




# Financial Plan & Budget


Adopted Budget Book | FY 2015-2016



**Douglas County**  
School District  
620 Wilcox Street,  
Castle Rock, CO 80104  
[www.dcsdk12.org](http://www.dcsdk12.org)

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**Douglas County** School District  
*Learn today. Lead tomorrow.*





This Meritorious Budget Award is presented to

# DOUGLAS COUNTY SCHOOL DISTRICT RE.1

For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2014-2015.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Terrie S. Simmons', written over a horizontal line.

Terrie S. Simmons, RSBA, CSBO  
President

A handwritten signature in black ink, reading 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Douglas County School District RE 1**

**Colorado**

For the Fiscal Year Beginning

**July 1, 2014**

A handwritten signature in black ink, reading "Jeffrey R. Emmer".

Executive Director

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# GUIDE TO THE DOCUMENT

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The FY 2015-2016 Financial Plan and Budget for the Douglas County School District RE.1 is the District's Adopted Budget as voted on by the Board of Education. The purpose of this guide is to familiarize the reader with the layout of this document and provide an overview of what information can be found within each section.

## Introductory Section

Introduces the Board of Education, Superintendent and Leadership Team for FY 2015-2016 and highlights the District's mission and core values. This section provides an overview of enrollment, funded pupil count growth, historical staffing, overview of employee benefits, fund descriptions of all major funds, as well as a history of student based budgeting.

## Organizational Section

Provides biographies and information about the Board of Education, Superintendent and Leadership Team for FY 2015-2016. Additionally, a summary of educational strategies, programs and services, types of funds, and a budget development timeline are presented. An overview of the Strategic Plan updated for FY 2014-2017, which is the District's main focus, is also discussed.

## Financial Section

Gives an overview of the budget approval process and the legislative impacts that affect how much money the District receives. Detailed information about major revenue sources, budgeted revenues and expenditures for FY 2015-16, and the District's legal debt margin and outstanding debt are provided. Also included are descriptions and summaries of the funds the District maintains. An excerpt of the Master Capital Plan is included in this section. A detailed fund by fund summary of revenues and expenditures comparing FY 2013-2014 actuals to FY 2015-2016 Adopted Budget for the 18 funds the District maintains is also included.

### Schools Section

Provides information about programs and services offered by the District and maps of school locations. Also included are school by school detailed financial summaries showing actual monies spent by the schools from FY 2011-2012 through FY 2014-2015 (estimated) and includes the FY 2015-2016 adopted budget.

### Departments Section

Provides a detailed department by department financial summary from FY 2011-2012 actuals through FY 2014-2015 (estimated) and includes the FY 2015-2016 adopted budget.

## Informational Section

Gives detailed information about enrollment history and district and school accreditations. An overview of student assessment and a summary of previous years TCAP and ACT results are also included. Information is provided about college readiness and the District's graduation and dropout rates.

### Demographic Section

Provides detailed information about Douglas County including census, growth and development, major employers and unemployment rates. Also provided is detailed information about property taxes, a tax rate analysis and how these affect school funding.

## Glossary and Appendices

Includes a comprehensive listing of abbreviations, acronyms and definitions are provided. The appendices include supplemental information about the District, Board of Education financial policies and the signed Adopted Budget Resolutions.

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# INTRODUCTORY SECTION



## EXECUTIVE SUMMARY

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Douglas County School District is committed to ensuring that all students acquire the knowledge, skills, and dispositions to be responsible citizens who contribute to our society. The Educational Leadership of the District believes it is imperative that all students are able to think critically, think creatively, communicate and collaborate. Additionally, they shall be able to apply these and other 21st century skills they have learned (civic responsibility, resiliency, financial literacy, and health/wellness) in the real world. The District currently serves about 67,000 students across approximately 80 schools including neighborhood, alternative, and charter schools.

Through the District's updated Strategic Plan, we are committed to reinventing American education and is actively implementing reforms across our schools in order to drive better outcomes for students and ensure that all students are prepared for the demands of the 21st century. The four continued areas of focus from the District's strategic plan are Safety, Choice, World-Class Education, and System Performance.

The allocation of resources documented in the 2015-2016 Adopted Budget clearly drives the implementation of the goals in the strategic plan. Due to increasing revenue at the statewide level, per pupil revenue for FY 2015-2016 has increased \$268 per funded pupil count from FY 2014-2015 to \$7,020. The budget includes compensation increases averaging 3.2 percent for all employees while providing increases up to 5 percent for top performing teachers. The budget also provides \$5M of additional capital funding to meet critical needs as identified in the Master Capital Plan. Lastly, due to improving economic conditions, the budget provides additional dollars to each school so that they can have more resources in their student-based budget. By aligning the Adopted Budget to the desired outcomes of the District's strategic plan, Douglas County School District can ensure that the programs being funded will have a meaningful impact on the educational outcomes of all students.



## BOARD OF EDUCATION FY 2015-2016



From left to right: Doug Benevento, Judith Reynolds, Kevin Larsen, James Geddes, Craig Richardson, Meghann Silverthorn, and Richard Robbins

<b>Name</b>	<b>Position/District</b>	<b>Term Expires</b>
Kevin P. Larsen	President – District C	2015
Doug Benevento	Vice President – District E	2017
Craig V. Richardson	Director – District A	2015
Dr. James Geddes	Director – District B	2017
Judith Reynolds	Director – District D	2017
Richard Robbins	Director – District F	2015
Meghann Silverthorn	Director – District G	2017

### Mission Statement

The Douglas County School District Board of Education serves as the link between the school system and the community, setting the policies that allow students to acquire the knowledge, skills, and dispositions to be responsible citizens who contribute to our society.



## LEADERSHIP TEAM FY 2015-2016

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### Dr. Elizabeth Celania-Fagen

Superintendent



### Superintendent's Cabinet

<b>Randy Barber</b>	Internal Communications Officer
<b>Bonnie Betz</b>	Chief Financial Officer
<b>Brian Cesare</b>	Chief Human Resources Officer
<b>Dr. Steven Cook</b>	Assistant Superintendent, Secondary Education
<b>Dr. Jason Germain</b>	Chief Student Advocacy Officer
<b>Paula Hans</b>	Public Information Officer
<b>Dr. Ann Johnson</b>	Chief Growth & Development Officer
<b>Dr. Dana Johnson-Strother</b>	Chief Academic Officer
<b>Ted Knight</b>	Assistant Superintendent, Elementary Education
<b>Matt Reynolds</b>	Chief System Performance Officer
<b>Robert Ross</b>	Legal Counsel
<b>Guatam Sethi</b>	Chief Technology Officer
<b>Jess Stainbrook</b>	Chief Community Relations Officer
<b>Thomas Tsai</b>	Chief Operating Officer

# LETTER FROM SUPERINTENDENT



August 20<sup>th</sup>, 2015

Members of the Board of Education, School District Staff, and Community Stakeholders:

I am very pleased to present to you this comprehensive FY 2015-16 budget document. This book includes details surrounding our Strategic Plan, the Master Capital Plan as well as specific expenditure budgets for all our District schools and departments. Our goal is to align our fiscal resources directly to our Strategic Plan priorities.

Last school year we updated our Strategic Plan. This new plan does not chart a new course. Instead, it stays the course – building on what we have learned and imagining our priorities forward. We remain committed to our original three Strategic Priorities of Choice, World Class Education and System Performance. Additionally, we have always said Safety is our top priority, so it now has the top place in our Strategic Plan.

In terms of Safety, we have expanded our highly successful partnership with our law enforcement partners, going into our third year of the School Marshal program. We have also added psychological safety and online safety strategies to our plan. Additionally, we continue to identify facility and classroom security needs to further ensure the safety of our students.

Two new charter schools will open this year, offering additional choices for our families. We have also developed a new tool, EmpowerED Choices, launching in September, which will greatly enhance our families' ability to research and make informed educational choices for their children.

In our classrooms we are seeing great strides as more and more teachers incorporate our Guaranteed and Viable Curriculum and sustainable learning techniques. Our teachers and support staff are reinventing American education for the benefit of our students. Our amazing educators and support staff are responsible for our progress and they deserve professional pay for their work, which is why I am very pleased to report that we have authorized pay increases for the fourth year in a row, continuing our focus on retaining and attracting the best educators. Our highest performers received a very competitive 5% pay increase going into FY 2015 – 2016. We continue to fully fund all health and retirement benefit increases and continue to provide additional funding to the most highly impacted schools in the District – those schools with very diverse student populations requiring additional resources to meet specific student needs.

Finally, our fourth priority, System Performance, is at the forefront of our operational teams. Human Resources and Payroll completed a full implementation of Workday, the District's new Human Resources and Payroll software system. Workday was selected because of their proven success in facilitating human capital management and payroll processes. DCSD employs nearly 7,000 individuals and current monthly pay-roll exceeds \$22 million. Given the complexity of managing the payroll and benefits needs of a very diverse employee group that includes teachers, educational assistants, kitchen workers, bus drivers, administrators, custodians, and other support staff, DCSD required a solution that could be flexible and customized to the unique needs of a large, public school District. In addition, Workday offers a simple, intuitive interface which allows employees to access their personal data and view their benefits and payroll information from any device that has inter-net access and allows managers to access real-time information associated with the hiring, compensation and evaluation of each of their employees. Workday has been adopted by leading corporations such as Cardinal Health, Hewlett-Packard, and Yahoo. DCSD is the 719<sup>th</sup> customer but the first pK-12 public school system to adopt Workday reflecting DCSD's push to always be at the cutting edge as it reinvents American education.

Finally, the District's Operations Team has adopted LEAN processes to find those immediate opportunities for cost savings and efficiencies. Last year, the Transportation team realized over \$1 million in savings over the prior year due to these efforts.

I invite you to review this financial plan and budget for the 2015-2016 school year while keeping in mind the complexities of running such a large organization. Thank you for your continued support of Douglas County School District.

Sincerely,

Dr. Elizabeth Celia Fagen

Superintendent

## BUDGET OFFICE STAFF FY 2015-2016

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**DIRECTOR OF BUDGET**  
SCOTT SMITH

**BUDGET ANALYSTS**  
ALEXANDRIA BORLABI  
COLLEEN DOAN  
JESSE SHAW  
REBEKAH BROOKS

**FINANCIAL SYSTEMS ANALYST**  
JOSHUA CURNOW



Top Row: Alexandria Borlabi, Scott Smith, Joshua Curnow  
Bottom Row: Jesse Shaw, Rebekah Brooks, Colleen Doan

### BUDGET DEPARTMENT GUIDING PRINCIPLES

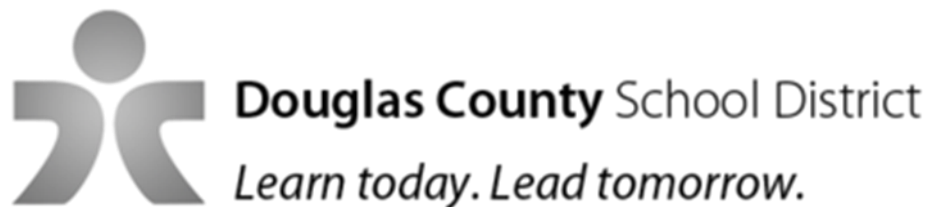
- Empowerment of site-based decision making by providing timely and accurate recommendations and advice to site leadership
- Continuous improvement of tools, trainings, automation, standardized processes, and position control
- Providing excellent customer service via comprehensive communication, shared responsibility, and understanding customer needs to support site specific goals and aspirations based on programmatic needs

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**Vision:** To be a nationally recognized leader in School District Budgeting processes that utilize taxpayer dollars in the most efficient, responsible, and innovative ways to support the best experience for our students.

**Mission:** Continue strengthening and building relationships with those who directly and indirectly impact student achievement to become strategic financial partners ensuring maximization of purchasing power to best benefit students.

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# GOALS & OBJECTIVES FOR DOUGLAS COUNTY STUDENTS

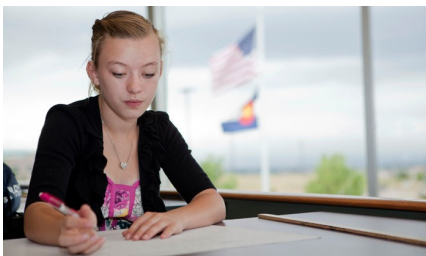


## Reinventing American Education

Driven by a passion for students and informed by the latest research, the Douglas County School District (DCSD) is reinventing American education for the future. We are committed to ensuring our students can learn in a safe environment whether that is physical, psychological, or online. We are dedicated to ensuring that families have the opportunity to select the best school and learning environment for each student. Whichever program they choose will teach the 21st century skills they'll need, like communication, collaboration, critical thinking and creativity, to succeed in whatever college or career they choose. Finally we are committed to defining and measuring what matters most.



## Learn Today, Lead Tomorrow



Our motto has never been more true than today. We are redefining the way we teach our students to ensure they have the skills they need to not only participate in the global economy – but to lead it.

We expect our students to create new businesses and non-profit organizations, to bring new vitality to existing firms and enterprises, to invent new products and processes, and most importantly, to create new economic opportunities for others, both in America and around the world.

## Four areas of focus for the District's new Strategic Plan 2014-2017:

**Safety** The number one priority of Douglas County School District is the physical, psychological, and online safety of our students and staff.

**Choice** Douglas County School District has a pioneering spirit in the realm of choice.

**World Class Education** The goal of World Class Education is to prepare students for the college or career path of their choice.

**System Performance** The system performance priority empowers the District to define and measure what matters most.

For more information visit <https://www.dcsdk12.org/district/strategic-plan>



## BUDGET APPROVAL PROCESS



### Preparation and Approval of Adopted Financial Plan

The District's annual budget, referred to as the Adopted Financial Plan and Budget, provides the framework for both budgeted expenditures and projected revenues for the year. It translates into financial terms the anticipated use of district resources to provide for the educational programs and services of the District.

The Board of Education assigns to the Superintendent the overall responsibility for budget preparation, presentation and administration. This responsibility is then delegated, as appropriate, to those administrative personnel who have supervisory responsibilities for the operations in each of the schools and departments.

The principal/department head, in cooperation with the faculty of the school/department staff, use a decentralized management process in order to prepare individual budgets. The participation and involvement at the schools of the advisory committees to the District is also valued and encouraged.

Information and data used to develop budget figures include: student enrollment projections, per pupil allocations, current staff personnel numbers and average salaries. This information aids the budget office staff in projecting and distributing budget figures. District leadership, under the direction of the Superintendent, provide budget guidelines and instructions to the schools and departments to facilitate their budget development.

In accordance with State statutes and district policy, the proposed annual budget for the ensuing fiscal year is submitted to the Board of Education at least thirty days prior to July 1, which is the beginning of the next fiscal year. Within ten days after the budget is submitted, an appropriate public notification as to the availability of the proposed budget and the public hearing date(s) is posted within the District and published in a newspaper having general circulation within the District. The Board of Education then conducts one or more public budget hearings to present and explain the proposed budget, inviting questions and discussions from those in the audience.

Following consideration of the proposed budget presented by the administration as well as the comments and discussion of those providing testimony, the Board of Education approves the proposed budget, with such changes or revisions as it considers appropriate. The Board of Education then officially adopts the budget and its accompanying appropriations resolutions prior to the end of the previous fiscal year, June 30.





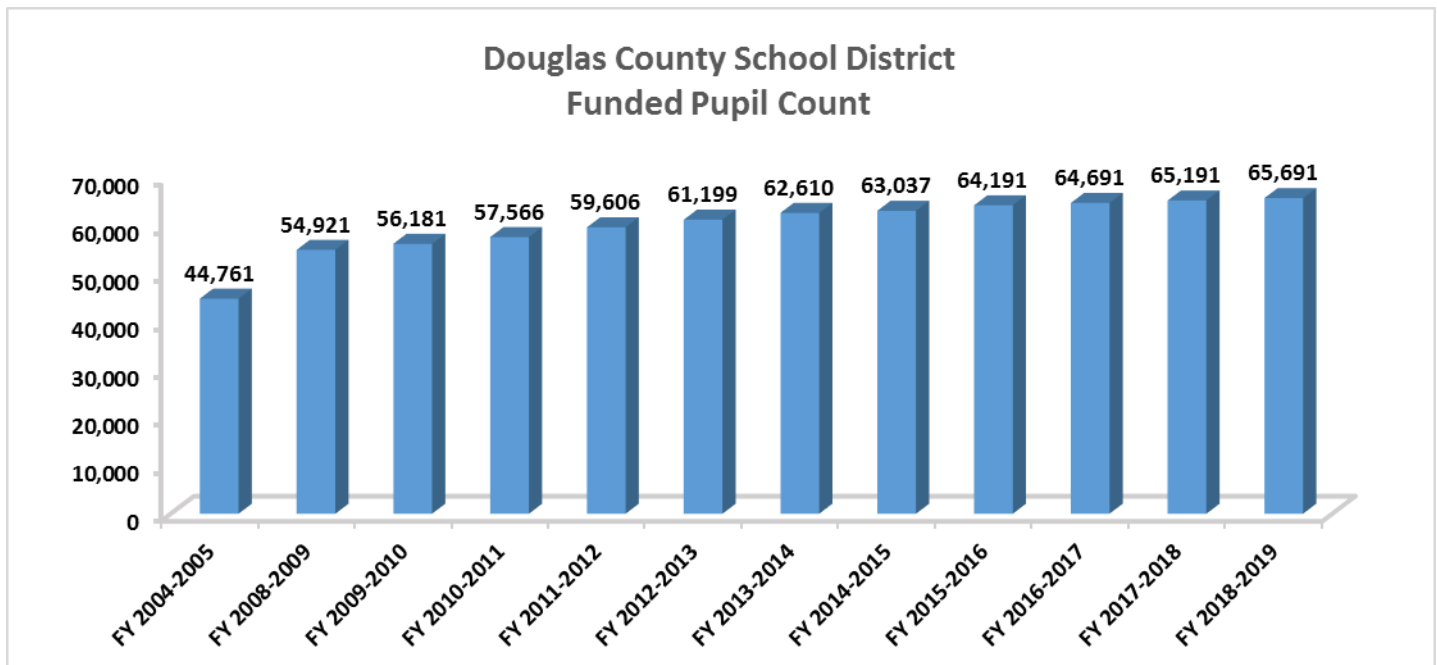
## FUNDED PUPIL COUNT GROWTH

Throughout the FY 2015-2016 Budget, Total Program revenue calculations are based upon a funded pupil count (“FPC”) multiplied by per pupil revenue (PPR). The FPC in FY 2014-2015 was 63,037, which included 2,775 multi-district online students enrolled in eDCSD and HOPE Online. For FY 2015-2016 the FPC is projected to be 64,191, which includes 2,775 multi-district online students enrolled in eDCSD and HOPE Online. This number, however, will not be final until the October pupil count occurs and may be higher or lower than the estimated amount. A good enrollment forecast is driven by both appropriate assumptions and the use of acceptable methodology. If the assumptions behind the forecast are valid and the methods employed are consistent with prevailing professional practices, then the forecast represents a credible estimate of the future school district enrollment levels for planning purposes. Projected funded pupil count for FY 2016-2017 to FY 2018-2019 is calculated based on an estimated increase of 500 FPC each year. **Note:** When calculating the District’s FPC, kindergarten children count as 0.58 funded pupils and Special Education Early Childhood Education students are counted as 0.50 or part time. Typical Early Childhood Education pupils are not included in the projected FPC. While District-chartered charter schools are included, Charter School Institute pupils are not represented in the FPC.

Funding is based on an annual October pupil count. Each school district counts pupils in membership as of the school day nearest October 1 (the official count day). Districts are given an opportunity to provide documentation that a student re-established membership by October 31st for a student who may be absent on the official count day, but was in attendance prior to October 1st.

The funded pupil count is defined as the District’s “On-line Pupil Count” plus the District’s Colorado Preschool Program Pupil Count plus the District’s Supplemental Kindergarten Enrollment (.08 of the kindergarten headcount), plus the District’s ASCENT program pupil enrollment, plus the higher of current year enrollment or the average of 2, 3, 4, or 5 years enrollment. Senate Bill (SB)13-260 established the minimum funded pupil count for any school district at 50 pupils.

Source: Colorado Department of Education  
<http://www.cde.state.co.us/cdefinance/fy2015-16brochure>

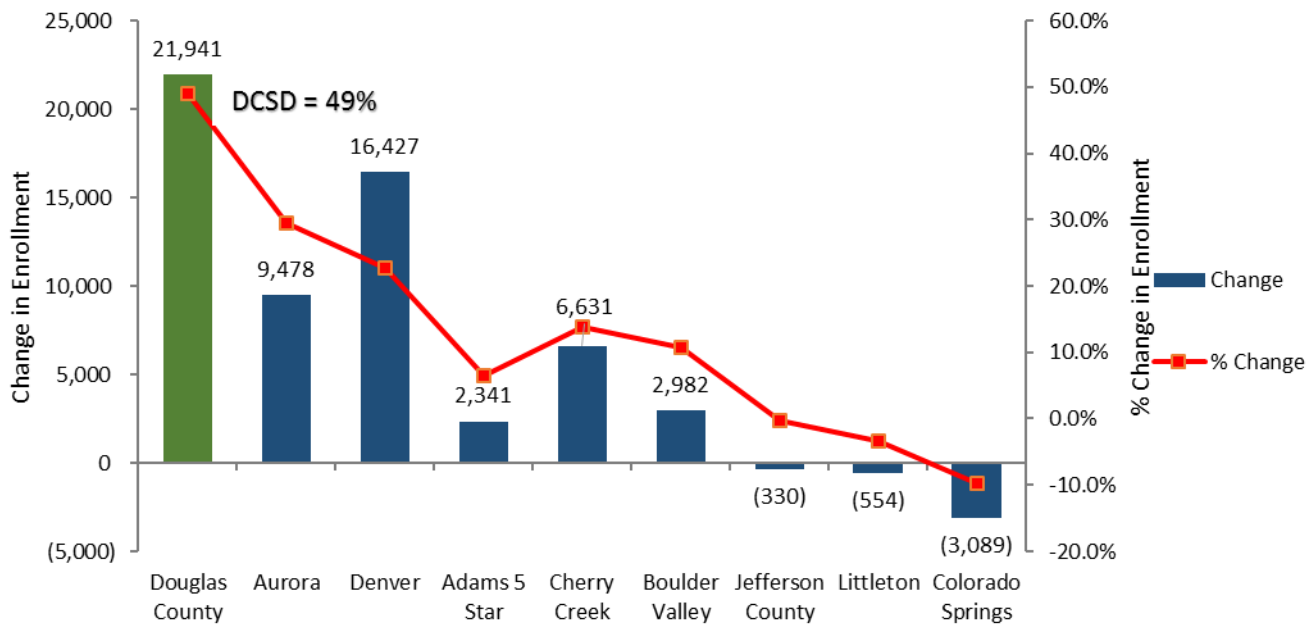


Source: Colorado Department of Education  
<http://www.cde.state.co.us/cdefinance/SchoolFinanceFundingFY2014-15>

## STUDENT ENROLLMENT INFORMATION

The chart below shows that the District has had the highest increase in pupil membership on the front range at an estimated 49 percent increase since 2004 from 44,761 to 66,702 in 2014. This enrollment growth is based on total pupil membership in Douglas County School District. Pupil membership differs from FPC by being a total head count of all students. Therefore kindergarten and early childhood education students are reflected as whole students. However, pupil membership does not include Charter School Institute students as consistent with the methodology throughout the FY 2015-2016 Adopted Budget Book.

**Comparative Pupil Growth Since 2004 Across Front Range Districts**



\*Pupil Membership data per CDE

Source: Colorado Department of Education  
<http://www.cde.state.co.us/cdefinance/SchoolFinanceFundingFY2014-15.htm>

**Note:** Charter School Institute references schools that are located within Douglas County but are not a part of the Douglas County School District. Those students are not included in these figures.

