	10,224
2214 EVALUATION INSTRUCT SVCS	22,002	7,016	-	-	-	-	-	-	29,018
PROJECT TOTAL	4,517,900	1,204,058	1,092	-	-	32,171	-	1,026	\$ 5,756,247
2001 IB PROGRAM									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	119,746	32,630	-	-	6,000	6,000	-	20,000	184,376
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	-	700
PROJECT TOTAL	119,746	32,630	3,700	-	29,500	7,000	-	33,600	\$ 226,176
2118 FAMILY RESOURCE SCHOOLS									
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	-	\$ 160,000
PROJECT TOTAL	-	-	160,000	-	-	-	-	-	\$ 160,000
2161 TRANSLATION SERVICES									
2100 SUPPORT SERVICES-STUDENT	95,741	23,489	694	-	-	14,871	-	-	\$ 134,795
PROJECT TOTAL	95,741	23,489	694	-	-	14,871	-	-	\$ 134,795



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	65,204	14,912	12,500	-	-	-	-	-	\$ 92,616
PROJECT TOTAL	65,204	14,912	12,500	-	-	-	-	-	\$ 92,616
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	53,169	15,706	-	-	2,780	-	-	-	\$ 71,655
PROJECT TOTAL	53,169	15,706	-	-	2,780	-	-	-	\$ 71,655
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPRT	93,996	21,304	-	-	1,887	2,402	-	1,000	\$ 120,589
PROJECT TOTAL	93,996	21,304	-	-	1,887	2,402	-	1,000	\$ 120,589
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	674,608	220,599	-	-	-	-	-	-	\$ 895,207
PROJECT TOTAL	674,608	220,599	-	-	-	-	-	-	\$ 895,207
2215 CULTURAL DIVERSITY									
2200 INSTRUCTIONAL STAFF SPRT	6,700	1,210	14,128	-	3,742	33,063	-	6,000	\$ 64,843
PROJECT TOTAL	6,700	1,210	14,128	-	3,742	33,063	-	6,000	\$ 64,843
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPRT	18,230	5,923	-	-	-	1,500	-	5,904	\$ 31,557
PROJECT TOTAL	18,230	5,923	-	-	-	1,500	-	5,904	\$ 31,557
2218 CURRICULUM DEVELOPMENT COUNCIL									
2212 CURRICULUM DEVELOPMENT	2,760	504	-	-	-	-	-	-	\$ 3,264
PROJECT TOTAL	2,760	504	-	-	-	-	-	-	\$ 3,264
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPRT	332,135	91,796	-	2,681	9,729	3,566	-	765	\$ 440,672
2212 CURRICULUM DEVELOPMENT	3,087	565	1,411	-	742	-	-	-	5,805
2214 EVALUATION INSTRUCT SVCS	1,000	182	4,000	-	-	3,614	-	-	8,796
PROJECT TOTAL	336,222	92,543	5,411	2,681	10,471	7,180	-	765	\$ 455,273
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	241,671	60,341	-	1,300	7,000	3,681	500	2,650	\$ 317,143
PROJECT TOTAL	241,671	60,341	-	1,300	7,000	3,681	500	2,650	\$ 317,143
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	297,518	74,149	2,000	1,700	17,800	7,340	1,500	5,647	\$ 407,654
PROJECT TOTAL	297,518	74,149	2,000	1,700	17,800	7,340	1,500	5,647	\$ 407,654
2395 BVSD FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	15,000	-	-	\$ 15,000
PROJECT TOTAL	-	-	-	-	-	15,000	-	-	\$ 15,000
2491 SCHOOL LEVEL SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVC	13,852	2,690	32,195	-	4,840	11,000	-	2,000	\$ 66,577
PROJECT TOTAL	13,852	2,690	32,195	-	4,840	11,000	-	2,000	\$ 66,577
2492 OPEN ENROLLMENT									
2114 STUDENT ACCOUNTING	-	-	-	-	1,500	500	-	750	\$ 2,750
2300 ADMIN GEN SUPPORT SVCS	44,076	14,044	-	-	-	-	-	-	58,120
PROJECT TOTAL	44,076	14,044	-	-	1,500	500	-	750	\$ 60,870
2550 MAILROOM									
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	-	\$ 7,600
PROJECT TOTAL	-	-	-	7,600	-	-	-	-	\$ 7,600



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	87,137	24,909	-	-	1,000	-	-	-	\$ 113,046
PROJECT TOTAL	87,137	24,909	-	-	1,000	-	-	-	\$ 113,046
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	54,422	15,935	-	-	-	-	-	-	\$ 70,357
PROJECT TOTAL	54,422	15,935	-	-	-	-	-	-	\$ 70,357
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUCATION	850,133	240,167	-	6,740	-	-	-	-	\$ 1,097,040
0033 TEEN PARENTING PROGRAM	284,710	105,370	11,836	-	1,200	7,123	-	500	410,739
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	33,496	9,117	-	-	-	5,800	-	-	48,413
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	167,479	45,578	-	-	-	13,643	-	250	226,950
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	81,014	20,796	-	-	-	5,000	-	322	107,132
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	133,983	36,463	1,000	-	-	13,500	-	324	185,270
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	68,544	12,379	-	-	-	300	-	500	81,723
2122 COUNSELING SERVICES	73,037	19,338	-	-	-	125	-	194	92,694
2134 NURSING SERVICES	47,551	13,482	-	-	-	-	-	-	61,033
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	-	-	-	-	400	8,520	-	852	9,772
2410 PRINCIPAL'S OFFICE	184,497	57,772	-	8,205	-	10,000	-	526	261,000
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
PROJECT TOTAL	1,924,444	560,462	13,836	14,945	3,213	116,839	-	6,166	\$ 2,639,905
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,652	22,054	4,325	-	800	4,045	-	-	\$ 151,876
0093 HOMEBOUND/HOSPITAL	23,879	4,365	-	-	-	-	-	-	28,244
1700 SPECIAL EDUCATION	14,952,671	4,494,725	11,808	11,039	602,726	60,660	19,509	13,485	20,166,623
1710 PHYS DISABILITY	866,062	244,331	-	-	-	-	-	-	1,110,393
1720 VISUAL DISABILITY	111,676	29,989	-	-	-	-	-	-	141,665
1730 HEARING DISABILITY	521,478	156,091	-	-	-	306	-	-	677,875
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	1,947,492	515,862	-	-	-	-	-	-	2,463,354
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,054,850	338,976	173	-	246,809	-	-	-	1,640,808
2123 COUNSELING SERVICES	508,694	134,896	-	-	-	-	-	-	643,590
2140 PSYCHOLOGICAL SERVICES	1,549,153	401,380	-	-	-	-	-	-	1,950,533
2153 AUDIOLOGY SERVICES	66,675	18,176	-	-	-	-	-	-	84,851
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL ED	192,699	59,771	-	-	-	-	-	675	253,145
PROJECT TOTAL	21,915,981	6,420,616	46,456	11,039	852,910	71,820	19,509	14,160	\$ 29,352,491
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	91,706	24,948	-	-	-	-	-	-	\$ 116,654
1909 FAIRS AND COMPETITIONS	7,069	1,892	-	-	-	-	-	-	8,961
2237 ADMIN TAG PROGRAMS	69,894	18,150	9,000	-	-	56,540	-	-	153,584
PROJECT TOTAL	168,669	44,990	9,000	-	-	56,540	-	-	\$ 279,199
GRAND TOTAL	169,226,906	47,363,822	7,750,862	3,586,182	2,237,774	12,344,976	265,587	9,771	\$ 242,785,880



Authorized Positions

	2010-11	2011-12	2012-13	2013-14
Classroom Teachers	1,549.674	1,622.134	1,575.613	1,555.763
Other Teachers*	101.671	113.281	100.382	103.084
Psychologists/Social Workers/OT/PT	90.038	89.838	89.838	85.461
Admin/Principals	108.915	112.315	109.515	118.349
Professional Support	35.700	39.450	45.200	49.371
Technical Support	44.212	52.712	51.712	53.212
Paraeducators/Liaisons/Monitors	284.306	295.046	292.058	301.924
Office/Administrative Support	189.717	189.111	193.386	191.249
Trades and Services	217.125	217.125	215.475	217.075
TOTAL FTE:	2,621.358	2,731.012	2,673.179	2,675.488

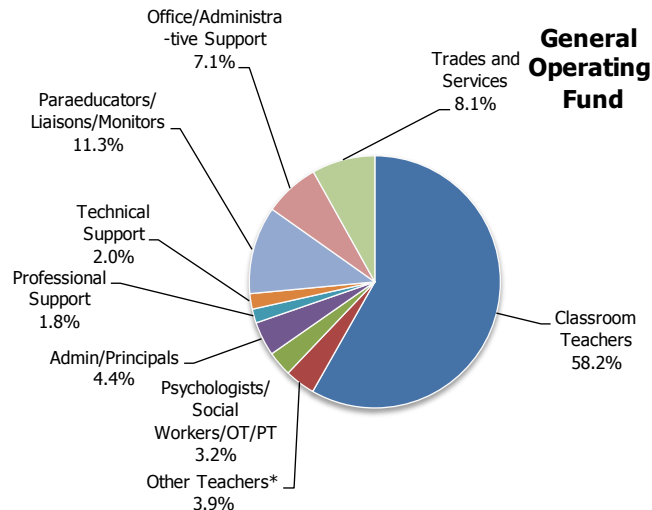
* Other Teachers- Temporary Assignments, Media Specialists & Counselors

Note:

- Authorized Positions do not include positions funded by the Charter Schools.

	2010-11 Audited	2011-12 Submitted	2012-13 Submitted	2013-14 Budgeted
TOTAL STUDENT FTE	28,144.3	28,317.5	28,538.3	28,922.6
STUDENT FTE (Less Charters)	25,824.8	26,033.9	26,252.7	26,625.5
CHARTER STUDENT FTE	2,319.5	2,283.6	2,285.6	2,297.1

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	2013-14 REVISED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	6.330	423,354	115,274	-	-	-	1,932,569	-	-	\$ 2,471,197
102 RESERVES - ELEM LEVEL	2.466	178,039	44,994	163,000	-	23,500	15,060	-	13,600	438,193
103 IT - ELEM LEVEL	5.665	253,358	83,055	-	-	-	-	-	-	336,413
119 BEAR CREEK ELEMENTARY	29.687	1,810,363	511,486	-	12,811	949	59,110	467	569	2,395,755
120 BIRCH ELEMENTARY	31.084	1,894,766	535,172	-	39,794	1,553	74,399	-	1,275	2,546,959
124 COLUMBINE ELEMENTARY	45.378	2,758,335	779,645	4,139	22,322	2,205	99,213	-	985	3,666,844
127 CREST VIEW ELEMENTARY	46.635	2,836,334	801,446	-	19,901	2,350	94,985	774	503	3,756,293
130 DOUGLASS ELEMENTARY	33.173	1,964,338	560,331	-	18,096	1,030	72,867	-	-	2,616,662
131 SANCHEZ ELEMENTARY	37.934	2,266,596	646,051	-	26,137	1,640	82,420	400	850	3,024,094
132 EISENHOWER ELEMENTARY	38.696	2,218,184	642,675	-	21,378	1,327	85,661	1,244	2,325	2,972,794
134 EMERALD ELEMENTARY	32.526	1,874,938	541,091	-	19,355	1,442	83,111	2,006	4,653	2,526,596
136 FLATIRONS ELEMENTARY	24.241	1,427,879	408,909	-	19,915	1,000	50,906	-	928	1,909,537
138 FOOTHILL ELEMENTARY	43.650	2,568,722	735,021	350	24,980	1,776	98,205	1,500	750	3,431,304
141 GOLD HILL ELEMENTARY	3.471	207,053	58,974	-	2,972	84	13,908	-	33	283,024
144 HEATHERWOOD ELEMENTARY	33.249	1,956,637	560,617	1,373	20,697	1,247	104,551	745	3,561	2,649,428
147 JAMESTOWN ELEMENTARY	3.364	199,460	56,912	-	760	84	18,804	-	-	276,020
150 KOHL ELEMENTARY	39.622	2,326,851	667,111	-	19,094	1,240	75,415	1,400	900	3,092,011
153 LAFAYETTE ELEMENTARY	48.242	2,858,484	816,125	-	16,424	1,490	84,086	-	2,662	3,779,271
154 RYAN ELEMENTARY	36.020	2,137,767	610,126	-	21,974	2,072	59,781	-	1,100	2,832,820
156 FIRESIDE ELEMENTARY	34.789	2,152,819	603,777	-	45,148	1,040	111,500	-	500	2,914,784
157 LOUISVILLE ELEMENTARY	45.048	2,664,974	761,214	-	30,571	1,800	71,584	768	1,728	3,532,639
158 COAL CREEK ELEMENTARY	30.766	1,882,687	530,915	-	19,668	1,295	55,066	580	886	2,491,097
161 BCISIS	22.980	1,395,430	395,191	551	13,557	1,458	55,894	-	911	1,862,992
162 MAPLETON ELEMENTARY	0.000	-	-	-	5,706	-	16,335	-	-	22,041
164 CREEKSIDE ELEMENTARY	33.945	1,935,295	561,543	-	12,832	1,340	89,393	500	1,600	2,602,503
166 MESA ELEMENTARY	26.822	1,607,734	457,434	552	14,799	1,587	68,558	387	2,625	2,153,676
169 NEDERLAND ELEMENTARY	27.170	1,526,975	444,552	-	12,393	1,190	96,304	-	1,250	2,082,664
180 PIONEER ELEMENTARY	43.063	2,570,203	731,007	1,394	23,690	1,640	106,563	500	2,804	3,437,801
185 SUPERIOR ELEMENTARY	38.999	2,343,574	664,894	-	22,099	1,704	106,396	-	2,847	3,141,514
190 UNIVERSITY HILL ELEM	40.189	2,378,011	679,112	1,269	13,199	1,066	86,902	113	313	3,159,985
192 HIGH PEAKS ELEMENTARY	21.352	1,287,996	365,641	178	12,897	940	55,640	-	1,770	1,725,062
193 COMMUNITY MONTESSORI	22.215	1,341,560	380,300	-	4,129	1,338	53,035	-	843	1,781,205
196 WHITTIER ELEMENTARY	36.503	2,214,467	626,708	-	15,374	1,032	32,595	-	687	2,890,863
LEVEL TOTAL	965.274	57,463,183	16,377,303	172,806	552,672	62,419	4,110,816	11,384	53,458	\$ 78,804,041
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	14.133	945,991	257,513	-	-	-	325,716	-	-	\$ 1,529,220
202 RESERVES - MIDDLE LEVEL	2.164	125,146	36,110	44,000	-	28,248	95	-	12,800	246,399
203 IT - MIDDLE LEVEL	4.668	210,645	68,779	-	-	-	-	-	-	279,424
225 BROOMFIELD HEIGHTS MIDDLE	47.505	2,902,943	818,935	151	36,472	2,881	118,644	756	4,304	3,885,086
230 MANHATTAN MIDDLE	49.438	3,020,426	851,930	-	44,039	2,816	155,847	401	4,263	4,079,722
240 CASEY MIDDLE	51.921	3,299,925	916,778	-	23,898	3,076	74,913	1,067	2,157	4,321,814
250 CENTENNIAL MIDDLE	45.337	2,924,133	807,642	-	22,868	3,260	134,743	2,675	3,666	3,898,987
252 ANGEVINE MIDDLE	58.159	3,620,195	1,014,437	-	62,064	3,520	184,838	-	7,700	4,892,754
254 LOUISVILLE MIDDLE	47.591	3,009,101	837,706	-	57,358	3,180	146,983	1,000	1,000	4,056,328
260 PLATT MIDDLE	37.188	2,355,606	654,925	300	38,624	2,180	175,108	600	900	3,228,243
270 SOUTHERN HILLS MIDDLE	42.393	2,616,134	735,234	525	36,248	4,007	146,731	2,148	3,481	3,544,508
LEVEL TOTAL	400.497	25,030,245	6,999,989	44,976	321,571	53,168	1,463,618	8,647	40,271	\$ 33,962,485
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.225	483,989	131,714	-	-	-	511,715	-	-	\$ 1,127,418
302 RESERVES - SENIOR LEVEL	12.579	571,309	184,385	536,975	-	226,859	8,000	-	20,400	1,547,928
303 IT-HIGH SCHOOL LEVEL	4.667	210,605	68,765	-	-	-	-	-	-	279,370
310 BOULDER HIGH	127.786	8,009,991	2,230,984	24,000	75,362	11,860	443,079	5,000	7,500	10,807,776
315 BROOMFIELD HIGH	99.417	6,091,610	1,713,871	-	53,090	7,328	319,422	22,426	7,482	8,215,229
320 CENTAURUS HIGH	86.625	5,434,710	1,516,215	-	63,521	11,771	323,604	-	11,567	7,361,388
330 FAIRVIEW HIGH	139.487	8,623,526	2,420,075	14,000	78,203	10,389	466,196	4,078	11,882	11,628,349
350 NEW VISTA HIGH	26.019	1,712,776	470,063	15,841	43,798	5,704	93,415	3,534	3,047	2,348,178
360 MONARCH HIGH	107.252	6,707,341	1,873,116	1,241	32,748	7,159	365,397	14,771	14,744	9,016,517
LEVEL TOTAL	611.057	37,845,857	10,609,188	592,057	346,722	281,070	2,530,828	49,809	76,622	\$ 52,332,153
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	24.954	1,701,853	461,378	15,396	10,491	3,986	10,986	-	2,168	\$ 2,206,258
461 BOULDER UNIVERSAL	8.969	600,578	165,254	-	-	672	-	-	-	766,504
490 TECHNICAL ED CENTER	23.207	1,331,361	383,398	13,836	42,164	2,100	312,532	-	4,814	2,090,205
LEVEL TOTAL	57.130	3,633,792	1,010,030	29,232	52,655	6,758	323,518	-	6,982	\$ 5,062,967



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
COMBINATION SCHOOLS										
502 MONARCH K-8	63.384	3,867,648	1,091,440	-	52,130	2,944	200,650	150	4,950	\$ 5,219,912
503 NEDERLAND MIDDLE/SENIOR	37.652	2,293,071	646,567	-	19,234	8,757	145,411	110	1,220	3,114,370
504 NEDERLAND MIDDLE	0.000	9,065	1,636	-	-	-	2,115	-	-	12,816
505 ASPEN CREEK K-8	75.364	4,457,539	1,273,437	1,216	49,013	3,444	174,034	528	6,575	5,965,786
506 ELDORADO K-8	71.571	4,466,877	1,248,825	-	40,404	4,513	168,880	300	400	5,930,199
507 HALCYON	5.412	361,944	98,555	-	6,823	110	2,128	-	-	469,560
508 BOULDER EXPLORE	0.600	59,400	14,450	-	-	-	328,836	-	-	402,686
590 SUMMER SCHOOL	0.000	117,293	21,182	1,200	500	200	2,200	-	1,000	143,575
595 ALTERNATIVE LEARNING OPTIONS	3.050	202,671	56,209	-	-	-	-	-	-	258,880
LEVEL TOTAL	257.033	15,835,508	4,452,301	2,416	168,104	19,968	1,024,254	1,088	14,145	\$ 21,517,784
CHARTER SCHOOLS										
925 SUMMIT CHARTER	0.100	6,979	1,874	-	6,200	-	61,404	-	-	\$ 76,457
932 BOULDER PREP CHARTER	1.000	69,798	18,743	-	-	-	-	-	-	88,541
952 HORIZONS K-8 CHARTER	0.000	-	-	-	8,688	-	26,033	-	-	34,721
954 JUSTICE HIGH CHARTER	1.000	69,798	18,743	-	-	-	-	-	-	88,541
956 PEAK TO PEAK CHARTER	4.587	279,414	79,074	-	-	-	-	-	-	358,488
LEVEL TOTAL	6.687	425,989	118,434	-	14,888	-	87,437	-	-	\$ 646,748
CENTRALIZED SERVICES										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	3,800	686	-	-	-	-	-	-	\$ 4,486
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	15,000	-	-	15,000
2321 SUPERINTENDENT	3.350	355,588	86,257	65	1,260	12,452	7,937	2,000	4,750	470,309
LOCATION TOTAL	3.350	359,388	86,943	65	1,260	12,452	22,937	2,000	4,750	\$ 489,795
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	0.750	113,837	26,199	-	600	2,400	4,800	-	1,700	\$ 149,536
LOCATION TOTAL	0.750	113,837	26,199	-	600	2,400	4,800	-	1,700	\$ 149,536
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.500	65,204	14,912	12,500	-	-	-	-	-	\$ 92,616
2315 LEGAL SERVICES	1.700	174,156	42,014	54,977	-	2,500	1,650	-	2,500	277,797
LOCATION TOTAL	2.200	239,360	56,926	67,477	-	2,500	1,650	-	2,500	\$ 370,413
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	-	\$ 14,737
2210 IMPROVEMENT INSTRUC SVCS	0.000	4,516	825	-	-	2,610	-	-	-	7,951
2211 ADMIN LEARNING SERVICES	1.000	161,815	36,766	-	6,250	2,000	11,000	-	10,000	227,831
2212 CURRICULUM DEVELOPMENT	0.000	2,760	504	-	-	-	1,500	-	-	4,764
2213 STAFF DEVELOPMENT	1.000	59,961	16,912	3,473	-	1,000	2,214	-	3,773	87,333
2219 LEARNING MATERIALS CENTER	0.500	22,174	7,048	-	-	-	-	-	-	29,222
LOCATION TOTAL	2.500	251,226	62,055	3,473	6,250	5,610	29,451	-	13,773	\$ 371,838
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	4.000	259,606	72,605	13,508	-	1,500	500	-	750	\$ 348,469
2214 EVALUATION INSTRUCT SVCS	2.800	292,090	72,268	2,750	-	-	-	-	-	367,108
2300 ADMIN GEN SUPPORT SVCS	1.000	44,076	14,044	-	-	-	-	-	-	58,120
2814 RESEARCH/EVALUATION SVCS	4.000	235,288	66,959	9,500	-	4,250	13,250	500	3,000	332,747
LOCATION TOTAL	11.800	831,060	225,876	25,758	-	5,750	13,750	500	3,750	\$ 1,106,444
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	1,828	-	-	-	-	-	-	\$ 11,828
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	0.000	10,432	1,907	-	-	-	-	-	-	12,339
2490 OTHER SCHL ADMIN SUPPORT	0.000	-	-	-	-	713	-	-	-	713
LOCATION TOTAL	0.000	20,432	3,735	-	-	1,113	11,330	-	1,352	\$ 37,962
610 PRESCHOOL ADMINISTRATION										
2200 INSTRUCTIONAL STAFF SPRT	0.471	20,161	6,507	-	-	-	-	-	-	\$ 26,668
LOCATION TOTAL	0.471	20,161	6,507	-	-	-	-	-	-	\$ 26,668



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
CENTRALIZED SERVICES continued										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	22,054	4,325	-	800	4,045	-	-	\$ 151,876
0093 HOMEBOUND/HOSPITAL	0.000	44,599	8,153	-	-	-	-	-	-	52,752
1700 SPECIAL EDUCATION	15.011	1,001,063	279,756	11,808	9,585	602,516	38,560	19,509	13,485	1,976,282
1710 PHYS DISABILITY	14.200	866,062	244,331	-	-	-	-	-	-	1,110,393
1720 VISUAL DISABILITY	1.600	111,676	29,989	-	-	-	-	-	-	141,665
1730 HEARING DISABILITY	9.700	521,478	156,091	-	-	-	-	-	-	677,569
1770 SPEECH/LANGUAGE DISABILITY	26.700	1,947,492	515,862	-	-	-	-	-	-	2,463,354
1791 PRESCH DISABILITY CHILD	1.000	69,798	18,743	173	-	246,809	-	-	-	335,523
2113 SOCIAL WORK SERVICES	12.120	983,205	252,296	-	-	-	-	-	-	1,235,501
2123 COUNSELING SERVICES	7.000	508,694	134,896	-	-	-	-	-	-	643,590
2140 PSYCHOLOGICAL SERVICES	19.741	1,549,153	401,380	-	-	-	-	-	-	1,950,533
2153 AUDIOLOGY SERVICES	1.000	66,675	18,176	-	-	-	-	-	-	84,851
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	8.100	590,439	161,227	-	-	-	-	-	675	752,341
LOCATION TOTAL	116.172	8,380,986	2,242,954	46,456	9,585	852,700	46,065	19,509	14,160	\$ 11,612,415
613 STUDENT SUCCESS										
2200 INSTRUCTIONAL STAFF SPRT	0.850	93,360	23,175	-	-	1,811	2,595	-	-	\$ 120,941
LOCATION TOTAL	0.850	93,360	23,175	-	-	1,811	2,595	-	-	\$ 120,941
614 INSTITUTIONAL EQUITY										
1900 STUDENT ACTIVITIES	0.000	11,416	2,088	-	-	1,250	4,350	-	1,100	\$ 20,204
1909 COMPETITIONS AND FAIRS	0.100	7,069	1,892	-	-	-	-	-	-	8,961
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,700	1,210	14,128	-	3,742	31,563	-	6,000	63,343
2237 ADMIN - TAG PROGRAMS	2.652	166,700	46,336	9,000	-	4,882	93,033	-	1,500	321,451
LOCATION TOTAL	2.752	191,885	51,526	23,128	-	9,874	128,946	-	8,600	\$ 413,959
616 LANGUAGE, CULTURE & EQUITY										
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	750	692	-	-	3,763	-	865	10,224
2200 INSTRUCTIONAL STAFF SPRT	3.500	218,614	62,116	-	2,681	7,918	971	-	765	293,065
2212 CURRICULUM DEVELOPMENT	0.000	3,087	565	1,411	-	742	-	-	-	5,805
2214 EVALUATION INSTRUCT SVCS	0.500	23,002	7,198	4,000	-	-	3,614	-	-	37,814
LOCATION TOTAL	4.000	248,857	70,629	6,103	2,681	8,660	29,956	-	1,630	\$ 368,516
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	14,112	2,571	-	-	-	-	-	-	16,683
2113 SOCIAL WORK SERVICES	1.000	41,146	13,509	-	-	-	-	-	-	54,655
2300 ADMIN GEN SUPPORT SVCS	2.500	241,671	60,341	-	1,300	7,000	3,681	500	2,650	317,143
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	1,760	8,195	-	2,840	6,000	-	1,000	29,418
LOCATION TOTAL	3.500	306,552	78,181	8,195	1,300	9,840	19,681	500	3,650	\$ 427,899
618 MIDDLE LEVEL ED ADMIN										
2300 ADMIN GEN SUPPORT SVCS	1.000	145,999	33,875	-	200	5,000	1,200	500	2,000	\$ 188,774
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	1,000	340	-	-	-	1,500	-	-	2,840
LOCATION TOTAL	1.000	146,999	34,215	-	200	5,000	2,700	500	2,000	\$ 191,614
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	7,000	1,271	-	-	-	-	-	-	\$ 8,271
2300 ADMIN GEN SUPPORT SVCS	2.000	151,519	40,274	2,000	1,500	12,800	6,140	1,000	3,647	218,880
2319 OTHER BOE SERVICES	0.000	-	-	-	-	-	700	-	-	700
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	590	24,000	-	2,000	3,500	-	1,000	34,319
LOCATION TOTAL	2.000	161,748	42,135	26,000	1,500	14,800	10,340	1,000	4,647	\$ 262,170
625 BOULDER UNIVERSAL ADMIN										
2239 SUPERVISION OTHER INSTRUCTIONAL	1.500	121,003	32,301	-	-	-	-	-	-	\$ 153,304
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	6,100	1,500	-	100	7,700
LOCATION TOTAL	1.500	121,003	32,301	-	-	6,100	1,500	-	100	\$ 161,004



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
CENTRALIZED SERVICES continued										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	13,905	1,200	14,500	3,571	-	25,134	\$ 58,310
2312 BOE SECTRY BOARD OF EDUC	0.400	28,160	7,542	-	-	-	-	-	-	35,702
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
LOCATION TOTAL	0.400	28,160	7,542	127,355	1,200	16,104	3,571	-	25,134	\$ 209,066
630 HEALTH										
2210 IMPROVEMENT INSTRUC SVCS	0.250	27,161	6,762	-	-	-	-	-	-	\$ 33,923
LOCATION TOTAL	0.250	27,161	6,762	-	-	-	-	-	-	\$ 33,923
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.250	27,161	6,762	-	-	-	-	-	-	33,923
2211 ADMIN LEARNING SERVICES	0.000	1,990	360	-	-	-	-	-	-	2,350
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	929	-	-	600	200	-	-	6,813
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.250	34,235	8,051	-	-	11,600	8,110	-	1,000	\$ 62,996
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.250	27,161	6,762	-	-	-	-	-	-	33,923
2211 ADMIN LEARNING SERVICES	0.000	1,990	360	-	-	-	-	-	-	2,350
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	929	-	-	-	-	-	-	6,012
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.250	34,234	8,051	-	-	11,000	7,910	-	1,000	\$ 62,195
633 HEALTH/PHYSICAL EDUCATION										
2210 IMPROVEMENT INSTRUC SVCS	0.250	27,161	6,762	-	-	-	-	-	-	\$ 33,923
2211 ADMIN LEARNING SERVICES	0.000	1,990	360	-	-	-	-	-	-	2,350
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
LOCATION TOTAL	0.250	29,151	7,122	-	-	-	1,000	-	-	\$ 37,273
634 LITERACY										
2210 IMPROVEMENT INSTRUC SVCS	9.300	792,845	201,814	-	-	-	-	-	-	\$ 994,659
2211 ADMIN LEARNING SERVICES	1.000	54,250	15,904	-	-	-	-	-	-	70,154
2213 STAFF DEVELOPMENT	0.000	112,018	20,477	-	-	-	74,541	-	2,100	209,136
LOCATION TOTAL	10.300	959,113	238,195	-	-	-	74,541	-	2,100	\$ 1,273,949
635 DISTRICT-WIDE INSTRUCTION										
0010 GEN ELEMENTARY EDUC	0.371	24,737	6,744	-	-	-	-	-	-	\$ 31,481
1800 COCOURRICULAR ACTIVITIES	0.000	6,344	1,145	-	-	-	-	-	-	7,489
2100 SUPPORT SERVICES-STUDENTS	1.000	95,741	23,489	-	-	-	14,871	-	-	134,101
2112 ATTENDANCE SERVICES	2.292	179,351	46,508	-	-	-	-	-	-	225,859
2122 COUNSELING SERVICES	1.250	112,062	29,170	4,000	-	13,979	34,371	1,200	1,400	196,182
2410 PRINCIPAL'S OFFICE	0.109	9,748	2,434	-	-	43,975	-	-	-	56,157
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	-	866
LOCATION TOTAL	5.022	427,983	109,490	4,000	866	57,954	49,242	1,200	1,400	\$ 652,135
636 MATHEMATICS										
2200 INSTRUCTIONAL STAFF SPRT	1.000	54,250	15,904	-	-	-	-	-	-	\$ 70,154
2210 IMPROVEMENT INSTRUC SVCS	0.240	17,461	4,628	-	-	-	-	-	-	\$ 22,089
2211 ADMIN LEARNING SERVICES	0.000	1,990	360	-	-	-	-	-	-	2,350
2212 CURRICULUM DEVELOPMENT	0.250	26,716	6,681	-	-	-	2,500	-	-	35,897
2213 STAFF DEVELOPMENT	0.000	16,189	2,960	-	-	-	2,300	-	-	21,449
LOCATION TOTAL	1.490	116,606	30,533	-	-	-	4,800	-	-	\$ 151,939
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	360	-	-	-	-	-	-	\$ 2,350
2212 CURRICULUM DEVELOPMENT	2.500	171,347	47,490	-	-	-	2,151	-	-	220,988
2213 STAFF DEVELOPMENT	0.000	16,711	3,055	-	-	-	4,275	-	2,500	26,541
LOCATION TOTAL	2.500	190,048	50,905	-	-	-	6,426	-	2,500	\$ 249,879



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
CENTRALIZED SERVICES continued										
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	1,990	360	-	-	-	-	-	-	2,350
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
LOCATION TOTAL	0.000	1,990	360	-	-	600	12,000	-	-	\$ 14,950
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	1,990	360	-	-	-	-	-	-	\$ 2,350
2212 CURRICULUM DEVELOPMENT	0.000	1,525	275	-	-	-	1,000	-	-	2,800
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	-	2,106	4,212
LOCATION TOTAL	0.000	3,515	635	-	-	-	3,106	-	2,106	\$ 9,362
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	41,948	-	\$ 41,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	2.250	232,857	56,936	-	120	1,432	50	330	240	291,965
2811 PLANNING SERVICES	1.000	91,894	22,785	2,539	450	1,650	8,228	3,000	3,250	133,796
LOCATION TOTAL	3.250	324,751	79,721	2,539	570	3,082	8,278	45,278	3,684	\$ 467,903
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	48.000	2,939,209	824,540	12,145	44,890	14,880	514,829	3,420	50,276	\$ 4,404,189
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	4.750	384,468	99,619	-	-	-	-	-	-	484,087
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	52.750	3,323,677	924,159	14,145	46,890	14,880	517,829	3,420	50,276	\$ 4,895,276
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	1.000	34,986	7,227	-	-	-	-	-	-	\$ 42,213
2620 ENVIRONMENTAL SERVICES	5.250	321,631	91,379	8,000	189,600	4,894	3,900	3,800	5,600	628,804
2660 SECURITY SERVICES	9.200	456,678	138,559	2,000	-	-	8,000	-	5,000	610,237
LOCATION TOTAL	15.450	813,295	237,165	10,000	189,600	4,894	11,900	3,800	10,600	\$ 1,281,254
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	191,250	-	-	\$ 191,250
LOCATION TOTAL	0.000	-	-	-	-	-	191,250	-	-	\$ 191,250
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	3.800	289,301	76,835	40,000	-	3,730	6,551	-	9,800	\$ 426,217
LOCATION TOTAL	3.800	289,301	76,835	40,000	-	3,730	6,551	-	9,800	\$ 426,217
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	71,239	17,513	-	-	1,000	1,500	-	-	\$ 91,252
LOCATION TOTAL	0.750	71,239	17,513	-	-	1,000	1,500	-	-	\$ 91,252
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	1.690	185,185	75,942	-	-	7,387	2,902	-	1,000	\$ 272,416
2213 STAFF DEVELOPMENT	0.000	-	169,317	-	-	-	-	-	-	169,317
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,782	1,576	-	-	500	-	-	13,728
2830 HUMAN RESOURCES	15.000	1,129,332	303,046	39,972	1,000	7,950	10,910	535	7,558	1,500,303
2832 RECRUITMENT/PLACEMENT SVC	1.000	53,169	15,706	-	-	2,780	-	-	-	71,655
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	9,000	-	350	300	50	150	9,850
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	300,000	-	-	-	300,000
LOCATION TOTAL	17.690	1,377,556	565,793	50,548	1,000	318,467	14,612	585	8,708	\$ 2,337,269



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2013-14 REVISED BUDGET
CENTRALIZED SERVICES continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	10.250	735,665	197,046	23,400	500	16,850	6,500	-	8,500	\$ 988,461
LOCATION TOTAL	10.250	735,665	197,046	23,400	500	16,850	6,500	-	8,500	\$ 988,461
689 INFORMATION TECHNOLOGY										
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	56,500	3,500	-	-	-	\$ 60,000
2225 INSTRUCTIONAL TECHNOLOGY	4.400	336,306	90,220	-	-	5,600	4,000	19,267	-	455,393
2841 SUPERVISING INFO SYS SERVICES	5.000	405,879	107,130	152,007	2,500	7,600	32,500	50,000	12,500	770,116
2843 PROGRAMMING SERVICES	12.000	917,760	243,209	92,644	1,200,200	11,000	1,400	-	-	2,466,213
2844 OPERATIONS SERVICES	7.000	527,423	143,122	51,395	61,500	65,500	500	10,000	-	859,440
2849 OTHER INFORMATION SERVICES	9.000	583,863	172,613	25,000	3,500	36,000	1,000	5,000	5,500	832,476
LOCATION TOTAL	37.400	2,771,231	756,294	321,046	1,324,200	129,200	39,400	84,267	18,000	\$ 5,443,638
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	1.000	144,037	33,518	-	-	-	-	-	-	177,555
2515 PAYROLL SERVICES	5.000	332,644	90,742	-	-	-	-	-	-	423,386
2516 FINANCIAL ACCOUNTING SVCS	9.850	627,661	174,431	20,593	2,500	28,500	12,500	-	11,000	877,185
LOCATION TOTAL	15.850	1,104,342	298,691	20,593	2,500	28,500	13,000	-	11,000	\$ 1,478,626
695 PURCHASING										
2520 PURCHASING SERVICES	3.000	188,727	52,461	-	750	13,900	8,900	-	1,100	\$ 265,838
LOCATION TOTAL	3.000	188,727	52,461	-	750	13,900	8,900	-	1,100	\$ 265,838
698 HEALTH SERVICES										
2134 NURSING SERVICES	12.100	694,512	201,254	1,300	4,960	6,400	3,171	600	2,710	\$ 914,907
2139 OTHER HLTH SVCS-MEDICAID	4.000	155,508	53,374	895,560	-	-	-	-	-	1,104,442
2200 INSTRUCTIONAL STAFF SPRT	0.400	18,230	5,923	-	-	-	1,500	-	5,904	31,557
LOCATION TOTAL	16.500	868,250	260,551	896,860	4,960	6,400	4,671	600	8,614	\$ 2,050,906
LEVEL TOTAL	349.247	25,060,085	6,943,017	1,717,141	1,596,212	1,571,771	1,318,098	162,659	226,134	\$ 38,595,117
SERVICE CENTERS										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	9.000	508,786	146,889	5,000	14,000	5,200	4,600	29,000	11,500	\$ 724,975
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
LOCATION TOTAL	9.000	508,786	146,889	5,000	21,315	5,200	13,442	29,000	(6,500)	\$ 723,132
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	3.750	176,121	55,272	-	96,198	250	75,500	-	(403,341)	\$ -
LOCATION TOTAL	3.750	176,121	55,272	-	96,198	250	75,500	-	(403,341)	\$ -
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	75,606	20,407	-	282,000	211,000	-	2,500	-	\$ 591,513
LOCATION TOTAL	1.000	75,606	20,407	-	282,000	211,000	-	2,500	-	\$ 591,513
LEVEL TOTAL	13.750	760,513	222,568	5,000	399,513	216,450	88,942	31,500	(409,841)	\$ 1,314,645
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,325	-	-	-	-	-	-	\$ 21,512
808 SCHOOL ALLOCATIONS	0.000	915,288	194,566	245,150	-	-	125,000	-	-	1,480,004
809 DISTRICT ALLOCATIONS	9.813	1,938,696	347,052	4,942,084	120,000	21,170	1,052,320	-	-	8,421,322
LEVEL TOTAL	9.813	2,872,171	544,943	5,187,234	120,000	21,170	1,177,320	-	-	\$ 9,922,838
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	646	-	3,055	-	-	\$ 3,701
971 EDUCATION CENTER BUILDING	4.000	152,564	51,834	-	12,999	-	214,390	-	-	431,787
LEVEL TOTAL	4.000	152,564	51,834	-	13,645	-	217,445	-	-	\$ 435,488
GRAND TOTAL	2,675.488	169,226,906	47,363,822	7,750,862	3,586,182	2,237,774	12,344,976	265,587	9,771	\$ 242,785,880