# SCHOOL FINANCE REVENUE SOURCES

## Colorado Public School Finance Act

Douglas County School District receives funding from the State of Colorado through the Public School Finance Act. This Act uses a formula to determine state and local funding amounts for school districts to provide PK-12 public education. These amounts are based on revenues generated from state equalization revenue, local specific ownership taxes and local property taxes. This School Finance Total Program formula funding is budgeted in the General Fund. These revenues account for about 95 percent of revenues in the General Fund. The other 5 percent is comprised of intergovernmental revenues and other local revenue. For FY 2015-2016 local property taxes for the General Fund are expected to be \$131,862,693, specific ownership taxes expected to be \$10,956,146 in formula and \$9,835,122 out of formula, state equalization revenues expected to be \$307,801,981 after the Negative Factor. The reduction in funding happens due to the State's inability to afford the total required funding based on the School Finance Act. In addition to the required funding, DCSD receives Mill Levy Override (MLO) revenue of \$33,713,000 giving a total estimate of \$165,575,693 in local property taxes allocated to the General Fund for FY 2015-2016. MLO occurs when a school district requests to spend more property tax revenues than authorized/required to fund its Total Program. In this event, a district must seek approval from its voters to raise and expend "override" property tax revenues via an additional mill levy. The District has passed four such elections in 1989, 1997, 2003 and 2006.

## Formula Illustration

Total Program Funding received under the Public School Finance Act starts with an annual statewide October pupil count. Generally, pupils in grades 1 through 12 are counted either as full-time or part-time depending on the number of scheduled hours of coursework. Kindergarten, preschool, special education, and a limited number of at-risk preschool pupils are counted as part-time. This count is referred to as a Full-time Equivalent (FTE) pupil count. Adjustment factors are included based on the cost of living study, personnel costs, the size of the District in comparison to other school districts in the State, and the "Negative Factor." The Negative Factor was introduced in FY 2010-2011 based on a legislative legal opinion in order to reduce statewide funding under the School Finance Act. The Negative Factor for FY 2015-2016 is set at 12.13 percent.

The table below shows the funding calculation for FY 2015-2016:

Source: Colorado Department of Education

<http://www.cde.state.co.us/cdefinance/schoolfinancingfundingfy2014-15>

**FY 2015-2016 SCHOOL FINANCE ACT FORMULA**

Statewide base per pupil funding	\$	6,292
Multiplied by District personnel costs factor	x	0.9050
Multiplied by District cost-of-living factor	x	1.244
PLUS		+
Statewide base per pupil funding	\$	6,292
Multiplied by District non-personnel costs factor	x	0.0950
TOTAL		\$ 7,682
Multiplied by District size factor	x	1.0297
Funding per pupil without At-Risk Pupils	\$	7,910
Statutory funding per pupil with At-Risk Pupils	\$	8,032
Negative Factor-Formula Reduction of 12.13%	-	\$ 1,012
Net per pupil funding FY 2015-2016 under HB 14-1298 & HB 14-1292	\$	7,020

Total Program **Local Share**: is the sum of local property tax (not including MLO) and specific ownership taxes in formula only and are not affected by the Negative Factor.  
**State Share**: is the state equalization entitlement that decreases due to the Negative Factor.

## Definitions of General Fund Revenue Sources

**Property Taxes** - are calculated by applying the December 2015 mill levy upon the 2015 assessed valuation of residential and commercial property within the District.

**Specific Ownership Tax** - are vehicle registration taxes collected by counties and are shared with school districts and are subject to economic fluctuations.

**State Equalization** - are revenues received from the School Finance Act dollars allocated by the Colorado General Assembly.

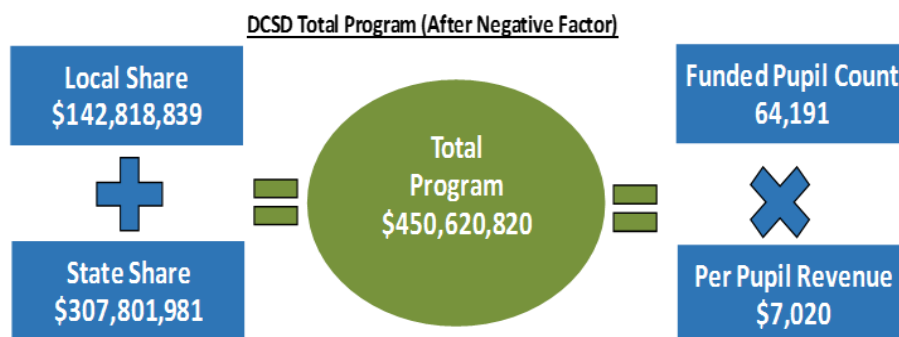
**Categorical (State) Revenue** - are revenues for special education, vocational education, English language acquisition and gifted and talented education programs.

**Charter School Service Revenue** - are revenues charged to charters schools that participate in our purchased services agreement.

**State Charter Construction Grant** - are revenues received from the state that is passed through to the charter schools.

**Federal Revenue** - are revenues for the Medicaid reimbursement program.

**Other Revenue** - are comprised of District-imposed charges for services, various contributions and donations and interest earnings.



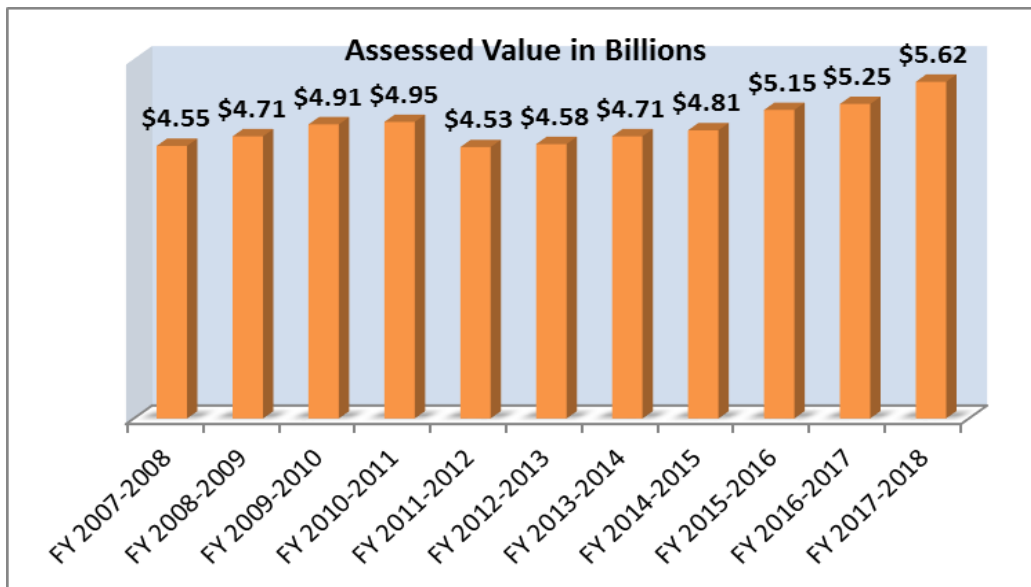
## ASSESSED VALUATION AND MILL RATES

### Assessed Valuation

In Colorado, all properties are revalued every odd numbered year. This is called a reappraisal. When a property is reappraised by the Assessor's Office, they estimate the market value as of the appraisal date, which is set by statute as June 30th of the preceding year. In even numbered years property values stay the same unless intrinsic growth occurs (new commercial and/or residential building). Colorado law requires that residential property be valued using sales from a specific time frame. This time frame, known as the "study period", is a minimum of eighteen months, and may extend up to five years prior to the appraisal date. The Assessor's Office may not include in their analysis any transactions that occurred after the appraisal date.

Source: School District Financials

<https://www.dcsdk12.org/district/transparency>



Assessed values reported through 2014-2015 are as certified in December of that fiscal year. From FY 2015-2016 through FY 2017-2018 is estimated at a 2 percent increase for each non-assessment year and 7 percent increase each assessment year.

Property taxes are calculated for the General Fund and Bond Redemption Fund. Property taxes are calculated by multiplying the mill levy or tax rate by the assessed or taxable value of the property. The assessment value is calculated by taking actual value of property multiplied by the assessment rate, which is 7.96 percent for residential property value and 29 percent for non-residential property. Total required mills from the School Finance Act stay constant at 25.440 for Douglas County School District each year whilst Mill Levy Override and Bond Redemption mills fluctuate based on assessed value and revenue requirements.

<b>Residential Property Value</b> \$300,000	x	<b>Assessment Rate</b> 7.96%	x	<b>Estimated Mill Rate</b> 48.277 for 2015	/1000 =	<b>School Property Tax</b> \$1,153
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	Mill Rates by Calendar Year					
	2010	2011	2012	2013	2014	2015*
State Required	25.440	25.440	25.440	25.440	25.440	25.440
Voter Approved Override	06.814	07.441	07.365	07.151	07.151	07.016
Abatements	00.390	00.460	00.794	00.344	00.344	00.393
Bond Redemption	14.246	15.447	15.128	15.342	15.342	15.428
<b>Total Mills</b>	<b>46.890</b>	<b>48.788</b>	<b>48.727</b>	<b>48.277</b>	<b>48.277</b>	<b>48.277</b>

\*2015 Mills are estimated and will not be finalized until December 2015

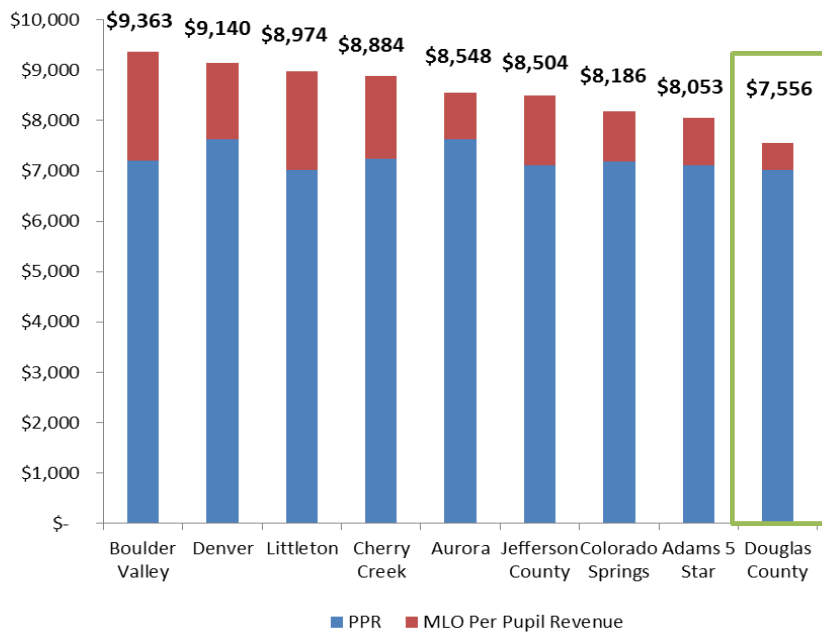
Source: CDE

<http://www.cde.state.co.us/cdefinance/sfmilllevy>

# HOW DOES DCSD MEASURE UP?

Douglas County School District is the third largest school district on the Front Range with a projected FPC of 64,191 behind Denver Public Schools at 87,013 and Jefferson County at 81,235. Douglas County School District, however, brings in the lowest amount of revenue when combining **\*Per Pupil Revenue (PPR)** and **Mill Levy Overrides (MLO)**. MLO occurs when a school requests to spend more property tax revenues than authorized/required to fund its Total Program. In this event, a district must seek approval from its voters to raise and expend "override" property tax revenues via an additional mill levy.

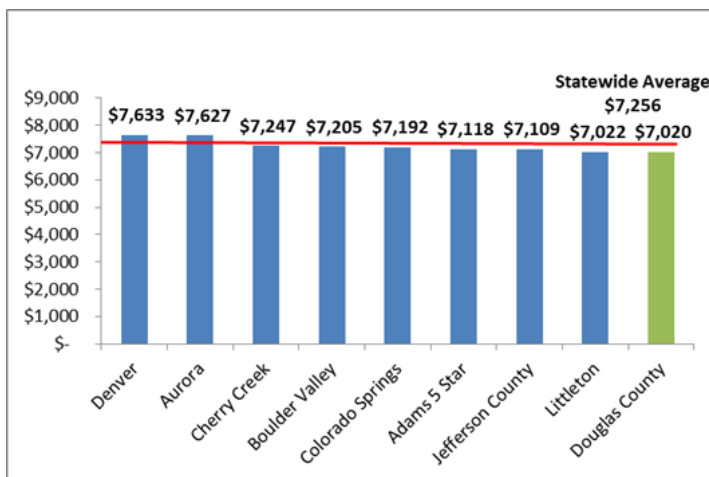
**Comparative \*\*FY 2015-2016 Combined PPR and MLO  
Data Across Front Range Districts**



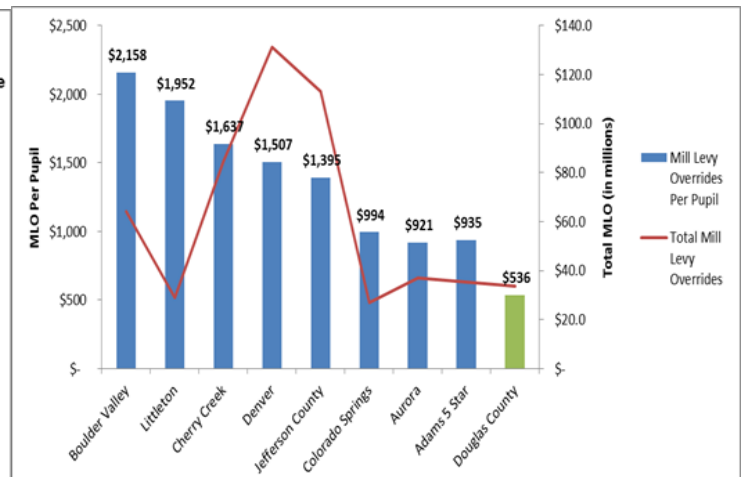
\*\*FY 2015-2016 Projected Per Pupil Revenue per CDE as of 7/1/2015. FY 2014-2015 Mill Levy Override per CDE. Per pupil calculations based on FY 2015-2016 Projected Funded Pupil Count per CDE as of 7/1/2015

\*Although Douglas County School District is the third largest district, DCSD receives the least amount of **PPR** on the Front Range at \$7,020 largely due to demographics and at-risk funding. The statewide average in PPR is \$7,256. If the District were to have the statewide average PPR, there would be an additional \$12.3 Million annually for neighborhood schools. The statewide average **MLO** on a per pupil basis is \$914. If Douglas County School District received the statewide average MLO, this would mean an additional \$19.7M annually for neighborhood schools.

**Comparative FY 2015-2016 PPR Data Across Front Range Districts**



**Comparative FY 2015-2016 Mill Levy Override (MLO) Data Across Front Range Districts**

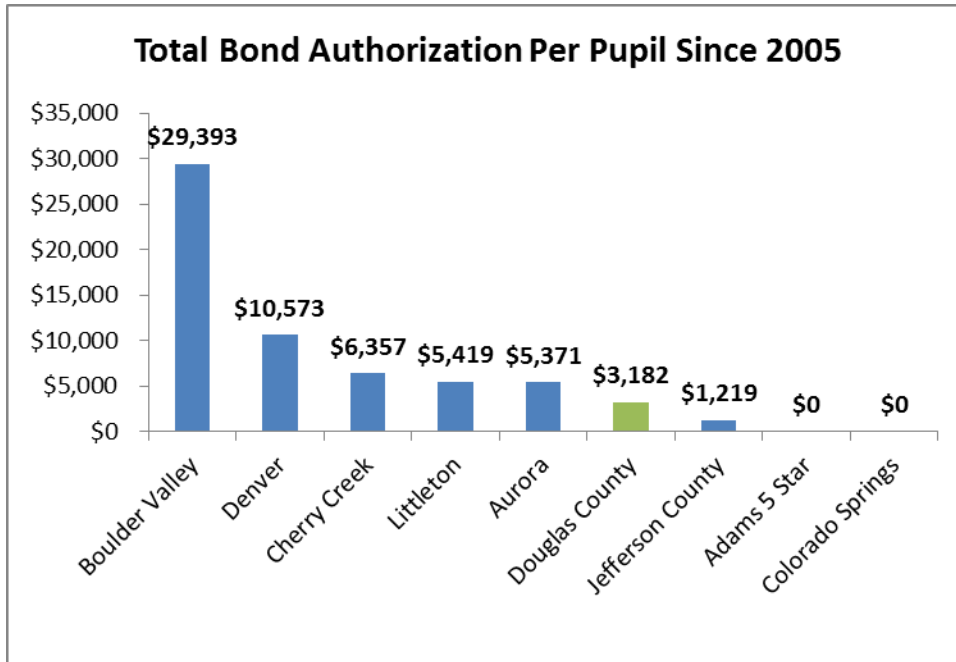




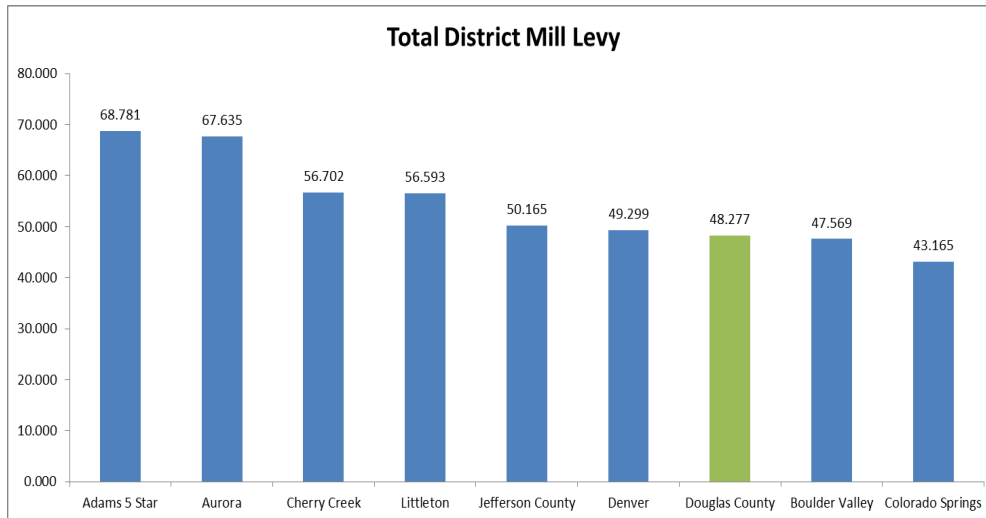
# HOW DOES DCSD MEASURE UP? CONTINUED

Per pupil bond authorization since 2005 shows that Douglas County School District has the fourth lowest per pupil bond authorization at \$3,182 collectively over the past 10 years on the front range in spite of growing at an estimated 49 percent. Additionally the District has the third lowest Total School District Mills for FY 2014-2015 at a rate of 48.277. A mill levy is the assessed property tax rate used by local governments and other jurisdictions to raise revenue in order to cover annual expenses.

**Comparative Per Pupil Bond Authorization Since 2005 Across Front Range Districts**



**Comparative FY 2014-2015 Total School District Mills (Property Tax Rate) Across Front Range Districts**



## COMMUNITY OUTREACH—SHARING THE DISTRICT’S CAPITAL NEEDS

The District has a Long Range Planning Committee (LRPC) that annually develops the District’s Master Capital Plan and presents current capital needs to the Board of Education. The LRPC is made up of parents, community members, and staff and is charged with ensuring that the District’s capital needs are vetted and transparent. Currently, according to the LRPC, the District’s unfunded capital needs stand at \$275M (depending on potential project management and inflation costs) and are estimated to grow by \$35M each year due to continued aging of facilities. Due to this large capital need, the Board of Education has instructed the LRPC, in coordination with the Fiscal Oversight Committee (FOC), a separate Board Committee, to engage the community and seek feedback on the District’s capital needs and possible funding strategies.

Staff of DCSD along with members of the LRPC and the FOC met with 87 community groups during FY 2014-2015 to gather their feedback as it relates to the Board’s directive for a community outreach discussing capital needs and capital funding. The District met with all types of organizations in the County including parents, staff, non-parent taxpayers, HOAs, Chambers of Commerce, political organizations, realtors, developers, economic development councils, other government organizations, and businesses.

**Note:** This is based on information from the FY 2014-2015 Master Capital Plan. The newly re-designed Master Capital Plan will be presented to the Board of Education for approval in October 2015.



**Douglas County  
School District**

*Learn today. Lead tomorrow.*



## SHORT FUND SUMMARIES & DESCRIPTIONS

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### **Combined General Funds:**

#### **General | Fund 10**

The General Fund is the District's largest fund, and accounts for approximately 89 percent of the total district budget. This fund accounts for all District operations, except where funds are required to be reported separately. The General Fund includes budgets for all schools and most departments within the District.

#### **Outdoor Education | Fund 13**

This tuition-based fund provides an outdoor learning environment where students are engaged in experiential learning activities. In addition to developing knowledge of the ecological surroundings, students are also involved in problem solving, being creative and constructing meaningful solutions. This previously was Fund 54 before switching over to Fund 13 in FY 2015-2016.

#### **Full Day Kindergarten | Fund 15**

This fund's revenues come from tuition paid by families to access a full day kindergarten program at many of the District's elementary schools. The School Finance Act only provides funding for half day Kindergarten. Included in this fund are reserves designated for tuition scholarships meeting the needs of the District's at-risk kindergarten students', those who may not be able to afford tuition payments. This fund is included in the Combined General Fund for purposes of financial reporting.

#### **Risk Insurance | Fund 18**

This fund accounts for the activity associated with the District's property, liability and vehicle insurance, as well as related loss prevention services. It also accounts for the activity associated with the District's self-insurance worker's compensation insurance. This fund is considered a part of the Combined General Fund as 100 percent of its sources come from a General Fund transfer.

#### **Transportation | Fund 25**

This fund is used to account for expenditures and revenues associated with student transportation services inclusive of the specialized transportation associated with our special education students. This fund's sources, like the Risk Insurance Fund, come largely from the District's General Fund; therefore, the year-end actual results are reported as part of the Combined General Fund in the District's Comprehensive Annual Financial Report.

#### **Capital Projects | Fund 43**

This fund was created in FY 2010-2011 to account for the acquisition of capital assets that were formerly reported in the District's Special Revenue Fund, Capital Reserve Fund 21. Colorado Statute was changed in FY 2010-2011 eliminating the mandate to move 3 percent of General Fund revenues into the Capital Reserve Fund. This fund now is accounted for in the District's Combined General Fund and accounts for activity associated with the acquisition of capital assets defined in BOE policy DID as those items or groups of items that have a value of \$5,000 or more with a useful life greater than one year.

### **Special Revenue Funds:**

#### **Nutrition Services | Fund 21**

The Nutrition Services Fund is self supporting and accounts for activities related to preparation of school meals. FY 2015-2016 has an estimated beginning balance of \$884,778 and estimates \$16.7 million in sales and other revenue. Budgeted spending totals \$16.1. This was previously an Enterprise Fund, Fund 51.

#### **Governmental Designated Purpose Grants | Fund 22**

This fund accounts for most state and local grants, as well as federal funding, received by the District. Essentially this fund is a balanced fund where FY 2015-2016 expenditures equal the available dedicated revenues.

#### **Athletics and Activities | Fund 26**

This fund accounts for all revenues and expenses directly related to CHSAA-sponsored athletics and activities. For FY 2015-2016, budgeted revenue and sources along with transfers incorporated into the beginning fund balance total \$14.9 million toward expenses of \$14.9 million.

## SHORT FUND SUMMARIES & DESCRIPTIONS

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### **Child Care (B.A.S.E) | Fund 24**

This fund is self supporting and includes Before and After School Child Care. These programs are budgeted to be self-supporting with revenues derived from program enrollment fees charged on a per-child basis. For FY 2015-2016, resources include anticipated revenue of \$11.3 million plus a beginning fund balance of \$5.1 million. The planned expenditures are \$16.5 million. This fund was previously an enterprise fund, Fund 52.