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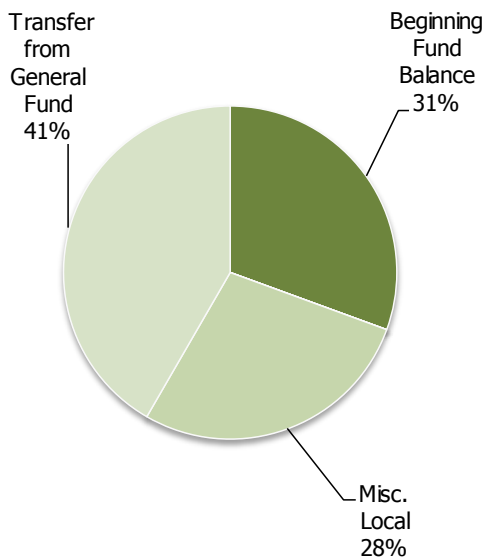


Technology Fund

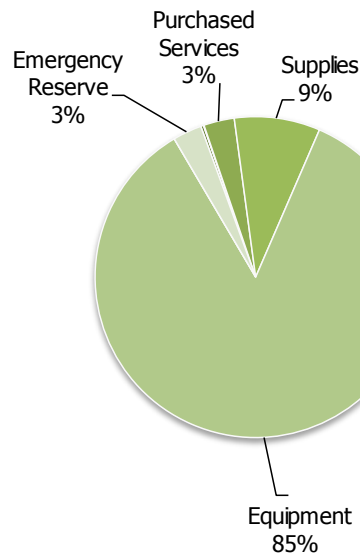
\$3,989,063

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 affect the carryover balance in this fund.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Technology Fund (continued)

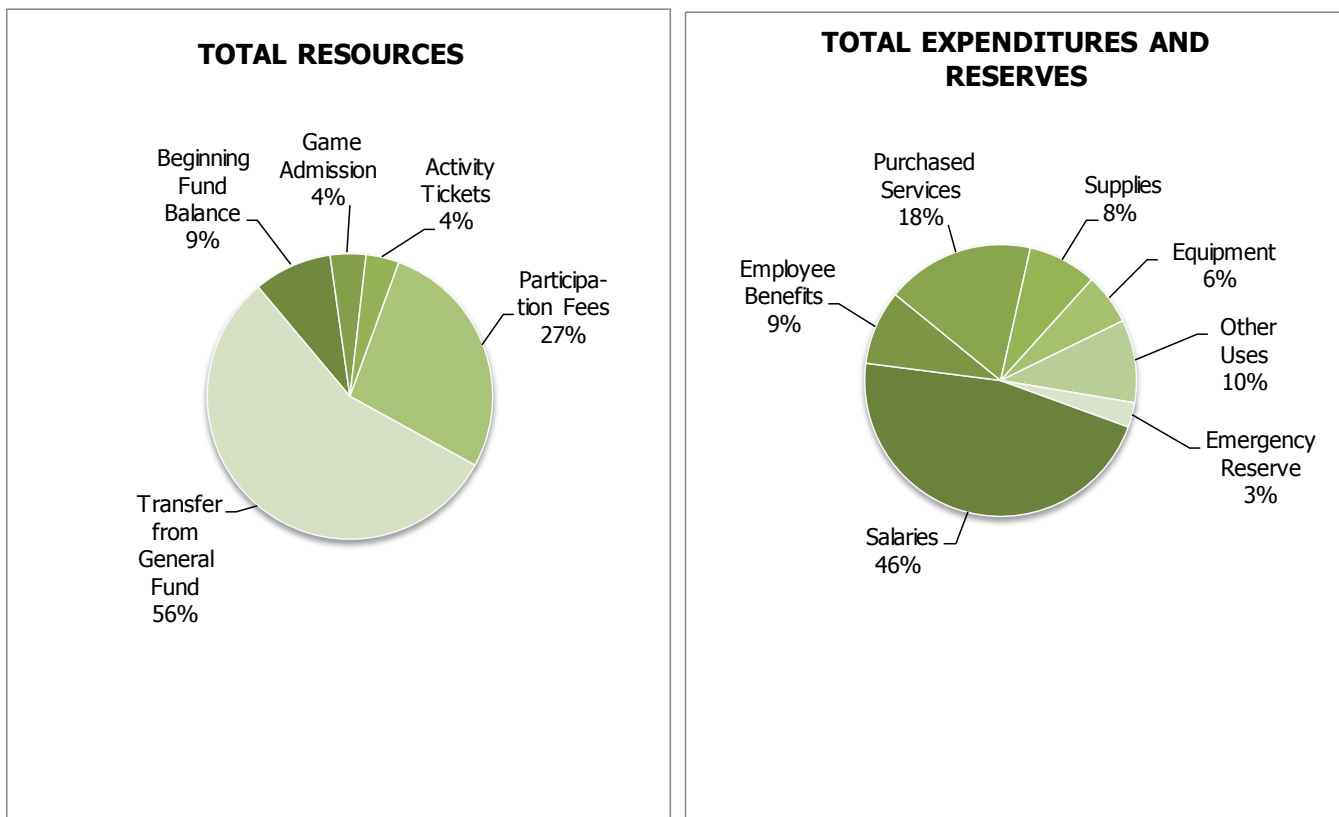
	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE					
Reserve - TABOR	\$ 98,525	\$ 158,199	\$ 98,718	\$ 97,545	\$ 99,326
Reserve - Project Carryover	1,979,568	896,031	658,103	958,482	417,219
Unreserved Beginning Balance	-	-	582,413	-	781,348
TOTAL BEGINNING FUND BALANCE	\$ 2,078,093	\$ 1,054,230	\$ 1,339,234	\$ 1,056,027	\$ 1,297,893
REVENUE:					
Miscellaneous Local	\$ 285,469	\$ 174,980	\$ 182,340	\$ 170,320	\$ 1,178,272
One Time Transfer from General Fund	-	211,000	140,391	512,000	-
Transfer from General Fund	3,056,159	1,948,918	1,690,835	1,690,945	1,768,113
TOTAL REVENUE	\$ 3,341,628	\$ 2,334,898	\$ 2,013,566	\$ 2,373,265	\$ 2,946,385
TOTAL RESOURCES	<u>\$ 5,419,721</u>	<u>\$ 3,389,128</u>	<u>\$ 3,352,800</u>	<u>\$ 3,429,292</u>	<u>\$ 4,244,278</u>
EXPENDITURES:					
Salaries	\$ 407,814	\$ 125,815	\$ 31,465	\$ 32,924	\$ 11,340
Employee Benefits	97,026	35,863	7,949	3,717	2,144
Purchased Services	167,720	36,439	27,901	98,517	122,971
Supplies	224,226	56,590	112,814	65,970	344,601
Equipment	3,465,080	1,785,717	2,114,694	1,930,142	3,391,821
Other Uses of Funds	3,625	9,470	1,950	129	-
TOTAL EXPENDITURES	<u>\$ 4,365,491</u>	<u>\$ 2,049,894</u>	<u>\$ 2,296,773</u>	<u>\$ 2,131,399</u>	<u>\$ 3,872,877</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 116,186
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,365,491</u>	<u>\$ 2,049,894</u>	<u>\$ 2,296,773</u>	<u>\$ 2,131,399</u>	<u>\$ 3,989,063</u>
ENDING BALANCE	<u>\$ 1,054,230</u>	<u>\$ 1,339,234</u>	<u>\$ 1,056,027</u>	<u>\$ 1,297,893</u>	<u>\$ 255,215</u>



Athletics Fund

\$3,461,971

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)

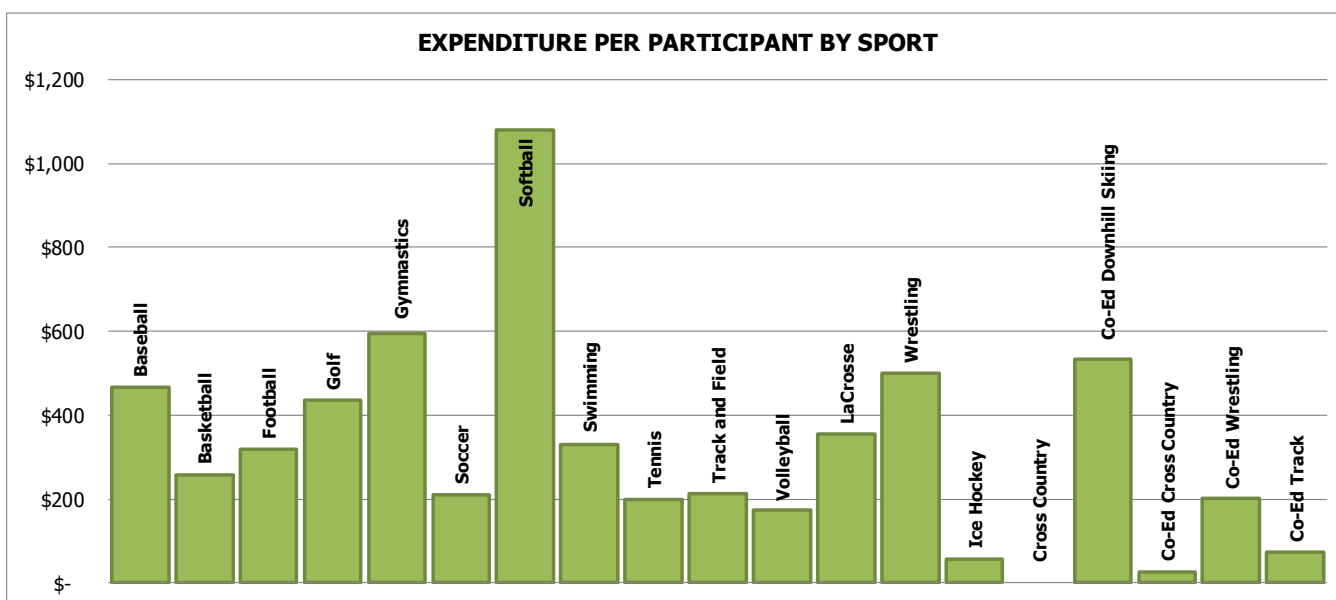
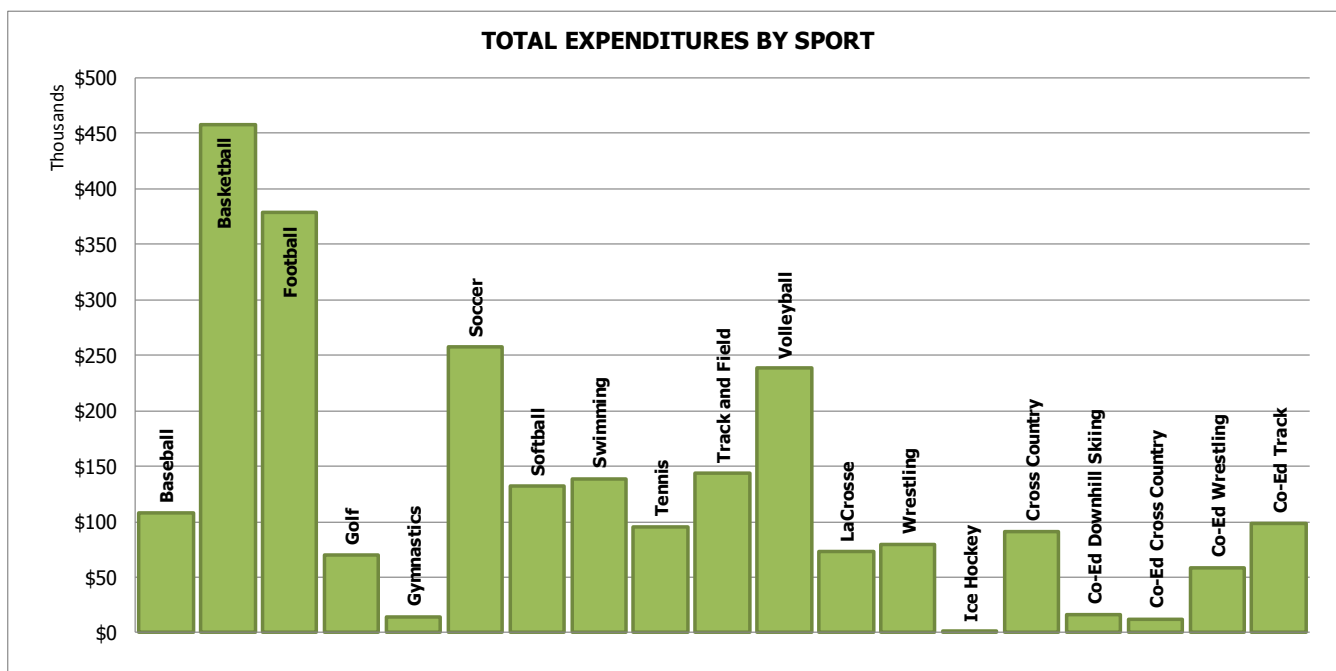
	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 188,930	\$ 240,756	\$ 402,076	\$ 398,455	\$ 307,556
REVENUE:					
Game Admission	\$ 135,202	\$ 159,465	\$ 132,228	\$ 148,979	\$ 140,000
Activity Tickets	118,518	121,535	141,863	85,256	130,000
Participation Fees	957,965	950,596	951,665	962,268	950,000
Transfer from General Fund	<u>1,934,415</u>	<u>1,934,415</u>	<u>1,934,415</u>	<u>1,934,415</u>	<u>1,934,415</u>
TOTAL REVENUE	\$ 3,146,100	\$ 3,166,011	\$ 3,160,171	\$ 3,130,918	\$ 3,154,415
TOTAL RESOURCES	<u>\$ 3,335,030</u>	<u>\$ 3,406,767</u>	<u>\$ 3,562,247</u>	<u>\$ 3,529,373</u>	<u>\$ 3,461,971</u>
EXPENDITURES:					
Salaries	\$ 1,567,584	\$ 1,537,186	\$ 1,562,266	\$ 1,596,464	\$ 1,608,757
Employee Benefits	241,773	249,090	257,871	293,852	307,154
Purchased Services	542,352	580,866	562,737	588,263	610,323
Supplies	213,643	206,307	234,404	197,845	282,437
Equipment	105,222	119,244	195,181	218,647	210,656
Other Uses	<u>423,700</u>	<u>311,998</u>	<u>351,333</u>	<u>326,746</u>	<u>341,810</u>
TOTAL EXPENDITURES	<u>\$ 3,094,274</u>	<u>\$ 3,004,691</u>	<u>\$ 3,163,792</u>	<u>\$ 3,221,817</u>	<u>\$ 3,361,137</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 100,834
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,094,274</u>	<u>\$ 3,004,691</u>	<u>\$ 3,163,792</u>	<u>\$ 3,221,817</u>	<u>\$ 3,461,971</u>
ENDING BALANCE	<u>\$ 240,756</u>	<u>\$ 402,076</u>	<u>\$ 398,455</u>	<u>\$ 307,556</u>	<u>\$ -</u>


Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT						
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL				
REGULAR SPORTS											
Baseball	230	-	230	\$	467	\$	107,517	\$	-	\$	107,517
Basketball	1,007	775	1,782		257		244,782		213,234		458,016
Football	1,192	-	1,192		318		378,610		-		378,610
Golf	72	89	161		435		32,221		37,883		70,104
Gymnastics	-	23	23		594		-		13,671		13,671
Soccer	641	580	1,221		211		112,362		144,797		257,159
Softball	-	122	122		1,081		-		131,839		131,839
Swimming	126	293	419		329		56,440		81,600		138,040
Tennis	213	265	478		199		48,808		46,279		95,087
Track and Field	337	337	674		213		76,803		67,076		143,879
Volleyball	-	1,379	1,379		173		-		238,240		238,240
LaCrosse	165	41	206		355		58,119		14,927		73,046
Wrestling	160	-	160		500		79,969		-		79,969
Ice Hockey	6	-	6		56		338		-		338
TOTAL	4,149	3,904	8,053	\$	5,189	\$	1,195,969	\$	989,546	\$	2,185,515
COED SPORTS											
Cross Country	-	-	-	\$	-	\$	45,663	\$	45,663	\$	91,326
Alpine Skiing	16	15	31		533		8,259		8,258		16,517
Co-Ed Cross Country	245	244	489		25		6,184		6,183		12,367
Co-Ed Wrestling	146	145	291		200		29,154		29,154		58,308
Co-Ed Track	681	680	1,361		72		49,164		49,164		98,328
TOTAL	1,088	1,084	2,172	\$	831	\$	138,424	\$	138,422	\$	276,846
GENERAL											
CoCurricular/Other							449,388		449,388		898,776
Emergency Reserves							50,417		50,417		100,834
TOTAL							499,805		499,805		999,610
TOTALS	5,237	4,988	10,225				1,834,198		1,627,773		3,461,971



Athletics Fund (continued)

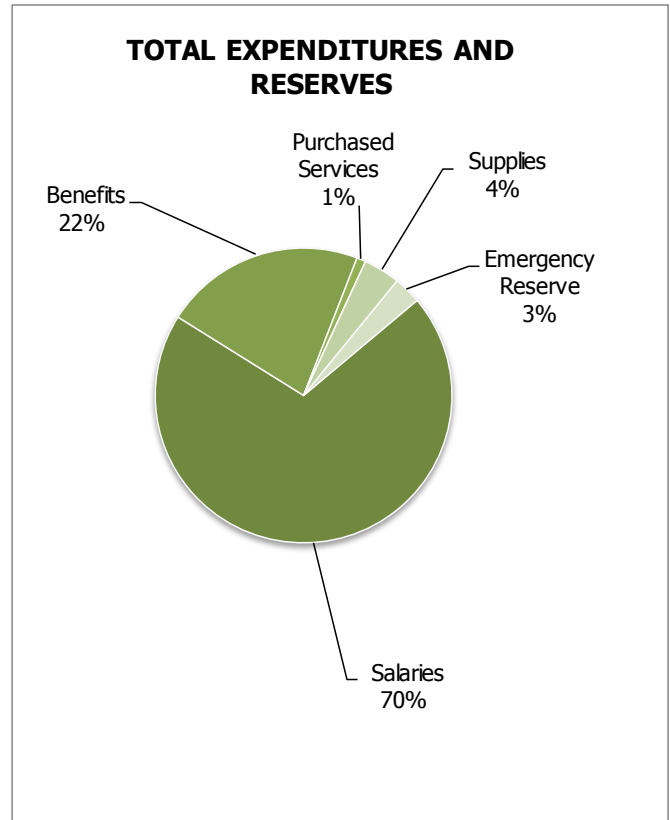
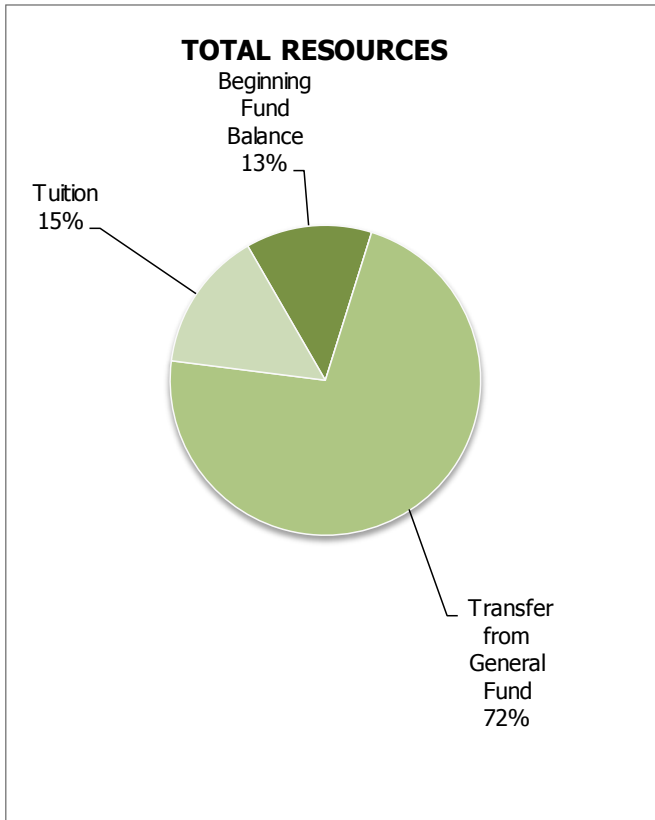




Preschool Fund

\$4,927,426

The Preschool Fund was established as part of the successful 2010 Mill Levy measure and will be fully implemented by the 2013-14 school year. The Early Childhood Education program completed all capital-related projects with the opening of the new Mapleton Early Childhood Center. Upon completion there will be a total of 64 preschool sections in 19 elementary schools and the new Early Childhood Center. As of the 2013-14 school year, tuition paying students are included in the Preschool Fund. A sliding fee scale allows parents to request enrollment at reduced rates. Tuition rates range from \$0 to \$355 per month for a nine month schedule.





Preschool Fund (continued)

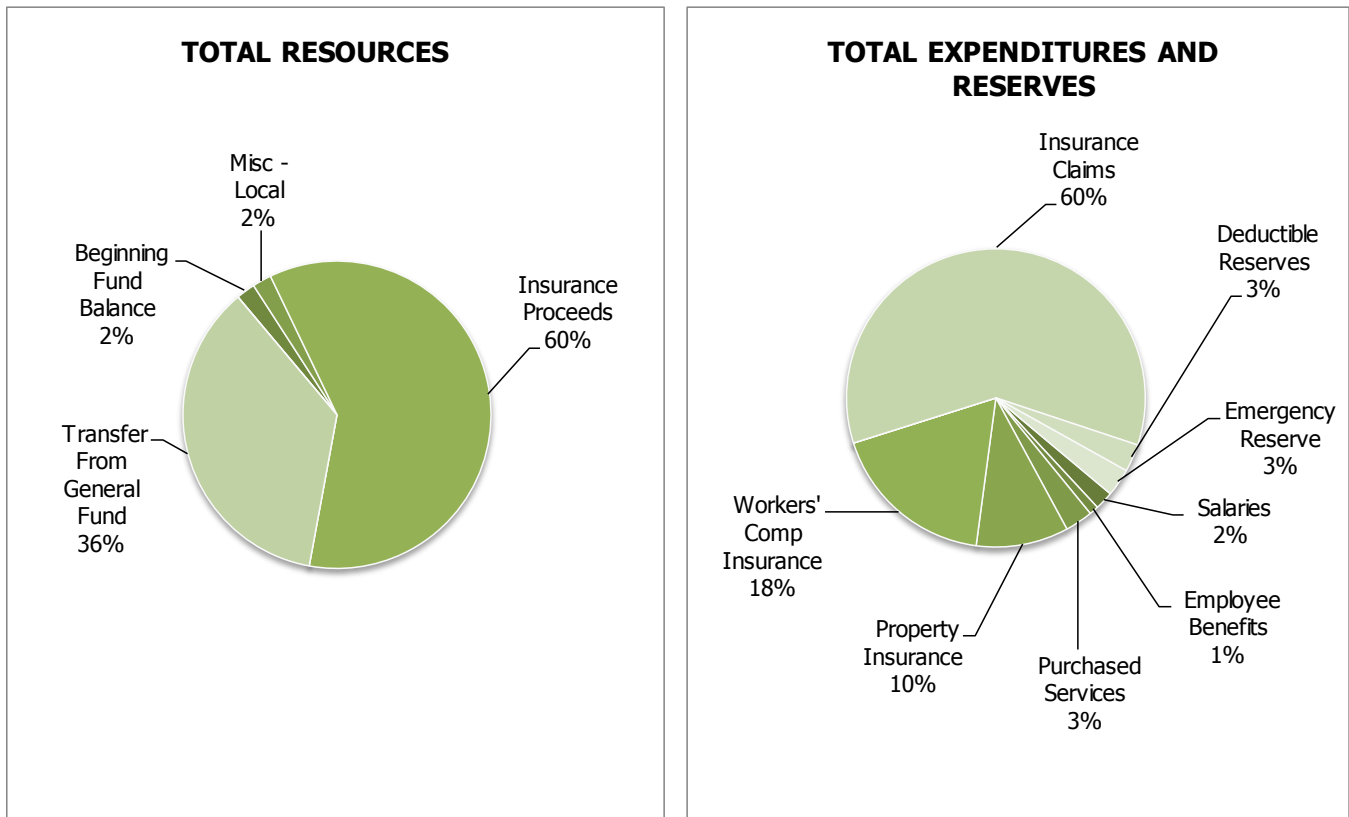
	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 769,839	\$ 893,286	\$ 648,211
REVENUE:					
One-time Transfer from General Fund	\$ -	\$ -	\$ 12,000	\$ 48,000	\$ -
Transfer from General Fund	-	1,080,801	2,563,015	2,771,863	3,556,785
One-time Transfer from Tuition Based CPP	-	-	-	76,163	-
Tuition	-	-	-	462,836	722,430
TOTAL REVENUE	\$ -	\$ 1,080,801	\$ 2,575,015	\$ 3,358,862	\$ 4,279,215
TOTAL RESOURCES	\$ -	\$ 1,080,801	\$ 3,344,854	\$ 4,252,148	\$ 4,927,426
EXPENDITURES:					
Salaries	\$ -	\$ 97,353	\$ 1,675,596	\$ 2,397,852	\$ 3,435,225
Benefits	-	27,100	519,721	777,667	1,083,585
Purchased Services	-	19,286	45,813	58,339	48,440
Property and Equipment	-	62,400	60,332	270,516	-
Supplies	-	104,823	150,106	99,563	216,659
TOTAL EXPENDITURES	\$ -	\$ 310,962	\$ 2,451,568	\$ 3,603,937	\$ 4,783,909
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 143,517
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ -	\$ 310,962	\$ 2,451,568	\$ 3,603,937	\$ 4,927,426
ENDING BALANCE	\$ -	\$ 769,839	\$ 893,286	\$ 648,211	\$ -



Risk Management Fund

\$9,254,486

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)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 226,588	\$ 123,247	\$ 93,731	\$ 104,944	\$ 181,960
REVENUE:					
Miscellaneous - Local	\$ 48,780	\$ 22,736	\$ 94,495	\$ 26,731	\$ 186,300
Insurance Proceeds	-	-	-	-	5,500,000
Transfer from CPP Fund	17,170	15,698	15,698	17,234	19,539
Transfer from General Fund	2,762,533	2,730,573	2,502,493	2,853,436	3,366,687
One Time Transfer from General Fund	-	51,500	-	77,993	-
TOTAL REVENUE	\$ 2,828,483	\$ 2,820,507	\$ 2,612,686	\$ 2,975,394	\$ 9,072,526
TOTAL RESOURCES	<u>\$ 3,055,071</u>	<u>\$ 2,943,754</u>	<u>\$ 2,706,417</u>	<u>\$ 3,080,338</u>	<u>\$ 9,254,486</u>
EXPENDITURES:					
Salaries	\$ 152,704	\$ 168,397	\$ 162,352	\$ 197,072	\$ 192,861
Employee Benefits	38,381	39,478	40,004	45,868	48,385
Purchased Services	61,903	56,116	64,094	231,395	252,000
Property Insurance	746,759	830,038	847,064	907,733	1,035,088
Workers' Comp Insurance	1,619,122	1,512,389	1,279,754	1,273,609	1,636,631
Supplies and Materials	6,158	3,398	2,349	704	5,780
Capital Outlay	23,083	4,630	14,421	4,082	20,000
Other Objects	8,459	5,487	1,672	32	8,822
Insurance Claims	-	-	-	-	5,500,000
Deductible Reserves	275,255	230,090	189,763	237,883	285,371
TOTAL EXPENDITURES	<u>\$ 2,931,824</u>	<u>\$ 2,850,023</u>	<u>\$ 2,601,473</u>	<u>\$ 2,898,378</u>	<u>\$ 8,984,938</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 269,548
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,931,824</u>	<u>\$ 2,850,023</u>	<u>\$ 2,601,473</u>	<u>\$ 2,898,378</u>	<u>\$ 9,254,486</u>
ENDING BALANCE	<u>\$ 123,247</u>	<u>\$ 93,731</u>	<u>\$ 104,944</u>	<u>\$ 181,960</u>	<u>\$ -</u>



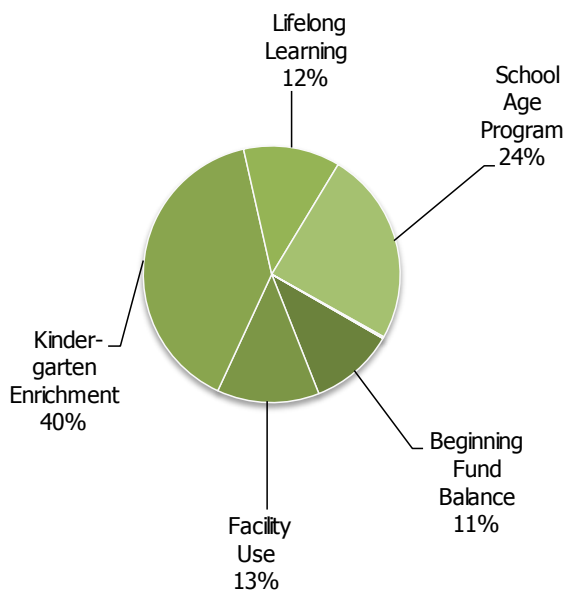
Community Schools Fund

\$5,828,286

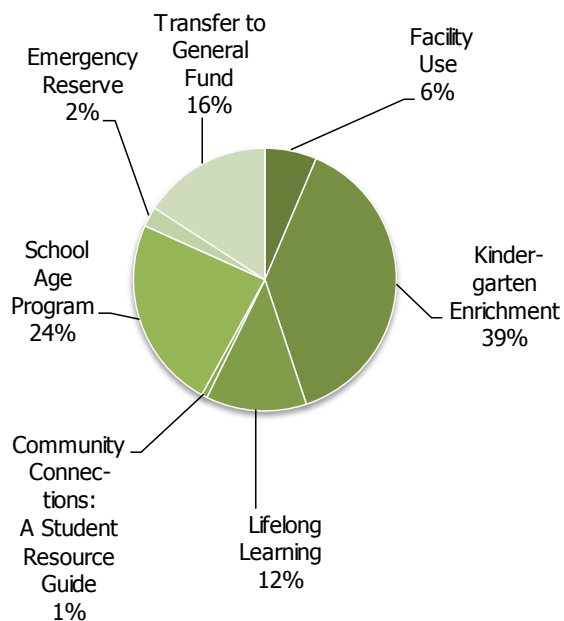
The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs:

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

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Community Schools Fund (continued)

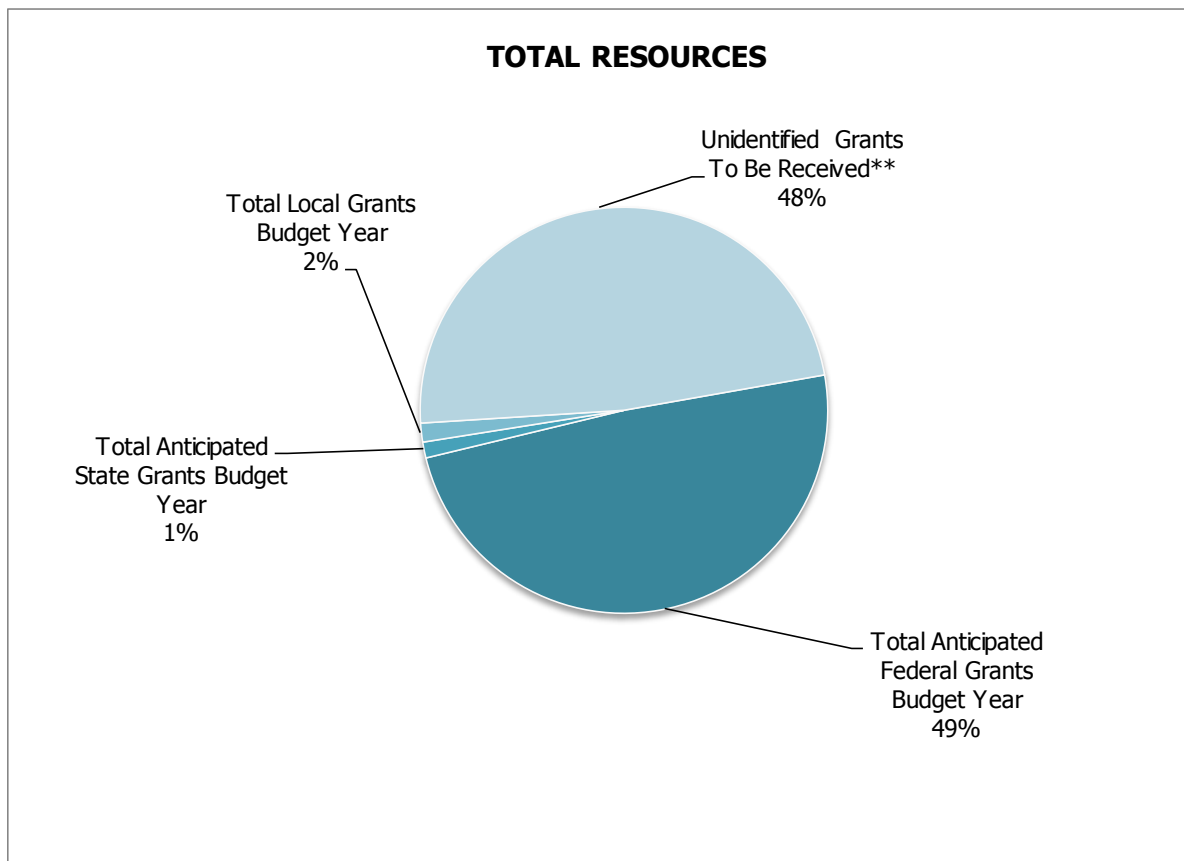
	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 595,962	\$ 488,689	\$ 166,666	\$ 196,781	\$ 723,584
REVENUE:					
Facility Use	\$ 759,471	\$ 789,634	\$ 794,488	\$ 872,182	\$ 872,000
Kindergarten Enrichment	2,549,383	2,529,432	2,557,312	2,770,702	2,679,774
Lifelong Learning	491,226	503,665	626,324	763,444	825,000
School Age Program	1,171,744	1,205,146	1,304,196	1,518,363	1,655,697
Community Connections: A Student Resource Guide	7,675	6,750	7,350	6,753	15,000
TOTAL REVENUE	\$ 4,970,801	\$ 5,019,627	\$ 5,289,670	\$ 5,931,444	\$ 6,047,471
TOTAL RESOURCES	<u>\$ 5,566,763</u>	<u>\$ 5,508,316</u>	<u>\$ 5,456,336</u>	<u>\$ 6,128,225</u>	<u>\$ 6,771,055</u>
EXPENDITURES:					
Facility Use	\$ 375,004	\$ 353,082	\$ 366,484	\$ 377,060	\$ 371,711
Kindergarten Enrichment	2,341,973	2,415,304	2,291,205	2,114,132	2,244,777
Lifelong Learning	492,189	514,356	597,569	695,061	721,872
Community Connections: A Student Resource Guide	7,728	7,693	8,077	9,339	40,918
School Age Program	993,575	1,083,610	1,183,615	1,311,767	1,383,105
TOTAL EXPENDITURES	<u>\$ 4,210,469</u>	<u>\$ 4,374,045</u>	<u>\$ 4,446,950</u>	<u>\$ 4,507,359</u>	<u>\$ 4,762,383</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 142,871
TRANSFERS TO:					
General Fund	\$ 642,605	\$ 742,605	\$ 587,605	\$ 897,282	\$ 923,032
Food Services Fund	225,000	225,000	225,000	-	-
TOTAL TRANSFERS	<u>\$ 867,605</u>	<u>\$ 967,605</u>	<u>\$ 812,605</u>	<u>\$ 897,282</u>	<u>\$ 923,032</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 5,078,074</u>	<u>\$ 5,341,650</u>	<u>\$ 5,259,555</u>	<u>\$ 5,404,641</u>	<u>\$ 5,828,286</u>
ENDING BALANCE	<u>\$ 488,689</u>	<u>\$ 166,666</u>	<u>\$ 196,781</u>	<u>\$ 723,584</u>	<u>\$ 942,769</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	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET *
20.205	Highway Planning and Construction	June - June	\$ 112,532	\$ 52,709	\$ 12,840	\$ 17,426	\$ -
45.310	State Library Program	July - June	7,887	60	-	-	-
81.041	State of Colorado Governor's Energy Office	July - June	-	-	9,940	-	-
84.002A	Adult Education Family Literacy	July - June	95,402	104,900	101,871	100,071	95,067
84.010	Title I, Part A, NCLB	July - June	2,395,987	2,624,311	2,984,399	2,605,835	2,421,038
84.010	Title I, Short Term District Improvement	Aug - Sept	74,895	87,570	-	40,358	-
84.010	Title I, Supplemental Summer School	July - June	-	1,221	118,709	-	-
84.010	Title 1A, Formative Assessment	July - June	-	147,368	145,958	-	-
84.010	Title 1, School Improvement - Prevention Integration	July - June	-	-	85,408	-	-
84.010A	Title 1A, School Improvement	July - Sept	15,740	-	212,101	208,278	-
84.010A	Title 1A, Family Literacy	July - Aug	94,175	73,320	4,241	-	-
84.010A	Recruitment and Retention	July - Aug	14,113	63,268	9,016	-	-
84.027	Special Education: IDEA Part B	July - June	5,115,852	4,171,886	5,912,493	4,916,805	4,807,979
84.048A	Vocational Education - Carl Perkins Secondary	July - June	143,775	126,897	125,730	152,513	129,724
84.060A	Title VII, Part A: Indian Education	July - June	23,668	24,192	22,251	25,026	11,819
84.126	School to Work Alliance Program (SWAP)	July - June	276,996	342,241	194,445	200,435	205,954
84.173	IDEA: Special Education: Preschool Grants	July - June	124,517	113,117	110,892	106,450	112,634
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	199,307	65,008	-	-	-
84.184E	Readiness and Emergency Management	Aug - July	149,262	489,404	12,173	-	-
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	58,293	4,923	-	-	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	45,288	31,341	56,174	28,565	34,000
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	383,749	(3,057)	-	-	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	25,932	442,706	304,521	541,430	445,200
84.287	Title V, Part B, 21st Century Learning Centers	July - June	66,938	114,432	206,458	379,845	425,756
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	15,245	-	-	-	-
84.318	Title II, Part D, NCLB, Technology	July - June	20,074	9,682	32,327	2,774	-
84.318X	Educational Technology State Grant/Competitive	July - June	50,546	188,677	-	-	-
84.323A	Special Education: State Program Improvement	July - June	-	-	4,000	3,000	-
84.330	Advanced Placement for Disadvantaged Students	July - June	4,129	6,658	-	17,158	5,170
84.365	Title III, NCLB, ELL	July - June	295,758	119,911	257,229	234,838	170,967
84.365	Title III Emergency Immigrant Assistance	July - June	163,684	103,572	11,132	42,249	-
84.365	Title III Differentiated Reading Strategies	July - June	-	11,267	18,526	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	862,698	817,118	828,657	840,426	692,469
84.377	Title 1A, Formative Assessment	July - Aug	148,065	-	-	-	-
84.377A	Focus on School Improvement	Jan - Aug	145,226	51,157	331	-	-
84.387	Title X - ARRA	July - June	43,699	16,301	-	-	-
84.386	Title IID - ARRA	July - June	27,691	36,145	70	-	-
84.389	Title I - ARRA	July - June	780,025	1,241,177	114,459	-	-
84.391	IDEA Part B, ARRA	July - June	1,630,819	2,668,321	1,271	-	-
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	180,742	-	-
84.413	Race to the Top	July - June	-	-	-	142,980	-
			\$ 13,840,864	\$ 19,983,776	\$ 12,078,364	\$ 10,606,462	\$ 9,557,777


Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET *
	School of Excellence	Indefinite	\$ 778	\$ 1,468	\$ 4,428	\$ 3,924	\$ -
	Civics Grant	July - June	1,520	3,644	-	-	-
	Comprehensive Health Education Program	July - June	4,371	16,398	30,749	37,235	40,000
	Closing the Achievement Gap Program	Feb - June	1,196	148,203	-	-	-
	Colorado Family Literacy	July - June	8,274	7,625	-	-	-
	School Counselor Corps	July - June	192,572	192,148	191,756	173,580	205,322
	Expelled and At-Risk	Mar - June	-	45,695	-	-	-
	Expelled and At-Risk - Justice High	July - June	184,952	136,741	93,100	-	-
	Expelled and At-Risk - Boulder Prep	July - June	64,638	77,900	72,110	38,950	-
	Expelled and At-Risk	July - June	190,919	200,685	181,967	99,969	-
	TOTAL STATE GRANTS		\$ 649,220	\$ 830,507	\$ 574,110	\$ 353,658	\$ 245,322
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		13,840,864	19,983,776	12,078,364	10,606,462	9,557,777
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		649,220	830,507	574,110	353,658	245,322
	TOTAL LOCAL GRANTS BUDGET YEAR		570,743	643,019	523,145	554,519	292,750
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	9,404,151
	TOTAL BUDGET		<u>\$ 15,060,827</u>	<u>\$ 21,457,302</u>	<u>\$ 13,175,619</u>	<u>\$ 11,514,639</u>	<u>\$ 19,500,000</u>

* The Budget does not include carryover dollars

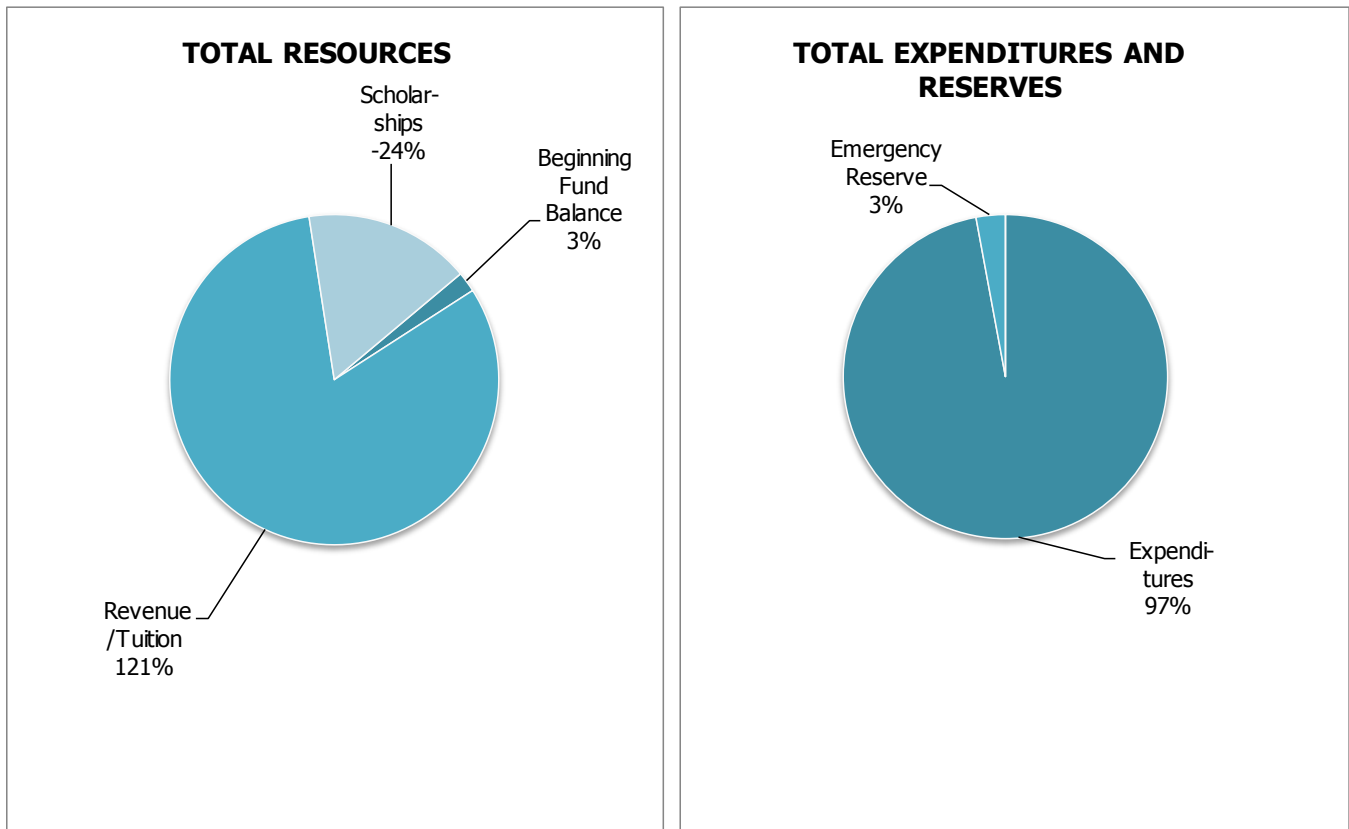
** The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.





Tuition-Based Preschool Fund
\$485,235

The Tuition-Based Preschool Fund was established to include the tuition revenue and expenses related to the Community Montessori Preschool. Beginning 2012-13, the fund will only contain Community Montessori Preschool. The other activities relating to the tuition preschool students have been moved to Preschool Fund 17.





Tuition-Based Preschool Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
TOTAL BEGINNING FUND BALANCE	\$ 84,197	\$ 123,690	\$ 106,469	\$ 104,503	\$ 14,364
REVENUE/TUITION:					
Community Montessori Preschool	\$ 498,320	\$ 504,352	\$ 564,976	\$ 583,392	\$ 588,573
Community Montessori Scholarships	(65,182)	(90,873)	(112,995)	(121,658)	(117,702)
TOTAL REVENUE	\$ 677,449	\$ 771,365	\$ 846,924	\$ 461,734	\$ 470,871
TOTAL RESOURCES	<u>\$ 761,646</u>	<u>\$ 895,055</u>	<u>\$ 953,393</u>	<u>\$ 566,237</u>	<u>\$ 485,235</u>
EXPENDITURES:					
Community Montessori Preschool	\$ 422,339	\$ 399,359	\$ 466,608	\$ 475,710	\$ 471,102
TOTAL EXPENDITURES	<u>\$ 637,956</u>	<u>\$ 788,585</u>	<u>\$ 848,890</u>	<u>\$ 475,710</u>	<u>\$ 471,102</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 14,133
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 637,956</u>	<u>\$ 788,585</u>	<u>\$ 848,890</u>	<u>\$ 551,873</u>	<u>\$ 485,235</u>
TOTAL ENDING BALANCE	<u>\$ 123,690</u>	<u>\$ 106,469</u>	<u>\$ 104,503</u>	<u>\$ 14,364</u>	<u>\$ -</u>

Note: In the 2012-13 year, Colorado Preschool Program revenue and expenditures were moved to Preschool Fund 17.



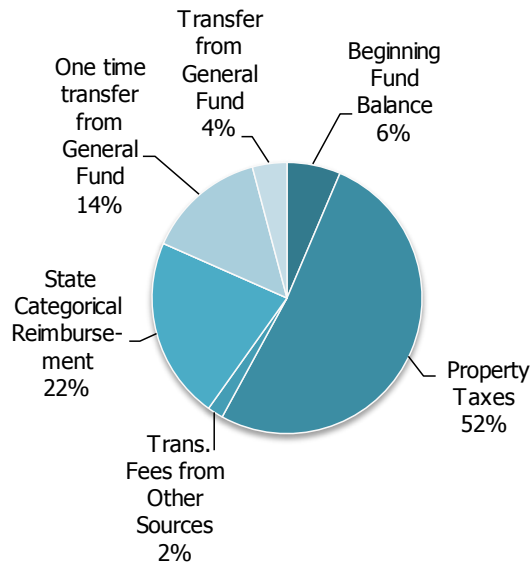
Transportation Fund

\$14,018,693

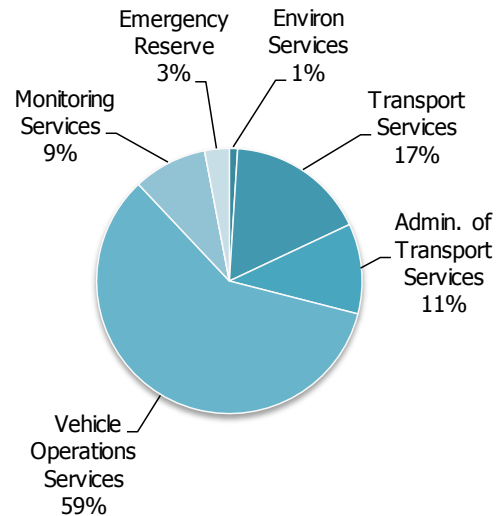
The Transportation Fund, developed after voters approved the 2005 Transportation Mill Levy in November 2005, is used to account for property tax revenue collected for the purpose of paying excess transportation costs pursuant to state statute. This fund accounts for all transportation services of the Boulder Valley School District including:

- 1) Maintenance and Operations
- 2) Environmental Services
- 3) Transportation Services
- 4) Administration of Transportation Services
- 5) Vehicle Operations Services
- 6) Monitoring Services

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Transportation Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 812,240	\$ 905,330	\$ 261,429	\$ 368,777	\$ 894,884
REVENUE:					
Property Taxes	\$ 7,262,834	\$ 7,286,126	\$ 7,280,697	\$ 7,226,986	\$ 7,227,000
Trans. Fees from Other Sources	253,084	447,000	329,356	293,947	265,000
State Categorical Reimbursement	2,527,678	2,730,405	2,915,419	3,172,498	3,054,597
CDE Audit Adjustment	(20,757)	-	-	-	-
One time transfer from General Fund	-	-	-	-	2,000,000
Transfer from General Fund	1,363,003	1,163,003	2,243,207	2,385,212	577,212
TOTAL REVENUE	\$ 11,385,842	\$ 11,626,534	\$ 12,768,679	\$ 13,078,643	\$ 13,123,809
TOTAL RESOURCES	<u>\$ 12,198,082</u>	<u>\$ 12,531,864</u>	<u>\$ 13,030,108</u>	<u>\$ 13,447,420</u>	<u>\$ 14,018,693</u>
EXPENDITURES:					
Maintenance & Operations	\$ 35,292	\$ 45,997	\$ 31,264	\$ 40,794	\$ 42,418
Environmental Services	182,896	184,499	194,232	134,773	158,924
Transportation Services	1,524,101	2,009,743	2,005,052	1,933,024	2,366,790
Admin of Transportation Services	1,191,408	1,252,597	1,276,524	1,399,115	1,488,928
Vehicle Operations Services	7,317,339	7,588,368	7,982,750	7,905,855	8,340,283
Monitoring Services	1,041,716	1,189,231	1,171,509	1,138,975	1,213,039
TOTAL EXPENDITURES	<u>\$ 11,292,752</u>	<u>\$ 12,270,435</u>	<u>\$ 12,661,331</u>	<u>\$ 12,552,536</u>	<u>\$ 13,610,382</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 408,311
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 11,292,752</u>	<u>\$ 12,270,435</u>	<u>\$ 12,661,331</u>	<u>\$ 12,552,536</u>	<u>\$ 14,018,693</u>
ENDING BALANCE	<u>\$ 905,330</u>	<u>\$ 261,429</u>	<u>\$ 368,777</u>	<u>\$ 894,884</u>	<u>\$ -</u>

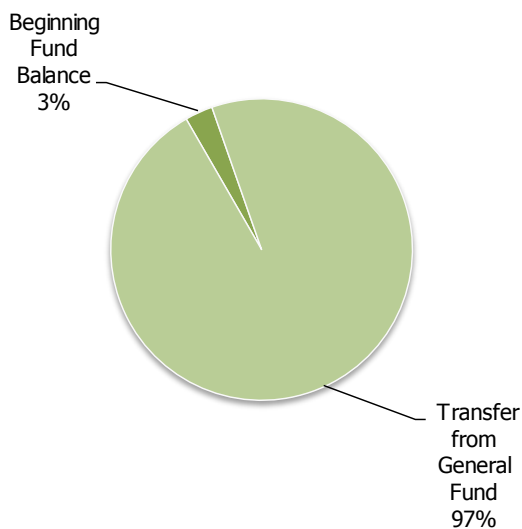


Colorado Preschool Program Fund

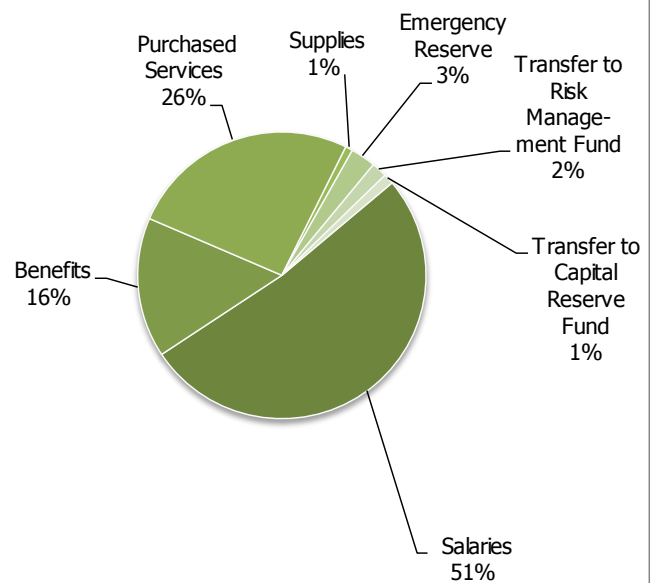
\$1,126,896

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 Per Pupil Revenue (PPR) be allocated to the Colorado Preschool Program. BVSD is expecting an allocation of 334 slots (167 FTE) for preschool, in which 105 slots have been identified for community child care centers, and 229 slots are for BVSD preschools. Colorado Preschool Program is a no-cost preschool program for eligible families that support students who have identified risk factors that can impact school success and/or may lead to achievement gaps.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Colorado Preschool Program Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 149,061	\$ 92,136	\$ 55,863	\$ 69,942	\$ 33,714
REVENUE:					
Transfer from General Fund	\$ 1,190,510	\$ 1,122,240	\$ 1,064,909	\$ 1,064,792	\$ 1,093,182
TOTAL REVENUE	\$ 1,190,510	\$ 1,122,240	\$ 1,064,909	\$ 1,064,792	\$ 1,093,182
TOTAL RESOURCES	<u>\$ 1,339,571</u>	<u>\$ 1,214,376</u>	<u>\$ 1,120,772</u>	<u>\$ 1,134,734</u>	<u>\$ 1,126,896</u>
EXPENDITURES:					
Salaries	\$ 681,081	\$ 663,263	\$ 579,022	\$ 618,897	\$ 584,206
Benefits	187,094	178,755	176,952	192,121	177,071
Purchased Services	304,576	272,528	266,800	259,550	292,005
Supplies	39,577	13,406	-	-	9,153
TOTAL EXPENDITURES	<u>\$ 1,212,328</u>	<u>\$ 1,127,952</u>	<u>\$ 1,022,774</u>	<u>\$ 1,070,568</u>	<u>\$ 1,062,435</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 31,873
TRANSFERS TO:					
Risk Management Fund	\$ 17,170	\$ 15,698	\$ 15,698	\$ 17,234	\$ 19,539
Capital Reserve Fund	17,937	14,863	12,358	13,218	13,049
TOTAL TRANSFERS	<u>\$ 35,107</u>	<u>\$ 30,561</u>	<u>\$ 28,056</u>	<u>\$ 30,452</u>	<u>\$ 32,588</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,247,435</u>	<u>\$ 1,158,513</u>	<u>\$ 1,050,830</u>	<u>\$ 1,101,020</u>	<u>\$ 1,126,896</u>
ENDING BALANCE	<u>\$ 92,136</u>	<u>\$ 55,863</u>	<u>\$ 69,942</u>	<u>\$ 33,714</u>	<u>\$ -</u>

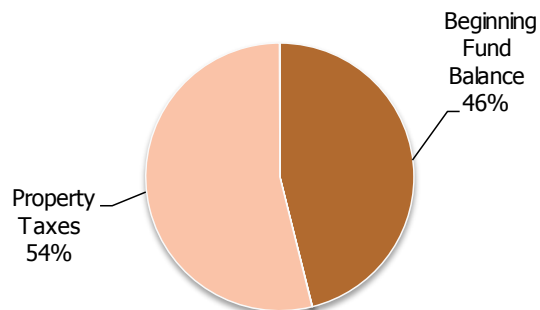


Bond Redemption Fund

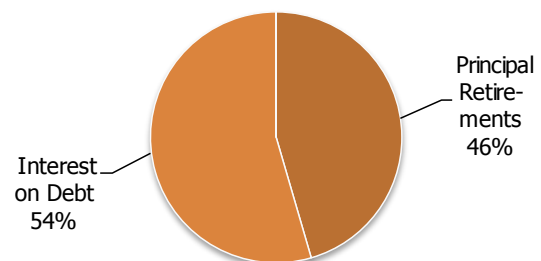
\$28,110,380

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.

TOTAL RESOURCES



TOTAL EXPENDITURES





Bond Redemption Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 20,663,878	\$ 24,032,073	\$ 24,325,632	\$ 24,457,080	\$ 24,492,573
REVENUE:					
Delinquent Property Taxes	\$ 14,434	\$ 32,069	\$ 30,944	\$ 24,038	\$ 20,000
Property Taxes	31,734,648	28,170,409	28,245,691	28,108,729	28,592,536
Interest Income	37,735	31,273	21,556	35,018	20,000
TOTAL REVENUE	\$ 31,786,817	\$ 28,233,751	\$ 28,298,191	\$ 28,167,785	\$ 28,632,536
TOTAL RESOURCES	<u>\$ 52,450,695</u>	<u>\$ 52,265,824</u>	<u>\$ 52,623,823</u>	<u>\$ 52,624,865</u>	<u>\$ 53,125,109</u>
EXPENDITURES:					
Principal Retirements	\$ 9,325,000	\$ 11,005,000	\$ 11,745,000	\$ 12,250,000	\$ 12,790,000
Interest on Debt	16,876,630	16,932,642	16,419,193	15,879,742	15,310,380
Other - Paying Agent Fees	129,181	2,550	2,550	2,550	10,000
TOTAL EXPENDITURES	\$ 26,330,811	\$ 27,940,192	\$ 28,166,743	\$ 28,132,292	\$ 28,110,380
OTHER FINANCING SOURCES (USES)					
Proceeds from Debt Issuance	\$ (53,645,000)	\$ -	\$ -	\$ -	\$ -
Bond Premium	(2,385,564)	-	-	-	-
Payment to Escrow Agent	58,118,375	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,087,811	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,418,622</u>	<u>\$ 27,940,192</u>	<u>\$ 28,166,743</u>	<u>\$ 28,132,292</u>	<u>\$ 28,110,380</u>
ENDING BALANCE	<u>\$ 24,032,073</u>	<u>\$ 24,325,632</u>	<u>\$ 24,457,080</u>	<u>\$ 24,492,573</u>	<u>\$ 25,014,729</u>
MILL LEVY	6.565	5.791	5.999	6.007	5.792
TOTAL ASSESSED VALUATION:					
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		
FOR THE YEAR 2013 (Certified)				\$ 4,732,098,623	
FOR THE YEAR 2014 (Certified)					\$ 4,903,070,971



Building Fund \$925,209

2006-2013 Building Fund Six Year Spending Plan

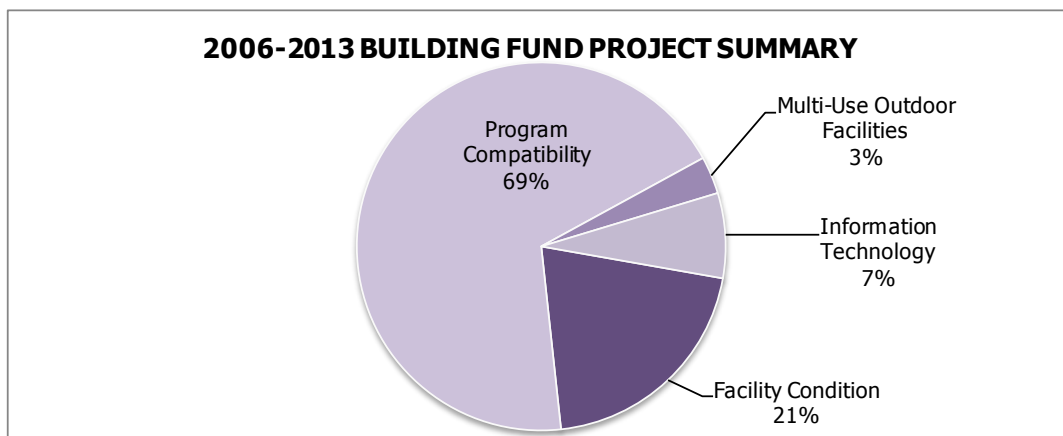
Facility Condition improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

Program Compatibility improvements will focus on improving and expanding core instructional spaces at all schools in the district. Classrooms, small group instructional spaces, art rooms, gyms, libraries, administrative offices, teacher workrooms, and cafeteria/kitchen expansions are included at many schools. Schools scheduled for major additions and remodeling include: a rebuild of Casey Middle School, Columbine Elementary, Foothill Elementary, BCSIS, High Peaks, Southern Hills Middle, Louisville Middle, and Broomfield High.

Multi-Use Outdoor Facilities improvements will provide for safety upgrades and enhancements at all elementary school playgrounds and for general specific improvements at all middle and high schools. This includes field houses at sports stadiums hosting dual schools and water/sanitary facilities at selected high school sports fields. Nederland Middle/Senior High School will receive a new synthetic turf field along with a paved all-weather running track and general improvements to its outdoor sports complex.

Information Technology improvements will provide for new current technology Wide Area Network, LAN upgrades at all district facilities, a single unified voice communication system for the entire district and a pilot video distribution system that will serve as a model for further implementation.

Facility Condition	\$	59,779,980
Program Compatibility		200,367,464
Multi-Use Outdoor Facilities		9,581,400
Information Technology		21,751,863
TOTAL COST	\$	291,480,707
Project Reserve		5,328,103
TOTALS	\$	296,808,810





Building Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 162,152,708	\$ 94,510,828	\$ 40,349,760	\$ 5,480,878	\$ 2,747,039
REVENUE:					
Interest Income	\$ 588,747	\$ 341,927	\$ (5,580)	\$ 8,527	\$ 3,000
Other Local Revenue	3,747,258	388,223	156,360	384,272	-
TOTAL REVENUE	\$ 4,336,005	\$ 730,150	\$ 150,780	\$ 392,799	\$ 3,000
TOTAL RESOURCES	<u>\$ 166,488,713</u>	<u>\$ 95,240,977</u>	<u>\$ 40,500,540</u>	<u>\$ 5,873,677</u>	<u>\$ 2,750,039</u>
EXPENDITURES:					
Phase I Projects	\$ 44,426,569	\$ 42,808,792	\$ -	\$ -	\$ -
Phase II Building Fund Projects	27,551,316	12,082,426	35,019,662	2,799,326	-
Surplus Funds Projects	-	-	-	327,312	925,209
TOTAL EXPENDITURES	<u>\$ 71,977,885</u>	<u>\$ 54,891,218</u>	<u>\$ 35,019,662</u>	<u>\$ 3,126,638</u>	<u>\$ 925,209</u>
ENDING BALANCE	<u>\$ 94,510,828</u>	<u>\$ 40,349,760</u>	<u>\$ 5,480,878</u>	<u>\$ 2,747,039</u>	<u>\$ 1,824,830</u>



Building Fund (continued)

Project List

Education Center & District-Wide Projects		
Location	Project	Revised Budget
Education Center	Completion of Original Bond Scope	\$ 262,541
District-Wide	Heat Mitigation	19,350
Total Education Center & District-Wide Projects		\$ 281,891
Elementary School Projects		
BCSIS/High Peaks Elementary	Lighting/Door Replacement	\$ 20,000
Emerald Elementary	Digital Marquee Sign	12,510
University Hill Elementary	Gym Floor/Primary Building Improvements	67,516
Whittier Elementary	Paving/HVAC Improvements	20,000
Total Elementary School Projects		\$ 120,026
Middle School Projects		
Broomfield Heights Middle	Window Replacements	71,740
Casey Middle	Additional Student Lockers	15,000
Centennial Middle	Auditorium Lift/Ducting	17,500
Platt Middle	Irrigation Piping	15,000
Total Middle School Projects		\$ 119,240
High School Projects		
Arapahoe Ridge High	HVAC Improvements	\$ 20,000
Boulder High	Orchestra Pit Cover/Kiln	41,391
Broomfield High	Bleacher Repairs/Concrete	15,000
Fairview High	Gym Floor	40,994
Justice High	Cafeteria Tables	2,000
Monarch High	Athletic Turf Replacement/Bleacher Improvements	220,887
New Vista High	Foundation Sealing	30,000
Total High School Projects		\$ 370,272
K-8 and Mid/Sr Projects		
Eldorado K-8	Concrete	5,000
Horizons Charter	Completion of Original Bond Scope	8,780
Monarch K-8	Wrestling Mat Hoist	20,000
Total K-8 and Mid/Sr Projects		\$ 33,780
		\$ 925,209

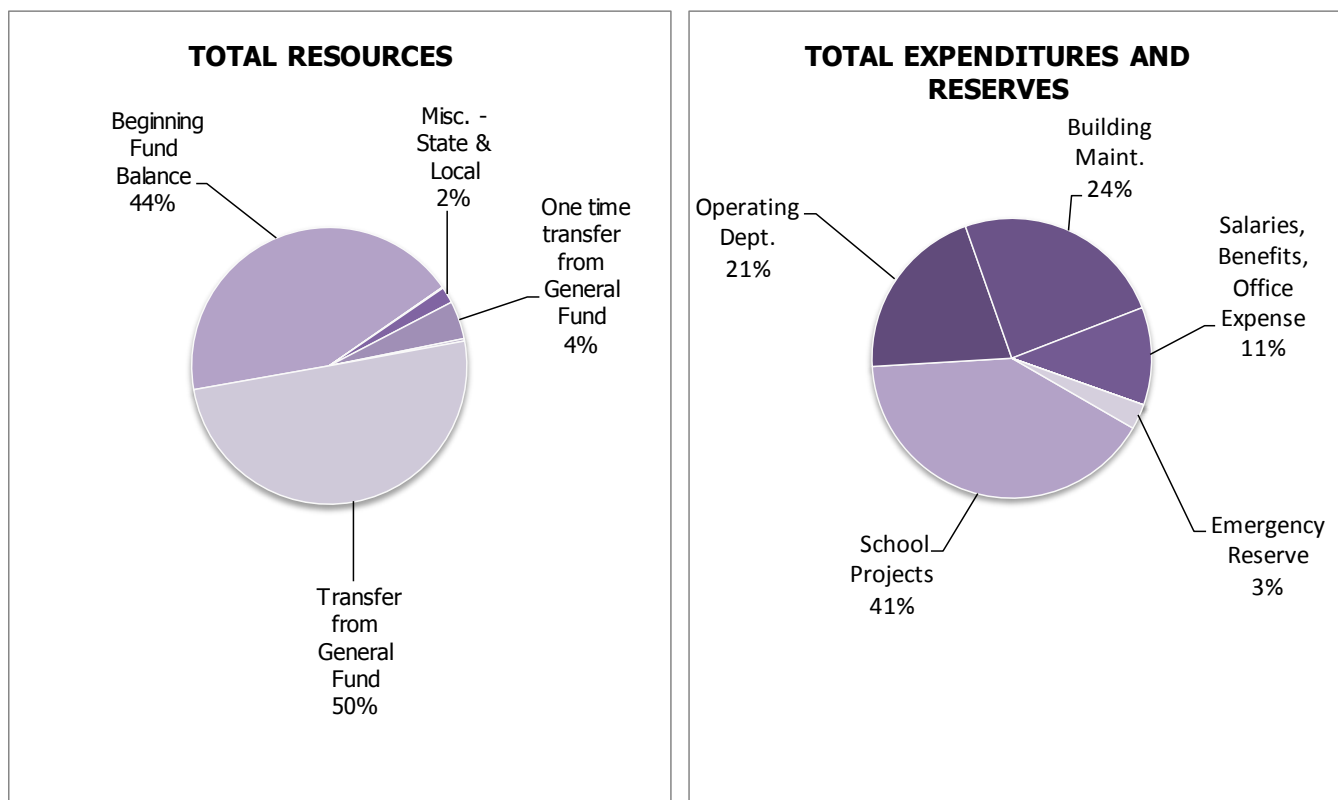




Capital Reserve Fund

\$4,486,997

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)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE					
Reserve - TABOR	\$ 323,049	\$ 340,714	\$ 525,133	\$ 509,705	\$ 320,535
Reserve - Project Carryover	5,978,114	6,074,751	5,936,412	5,502,717	1,128,171
Unreserved Beginning Balance	<u>1,374,565</u>	<u>623,561</u>	<u>254,242</u>	<u>1,199,463</u>	<u>486,307</u>
TOTAL BEGINNING FUND BALANCE	\$ 7,675,728	\$ 7,039,026	\$ 6,715,787	\$ 7,211,885	\$ 1,935,013
REVENUE:					
Sale of School Property	\$ -	\$ -	\$ 1,138,960	\$ -	\$ -
Energy Rebates	-	-	279,642	33,298	5,000
Miscellaneous - State & Local	186,852	129,196	3,664,704	136,640	85,638
One time transfer from General Fund	1,149,826	8,854,055	3,594,775	1,426,000	200,000
Transfer from CPP Fund	17,937	14,863	12,358	13,218	13,049
Transfer from General Fund	<u>2,750,346</u>	<u>2,019,617</u>	<u>2,247,697</u>	<u>2,248,297</u>	<u>2,248,297</u>
TOTAL REVENUE	\$ 4,104,961	\$ 11,017,731	\$ 10,938,136	\$ 3,857,453	\$ 2,551,984
TOTAL RESOURCES	<u>\$ 11,780,689</u>	<u>\$ 18,056,757</u>	<u>\$ 17,653,923</u>	<u>\$ 11,069,338</u>	<u>\$ 4,486,997</u>
EXPENDITURES:					
School Projects	\$ 1,967,751	\$ 8,474,813	\$ 5,693,697	\$ 6,149,019	\$ 1,827,299
Operating Departments	1,371,713	1,709,891	3,128,058	1,144,890	922,236
Building Maintenance	1,126,558	876,446	1,282,279	1,393,964	1,099,358
Salaries, Employee Benefits, Office Expense	<u>275,641</u>	<u>279,821</u>	<u>338,004</u>	<u>446,452</u>	<u>507,415</u>
TOTAL EXPENDITURES	<u>\$ 4,741,663</u>	<u>\$ 11,340,970</u>	<u>\$ 10,442,038</u>	<u>\$ 9,134,325</u>	<u>\$ 4,356,308</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 130,689
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,741,663</u>	<u>\$ 11,340,970</u>	<u>\$ 10,442,038</u>	<u>\$ 9,134,325</u>	<u>\$ 4,486,997</u>
ENDING BALANCE	<u>\$ 7,039,026</u>	<u>\$ 6,715,787</u>	<u>\$ 7,211,885</u>	<u>\$ 1,935,013</u>	<u>\$ -</u>


Capital Reserve Fund (continued)
Project List

Middle/High Schools			
<u>School</u>	<u>Project</u>		2013-2014 Budget
Nederland Middle/High	Building Improvements		13,500
Total Middle/High Schools:		\$	13,500
District-Wide			
	<u>Project</u>		
District Wide	Emergencies	\$	309,950
District Wide	Energy Audits/Recomissioning (carry over)		70,394
District Wide	Garden-to-Table Program		2,000
District Wide	Fire Detector Replacement		10,000
District Wide	Key Set Replacement/Door Hardware		40,000
District Wide	Security Improvements		150,000
District Wide	Emergency Communications		50,000
District Wide	Assessments		660,995
Total District-Wide:		\$	1,293,339
Early Childhood Education			
	Mapleton Preschool construction (carry over)	\$	394,000
	Preschool Safety Seats (carry over)		30,691
	Program Reserve		95,769
		\$	520,460
School Project Sub-Total Summary			
	Middle Schools	\$	13,500
	District Wide		1,293,339
	Early Childhood Education		520,460
School Project Sub-Total:		\$	1,827,299
Operating Departments			
<u>Department</u>	<u>Project</u>		
Food Service	R12 Cooling Replacement	\$	25,000
I.T.	TV Removal & Recycling (carry over)		45,909
Maintenance	Equipment/Vehicle Replacement		205,000
Maintenance	TMA Software Renewal		5,400
Operational Services	VFA Software Renewal		43,750
Special Ed	Equipment		10,000
Sustainability	Energy Efficiencies Projects (carry over)		87,177
Transportation	Bus Replacement (carry over)		500,000
Total Operating Departments:		\$	922,236



Capital Reserve Fund (continued)

Project List (continued)

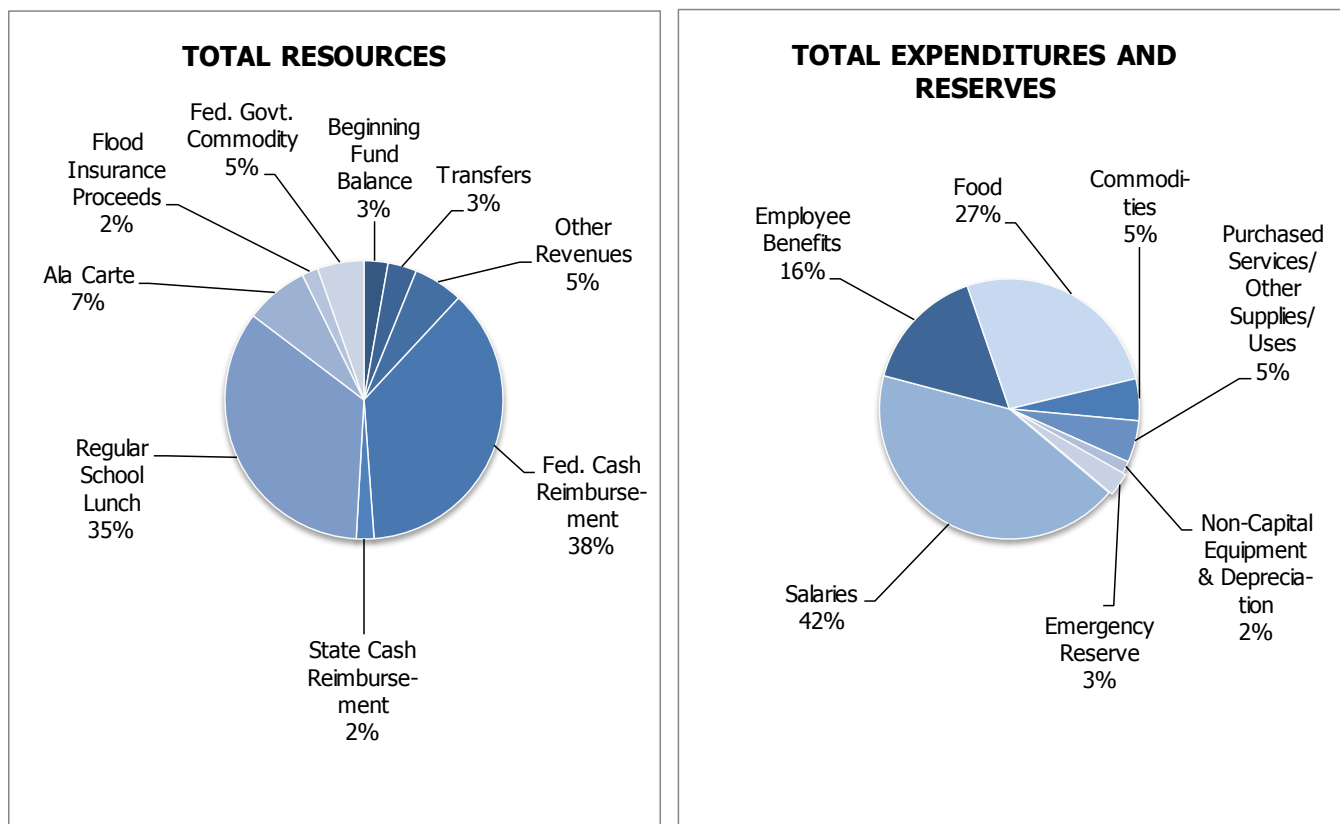
Building Maintenance - District-Wide		
	<u>Project</u>	2013-2014 Budget
District Wide	Americans With Disabilities Act	\$ 25,000
District Wide	Backflow Preventer Replacement	15,000
District Wide	Custodial Equipment Replacement	52,000
District Wide	Door Replacement	20,000
District Wide	Electrical	75,000
District Wide	Elevator Repairs	50,000
District Wide	Environmental Management	92,358
District Wide	Flooring Replacement	100,000
District Wide	Grounds Restoration	175,000
District Wide	HVAC/Plumbing Reserve	155,000
District Wide	Painting	20,000
District Wide	Paving and Concrete	150,000
District Wide	Playground Surfacing, Drainage, Containment	15,000
District Wide	Restroom Stall Replacement	25,000
District Wide	Roofing	130,000
Total Building Maintenance - District-Wide:		\$ 1,099,358
Salaries/Benefits/Office Expenses		
	Salaries/Benefits/Office Expenses	\$ 507,415
Total Salaries/Benefits/Office Expenses:		\$ 507,415
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 130,689
Total Reserves:		\$ 130,689
GRAND TOTAL Summary		
	School Projects	\$ 1,827,299
	Operating Departments	922,236
	Building Maintenance - District-Wide	1,099,358
	Salaries/Benefits/Office Expenses	507,415
	Emergency Reserve (TABOR)	130,689
GRAND TOTAL:		\$ 4,486,997



Food Services Fund

\$6,709,644

The Food Services Program will serve approximately 11,000 meals per day using Regional Production Centers to serve 50 schools and 4 Head Start Programs. The program is primarily dependent on Food Services revenue from 167 serving days. A transfer of \$225,000 has been provided by the General Fund for the 2013-14 fiscal year. Lunch prices are projected to increase in 2013-14; Elementary \$3.00, Middle \$3.25 and High Schools \$3.50.