### **Building Funds:**

#### **Bond Building | Funds 41 & 44**

The Building Fund is used to account for the management and actual construction of District facilities that are financed by General Obligation Bond (GO) proceeds. The beginning fund balance for FY 2015-2016 is \$0. No activity will be recorded in this fund.

#### **Certificates of Participation (COP) Building | Fund 45**

This fund has been established to account for capital projects funded with the proceeds from the sale of Certificates of Participation. This fund will account for the activity associated with capital projects identified in the FY 2015-2016 DCSD Master Capital Plan.

### **Debt Services & Lease Payment Funds:**

#### **Bond Redemption | Fund 31**

This fund serves as the vehicle for recording dedicated property taxes and the payment of outstanding principal and interest on the District's General Obligation bonds. Available revenues for this fund are projected to be \$69.6 million; plus a \$68.9 million beginning fund balance. Expenditures for this fund are budgeted at \$69.6 million, \$48.3 million for scheduled principal payments and \$21.2 million in regular interest payments.

#### **Certificates of Participation (COP) Lease Payment | Fund 39**

Pursuant to the CDE Chart of Accounts, this fund is identified for non-voter approved lease payments. The accounting associated with this fund was formerly included in the General Fund as well as the Capital Reserve Fund.

### **Internal Service Funds:**

#### **Medical | Fund 65**

This fund contains District and employee medical and dental premium payments. The District operates a self-funded employee benefit program and matches set premiums to cover projected medical payouts. If expenditures are more than revenues the District will use fund balance in order to cover the expenditures.

#### **Short Term Disability Insurance | Fund 66**

This fund acts as an internal service fund for the District's Short Term Disability Insurance. This fund was created in FY 2014-2015 to reflect the District's move to a self-funded plan.

### **Trust & Agency Funds:**

#### **Pupil Activity | Fund 74**

This fund accounts for a combination of vending profits, magazine sales and includes a group of individual school funds earmarked for extra-curricular student activities at the elementary, middle and high schools. Revenues are generated by fund raising events and user/club fees. The beginning fund balance is \$2.5 million and budgeted revenues total \$1.7 million with expenses of \$2.8 million budgeted.

#### **Private Purpose Trust | Fund 75**

This fund is also known as the P.S. Miller Scholarship Fund. Accounting for monies whereby the District acts as a fiduciary agent, this fund is comprised of accounts funded by private gifts, donations, and/or fund raising efforts. The beginning fund balance is \$39,266 and an additional \$62,000 in contributions is anticipated. Expenses are budgeted to total \$62,000.

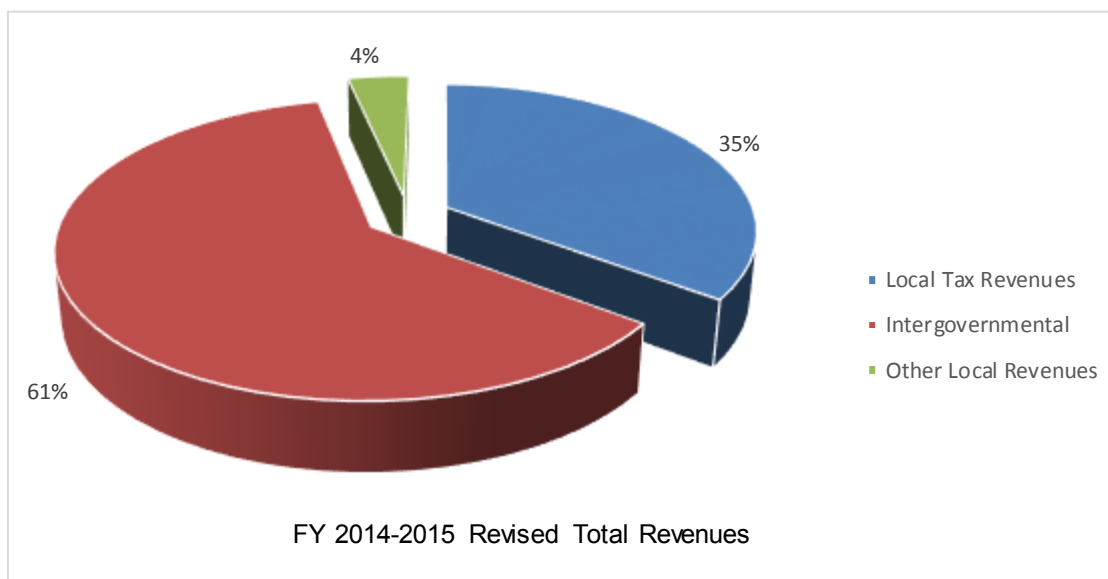


## SUMMARY OF FY 2014-2015 REVISED #2 BUDGETED REVENUES

The funded pupil count (FPC) in FY 2014-2015 is 63,037, which includes 2,775 multi-district online students enrolled in eDCSD and Hope Online.

TOTAL SOURCES BY FUND	FY 2014-2015 Revised Budgeted Revenues				
	Fund Description	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General	\$ 72,102,627	\$ 504,996,458	\$ -	\$ 577,099,085	8,011
Outdoor Education	217	608,721	200,000	808,938	
Full Day Kindergarten	3,678,374	4,740,793	-	8,419,167	
Risk Insurance	1,761,059	-	3,862,288	5,623,347	
Transportation	532,856	7,348,511	14,691,699	22,573,066	
Capital Projects	10,150,986	240,354	11,580,943	21,972,283	
<b>Subtotal</b>	<b>\$ 88,226,119</b>	<b>\$ 517,934,837</b>	<b>\$ 30,334,930</b>	<b>\$ 636,495,886</b>	
Certificates of Participation (COP) Lease Payments	1,756,946	7,196,340	3,123,075	12,076,361	
Athletics and Activities	823,833	10,042,462	4,313,406	15,179,701	
<b>TOTAL GENERAL FUND RELATED</b>	<b>\$ 90,806,898</b>	<b>\$ 535,173,639</b>	<b>\$ 37,771,411</b>	<b>\$ 663,751,948</b>	
Bond Building	\$ -	\$ -	\$ -	\$ -	
Certificates of Participation (COP) Building	14,986,393	10,038	-	14,996,431	
Government Purpose Grants	185,120	13,729,267	-	13,914,387	
Bond Redemption/Debt Service	62,838,660	117,913,756	-	180,752,416	
Nutrition Services	113,549	16,299,892	-	16,413,441	
Child Care (B.A.S.E.)	4,412,498	10,441,674	-	14,854,172	
Medical Self Insurance	8,698,959	39,745,525	-	48,444,484	
Short Term Disability Insurance	-	627,295	-	627,295	
Pupil Activity & School Discretionary	3,854,685	2,438,467	-	6,293,152	
Private Purpose Trusts	45,666	61,600	-	107,266	

### FY 2014-2015 General Fund Revenues by Type





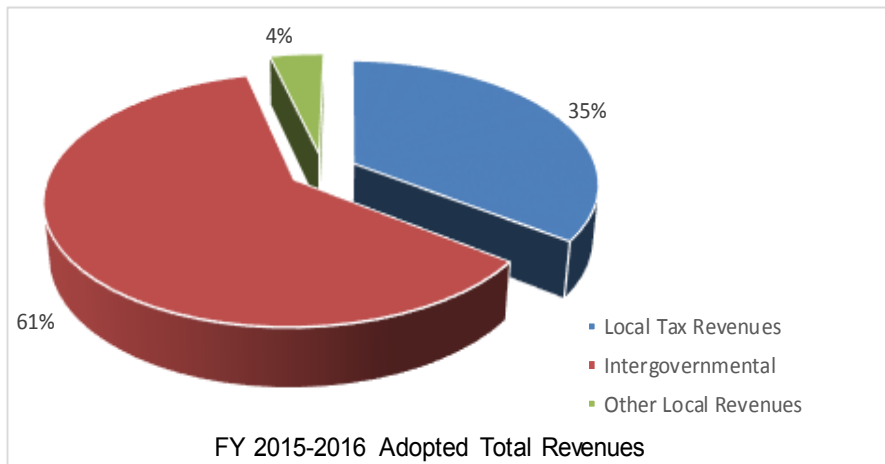
## SUMMARY OF FY 2015-2016 ADOPTED BUDGETED REVENUES

The funded pupil count (FPC) in FY 2015-2016 is projected at 64,191, which includes 2,775 multi-district online students enrolled in eDCSD and Hope Online.

TOTAL SOURCES BY FUND	FY 2015-2016 Adopted Budgeted Revenues				
	Fund Description	Projected Beginning Fund Balance	Revenues	Transfers In	Total Sources
General	\$ 43,748,696	\$ 533,396,416	\$ -	\$ 577,145,112	8,310
Outdoor Education Enterprise	18,997	782,879	-	801,876	
Full Day Kindergarten	2,321,206	4,419,195	-	6,740,401	
Risk Insurance	1,124,063	-	3,862,288	4,986,351	
Transportation	1,563,002	7,217,214	13,592,763	22,372,979	
Capital Projects	8,885,726	-	6,537,246	15,422,972	
<b>Subtotal</b>	<b>\$ 57,661,690</b>	<b>\$ 545,815,704</b>	<b>\$ 23,992,297</b>	<b>\$ 627,469,691</b>	
Certificates of Participation (COP) Lease Payments	1,555,068	810,348	3,434,257	5,799,673	
Athletics and Activities	614,475	10,021,014	4,313,406	14,948,895	
<b>TOTAL GENERAL FUND RELATED</b>	<b>\$ 59,831,233</b>	<b>\$ 556,647,066</b>	<b>\$ 31,739,960</b>	<b>\$ 648,218,259</b>	
Bond Building	\$ -	\$ -	\$ -	\$ -	
Certificates of Participation (COP) Building	8,156,552	-	-	8,156,552	
Government Purpose Grants	185,120	13,028,142	-	13,213,262	
Bond Redemption/Debt Service	68,976,599	69,696,500	-	138,673,099	
Nutrition Services	884,778	16,681,590	-	17,566,368	
Child Care (B.A.S.E.)	5,166,587	11,349,189	-	16,515,776	
Medical Self Insurance	10,431,429	42,285,032	-	52,716,461	
Short Term Disability Insurance	165,744	683,071	-	848,815	
Pupil Activity & School Discretionary	2,493,702	1,718,188	-	4,211,890	
Private Purpose Trusts	39,266	62,000	-	101,266	

FY 2015-2016 General Fund Revenues by Type

* Per Pupil Revenue from State	\$	7,020
Mill Levy Override		525
Categoricals		231
School-Based Revenue		228
SOT out of Formula		153
Charter Purchased Service Revenue		73
Other Local Revenue		79
<b>Total Per Pupil Revenue</b>	<b>\$</b>	<b>8,310</b>



**Per Pupil Revenue from State:** previously defined on page 13.

**Mill Levy Override:** previously defined on page 13.

**Categorical Funding:** in addition to Total Program under the School Finance Act, districts may receive state funding to pay for specific programs designed to serve particular groups of students or particular student needs. For example: Special Education, Vocational Education, English Language Learners and Transportation.

**School-Based Revenue:** monies collected through fundraisers, donations, fees, etc.

**SOT out of Formula:** specific ownership tax out of formula is provided from the school District's share of excess specific ownership tax in the county.

**Charter Purchased Service Revenue:** services provided by the District that are purchased by our charter schools.

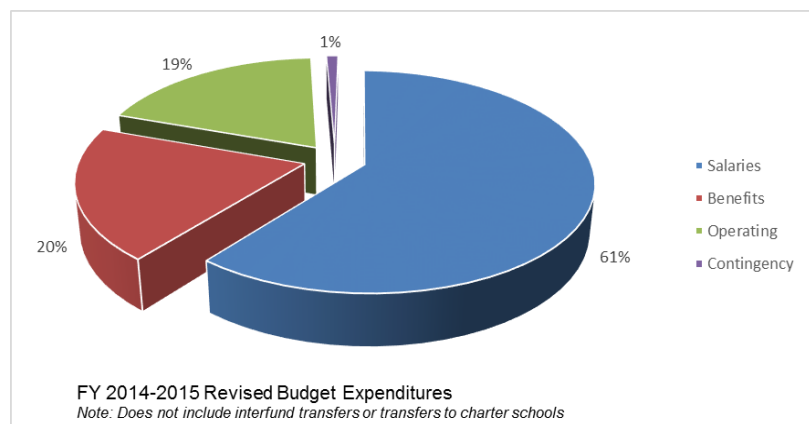
**Other Local Revenue:** includes other local revenue such as out of district tuition and building rental revenue.

## SUMMARY OF FY 2014-2015 REVISED #2 BUDGETED EXPENDITURES

Salaries and Benefits account for the largest component of General Fund expenditures at 81 percent of the total. The revised budget includes contingency in the total amount of \$2.6 million.

TRANSFERS AND EXPENDITURES BY FUND	FY 2014-2015 Revised Budgeted Expenditures & Transfers				
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity	Expense Per Pupil	Percent of Budget
General	\$ 503,396,620	\$ 37,771,411	\$ 541,168,031	\$ 8,585	86.9%
Outdoor Education	777,868	-	777,868		
Full Day Kindergarten	8,419,166	-	8,419,166		
Risk Insurance	5,196,729	-	5,196,729		
Transportation	22,573,066	-	22,573,066		
Capital Projects	19,014,493	-	19,014,493		
<b>Subtotal</b>	<b>\$ 559,377,942</b>	<b>\$ 37,771,411</b>	<b>\$ 597,149,353</b>		
Certificates of Participation (COP) Lease Payments	10,544,304		10,544,304		
Athletics and Activities	15,179,701		15,179,701		
<b>TOTAL GENERAL FUND RELATED</b>	<b>\$ 585,101,947</b>	<b>\$ 37,771,411</b>	<b>\$ 622,873,358</b>		
Bond Building	\$ -	\$ -	\$ -		
Certificates of Participation (COP) Building	14,996,431	-	14,996,431		
Government Purpose Grants	13,729,267	-	13,729,267		
Bond Redemption/Debt Service	111,783,887	-	111,783,887		
Nutrition Services	16,263,435	-	16,263,435		
Child Care (B.A.S.E.)	14,854,172	-	14,854,172		
Medical Self Insurance	44,842,347	-	44,842,347		
Short Term Disability Insurance	627,295	-	627,295		
Pupil Activity & School Discretionary	4,532,880	-	4,532,880		
Private Purpose Trusts	75,900	-	75,900		

**FY 2014-2015 General Fund Expenditures by Object**



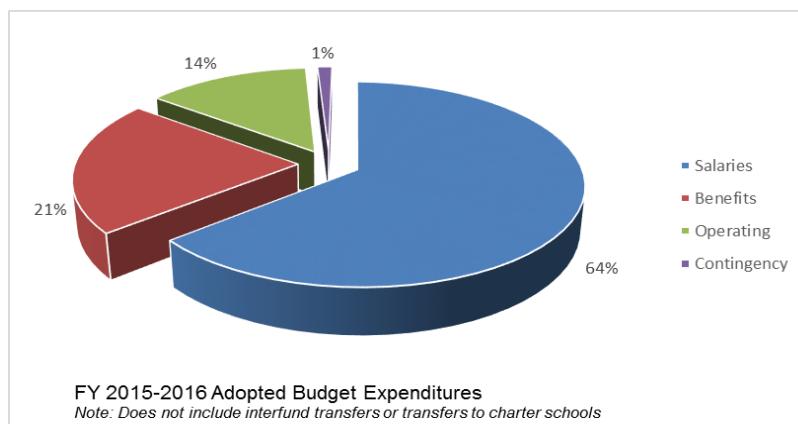
## SUMMARY OF FY 2015-2016 ADOPTED BUDGETED EXPENDITURES

Salaries and Benefits account for the largest component of General Fund expenditures at 85 percent of total. Charter school expenses increased from \$73 million to \$96.5 million, due to student and PPR growth.

TRANSFERS AND EXPENDITURES BY FUND	FY 2015-2016 Adopted Budgeted Expenditures & Transfers				
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity	Expense Per Pupil	Percent of Budget
General	\$ 508,953,082	\$ 31,739,960	\$ 540,693,042	\$ 8,423	89.5%
Outdoor Education Enterprise	762,907	-	762,907		
Full Day Kindergarten	4,609,693	-	4,609,693		
Risk Insurance	4,723,968	-	4,723,968		
Transportation	21,763,743	-	21,763,743		
Capital Projects	12,468,589	-	12,468,589		
<b>Subtotal</b>	<b>\$ 553,281,982</b>	<b>\$ 31,739,960</b>	<b>\$ 585,021,942</b>		
Certificates of Participation (COP) Lease Payments	4,245,480	-	4,245,480		
Athletics and Activities	14,948,895	-	14,948,895		
<b>TOTAL GENERAL FUND RELATED</b>	<b>\$ 572,476,357</b>	<b>\$ 31,739,960</b>	<b>\$ 604,216,317</b>		
Bond Building	\$ -	\$ -	\$ -		
Certificates of Participation (COP) Building	8,156,552	-	8,156,552		
Government Purpose Grants	13,028,142	-	13,028,142		
Bond Redemption/Debt Service	69,637,501	-	69,637,501		
Nutrition Services	16,116,705	-	16,116,705		
Child Care (B.A.S.E.)	16,515,776	-	16,515,776		
Medical Self Insurance	43,547,873	-	43,547,873		
Short Term Disability Insurance	598,982	-	598,982		
Pupil Activity & School Discretionary	2,853,184	-	2,853,184		
Private Purpose Trusts	62,000	-	62,000		

Please note that the table above includes budgeted transfers of \$31.7 million. The General Fund allocation to charters is \$96.5 million. Both of these figures are excluded from the analysis below. A Board mandated \$5.0 million contingency is included in the operating expenditures in the graph below.

**FY 2015-2016 General Fund Expenditures by Object**



## STUDENT BASED BUDGETING (SBB) INFORMATION

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Beginning in FY 2008-2009, DCSD instituted Student Based Budgeting (“SBB”) on a District-wide basis. Believing that the best and most informed decisions are made closest to the student, DCSD moved to eliminate the central allocation of resources to schools and instead moved to a site-level decision making process. DCSD made the change to Student Based Budgeting in order to create a more effective, transparent, and equitable funding system across the District.

Student Based Budgeting is a budgeting methodology in which each student in a school brings with them a dollar amount of budgetary authority that the school community has complete discretion with. This budgeting philosophy has allowed the District to provide more budgetary flexibility and autonomy to each of its neighborhood schools. In a SBB environment, individual schools can choose how to structure their classes, staffing ratios, and non-salary (ex. books, supplies, equipment, etc.) purchases to meet their individual goals. Each schools choices are in the best interest of their students– there is no one size fits all approach.

Historically, schools across the country have been funded on a resource allocation methodology as opposed to a SBB methodology. Resource allocation treats all schools identically and allocates administrators, teachers, and supplies based on total enrollment. Schools have little to no flexibility when it comes to staffing, class sizes, instructional materials, etc. This is a one size fits all approach based on a centrally managed formula.

Conversely, a SBB methodology allows maximum flexibility and autonomy at each school. Schools are able to decide what staffing structure best fits the needs of their particular school. School leaders are empowered to work with their community to determine how to best use their budget dollars based on their student population and programmatic offering. DCSD believes that school leaders are best positioned to understand the needs of their particular school and can most easily assess the return on investment of their budgetary decisions and subsequent spending. This structure also allows decision makers to easily convert their resources to other needs when their budget plans change.

The SBB is comprised of four different allocation sections; Pupil Allocations, Central Discretionary, Central Non-Discretionary, and Other. All except Central Non-Discretionary are “discretionary” meaning the school community of that school is able to decide how to best spend that money. Some schools may choose to have smaller class sizes. Some may choose to hire more Educational Assistants. Some schools may choose to set aside more money for new supplies and equipment. In other words, each school can make the budgetary decisions that best meet the needs of their school and their school alone. The Central Non-Discretionary allocations include Response to Intervention (RTI) and must be allocated accordingly for programs such as Special Education and English Language Learners. These allocations are typically associated with legal requirements.

In addition to providing site-level decision making, SBB also promotes greater equity among school sites. Schools are treated equitably from a funding standpoint with their lone variable being enrollment. Schools that are able to attract more students through the choice process are able to receive more dollars and an overall larger budgetary authority (and thus greater flexibility when it comes to programmatic offerings) than a school that has declining or stagnant enrollment. Further, unspent SBB dollars are able to be carried over from year to year. Schools are not held to a “use it or lose it” mentality and instead are encouraged to think strategically with their budgets. Budgetary amounts that are unspent can be saved from year to year so that schools can save up for a large purpose, implement new programming, or establish a contingency reserve in the event that they have a year with enrollment declines. SBB provides the ability to explain why budgetary dollars are different across school years and why school budgets differ across the District. DCSD believes that school choice is vital to the long term success of our educational system and the SBB budgeting process plays an important role in that initiative.

To learn more about the SBB and watch a video demonstration visit: <https://www.dcsdk12.org/financial-services/site-based-budget#overlay-context=>.

## SCHOOL DISTRICT STAFF

The majority of the District's employees are instructional staff members that interact with students on a daily basis. The Administrative staff consists of Principals, Assistant Principals, the Superintendent, Assistant Superintendents, Directors, etc. that provide leadership and direction for each of the District's schools and departments. Certified staff consists of teachers, counselors, nurses, etc. who directly help students achieve their maximum potential. Professional/Technical staff is comprised of central office staff that provide support services to enhance educational opportunities. Classified staff represent the educational assistants, office staff within schools, all crafts, trades, custodians, nutrition services, etc. that also provide services to further enhance educational opportunities for students.

Historical School District Staffing FTE						
Job Class	FY 2010-2011	FY 2011-	FY 2012-2013	FY 2013-2014	FY 2014-2015	*FY 2015-2016
	Actual	2012 Actual	Actual	Actual	Estimated Actual	Adopted Budget
School Administrative	137	132	139	146	150	150
Non-School Administrative	43	41	42	49	49	49
Certified	3,151	3,097	3,162	3,263	3,368	3,368
Professional/Technical	89	95	116	136	159	159
Classified	1,794	1,752	1,777	1,850	1,837	1,837
<b>Total FTE</b>	<b>5,214</b>	<b>5,117</b>	<b>5,236</b>	<b>5,444</b>	<b>5,563</b>	<b>5,563</b>

\*At the time of the adopted budget for FY 2015-2016, school level staff has not been finalized. Therefore it is assumed that school level staff will remain flat.

**Note:** Staffing information as of May in each respective year

## EMPLOYEE BENEFITS

### Health Care

The District offers four distinct choices for our employees in Health Care including Cigna/Allegiance PPO, Cigna/Allegiance HDHP, Kaiser HMO, and Kaiser HDHP. The approach to District health care changed dramatically in FY 2009-2010 and has continued for the past several years. The District moved from a traditional approach of HMO and PPO to a concept of high deductible health plans and health savings accounts. The Health Savings Account (HSA) plan for FY 2015-2016 includes an annual District contribution of \$1,500 for each eligible employee with single coverage. The District has also added a hybrid self-funded PPO Plan which includes co-payments, deductible and co-insurance provisions. The Vision Plan is totally voluntary with no District subsidy for employee only coverage. The District currently offers two dental plans. One is basic preventive coverage, paid for by the District, for cleaning, exams and one set of bitewing x-rays per year. The second is a buy-up employee paid plan that includes the full range of dental coverage.

The District contributes \$443.74 per month per eligible employee for the CIGNA High Deductible Health Plan and \$560.82 for the CIGNA/Allegiance PPO Plan. Employees enrolling in the High Deductible and PPO Plan must pay \$10 and \$30 respectively per month for employee only premium costs. The District also contributes \$511.58 per month per eligible employee for the Kaiser HMO Plan and \$320.04 per month per eligible employee for the Kaiser High Deductible Health Plan. Additionally, the District contributes the full monthly cost for single basic dental coverage of \$13.39. Coverage for employee dependents is available at an affordable cost.



## EMPLOYEE BENEFITS CONTINUED

### Public Employees Retirement Association (PERA)

Since 1931, Colorado PERA has served the retirement needs of our State's public employees. PERA is a hybrid defined benefit plan and serves as a substitute for Social Security for most members. As the 21<sup>st</sup> largest pension plan in the United States, PERA manages over \$69 billion in assets for the benefits of its members and retirees. In 2014, \$3.5 billion was paid to benefit recipients.

PERA also provides its members with a comprehensive benefits package that includes the following:

Lifetime retirement benefits, good portability provisions, voluntary 401k and 457 investment plans, comprehensive disability benefits, survivor benefits, voluntary low-cost life insurance plans, PERACare active/retiree health benefits program (includes health, dental, and vision plans).

Source: Colorado PERA

<https://www.copera.org/sites/default/files/documents/5-58.pdf>

### Douglas County School District's Contribution

The school district contributes a percentage of its total payroll to Colorado PERA according to State law (See table below). In 2004 and 2006, legislation was passed that required employers to remit additional contributions to PERA. These additional contributions are the Amortization Equalization Disbursement (AED) and Supplemental Amortization Equalization Disbursement (SAED). The AED is an additional amount contributed by PERA employers that has gradual increases. The SAED is also an amount contributed by employers and is, to the extent permitted by law, to be funded by moneys otherwise available for employee wage increases. The SAED also has gradual increases. These additional employer contributions, based on the total payroll of PERA members and employees who can elect either PERA or another plan (regardless of the plan elected), are designed to reduce PERA's unfunded liability and amortization period. 1.02 percent of the contribution goes to Health Care Trust Fund to pay health care premium subsidies to benefit recipients who participate in the PERACare Health Benefits Program. The remaining amount is deposited in a pension trust fund established for each division to pay benefits. For FY 2015-2016 Douglas County School District's contribution is expected to be \$51,847,175.



Start Date	Statutory Employer Contribution	AED	SAED	Total Contribution % for the 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%

Source: Colorado PERA

<https://www.copera.org/sites/default/files/documents/5-123.pdf>

### Employee Contribution

Colorado PERA members contribute 8 percent of their monthly pay to their Colorado PERA member contribution account. Colorado PERA contributions are tax-deferred, which means they are not considered taxable income for federal and state income tax purposes until they are withdrawn through a refund or monthly benefit. Also, you earn tax-deferred interest on your member contributions and your completed service credit purchases. The interest rate is set by the Colorado PERA Board and is subject to change annually. The current interest rate is 3 percent compounded annually.

# ECONOMIC OUTLOOK

**Source:** Colorado State Government

The “Economic Outlook” is a document prepared by the Governor’s Office of State Planning and Budgeting (OSPB) in June 2015, and written from their voice and not DCSD’s.

## The Economy: Issues, Trends, and Forecast

Economic conditions provide the foundation for trends in tax collections and the demand for certain State services. The following section discusses overall economic conditions in Colorado, nationally, and around the world. Our forecast for job and income growth is similar to our March Colorado Economic Outlook. Following robust growth in 2014 for the Colorado economy, we continue to expect slower growth this year due to the contraction in the oil and gas industry.

**Summary** – Colorado’s economy continued to grow through the first part of 2015, and there is evidence that the expansion is spreading more broadly across the state. This momentum means that the most likely scenario is for the economy to continue growing through the forecast period. Rising housing costs continue to be an issue in many areas of the northern Front Range as a result of the region’s strong growth combined with lower levels of inventory. As expected in prior forecasts, the oil and gas industry is experiencing job losses due to the sharp drop in oil prices. So far there is little conclusive evidence that the industry’s pullback is causing weakening conditions across the broader state economy. Nevertheless, because of the large contribution the industry has made in the current expansion, overall job and income growth are expected to slow this year as the industry contracts.

The national economy continues on its post-recession trajectory of modest and uneven growth. A slowdown in consumer spending, lower levels of business investment due to the pullback in the oil and gas industry, and weaker exports have hampered growth in the first part of 2015. Nevertheless, the labor market continues to improve steadily, and overall growth is expected to persist. Major global economies continue to experience only modest growth, reducing demand for U.S. exports. A stronger dollar is also weighing on exports. However, the dollar’s value is benefiting the economy by reducing the costs of imports for U.S. consumers and businesses.

**Economic risks** – It is unlikely that the pullback in the oil and gas industry will result in a downturn for the Colorado economy. A contraction in one industry does not generally lead to a material downturn in broader economic activity for a large, diverse economy, such as Colorado’s. A special set of circumstances usually must come together on a broad-based level to produce recessions. These circumstances often include a pullback in credit, a marked weakening in confidence, reduced investment and spending, and lower expectations for future growth.

Nonetheless, because the oil and gas industry is strongly linked with the growth in overall economic activity in the state, there is risk of a larger economic slowdown than forecasted, especially if the industry’s contraction is larger and longer than anticipated. This may occur if oil prices fall again or if prices remain at a lower level compared with industry expectations. Much will depend on the size of the loss of wages resulting from the slowdown in the industry, how quickly oil and gas job losses can be absorbed by expanding industries, and the extent that businesses dependent on oil and gas activity can find other sources of growth.

There is also a risk that continued sluggish growth in major global economies will weigh more heavily on the national and state economies than anticipated, especially if these conditions lead to financial instability and weakened investment.

## Colorado Economy Overview

**Colorado’s economy continues to grow, with the expansion spreading more broadly** – Colorado’s economy continued to grow through the first part of 2015. After falling sharply in 2014, the unemployment rate statewide has remained stable at 4.2 percent. Growth has been widespread across most of the state’s industries, with the strongest overall job growth coming from the state’s middle-wage paying industries. There are also continued signs of higher wage growth. Data on the average weekly wages paid to Coloradans through the end of 2014 showed sustained increases at higher rates, while income tax collections from wage withholding through May continued to post solid gains.

Colorado’s economy continued to grow at a solid pace through the first part of 2015, and there are recent signs that the expansion is more fully reaching areas outside the northern Front Range. The slowdown in the oil and gas industry is having minimal broader economic impacts thus far.

Much of the growth in Colorado’s economy since the Great Recession has been fueled by its favorable mix of industries and skilled workforce. Colorado’s entrepreneurial and collaborative culture has also been vital. The Kauffman Foundation recently ranked Colorado as having the fourth-most new business startup activity among states in its entrepreneurial index for 2015.

These ingredients for growth are more concentrated along the northern Front Range, which has led to a stronger economic expansion than in other areas of the state. This region also has seen stronger gains in population. As a result, housing

## ECONOMIC OUTLOOK CONTINUED

costs continue to rise. The Denver area in particular has experienced among the highest home price increases in the nation. Housing affordability has become an issue, particularly for younger people preparing to form new households.

However, there are recent signs that the expansion is more fully reaching other areas of the state. Notably, job growth in Colorado Springs and Grand Junction has picked up. These areas experienced higher job growth than the state's other metro areas from January through April of this year. They are also experiencing stronger home price appreciation.

**Nonurban areas continue to have less growth** - There continues to be less growth outside of urban areas, and some of Colorado's rural counties have experienced a loss of population and jobs. Further, a stronger dollar in relation to other currencies is contributing to weaker exports of some of Colorado's largest agricultural products, such as meat and dairy products. Lower prices for certain crops, notably for corn and wheat, are further dampening farm income expectations. However, the wet spring will benefit growing conditions. Colorado's Rural Mainstreet Index, published by Creighton University, registered below the growth-neutral 50 threshold for four consecutive months through May. The index surveys rural community banks regarding current economic conditions and their projected economic outlooks. In addition to the issues with certain crop prices and exports, some of the recent weakness in the index is also likely tied to the slowdown in the oil and gas industry.

**The oil and gas industry has contracted, with minimal broader economic impacts to date** - As expected in prior forecasts, the oil and gas industry has contracted due to the substantial decline in oil prices over the past year. Claims for unemployment insurance in the mining industry, which is mostly oil and gas workers, have increased; employment data show a decline in mining industry employment in the state. Further, job growth in the Greeley metro area, the area closest to the oil and gas industry's expansion, has weakened. However, there is little conclusive evidence that the pullback in the industry is causing weakening conditions across

OSPB continues to expect that the state's economic momentum will produce economic growth, though at a slower rate without the strong boost the economy has received from an expanding oil and gas industry.

the broader state economy at this time. Claims for unemployment insurance have not increased outside of the mining sector, overall employment continues to grow, and income and sales tax revenue continue to post solid gains.

There are also signs that the industry's contraction may be slowing. Oil prices have rebounded slightly from earlier this year, and are expected to gradually increase over the rest of the year and into 2016. The sharp declines in oil and gas drilling rigs operating in the state ended at the beginning of March, and rigs have remained at a steady level since then. The industry continues to have a presence in the state, just at a lower level than before oil prices dropped.

OSPB continues to expect that the state's economic momentum and favorable mix of ingredients for growth noted above will continue to produce an economic expansion, though at a slower rate without the strong boost the economy has received from expanding oil and gas activities.

Overall job growth for the state is forecast to be 2.9 percent in 2015, 0.6 percentage points less than the 3.5 percent growth in 2014. However, this forecast is uncertain as it is difficult to precisely account for how the oil and gas industry's contraction will affect the overall economy. Also, the level of oil prices in the future is highly uncertain, and another drop in prices is possible if continued growth in oil supplies greatly outweighs demand. Under this scenario, larger reductions in oil and gas employment and investment will likely occur, with possible broader economic impacts.

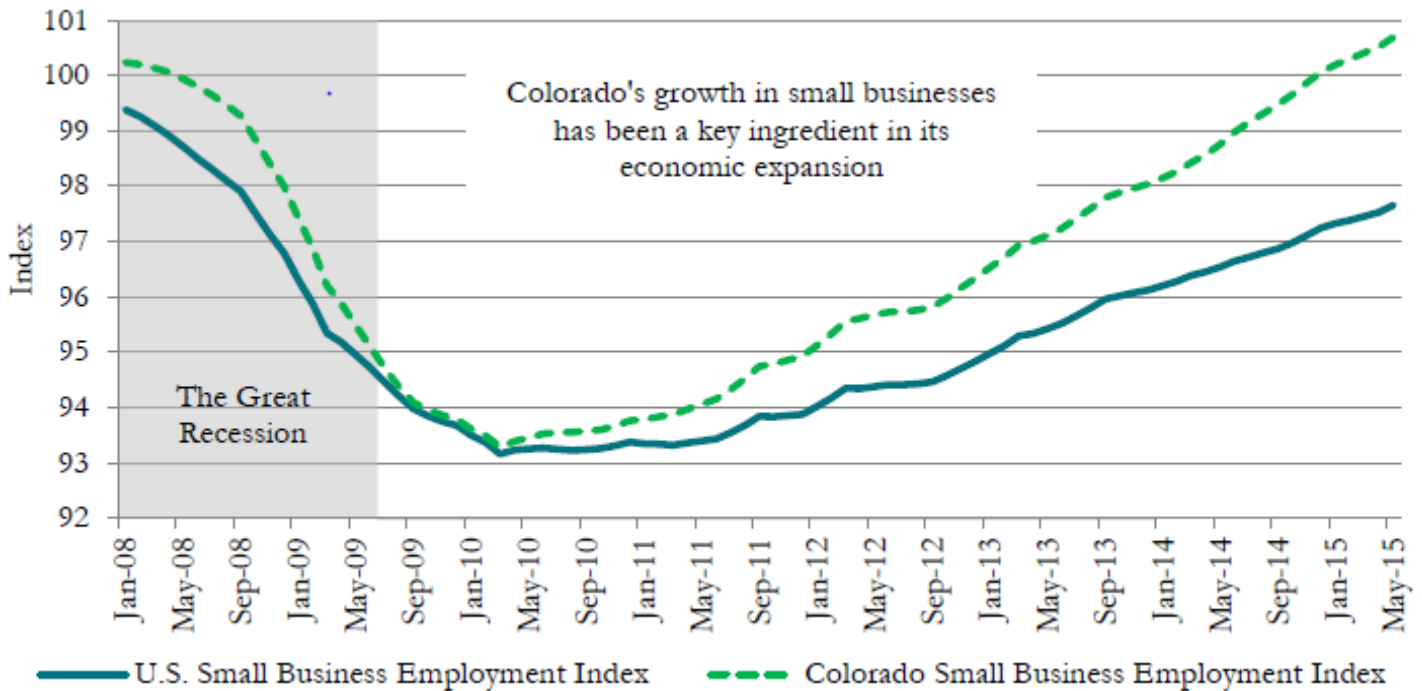
**Colorado's small businesses continue to grow, helping maintain economic expansion** - Historically, economies that have a greater number of small firms tend to experience more growth compared to those that have a smaller number of large firms. Based on the data from the U.S. Census Bureau's Business Dynamic Statistics, Colorado is among the top ten states with the highest concentration of businesses with fewer than 20 employees.

Colorado's higher concentration of small businesses is experiencing solid growth overall, helping the overall economy grow.

To assess the performance of smaller businesses, the business services firm, Intuit, publishes the Intuit Small Business Employment Index to gauge employment trends for firms with fewer than 20 employees in most states and regions of the United States. The Small Business Employment Index for Colorado has outpaced growth nationally, and was tied for 13th among states for gains in

small-business employment in May. The chart below shows the Small Business Employment Index for Colorado and the nation overall from 2008 through May 2015. The index is based on information from businesses that use Intuit's small-business payroll service, as well as jobs data from the Bureau of Labor Statistics.

### Intuit Small Business Employment Index, January 2008 through May 2015



OSPB expects that the contraction in the industry will slow economic growth in the State due to the sizable contribution the industry has made in the current expansion. Recently released state gross domestic product information from the Department of Commerce shows that the mining industry made the largest contribution to the state's growth in 2014. We assume that direct employment in the oil and gas industry will decline by approximately 10 percent this year, however, sustained lower oil prices continue to present uncertainty.

We also assume that the expansion of many of the state's other industries will provide enough momentum to continue to generate growth. Overall job growth for the state is forecast to be 2.9 percent in 2015, 0.6 percentage points less than 2014's 3.5 percent growth. However, projections of the industry's contraction, as well as its broader economic impacts are imprecise. Therefore, there is downside risk to this forecast, especially if oil prices drop further or if prices remain lower for a longer period than the industry's current expectations.

Although employment in the oil and gas industry is expected to decrease, expansion in other industries will provide enough momentum to maintain job growth in 2015.

**The oil and gas industry continues to adapt to lower oil and gas prices by downsizing and finding efficiencies** – The price of West Texas Intermediate crude oil began dropping in the late summer of 2014. The price per barrel decreased 55 percent from June 2014 through January 2015. Prices have since increased but still remain nearly 50 percent below their June 2014 levels. Forecasts for future prices range widely, and are highly unpredictable due to the many factors that influence them. The Energy Information Administration (EIA) expects prices to rise marginally from current levels through 2016 as the oil market rebalances supply and demand. EIA forecasts West Texas Intermediate oil prices will average \$55 per barrel this year and \$62 per barrel in 2016. It is possible, however, that oil prices will be lower due to continued global oil production growth.

## ECONOMIC OUTLOOK CONTINUED

The number of oil rigs operating in Colorado declined sharply beginning a few months after the initial drop in prices. According to data from Baker Hughes, the number of rigs operating in Colorado dropped over 50 percent from September 2014 to March 2015. However, since then rig counts have leveled out. The number of rigs in operation has even increased slightly during some of the past recent weeks. The number of rigs in operation stood at 38 in the second week of June, down from their peak level of 77 last fall.

Crude oil production levels continued an upward trend over the period of decreasing prices and are just now showing signs of easing. A few factors are likely at play in leading to this counter intuitive trend in production patterns. First, forward pricing contracts take time to expire, which is driving the time lag between a decrease in spot pricing and the decrease in production.

Firms within the oil and gas industry continue to find more efficient methods of extraction. Breakeven oil prices, on average, decreased from \$79 to \$62 per barrel in a recent six-month period.

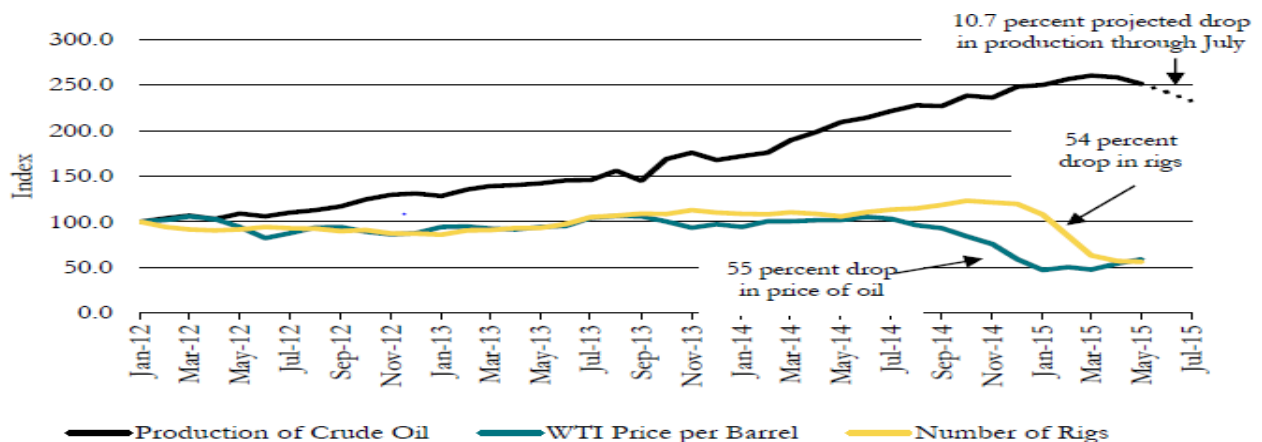
Secondly, firms are becoming increasingly effective in their production process and the cost of oil and gas services and equipment has declined. According to a recent survey conducted by the Federal Reserve Bank of Kansas City, the breakeven oil prices for firms in the district, which includes Colorado, have fallen from \$79 to \$62 per barrel over just a six-month

period. Firms are shifting towards higher producing rigs and shifting production to high performing “sweet spots”. As a result of these trends, we do not expect to see a large decrease in oil production. National forecasts by the EIA have oil production decreasing by 3 percent through the end of 2015 then another 1.7 percent in 2016.

Oil production in the Niobrara region has been a key driver of Colorado’s current oil expansion. Therefore, we focus attention on recent trends in the region looking at rig counts and oil production levels against the price of oil. As shown in the chart below, production in the Niobrara increased rapidly since 2012 and continued to do so amidst decreasing oil prices. However, oil production in the region began declining in April 2015 and is projected to continue to fall. EIA projects a decrease in production in the Niobrara region of 49,000 barrels per day, or 10.7 percent, from March 2015 through July 2015.

### Production of Crude Oil and Operating Drilling Rigs in Niobrara Region, Price of West Texas Intermediate Crude Oil per Barrel

January 2012 through May 2015



Source: EIA, Baker Hughes. January 2012 Index = 100

### National Economy Overview

**Data provides reason for optimism despite slower growth in recent months** – Some economic indicators show slower growth than expected in the first quarter of 2015, as U.S. gross domestic product (GDP) shrank at a 0.7 percent annualized rate. Several factors contributed to lower measured GDP, including a decline in investment from the contracting oil and gas industry and a



decline in exports. Expectations for the remainder of the year are generally positive, however. Furthermore, the labor market continues to improve with sustained healthy job increases, growth in the labor force, and more evidence of wage acceleration.

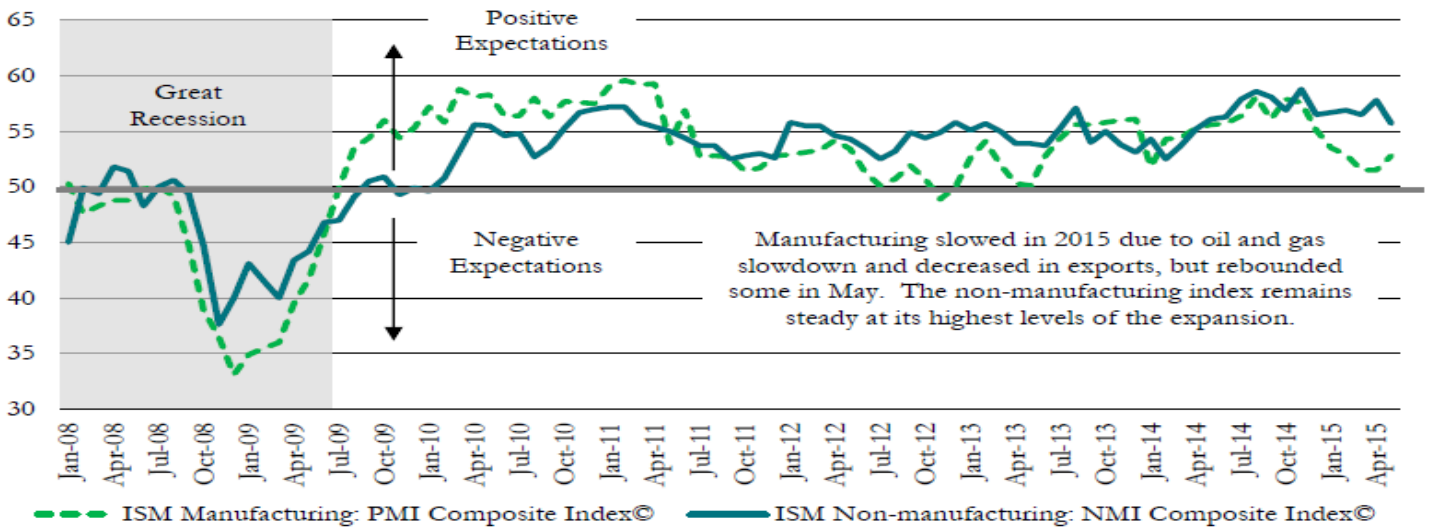
According to the Federal Reserve’s most recent “Beige Book,” businesses and other contacts across the economy indicated that national economic activity continued to expand across most regions in April and May. Manufacturing activity remained steady or increased over the period in most districts, except in the Kansas City District where it declined sharply due to the contraction in the oil and gas industry. Retail spending and tourism increased across most districts and more growth is expected through the summer. Although oil and gas activity continued to decline, overall employment levels and wages rose slightly. The business and other contacts in several districts continued to expect the economy to expand at a modest to moderate pace.

**Broad measures of economic activity show growth** r OSPB forecasts often include two measures of economic momentum: the Manufacturing Composite Index and the Non-manufacturing Composite Index, both published by the Institute for Supply Management (ISM). These two indices use data collected from business surveys that gauge activity by tracking key behaviors, such as placing new orders, increasing production volume, hiring new employees, and making deliveries. Because these activities tend to precede growing business output, they also can serve as a leading indicator of overall activity.

While some indicators show the national economy’s expansion slowed in quarter one of 2015, expectations for the remainder of the year are generally positive.

As shown below, the ISM manufacturing index increased slightly to 52.8 in May from 51.5 in April, after trending downward for four months. A reading above 50 indicates that the manufacturing economy is generally expanding. The month of May marks the twenty-ninth consecutive month of growth in manufacturing. Although the non-manufacturing index dropped slightly to 55.7 in May from 57.8 in April, the index is still well above 50, indicating continued growth in the non-manufacturing sector. The month of May marks the sixty-fourth consecutive month for growth in the non-manufacturing sector. Comments from representatives in both the manufacturing and non-manufacturing sectors carried a positive tone of an improving economy overall, although there are continued concerns over the price of the dollar and the decline in activity in the oil and gas industry.

**ISM Manufacturing and Non-Manufacturing Indices**



Source: Institute for Supply Management

**The labor market continues to show improvement** – The May monthly national jobs report, published by the Bureau of Labor Statistics, indicated another solid month of growth in employment. Employers added 280,000 jobs in May, compared with an average monthly gain of 251,000. Additionally, weekly unemployment insurance claims hit a fifteen-year low in May. The insured unemployment rate, a measure of continued claims relative to the workforce, also hit a fifteen-year low at 1.6 percent.