Food Services Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 334,112	\$ (364,156)	\$ 185,889	\$ 175,308	\$ 187,102
REVENUE:					
Over/Under	\$ 23,544	\$ 4,647	\$ (5,325)	\$ (1,179)	\$ -
A la Carte	533,520	437,090	440,353	482,582	495,000
Regular School Lunch	1,917,616	1,818,236	2,036,849	2,160,258	2,310,854
Federal Cash Reimbursement	2,085,537	2,104,578	2,367,444	2,479,834	2,477,323
State Cash Reimbursement	69,017	72,158	61,905	67,729	67,000
Catering	8,004	9,737	40,398	120,649	160,000
Reduced Price Meals	24,225	20,679	21,065	24,926	20,950
Federal Government Commodities	225,169	318,414	292,076	299,309	362,640
Miscellaneous - Local	43,611	57,542	41,715	77,654	60,000
Building Rental	100	-	-	-	-
Snack Revenue	42,269	66,754	102,250	83,045	93,327
Breakfast Revenue	35,832	43,874	54,732	65,450	74,352
Headstart	60,195	78,246	84,235	49,362	49,596
Flood Insurance Proceeds	-	-	-	-	126,500
TOTAL REVENUE	\$ 5,109,777	\$ 5,031,955	\$ 5,537,697	\$ 5,909,619	\$ 6,297,542
TRANSFERS					
Transfer from Community School Fund	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	\$ -
Transfer from General Fund	-	1,029,000	173,501	452,802	225,000
TOTAL TRANSFERS	\$ 225,000	\$ 1,254,000	\$ 398,501	\$ 452,802	\$ 225,000
TOTAL RESOURCES	<u>\$ 5,668,889</u>	<u>\$ 5,921,799</u>	<u>\$ 6,122,087</u>	<u>\$ 6,537,729</u>	<u>\$ 6,709,644</u>
EXPENDITURES:					
Salaries	\$ 2,697,834	\$ 2,605,488	\$ 2,562,573	\$ 2,834,984	\$ 2,884,893
Employee Benefits	854,982	894,857	938,118	955,864	1,048,884
Purchased Services	116,693	97,966	212,243	137,659	85,000
Food	1,689,350	1,395,355	1,574,693	1,788,916	1,778,440
Commodities	236,875	238,248	300,090	304,731	350,000
Other Supplies/Uses	278,014	177,017	150,646	134,363	140,000
Uncollectable Accounts	10,444	96,110	47,614	72,662	75,000
Non-capital Equipment	29,925	81,610	24,533	37,543	50,000
Equipment Depreciation	60,975	58,530	55,728	49,307	52,000
Other Objects and Uses	58,253	90,729	80,541	34,598	50,000
TOTAL EXPENDITURES	<u>\$ 6,033,045</u>	<u>\$ 5,735,910</u>	<u>\$ 5,946,779</u>	<u>\$ 6,350,627</u>	<u>\$ 6,514,217</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 195,427
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 6,033,045</u>	<u>\$ 5,735,910</u>	<u>\$ 5,946,779</u>	<u>\$ 6,350,627</u>	<u>\$ 6,709,644</u>
ENDING BALANCE	<u>\$ (364,156)</u>	<u>\$ 185,889</u>	<u>\$ 175,308</u>	<u>\$ 187,102</u>	<u>\$ -</u>

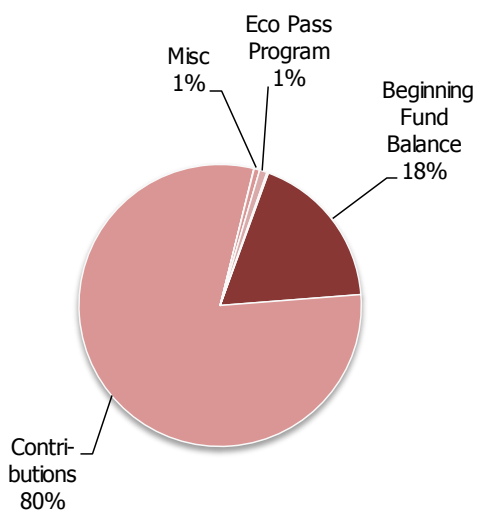


Health Insurance Fund

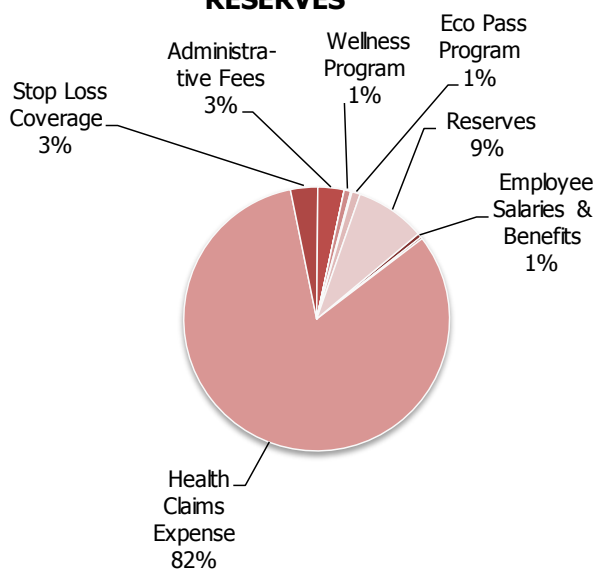
\$31,371,930

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 \$5,544 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 \$15 per employee.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Health Insurance Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 865,801	\$ 4,471,192	\$ 8,528,606	\$ 7,507,165	\$ 5,712,975
REVENUE:					
Transfer from General Fund	\$ -	\$ 1,900,000	\$ -	\$ -	\$ -
Transfer from Dental Insurance Fund	600,000	-	-	-	-
Contributions	23,237,342	22,880,884	24,160,494	23,303,981	25,120,088
Interest Income	9,940	10,020	12,139	12,437	15,000
Miscellaneous	928,755	196,561	134,866	196,080	200,000
Wellness Program	6,386	147,444	-	-	-
Eco Pass Program	-	-	-	121,032	268,867
Employee Benefit Program	57,597	55,571	56,294	54,179	55,000
TOTAL REVENUE	\$ 24,840,020	\$ 25,190,480	\$ 24,363,793	\$ 23,687,709	\$ 25,658,955
TOTAL RESOURCES	<u>\$ 25,705,821</u>	<u>\$ 29,661,672</u>	<u>\$ 32,892,399</u>	<u>\$ 31,194,874</u>	<u>\$ 31,371,930</u>
EXPENDITURES:					
Employee Salaries	\$ 107,651	\$ 109,501	\$ 111,903	\$ 121,650	\$ 125,164
Employee Benefits	25,769	26,994	28,303	29,943	33,956
Purchased Services	75,216	68,250	63,000	82,781	75,000
Health Claims Expense	19,377,696	19,277,153	23,395,140	22,971,821	25,780,099
Stop Loss Coverage	792,426	740,093	814,600	923,475	1,043,754
Administrative Fees	765,593	747,705	828,321	910,537	1,007,348
Supplies and Materials	1,565	-	10	-	1,000
Wellness Program	35,793	110,450	91,022	246,711	250,000
Employee Benefit Program	52,920	52,920	52,935	52,935	55,000
Eco Pass Program	-	-	-	142,046	317,115
TOTAL EXPENDITURES	<u>\$ 21,234,629</u>	<u>\$ 21,133,066</u>	<u>\$ 25,385,234</u>	<u>\$ 25,481,899</u>	<u>\$ 28,688,436</u>
RESERVES:					
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 2,683,494
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 2,683,494
TOTAL EXPENDITURES AND RESERVES	<u>\$ 21,234,629</u>	<u>\$ 21,133,066</u>	<u>\$ 25,385,234</u>	<u>\$ 25,481,899</u>	<u>\$ 31,371,930</u>
ENDING BALANCE	<u>\$ 4,471,192</u>	<u>\$ 8,528,606</u>	<u>\$ 7,507,165</u>	<u>\$ 5,712,975</u>	<u>\$ -</u>

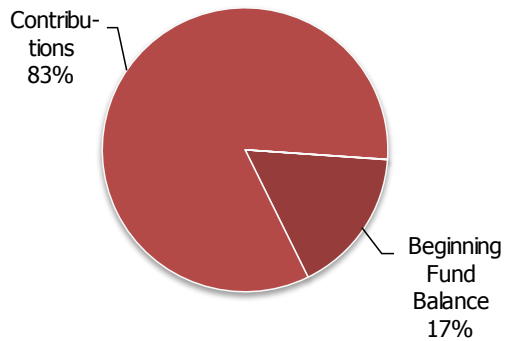


Dental Insurance Fund

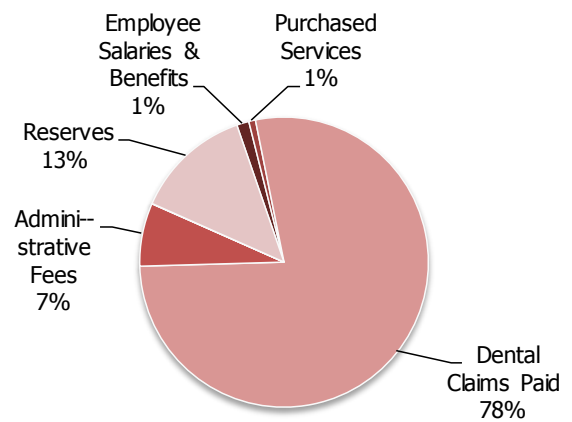
\$2,686,662

The Dental Insurance Fund accounts for claims and administrative fees of the district's Dental Insurance Employee Benefit Program. The district contributes \$432 per year per eligible employee to this fund. Employees have the option to purchase coverage for family members.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Dental Insurance Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE:					
Reserved for Dental Benefits	\$ 924,125	\$ 287,141	\$ 482,931	\$ 472,317	\$ 445,490
TOTAL BEGINNING FUND BALANCE	\$ 924,125	\$ 287,141	\$ 482,931	\$ 472,317	\$ 445,490
REVENUE:					
Contributions	\$ 2,202,909	\$ 2,165,696	\$ 2,152,126	\$ 2,120,888	\$ 2,240,172
Transfer From General Fund	-	100,000	-	-	-
Interest Income	2,048	800	900	886	1,000
TOTAL REVENUE	\$ 2,204,957	\$ 2,266,496	\$ 2,153,026	\$ 2,121,774	\$ 2,241,172
TOTAL RESOURCES	<u>\$ 3,129,082</u>	<u>\$ 2,553,637</u>	<u>\$ 2,635,957</u>	<u>\$ 2,594,091</u>	<u>\$ 2,686,662</u>
EXPENDITURES:					
Employee Salaries	\$ 25,207	\$ 25,884	\$ 26,580	\$ 30,654	\$ 28,886
Employee Benefits	5,723	6,012	6,421	7,304	7,950
Purchased Services	7,896	10,540	15,750	15,031	20,000
Dental Claims Paid	2,039,310	1,865,679	1,953,106	1,937,249	2,087,738
Administrative Fees	163,805	162,591	161,753	158,363	190,000
Supplies and Materials	-	-	30	-	1,000
TOTAL EXPENDITURES	\$ 2,241,941	\$ 2,070,706	\$ 2,163,640	\$ 2,148,601	\$ 2,335,574
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 351,088
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 351,088
TRANSFERS TO:					
Health Insurance Fund	\$ 600,000	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS	\$ 600,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,841,941</u>	<u>\$ 2,070,706</u>	<u>\$ 2,163,640</u>	<u>\$ 2,148,601</u>	<u>\$ 2,686,662</u>
ENDING BALANCE	<u>\$ 287,141</u>	<u>\$ 482,931</u>	<u>\$ 472,317</u>	<u>\$ 445,490</u>	<u>\$ -</u>



Trust and Agency Funds

\$3,030,000

Agency Fund

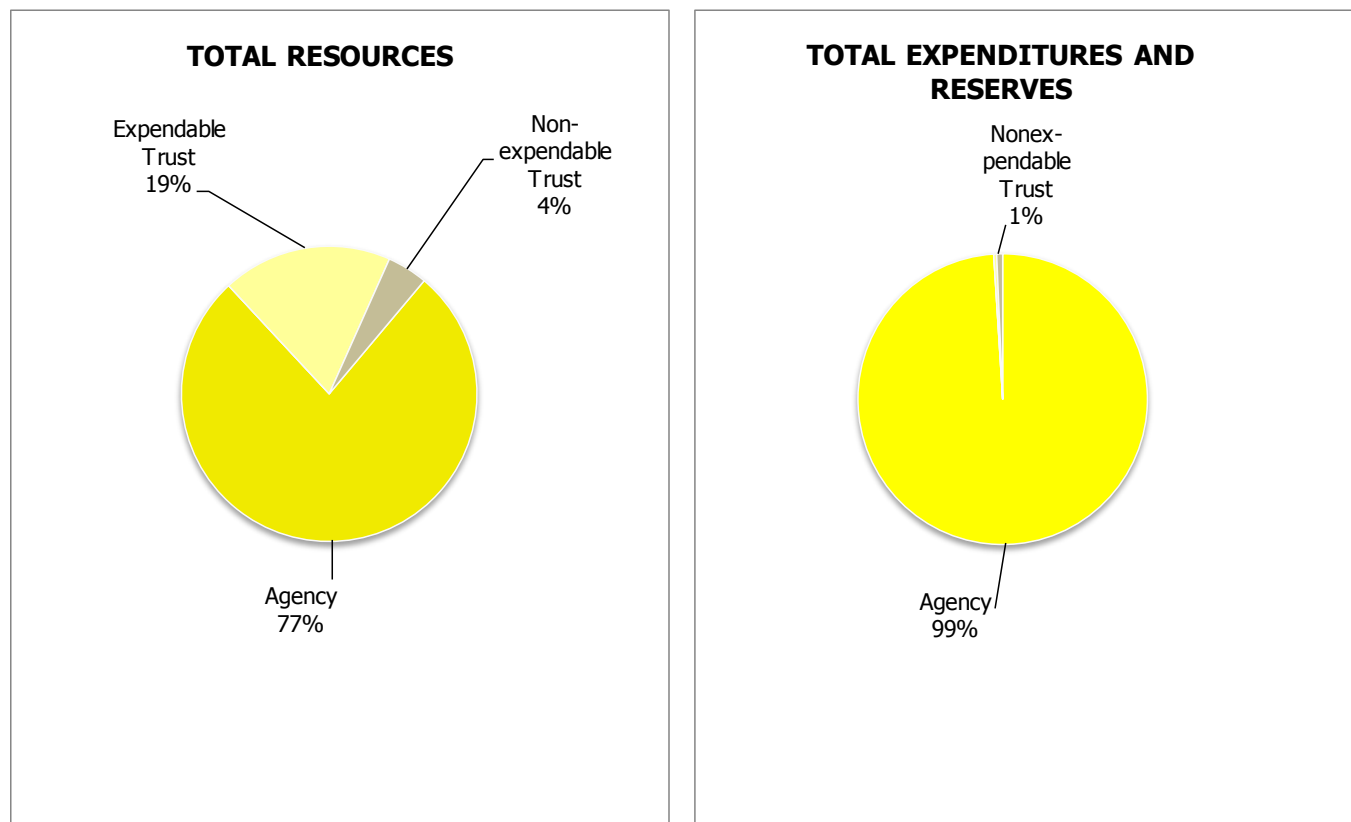
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
Agency Funds					
Beginning Fund Balance	\$ 663,441	\$ 593,090	\$ 556,922	\$ 802,182	\$ 834,897
Receipts	<u>2,261,530</u>	<u>2,648,317</u>	<u>2,869,807</u>	<u>2,994,605</u>	<u>3,100,000</u>
Total Resources	\$ 2,924,971	\$ 3,241,407	\$ 3,426,729	\$ 3,796,787	\$ 3,934,897
Disbursements	<u>\$ 2,331,881</u>	<u>\$ 2,684,485</u>	<u>\$ 2,624,547</u>	<u>\$ 2,961,890</u>	<u>\$ 3,000,000</u>
Ending Balance	\$ 593,090	\$ 556,922	\$ 802,182	\$ 834,897	\$ 934,897
Expendable Trust Funds					
Beginning Fund Balance	\$ 75,702	\$ 67,375	\$ 61,489	\$ 60,378	\$ 944,337
Revenue	<u>3,960</u>	<u>114</u>	<u>5,477</u>	<u>888,808</u>	<u>6,000</u>
Total Resources	\$ 79,662	\$ 67,489	\$ 66,966	\$ 949,186	\$ 950,337
Expenditures	<u>\$ 12,287</u>	<u>\$ 6,000</u>	<u>\$ 6,588</u>	<u>\$ 4,849</u>	<u>\$ 10,000</u>
Ending Balance	\$ 67,375	\$ 61,489	\$ 60,378	\$ 944,337	\$ 940,337
Nonexpendable Trust Funds					
Beginning Fund Balance	\$ 200,858	\$ 193,639	\$ 211,716	\$ 213,516	\$ 211,429
Revenue	<u>10,511</u>	<u>21,077</u>	<u>3,800</u>	<u>913</u>	<u>15,000</u>
Total Resources	\$ 211,369	\$ 214,716	\$ 215,516	\$ 214,429	\$ 226,429
Expenditures	<u>\$ 17,730</u>	<u>\$ 3,000</u>	<u>\$ 2,000</u>	<u>\$ 3,000</u>	<u>\$ 20,000</u>
Ending Balance	\$ 193,639	\$ 211,716	\$ 213,516	\$ 211,429	\$ 206,429
GRAND TOTAL					
BEGINNING FUND BALANCE	\$ 940,001	\$ 854,104	\$ 830,127	\$ 1,076,076	\$ 1,990,663
TOTAL REVENUE	<u>2,276,001</u>	<u>2,669,508</u>	<u>2,879,084</u>	<u>3,884,326</u>	<u>3,121,000</u>
TOTAL RESOURCES	<u>\$ 3,216,002</u>	<u>\$ 3,523,612</u>	<u>\$ 3,709,211</u>	<u>\$ 4,960,402</u>	<u>\$ 5,111,663</u>
TOTAL EXPENDITURES	<u>\$ 2,361,898</u>	<u>\$ 2,693,485</u>	<u>\$ 2,633,135</u>	<u>\$ 2,969,739</u>	<u>\$ 3,030,000</u>
ENDING BALANCE	<u>\$ 854,104</u>	<u>\$ 830,127</u>	<u>\$ 1,076,076</u>	<u>\$ 1,990,663</u>	<u>\$ 2,081,663</u>



Pupil Activity Fund

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

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING BALANCE	\$ 2,147,463	\$ 2,431,877	\$ 2,582,322	\$ 2,894,253	\$ 2,887,330
RECEIPTS	<u>8,160,073</u>	<u>8,315,936</u>	<u>8,716,662</u>	<u>8,970,174</u>	<u>9,100,000</u>
TOTAL RESOURCES	<u>\$ 10,307,536</u>	<u>\$ 10,747,813</u>	<u>\$ 11,298,984</u>	<u>\$ 11,864,427</u>	<u>\$ 11,987,330</u>
DISBURSEMENTS	<u>\$ 7,875,659</u>	<u>\$ 8,165,491</u>	<u>\$ 8,404,731</u>	<u>\$ 8,977,097</u>	<u>\$ 9,200,000</u>
ENDING BALANCE	<u>\$ 2,431,877</u>	<u>\$ 2,582,322</u>	<u>\$ 2,894,253</u>	<u>\$ 2,887,330</u>	<u>\$ 2,787,330</u>

CHARTER SCHOOL FUND

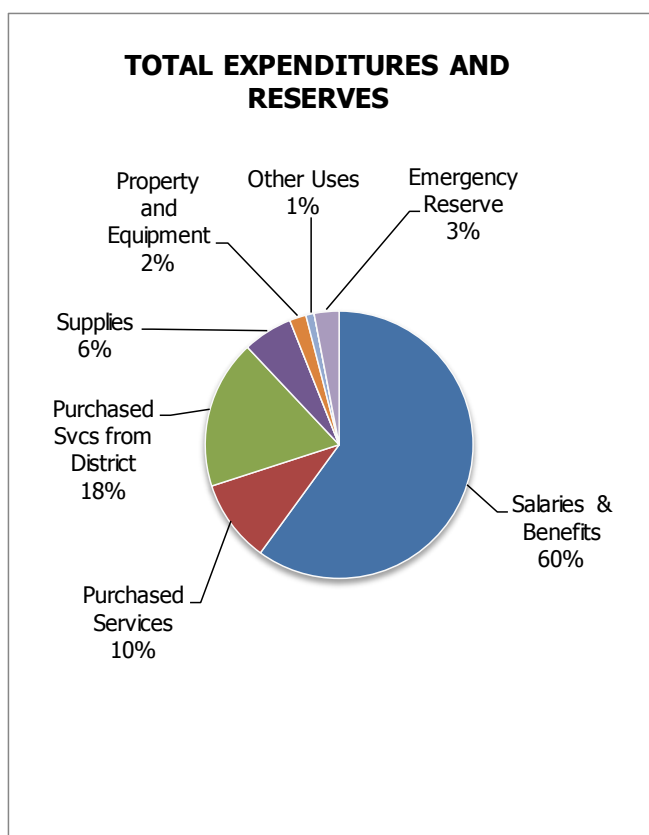
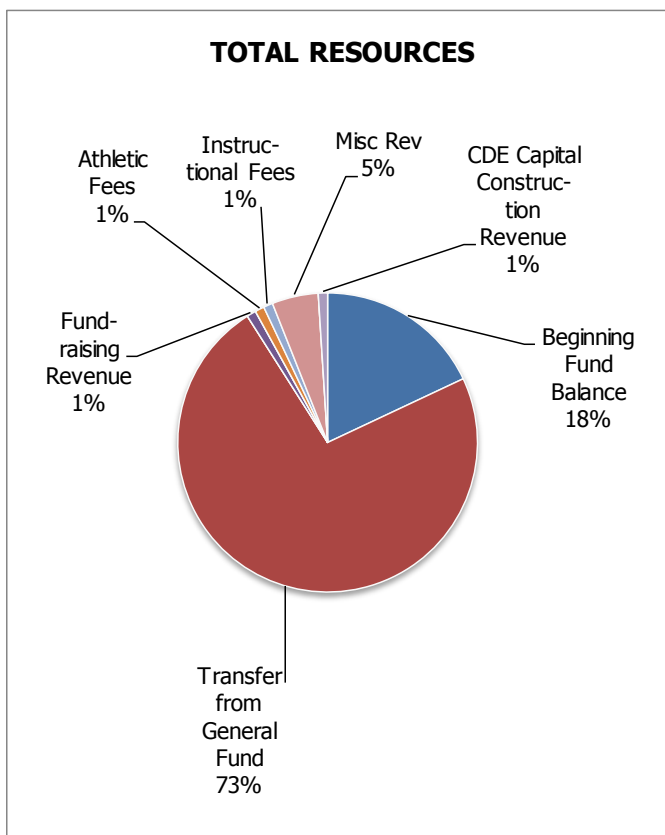
CHARTER SCHOOL FUND	294
SUMMIT MIDDLE CHARTER SCHOOL	296
HORIZONS K-8 SCHOOL.....	298
BOULDER PREPARATORY HIGH SCHOOL.....	300
JUSTICE HIGH SCHOOL	302
PEAK TO PEAK K-12 SCHOOL	304



Charter School Fund

\$24,149,973

The Charter School Fund consists 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)

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING BALANCE	\$ 4,182,953	\$ 4,065,792	\$ 4,276,011	\$ 4,543,209	\$ 4,936,487
REVENUE:					
Transfer from General Fund	\$ 19,104,009	\$ 20,046,952	\$ 19,519,754	\$ 19,836,484	\$ 20,330,979
Other State Revenue	175,880	-	-	32,191	30,000
Fundraising Revenue	-	260,882	-	-	408,000
State Grant Revenue	-	-	2,881,029	2,634,803	71,847
Audit Adjustment	-	-	-	-	6,793
Athletic Fees	22,673	14,889	15,255	17,509	231,788
Instructional Fees	-	-	53,949	68,093	336,500
Miscellaneous Revenue	581,848	132,617	2,365,162	2,264,738	1,424,458
CDE Capital Construction	192,995	187,407	143,797	167,899	195,492
TOTAL REVENUES	\$ 20,077,405	\$ 20,642,747	\$ 25,419,946	\$ 25,021,717	\$ 23,035,857
TOTAL RESOURCES	<u>\$ 24,260,358</u>	<u>\$ 24,708,539</u>	<u>\$ 29,695,957</u>	<u>\$ 29,564,926</u>	<u>\$ 27,972,344</u>
TOTAL EXPENDITURES	\$ 19,621,194	\$ 19,704,087	\$ 25,203,427	\$ 24,628,439	\$ 23,454,362
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 695,611
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 19,621,194</u>	<u>\$ 19,704,087</u>	<u>\$ 25,203,427</u>	<u>\$ 24,628,439</u>	<u>\$ 24,149,973</u>
ENDING BALANCE	<u>\$ 4,065,792</u>	<u>\$ 4,276,011</u>	<u>\$ 4,543,209</u>	<u>\$ 4,936,487</u>	<u>\$ 3,822,371</u>
STUDENT FTE:	Funded 2009-10	Funded 2010-11	Funded 2011-12	Funded 2012-13	Revised 2013-14
Summit Middle School:	324.0	336.0	334.0	339.0	342.0
Horizons K-8 School:	309.9	316.9	316.9	324.9	333.3
Boulder Preparatory High School:	150.5	141.5	122.0	117.0	105.0
Justice High School:	110.0	110.0	95.0	91.0	102.0
Peak to Peak K-12 School:	1,393.6	1,413.4	1,415.8	1,413.8	1,414.8
Total Charter Schools:	2,288.0	2,317.8	2,283.7	2,285.7	2,297.1

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

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 90,077	\$ 226,656	\$ 521,984	\$ 781,884	\$ 1,028,796
REVENUE:					
Transfer from General Fund	\$ 2,711,423	\$ 2,905,414	\$ 2,860,821	\$ 2,964,250	\$ 3,038,378
Fundraising Revenue	-	260,882	-	-	20,000
Athletic Fees	14,865	14,889	15,255	17,509	15,000
Instructional Fees	-	-	53,949	68,093	60,000
Miscellaneous Revenue	-	-	24,258	27,330	7,000
CDE Capital Construction	15,806	15,129	2,332	25,717	15,818
TOTAL REVENUE	\$ 2,742,094	\$ 3,196,314	\$ 2,956,615	\$ 3,102,899	\$ 3,156,196
TOTAL RESOURCES	<u>\$ 2,832,171</u>	<u>\$ 3,422,970</u>	<u>\$ 3,478,599</u>	<u>\$ 3,884,783</u>	<u>\$ 4,184,992</u>
EXPENDITURES:					
Salaries	\$ 1,336,500	\$ 1,287,534	\$ 1,302,923	\$ 1,396,435	\$ 1,504,488
Benefits	324,980	257,158	352,461	361,030	435,557
Purchased Services	102,949	122,686	117,195	137,210	132,498
Purchased Services from District	764,162	801,304	854,894	840,329	882,413
Supplies	44,193	48,680	82,801	72,107	90,290
Property and Equipment	5,274	6,268	18,604	36,381	75,000
Other Uses	27,457	377,356	8,794	12,495	27,270
TOTAL EXPENDITURES	\$ 2,605,515	\$ 2,900,986	\$ 2,737,672	\$ 2,855,987	\$ 3,147,516
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 93,951
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,605,515</u>	<u>\$ 2,900,986</u>	<u>\$ 2,737,672</u>	<u>\$ 2,855,987</u>	<u>\$ 3,241,467</u>
Increase/(Decrease) in Other Programs	-	-	40,957	-	-
ENDING BALANCE	<u>\$ 226,656</u>	<u>\$ 521,984</u>	<u>\$ 781,884</u>	<u>\$ 1,028,796</u>	<u>\$ 943,525</u>
	2009-10	2010-11	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	324.0	336.0	334.0	339.0	342.0



Summit Middle 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	2013-14 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	997,577	298,622	1,800	6,500	75,903	30,000	55,000	23,502	\$ 1,488,904
0070 TALENTED AND GIFTED	-	-	-	-	241	-	-	-	241
0200 ART	-	-	-	-	-	4,800	-	-	4,800
0620 MODERN FOREIGN LANGUAGES	-	-	-	-	-	10,100	-	-	10,100
0830 PHYSICAL EDUCATION	-	-	-	-	-	6,500	-	-	6,500
0845	-	-	-	-	-	2,000	-	-	2,000
1200 MUSIC	-	-	200	-	-	2,200	-	-	2,400
1300 NATURAL SCIENCE	-	-	-	-	-	6,400	-	-	6,400
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	5,970	-	-	5,970
SRE TOTAL	997,577	298,622	2,000	6,500	76,144	67,970	55,000	23,502	\$ 1,527,315
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	364,498	-	-	-	\$ 364,498
SRE TOTAL	-	-	-	-	364,498	-	-	-	\$ 364,498
SRE 14 COCRRICULAR ED/ATHLETICS									
1808 INTRAMURALS - GENERAL	6,300	1,162	-	-	-	-	-	-	\$ 7,462
1815 F BASKETBALL	3,200	590	300	-	-	-	-	2,000	6,090
1826 F SOCCER	700	129	-	-	-	-	-	-	829
1832 F VOLLEYBALL	3,200	590	300	-	-	-	-	-	4,090
1845 M BASKETBALL	3,200	590	300	-	-	-	-	-	4,090
1880 FLAG FOOTBALL EXTRAMURAL	-	-	300	-	-	-	-	-	300
1890 COED TRACK & FIELD	6,125	1,130	-	-	-	300	-	-	7,555
1920 MIDDLE SPONSOR STUDENT AC	14,450	2,667	300	-	-	-	-	-	17,417
SRE TOTAL	37,175	6,858	1,500	-	-	300	-	2,000	\$ 47,833
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	69,981	18,762	-	-	-	-	-	-	\$ 88,743
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,093	-	-	-	3,093
SRE TOTAL	69,981	18,762	-	-	3,093	-	-	-	\$ 91,836
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPPT	-	-	-	-	420	-	-	-	\$ 420
2212 CURRICULUM DEVELOPMENT	11,000	2,030	-	-	-	-	-	-	13,030
2213 STAFF DEVELOPMENT	12,500	2,306	2,500	-	-	-	-	2,000	19,306
2222 LIBRARY SUPPORT SVCS	46,000	14,592	-	-	-	8,000	-	-	68,592
SRE TOTAL	69,500	18,928	2,500	-	420	8,000	-	2,000	\$ 101,348
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	53,275	-	-	-	\$ 53,275
2319 OTHER BOE SERVICES	-	-	5,000	-	-	-	-	5,000	10,000
SRE TOTAL	-	-	5,000	-	53,275	-	-	5,000	\$ 63,275
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	175,450	46,550	2,500	-	1,500	7,880	1,000	-	\$ 234,880
2426 PRNCPL DISCRETIONARY FUND	5,898	-	5,000	-	-	2,140	-	-	13,038
2427 SCHOOL MNGD COMPENSATION	145,045	45,167	-	-	-	-	-	-	190,212
SRE TOTAL	326,393	91,717	7,500	-	1,500	10,020	1,000	-	\$ 438,130
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	42,195	-	-	-	\$ 42,195
SRE TOTAL	-	-	-	-	42,195	-	-	-	\$ 42,195
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	74,000	15,818	193,419	4,000	19,000	-	\$ 306,237
SRE TOTAL	-	-	74,000	15,818	193,419	4,000	19,000	-	\$ 306,237
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	7,140	-	12,405	-	-	-	\$ 19,545
2820 COMMUNICATION SERVICES	-	-	-	-	1,138	-	-	-	1,138
2823 PUBLIC COMMUNICATION SVC	-	-	-	-	1,500	-	-	-	1,500
2830 HUMAN RESOURCES	-	-	-	-	979	-	-	-	979
2832 RECRUITMENT/PLACEMENT SVC	-	-	2,040	-	-	-	-	-	2,040
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	83,653	-	-	-	83,653
2850 RISK MANAGEMENT SERVICES	-	-	-	-	43,934	-	-	-	43,934
SRE TOTAL	-	-	9,180	-	143,609	-	-	-	\$ 152,789
SRE 32 ENTERPRISE OPERATIONS									
3200 ENTERPRISE OPERATIONS	-	-	-	-	7,760	-	-	-	\$ 7,760
SRE TOTAL	-	-	-	-	7,760	-	-	-	\$ 7,760
SRE 33 ENTERPRISE OPERATIONS									
3350 BUILDING RENTAL	3,630	670	-	-	-	-	-	-	\$ 4,300
SRE TOTAL	3,630	670	-	-	-	-	-	-	\$ 4,300
GRAND TOTAL	\$ 1,504,256	\$ 435,557	\$ 101,680	\$ 22,318	\$ 885,913	\$ 90,290	\$ 75,000	\$ 32,502	\$ 3,147,516



Horizons K-8 School

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 254,480	\$ 343,204	\$ 614,105	\$ 414,070	\$ 432,724
REVENUE:					
Transfer from General Fund	\$ 2,621,598	\$ 2,771,399	\$ 2,737,082	\$ 2,828,645	\$ 2,999,171
Loan Proceeds	-	-	441,000	-	-
State Grant Revenue	-	-	2,881,029	2,634,803	71,847
Miscellaneous Revenue	100,392	132,617	512,851	182,627	139,906
CDE Capital Construction	15,316	22,191	12,514	-	29,657
TOTAL REVENUE	\$ 2,737,306	\$ 2,926,207	\$ 6,584,476	\$ 5,646,075	\$ 3,240,581
TOTAL RESOURCES	<u>\$ 2,991,786</u>	<u>\$ 3,269,411</u>	<u>\$ 7,198,581</u>	<u>\$ 6,060,145</u>	<u>\$ 3,673,305</u>
EXPENDITURES:					
Salaries	\$ 1,528,378	\$ 1,535,163	\$ 1,740,534	\$ 1,760,984	\$ 1,861,143
Benefits	385,204	338,205	499,008	505,508	553,940
Purchased Services	15,757	31,509	26,346	27,113	28,469
Purchased Services from District	543,073	557,983	565,939	599,727	619,033
Supplies	39,411	32,347	34,618	36,063	81,319
Property and Equipment	126,284	144,200	3,911,940	2,683,519	34,657
Other Uses	10,475	15,899	15,848	14,507	15,232
TOTAL EXPENDITURES	\$ 2,648,582	\$ 2,655,306	\$ 6,794,233	\$ 5,627,421	\$ 3,193,793
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 92,769
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,648,582</u>	<u>\$ 2,655,306</u>	<u>\$ 6,794,233</u>	<u>\$ 5,627,421</u>	<u>\$ 3,286,562</u>
Increase/(Decrease) in Other Programs	-	-	9,722	-	-
ENDING BALANCE	<u>\$ 343,204</u>	<u>\$ 614,105</u>	<u>\$ 414,070</u>	<u>\$ 432,724</u>	<u>\$ 386,743</u>
	2009-10	2010-11	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	309.9	316.9	316.9	324.9	333.3



Horizons K-8 School (continued)

Service (SRE) Budgets by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2013-14 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	72,867	-	-	-	\$ 72,867
0060 INTEGRATED EDUCATION	1,326,664	409,622	7,329	17,177	812	71,745	34,657	15,230	1,883,236
0200 ART	35,252	14,256	-	-	-	-	-	-	49,508
0834 GROUP GAMES, CONTESTS, ETC.	12,560	3,245	-	-	-	-	-	-	15,805
SRE TOTAL	1,374,476	427,123	7,329	17,177	73,679	71,745	34,657	15,230	\$ 2,021,416
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	120,092	28,329	-	-	116,641	-	-	-	\$ 265,062
SRE TOTAL	120,092	28,329	-	-	116,641	-	-	-	\$ 265,062
SRE 14 COCOURRICULAR ED/ATHLETICS									
SRE 21 STUDENT SUPPORT SERVICES									
2113 SOCIAL WORK SERVICES	8,116	46	-	-	-	-	-	-	\$ 8,162
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	2,933	-	-	-	2,933
SRE TOTAL	8,116	46	-	-	2,933	-	-	-	\$ 11,095
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2212 CURRICULUM DEVELOPMENT	4,065	-	-	-	-	-	-	-	\$ 4,065
SRE TOTAL	4,065	-	-	-	-	-	-	-	\$ 4,065
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	51,484	-	-	-	\$ 51,484
2317 AUDIT SERVICES	-	-	3,150	-	-	-	-	-	3,150
SRE TOTAL	-	-	3,150	-	51,484	-	-	-	\$ 54,634
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	250,572	65,396	-	-	-	-	-	-	\$ 315,968
SRE TOTAL	250,572	65,396	-	-	-	-	-	-	\$ 315,968
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	40,776	-	-	-	\$ 40,776
SRE TOTAL	-	-	-	-	40,776	-	-	-	\$ 40,776
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	68,331	26,120	-	-	187,182	9,574	-	-	\$ 291,207
SRE TOTAL	68,331	26,120	-	-	187,182	9,574	-	-	\$ 291,207
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	11,988	-	-	-	\$ 11,988
2820 COMMUNICATION SERVICES	-	-	-	-	3,386	-	-	-	3,386
2830 HUMAN RESOURCES	-	-	-	-	980	-	-	-	980
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	80,840	-	-	-	80,840
2850 RISK MANAGEMENT SERVICES	-	-	-	-	42,457	-	-	-	42,457
SRE TOTAL	-	-	-	-	139,651	-	-	-	\$ 139,651
SRE 32 ENTERPRISE OPERATIONS									
3200 ENTERPRISE OPERATIONS	-	-	-	-	7,499	-	-	-	\$ 7,499
SRE TOTAL	-	-	-	-	7,499	-	-	-	\$ 7,499
3335 SAC PROGRAM	10,428	2,657	-	-	-	-	-	-	\$ 13,085
3338 KINDERGARTEN ENRICHMENT	25,067	4,268	-	-	-	-	-	-	29,335
SRE TOTAL	35,495	6,925	-	-	-	-	-	-	\$ 42,420
GRAND TOTAL	\$ 1,861,147	\$ 553,939	\$ 10,479	\$ 17,177	\$ 619,845	\$ 81,319	\$ 34,657	\$ 15,230	\$ 3,193,793



Boulder Preparatory High School

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 75,349	\$ 175,581	\$ 248,390	\$ 214,502	\$ 270,078
REVENUE					
Transfer from General Fund	\$ 1,222,585	\$ 1,224,767	\$ 1,042,087	\$ 1,039,277	\$ 915,474
At Risk Supplemental Aid	-	-	-	32,191	30,000
Miscellaneous Revenue	-	-	8,466	2,400	-
CDE Capital Construction	14,684	12,788	9,635	10,257	9,713
TOTAL REVENUE	\$ 1,253,211	\$ 1,237,555	\$ 1,060,188	\$ 1,084,125	\$ 955,187
TOTAL RESOURCES	<u>\$ 1,328,560</u>	<u>\$ 1,413,136</u>	<u>\$ 1,308,578</u>	<u>\$ 1,298,627</u>	<u>\$ 1,225,265</u>
EXPENDITURES:					
Salaries	\$ 584,357	\$ 568,318	\$ 544,986	\$ 481,980	\$ 504,314
Benefits	153,120	118,979	142,330	133,391	170,463
Purchased Services	32,262	70,345	54,576	69,921	43,550
Purchased Services from District	262,688	243,668	218,023	216,151	198,520
Supplies	91,832	103,633	79,345	75,934	79,900
Property and Equipment	21,634	26,277	35,656	22,581	78,960
Other Uses	7,086	33,526	19,160	28,591	114,154
TOTAL EXPENDITURES	\$ 1,152,979	\$ 1,164,746	\$ 1,094,076	\$ 1,028,549	\$ 1,189,861
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 35,404
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,152,979</u>	<u>\$ 1,164,746</u>	<u>\$ 1,094,076</u>	<u>\$ 1,028,549</u>	<u>\$ 1,225,265</u>
ENDING BALANCE	<u>\$ 175,581</u>	<u>\$ 248,390</u>	<u>\$ 214,502</u>	<u>\$ 270,078</u>	<u>\$ -</u>
	2009-10	2010-11	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	150.5	142.0	122.0	117.0	105.0



Boulder Preparatory 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	2013-14 REVISED BUDGET
SRE 11 REGULAR EDUCATION 0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	23,150	-	-	991,341	\$ 1,014,491
SRE TOTAL	-	-	-	-	23,150	-	-	991,341	\$ 1,014,491
SRE 12 SPECIAL EDUCATION 1700 SPECIAL EDUCATION	-	-	-	-	111,907	-	-	-	\$ 111,907
SRE TOTAL	-	-	-	-	111,907	-	-	-	\$ 111,907
SRE 21 STUDENT SUPPORT SERVICES 2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	950	-	-	-	\$ 950
SRE TOTAL	-	-	-	-	950	-	-	-	\$ 950
SRE 23 GENERAL ADMINISTRATION SUPPORT 2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	16,356	-	-	-	\$ 16,356
SRE TOTAL	-	-	-	-	16,356	-	-	-	\$ 16,356
SRE 25 BUSINESS SERVICES 2500 BUSINESS SUPPORT SERVICES	-	-	-	-	12,955	-	-	-	\$ 12,955
SRE TOTAL	-	-	-	-	12,955	-	-	-	\$ 12,955
SRE 28 CENTRAL SUPPORT SERVICES 2814 RESEARCH/EVALUATION SVCS	-	-	-	-	3,809	-	-	-	\$ 3,809
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	15,904	-	-	-	\$ 15,904
2850 RISK MANAGEMENT SERVICES	-	-	-	-	13,489	-	-	-	\$ 13,489
SRE TOTAL	-	-	-	-	33,202	-	-	-	\$ 33,202
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 198,520	\$ -	\$ -	\$ 991,341	\$ 1,189,861



Justice High School

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 18,303	\$ 51,316	\$ 139,620	\$ 122,684	\$ 111,413
REVENUE:					
Transfer from General Fund	\$ 765,723	\$ 824,245	\$ 703,829	\$ 706,417	\$ 778,665
Capital Reserve Allocation	11,701	-	-	-	-
Miscellaneous Revenue	-	-	17,699	31,082	-
Audit Adjustment	-	-	-	-	6,793
CDE Capital Construction	11,220	9,996	7,503	7,978	9,435
TOTAL REVENUE	\$ 788,644	\$ 834,241	\$ 729,031	\$ 745,477	\$ 794,893
TOTAL RESOURCES	<u>\$ 806,947</u>	<u>\$ 885,557</u>	<u>\$ 868,651</u>	<u>\$ 868,161</u>	<u>\$ 906,306</u>
EXPENDITURES:					
Salaries	\$ 335,402	\$ 301,689	\$ 319,586	\$ 327,600	\$ 336,000
Benefits	83,751	57,135	81,136	84,759	98,717
Purchased Services	33,519	73,569	96,813	117,369	125,506
Purchased Services from District	192,671	189,395	176,680	171,356	192,853
Supplies	32,315	44,115	32,662	35,500	32,500
Property and Equipment	1,803	676	-	-	-
Other Uses	76,170	79,358	39,090	20,164	64,714
TOTAL EXPENDITURES	\$ 755,631	\$ 745,937	\$ 745,967	\$ 756,748	\$ 850,290
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 25,226
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 755,631</u>	<u>\$ 745,937</u>	<u>\$ 745,967</u>	<u>\$ 756,748</u>	<u>\$ 875,516</u>
ENDING BALANCE	<u>\$ 51,316</u>	<u>\$ 139,620</u>	<u>\$ 122,684</u>	<u>\$ 111,413</u>	<u>\$ 30,790</u>
	2009-10	2010-11	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	110.0	111.0	95.0	91.0	102.0



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	2013-14 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	139,000	45,290	5,000	2,700	28,689	12,350	-	64,114	\$ 297,143
0070 TALENTED AND GIFTED	-	-	-	-	72	-	-	-	72
SRE TOTAL	139,000	45,290	5,000	2,700	28,761	12,350	-	64,114	\$ 297,215
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	108,710	-	-	-	\$ 108,710
SRE TOTAL	-	-	-	-	108,710	-	-	-	\$ 108,710
SRE 14 COCRRICULAR ED/ATHLETICS									
1800 COCRRICULAR ACTIVITIES	-	-	700	-	-	1,600	-	500	\$ 2,800
1817 F CHEERLEADING	-	-	-	-	-	250	-	-	250
1850 M FOOTBALL	-	-	750	-	100	4,300	-	100	5,250
SRE TOTAL	-	-	1,450	-	100	6,150	-	600	\$ 8,300
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	517	-	-	-	\$ 517
SRE TOTAL	-	-	-	-	517	-	-	-	\$ 517
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	15,889	-	-	-	\$ 15,889
2317 AUDIT SERVICES	-	-	2,500	-	-	-	-	-	2,500
SRE TOTAL	-	-	2,500	-	15,889	-	-	-	\$ 18,389
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	175,000	43,093	-	-	-	-	-	-	\$ 218,093
SRE TOTAL	175,000	43,093	-	-	-	-	-	-	\$ 218,093
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	15,450	-	-	-	\$ 15,450
2516 FINANCIAL ACCOUNTING SVCS	22,000	10,334	-	-	-	-	-	-	32,334
SRE TOTAL	22,000	10,334	-	-	15,450	-	-	-	\$ 47,784
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	1,000	106,556	-	14,000	-	-	\$ 121,556
SRE TOTAL	-	-	1,000	106,556	-	14,000	-	-	\$ 121,556
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	3,700	-	-	-	\$ 3,700
2820 COMMUNICATION SERVICES	-	-	-	-	339	-	-	-	339
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	13,103	-	-	-	13,103
2850 RISK MANAGEMENT SERVICES	-	-	-	-	12,584	-	-	-	12,584
SRE TOTAL	-	-	-	-	29,726	-	-	-	\$ 29,726
GRAND TOTAL	\$ 336,000	\$ 98,717	\$ 9,950	\$ 109,256	\$ 199,153	\$ 32,500	\$ -	\$ 64,714	\$ 850,290



Peak to Peak K-12 School

	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 3,744,744	\$ 3,269,035	\$ 2,751,912	\$ 3,010,069	\$ 3,093,476
REVENUE:					
Transfer from General Fund	\$ 11,782,680	\$ 12,321,127	\$ 12,175,935	\$ 12,297,895	\$ 12,599,291
Other State Revenue	148,237	-	-	-	-
Fundraising Revenue	-	-	-	-	388,000
Athletic Fees	-	-	-	-	216,788
Instructional Fees	-	-	-	-	276,500
Miscellaneous Revenue	481,456	-	1,801,888	2,021,299	1,277,552
Tuition	7,808	-	-	-	-
CDE Capital Construction	135,969	127,303	111,813	123,947	130,869
TOTAL REVENUE	\$ 12,556,150	\$ 12,448,430	\$ 14,089,636	\$ 14,443,141	\$ 14,889,000
TOTAL RESOURCES	<u>\$ 16,300,894</u>	<u>\$ 15,717,465</u>	<u>\$ 16,841,548</u>	<u>\$ 17,453,210</u>	<u>\$ 17,982,476</u>
EXPENDITURES:					
Salaries	\$ 5,799,612	\$ 5,938,826	\$ 6,037,235	\$ 6,369,108	\$ 6,936,100
Benefits	1,479,944	1,276,460	1,691,798	1,774,142	2,088,855
Purchased Services	2,058,826	2,066,239	2,286,084	2,347,283	2,132,467
Purchased Services from District	2,402,568	2,243,577	2,308,143	2,405,478	2,573,905
Supplies	610,862	570,837	818,536	876,041	1,161,575
Property and Equipment	46,955	68,354	117,550	293,469	180,000
Other Uses	59,720	72,819	572,133	294,213	-
TOTAL EXPENDITURES	\$ 12,458,487	\$ 12,237,112	\$ 13,831,479	\$ 14,359,734	\$ 15,072,902
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 448,261
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 12,458,487</u>	<u>\$ 12,237,112</u>	<u>\$ 13,831,479</u>	<u>\$ 14,359,734</u>	<u>\$ 15,521,163</u>
Increase/(Decrease) in Other Programs	<u>(573,372)</u>	<u>(728,441)</u>	-	-	-
ENDING BALANCE	<u>\$ 3,269,035</u>	<u>\$ 2,751,912</u>	<u>\$ 3,010,069</u>	<u>\$ 3,093,476</u>	<u>\$ 2,461,313</u>
	2009-10	2010-11	2011-12	2012-13	2013-14
FUNDED STUDENT FTE:	1,393.6	1,413.6	1,415.8	1,413.8	1,414.8



Peak to Peak K-12 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	2013-14 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	-	12,498,997	\$ 12,498,997
SRE TOTAL	-	-	-	-	-	-	-	12,498,997	\$ 12,498,997
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	1,501,688	-	-	-	\$ 1,501,688
SRE TOTAL	-	-	-	-	1,501,688	-	-	-	\$ 1,501,688
SRE 16 LITERACY & LANGUAGE									
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	-	-	-	\$ -
0020 GEN MIDDLE EDUCATION	-	-	-	-	310,651	-	-	-	\$ 310,651
SRE TOTAL	-	-	-	-	310,651	-	-	-	\$ 310,651
SRE 17 TALENTED & GIFTED									
0070 TALENTED AND GIFTED	-	-	-	-	16,115	-	-	-	\$ 16,115
SRE TOTAL	-	-	-	-	16,115	-	-	-	\$ 16,115
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	4,788	-	-	-	\$ 4,788
SRE TOTAL	-	-	-	-	4,788	-	-	-	\$ 4,788
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPPT	-	-	-	-	-	-	-	-	\$ -
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	183,136	-	-	-	\$ 183,136
SRE TOTAL	-	-	-	-	183,136	-	-	-	\$ 183,136
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	157,743	-	-	-	\$ 157,743
2510 BUSINESS/FISCAL SERVICES	-	-	-	-	-	-	-	-	\$ -
2516 FINANCIAL ACCOUNTING SVCS	-	-	-	-	-	-	-	-	\$ -
SRE TOTAL	-	-	-	-	157,743	-	-	-	\$ 157,743
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	51,109	-	-	-	\$ 51,109
2830 HUMAN RESOURCES	-	-	-	-	4,035	-	-	-	\$ 4,035
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	344,640	-	-	-	\$ 344,640
SRE TOTAL	-	-	-	-	399,784	-	-	-	\$ 399,784
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 2,573,905	\$ -	\$ -	\$ 12,498,997	\$ 15,072,902



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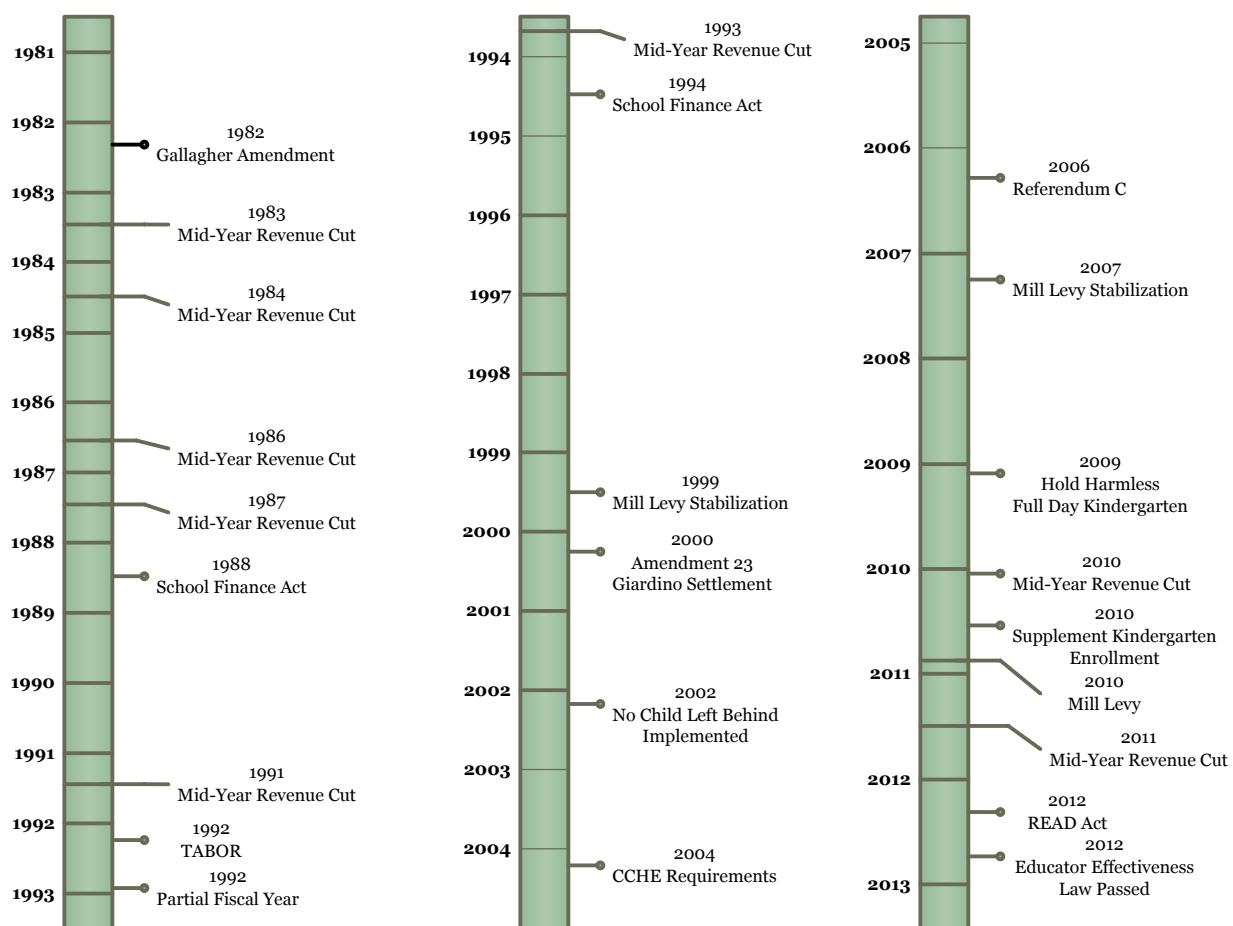
A Generation of Colorado School Finance

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 – 2013

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; TCAP Testing; Change Special Ed Funding; BEST; Declining Enrollment; READ Act



This timeline can be broken down roughly into three broad segments, which overlap each other:

1982 – 1993

1988 – 2000

1998 - 2013

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

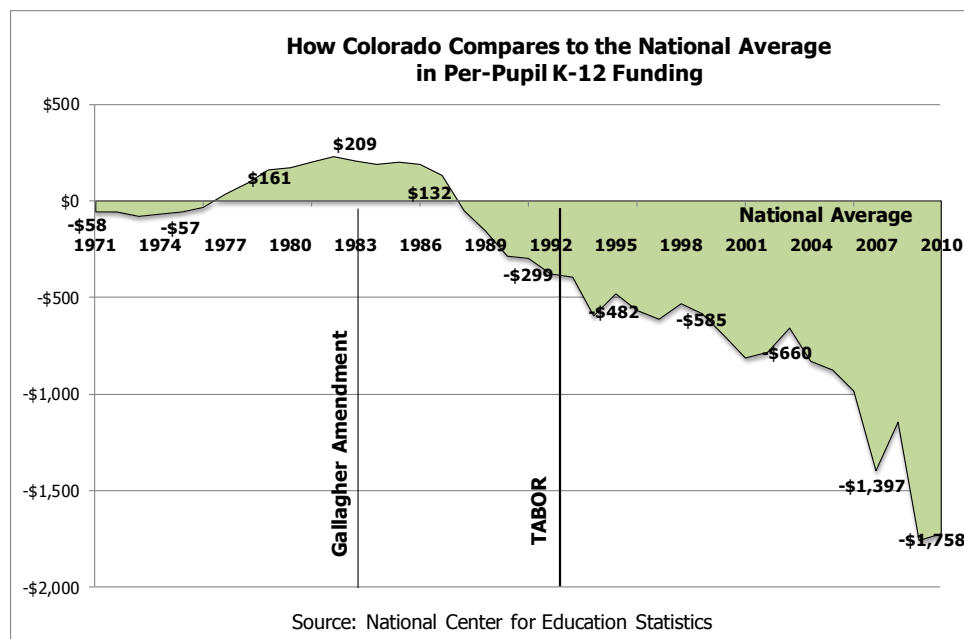


A Generation of Colorado School Finance (continued)

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 reset 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 2013, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with. Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley School District voters passed several tax overrides, tying the funds to specific program needs:

- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$7,227,000)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)
- 2010 Ballot Measure 3A (25 percent of total program)

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.

In 2010, Colorado voters passed a ballot measure that provides 25 percent of total program funding for restoring budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs.



Per Pupil Expenditures

The charts below describe BVSD's per pupil expenditures since 2003. 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 at 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. With the 2010 override, BVSD got close to 1988 levels in 2011-12 with per student spending reaching \$5,622.

Without these additional overrides, per pupil expenses in 2013-14 would be \$2,283 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	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	12-13 FY13	13-14 FY14
Budgeted Funded Pupil Count		26,396	26,712	26,799	26,918	27,165	27,492	27,714	28,137	28,296	28,568	30,110
* Operating Expenditures (in Thousands)		223,609	233,336	240,886	253,045	266,809	277,267	281,659	281,143	307,839	315,239	333,164
* Cost Per Funded Pupil		\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163	\$9,992	\$10,879	\$11,035	\$11,065
**CPI -U		186.10	188.30	194.45	200.18	205.77	209.26	210.32	216.49	222.24	227.56	231.35
Denver-Boulder Area Index (Base/CPI-U)		0.62	0.61	0.59	0.57	0.56	0.55	0.55	0.53	0.52	0.50	0.50
Adjusted Cost		5,228	5,328	5,309	5,394	5,482	5,535	5,550	5,301	5,622	5,569	5,493

* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

**CPI-U is estimated based on prior years' data as published by the Bureau of Labor Statistics.

Operating Expenses are calculated from the CDE-18 report as the Total Budgeted Expenditures less Internal Service Fund expenditures.

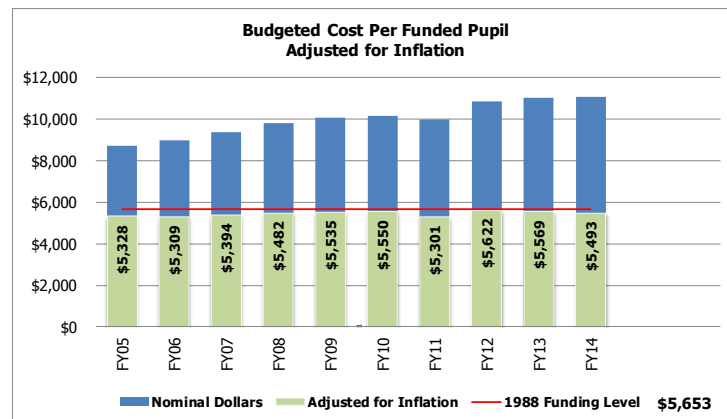
In November of 1991, BVSD voters passed a \$7,062,468 referendum. Full year funding of the referendum started in the 92-93 budget.

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 \$28,841,417. Full year funding of the referendum started in the 12-13 budget.



Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Services 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

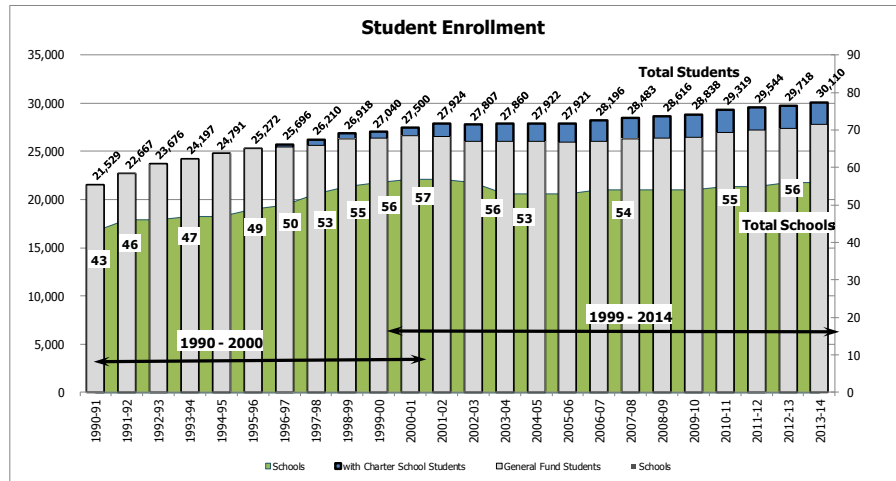
Boulder Valley School District student enrollment had steadily increased from 1990, and in response the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

During the years between 1990 and 2000 the district posted steady enrollment growth increasing 25 percent and averaging close to 3.0 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 2005 to 2014, total district enrollment flattens out averaging 0.8 percent increase annually while growth in charter school students steadily increases averaging 2.4 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.

In 2013, Boulder Valley School District opened Boulder Explore (BE), a student-centered inclusive learning community designed to enrich and support home school education.



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.

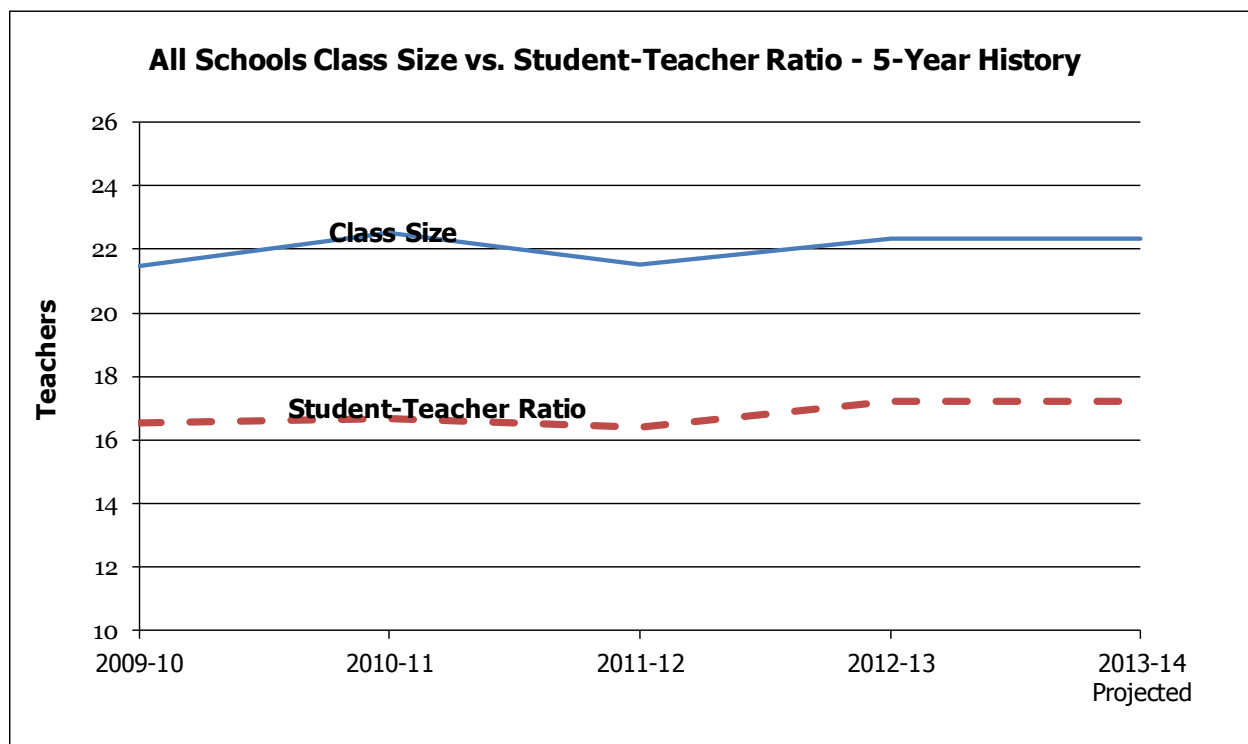
Student Enrollment	Oct-09 Actual	Oct-10 Actual	Oct-11 Submitted	Oct-12 Submitted	Oct-13 Projected
K-12	28,344	28,814	28,986	29,181	29,560
Pre-K	494	505	558	537	550
Total Enrollment	28,838	29,319	29,544	29,718	30,110

Student FTE	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Submitted	FY 12-13 Submitted	FY 13-14 Projected
Elementary	11,716.8	12,029.8	12,055.5	12,097.3	12,147.1
Middle	6,576.0	6,549.0	6,685.5	6,681.5	6,906.0
Senior	9,106.5	9,287.0	9,269.5	9,459.0	9,571.0
Other	271.5	278.5	307.0	300.5	298.5
Total FTE	27,670.8	28,144.3	28,317.5	28,538.3	28,922.6
Change from Prior Year	215.6	473.5	173.2	220.8	384.3
% change from Prior Year	0.79%	1.71%	0.62%	0.78%	1.35%



All Schools Class Size vs. Student-Teacher Ratio

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u> <u>Projected</u>
Class Size - All Grades	21.47	22.53	21.52	22.33	22.33
Student Teacher Ratio	16.52	16.67	16.41	17.20	17.20



Notes for Class Size:

- Kindergarten FTE adjusted due to 4 Elem schools having full day Kindergarten program.
- In 2011-12, 3 additional Elem schools were added to full day Kindergarten program. 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.



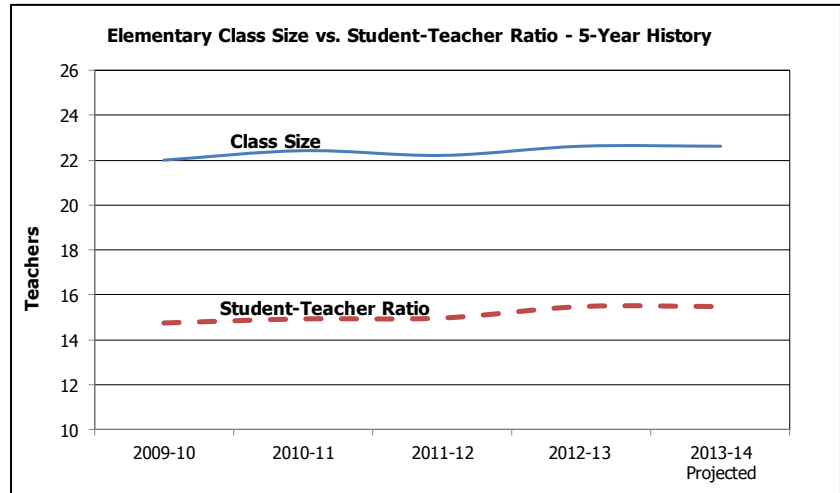
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2009-10	22.00
2010-11	22.42
2011-12	22.21
2012-13	22.62
2013-14 Projected	22.62

Student - Teacher Ratio

2009-10	14.75
2010-11	14.93
2011-12	14.97
2012-13	15.48
2013-14 Projected	15.48



Note: Kindergarten FTE adjusted due to full day program at 4 Elementary schools. As of 2011-12, 3 additional elementary schools were added to full day program. Charters Not Included. Literacy Teachers are not included in Class Size.

In 2012-13 a reorganization of the literacy program occurred that affected the literacy teacher allocations and eliminated the Reading Recovery TOSA positions at the school level. Other targeted resources have translated into additional teachers including:

- 27.40 English as a Second Language teachers
- 34.70 Literacy teachers (includes referendum, LLI and Reading Recovery Teachers)
- 71.50 Special Education teachers
- 4.50 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 10.90 FTE English as a Second Language teachers and 14.50 FTE Title I teachers.

Similarly, the BVSD offers music, art, and physical education to its elementary students. The district employs another 89.00 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

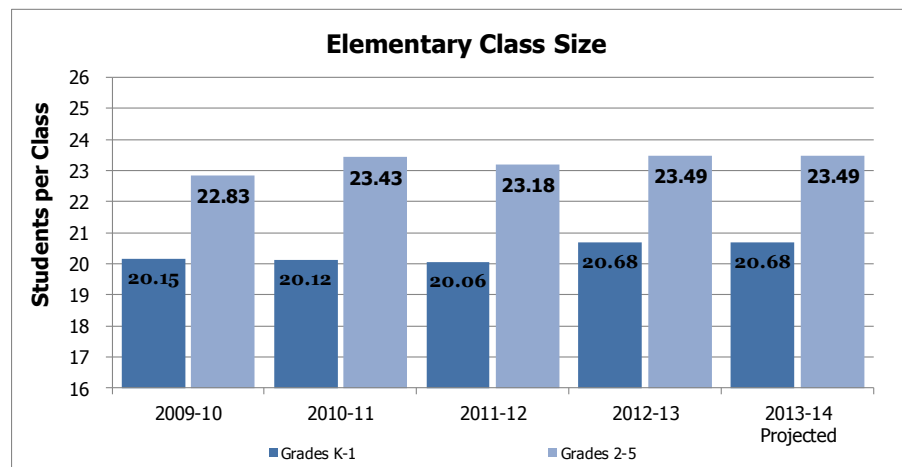
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2009-10	20.15
2010-11	20.12
2011-12	20.06
2012-13	20.68
2013-14 Projected	20.68

Class Size - Grades 2-5

2009-10	22.83
2010-11	23.43
2011-12	23.18
2012-13	23.49
2013-14 Projected	23.49

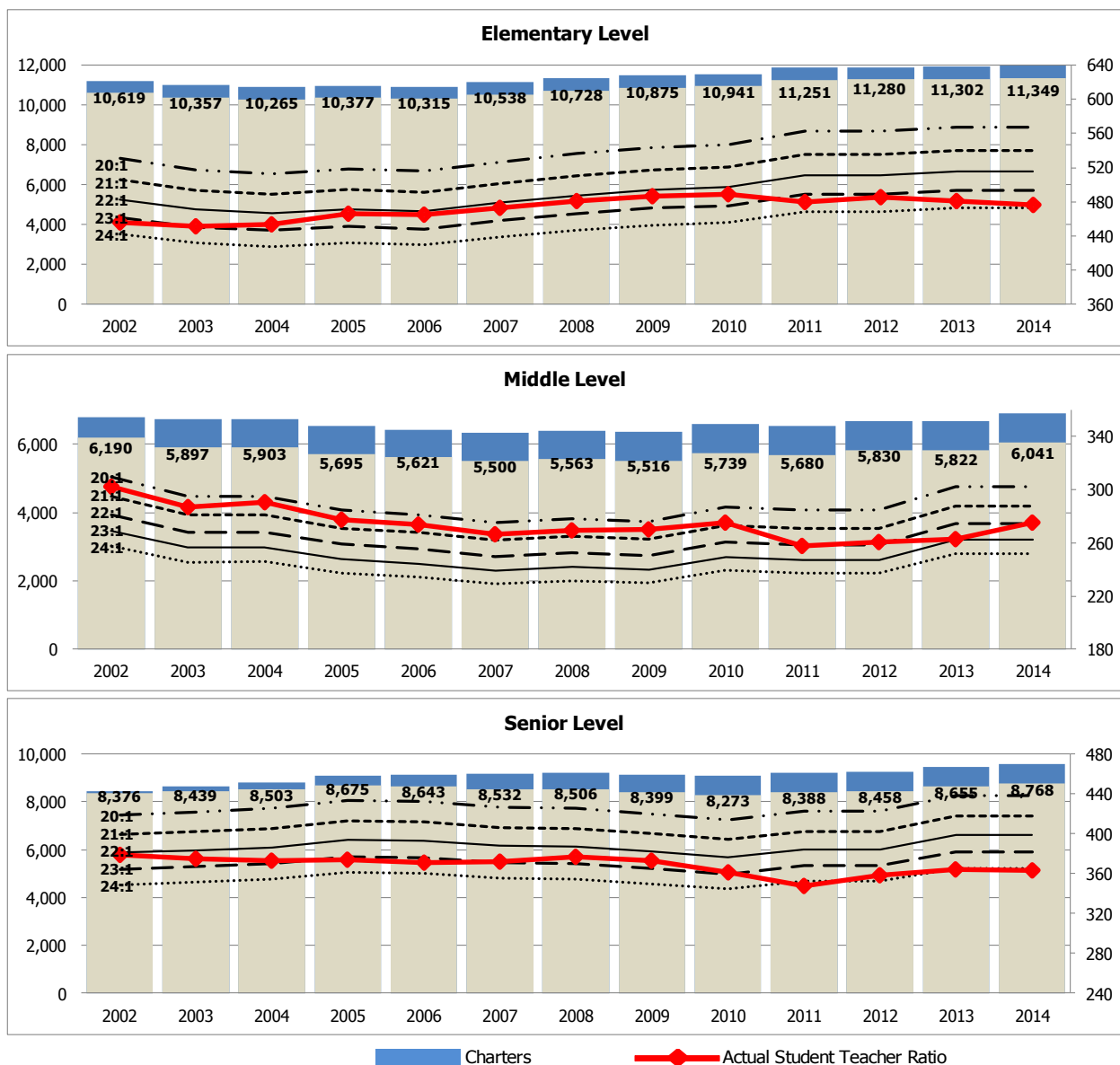




Student-Teacher Ratios

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 90 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher ratio, the district must consider rising health care costs, fluctuations in enrollment, changes in the salary schedules, and providing a competitive compensation package to attract and retain quality employees. The district continues to focus 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 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12	TOTAL FTEs 2012-13	TOTAL FTEs 2013-14
GENERAL OPERATING FUND					
101 CURR DEPT - ELEM LEVEL	8.172	7.610	6.330	6.330	6.330
102 RESERVES - ELEM LEVEL	4.675	16.469	5.121	6.831	2.466
103 IT - ELEM LEVEL	5.900	3.000	5.662	5.662	5.665
119 BEAR CREEK ELEMENTARY	29.543	27.469	27.743	28.113	29.687
120 BIRCH ELEMENTARY	35.295	34.431	38.819	32.351	31.084
124 COLUMBINE ELEMENTARY	50.877	46.050	46.594	45.847	45.378
127 CREST VIEW ELEMENTARY	48.264	48.696	51.122	45.959	46.635
130 DOUGLASS ELEMENTARY	32.293	31.312	31.651	32.903	33.173
131 SANCHEZ ELEMENTARY	38.819	39.337	41.789	39.531	37.934
132 EISENHOWER ELEMENTARY	43.506	41.482	43.630	39.273	38.696
134 EMERALD ELEMENTARY	38.967	34.483	34.883	33.868	32.526
136 FLATIRONS ELEMENTARY	22.216	22.568	25.065	25.396	24.241
138 FOOTHILL ELEMENTARY	45.163	43.683	46.055	42.756	43.650
141 GOLD HILL ELEMENTARY	3.519	3.312	3.397	3.404	3.471
144 HEATHERWOOD ELEMENTARY	33.545	31.421	32.652	30.951	33.249
147 JAMESTOWN ELEMENTARY	3.519	3.212	3.287	3.467	3.364
150 KOHL ELEMENTARY	43.691	39.604	41.889	39.423	39.622
153 LAFAYETTE ELEMENTARY	56.257	54.820	56.420	52.035	48.242
154 RYAN ELEMENTARY	39.301	37.615	38.310	36.307	36.020
156 FIRESIDE ELEMENTARY	37.318	35.830	38.499	34.254	34.789
157 LOUISVILLE ELEMENTARY	39.849	39.534	42.946	43.925	45.048
158 COAL CREEK ELEMENTARY	34.328	30.718	33.935	31.281	30.766
161 BCSIS	24.738	22.804	23.413	23.011	22.980
164 CREEKSIDE ELEMENTARY	40.287	37.706	43.977	36.407	33.945
166 MESA ELEMENTARY	30.334	29.726	31.701	29.491	26.822
169 NEDERLAND ELEMENTARY	27.256	25.444	28.582	25.258	27.170
180 PIONEER ELEMENTARY	49.592	43.413	44.194	41.565	43.063
185 SUPERIOR ELEMENTARY	49.078	41.291	40.245	37.541	38.999
190 UNIVERSITY HILL ELEM	44.401	38.580	42.182	40.486	40.189
192 HIGH PEAKS ELEMENTARY	25.400	30.674	21.597	21.567	21.352
193 COMMUNITY MONTESSORI	23.130	22.308	23.805	22.777	22.215
196 WHITTIER ELEMENTARY	32.072	31.709	38.401	37.034	36.503
ELEMENTARY SCHOOLS TOTAL	1,041.305	996.311	1,033.896	975.004	965.274
201 CURR DEPT - MIDDLE LEVEL	12.450	11.911	13.106	13.106	14.133
202 RESERVES - MIDDLE LEVEL	9.293	3.046	2.661	4.760	2.164
203 IT - MIDDLE LEVEL	3.350	3.000	4.662	4.662	4.668
225 BROOMFIELD HEIGHTS MIDDLE	47.184	44.038	46.538	49.056	47.505
230 MANHATTAN MIDDLE	44.449	42.572	43.053	47.000	49.438
240 CASEY MIDDLE	37.060	39.217	48.140	51.980	51.921
250 CENTENNIAL MIDDLE	52.468	46.727	47.292	42.963	45.337
252 ANGEVINE MIDDLE	59.978	54.079	56.402	56.267	58.159
254 LOUISVILLE MIDDLE	45.843	43.690	48.212	47.415	47.591
260 PLATT MIDDLE	41.062	38.416	38.018	37.495	37.188
270 SOUTHERN HILLS MIDDLE	46.544	42.686	45.251	43.537	42.393
MIDDLE SCHOOLS TOTAL	399.681	369.382	393.335	398.241	400.497