## ECONOMIC OUTLOOK CONTINUED

Wage growth data also suggests an improving labor market. Wages have remained stagnant throughout the recovery, but recent indicators point toward stronger wage growth nationally. Inflation-adjusted hourly earnings growth has accelerated since last winter according to data from the Bureau of Labor Statistics. Additionally, the rate of earnings growth for production and nonsupervisory employees has outpaced the rate of growth for all employees. The Employment Cost Index, which measures wages, salaries and employer costs for employee benefits, also increased at a faster rate over the past three quarters, a further indicator of upward pressure on wages. For a more detailed look at the national and state labor market.

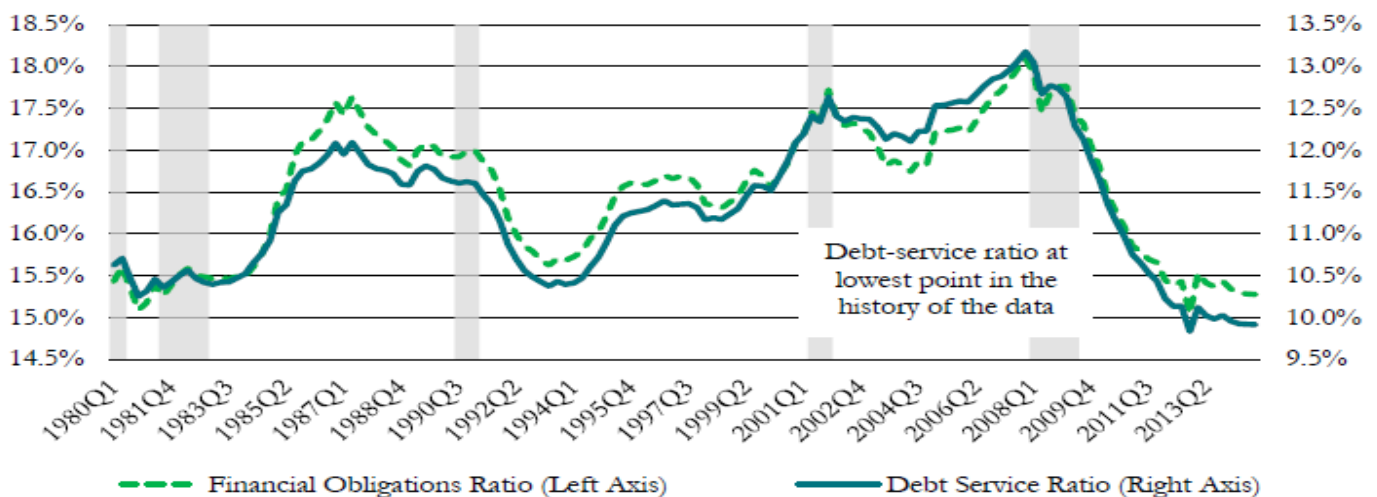
Initial unemployment insurance claims drop to fifteen year low as the labor market continues to strengthen.

**Overall household debt levels have improved since their high levels prior to the Great Recession** – Consumer debt balance sheets are in much better condition than they were at the onset of the Great Recession. As the graph below shows, according to data from the Federal Reserve Board, the debt-service ratio has continued a downward trend since peaking in 2007. The debt-service ratio is the share of household after-tax income obligated to debt repayment, excluding recurring obligations such as rent and auto leases. The debt-service ratio is currently near its lowest levels since data collection began in 1980. The financial obligations ratio, a broader measure of debt to income which includes recurring obligations, also has decreased significantly since 2007.

The debt-to-income ratio in the U.S. is the lowest since data collection began in 1980.

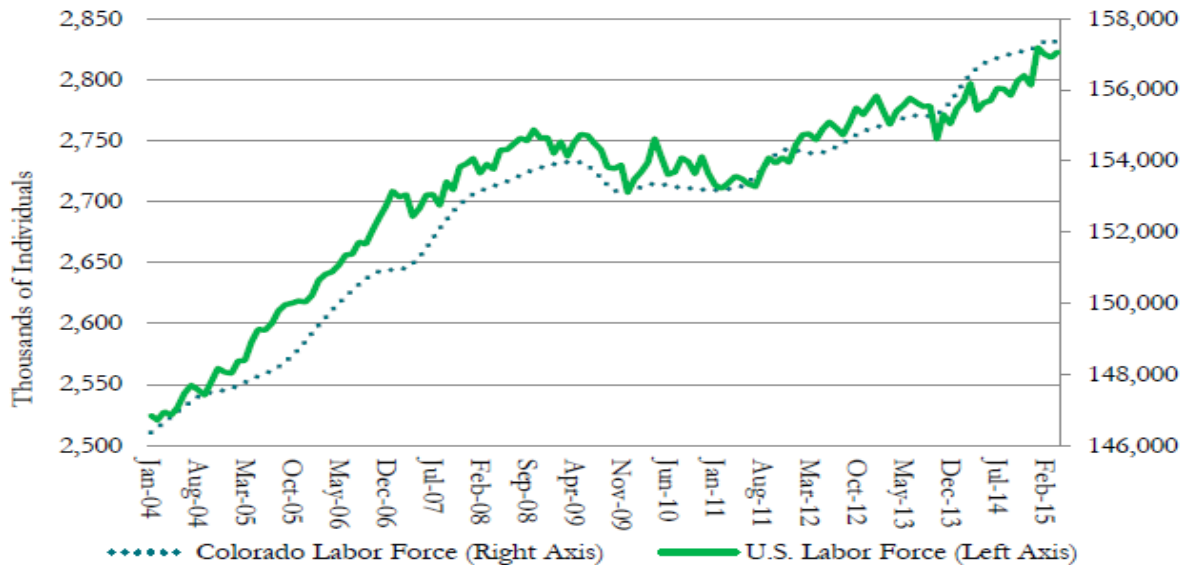
Although average consumer debt in the U.S. has increased slowly since the post-recession low, revolving debt continues to decline. Revolving debt is the sum of balances on open lines of credit, mostly credit card debt. Installment debt, which is total debt less revolving debt, has been driving the increase in total consumer debt. Most of the growth in installment debt is a result of an increase in student and auto loans. Average student loan debt increased 73 percent in the past ten years and 3.7 percent in the past year. Total outstanding auto debt in the U.S. increased 11 percent in the past year.

**Financial Obligations and Debt-Service Ratio  
1980Q1 to 2014Q4**



Source: Board of Governors of the Federal Reserve System

## Labor Market Conditions



Source: U.S. Bureau of Labor Statistics

**Recent indicators point towards improvements in the national labor market** – Recent national indicators, such as payrolls, the unemployment rate, initial jobless claims, and the quit rate all point to an improving labor market. For example, the number of jobless claims are at a fifteen-year low and data on people who quit their jobs voluntarily suggest that these individuals are nearly as optimistic about labor market opportunities as they have been at any time in the past fifteen years.

A number of other indicators also suggest an overall improving labor market nationally. A report from the New York Federal Reserve Bank indicates continued improvement in the labor market for college graduates. Additionally, the “U-6” rate for recent graduates is decreasing, reversing a disappointing upward trend over the past few years. The U-6 is a broader measure of unemployment that captures the number of unemployed as counted in the traditional unemployment rate (U-3), plus individuals who want to be employed but who have not recently looked for work, and individuals who want to work full-time but who are only employed part-time for economic reasons.

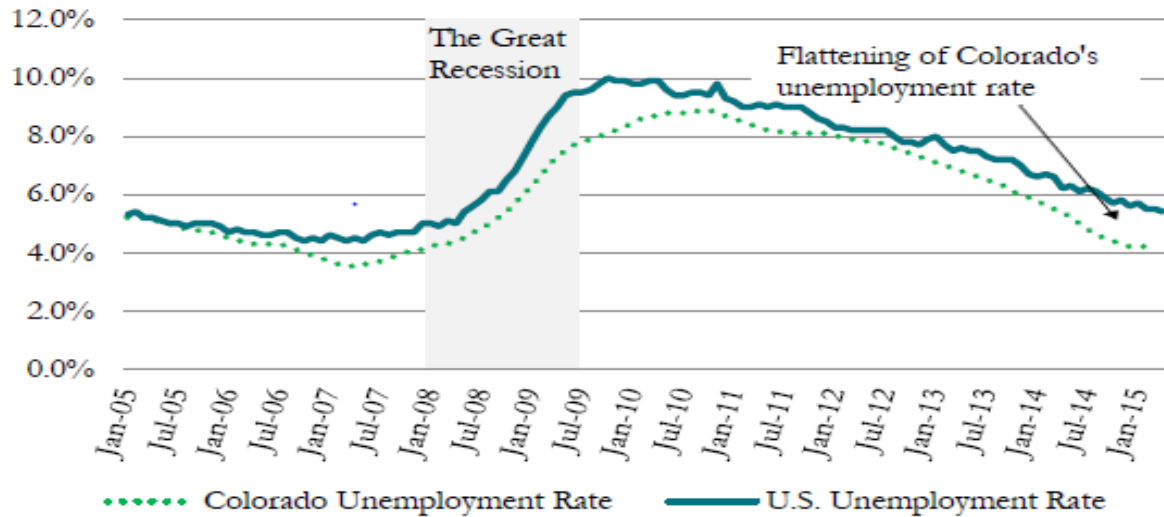
In addition, the Federal Reserve Bank of Kansas City found that the U.S. has entered a phase of the labor market recovery where workers are being employed in positions that better suit their training. For example, workers with a bachelor’s degree no longer dominate growth in middle-skill jobs. These jobs are increasingly filled with individuals with less than a bachelor’s degree. Furthermore, high-skill jobs are being filled at a higher rate by those with a bachelor’s degree or higher.

The recent increase in the labor force for both Colorado and nation signals continued improvement in the economy.

**Growth in Colorado’s labor force is an indication of the growing economy** – The slowdown in growth in the labor force since the Great Recession, both nationally and in Colorado, can be attributed to several factors, including an aging population, more people attending school and taking care of family, as well as more people having difficulty finding employment opportunities. However, there has been an uptick in labor force growth recently. Colorado’s labor force expanded by 47,000 people, or 1.8 percent, from December 2013 to April 2015, while it grew 1.0 percent over the same period at the national level. The recent increase in the labor force for both Colorado and the nation, shown in the chart below, signals continued improvement in the economy as individuals see that there are more opportunities to earn income.

## ECONOMIC OUTLOOK CONTINUED

**U.S. and Colorado Monthly Unemployment Rate (U-3),  
January 2005 to April 2015**



Source: U.S. Bureau of Labor Statistics

**The state's unemployment rate has held steady thus far in 2015** – Colorado's overall unemployment rate – officially, the "U-3" rate – remained at 4.2 percent in April, the fifth consecutive month at this level. The U.S. unemployment rate was 5.5 percent in May. In April, the number of unemployed in Colorado had increased 1.5 percent, or by 1,806 individuals, over January 2015 levels. This slight uptick in the number of unemployed is likely related in part to the slowdown in oil and gas production.

### Housing Market Conditions

Improvements in the economy and increased housing demand are continuing to boost the housing market.

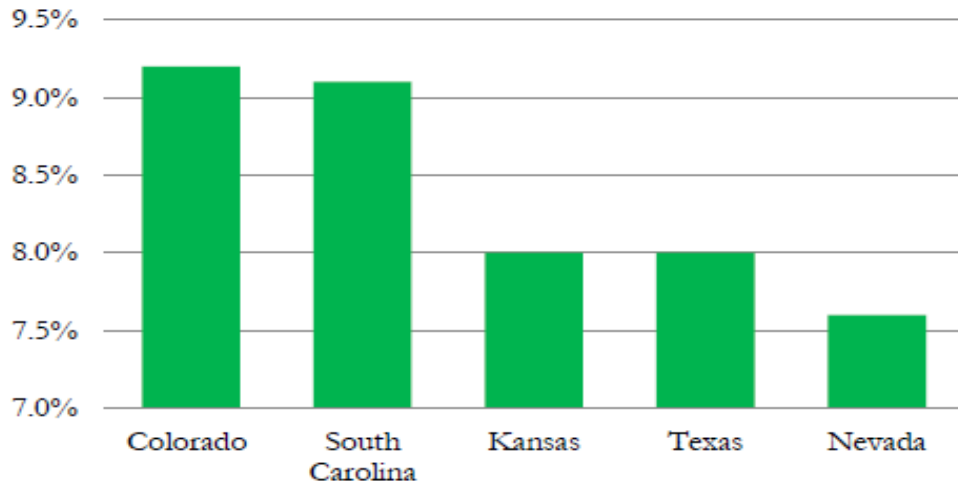
Home prices continued to rise in the first quarter of 2015 as demand for homes remained relatively strong in many regions across the country. Reduced inventories of homes for sale and fewer distressed properties are also contributing to this price growth. Additionally, higher confidence and improvements in the labor market are encouraging home buyers and are supporting the housing market.

Prices overall have grown at both the state and national level, while the inventory of homes for sale nationally has fallen. Housing inventory in Colorado is low, contributing to the state's higher price appreciation.

The pace of growth and the price of homes vary widely among regions depending on market and economic conditions. By late 2012, average housing prices for Colorado surpassed their pre-recession peak; however, average home prices at the national level remain lower than their peak reached in early 2007.

**Home prices in Colorado have appreciated at a faster rate than in other states** – According to CoreLogic's Home Price Index, Colorado home prices, which include distressed sales, rose by 9.2 percent in March year-over-year, while U.S. home prices increased 5.9 percent. Colorado led the nation in home price appreciation rates followed by South Carolina, Kansas, Texas, and Nevada as represented in the graph at the top of page 33. Over the same period, home prices decreased in Maryland and Connecticut. Low interest rates, stronger consumer confidence, economic growth, and low home inventories contributed to the home price appreciation trends.

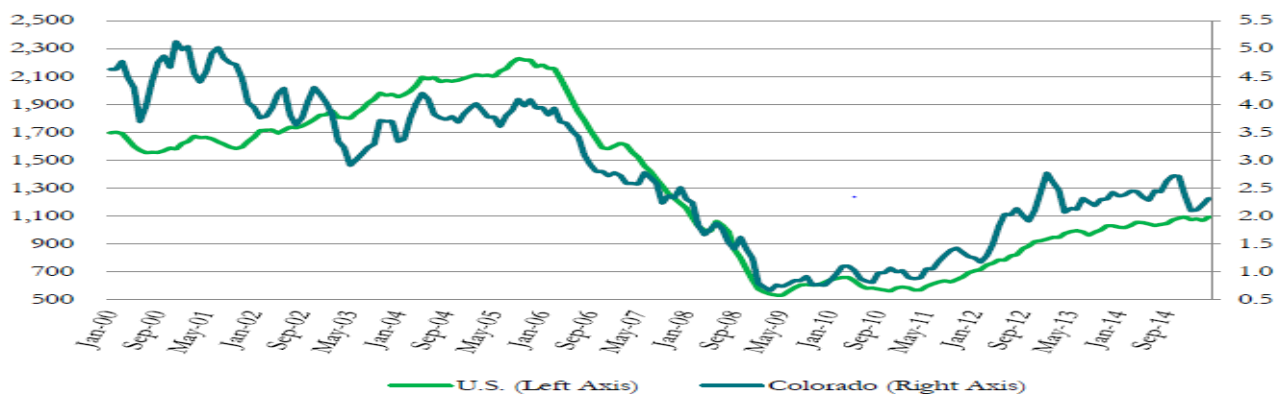
### Home Price Appreciation in Top Five States, Percent Growth, March 2015, Year-Over-Year



Source: CoreLogic House Price Index

**Residential construction continues to rebound gradually** – In response to strengthening housing markets and low housing inventories, builders have increased residential construction projects. However, home construction remains well below its pre-recession levels. The number of residential construction permits issued in the United States and Colorado in the chart below depicts slightly stronger growth in Colorado’s residential construction market than in the nation overall. Nationally, growth in new residential construction permits remains slow due to unevenness in the recovery. Home construction in parts of Colorado’s urban areas is being constrained by labor supply and higher construction and land costs. Continued home price and rent growth, coupled with an increasing population and a pickup in household formation, especially among younger people, are expected to result in growth in home construction over the coming years.

### New Residential Construction Permits, 3-Month Moving Average, Seasonally Adjusted January 2007 through April 2015, in Thousands



Source: U.S. Census Bureau

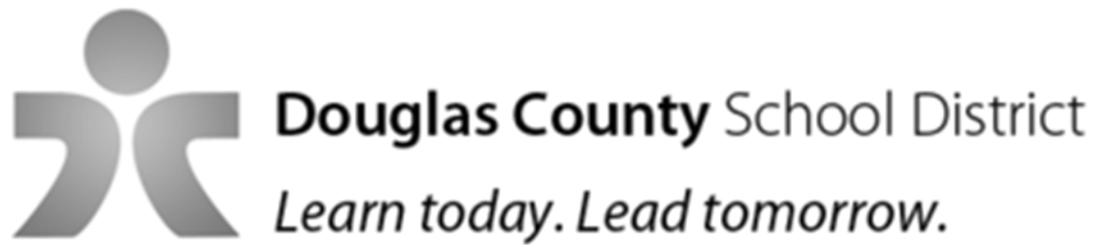
Source: Colorado State Government

<https://www.dcsdk12.org/sites/default/files/BusinessServices/Resources/CO%20June%202015%20Forecast%20Final.pdf>



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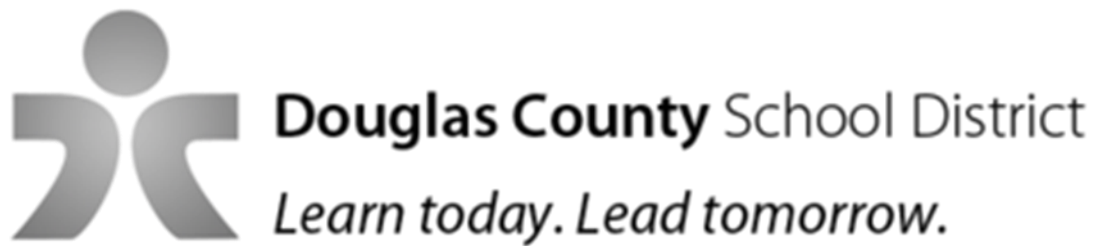
# ORGANIZATIONAL SECTION



## Adopted Budget Book

FY 2015-2016

# BOARD OF EDUCATION



## Adopted Budget Book

FY 2015-2016

# BOARD OF EDUCATION

## Board Of Education

The District is governed by a seven-director Board whose members are elected by the registered electors of the District for staggered four-year terms of office. The District is divided into seven director districts, with one director being elected from each District. The regular biennial election of District directors is held on the first Tuesday after the first Monday in November of odd-numbered years. The Board is a policy-making body whose functions are to establish policies for the District, provide for the general operation and personnel of the District, and oversee the property, facilities and financial affairs of the District. Members of the Board serve without compensation.

Board meetings are open to the public and generally are held on the first and third Tuesdays of every month, beginning at 5:00 p.m. Schedule variations may occur and special meetings may be called by the President of the Board. The meetings are usually held at the District Administration Building, located at 620 Wilcox Street in Castle Rock, CO. Agenda for future meetings and minutes for past Board meetings can be accessed on the District's website. Board members have delegated the District's day-to-day operations to the Superintendent and appropriate staff.

## Accreditation

The District is fully accredited with distinction by the Colorado Department of Education. The District is the only district with 35,000 plus students to have this accreditation in the state. The District is subject to periodic monitoring by the state to ensure continued compliance with accreditation standards. The District, in turn, accredits all its schools each year.

## School District Powers

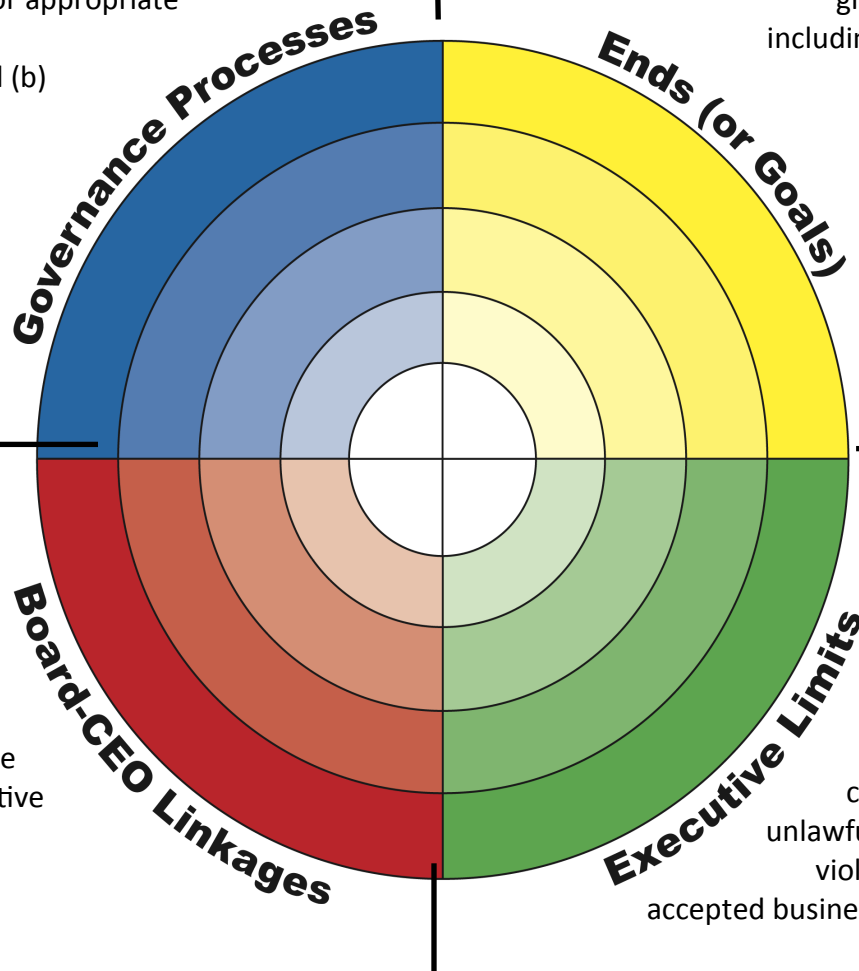
The District is a body corporate with perpetual existence and may hold property in its name for any purpose authorized by law, may sue and be sued, and may be a part to contracts for any purpose authorized by law. State statutes grant to the Board the power to govern the District. General duties which the Board is required to perform include, but are not limited to the following: to adopt policies and prescribe rules and regulations necessary and proper for the administration of the District; to employ all personnel required to maintain the operations and carry out the educational programs of the District; to establish and pay personnel compensation; to determine the education programs to be provided by the District; to prescribe the textbooks for any course of instruction or study in such programs; to define school boundaries, determine the location of each school site; construct, erect, repair, alter and remodel buildings and structures; to procure group life, health or accident insurance covering employees of the District; procure appropriate property damage, casualty, public liability and accident insurance; and provide transportation of pupils enrolled in the District's public schools.



# BOARD OF EDUCATION POLICY GOVERNANCE STRUCTURE

On behalf of the citizens of Douglas County School District, the purpose of the Board of Education is to assure that the District (a) achieves appropriate results for appropriate persons at an appropriate cost, and (b) avoids unacceptable actions and situations.

The Douglas County Board of Education is committed to ensuring a World Class Educational System where all students will be globally competitive, including Communication, Critical Thinking, Collaboration, Creativity and Graduation.



The Board's sole, official connection to the operational organization of the District, its achievement and conduct is through the District's chief executive officer (CEO), titled "Superintendent."

The Superintendent shall not cause or allow any practice, activity, decision, or organizational circumstance that is unlawful, imprudent, or in violation of commonly accepted business and professional ethics.

Douglas County School District's Board of Education has adopted a new governance structure. It is built on a set of policies that cover the four areas where the Board can most effectively carry out its responsibilities as trustees of the community.

Policies start from the most general statement (outside ring) and become more specific, moving in one layer at a time. The depth of the Board's involvement can change from policy to policy. Working from the inside allows the Board to define the line between its responsibilities and those of the Superintendent.