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs
GENERAL OPERATING FUND (continued)	2009-10	2010-11	2011-12	2012-13	2013-14
301 CURR DEPT - SENIOR LEVEL	7.698	7.230	7.225	7.225	7.225
302 RESERVES - SENIOR LEVEL	10.753	6.839	15.694	10.963	12.579
303 IT - HIGH SCHOOL LEVEL	4.851	3.000	4.676	4.676	4.667
310 BOULDER HIGH	133.149	122.174	127.520	123.107	127.786
315 BROOMFIELD HIGH	108.121	102.668	101.945	95.497	99.417
320 CENTAURUS HIGH	96.512	86.359	88.087	87.877	86.625
330 FAIRVIEW HIGH	134.517	130.624	139.350	136.673	139.487
350 NEW VISTA HIGH	29.368	26.889	28.819	27.226	26.019
360 MONARCH HIGH	106.454	98.592	104.136	109.470	107.252
SENIOR HIGH SCHOOLS TOTAL	631.423	584.375	617.452	602.714	611.057
440 ARAPAHOE RIDGE HIGH	28.023	24.158	26.448	28.031	24.954
461 BOULDER UNIVERSAL	-	-	5.650	4.577	8.969
490 TECHNICAL ED CENTER	35.154	34.061	34.030	30.135	23.207
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	63.177	58.219	66.128	62.743	57.130
502 MONARCH K-8	59.836	57.305	59.689	60.662	63.384
503 NEDERLAND MIDDLE/SENIOR	40.257	40.672	39.912	38.021	37.652
505 ASPEN CREEK K-8	75.693	72.363	74.612	76.500	75.364
506 ELDORADO K-8	77.059	70.413	73.645	68.582	71.571
507 HALCYON	5.462	5.375	5.432	5.375	5.412
508 BOULDER EXPLORE	-	-	-	-	0.600
595 ALTERNATIVE LEARNING OPTIONS	-	-	2.450	7.373	3.050
COMBINATION SCHOOLS TOTAL	258.307	246.128	255.740	256.513	257.033
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	3.350
603 DEPUTY SUPERINTENDENT	2.500	2.000	2.000	2.000	0.750
604 LEGAL COUNSEL OFFICE	2.400	2.150	2.150	2.200	2.200
605 CURRICULUM, ASSESSMENT & INSTRUCTION	4.850	2.500	2.500	2.500	2.500
608 PLANNING & ASSESSMENT	12.800	11.800	11.800	11.800	11.800
609 VOCATIONAL ED ADMIN	2.200	2.887	-	-	-
610 PRESCHOOL	-	-	0.471	0.471	0.471
611 SPECIAL EDUCATION	127.908	120.034	110.905	118.828	116.172
613 STUDENT SUCCESS	1.500	2.000	1.000	-	0.850
614 INSTITUTIONAL EQUITY	4.200	2.752	2.752	2.752	2.752
616 LANGUAGE, CULTURE & EQUITY	6.714	5.527	5.000	4.200	4.000
617 ELEMENTARY ED ADMIN	5.000	4.500	4.500	4.500	3.500
618 MIDDLE LEVEL ED ADMIN	-	-	-	-	1.000
619 SECONDARY ED ADMIN	3.750	2.950	2.950	3.696	2.000
625 ONLINE EDUCATION	-	-	1.100	1.000	1.500
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
630 HEALTH	-	-	0.250	0.250	0.250
631 ART	0.500	0.500	0.250	0.250	0.250
632 MUSIC	0.500	0.500	0.250	0.250	0.250
633 HEALTH/PHYSICAL EDUCATION	1.000	-	0.250	0.250	0.250
634 LITERACY	5.000	4.510	10.100	7.500	10.300
635 DISTRICT-WIDE INSTRUCTION	2.000	2.000	2.000	2.572	5.022
636 MATHEMATICS	1.420	1.420	3.020	0.490	1.490
637 SCIENCE	2.500	2.500	2.500	2.500	2.500
640 OPERATIONAL SERVICES	5.850	4.000	4.000	3.250	3.250
642 MAINTENANCE & OPERATIONS	59.250	53.500	53.250	53.750	52.750
643 ENVIRONMENTAL SERVICES	13.850	16.450	14.700	18.700	15.450
668 COMMUNICATION SERVICES	4.000	4.000	4.000	4.000	3.800
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12	TOTAL FTEs 2012-13	TOTAL FTEs 2013-14
GENERAL OPERATING FUND (continued)					
687 HUMAN RESOURCES	18.000	16.500	16.500	18.500	17.690
688 BUDGET SERVICES	9.500	7.500	6.500	8.750	10.250
689 INFORMATION TECHNOLOGY	30.000	34.000	36.500	36.900	37.400
690 FINANCE & ACCOUNTING	13.600	12.350	12.850	16.050	15.850
695 PURCHASING	4.000	3.500	4.000	4.000	3.000
698 HEALTH SERVICES	16.800	16.700	16.500	16.500	16.500
CENTRALIZED SERVICES TOTAL	365.342	342.780	338.298	352.159	350.247
791 MATERIALS MANAGEMENT	9.800	8.800	8.800	7.950	9.000
792 PRINT SHOP	4.550	4.550	4.550	3.750	3.750
793 TELECOMMUNICATIONS	-	1.000	1.000	1.000	1.000
SERVICE CENTERS TOTAL	14.350	14.350	14.350	12.700	13.750
809 DISTRICT ALLOCATIONS	1.500	1.813	1.813	2.293	9.813
DISTRICT-WIDE COSTS TOTAL	1.500	1.813	1.813	2.293	9.813
925 SUMMIT CHARTER	0.500	0.500	0.500	0.500	0.100
932 BOULDER PREP CHARTER	1.000	1.000	1.000	1.000	1.000
954 JUSTICE HIGH CHARTER	1.000	1.000	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	2.725	3.000	3.500	4.312	4.587
971 EDUCATION CENTER BUILDING	4.500	2.500	4.000	4.000	4.000
OTHER OPERATIONAL UNITS TOTAL	9.725	8.000	10.000	10.812	10.687
TOTAL GENERAL OPERATING FUND	2,784.810	2,621.358	2,731.012	2,673.179	2,675.488
OTHER FUNDS					
15 TECHNOLOGY FUND	5.700	3.000	-	-	-
16 ATHLETIC FUND	5.440	5.550	0.500	1.000	1.100
17 PRESCHOOL FUND	-	-	47.467	67.221	80.837
18 RISK MANAGEMENT FUND	2.050	2.050	2.050	2.050	2.150
19 COMMUNITY SCHOOL PROGRAM	91.215	91.450	93.020	87.430	93.256
22 GRANTS FUND	182.183	221.242	151.540	129.147	123.730
23 TUITION-BASE PRESCHOOL PROGRAM	14.703	16.782	17.519	10.664	10.405
25 TRANSPORTATION FUND	265.779	303.450	306.000	275.500	273.000
29 COLORADO PRESCHOOL PROGRAM	14.079	13.607	13.494	13.737	12.400
41 BUILDING FUND	19.600	11.450	11.450	-	-
43 CAPITAL RESERVE FUND	2.750	3.050	3.050	10.600	10.500
51 FOOD SERVICES FUND	94.517	88.415	86.700	89.659	96.598
66 HEALTH INSURANCE FUND	1.550	1.550	1.550	1.550	1.550
67 DENTAL INSURANCE FUND	0.350	0.350	0.350	0.350	0.350
TOTAL OTHER FUNDS	699.916	761.946	734.690	688.908	705.876
CHARTER SCHOOL FUND					
11 CHARTER SCHOOL FUND	223.305	223.850	229.600	234.595	228.588
TOTAL CHARTER SCHOOL FUND	223.305	223.85	229.600	234.595	228.588
TOTAL BUDGETED FTE ALL FUNDS	3,708.031	3,607.154	3,695.302	3,596.682	3,609.952



Enrollment Projections

Executive Summary

- District enrollment grew by 416 students in 2013, representing a growth rate of 1.4 percent. Growth was more than twice the rate of the last two years, but short of the district 10-year high of 1.7 percent in 2010. Overall enrollment growth has been positive since 2006 but has exceeded 1.0 percent only three times since then.
- The 2013 kindergarten class, at 2,021, was the second smallest since 2006 but remained larger than kindergarten classes earlier in the decade, which were often below 2,000. Last year's class at 2,017 was the smallest since 2006.
- Cohort growth, a measure of student growth and retention, has been positive for the last 10 years, with 2013 showing strong growth.
- The number of live births in 2012 (the most recent available data) was positive for the first time since 2001 after 12 years of steady decline; in-migration to the district continues to outpace out-migration bolstering kindergarten and overall enrollment.
- New housing construction continues last year's expansion, and remains markedly better than the levels only four years ago, particularly in regard to single-family detached (SFD) units. 2014 is poised to have a similar number of new SFD units as 2013 and will likely have increases in multifamily units.
- A conservative projection that captures the current economic and demographic climate is recommended for 2014.

Methodology

The 2014 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 open enrollment 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 positive growth since 2006 with gains at or above 1.0 percent in 2007 (1%), 2009 (0.9%), and 2010 (1.7%). The 2013 gains were significant at 1.4 percent, or 416 additional students. Elementary enrollment experienced only slight growth at 0.34 percent after seeing large gains in three out of the last seven years. Middle school growth in 2013 was significant at 3.29 percent after receiving a large incoming class. High schools also experienced strong growth 1.5 percent due primarily to increases in out-of-district open enrollment. Overall, enrollment history for the last seven years is noted in Table 1 below.

Table 1: BVSD Enrollment Growth by Level 2007-2013

	Elementary School		Percentage	Middle School		Percentage	High School		Percentage	K-12		Percentage
Year	Enrollment	Elem Growth	Elem Growth	Enrollment	Middle School Growth	Middle Growth	Enrollment	High School Growth	High Growth	Enrollment	K-12 Enrollment Growth	Total Growth
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%	9151	-32	-0.35%	28325	245	0.87%
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%
2012	12974	19	0.15%	6696	1	0.01%	9490	175	1.88%	29160	195	0.67%
2013	13018	44	0.34%	6924	228	3.29%	9632	144	1.50%	29574	416	1.41%



Enrollment Projections (continued)

Executive Summary (continued)

Recent Enrollment Trends (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. These gains may include out-of-district students open enrolling into the BVSD system. BVSD has experienced positive cohort growth since 2003 with good to strong (350+) years measured since 2006. Cohort growth in 2013 was significant at 735. This recent pattern shows sustained growth overall and strong retention, particularly at high school. Other measures also indicated better than average retention of students for the last four years.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
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
2012/13	189	146	233	568
2013/14	218	164	353	735

Class size continues to have a strong effect on overall enrollment. Although kindergarten class sizes have remained relatively large (above 2,000), they remain smaller than graduating senior classes creating downward pressure on overall enrollment. This downward pressure requires positive cohort growth, particularly at 6th and 9th grade, for the district to maintain and expand enrollment levels. 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 and high school enrollment as well. Kindergarten class sizes, in particular, have remained relatively strong compared to earlier in the decade, although the 2012 and 2013 classes have been smaller than those in recent history. High school experienced healthy growth in 2013 with significant out-of-district open enrollment at nearly all grade levels, which overshadowed the effects of nearly equal incoming 9th grade and outgoing 12th grade classes.

Demographic Trends

Births within BVSD peaked in 2001 and have dropped every year since, declining from 2,329 in 2001 to 1,829 in 2011. Current available births (2012), however, showed a sharp increase of 127 over 2011, although births remain low (at 1,956) relative to the last 20 years. This trend stands in contrast to recent kindergarten class sizes which 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 I.R.S. 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 through 2009 but posted negative in 2010. This last year is the only year inconsistent with district growth.



Enrollment Projections (continued)

Executive Summary (continued)

Demographic Trends (continued)

More recent migration data can also be gleaned from the student records by comparing the numbers of resident 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 of families 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 12th graders). In particular, the number of students leaving the system fell significantly from 2005 to 2010 and retention remained high through 2013 as well. The net gain of these students to the district in 2013 was significant at 458.

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, had been in sharp decline 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 increasing starting in 2011 to over 200 units. Builders within BVSD have indicated that they will see similar number of single-family detached units constructed yet again in 2014 with an increase in multi-family units and apartments.

Bureau of Labor non-farm employment statistics for Boulder County show an increase in the 2013 labor force of 2.5 percent, continuing four years of 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, 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 2014-15

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2014. The "Middle" trend represents an enrollment pattern of the last three years and seems to be the most probable given current economic and enrollment conditions. This trend projects 0.7 percent growth for 2014 with an incoming kindergarten class similar to 2013. Cohort growth and migration are assumed to be average for the last four years. Accordingly, BVSD's enrollment for 2014 is estimated at 29,790 for K-12. The other trends represented below are the "High" which is a relatively aggressive trend of 0.9 percent growth, and the "Low" which represents slight growth of 0.2 percent.

Table 3
Boulder Valley School District - 2014 Projection Comparison

	Yr	K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12	K-12
Last Year's Enroll	2013	2021	2136	2212	2157	2224	2268	2319	2315	2290	2352	2523	2295	2462	13018	6924	9632	29574
Enrollment by Grade																		
Low	2014	2010	2112	2156	2237	2204	2224	2360	2344	2330	2360	2383	2529	2375	12943	7035	9648	29625
Middle	2014	2013	2117	2161	2244	2201	2229	2372	2357	2327	2481	2390	2527	2372	12964	7056	9769	29790
High	2014	2023	2108	2158	2238	2199	2243	2376	2353	2342	2498	2384	2531	2378	12969	7071	9790	29830

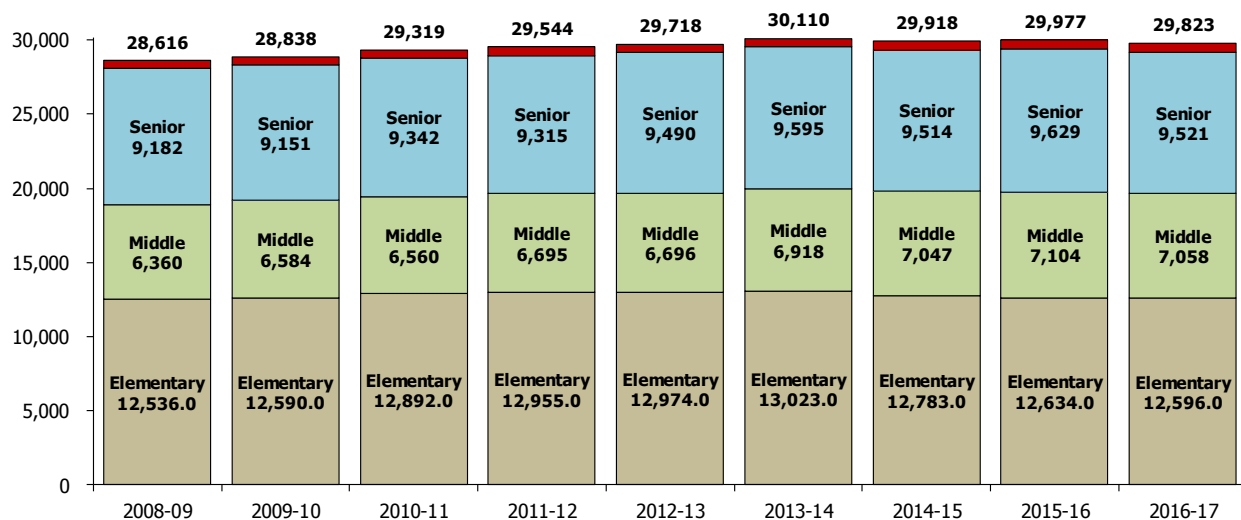


Enrollment Projections (continued)

Executive Summary (continued)

Summary

BVSD has experienced positive enrollment growth since 2006 with gains above 1.0 percent in three of the years since then. In 2013, BVSD experienced strong growth at 1.4 percent. This overall trend has coincided with high retention of students, positive in-migration, and strong out-of-district open enrollment, which continued into 2013. Although not previously mentioned, high retention has also been attributed to programs at the high school level that target potential dropouts, and these programs seem to be continuing their success into 2013. With these programs still in place and the economic and housing landscape expected to maintain its current levels of growth into 2014, BVSD is expected to see relatively moderate growth through to next year.



		Funded Headcount								
GRADE LEVEL		2009	Audited 2010	2011	UnAudited 2012	UnAudited 2013	Budgeted 2014	2015	Projected 2016	2017
ELEMENTARY										
	K	2,065	2,060	2,029	2,113	2,017	2,020	2,022	2,042	2,062
	1	2,094	2,145	2,139	2,108	2,188	2,130	2,040	2,070	2,090
	2	2,129	2,125	2,187	2,152	2,129	2,204	2,130	2,040	2,070
	3	2,106	2,158	2,153	2,195	2,190	2,148	2,204	2,130	2,040
	4	1,972	2,129	2,200	2,200	2,255	2,239	2,148	2,204	2,130
	5	2,170	1,973	2,184	2,187	2,195	2,282	2,239	2,148	2,204
ELEMENTARY TOTAL		12,536	12,590	12,892	12,955	12,974	13,023	12,783	12,634	12,596
MIDDLE SCHOOL										
	6	2,079	2,271	2,114	2,250	2,275	2,319	2,415	2,370	2,273
	7	2,150	2,113	2,310	2,113	2,287	2,313	2,319	2,415	2,370
	8	2,131	2,200	2,136	2,332	2,134	2,286	2,313	2,319	2,415
MIDDLE SCHOOL TOTAL		6,360	6,584	6,560	6,695	6,696	6,918	7,047	7,104	7,058
HIGH SCHOOL										
	9	2,231	2,229	2,394	2,253	2,469	2,346	2,371	2,399	2,405
	10	2,256	2,264	2,251	2,404	2,281	2,513	2,346	2,371	2,399
	11	2,309	2,278	2,300	2,268	2,391	2,284	2,513	2,346	2,371
	12	2,386	2,380	2,397	2,390	2,349	2,452	2,284	2,513	2,346
HIGH SCHOOL TOTAL		9,182	9,151	9,342	9,315	9,490	9,595	9,514	9,629	9,521
OTHER (Online, Facilities, Contracted Ed, CPP & SPED Pre-K)		538	513	525	579	558	574	574	610	648
GRAND TOTAL		28,616	28,838	29,319	29,544	29,718	30,110	29,918	29,977	29,823

NOTE: BVSD & CDE counts do not include Head Start and Tuition Pre-K (PEER) students.

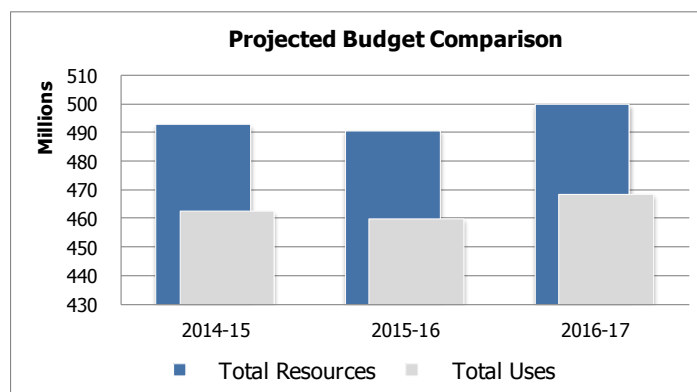


All Funds 3-Year Projections

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 based on a 2.1 percent increase for the 2014-15, 2015-16, and 2016-17 school years. The Grant Fund revenues are projected based on a 3-year average of actual revenues received.



	PROJECTED BUDGET 2014-15	PROJECTED BUDGET 2015-16	PROJECTED BUDGET 2016-17
All Funds Summary			
Beginning Balance	\$ 60,485,492	\$ 50,638,573	\$ 51,237,540
Revenues	\$ 395,904,600	403,026,261	410,724,170
Transfers In	\$ 36,529,790	37,243,919	37,973,164
Total Resources	492,919,882	490,908,753	499,934,874
Expenditures	403,222,281	399,796,929	407,049,977
Emergency Reserves	20,230,376	20,294,597	20,684,610
Transfers Out	39,059,671	39,874,941	40,712,145
Total Uses	462,512,328	459,966,467	468,446,732
Ending Balance	\$ 30,407,554	\$ 30,942,286	\$ 31,488,142

Expenditure projections are expected to follow revenue patterns for the 2014-15, 2015-16, and 2016-17 school years. As revenues change, expenditures will change comparatively. However, personnel expenditures are being projected to reflect significant increases as a result of: a new teacher salary schedule implemented in January 2013; other salary step and cost of living increases; increases to the district's health benefit costs; and increases in the Colorado PERA contribution rate.

The PERA contribution rate has consistently gone up each year since 2010, as reported by Colorado PERA in the table shown on this page. These increases will impact personnel expenditures in projected years.

School Division				
Start Date	Statutory Employer Contribution	AED	SAED*	Total Contribution % for Year
Jan 2010	10.15%	2.20%	1.50%	13.85%
Jan 2011	10.15%	2.60%	2.00%	14.75%
Jan 2012	10.15%	3.00%	2.50%	15.65%
Jan 2013	10.15%	3.40%	3.00%	16.55%
Jan 2014	10.15%	3.80%	3.50%	17.45%
Jan 2015	10.15%	4.20%	4.00%	18.35%
Jan 2016	10.15%	4.50%	4.50%	19.15%
Jan 2017	10.15%	4.50%	5.00%	19.65%
Jan 2018	10.15%	4.50%	5.50%	20.15%

Reserves are projected for all funds that include a required TABOR mandate of 3.0 percent of operating expenditures. An additional 3.0 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.



All Funds 3-Year Projections (continued)

General Operating Fund

Summary

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 16,823,991	\$ 15,000,695	\$ 15,182,678
BUDGET BASIS FUND BALANCE	\$ 16,823,991	\$ 15,000,695	\$ 15,182,678
BUDGET BASIS BEGINNING BALANCE & RESERVES			
Total Unrestricted One-Time Funds	\$ 1,730,732	\$ -	\$ -
Restricted Carryover Funds	\$ -	\$ -	\$ -
Subtotal Restricted Beginning Balance	-	-	-
Warehouse Reserve	\$ 376,107	\$ 376,107	\$ 376,107
Debt Service Reserve (COP's)	-	-	-
Contract Reserve	120,000	120,000	120,000
Other GAAP Reserves	30,630	31,273	31,930
Contingency Reserve	7,283,576	7,236,979	7,327,649
Emergency Reserve (TABOR)	7,283,576	7,236,979	7,327,649
Subtotal Reserves	15,093,889	15,001,338	15,183,335
TOTAL BEGINNING BALANCE & RESERVES	\$ 16,824,621	\$ 15,001,338	\$ 15,183,335
TOTAL REVENUE	\$ 276,550,280	\$ 282,357,836	\$ 288,287,351
TOTAL RESOURCES	\$ 293,374,901	\$ 297,359,174	\$ 303,470,686
TOTAL EXPENDITURES	\$ 241,232,639	\$ 244,254,956	\$ 249,268,639
TOTAL RESERVES	\$ 15,000,695	\$ 15,182,678	\$ 15,484,155
TOTAL TRANSFERS	\$ 37,141,567	\$ 37,921,540	\$ 38,717,892
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 293,374,901	\$ 297,359,174	\$ 303,470,686
BUDGET BASIS ENDING FUND BALANCE	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 15,000,695	\$ 15,182,678	\$ 15,484,155



All Funds 3-Year Projections (continued)

General Operating Fund (continued)

Revenue Summary

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
REVENUE			
Local Sources			
Property Taxes - Current	\$ 125,612,067	\$ 128,249,920	\$ 130,943,168
Property Taxes - Election	62,407,872	63,718,437	65,056,524
Property Tax - Credits/Abatements	2,455,811	2,507,383	2,560,038
Property Taxes - Delinquent	204,200	208,488	212,866
Specific Ownership Taxes - Non-equalized	4,505,578	4,600,195	4,696,799
Specific Ownership Taxes - Equalized	6,170,449	6,300,028	6,432,329
Tuition	276,691	282,502	288,435
Interest	40,840	41,698	42,574
Services Provided to Charters	4,560,525	4,656,296	4,754,078
Miscellaneous Revenue	219,515	224,125	228,832
Indirect Cost Reimbursement	643,230	656,738	670,529
Subtotal Local Sources	\$ 207,096,778	\$ 211,445,810	\$ 215,886,172
State Sources			
Finance Act	\$ 61,092,567	\$ 62,375,511	\$ 63,685,397
Vocational Education Reimbursement	956,677	976,767	997,279
Special Education Reimbursement	5,284,174	5,395,142	5,508,440
READ Act	334,978	342,013	349,195
ELPA Reimbursement	306,300	312,732	319,299
Talented and Gifted Reimbursement	280,331	286,218	292,229
CDE Audit Adjustments/Assessment	(25,525)	(26,061)	(26,608)
Medicaid Reimbursements	1,097,575	1,120,624	1,144,157
Other State Revenue	126,425	129,080	131,791
Subtotal State Sources	\$ 69,453,502	\$ 70,912,026	\$ 72,401,179
TOTAL REVENUE	\$ 276,550,280	\$ 282,357,836	\$ 288,287,351



All Funds 3-Year Projections (continued)

General Operating Fund (continued)

Detail (continued)

Expenditures Summary

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
EXPENDITURES:			
101-125 Administrators & Principals	\$ 12,886,332	\$ 13,156,945	\$ 13,433,241
201-218 Teachers	118,065,852	119,501,664	122,011,199
231-239 Psych/SocWkr/Occup & Phys Therapists	6,462,462	6,598,174	6,736,736
300-359 Professional Support Staff	3,313,024	3,382,598	3,453,633
360-390 Technical Support Staff	3,236,807	3,304,780	3,374,180
401-490 Paraeducators & Aides	8,766,687	8,950,787	9,138,754
500-513 Office & Administrative Support Staff	8,992,129	8,680,964	8,863,264
600-637 Crafts/Trades Services	9,341,074	9,037,237	9,111,346
Subtotal Salaries	\$ 171,064,367	\$ 172,613,149	\$ 176,122,353
Employee Benefits	\$ 49,011,456	\$ 50,040,697	\$ 51,091,552
Subtotal Personnel Expenditures	\$ 220,075,823	\$ 222,653,846	\$ 227,213,905
Purchased Prof & Tech Services	\$ 3,359,615	\$ 3,430,167	\$ 3,502,201
Purchased Property Services	3,712,570	3,790,534	3,870,135
Other Purchased Services	2,544,031	2,597,456	2,652,003
Supplies	10,344,376	10,561,608	10,783,402
Property and Equipment	640,382	653,830	667,560
Other Uses of Funds	555,842	567,515	579,433
Subtotal Non Personnel Expenditures	\$ 21,156,816	\$ 21,601,110	\$ 22,054,734
TOTAL EXPENDITURES	\$ 241,232,639	\$ 244,254,956	\$ 249,268,639



All Funds 3-Year Projections (continued)

General Operating Fund (continued)

Detail (continued)

Reserve & Transfer Summary

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
RESERVES:			
Contingency Reserve	\$ 7,236,979	\$ 7,327,649	\$ 7,478,059
% of Expenditures	3.00%	3.00%	3.00%
Emergency Reserve (TABOR)	\$ 7,236,979	\$ 7,327,649	\$ 7,478,059
% of Expenditures	3.00%	3.00%	3.00%
Other GAAP Reserve	30,630	31,273	31,930
Multi Year Contract Reserve	120,000	120,000	120,000
Warehouse Reserve	376,107	376,107	376,107
TOTAL RESERVES	\$ 15,000,695	\$ 15,182,678	\$ 15,484,155
TRANSFERS TO:			
Risk Management Fund	\$ 3,437,387	\$ 3,509,572	\$ 3,583,273
Capital Reserve Fund	2,499,711	2,552,205	2,605,801
Charter Fund	20,757,930	21,193,847	21,638,918
Preschool Fund	3,631,477	3,707,738	3,785,600
Colorado Preschool Fund	1,116,139	1,139,578	1,163,509
Food Services Fund	229,725	234,549	239,475
Technology Fund	1,805,243	1,843,153	1,881,859
Transportation Fund	2,631,333	2,686,591	2,743,009
Athletic Fund	1,975,038	2,016,514	2,058,861
TRANSFERS FROM:			
Community School Fund	(942,416)	(962,207)	(982,413)
TOTAL TRANSFERS	\$ 37,141,567	\$ 37,921,540	\$ 38,717,892
TOTAL EXPENDITURES/RESERVES/TRANSFERS	\$ 293,374,901	\$ 297,359,174	\$ 303,470,686



All Funds 3-Year Projections (continued)

Technology Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 371,401	\$ 98,437	\$ 92,326
REVENUE:			
Miscellaneous Local	\$ 1,203,016	\$ 1,228,279	\$ 1,254,073
Transfer from General Fund	<u>1,805,243</u>	<u>1,843,153</u>	<u>1,881,859</u>
TOTAL REVENUE	\$ 3,008,259	\$ 3,071,432	\$ 3,135,932
TOTAL RESOURCES	<u>\$ 3,379,660</u>	<u>\$ 3,169,869</u>	<u>\$ 3,228,258</u>
EXPENDITURES:			
Salaries	\$ 11,578	\$ 11,821	\$ 12,069
Employee Benefits	2,189	2,235	2,282
Purchased Services	125,553	128,190	130,882
Supplies	351,838	359,227	366,771
Equipment	<u>2,790,065</u>	<u>2,576,070</u>	<u>2,622,227</u>
TOTAL EXPENDITURES	<u>\$ 3,281,223</u>	<u>\$ 3,077,543</u>	<u>\$ 3,134,231</u>
EMERGENCY RESERVE	\$ 98,437	\$ 92,326	\$ 94,027
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 3,379,660</u>	<u>\$ 3,169,869</u>	<u>\$ 3,228,258</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Athletics Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 100,834	\$ 94,813	\$ 94,638
REVENUE:			
Game Admission	\$ 140,000	\$ 140,000	\$ 140,000
Activity Tickets	130,000	130,000	130,000
Participation Fees	950,000	950,000	950,000
Transfer from General Fund	1,934,415	1,934,415	1,934,415
TOTAL REVENUE	\$ 3,154,415	\$ 3,154,415	\$ 3,154,415
TOTAL RESOURCES	<u>\$ 3,255,249</u>	<u>\$ 3,249,228</u>	<u>\$ 3,249,053</u>
EXPENDITURES:			
Salaries	\$ 1,581,256	\$ 1,560,680	\$ 1,540,496
Employee Benefits	283,604	291,126	298,782
Purchased Services	563,140	574,966	587,040
Supplies	218,368	222,954	227,636
Equipment	180,080	183,862	187,723
Other Uses	333,988	321,002	312,743
TOTAL EXPENDITURES	<u>\$ 3,160,436</u>	<u>\$ 3,154,590</u>	<u>\$ 3,154,420</u>
EMERGENCY RESERVE	\$ 94,813	\$ 94,638	\$ 94,633
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 3,255,249</u>	<u>\$ 3,249,228</u>	<u>\$ 3,249,053</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Preschool Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 143,517	\$ 131,435	\$ 133,755
REVENUE:			
Transfer from General Fund	\$ 3,631,477	\$ 3,707,738	\$ 3,785,600
Tuition	737,601	753,091	768,906
TOTAL REVENUE	\$ 4,369,078	\$ 4,460,829	\$ 4,554,506
TOTAL RESOURCES	<u>\$ 4,512,595</u>	<u>\$ 4,592,264</u>	<u>\$ 4,688,261</u>
EXPENDITURES:			
Salaries	\$ 3,004,154	\$ 3,052,586	\$ 3,116,263
Benefits	1,106,340	1,129,573	1,153,294
Purchased Services	49,457	50,496	51,556
Supplies	221,209	225,854	230,597
TOTAL EXPENDITURES	<u>\$ 4,381,160</u>	<u>\$ 4,458,509</u>	<u>\$ 4,551,710</u>
EMERGENCY RESERVE	\$ 131,435	\$ 133,755	\$ 136,551
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,512,595</u>	<u>\$ 4,592,264</u>	<u>\$ 4,688,261</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Risk Management Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 269,548	\$ 114,090	\$ 111,793
REVENUE:			
Miscellaneous - Local	\$ 190,212	\$ 194,205	\$ 198,283
Transfer from CPP Fund	19,949	20,368	20,796
Allocation from General Fund	<u>3,437,387</u>	<u>3,509,572</u>	<u>3,583,273</u>
TOTAL REVENUE	\$ 3,647,548	\$ 3,724,145	\$ 3,802,352
TOTAL RESOURCES	<u>\$ 3,917,096</u>	<u>\$ 3,838,235</u>	<u>\$ 3,914,145</u>
EXPENDITURES:			
Salaries	\$ 196,911	\$ 201,046	\$ 205,268
Employee Benefits	49,401	50,438	51,497
Purchased Services	257,292	262,695	268,212
Property Insurance	1,301,710	1,172,619	1,192,687
Workers' Comp Insurance	1,671,000	1,706,091	1,741,919
Supplies and Materials	5,901	6,025	6,152
Capital Outlay	20,420	20,849	21,287
Other Objects	9,007	9,196	9,389
Deductible Reserves	<u>291,364</u>	<u>297,483</u>	<u>303,730</u>
TOTAL EXPENDITURES	<u>\$ 3,803,006</u>	<u>\$ 3,726,442</u>	<u>\$ 3,800,141</u>
EMERGENCY RESERVE	\$ 114,090	\$ 111,793	\$ 114,004
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,917,096</u>	<u>\$ 3,838,235</u>	<u>\$ 3,914,145</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Community Schools Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 1,085,640	\$ 184,010	\$ 160,950
REVENUE:			
Facility Use	\$ 890,312	\$ 909,009	\$ 928,098
Kindergarten Enrichment	2,736,049	2,793,506	2,852,170
Lifelong Learning	842,325	860,014	878,074
School Age Program	1,690,467	1,725,967	1,762,212
Community Connections:			
A Student Resource Guide	15,315	15,637	15,965
TOTAL REVENUE	\$ 6,174,468	\$ 6,304,133	\$ 6,436,519
TOTAL RESOURCES	<u>\$ 7,260,108</u>	<u>\$ 6,488,143</u>	<u>\$ 6,597,469</u>
EXPENDITURES:			
Facility Use	\$ 379,517	\$ 387,487	\$ 395,624
Kindergarten Enrichment	3,077,779	2,244,909	2,265,912
Lifelong Learning	737,031	752,509	768,312
Community Connections:			
A Student Resource Guide	41,777	42,654	43,550
School Age Program	1,897,578	1,937,427	1,978,113
TOTAL EXPENDITURES	<u>\$ 6,133,682</u>	<u>\$ 5,364,986</u>	<u>\$ 5,451,511</u>
EMERGENCY RESERVE	\$ 184,010	\$ 160,950	\$ 163,545
TRANSFER OF YEAR END FUND TO:			
GENERAL FUND	\$ 942,416	\$ 962,207	\$ 982,413
TOTAL TRANSFERS	<u>\$ 942,416</u>	<u>\$ 962,207</u>	<u>\$ 982,413</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 7,260,108</u>	<u>\$ 6,488,143</u>	<u>\$ 6,597,469</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	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
84.002A	Adult Education Family Literacy	July - June	99,023	98,061	97,393
84.010	Title I, Part A, NCLB	July - June	2,670,424	2,565,766	2,552,409
84.010	Title I, Short Term District Improvement	Aug - Sept	13,453	17,937	10,463
84.010	Title I, Supplemental Summer School	July - June	39,570	13,190	17,587
84.010	Title 1A, Formative Assessment	July - June	48,653	16,218	21,623
84.010	Title 1, School Improvement - Prevention Integration	July - June	28,469	9,490	12,653
84.010A	Title 1A, School Improvement	July - Sept	140,126	116,135	85,420
84.010A	Title 1A, Family Literacy	July - Aug	1,414	471	628
84.010A	Recruitment and Retention	July - Aug	3,005	1,002	1,336
84.027	Special Education: IDEA Part B	July - June	5,212,426	4,979,070	4,999,825
84.048A	Vocational Education - Carl Perkins Secondary	July - June	135,989	139,409	135,041
84.060A	Title VII, Part A: Indian Education	July - June	19,699	18,848	16,789
84.126	School to Work Alliance Program (SWAP)	July - June	200,278	202,222	202,818
84.173	IDEA: Special Education: Preschool Grants	July - June	109,992	109,692	110,773
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	39,580	34,048	35,876
84.287	Title V, Part B, 21st Century Learning Centers	July - June	430,384	472,338	449,307
84.287	Title V, Part B, 21st Century Learning Centers	July - June	337,353	380,985	381,365
84.323A	Special Education: State Program Improvement	July - June	2,333	1,778	1,370
84.330	Advanced Placement for Disadvantaged Students	July - June	7,443	9,924	7,512
84.365	Title III, NCLB, ELL	July - June	221,011	208,939	200,306
84.365	Title III Emergency Immigrant Assistance	July - June	17,794	20,014	12,603
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	787,184	773,360	751,004
84.413	Race to the Top	July - June	47,660	63,547	37,069
	TOTAL FEDERAL GRANTS		\$ 10,744,295	\$ 10,302,870	\$ 10,201,680

CFDA #	GRANT NAME	FUNDING PERIOD	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
	School of Excellence	Indefinite	2,784	2,236	1,673
	Comprehensive Health Education Program	July - June	35,995	37,743	37,913
	School Counselor Corps	July - June	190,219	189,707	195,083
	TOTAL STATE GRANTS		\$ 391,030	\$ 330,003	\$ 322,118
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		\$ 10,744,295	\$ 10,302,870	\$ 10,201,680
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		391,030	330,003	322,118
	TOTAL LOCAL GRANTS BUDGET YEAR		456,805	434,691	394,749
	UNIDENTIFIED GRANTS TO BE RECEIVED		7,907,870	8,432,436	8,581,453
	TOTAL BUDGET		\$ 19,500,000	\$ 19,500,000	\$ 19,500,000



All Funds 3-Year Projections (continued)

Tuition-Based Preschool Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 14,133	\$ 14,430	\$ 14,666
REVENUE/TUITION:			
Community Montessori Preschool	\$ 601,466	\$ 611,788	\$ 625,431
Community Montessori Scholarships	<u>(120,174)</u>	<u>(122,698)</u>	<u>(125,275)</u>
TOTAL REVENUE	\$ 481,292	\$ 489,090	\$ 500,158
TOTAL RESOURCES	<u>\$ 495,425</u>	<u>\$ 503,520</u>	<u>\$ 514,824</u>
EXPENDITURES:			
Community Montessori Preschool	\$ 480,995	\$ 488,854	\$ 499,829
TOTAL EXPENDITURES	<u>\$ 480,995</u>	<u>\$ 488,854</u>	<u>\$ 499,829</u>
EMERGENCY RESERVE	\$ 14,430	\$ 14,666	\$ 14,995
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 495,425</u>	<u>\$ 503,520</u>	<u>\$ 514,824</u>
TOTAL ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Transportation Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 408,311	\$ 334,130	\$ 316,125
REVENUE:			
Property Taxes	\$ 7,227,000	\$ 7,227,000	\$ 7,227,000
Trans. Fees from Other Sources	265,000	265,000	265,000
State Categorical Reimbursement	2,994,284	2,450,289	2,318,251
Transfer from General Fund	577,212	577,212	577,212
TOTAL REVENUE	\$ 11,063,496	\$ 10,519,501	\$ 10,387,463
TOTAL RESOURCES	<u>\$ 11,471,807</u>	<u>\$ 10,853,631</u>	<u>\$ 10,703,588</u>
EXPENDITURES:			
Maintenance & Operations	\$ 43,309	\$ 44,218	\$ 45,147
Environmental Services	162,261	165,668	169,147
Transportation Services	1,764,493	1,601,547	1,635,179
Admin of Transportation Services	1,220,195	1,245,819	1,271,981
Vehicle Operations Services	6,699,403	6,293,923	6,050,036
Monitoring Services	1,248,016	1,186,331	1,220,343
TOTAL EXPENDITURES	<u>\$ 11,137,677</u>	<u>\$ 10,537,506</u>	<u>\$ 10,391,833</u>
Emergency Reserves	\$ 334,130	\$ 316,125	\$ 311,755
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 11,471,807</u>	<u>\$ 10,853,631</u>	<u>\$ 10,703,588</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Colorado Preschool Program Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 31,873	\$ 32,468	\$ 33,293
REVENUE:			
Transfer from General Fund	\$ 1,116,139	\$ 1,139,579	\$ 1,163,510
TOTAL REVENUE	\$ 1,116,139	\$ 1,139,579	\$ 1,163,510
TOTAL RESOURCES	<u>\$ 1,148,012</u>	<u>\$ 1,172,047</u>	<u>\$ 1,196,803</u>
EXPENDITURES:			
Salaries	\$ 594,001	\$ 610,540	\$ 623,665
Benefits	180,789	184,586	188,462
Purchased Services	298,137	305,100	311,507
Supplies	9,345	9,541	9,741
TOTAL EXPENDITURES	<u>\$ 1,082,272</u>	<u>\$ 1,109,767</u>	<u>\$ 1,133,375</u>
EMERGENCY RESERVE	\$ 32,468	\$ 33,293	\$ 34,001
TRANSFERS TO:			
Risk Management Fund	19,949	15,384	15,538
Capital Reserve Fund	13,323	13,603	13,889
TOTAL TRANSFERS	<u>\$ 33,272</u>	<u>\$ 28,987</u>	<u>\$ 29,427</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,148,012</u>	<u>\$ 1,172,047</u>	<u>\$ 1,196,803</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Bond Redemption Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 25,014,729	\$ 25,547,850	\$ 26,092,168
REVENUE:			
Delinquent Property Taxes	\$ 20,420	\$ 20,849	\$ 21,287
Property Taxes	29,192,979	29,806,032	30,431,959
Interest Income	20,420	20,849	21,287
TOTAL REVENUE	\$ 29,233,819	\$ 29,847,730	\$ 30,474,533
TOTAL RESOURCES	<u>\$ 54,248,548</u>	<u>\$ 55,395,580</u>	<u>\$ 56,566,701</u>
EXPENDITURES:			
Principal Retirements	\$ 13,058,590	\$ 13,332,820	\$ 13,612,809
Interest on Debt	15,631,898	15,960,168	16,295,332
Other - Paying Agent Fees	10,210	10,424	10,643
TOTAL EXPENDITURES	\$ 28,700,698	\$ 29,303,412	\$ 29,918,784
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,700,698</u>	<u>\$ 29,303,412</u>	<u>\$ 29,918,784</u>
ENDING BALANCE	<u>\$ 25,547,850</u>	<u>\$ 26,092,168</u>	<u>\$ 26,647,917</u>



All Funds 3-Year Projections (continued)

Building Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 1,824,830	\$ -	\$ -
REVENUE:			
Interest Income	-	-	-
Other Local Revenue	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 1,824,830</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:			
Phase I Projects	\$ -	\$ -	\$ -
Bond Issuance Costs	-	-	-
Phase II Building Fund Projects	-	-	-
Unallocated Funds	<u>1,824,830</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 1,824,830</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Capital Reserve Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 130,689	\$ 121,725	\$ 74,914
Reserve - Project Carryover	1,151,863	-	-
Unreserved Beginning Balance	496,519	-	-
TOTAL BEGINNING FUND BALANCE	\$ 1,779,071	\$ 121,725	\$ 74,914
REVENUE:			
Energy Rebates	\$ 5,105	\$ 5,212	\$ 5,321
Miscellaneous - State & Local	87,436	89,272	91,147
Transfer from CPP Fund	12,111	12,111	12,232
Allocation from General Fund	2,295,511	2,343,717	2,392,935
TOTAL REVENUE	\$ 2,400,163	\$ 2,450,312	\$ 2,501,635
TOTAL RESOURCES	\$ 4,179,234	\$ 2,572,037	\$ 2,576,549
EXPENDITURES:			
School Projects	\$ 1,475,390	\$ 560,780	\$ 572,088
Operating Departments	941,603	661,377	627,676
Building Maintenance	1,122,445	746,016	761,682
Salaries, Employee Benefits, Office Expense	518,071	528,950	540,058
TOTAL EXPENDITURES	\$ 4,057,509	\$ 2,497,123	\$ 2,501,504
EMERGENCY RESERVE	\$ 121,725	\$ 74,914	\$ 75,045
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 4,179,234	\$ 2,572,037	\$ 2,576,549
ENDING BALANCE	\$ -	\$ -	\$ -



All Funds 3-Year Projections (continued)

Food Services Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 195,427	\$ 189,206	\$ 192,878
REVENUE:			
A la Carte	\$ 505,395	\$ 516,008	\$ 526,844
Regular School Lunch	2,359,382	2,408,929	2,459,517
Federal Cash Reimbursement	2,529,347	2,582,463	2,636,695
State Cash Reimbursement	68,407	69,844	71,311
Catering	163,360	166,791	170,294
Reduced Price Meals	21,390	21,839	22,298
Federal Government Commodities	370,255	378,030	385,969
Miscellaneous - Local	61,260	62,546	63,859
Snack Revenue	95,287	97,288	99,331
Breakfast Revenue	75,913	77,507	79,135
Headstart	50,638	51,701	52,787
TOTAL REVENUE	\$ 6,300,634	\$ 6,432,946	\$ 6,568,040
TOTAL RESOURCES	<u>\$ 6,496,061</u>	<u>\$ 6,622,152</u>	<u>\$ 6,760,918</u>
EXPENDITURES:			
Salaries	\$ 2,824,349	\$ 2,880,131	\$ 2,940,513
Employee Benefits	1,070,911	1,093,400	1,116,361
Purchased Services	86,785	88,607	90,468
Food	1,592,753	1,619,706	1,653,529
Commodities	357,350	364,854	372,516
Other Supplies/Uses	142,940	145,942	149,007
Uncollectable Accounts	76,575	78,183	79,825
Non-capital Equipment	51,050	52,122	53,217
Equipment Depreciation	53,092	54,207	55,345
Other Objects and Uses	51,050	52,122	53,217
TOTAL EXPENDITURES	<u>\$ 6,306,855</u>	<u>\$ 6,429,274</u>	<u>\$ 6,563,998</u>
EMERGENCY RESERVE	\$ 189,206	\$ 192,878	\$ 196,920
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 6,496,061</u>	<u>\$ 6,622,152</u>	<u>\$ 6,760,918</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Health Insurance Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 2,683,494	\$ 2,739,847	\$ 2,797,384
REVENUE:			
Contributions	\$ 25,647,610	\$ 26,186,210	\$ 26,736,120
Interest Income	15,315	15,637	15,965
Miscellaneous	204,200	208,488	212,866
Eco Pass Program	274,513	280,278	286,164
Employee Benefit Program	56,155	57,334	58,538
TOTAL REVENUE	\$ 26,197,793	\$ 26,747,947	\$ 27,309,653
TOTAL RESOURCES	<u>\$ 28,881,287</u>	<u>\$ 29,487,794</u>	<u>\$ 30,107,037</u>
EXPENDITURES:			
Employee Salaries	\$ 127,792	\$ 130,476	\$ 133,216
Employee Benefits	34,669	35,397	36,140
Purchased Services	76,575	78,183	79,825
Health Claims Expense	23,495,803	23,989,216	24,492,989
Stop Loss Coverage	1,065,673	1,088,052	1,110,901
Administrative Fees	704,728	719,527	734,637
Supplies and Materials	1,021	1,042	1,064
Wellness Program	255,250	260,610	266,083
Employee Benefit Program	56,155	57,334	58,538
Eco Pass Program	323,774	330,573	337,515
TOTAL EXPENDITURES	<u>\$ 26,141,440</u>	<u>\$ 26,690,410</u>	<u>\$ 27,250,908</u>
RESERVES:			
Above Recommended Amounts	<u>2,739,847</u>	<u>2,797,384</u>	<u>2,856,129</u>
TOTAL RESERVES	\$ 2,739,847	\$ 2,797,384	\$ 2,856,129
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 28,881,287</u>	<u>\$ 29,487,794</u>	<u>\$ 30,107,037</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Dental Insurance Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 351,088	\$ 358,461	\$ 365,989
TOTAL BEGINNING FUND BALANCE	\$ 351,088	\$ 358,461	\$ 365,989
REVENUE:			
Contributions	\$ 2,287,216	\$ 2,335,248	\$ 2,384,288
Interest Income	1,021	1,042	1,064
TOTAL REVENUE	\$ 2,288,237	\$ 2,336,290	\$ 2,385,352
TOTAL RESOURCES	<u>\$ 2,639,325</u>	<u>\$ 2,694,751</u>	<u>\$ 2,751,341</u>
EXPENDITURES:			
Employee Salaries	\$ 29,493	\$ 30,112	\$ 30,744
Employee Benefits	8,117	8,287	8,461
Purchased Services	20,420	20,849	21,287
Dental Claims Paid	2,027,823	2,070,408	2,113,887
Administrative Fees	193,990	198,064	202,223
Supplies and Materials	1,021	1,042	1,064
TOTAL EXPENDITURES	\$ 2,280,864	\$ 2,328,762	\$ 2,377,666
RESERVES:			
Reserved for Dental Benefits	\$ 358,461	\$ 365,989	\$ 373,675
TOTAL RESERVES	\$ 358,461	\$ 365,989	\$ 373,675
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 2,639,325</u>	<u>\$ 2,694,751</u>	<u>\$ 2,751,341</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Trust and Agency Funds

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
Agency Funds			
Beginning Fund Balance	\$ 934,897	\$ 1,036,997	\$ 1,141,241
Receipts	<u>3,165,100</u>	<u>3,231,567</u>	<u>3,299,430</u>
Total Resources	\$ 4,099,997	\$ 4,268,564	\$ 4,440,671
Disbursements	<u>\$ 3,063,000</u>	<u>\$ 3,127,323</u>	<u>\$ 3,192,997</u>
Ending Balance	\$ 1,036,997	\$ 1,141,241	\$ 1,247,674
Expendable Trust Funds			
Beginning Fund Balance	\$ 940,337	\$ 936,253	\$ 932,084
Revenue	<u>6,126</u>	<u>6,255</u>	<u>6,386</u>
Total Resources	\$ 946,463	\$ 942,508	\$ 938,470
Expenditures	<u>\$ 10,210</u>	<u>\$ 10,424</u>	<u>\$ 10,643</u>
Ending Balance	\$ 936,253	\$ 932,084	\$ 927,827
Nonexpendable Trust Funds			
Beginning Fund Balance	\$ 206,429	\$ 201,324	\$ 196,112
Revenue	<u>15,315</u>	<u>15,637</u>	<u>15,965</u>
Total Resources	\$ 221,744	\$ 216,961	\$ 212,077
Expenditures	<u>\$ 20,420</u>	<u>\$ 20,849</u>	<u>\$ 21,287</u>
Ending Balance	\$ 201,324	\$ 196,112	\$ 190,790
GRAND TOTAL			
BEGINNING FUND BALANCE	\$ 2,081,663	\$ 2,174,574	\$ 2,269,437
TOTAL REVENUE	<u>3,186,541</u>	<u>3,253,459</u>	<u>3,321,781</u>
TOTAL RESOURCES	<u>\$ 5,268,204</u>	<u>\$ 5,428,033</u>	<u>\$ 5,591,218</u>
TOTAL EXPENDITURES	<u>\$ 3,093,630</u>	<u>\$ 3,158,596</u>	<u>\$ 3,224,927</u>
ENDING BALANCE	<u>\$ 2,174,574</u>	<u>\$ 2,269,437</u>	<u>\$ 2,366,291</u>



All Funds 3-Year Projections (continued)

Pupil Activity Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING BALANCE	\$ 2,787,330	\$ 2,685,130	\$ 2,580,681
RECEIPTS	<u>9,300,200</u>	<u>9,504,804</u>	<u>9,713,910</u>
TOTAL RESOURCES	<u>\$ 12,087,530</u>	<u>\$ 12,189,934</u>	<u>\$ 12,294,591</u>
DISBURSEMENTS	<u>\$ 9,402,400</u>	<u>\$ 9,609,253</u>	<u>\$ 9,820,657</u>
ENDING BALANCE	<u>\$ 2,685,130</u>	<u>\$ 2,580,681</u>	<u>\$ 2,473,934</u>



All Funds 3-Year Projections (continued)

Charter School Fund

	2014-15 PROJECTED BUDGET	2015-16 PROJECTED BUDGET	2016-17 PROJECTED BUDGET
BEGINNING BALANCE	\$ 4,517,982	\$ 816,629	\$ 723,208
REVENUE:			
Transfer from General Fund:	\$ 20,757,930	\$ 21,193,847	\$ 21,638,919
Capital Reserve Allocation	30,630	31,273	31,930
Fundraising Revenue	416,568	425,316	434,248
State Grant Revenue	73,356	74,896	76,469
Tuition	6,936	7,082	7,231
Athletic Fees	236,656	241,626	246,700
Instructional Fees	343,567	350,782	358,148
Miscellaneous Revenue	1,454,372	1,484,914	1,516,097
CDE Capital Construction:	199,597	203,789	208,069
TOTAL REVENUES	\$ 23,519,612	\$ 24,013,525	\$ 24,517,811
TOTAL RESOURCES	<u>\$ 28,037,594</u>	<u>\$ 24,830,154</u>	<u>\$ 25,241,019</u>
TOTAL EXPENDITURES	\$ 27,220,965	\$ 24,106,946	\$ 24,505,844
EMERGENCY RESERVE	<u>\$ 816,629</u>	<u>\$ 723,208</u>	<u>\$ 735,175</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 28,037,594</u>	<u>\$ 24,830,154</u>	<u>\$ 25,241,019</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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Appendix A: Budget Fact Sheet

	Proposed 2012-13	Revised Adopted 2012-13	Adopted 2013-14	Revised Adopted 2013-14
Mill Levy (mills)				
Abatements	0.192	0.354	0.199	0.492
Election	12.171	12.620	12.411	12.576
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	37.386	37.997	37.633	38.091
Bond Redemption	5.757	6.007	5.748	5.792
Transportation	1.494	1.543	1.477	1.489
Total Mill Levy:	44.637	45.547	44.858	45.372
Assessed Valuation	\$ 4,886,626,364	\$ 4,732,098,623	\$ 4,941,322,084	\$ 4,903,070,971
Enrollment (heads)				
K-12 Enrollment	29,109	29,093	29,317	29,435
Pre-K Enrollment	558	558	550	550
Online Enrollment	116	125	137	125
Total Enrollment:	29,783	29,776	30,004	30,110
Funded Pupil Count (FTE)				
Elementary	12,093.9	12,100.3	12,131.2	12,147.1
Middle	6,681.5	6,690.5	6,885.5	6,906.0
Senior	9,496.5	9,469.5	9,459.0	9,571.0
Preschool	306.0	307.5	295.0	298.5
Total Student FTE:	28,577.9	28,567.8	28,770.7	28,922.6
General Fund	25,866.6	25,870.2	26,066.2	26,230.5
Charter Fund	2,314.3	2,291.6	2,298.5	2,297.1
Preschool Fund	286.0	286.0	275.0	275.0
Online FTE	111.0	120.0	131.0	120.0
Total Student FTE:	28,577.9	28,567.8	28,770.7	28,922.6
Averaged Funded Pupil Count	28,577.9	28,567.8	28,770.7	28,922.6
Revenues (dollars)				
Adjusted Per Pupil Revenue:	\$ 6,376	\$ 6,375	\$ 6,546	\$ 6,546
Adjust: School Finance Act Rescission	2	2	2	2
Per Pupil Revenue (PPR):	\$ 6,378	\$ 6,377	\$ 6,548	\$ 6,548



Appendix A: Budget Fact Sheet (continued)

	Proposed 2012-13	Revised Adopted 2012-13	Adopted 2013-14	Revised Adopted 2013-14
Total Program Funding (dollars)				
Property Taxes *	\$ 122,287,041	\$ 122,278,052	\$ 123,646,703	\$ 123,646,703
Specific Ownership Taxes	5,901,818	5,901,818	6,043,535	6,043,535
State Equalization	54,025,946	53,939,855	58,642,764	59,621,233
Total Program Funding:	\$ 182,214,805	\$ 182,119,725	\$ 188,333,002	\$ 189,311,471
Benefits (percentage)				
PERA**	16.55%	16.55%	17.45%	17.45%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.22%	0.22%
Subtotal % of Salary:	18.17%	18.17%	19.12%	19.12%
Employer contribution (dollars)				
Health Insurance	\$5,160	\$5,160	\$5,544	\$5,544
Dental Insurance	431	431	432	432
Life Insurance	35	17	23	23
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
Employer contribution	\$5,761	\$5,743	\$6,134	\$6,134
Sub Rates (dollars)				
Sub Rates Per Day	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full
Sub Rates Per Day w/ benefits	\$64.50 half - \$110.82 full	\$64.90 half - \$111.50 full	\$65.52 half - \$112.57 full	\$65.52 half - \$112.57 full
Curriculum Rate (dollars)	\$ 24.58/hour	\$ 28.76/hour	\$ 28.76/hour	\$29.31/hour
Grants (percentage)				
Indirect Cost Rate	2.25%	2.25%	7.95%	7.95%
Mileage Rate (dollars)	\$ 0.555/mile	\$ 0.565/mile	\$ 0.565/mile	\$ 0.560/mile
Activity Trip Rates (dollars)				
District Sponsored Trips:				
- Surcharge per trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip
- 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	\$ 32.71/hour	\$ 32.71/hour	\$ 32.71/hour	\$ 32.71/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile

* Subject to change and does not include an estimated uncollected tax amount.

** Rate increase effective January 1, 2014.

*** Employer contribution is dependent on employee enrollment into plan.



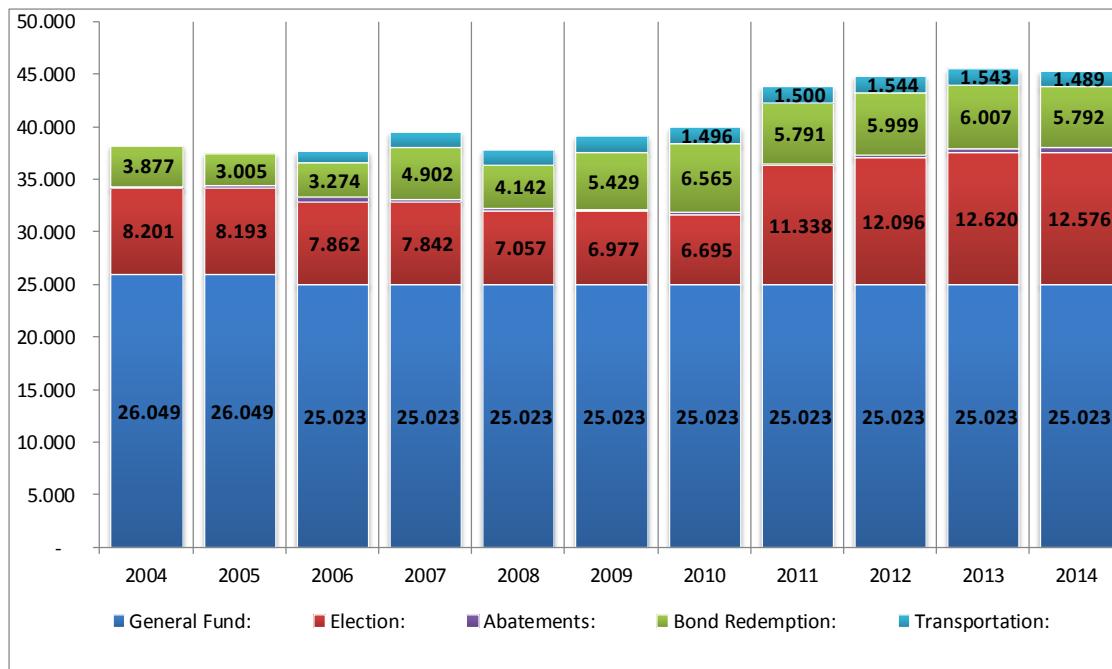
Appendix B: Mill Levies, 1981-2014

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
2013	37.997	6.007	1.543	N/A	N/A	N/A	45.547
2014	38.091	5.792	1.489	N/A	N/A	N/A	45.372



Appendix C: Boulder Valley School District - Total Mill Levy

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Bond Redemption:	3.877	3.005	3.274	4.902	4.142	5.429	6.565	5.791	5.999	6.007	5.792
Transportation:	-	-	1.065	1.509	1.414	1.559	1.496	1.500	1.544	1.543	1.489
Abatements:	0.128	0.176	0.461	0.288	0.229	0.125	0.220	0.186	0.181	0.354	0.492
Election:	8.201	8.193	7.862	7.842	7.057	6.977	6.695	11.338	12.096	12.620	12.576
General Fund:	26.049	26.049	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Total Mill Levy:	38.255	37.423	37.685	39.564	37.865	39.113	39.999	43.838	44.843	45.547	45.372



Notes:

- Total assessed valuation for 2014 for the 2013-14 fiscal year is certified at \$4,903,070,971
- 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, 1990-2014

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	39,739,863,309
2013	4,732,098,623	0.09%	45.547	39,966,908,824*
2014	4,903,070,971	3.61%	45.372	39,966,908,824*

*Estimated market value



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

Assessed (Taxable) Value of Home = \$100,000

Assessment Year	2009-10		2010-11		2011-12		2012-13		2013-14		Change from 2012-13 to 2013-14
	Mill Levy	Taxes Paid Per \$100,000	Mill Levy	Taxes Paid Per \$100,000	Mill Levy	Taxes Paid Per \$100,000	Mill Levy	Taxes Paid Per \$100,000	Mill Levy	Taxes Paid Per \$100,000	Increase/ (Decrease)
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	6.695	53.29	11.338	90.25	12.096	96.28	12.620	100.46	12.576	100.10	(0.35)
Abatements & Refunds	0.220	1.75	0.186	1.48	0.181	1.44	0.354	2.82	0.492	3.92	1.10
Bond Redemption Fund	6.565	52.26	5.791	46.10	5.999	47.75	6.007	47.82	5.792	46.10	(1.71)
Transportation Fund	1.496	11.91	1.500	11.94	1.544	12.29	1.543	12.28	1.489	11.85	(0.43)
TOTAL	39.999	\$ 318.39	43.838	\$ 348.95	44.843	\$ 356.95	45.547	\$ 362.55	45.372	\$ 361.16	(\$1.39)

Appendix F: Property Tax Levies and Collections

(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
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	212,014,945	207,164,133	97.71%	167,457	207,331,590	97.79%
2012	2013*	215,532,897	209,935,274	97.40%	126,768	210,062,042	97.46%
2013	2014**	215,532,897	209,935,274	97.40%	126,768	210,062,042	97.46%

* Collections through July 31, 2013

**Estimated collections through July 31, 2014

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



Appendix G: Demographic and Economic Statistics

(Unaudited)

Fiscal Year	*Estimated Population(1)	**Personal Income(1) (millions)	**Per Capita Personal Income(1)	***Enrollment (Student (Funded FTE))	****Unemployment Rate(1)
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%
2012	300,823	15,884	52,942	28,317.5	6.200%
2013	307,722	15,993	52,993	28,538.3	6.100%

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	27,670.8	0.79%	215.6
2010-11	\$6,721	29,319	481	1.67%	28,148.8	28,144.3	1.71%	473.5
2011-12	\$6,375	29,544	225	0.77%	28,317.5			
2012-13	\$6,375	29,718	174	0.59%	28,538.3			
2013-14	\$6,546	30,110	392	1.32%	28,922.6			

The Public School Finance Act was enacted in 1988 and revised in 1994

Note: 2010-11, 2011-12, 2012-13, 2013-14 includes a \$2 rescission.

* 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.



Appendix I: Principal Property Taxpayers

January 1, 2013 and 9 Years Ago
(Unaudited)

Taxpayer	2013			2004		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	80,423,736	1.70%	1	59,930,900	1.51%
IBM Corporation	2	42,946,301	0.91%	4	33,306,130	0.84%
Oracle Corporation	3	38,696,030	0.82%			
Flatiron Holding LLC	4	38,280,000	0.81%	2	51,954,710	1.31%
Qwest Corporation	5	30,213,229	0.64%	5	29,121,970	0.73%
Level 3 Communications	6	28,797,210	0.61%	3	34,376,110	0.87%
FSP Corp (380, 385 & 390 Interlocken)	7	28,039,950	0.59%			
Macerich Twenty Ninth Street LLC	8	26,945,142	0.57%			
Ball Corporation	9	25,907,152	0.55%			
Flatiron Investments LP	10	20,300,058	0.43%			
Sun Microsystems				6	28,611,820	0.72%
Flatiron Property Holding LLC				7	21,828,350	0.55%
Storage Technology Corporation				8	21,159,150	0.53%
Roche Colorado Corporation				9	18,514,670	0.47%
DDR Flatirons LLC				10	13,196,090	0.33%
Subtotal		360,548,808	7.62%		311,999,900	7.86%
Remaining Assessed Valuation		4,371,549,815	92.38%		3,660,684,854	92.14%
Total Assessed Valuation		<u>\$ 4,732,098,623</u>	<u>100.00%</u>		<u>\$ 3,972,684,754</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, 2013 and 9 Years Ago
(Unaudited)

Employer	2013			2004		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	7,312	3.46%	1	6,937	3.63%
Boulder Valley School District	2	4,000	1.89%	3	4,600	2.41%
St. Vrain Valley School District	3	3,238	1.53%			
International Business Machines	4	2,800	1.32%	2	4,700	2.46%
Level 3 Communications	5	2,346	1.11%	7	2,200	1.15%
Boulder Community Hospital	6	2,300	1.09%	6	2,400	1.26%
Ball Aerospace	7	2,033	0.96%	5	2,600	1.36%
Oracle Corporation	8	1,975	0.93%			
Covidien	9	1,870	0.88%			
Boulder County	10	1,848	0.87%			
Sun Microsystems, Inc.				4	3,100	1.62%
Storage Technology Corporation				8	1,800	0.94%
City of Boulder				9	1,600	0.84%
Seagate				10	1,200	0.63%
Subtotal		29,722	14.04%		31,137	16.30%
Other Employers		181,601	85.96%		159,786	83.70%
Total		<u>211,323</u>	<u>100.00%</u>		<u>190,923</u>	<u>100.00%</u>

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

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



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2013

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (3)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt (1)			
Berthoud Fire Protection District	855,000	100.00%	855,000
Boulder Central Area General Improvement District	13,340,000	100.00%	13,340,000
Boulder Rural Fire	3,016,956	100.00%	3,016,956
City of Boulder	95,120,000	100.00%	95,120,000
City of Lafayette	5,055,000	100.00%	5,055,000
City of Louisville	4,685,000	100.00%	4,685,000
Colorado Tech Center Metropolitan District	10,115,000	100.00%	10,115,000
East Boulder County Water District	1,310,000	100.00%	1,310,000
Hoover Hill Water and Sanitation District	106,358	100.00%	106,358
Indian Peaks Fire	164,097	100.00%	164,097
Interlocken Consolidated Metropolitan District	89,462,091	100.00%	89,462,091
North Metro Fire Rescue District	22,670,000	20.88%	4,733,496
Nederland Community Library District	1,746,057	100.00%	1,746,057
Nederland Fire Protection District	685,000	100.00%	685,000
Northern Colorado Water Conservancy District	4,487,644	41.05%	1,842,178
Pine Brook Water District	4,125,000	100.00%	4,125,000
Rocky Mountain Fire	8,610,000	100.00%	8,610,000
Superior/McCaslin Interchange District	3,965,000	100.00%	3,965,000
Superior Metropolitan District #2	3,656,000	100.00%	3,656,000
Superior Metropolitan District #3	1,696,000	100.00%	1,696,000
Town of Erie	15,490,000	1.96%	303,604
Town of Nederland	960,000	100.00%	960,000
Subtotal Overlapping Debt			255,551,837
School District Direct Debt (2)			356,354,757
Total Direct and Overlapping Debt			<u>\$ 611,906,594</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, 2012

(2) Balance as of June 30, 2013

(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						Boulder Valley School District RE-2 Debt Service Schedule 2009 General Obligation Bonds					
Date	Principal	Rate	Interest	Total	Fiscal Total	Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2012	1,295,000.00	2.000%	785,693.75	2,080,693.75		12/1/2012	230,000.00	4.000%	4,290,662.50	4,520,662.50	
6/1/2013			772,743.75	772,743.75	2,853,437.50	6/1/2013			4,286,062.50	4,286,062.50	8,806,725.00
12/1/2013	1,325,000.00	2.000%	772,743.75	2,097,743.75		12/1/2013	220,000.00	4.000%	4,286,062.50	4,506,062.50	
6/1/2014			759,493.75	759,493.75	2,857,237.50	6/1/2014			4,281,662.50	4,281,662.50	8,787,725.00
12/1/2014	1,355,000.00	2.250%	759,493.75	2,114,493.75		12/1/2014	2,675,000.00	5.000%	4,281,662.50	6,956,662.50	
6/1/2015			744,250.00	744,250.00	2,858,743.75	6/1/2015			4,214,787.50	4,214,787.50	11,171,450.00
12/1/2015	11,350,000.00	2.500%	744,250.00	12,094,250.00		12/1/2015	250,000.00	4.000%	4,214,787.50	4,464,787.50	
6/1/2016			602,375.00	602,375.00	12,696,625.00	6/1/2016			4,209,787.50	4,209,787.50	8,674,575.00
12/1/2016	11,675,000.00	3.000%	602,375.00	12,277,375.00		12/1/2016	225,000.00	4.000%	4,209,787.50	4,434,787.50	
6/1/2017			427,250.00	427,250.00	12,704,625.00	6/1/2017			4,205,287.50	4,205,287.50	8,640,075.00
12/1/2017	12,010,000.00	3.000%	427,250.00	12,437,250.00		12/1/2017	255,000.00	4.000%	4,205,287.50	4,460,287.50	
6/1/2018			247,100.00	247,100.00	12,684,350.00	6/1/2018			4,200,187.50	4,200,187.50	8,660,475.00
12/1/2018	12,355,000.00	4.000%	247,100.00	12,602,100.00		12/1/2018	295,000.00	4.000%	4,200,187.50	4,495,187.50	
6/1/2019			-	-	12,602,100.00	6/1/2019			4,194,287.50	4,194,287.50	4,495,187.50
12/1/2019			-	-		12/1/2019	6,880,000.00	5.000%	4,194,287.50	11,074,287.50	
6/1/2020			-	-		6/1/2020			4,022,287.50	4,022,287.50	15,096,575.00
12/1/2020			-	-		12/1/2020	7,090,000.00	5.000%	4,022,287.50	11,112,287.50	
6/1/2021			-	-		6/1/2021			3,845,037.50	3,845,037.50	14,957,325.00
12/1/2021			-	-		12/1/2021	7,335,000.00	5.000%	3,845,037.50	11,180,037.50	
6/1/2022			-	-		6/1/2022			3,661,662.50	3,661,662.50	14,841,700.00
12/1/2022			-	-		12/1/2022	7,625,000.00	5.000%	3,661,662.50	11,286,662.50	
6/1/2023			-	-		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	
									-	-	23,493,000.00
Total	\$51,365,000.00		\$ 7,892,118.75		\$59,257,118.75	Total	\$176,330,000.00		\$139,744,487.50		\$304,094,968.75



Appendix M: School District Comparisons

Revenue (Forecasted)

2011-12		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District												
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	\$207,696,563	(\$26,930,791)	\$180,765,772	\$4,733,874,376	\$25.023	\$118,455,554	\$6,184,589	\$56,075,443	\$59,850,876
	Per Pupil			7,326	(\$972)	6,376.4	166,961.7		4,178.41	218.2	1,978.0	2,111.2
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	\$3,477,406,474	-\$460,688,403	\$3,016,718,071	\$42,452,269,458	\$25.668	\$1,088,810,112	\$74,100,269	\$3,024,432,423	\$472,785,536
	Per Pupil			7,451.8	(50,285.3)	6,464.6	90,971.9		2,333.2	158.8	6,481.1	1,013.1
State of Colorado		798,050.6	14,769.0 (Included in PPC)	6,006,838,655 7,432	(793,871,276) (982)	\$5,212,967,379 6,450.2	\$86,154,376,085 106,601.4		\$1,771,657,604 2,192.1	\$129,133,708 159.8	\$3,312,176,066 4,098.3	\$658,760,644 0.0

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 2011-12 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2012-13 is also presented in the page following 2011-12 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

(Audited)