For more on district policies see Appendix C or visit <https://www.dcsdk12.org/district/transparency>



## BOARD OF EDUCATION BIOGRAPHIES

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**Kevin P. Larsen | President**  
District C



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Kevin and his wife, Cindy, have lived in Highlands Ranch since 1989. Daughters Erin (class of 2007), Annie (2010), and Claire (2014) attended Fox Creek Elementary, Cresthill Middle, and Highlands Ranch High Schools. Kevin is Assistant Vice President and Actuary with Hannover Life Reassurance Company of America, and graduated from the University of Wisconsin-Madison with a Bachelor of Science degree in mathematics. He currently enjoys coaching math teams at two schools, and has coached numerous soccer and softball teams since his girls were very young. Prior to serving on the board, Kevin was chair of the District Accountability Committee, a member of the Fiscal Oversight Committee, and a member of two School Accountability committees. When time permits, he enjoys singing and performing on stage with his church and some local community theatre organizations. He and Cindy also enjoy traveling to visit family or new places abroad.

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## BOARD OF EDUCATION FY 2015-2016 BIOGRAPHIES CONTINUED



**Doug Benevento | Vice President**  
District E

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Doug lives in Douglas County with his wife Gwen and daughters Anna and Kate. He is an attorney and received his B.A. from the University of Colorado, his M.A. from Johns Hopkins University and his J.D. from the University of Denver. He has worked as the Executive Director of the Colorado Department of Public Health and Environment and as a Senior Policy Advisor for U.S. Senator Wayne Allard.

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**James Geddes | Director**  
District B

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Dr. Jim Geddes spent most of his childhood in Colorado - Grand Junction and Denver, graduating from Denver's South High School where he participated year-round in varsity athletics. He attended the University of Colorado, earning a B.A. degree, and subsequently moved on to attend the University of Colorado School of Medicine. He spent seven years in surgical training at the University of Texas - Southwestern Medical School (Parkland Hospital, Dallas Children's Medical Center, and Dallas V.A. Hospital). He completed his General Surgery and Cardiovascular and Thoracic Surgery residencies in 1984, and then completed his formal training at the Children's Hospital of Boston (Harvard Medical School) completing a fellowship in pediatric cardiac surgery. He then returned to Texas where he practiced pediatric cardiac surgery until finally returning to his beloved Colorado in the mid '90s, where he continues an active clinical practice now as an acute care general and trauma surgeon. He is currently serving as a C.U. Regent, representing the 6th Congressional District since 2009, with his term ending in January 2015. For the last ten years, Dr. Geddes has resided in the Sedalia area with his wife, Erin, and their two children, Aeva 10 and Gavin 12. He has two adult daughters, Rachel and Andrea. Andrea will attend the C.U. School of Medicine in the fall. He enjoys participating in many various family activities, including hunting, fishing, and traveling, along with serving as the chief chauffeur for the children as they each pursue their several extra-curricular activities.

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**Judith Reynolds | Director**  
District D

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Judi, Scott and their three children live in rural Douglas County. All of their children attend neighborhood schools and are involved in a variety of activities. Judi holds a Masters of Education from East Tennessee State University and a Bachelor of Science in Education from the University of Tennessee, Knoxville. She continues to be involved as a volunteer at her children's schools and is also a volunteer Girl Scout leader and day camp director. Prior to serving on the board, Judi was the recorder for the District Accountability Committee and served on two School Accountability Committees.

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**Meghann Silverthorn | Director**  
District G

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Meghann and her husband, Jeff, live in Parker. She works as an analyst for the Department of Defense. Meghann is a Colorado native and holds a B.S. in Aerospace Engineering Sciences and a B.A. in Political Science from the University of Colorado at Boulder. She has previously worked for the Air Force Research Laboratory. Meghann grew up overseas and has been educated internationally, including in the IB curriculum. Her interests include volunteering for her church's music programs and spending time with her husband.

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## BOARD OF EDUCATION FY 2015-2016 BIOGRAPHIES CONTINUED



**Richard Robbins | Director**  
District F

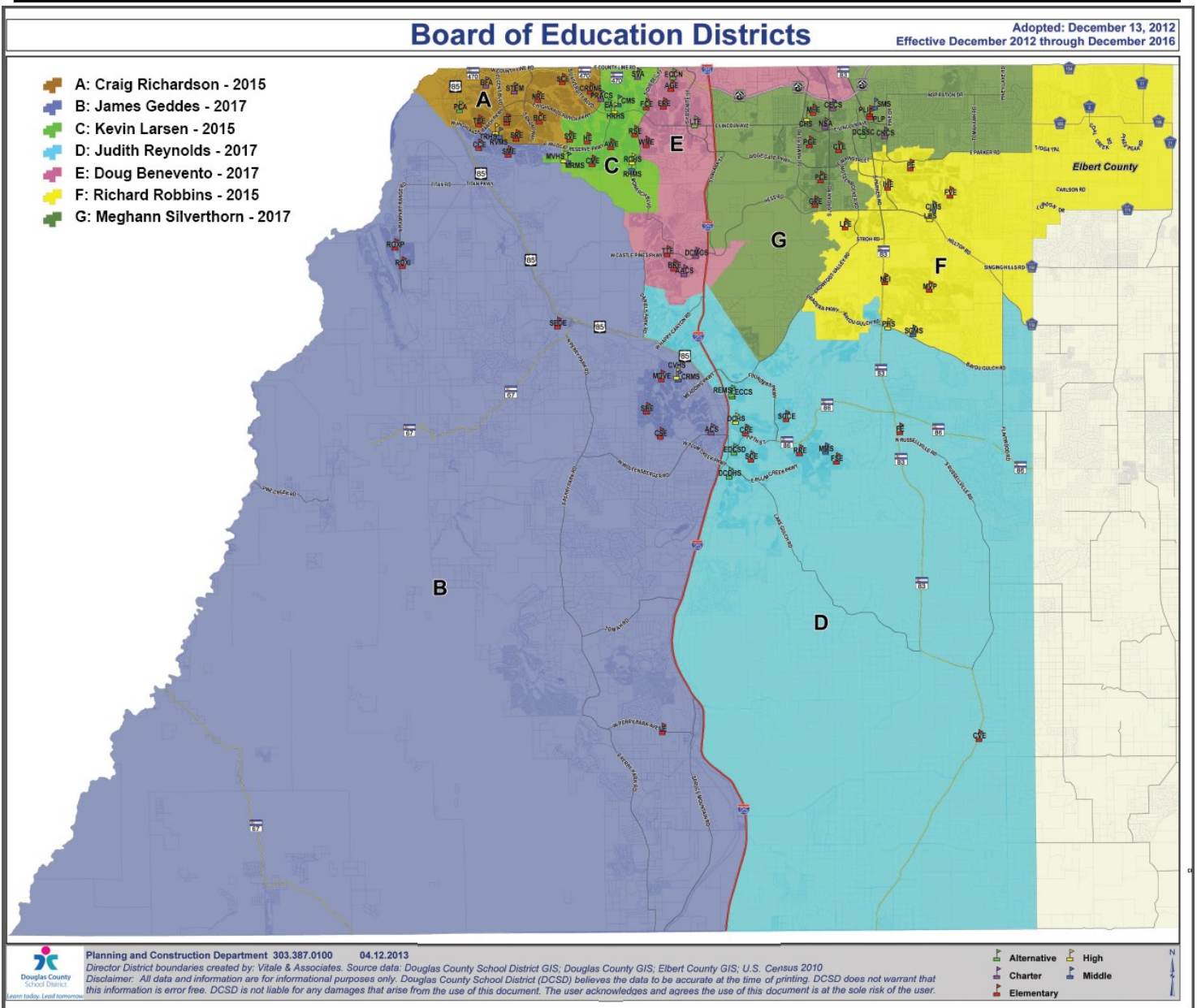
Rich and his wife Virginia live in Elbert County. Rich has four children, Brittany, a Weber State University student, Jarod, a United States Marine, and twin step-daughters, Morgan and McKenna, who both attend Chaparral High School. Rich is an operations supervisor with UPS Freight. Prior to his UPS Freight employment, Rich worked for Northrop Grumman as a contractor to the Department of Energy and in the United States Air Force where he retired after 20 years of service. Rich graduated with a B.A. in Criminal Justice from American Military University. He received his Masters degree in Organizational Leadership from Regis University in the spring of 2015. Prior to serving on the Board, Rich served on the District Accountability Committee and three school accountability committees. In his spare time, Rich likes to travel with his wife and spend time with their dogs and horses.

**Craig V. Richardson | Director**  
District A

Craig and his wife Valerie have lived in Highlands Ranch since 1993. They have three grown children. Craig is an attorney in private practice with a large international law firm. Prior to his legal career, Craig worked in the White House, the U.S. Department of State, the U.S. Embassy in Tokyo and the Pentagon, and he began his federal service as a Presidential Management Fellow. A career naval reserve intelligence officer and decorated veteran of Operation Enduring Freedom, Craig retired as a Navy Commander in 2009. Craig graduated with a B.A. in Government from Pomona College, where he was named the Harry S. Truman Scholar from California. He holds a master's degree from Princeton University's Woodrow Wilson School and a law degree from Stanford University.



# BOARD OF EDUCATION DIRECTOR DISTRICTS





# SCHOOLS WITHIN EACH DIRECTOR DISTRICT



**Douglas County** School District  
*Learn today. Lead tomorrow.*

## **Director District A**

**Craig Richardson, Director**

Bear Canyon Elementary  
Ben Franklin Academy  
Cougar Run Elementary  
Eldorado Elementary  
Northridge Elementary  
Plum Creek Academy  
Ranch View Middle School  
Saddle Ranch Elementary  
Sand Creek Elementary  
S.T.E.M. MS/HS  
Thunder Ridge High School  
Trailblazer Elementary

## **Director District D**

**Judi Reynolds, Director**

Castle Rock Elementary  
Cherry Valley Elementary  
Daniel C. Oakes High School  
Douglas County High School  
Early Childhood Center South  
eDCSD: Colorado Cyber School  
Flagstone Elementary  
Franktown Elementary  
Mesa Middle School  
Renaissance Magnet  
Rock Ridge Elementary  
Sage Canyon Elementary  
South Ridge Elementary  
World Compass Academy

## **Director District B**

**Jim Geddes, Director**

Academy Charter  
Aspen View Academy  
Castle Rock Middle School  
Castle View High School  
Clear Sky Elementary  
Coyote Creek Elementary  
Larkspur Elementary  
Meadow View Elementary  
Roxborough Intermediate  
Roxborough Primary  
Sedalia Elementary  
Soaring Hawk Elementary  
Stone Mountain Elementary

## **Director District E**

**Doug Benevento, Vice President**

Acres Green Elementary  
American Academy Charter  
Buffalo Ridge Elementary  
DCS Montessori Charter  
Eagle Ridge Elementary  
Early Childhood Center North  
Hope Online Learn. Academy  
Lone Tree Magnet  
Rocky Mountain School of  
Expeditionary Learning  
Timber Trail Elementary  
Wildcat Mountain Elementary

## **Director District G**

**Meghann Silverthorn, Director**

American Academy – Parker  
Challenge to Excellence  
Chaparral High School  
Cherokee Trail Elementary  
DC Student Support Center  
Global Village Academy  
Gold Rush Elementary  
Mammoth Heights Elementary  
North Star Academy  
Parker Core Knowledge Charter  
Pine Grove Elementary  
Pine Lane Elementary North  
Pine Lane Elementary South  
Prairie Crossing Elementary  
Sierra Middle School

## **Director District C**

**Kevin Larsen, President**

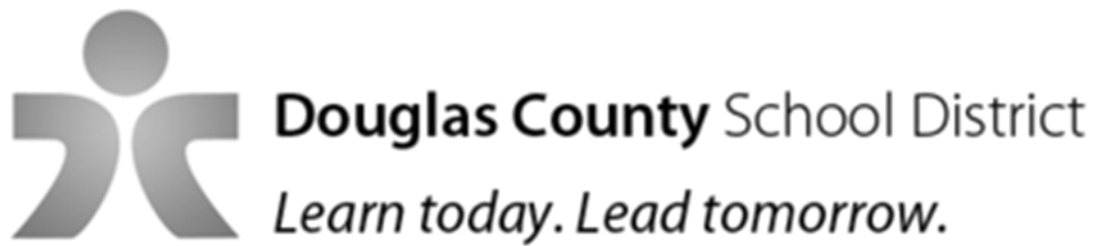
Arrowwood Elementary  
Copper Mesa Elementary  
Cresthill Middle School  
Eagle Academy  
Fox Creek Elementary  
Heritage Elementary  
Highlands Ranch High School  
Mountain Ridge Middle School  
Mountain Vista High School  
Platte River Academy Charter  
Redstone Elementary  
Rocky Heights Middle School  
Rock Canyon High School  
Sky View Academy  
Summit View Elementary

## **Director District F**

**Rich Robbins, Director**

Cimarron Middle School  
Frontier Valley Elementary  
Iron Horse Elementary  
Legend High School  
Mountain View Primary  
Northeast Intermediate  
Pioneer Elementary  
Ponderosa High School  
Sagewood Middle School

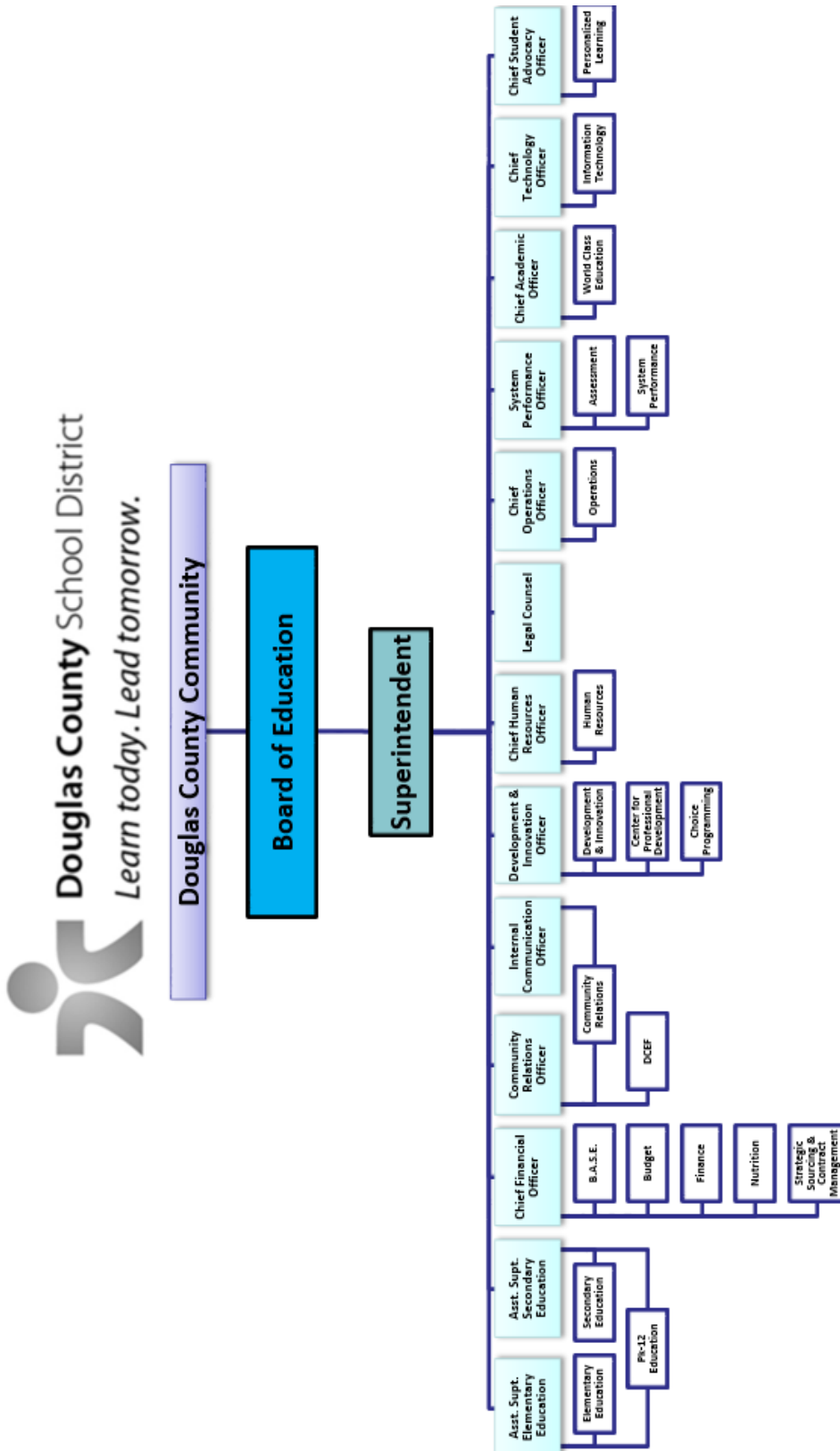
# LEADERSHIP TEAM



## Adopted Budget Book

FY 2015-2016

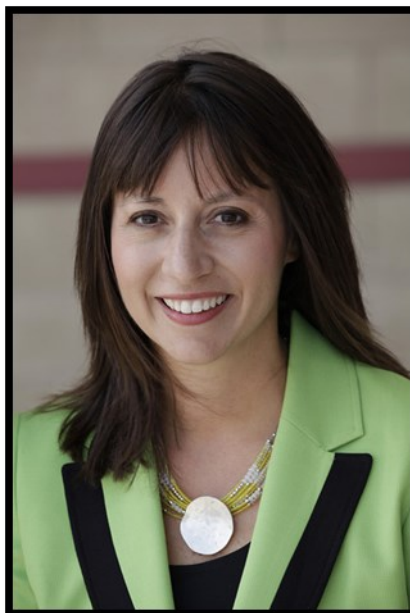
# DISTRICT ORGANIZATION CHART



## LEADERSHIP TEAM BIOGRAPHIES

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### Dr. Elizabeth Celandia-Fagen | Superintendent




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Dr. Elizabeth Celandia-Fagen is the Superintendent of Douglas County School District, Colorado's third largest school district, serving approximately 67,000 students. The Superintendent's responsibility is to ensure accomplishment of the Board of Education's goals and vision for the District.

Dr. Celandia-Fagen has broad experience in various educational roles. Beginning as a high school biology and chemistry teacher in Centerville, Iowa, Dr. Celandia-Fagen progressed into positions from associate principal and principal to executive director of high schools before becoming Associate Superintendent of Des Moines Independent School District. Dr. Celandia-Fagen holds a MS, Ed. S. and Ed. D. in Educational Leadership from Drake University in Des Moines, Iowa.

In 2008, Dr. Celandia-Fagen became Superintendent of the Tucson Unified School District in Tucson, Arizona, a district of 56,000 students with 105 schools. After conducting a national search in FY 2010, the DCSD Board of Education unanimously named Celandia-Fagen Superintendent for Douglas County School District effective July 1, 2010.

DCSD Board of Education President John Carson affirmed the Board's selection in his own words, "Dr. Celandia-Fagen's proven track record of success as a superintendent, her experience as a teacher and professional in the education field, her advocacy for parental choice and her demonstrated leadership in innovative reforms in public education make her an excellent choice to lead Douglas County School District."

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## LEADERSHIP TEAM BIOGRAPHIES CONTINUED

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### Ted Knight | Assistant Superintendent, Elementary Education




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Ted Knight has been involved in public education for 15 years. An accomplished instructional leader, he has held administrative positions at the elementary, secondary, and central office levels. Ted graduated from the University of Southern Colorado with a Bachelor's degree in Industrial Science and Technology with a minor in Education. Additionally, Ted holds a Master's of Science degree in Curriculum, Instruction and Technology, a Masters of Arts degree in Administration and Supervision, and an Educational Specialist degree in Curriculum Administration. His utilization of systems thinking has successfully led to student achievement increases and his coaching of this practice has brought about substantial improvement in several schools across the state. Recognized as a leader in curriculum, instruction, and assessment, he has developed numerous systems to help schools utilize human capital and enhance school practices.

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### Dr. Steven Cook | Assistant Superintendent, Secondary Education




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Dr. Steven Cook has over 25 years of experience as a teacher and administrator, mostly in the state of Kansas. He has taught middle school and high school science classes for 13 years, the last 8 as a high school chemistry and physics teacher. He has 12 years of building-level administration, as a high school assistant principal, a middle school principal and most recently was principal at Cimarron Middle School, here in Douglas County.

Dr. Cook received his bachelor's degree from Kansas State University in Science Education, a Master's degree from Emporia State University and he completed his doctorate at the University of Kansas. He and his wife are excited to make their home here in Colorado.

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## Dr. Dana Johnson-Strother | Chief Academic Officer




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Dr. Dana Strother is currently the Chief Academic Officer for the Douglas County School District. Last year she served as the Chief Academic Officer for Elementary Education for DCSD. Prior to coming to Douglas County, she was a School Improvement Consultant working with schools and districts around the country in the areas of curriculum, instruction, assessment and professional development. Her teaching background involved teaching English at the middle and high school level. Dana received her Bachelor of Arts Degree from the University of Iowa and her Master's Degree from DePaul University in Illinois. She earned her Specialist and Doctoral Degree from Drake University in Des Moines, Iowa. Dana was excited to come to Douglas County because of the innovative and creative work that is taking place in the district.

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## Gautam Sethi | Chief Technology Officer




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Gautam joins DCSD with over 18 years of Information Technology experience. In those years he worked as a technology consultant for companies like Verizon and Johnson & Johnson prior to joining New York City Department of Education (NYCDOE). It was at NYCDOE he discovered his passion for solving deeply complex educational and operational problems using technology. During his 8 years at NYCDOE he managed various IT projects impacting the 1.4 million students and 1,600 schools. He then moved from the largest school district in the US to Atlanta Public Schools (APS) to work in an urban environment with significant equity issues as it relates to technology. Gautam is deeply committed to enabling the reinvention of American Education at DCSD with the most effective use of technology in collaboration with its educators and students.

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## LEADERSHIP TEAM BIOGRAPHIES CONTINUED

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### Bonnie Betz | Chief Financial Officer




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Bonnie J. Betz was appointed Chief Financial Officer in September 2010. Ms. Betz is a fifteen year school district finance professional, experienced in strategic financial analysis and planning at state, local, school district and school levels. She has held various financial and operational positions within the Arizona Department of Education. She recently served as the Chief Financial Officer for the Tucson Unified School District.

Ms. Betz holds a B.S. in Chemical Engineering from the University of California, San Diego, and a M.B.A from the University of Arizona, Eller College of Business. She also is the recipient of the Eller M.B.A Community Leadership Scholarship.

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### Brian Cesare | Chief Human Resources Officer




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Brian has over 20 years of HR experience. He has worked as a Human Resource generalist for two Fortune 10 companies. His experience includes an in-depth knowledge of performance management processes, organizational development and design, staffing, compensation and culture change. He also has had extensive employee relations experience that includes union and non-union as well as union avoidance. Additionally, he has international experience in staffing, compensation, benefits, and expatriate relations. Brian has a B.A. degree from East Stroudsburg University and an M.B.A. from Syracuse University.

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## Thomas Tsai | Chief Operations Officer



Thomas joins DCSD from executive leadership positions in healthcare and law. Most recently, he was the Executive Director of Operations for Banner Health - Colorado. Previously, he was the Chief Operating Officer for Intermountain Central Lab with Intermountain Healthcare in Salt Lake City. Prior to entering healthcare, Thomas had a successful career as a corporate litigator for Perkins Coie, a major international law firm headquartered in Seattle, Washington.

Thomas has had extensive experience in implementing Toyota Production System (Lean), operational efficiency, and continuous process improvement cultures at various organizations.

Thomas holds a BA in History from the University of Washington, a Juris Doctorate (JD) from the University of California at Berkeley - UC Berkeley School of Law, and a Master of Healthcare Administration (MHA) from the University of Washington - School of Public Health, where he graduated first in his class.

## Dr. Ann Johnson | Chief Growth & Development Officer



Dr. Ann Johnson is the Chief of Growth and Development. She has over thirty years experience as a classroom teacher in language arts, building principal, associate superintendent, adjunct professor, Director for Professional Development for Curriculum 21, and Educator in Residence for Rubicon International. In her recent work with Curriculum 21, she provided on site and virtual training in quality curriculum design, Backwards Planning, performance assessments and PBL, integrating the New Forms of Literacy and digital upgrades in the curriculum design process, and developing high performing leadership teams.

Ann has worked extensively with building administrators and building leadership teams to train them in the goal setting process, development of implementation and professional development plans, and assessing the effectiveness of the training design and the impact on instruction in the classroom. She has served as a virtual coach to building administrators and leadership teams across the country as they work to develop the capacity to lead changes in their schools.

Ann has authored materials on the professional development, curriculum design, and most recently the Leading the New Literacies: Digital, Media, Global. She has also worked with companies to design virtual and online training opportunities for teachers and administrators.

Ann has a master's degree in Curriculum and Instruction and a doctorate in Educational Leadership which targeted implementing complex change.

## LEADERSHIP TEAM BIOGRAPHIES CONTINUED

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### Matt Reynolds | Chief System Performance Officer




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Matt Reynolds is currently the Chief Assessment and Systems Performance Officer for Douglas County School District. Matt has 16 years of experience in education working in Alaska, Arizona and Colorado as a teacher, counselor and coordinator. Most recently, Matt has served DCSD as a math curriculum coordinator with World Class Education. In each of these positions, he has served as an advocate for students and is passionate about helping students reach their potential.

Matt has a Bachelor's degree from Montana State University in Secondary Education with emphasis in Science Education. He also holds two Master's Degrees - One in Educational Leadership from Northern Arizona University and one in Counseling from the University of Southern Mississippi.

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### Robert Ross | Legal Counsel




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Robert Ross is DCSD's Legal Counsel and has over 23 years of legal experience. Rob spent 12 years representing the State of New Hampshire in child protection cases before moving to Tucson, Arizona.

As Lead Legal Counsel for Tucson Unified School District, he represented Arizona's second largest school district and its District Governing Board. He has been legal counsel for the Douglas County School District since October 2010. He earned his B.S. in Business Administration from the University of New Hampshire and his J.D. from the Thomas M. Cooley Law School.

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## Paula Hans | Public Information Officer



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Paula Hans brings 20+ years of combined experience in media relations, public relations, marketing and broadcast television. Prior to joining the Douglas County School District, Paula served as the News Media Specialist for Aurora Public Schools. Her career started in television news, with stops at 7News and FOX-31 News in Colorado, where she served as the 5 p.m. and 9 p.m. producer. Paula also spent time at a number of additional television stations in other states as a producer and reporter.

Paula is a graduate of the University of Nebraska.

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## Randy Barber | Internal Communications Officer



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Randy Barber brings his eye for great stories and calm during crisis communication from his 13 years in television news. Before coming to the Douglas County School District in 2011, he worked at Denver NBC affiliate 9NEWS as a multimedia producer, assignment editor and project manager. At KUSA, he coordinated the nation's #1 rated morning news team, produced Where in the Town and Colorado Companies to Watch segments, expanded the station's regional food drive: Cares Colorado Shares, and won an Emmy as part of the team that started the innovative and interactive YourShow.

A Colorado native, he is a proud graduate of Aurora's Rangeview High School and the University of Colorado at Boulder.

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## LEADERSHIP TEAM BIOGRAPHIES CONTINUED

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### Dr. Jason Germain | Chief Student Advocacy Officer



Dr. Jason Germain brings ten years of student advocacy across all levels to his position. He began his career by serving the students of Mountain Vista High School and DCS Montessori Charter School as a school psychologist and later worked in the district Special Education office coordinating out of district placements. With the exception of a year serving as the program director for the Griffith Centers for Children he has been with the Douglas County School District since then holding positions as principal at Plum Creek Academy and special projects director for the Special Education Department.

Dr. Germain holds a Bachelor's in psychology from the State University of New York, College at Cortland in addition to a Specialist in Education in educational leadership and a Doctorate in school psychology from the University of Northern Colorado. Dr. Germain is also a licensed psychologist in the state of Colorado and has 9 years of experience providing outpatient psychological services to adolescents, young adults and families.

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### Jess Stainbrook | Chief Community Relations Officer



Jess has been leading and directing major media campaigns all over the world since he started his first creative agency while still in college at Temple University in Philadelphia. Jess' clients include ESPN, The NFL, the International Olympic Committee, Grand Prix Racing, Discovery Channel, A&E, MTV, PBS, and he has directed athletes and actors such as Peyton Manning, Mark Harmon, Tony Dungy, Jodi Benson, Tom Lehman and Bill Cosby, just to name a few. Jess garnered eight Emmy Awards, including the prestigious Station Excellence Emmy while building and leading the local Douglas County Government Television Network from 1996-2006.

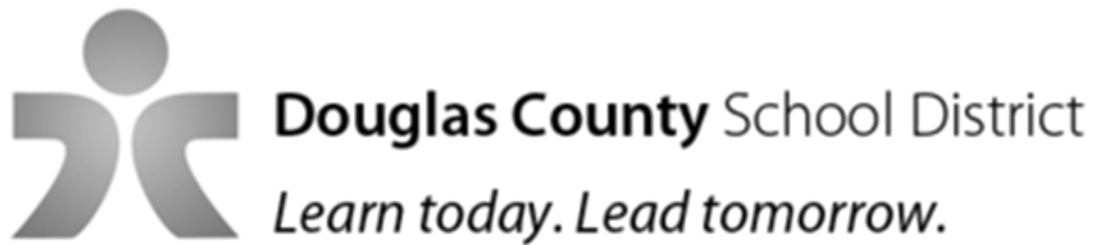
In 2006, Jess began consulting with non-profits to help raise their level of messaging through digital media, social outreach, marketing and visual story telling. He served locally with Whiz Kids Tutoring, Save Our Youth, Friends For Youth, Denver Rescue Mission, Mayor Hickenlooper's Denver Road Home Project and the Family & Senior Homelessness Initiative. From 2008-2011, Jess led all the creative and business efforts as Executive Producer for Seven Days in Utopia, the inspirational major motion picture featuring Academy Award winners Robert Duvall and Melissa Leo. The movie was winner of Movieguide's 10 Best and Mature Audience Movies and the Templeton Foundation's 2012 Nominee for Most Inspirational Movie of the Year.

In 2012-13, Jess served as one of the exclusive advisors on The Bible mini-series and Son of God movie from Mark Burnett (producer of Survivor, The Apprentice, Shark Tank).

Returning to Douglas County with his family, Jess wanted to get involved locally again and now serves as DCSD's Chief Community Relations Officer.

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# POLICIES & FINANCIAL PLAN DEVELOPMENT



## Adopted Budget Book

FY 2015-2016



## DISTRICT POLICIES

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### Policy: DB—Annual Budget

#### I. Policy Statement

The Board of Education (BOE) recognizes that the extent and quality of educational services affect, and are affected by, the financial condition of the District. A proposed budget, developed under the direction of the superintendent, shall be presented to the BOE no later than June 1 for the next fiscal year. Together with the proposed budget, a statement shall be submitted describing the underlying assumptions applied in creating the budget, the major objectives of the District's educational program for the ensuing fiscal year, and the manner in which the budget proposes to fulfill such objectives.

The proposed budget shall include details surrounding fund balance, reserves and contingencies as well as a three year budget forecast. The format and procedures used in developing the budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts in addition to Colorado Revised Statutes and Governmental Accounting Standards Board (GASB) regulations.

#### II. Proposed Budget Development Guidelines

##### A. Fund Balance

1. The District shall provide an estimate of the end-of-year fund balances to be carried forward to the ensuing year as a beginning fund balance(s). Fund balance measures the net financial resources available to finance expenditures in future periods. Pursuant to Colorado State Statutes and GASB 54, the Superintendent shall ensure that Fund Balances are accounted for within the following guidelines (GASB 54 is not applicable to Enterprise Funds such as Nutrition Services and B.A.S.E.):

a. Non-spendable fund balance: This category includes District assets that will never convert to cash (e.g., prepaid items, warehouse inventories), assets that will not convert to cash soon enough to affect the current period, and/or resources that must be maintained intact pursuant to legal or contractual requirements.

b. Restricted fund balance: This category is used to describe the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions such as the State of Colorado's TABOR Reserve requirement. Such restrictions typically are imposed by parties altogether outside the School District.

c. Assigned fund balance: This category accounts for the portion of the fund balance that reflects the District's intended use of resources as determined by the BOE or designee. When it is appropriate for fund balance to be assigned, the BOE delegates this authority to the Superintendent and/or the Chief Financial Officer. For all funds other than the General Fund, amounts in excess of non-spendable, and/or restricted fund balances shall be reported as assigned.

d. Unassigned fund balance: This category accounts for the portion of the fund balance left in the General Fund, that is in excess of what can properly be classified in one of the three categories already described. This unassigned General Fund Balance will be maintained to provide the District with sufficient working capital and a margin of safety to address unexpected critical needs without borrowing. This Unassigned Fund Balance category may only be appropriated by resolution of the BOE.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by assigned fund balance, and lastly, unassigned fund balance.

2. A proposed budget shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balance.

3. A proposed budget that includes any portion of beginning fund balance to be used to cover expenditures, interfund transfers, or reserves, shall be accompanied by a “specific resolution” adopted by the BOE authorizing the use of that portion of the beginning fund balance in the District’s budget. This resolution shall specify at a minimum:

- (a) The amount of the beginning fund balance to be spent under the budget;
- (b) The purpose for which the expenditure is needed; and
- (c) The District’s plan to ensure the use of beginning fund balance will not lead to an ongoing deficit.

#### B. District Reserve Requirement

1. The District’s General, Capital Projects and Insurance Reserve Funds shall be developed with adequate appropriated monies for unforeseen contingencies.
2. The proposed budget shall ensure that the District holds restricted General Fund or cash emergency reserves in the amount required under the provisions of Section 20(5) of Article X of the State Constitution (the TABOR Reserve); except the BOE may secure a letter of credit from an investment grade bank for all or a portion of the emergency reserve as long as the BOE filed a letter of intent with the State Treasurer and the Department of Education.
3. If the BOE elects to meet the TABOR Reserve requirement with the letter of credit option, the costs for this letter of credit shall be covered from monies appropriated explicitly for such purpose.

#### C. Contingency Requirement

1. At a minimum, the adopted budget for the coming fiscal year shall ensure that the District appropriates in the General Fund a contingency in an amount equal to at least one percent of the amount budgeted to the General Fund.
2. If at any time moneys are to be expended from the General Fund contingency created pursuant to paragraph 3.a, such monies cannot be expended absent BOE approval unless:
  - (a) Any single expenditure from the General Fund contingency is less than \$1M; and
  - (b) The total amount of expenditures from the General Fund contingency within the fiscal year totals less than half the amount of the originally appropriated contingency (0.5 percent).
3. Any monies expended from General Fund contingency shall be restored in the immediately succeeding fiscal year to a full one percent of the amount budgeted for the succeeding year’s General Fund.

Compliance with and level of reserves and contingencies contemplated by this policy shall be examined every year as part of the budget development process to determine if modifications are prudent in view of uncertainties in current and future revenues and expenses.

#### NOTE:

The format and procedures used in developing the budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts.

Adopted: June 16, 2009

Revised: October 25, 2011

#### LEGAL REFS.:

Colorado Constitution, Article X, Section 20

C.R.S. § Title 22, Article 44, Part 1 School District Budget Law

C.R.S. § Title 22, Article 44, Part 2 Financial Policies and Procedures

Letter of Credit: First Amendment dated July 1, 2010 between Douglas County School District

RE-1 and JPMorgan Chase, and extended for FY 2011 and FY 2012

#### CROSS REFS:

DBG: Budget Adoption Procedures

## DISTRICT POLICIES CONTINUED

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### Policy: DBG—Budget Adoption Procedures

A proposed budget, developed under the direction of the superintendent, shall be presented to the Board no later than June 1 for the next fiscal year. Together with the preliminary budget, a statement shall be submitted describing the major objectives of the District's educational program for the ensuing fiscal year, and the manner in which the budget proposes to fulfill such objectives.

The Board shall notify the public that it has received a proposed budget from the administration. The proposed budget shall be available for public inspection at the office of the superintendent, and public notices shall be posted to that effect.

It shall be the Board's responsibility to review the proposed budget in open session, make such changes as it deems necessary, and adopt a budget and appropriation resolution no later than June 30 for the ensuing fiscal year.

Once the budget is adopted, it shall become the plan and legal authority for receiving and expending money during the fiscal year, except that, the Board may review and change the budget with respect to both revenues and expenditures prior to October 15 of the fiscal year for which the budget was adopted.

#### Authorization for Revenue Increase

The District may call an election to seek voter approval of an increase in the District's authorized revenue base, in accordance with applicable law. If the District is authorized to raise and spend additional local revenues, the Board may adopt a supplemental budget.

Current practice codified 1978

Adopted: October 3, 1978

Repealed by the Board and re-enacted and revised by the Superintendent: December 3, 2002

Revised: October 9, 2009

#### LEGAL REFS.:

Colo. Const. Art. X, Sec. 20

C.R.S. 22-44-103

C.R.S. 22-44-107 through -110

C.R.S. 22-54-108

#### CROSS REF.:

EL 1.5 Financial Planning and Budgeting

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## Policy: DID—Capital Asset Reporting and Inventories

Colorado Revised Statutes (C.R.S.) 22-45-101(2), 22-45-112, 29-1-506(1) and generally accepted accounting principles (GAAP) require that certain records be maintained relating to the acquisition and disposition of assets. All capital assets received and/or disbursed by the District shall be accounted for carefully and accurately, shall be reported and accounted for in the appropriate funds, and shall be done in a manner that is easily reviewed and lends itself to auditing.

The Superintendent shall be responsible for receiving and properly accounting for all capital assets of the District.

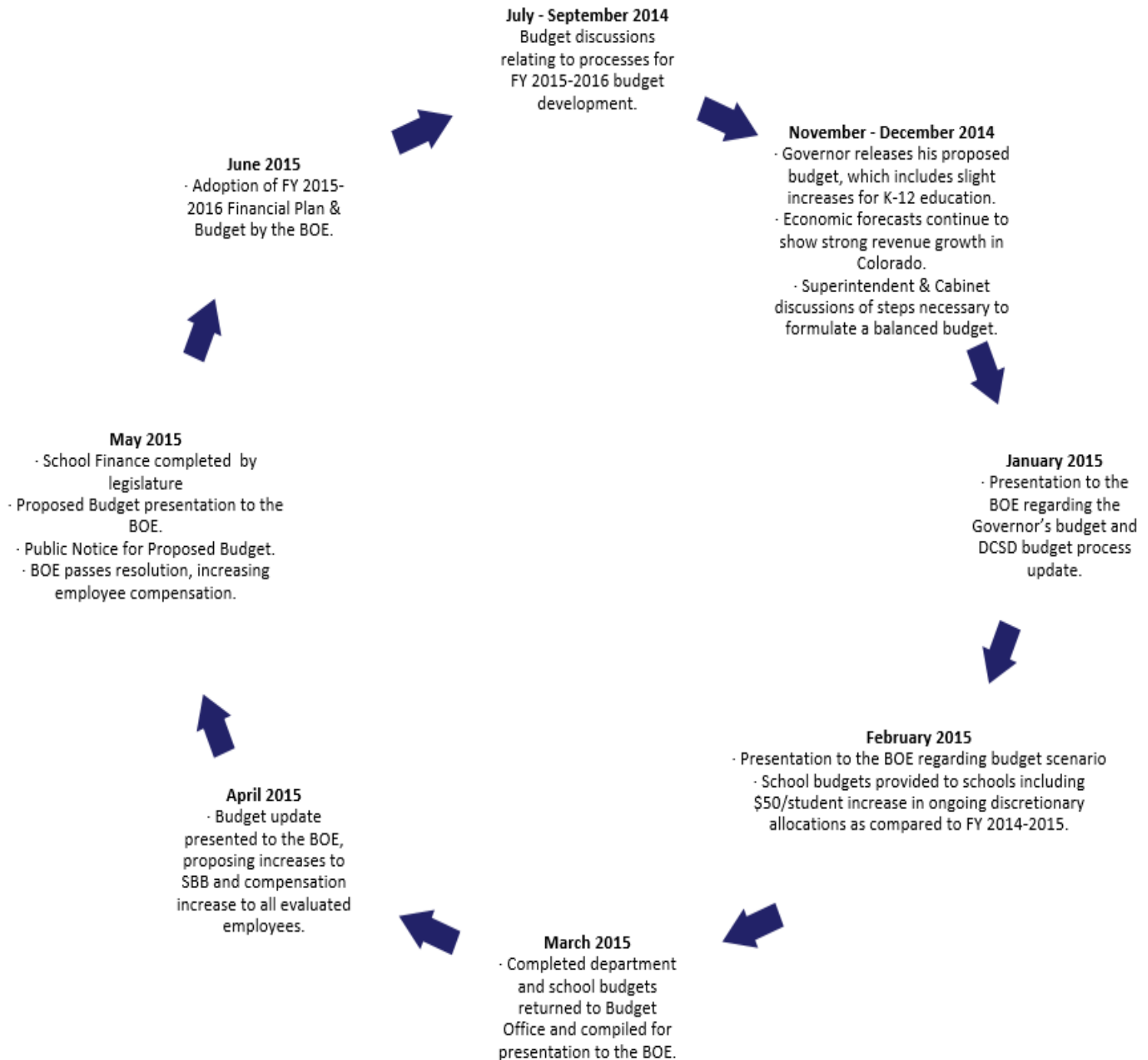
The District shall complete an annual inventory of all capital assets as defined below:

1. Capital assets are defined as tangible real or personal property with a life longer than one year and a unit cost or donated value that equals or exceeds \$5,000; or
2. Assets with an individual value less than \$5,000 but are purchased in aggregate amounts for a District-wide benefit in which the total purchase exceeds the capital asset threshold of \$5,000.

Current practice codified 1978  
 Adopted: date of manual adoption  
 December 3, 2002  
 Revised April 23, 2007  
 Proposed Revision: May 17, 2012  
 Revised and re-enacted as Board policy: June 5, 2012

LEGAL REF:  
 C.R.S. 22-45-101(2)  
 C.R.S. 22-45-112  
 C.R.S. 29-1-506(1)

# BUDGET DEVELOPMENT TIMELINE



## BUDGET AMENDMENT PROCESS

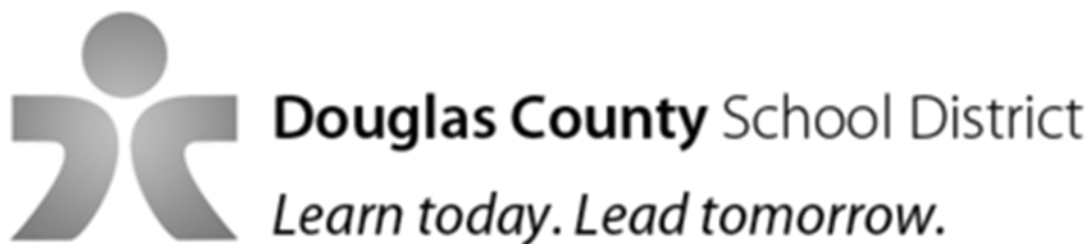
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### Amendment or Revisions of Adopted Financial Plan

The District's financial plan, adopted in June of the year prior to the budget year, may be amended by the Board of Education prior to December 31<sup>st</sup> of the current year; by state statute C.R.S. 22-44-110 (5). Management may only amend individual school, departmental and program line items within the budget. The Board of Education may revise the total budget for any of the funds due to unforeseen circumstances which did not exist at the time of the original budget adoption, such as emergencies or unanticipated revenues.

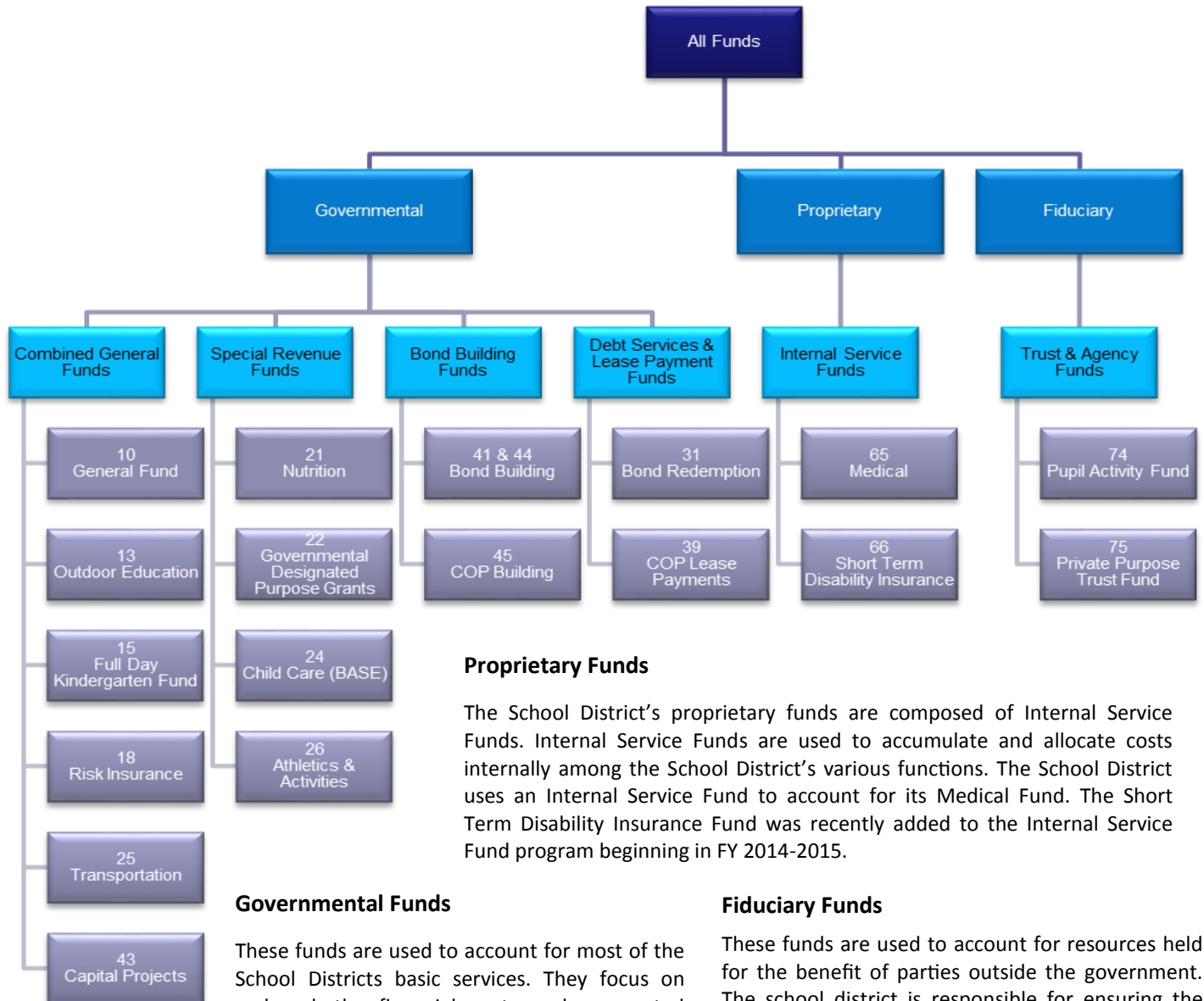
Amendments of the total budget amount or amendments changing the amount appropriated by funds needs the approval of the Board of Education. The description of the reasons that necessitated the budget amendment and the related amount(s) to be revised are included on a Board of Education resolution. Following consideration of the resolution and comments of the public, the Board of Education approves or amends as necessary the budget resolution or does not approve the resolution. If approved, the revised budget amounts are then incorporated into the District's budget and accounting system and controls.