2011-12 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,928.0	\$ 76,423,473 53.8%	\$ 9,235,515 6.5%	\$ 12,232,068 8.6%	\$ 37,511,855 26.4%	\$ 6,746,873 4.7%	\$ 142,149,784 100.0%	\$ 9,522
St. Vrain Valley RE-1J	26,120.2	117,753,487 51.3%	17,724,768 7.7%	25,537,052 11.1%	55,831,910 24.3%	12,667,101 5.5%	229,514,317 100.0%	8,787
Poudre R 1	26,012.7	116,086,160 48.4%	16,256,276 6.8%	29,370,237 12.3%	59,024,967 24.6%	18,867,429 7.9%	239,605,069 100.0%	9,211
Boulder Valley RE-2J	28,296.3	155,640,415 53.5%	22,754,594 7.8%	26,590,649 9.1%	70,969,299 24.4%	14,695,776 5.1%	290,650,733 100.0%	10,272
Colorado Springs 11	28,163.3	134,289,248 48.1%	20,432,547 7.3%	24,623,672 8.8%	86,369,231 30.9%	13,622,030 4.9%	279,336,727 100.0%	9,918
Adams-Arapahoe 28J	36,551.8	170,043,695 50.4%	26,838,622 8.0%	36,056,900 10.7%	83,935,981 24.9%	20,225,013 6.0%	337,100,211 100.0%	9,223
Northglenn-Thornton 12	41,105.0	185,989,552 52.4%	22,666,101 6.4%	35,939,439 10.1%	97,152,922 27.4%	12,957,119 3.7%	354,705,133 100.0%	8,629
Cherry Creek 5	49,788.0	294,724,396 62.0%	24,734,512 5.2%	35,021,463 7.4%	93,807,938 19.7%	27,345,088 5.7%	475,633,397 100.0%	9,553
Douglas County RE-1	59,606.4	244,593,645 51.4%	31,366,094 6.6%	43,298,148 9.1%	120,535,705 25.3%	36,149,967 7.6%	475,943,559 100.0%	7,985
Denver County 1	75,004.5	385,609,339 45.2%	51,001,016 6.0%	71,510,530 8.4%	292,048,861 34.3%	52,170,132 6.1%	852,339,880 100.0%	11,364
Jefferson R-1	81,021.8	383,542,905 51.8%	52,308,850 7.1%	73,632,863 10.0%	180,759,816 24.4%	49,487,354 6.7%	739,731,787 100.0%	9,130
Peer Group Total	466,598.0	\$ 2,264,696,313 51.3%	\$ 295,318,895 6.7%	\$ 413,813,023 9.4%	\$ 1,177,948,485 26.7%	\$ 264,933,881 6.0%	\$ 4,416,710,597 100.0%	\$ 9,466

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 (Forecasted)

2012-13		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	14,882.0	0.0	110,553,359.7	(\$18,017,783)	\$92,535,577	\$1,275,353,070	\$25.353	\$32,334,026	\$2,261,512	\$57,940,038	\$28,813,581
	Per Pupil			7,429	(\$1,211)	6,218.0	85,697.7		2,172.7	152.0	3,893.3	1,936.1
St. Vrain Valley RE-13	Total	27,207.8	0.0	205,454,765.9	(\$33,484,639)	\$171,970,126	\$2,436,588,257	\$24.995	\$60,902,523	\$3,127,653	\$107,939,950	\$31,300,000
	Per Pupil			7,551	(\$1,231)	6,320.6	89,554.8		2,238.4	115.0	3,967.2	1,150.4
Poudre R-1	Total	26,345.6	619.5	199,605,514.7	(\$32,531,339)	\$167,074,175	\$2,345,713,471	\$27.000	\$63,334,264	\$4,311,922	\$99,427,989	\$35,012,147
	Per Pupil			7,318	(\$1,193)	6,125.1	85,995.7		2,321.9	158.1	3,645.1	1,329.0
Boulder Valley RE-23	Total	28,577.9	130.0	216,457,293.0	(35,009,432.0)	182,265,197.0	4,732,098,623.0	25.023	122,278,052.0	5,901,818.0	54,025,946.0	59,804,299.0
	Per Pupil			7,602.9	(1,238.9)	6,375.7	165,815.1		4,149.2	205.6	2,008.1	1,932.9
Colorado Springs 11	Total	28,017.0	190.5	229,003,081.1	(\$37,322,501)	\$191,680,581	\$2,316,851,070	\$24.026	\$55,664,664	\$5,244,134	\$130,771,782	\$30,398,822
	Per Pupil			7,563	(\$1,233)	6,330.3	76,514.2		1,838.3	173.2	4,318.8	1,085.0
Adams-Arapahoe 283	Total	37,098.7	0.0	298,413,845.3	(\$48,634,939)	\$249,778,906	\$1,757,447,364	\$26.010	\$45,711,206	\$3,021,084	\$201,046,616	\$37,339,028
	Per Pupil			8,044	(\$1,311)	6,732.8	47,372.2		1,232.2	81.4	5,419.2	1,006.5
Northglenn-Thornton 12	Total	41,342.7	4,414.0	325,353,455.8	(\$53,025,507)	\$272,327,949	\$1,736,769,486	\$27.000	\$46,892,776	\$3,133,846	\$222,301,326	\$35,400,000
	Per Pupil			7,501	(\$1,222)	6,278.4	40,040.6		1,081.1	72.2	5,125.1	856.3
Cherry Creek 5	Total	50,435.3	0.0	385,059,051.3	(\$62,756,215)	\$322,302,836	\$4,288,389,810	\$25.712	\$110,263,079	\$7,838,603	\$204,201,155	\$84,604,511
	Per Pupil			7,635	(\$1,244)	6,390.4	85,027.5		2,186.2	155.4	4,048.8	1,677.5
Douglas County RE-1	Total	61,199.1	3,135.5	453,902,836.1	(\$73,976,249)	\$379,926,588	\$4,577,728,681	\$25.440	\$116,457,418	\$8,592,960	\$254,876,210	\$33,713,000
	Per Pupil			7,417	(\$1,209)	6,208.0	74,800.6		1,902.9	140.4	4,164.7	550.9
Denver County 1	Total	77,251.5	107.0	631,496,302.6	(\$102,920,105)	\$528,576,198	\$10,007,267,892	\$25.541	\$255,595,629	\$17,084,724	\$255,895,844	\$125,850,986
	Per Pupil			8,175	(\$1,332)	6,842.3	129,541.4		3,308.6	221.2	3,312.5	1,629.1
Jefferson R-1	Total	80,817.2	218.5	608,447,739.7	(\$99,163,692)	\$509,284,047	\$6,949,478,122	\$26.252	\$182,437,700	\$12,950,765	\$313,895,583	\$113,302,585
	Per Pupil			7,529	(\$1,227)	6,301.7	85,990.1		2,257.4	160.2	3,884.0	1,402.0
Peer Group	Total	473,174.8	8,815.0	\$3,663,747,245	-\$596,842,401	\$3,067,722,180	\$42,423,685,846	\$25.668	\$1,091,871,337	\$73,469,022	\$1,902,322,440	\$615,538,959
	Per Pupil			7,742.9	(67,707.6)	6,483.3	89,657.5		2,307.5	155.3	4,020.3	69,828.6
State of Colorado		806,369.1	15,035.5	6,308,792,778.9	(1,024,191,883.9)	\$5,284,600,895	87,601,175,513.0		1,790,605,279.8	127,534,996.2	3,366,460,619.0	808,343,636.0
Per Pupil			(Included in FPC)	7,716	(1,253)	6,463.1	107,136.5		2,189.9	156.0	4,117.2	

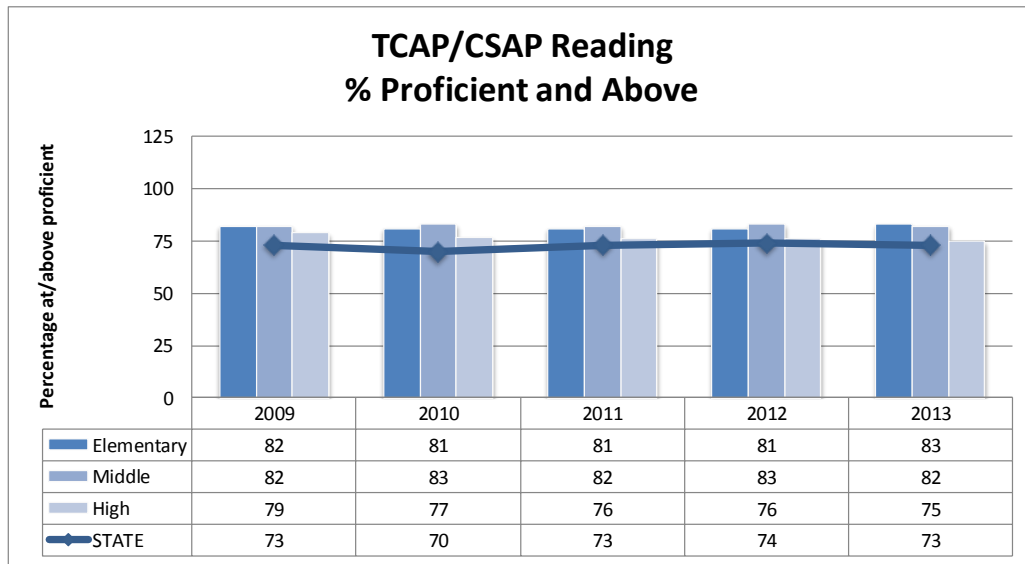
Source: Colorado Department of Education - Student Accountability Report

Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students.

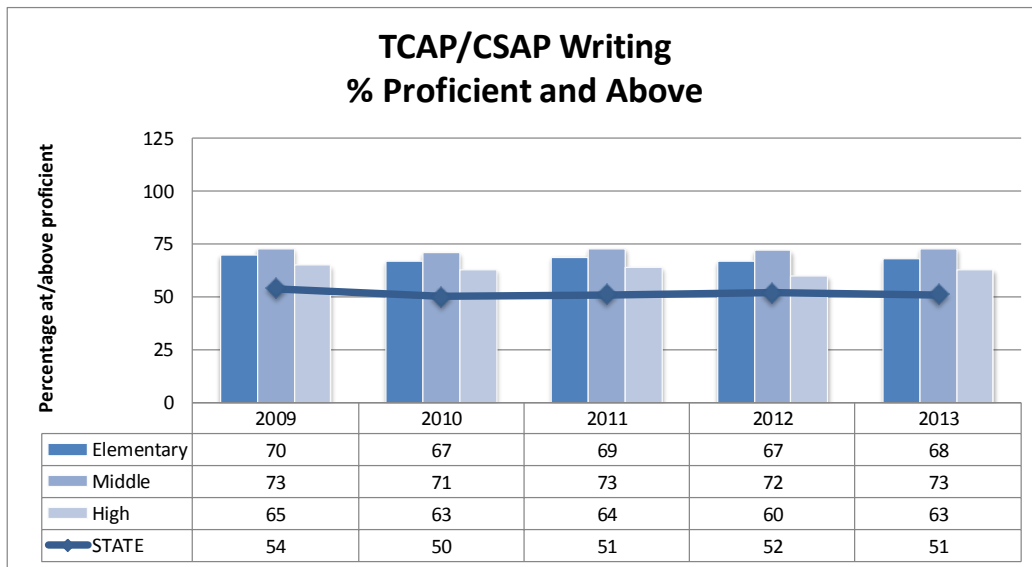


Appendix N: State Performance Measures

TCAP/CSAP Reading Results by Level



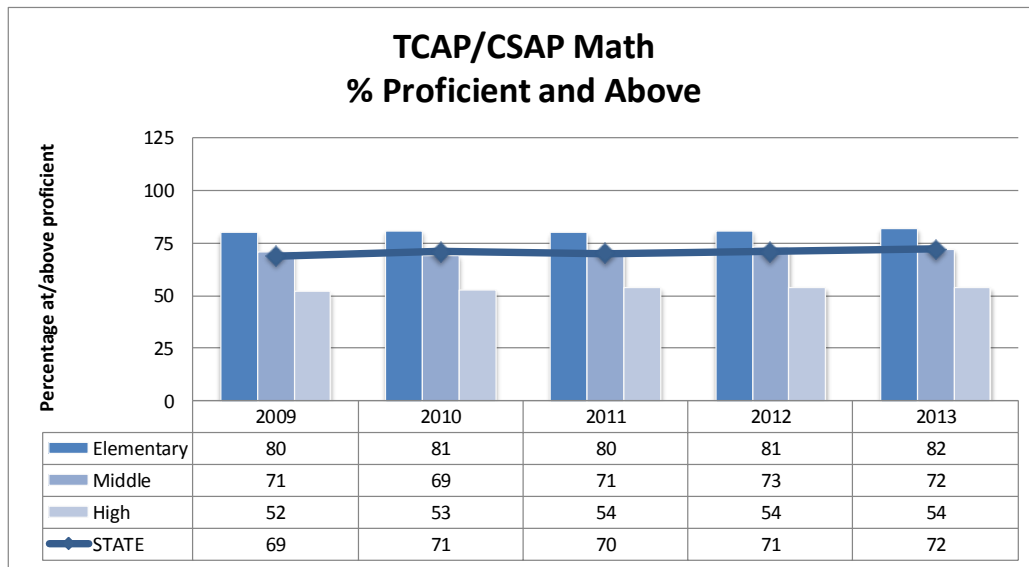
TCAP/CSAP Writing Results by Level



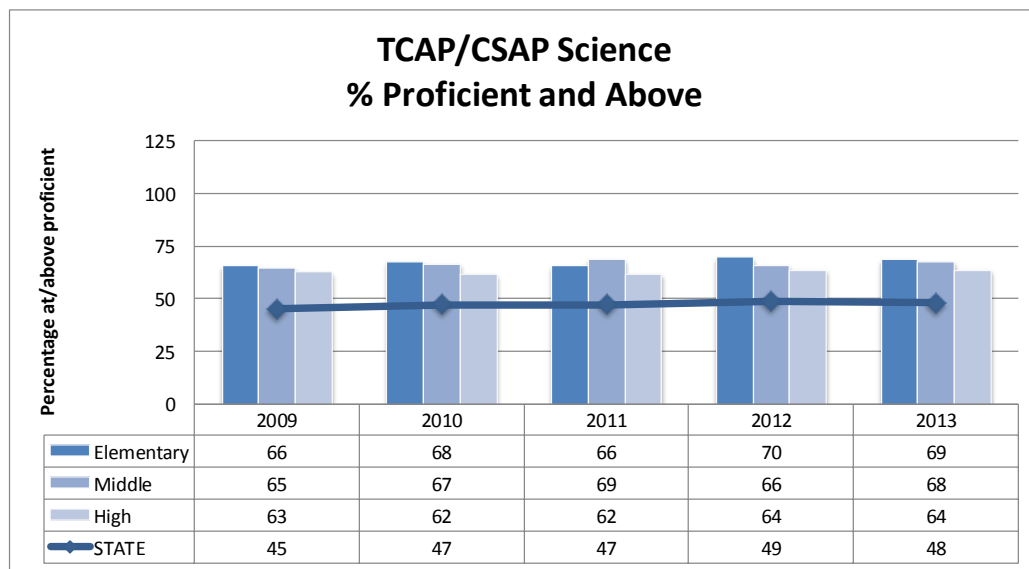


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



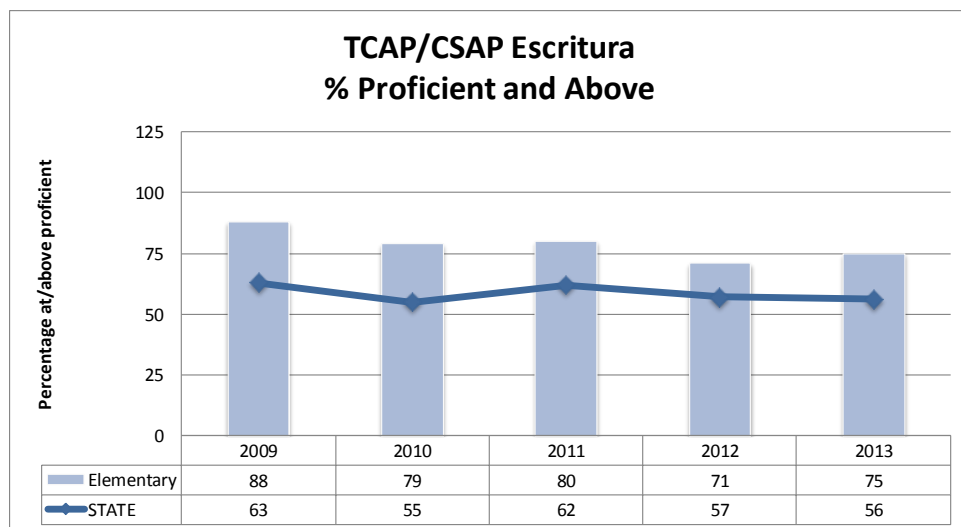
TCAP/CSAP Science Results by Level



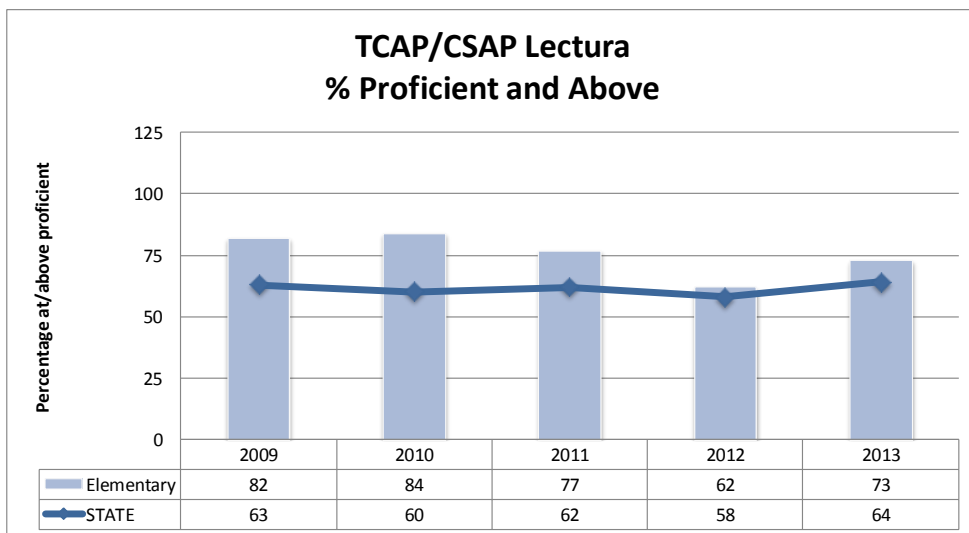


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



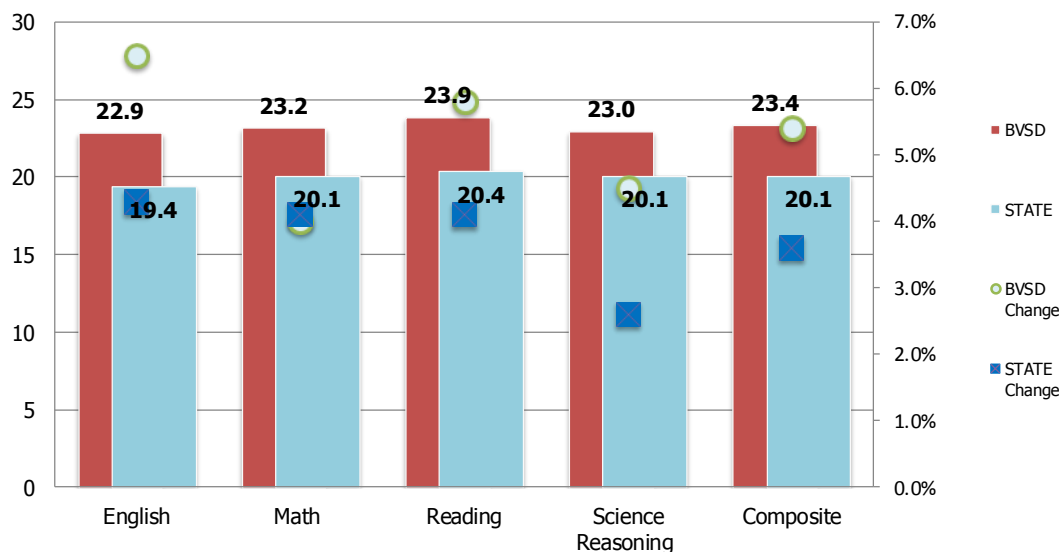
TCAP/CSAP Lectura Results by Level



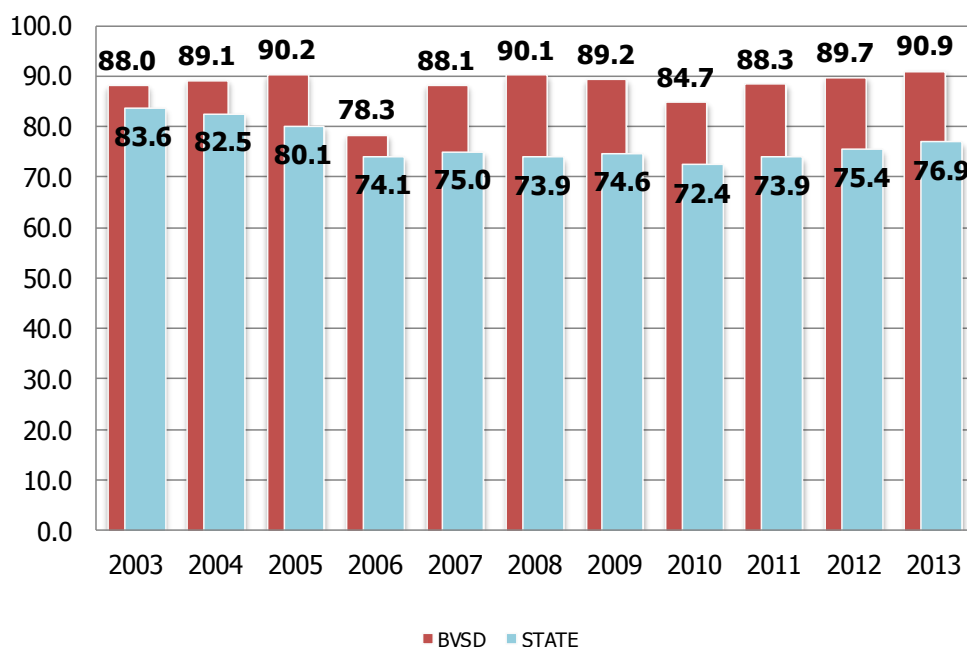


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results for 2012



Graduation Rates 2003-2013

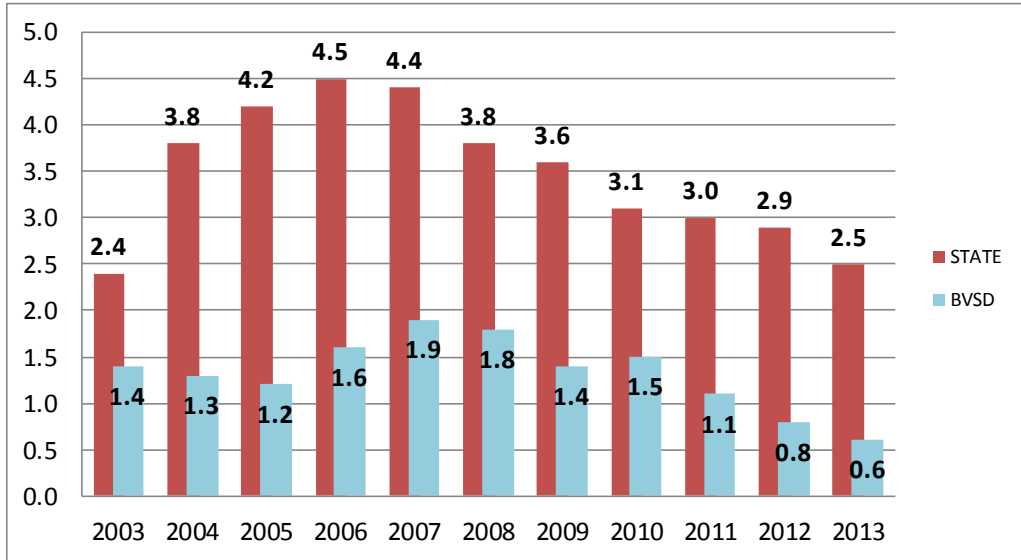


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that 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 2003-2013





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2013-14

May 31	School district/BOCES administration submits proposed FY2013-14 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) [<i>30 days prior to the start of the new fiscal year</i>].
June 10	School district/BOCES publishes public notice stating that the proposed FY2013-14 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 20	School district provides to CDE revised projection, if any, of its October 2013 pupil enrollment figures on which FY2013-14 school finance funding for the period July 2013 through November 2013 will be based. This revised projection is used until actual October 2013 counts are available and processed.
June 25	School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer)
June 25	School district repays outstanding contingency reserve loans, if any, to CDE.
June 28	Local board of education adopts FY2013-14 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).
June 30	FY2013-14 NCLB Consolidated Federal Application and Budget due to CDE.
July 26	Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.
July 31	Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)
August 15	School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2012 – June 30, 2013, reimbursement period (22-51-105(1), C.R.S.).
Aug 15-Oct 1	No earlier than August 15 th and no later than October 1 st , by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)
August 25	County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)
August/ September	A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1),C.R.S.)



Appendix O: State of Colorado - Critical Dates (continued)

- September 2 Estimated date for CDE to open Data Pipeline system to receive school district/BOCES FY2012-13 financial data.

- 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 File the FY2012-13 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

- October 1 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Data Pipeline.

- October 5 Facility School or a State Program shall submit October 1 pupil counts to CDE (22-54-129(3).

- October 16 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 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 8 Last date for school districts to submit October 1 pupil membership count to CDE via the Data Pipeline system (22-54-112(2), C.R.S.). **All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils.** (on or before November 10th)

- November 8 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.).



Appendix O: State of Colorado - Critical Dates (continued)

November 8	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 21	School district provides to CDE a copy of its official November 5, 2013, ballot questions or a copy of its official November 5, 2013, 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 21	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 FY2012-13 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b)C.R.S.)
November 30	School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2013-14 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 6	Charter schools must submit the annual Charter School Capital Construction Funding Eligibility questionnaire (22-54-124,C.R.S.).
December 13	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 31	School district/BOCES must approve their FY 2012-13 Data Pipeline financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final Data Pipeline reports.
December 31	School district/BOCES must have their FY 2012-13 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)
December 31	All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2),C.R.S.)
December/ January	School district reports the estimated number of students expected to be enrolled in all "qualified" charter schools and institute charter schools during the next budget year. School district shall notify CDE as to whether each charter school is a qualified charter school.
January 15	Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program. (22-28-112,C.R.S.)



Appendix O: State of Colorado - Critical Dates (continued)

January 15	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, 2013 and or before, January 15 each year thereafter through 2015 to the: State Board; Governor's Office; and General Assembly. (Currently no districts participating in pilot program.)
January 30	Prior to January 30 th , 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.)
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.)
April 30	School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.
15 th 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 th of Month	School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).
Monthly	School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).
Monthly	CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools.(22-54-124(4),C.R.S.)
Quarterly	District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)
Continuing	Any school district receiving capital construction funds will be subject to state audit.
Continuing	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.



Appendix O: State of Colorado - Critical Dates (continued)

Continuing: On or before the 15th 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 15th 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://colorado.gov/elections)



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.

PURCHASE OF GOODS/SERVICES	METHOD
Less than \$5,000	Discretionary purchases. No competition required.
\$5,000 - \$50,000 (unit price – goods or services or combination, i.e., project)	Competitive quotations required Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board-approved amounts shall be submitted to the Board for consideration.

6. Purchase of Goods and Services to be Paid for by Parents or Students

All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal in accordance with Board policy requirements. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect.

7. Cooperative Purchasing

The Procurement Department may join in cooperative purchasing with other school districts, the State of Colorado, or any other entity where such purchasing benefits the District.

8. Sole Source Procurements

Sole source procurements in lieu of required competition will be permitted upon submittal by the requestor of acceptable documentation to the Procurement Department verifying that: 1) There is only one product or service that can reasonably meet the requirements, AND 2) There is only one vendor who can reasonably provide that product or service.



Appendix 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.





 **Boulder Valley** School District
Excellence and Equity

GLOSSARY

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Glossary of Terms

Abatement: The reduction or cancellation of an assessed tax.

Academic Areas: Math, science, social studies, language arts, physical education, foreign language, music and art.

Account: The detailed record of a particular asset, liability, owners' equity, revenue or expense.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Action Plan: Statements of specific actions to be taken to make progress in strategic priority areas.

Adequate Yearly Progress (AYP): Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.

Advanced Placement Program (AP): A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

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.

Balance Sheet: The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

Benefits: District provided retirement (Colorado PERA), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 401(k), 403b and 457 defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

Board of Education (BOE): An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.



Glossary of Terms (continued)

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.

Colorado Department of Education (CDE): The administrative arm of the Colorado State Board of Education.



Glossary of Terms (continued)

Colorado Preschool Program Fund (CPP)

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

Colorado Student Assessment Program

(CSAP): Required by the state, CSAP tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

Combined General Fund: Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

Commitment: Funds obligated towards a purchase requisition.

Community Schools Fund (Fund 19): The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

Compensation: District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

Comprehensive Annual Financial Report

(CAFR): This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

Contingency Reserve: Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency

reserve is 3 percent of the General Operating Fund expenditures.

Contract for Services: District form used to pay individuals not otherwise employed by the district.

Conversion: Process of changing dollars to FTE or FTE to dollars.

Cultural Proficiency: The policies and procedures of an organization or the values and behaviors of an individual that enable that agency or person to interact effectively in a culturally diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, clients, and community.

Data Team: Software used for tracking receipts and disbursements for a school's student activity accounts.

Debt Services: The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

Deficit: (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

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

District Accountability Committee (DAC): DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

District Leadership Team (DLT): Leadership group of the district comprised of building and central administrators.



Glossary of Terms (continued)

Diversity: Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

Education Excise Tax (EET): A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.

Education Process Management System (EPM): More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

Educational Facilities Master Plan: The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

English as a Second Language (ESL): The BVSD program that supports and provides services for the ELL student.

English Language Development (ELD): ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

English Language Learner (ELL): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as ELL by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as ELL continue to

be considered ELL until they have attained English language proficiency.

English Language Proficiency (ELP): A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

English Language Proficiency Act (ELPA): A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Enterprise Resource Planning (ERP): A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

Equalization, State: General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

Exempt Employees: Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

Expendable Trust Fund: This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

Expenditure Correction: Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Facility Condition Assessment (FCA): The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Fiduciary Funds: Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Fiscal 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.



Glossary of Terms (continued)

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.

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.



Glossary of Terms (continued)

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.

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.

Leadership in Energy and Environmental Design (LEED): A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

Levy: (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Mill Levy: The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

Multi-Use Outdoor Facilities Assessment (MUOFA): The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

NCGA Statement: National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

New Century Graduate: The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in May of 2002 and can be found on the district's website.

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

Non-exempt Employees: Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

Nonexpendable Trust Fund: This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

Object: As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)

0200 Employee Benefits (Medicare, PERA, Health, Dental)

0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)

0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)

0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)

0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)

0700 Property (Land, Buildings, Equipment, Vehicles)

0800 Other Objects (Dues, Interest, Internal Charge Accounts)

0900 Other Uses of Funds (Redemption of Principal, Transfers)



Glossary of Terms (continued)

110/110: An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year) following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

Operating Transfers: All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Other Education: Jitsugyo High School Exchange Program.

Other Support Services: Those activities concerned with providing non-instructional services to students, staff or the community.

Override Revenues: A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

Para-educator: Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

Parent(s): Parent, guardian or other persons with legal authority to make educational decisions for children.

Pay Direct: A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.

Per Pupil 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 (P-card): A Visa credit card, issued by the Procurement Department via CitiBank, 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.



Glossary of Terms (continued)

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.

Reading to Ensure Academic Development (READ) Act: The READ Act was passed by the Colorado Legislature during the 2012 legislative session. The READ Act repeals the Colorado Basic Literacy Act (CBLA) as of July 1, 2013, keeping many of the elements of CBLA such as a focus on K-3 literacy, assessment, and individual plans for students reading below grade level. The READ Act differs from CBLA by focusing on students identified as having a significant reading deficiency, delineating requirements for parent communication, and providing funding to support intervention. Other components of the Colorado READ Act include a competitive Early Literacy Grant and a resource bank of assessments, instructional programming, and professional development.

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



Glossary of Terms (continued)

a school and community partnership for the ongoing improvement of public education.

School Resource Allocation (SRA): General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.

Sheltered Instruction Observation Protocol (SIOP): BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the ESL classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

Special Education Advisory Committee (SEAC): The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Special Reporting Element (SRE): Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

Specific Ownership Tax: An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

Stability Rate: The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

State Fiscal Stabilization Fund -The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

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.



Glossary of Terms (continued)

Talented And Gifted (TAG): Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

Taxes, Ad Valorem: Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

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

Tools of Inquiry for Equitable Schools (TIES): This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

Total Program: Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

Transfers: Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

Transitional Colorado Assessment Program: Required by the state, TCAP (replaced 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. The revised standards in TCAP include early school readiness and postsecondary

competencies, as well as reflect both workforce readiness and 21st century skills.

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.



Acronym Reference

AAS	Advanced Academic Services
ACT	American College Testing
ADA	Americans with Disabilities Act
ADE	Automatic Data Exchange
ADHD	Attention Deficit Hyperactivity Disorder
ALPS	Advanced Learning Plans
AP	Advanced Placement
AR	Area Representative
ARRA	American Recovery and Reinvestment Act
ASBO	Association of School Business Officials International
ASD	Autism Spectrum Disorder
AVID	Advancement via Individual Determination
AYP	Adequate Yearly Progress
BCSIS	Boulder Community School of Integrated Studies
BOE	Board of Education
BVCU	Boulder Valley Credit Union
BVEA	Boulder Valley Education Association
BVEOP	Boulder Valley Educational Office Professionals
BVPA	Boulder Valley Paraeducators Association
BVSD	Boulder Valley School District
BVSEA	Boulder Valley Service Employees Association
BVSSC	Boulder Valley Safe Schools Coalition
CABE	Colorado Association for Bilingual Education
CAFR	Comprehensive Annual Financial Report
CASB	Colorado Association of School Boards
CASE	Colorado Association of School Executives
CBLA	Colorado Basic Literacy Act
CBOC	Citizen's Bond Oversight Committee
CCC	Curriculum Coordinating Council
CDE	Colorado Department of Education
CELA	Colorado English Language Assessment
CHSAA	Colorado High School Activities Association
CIPC	Capital Improvement Planning Committee
CLIP	Collaborative Literacy Intervention Project

COLA	Cost of Living Adjustment
COP	Certificate of Participation
COSPRA	Colorado School Public Relations Association
COTA	Certified Occupational Therapist Asst.
CPP	Colorado Preschool Program
CRS	Colorado Revised Statutes
CSAP	Colorado Student Assessment Program
CTE	Career & Technical Education
DAC	District Accountability Committee
DIMC	District Instructional Media Center
DLS	Division of Learning Services
DLT	District Leadership Team
DPC	District Parent Council
ECEA	Exceptional Children's Educational Act
EET	Education Excise Tax
ELA	English Language Acquisition
ELD	English Language Development
ELL	English Language Learner
ELP	English Language Proficiency
ELPA	English Language Proficiency Act
ELR	Essential Learning Results
ERP	Enterprise Resource Planning
ESL	English as a Second Language
FBLA	Future Business Leaders of America
FCA	Facility Condition Assessment
FAQ	Frequently Asked Questions
FAST	Families & Schools Together
FEP	Fully English Proficient
FOSS	Full Option Science System
FRL	Free and Reduced Lunch
FRS	Family Resource School
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
HRD	Human Resource Department
IB	International Baccalaureate
IC	Infinite Campus
IDEA	Individuals with Disabilities Education Act
IDEIA	Individuals with Disabilities Education Improvement Act
IDI	Intercultural Development Inventory



Acronym Reference (continued)

IEP	Individual Educational Program	PYPIB	Primary Years Program International Baccalaureate
ILP	Individual Literacy Plan	R2A	Read to Achieve
IR	Interdisciplinary Resource	READ	Reading to Ensure Academic Development Act
IT	Information Technology	RBO	Relationship by Objectives
LEA	Local Educational Agency	RCS	Reduced Class Size
LEED	Leadership in Energy and Environmental Design	RFI	Request for Information
LEP	Limited English Proficient	RFP	Request for Proposal
LLL	Life Long Learning	RTI	Response to Intervention
LLSS	Literacy & Language Support Services	SAAC	Student Accountability Advisory Committee
MEACC	Multi Ethnic Action Community Committee	SACC	School Age Child Care
MEEAC	Multi Ethnic Education Action Committee	SAPP	Substance Abuse Prevention Program
MUOFA	Multi-Use Outdoor Facilities Assessment	SAR	School Accountability Report
NABE	National Association for Bilingual Education	SAT	Scholastic Assessment Test
NCGA	National Council on Governmental Accounting	SBOE	State Board of Education
NEP	Non English Proficient	SCS	School Climate Survey
NSPRA	National School Public Relations Association	SEA	State Educational Agency
OE	Open Enrollment	SEAC	Special Education Advisory Committee
PAC	Principal's Advisory Committee	SIED	Significant Identifiable Emotional Disorder
PAM	Parents as Mentors	SIOP	Sheltered Instruction Observation Protocol
PARA	Paraeducator	SIPR	School Improvement Program Review
PBS	Positive Behavior Support	SIT	School Improvement Team
PCA	Program Compatibility Assessment	SPED	Special Education
PCD	Perceptual/Communicative Disability	SRA	School Resource Allocation
PEN	Parent Engagement Network	SRO	Student Resource Officer
PEP	Professional Educators Program	SRE	Special Reporting Element
PERA	Public Employees Retirement Association	SWAP	School to Work Alliance Program
PHLOTE	Primary Home Language Other Than English	TABOR	Taxpayer's Bill of Rights
PIE	Partners in Education	TAC	Teacher Advisory Committee
PING	Parent Involvement Network Group	TAG	Talented & Gifted
PLP	Personalized Learning Plan	TAG DAC	TAG District Advisory Committee
POC	People of Color	TAS	Teachers as Scholars Program
PPOR	Per Pupil Operating Revenue	TCAP	Transitional Colorado Assessment Program
PPP	Parent Professional Partnership	TEA	TAG Education Advisors
PPR	Per Pupil Revenue	TEC	Technical Education Center
		TIES	Tools of Inquiry for Equitable Schools
		TOSA	Teacher on Special Assignment
		WMLS	Woodcock-Munoz Language Survey
		YRBS	Youth at Risk Behavior Survey