In accordance with State of Colorado Revised Statutes, after the adoption of the budget, the Board of Education 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. After January 31, the budget may not be changed except that where funds for a specific purpose from other than ad valorem taxes subsequently become available to meet a contingency, the Board of Education may adopt and appropriate a supplemental budget for expenditures not to exceed the amount of the additional funds.





## TYPES OF FUNDS



### Proprietary Funds

The School District's proprietary funds are composed of Internal Service Funds. Internal Service Funds are used to accumulate and allocate costs internally among the School District's various functions. The School District uses an Internal Service Fund to account for its Medical Fund. The Short Term Disability Insurance Fund was recently added to the Internal Service Fund program beginning in FY 2014-2015.

### Governmental Funds

These funds are used to account for most of the School District's basic services. They focus on cash and other financial assets that can be converted into cash flow in and out and the balances that are left at year-end that are available for spending. These funds provide a detailed short term view of the School District's operations and the services it provides. These funds are supported by Colorado state equalization, property taxes, state categorical, educational curriculum fees, interest earnings and grant revenues. Including special revenue funds.

### Fiduciary Funds

These funds are used to account for resources held for the benefit of parties outside the government. The school district is responsible for ensuring the assets reported in the Agency Fund, Fund 74, held on behalf of and at the discretion of students and staff at the schools, are used only for their intended purpose. Fiduciary Funds are not included in the government wide financial statements because the resources of those funds cannot be used to support the School District's own programs. The School District uses Fiduciary Funds to account for its Agency and Private Purpose Trust Funds. The accounting used for Fiduciary Funds is much like that used for Proprietary Funds.

### CLASSIFICATION OF FUND REVENUES AND EXPENDITURES

Revenues and expenditures are classified using an account code structure defined by the Colorado Department of Education (CDE). Fund revenues must be classified by fund, source and grant/project. Expenditures must be classified by fund, location, program, object, job classification and grant/project. Balance sheet accounts must be classified by fund, equity/liability/asset and grant/project. For detailed information on the account code structure refer to Appendix A, *Chart of Accounts*.

## BASIS OF BUDGETING/ACCOUNTING

### Modified Accrual Basis for Governmental Funds

Modified accrual is essentially accrual accounting, modified to recognize the governmental environment and unique accounting measurement objectives. Under the modified accrual basis of budgeting, revenues are recognized in the fiscal year in which they become both measurable and available to finance expenditures of the current period. Expenditures, rather than expenses, are recorded to show the decreases in net financial resources of the current period. Debt service requirements are accounted for as expenditures in the year of payment. Appropriations not spent lapse at the end of the fiscal year. Equity is referred to as fund balance under this basis of accounting.

### Accrual Basis for Proprietary Enterprise Funds, Internal Service Funds and Fiduciary Funds

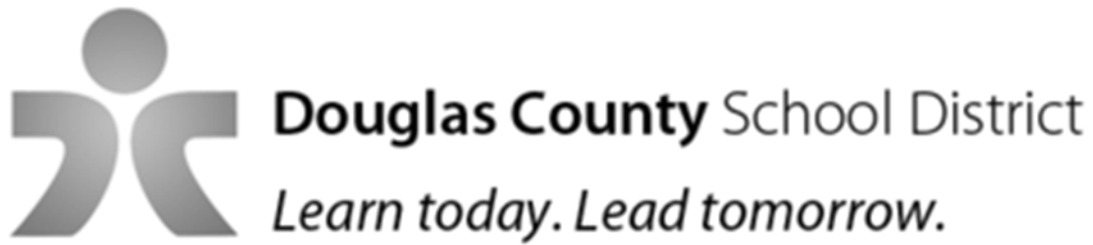
Under the accrual basis of budgeting, most transactions are recorded when they occur, regardless of when cash is received or disbursed. This is essentially the same as in commercial accounting. Under the accrual basis, revenues are recorded when earned and the related income is collected or considered to be collectible. Revenue or income is considered to be earned when the related services have been performed or goods have been sold. Under the accrual basis of budgeting, expenses are recorded when the liability for the payment of the expense has been incurred.

The following list summarizes the basis used for budgeting purposes for each fund of the District:

Type of Fund	Budgeting Basis
<b>Governmental Funds</b>	
General	Modified Accrual
Risk Insurance	Modified Accrual
Full Day Kindergarten	Modified Accrual
Transportation	Modified Accrual
Capital Projects	Modified Accrual
COP Building	Modified Accrual
COP Lease Payments	Modified Accrual
Government Purpose Grants	Modified Accrual
Bond Building	Modified Accrual
Athletics & Activities	Modified Accrual
Bond Redemption	Modified Accrual
Nutrition Services	Modified Accrual
Child Care (B.A.S.E)	Modified Accrual
Outdoor Education	Modified Accrual
<b>Fiduciary Funds</b>	
Pupil Activity	Accrual
Private Purpose Trust	Accrual
<b>Proprietary Funds</b>	
Medical Fund	Accrual
Short Term Disability Insurance	Accrual

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# DISTRICT OVERVIEW



## Adopted Budget Book

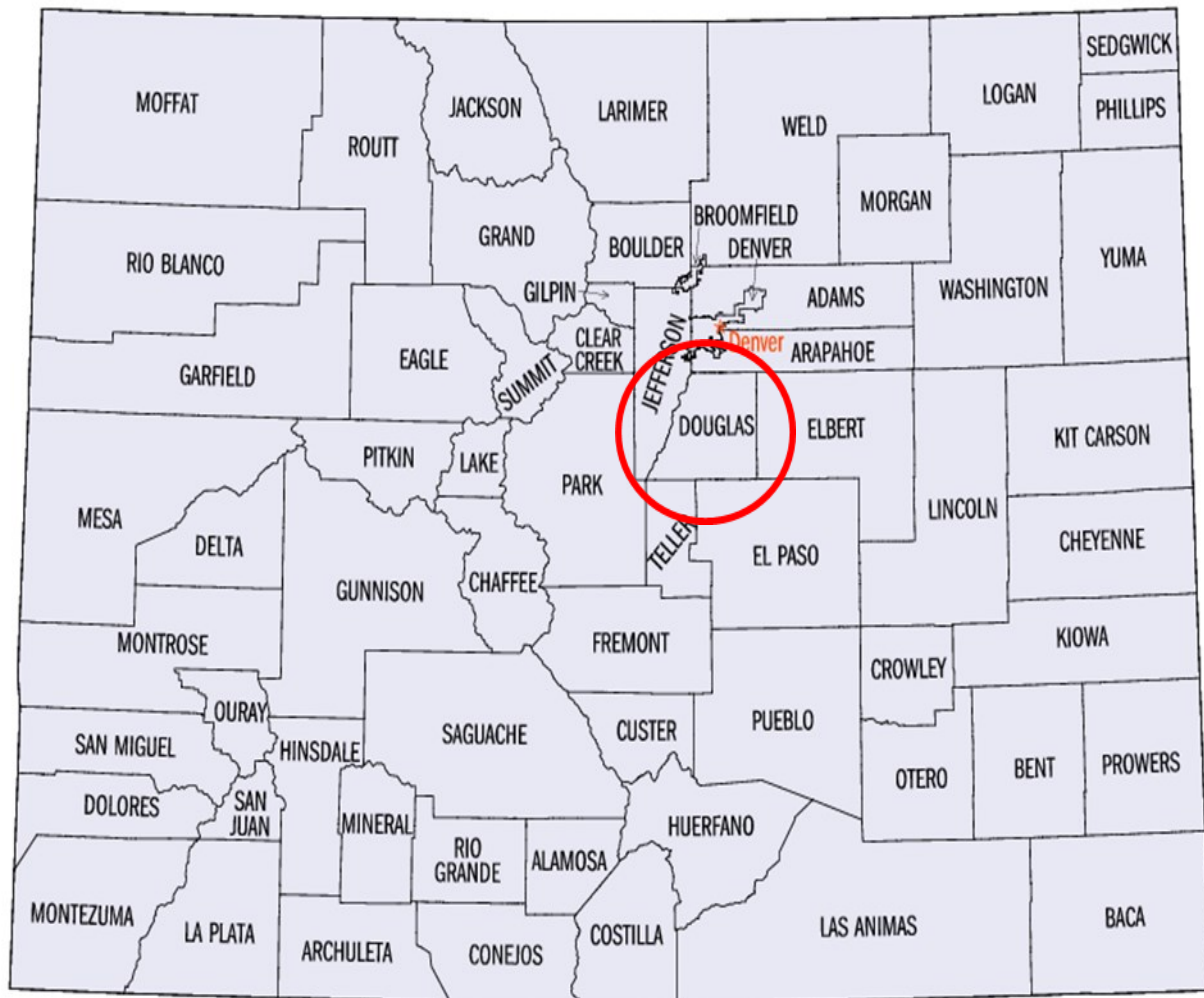
FY 2015-2016

# DOUGLAS COUNTY SCHOOL DISTRICT

## Current Size

Douglas County School District encompasses over 850 square miles and is the third largest school district in Colorado serving approximately 67,000 students in grades preschool through twelve.

The District operates forty-eight (48) elementary schools, nine (9) middle schools, and nine (9) high schools. Additionally, the District includes fourteen (14) charter schools spread over (15) campuses—including two American Academy campuses, two (2) magnet schools, one (1) alternative high school, one (1) night high school, one (1) online school, and sixty-four (64) preschool sessions. District facilities equate to over six million square feet of space.



Source: U.S. Department of Commerce  
[http://quickfacts.census.gov/qfd/maps/colorado\\_map.html](http://quickfacts.census.gov/qfd/maps/colorado_map.html)

# MISSION AND CORE VALUES

## MISSION & VISION STATEMENT

The vision of the Douglas County School District is to help students acquire the knowledge and abilities to be responsible citizens who contribute to our society.

## CORE VALUES

Our core values remain constant in an ever-changing world. They provide the foundation for our work, and influence how we conduct ourselves and engage with others.

### Educational Excellence

High expectations are the focus of everything we do. We challenge all people to acquire a foundation of knowledge and academic skills, and to achieve their highest potential.

### Human Diversity

Varied beliefs and backgrounds strengthen a public education system. We respect differences which contribute to a better society for all human beings.

### Individual Potential

Individuals develop within an environment that nurtures intellectual, social, emotional, physical and aesthetic growth.

### Lifelong Learning

Education is a process that begins at birth and continues throughout life. We foster curiosity, motivation and the desire to learn that extends beyond school settings.

### Productive Effort

The pursuit of greater knowledge and more powerful thinking demands hard work, perseverance and commitment.

### Shared Responsibility

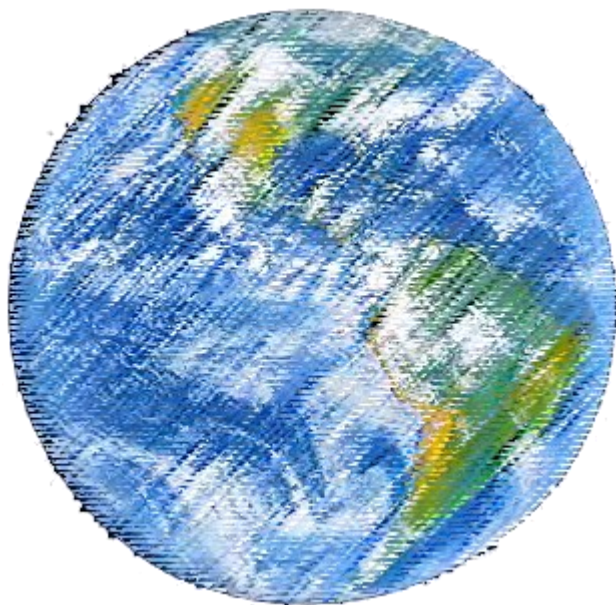
The partnerships among parents, students, staff and community members are characterized by mutual commitment and collaborative effort.

### Ethical Behavior

Our actions are distinguished by the highest standards of personal behavior, including trust, honesty, fairness, integrity and mutual respect.

### Continuous Improvement

Our District, its systems and processes will be subject to continual scrutiny and improvement. We will be recognized for management by fact, results focus and a long-range outlook.





# COMMITMENTS

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## Our Commitments

Our Commitments summarize our promises to our students, parents, employees, and community. They are based on our Core Values and provide a broad philosophy that filters our daily work.

**Commitment to our Students.** Douglas County School District is committed to the success of our students as lifelong learners and critical thinkers. We value all students as individuals with visions of their own futures and connections to the world, and we will guide them toward their full potential. DCSD will encourage our students to build meaningful relationships with their peers, teachers, administrators, and staff. DCSD is committed to providing our students with physically and emotionally safe educational environments, the necessary tools for learning, and the freedom to explore their many options in life.

**Commitment to our Parents and Families.** Douglas County School District is committed to welcoming, encouraging and supporting parents and family members as key partners in the education of our students. We value parents' ideas, opinions and concerns, knowing they have an understanding of how issues and events affect their students and families. DCSD will keep our parents and families engaged and informed with current information. DCSD is committed to providing our parents and families with choices to meet each student's individual learning needs.

**Commitment to our Employees.** Douglas County School District is committed to respecting and supporting all employees. We value the skills and experiences our colleagues possess – qualities which allow them to meet high expectations and fulfill varied responsibilities. DCSD empowers our employees to make decisions about students' successes in a collaborative environment. We encourage staff members to embrace the choices they have in career and professional development opportunities. DCSD is committed to retaining our staff through competitive compensation and by promoting an environment in which employees share their passion for their work.

**Commitment to our Community.** Douglas County School District is committed to engaging our community members as partners in providing a world-class education for our students. We value the support of our community to graduate well-rounded citizens who will make meaningful contributions to our society. DCSD will responsibly use the taxpayer resources provided by our community, acting as good neighbors and in the best interest of our students. DCSD is committed to being honest stewards of the property entrusted to us by our community, and will be accountable to them through transparent dealings and the academic growth of our students.

## EDUCATIONAL STRATEGIES

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### Early Childhood Education

Douglas County's kindergarten program was the first in the nation to meet a rigorous accreditation process set out by the National Association for the Education of Young Children (NAEYC). Since that time, we have continued to provide cutting edge training and support for our kindergarten program as we implemented Standards Based Education in accordance with state requirements.

Kindergarten in neighborhood schools is provided for all students on a half-time basis. Most schools provide a half-day program and some provide an all day, alternate day program. Some schools are also able to provide full day kindergarten on a tuition basis and a tuition based enrichment program to accommodate kindergarteners on a full-time basis. Many schools also provide before and after school care, also on a tuition basis.

The Douglas County School District preschool program is comprised of 66 classrooms located in all areas of the county. The majority of the 48 neighborhood elementary schools house a preschool program as well as some high schools, the Early Childhood Center and the Cantril building. The Douglas County preschool curriculum is developmentally appropriate, addresses 21st century skills and aligns with Colorado State Standards. Each preschool includes tuition paying, at risk and students with special needs. Registration for preschool occurs in January of each year, but applications are accepted all year long based on space availability.

Additionally, DCSD provides free developmental screenings and evaluations for children from birth to five years of age through the District Child Find program. Specific information for both preschool registration and Child Find appointment requests can be found at [www.dcsdk12.org](http://www.dcsdk12.org).

### Elementary School Education

Douglas County's 62 neighborhood and charter elementary schools foster the academic achievement of all students. Highly trained and motivated teachers help students read with understanding, write with clarity and use mathematics to solve problems. In addition to academics, our students are encouraged to have a strong sense of responsibility and personal worth, while being respectful of themselves and others. They should have a factual knowledge of the world and be able to apply that knowledge to new situations. Parents are valued as partners in fostering each child's achievement.

Individual student needs are met through a range of strategies, such as flexible grouping and differentiated instruction, as well as gifted and special education. Formal and informal assessments are essential ingredients for high quality individual instruction.

Students are continually assessed throughout the year, and the data is used to determine student progress toward meeting outcomes in accordance with the District Guaranteed and Viable Curriculum. On standardized tests, Douglas County elementary students consistently out-perform state and national averages.

### Middle School Education

The mission of Douglas County School District middle level schools is to ensure academic achievement, wellness, and safety for all students, as well as provide programming to meet the academic, social, emotional, and physical needs of young adolescents.

Douglas County School District middle school program provides: curriculum that is relevant, challenging, integrative, and exploratory; multiple and varied teaching and learning approaches that respond to student diversity; assessment and evaluation programs designed to promote quality learning; flexible organizational structures to support meaningful relationships and learning; school-wide efforts and policies to foster health, wellness, and safety; and, multifaceted guidance and support for students. In addition, all middle schools provide an interscholastic athletic program and various clubs and activities for student engagement.

Douglas County School District's nine middle schools have the flexibility to implement specialized programs and initiatives within District framework. District performance on standardized testing consistently exceeds State averages. Both students and parents discover an unwavering focus on academic programs with dedicated middle-level educators who appreciate and answer to the unique needs for this age group.

## EDUCATIONAL STRATEGIES CONTINUED

### High School Education

Douglas County School District has one of the state's highest graduation rates, lowest dropout rates, and excellent student performance on standardized tests, annually exceeding state and national averages. Approximately 80 percent of Douglas County's high school graduates attend a four-year college. Other students prepare for post-high school endeavors by pursuing career and technical education, work/study programs and internships.

High schools offer a compelling mix of core classes and elective choices to meet the needs of approximately 17,000 9th through 12th-grade students. Schools embrace their local communities and serve as a hub of activity in the main areas of Castle Rock, Highlands Ranch and Parker. Schools offer teams and clubs that are devoted to sports, performing arts, debate and many other special interests. Teachers and staff members support student efforts in an environment of ongoing professional development.

Our high schools encourage responsibility, confidence, creativity, investigation and critical thinking. They value diversity and promote a community of responsible, engaged learners.

### Diploma and Graduation Requirements

To receive a diploma and graduate from a high school in the Douglas County School District, a student must earn a minimum of 24 credits. A student attending a Douglas County high school using an accelerated block schedule must earn a minimum of 26.5 credits. These academic requirements reflect the minimum program which a student can complete and still earn a high school diploma. For the majority of high school students, particularly those students who are planning post high school education, pursuit of a challenging academic program is the most important consideration.

A unit of credit is defined as the amount of credit given for the successful completion of a course that meets at least 40 minutes daily five days per week for one year (36 weeks) on a traditional schedule, or a four or more hour college semester hour course (1 credit); the equivalent time is 120 clock hours. One half credit is given for successful completion of a class which meets at least 40 minutes daily five days per week for one semester (18 weeks) on a traditional schedule, or a two or more hour college semester hour course. Non-traditional schedules will be translated to this standard for the purpose of determining course credit.

Douglas County students will begin accruing credits towards earning a diploma and graduation upon completion of high school level courses as identified in IKF-R.



## Academic Requirements

A. To receive a diploma a student must meet all of the following:

1. Earn a minimum of 24 units of credit or 26.5 units of credit in an accelerated block.  
Specifically, students must successfully complete:

### Core Curricular Areas Credits Required

Language Arts	4.0
Mathematics	3.0 *
Science	3.0
Social Studies	3.0
Practical Arts	1.0
Fine Arts	1.0
Physical Education	1.0
Speech Communication	<u>0.0 **</u>
<b>Total Core Required</b>	<b>16.0</b>
 Electives	 8.0
	10.5 accelerated block

### TOTAL CREDITS REQUIRED 24.0 or 26.5 accelerated block

\*At least one of the three credits of mathematics must include Algebra 1.

\*\*District approved alternative model for Speech Communications.

2. Document a minimum of twenty hours of community service while enrolled as a high school student as identified in I KF-R.

B. To earn credit in a class, students must demonstrate proficiency on the Douglas County School District Content Standards embedded in the course. Documentation that these standards have been achieved will be through teacher judgment based on District assessments, end-of-course tests or other measurements, as well as meeting other stipulated course expectations. Students who do not achieve these standards will be enrolled in courses or programs as prescribed by the school principal and faculty.

Students identified as disabled and having an Individual Literacy Plan (ILP) may demonstrate that they have met the Douglas County Content Standards by successfully completing the standards identified in their Individual Education Plan (IEP). Course content and/or graduation requirements may be adjusted for those students identified as disabled, under the Individuals With Disabilities Education Act through the IEP process.

C. With prior approval of the high school principal, up to a total of six credits of approved correspondence, college/university courses (for 11th/12th grade students only through the post-secondary options act), and/or on-line courses from an accredited educational institution, to be determined and identified in Administrative Policy IKF-R, may be used to meet either the electives or required portion of the academic requirements to receive a diploma.

## PROGRAMS AND SERVICES

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The District provides a full range of PreK-12 educational school programs and services including basic education in elementary, middle and senior high schools, special education for handicapped students, online educational options, vocational education and other educational programs for approximately 67,000 students. About 3,000 of these students enroll in one of DCSD's online learning schools, eDCSD (Colorado Cyber School) or Hope Online. Both online schools enroll students from kindergarten through twelfth grade, offering a valuable alternative to the traditional education environment.

Each school provides information about specific programs, services, and activities offered on their individual school websites. To access the school websites, visit the District website at:

[www.dcsdk12.org](http://www.dcsdk12.org)

### ALTERNATIVE SCHOOLS AND PROGRAMS

#### Cloverleaf Home Education

Cloverleaf Home Education is a District-sponsored home school enrichment program for students in grades K-9. Parents remain the students' primary instructional providers, with Cloverleaf supplementing their efforts in such areas as science, language arts, drama, and math. Homeschool students participating in the Cloverleaf program receive supplemental instruction and educational materials at no cost, and are taught by licensed District personnel. The District receives a portion of state per pupil revenue for Cloverleaf students participating in the program to offset the District's costs.

#### Daniel C. Oakes High School

Daniel C. Oakes High School is the District's comprehensive alternative high school, designed to meet the needs of over 130 students each quarter who are looking for an alternative path toward achieving a high school diploma. Founded in 1987, Daniel C. Oakes High School is dedicated to providing a learning community with a focus on personalized instruction (12 students per class). Daniel C. Oakes students meet the District graduation requirements in a small school environment that engages them in their own learning, fosters resiliency and connects them back to the environment through an outdoor program of canoeing, backpacking, rock climbing and working in the rivers and mountains of Colorado, Utah and Arizona. Daniel C. Oakes operates on a year-round modified "A" track calendar. Due to the high demand for this choice program, this school has an application and acceptance process and usually has a waiting list.

#### Rocky Mountain School of Expeditionary Learning (RMSEL)

A public school of choice, RMSEL is a vital partnership of five Denver-area school districts: Aurora, Denver Cherry Creek, Douglas County and Littleton; and two non-profit organizations actively involved in the renewal of public education: Outward Bound and the Public Education and Business Coalition. Expeditionary Learning captures the power of Outward Bound principles and research about best practices and combines them in the classroom to promote high academic achievement and character development.

#### Eagle Academy

Eagle Academy is DCSD's afternoon/evening high school dedicated to serving the needs of high school students seeking an alternative path to earning a high school diploma. Eagle students attend school Monday through Thursday from 3:15 – 9:00 pm and must also be employed, involved in a vocational training program or volunteer regularly for a minimum of 6 hours a week. Smaller class sizes, personalized instruction and a family atmosphere are the hallmarks of the Eagle Academy community that rekindles a student's desire and passion to learn. To be considered for admission to Eagle Academy, students must be between the ages of 16 and 20 years old and have attempted at least one year of high school. Eagle accepts new students each quarter on a first come first served basis until 130 student slots are filled. Students wanting to be placed on the waiting list to attend Eagle Academy must complete and submit their application before being considered for enrollment by school officials.

## Home Schooling

Authorized by legislative declaration, home schooling is defined as the sequential program of instruction taking place in a home, which is provided by the child's parent or by an adult designated by the parent. Although home schooled students are required to participate in nationally-normed testing periodically, home schooling is not under the supervision and control of a school district. This educational program is not intended to be, and does not qualify as, a private or non-profit school. Home schooled students must register with a school district to be exempt from compulsory attendance requirements.

## Renaissance School

Located in Castle Rock, Renaissance is a K-6 Expeditionary Learning Outward Bound public school that enrolls students from all parts of Douglas County in a lottery system. Expeditionary Learning/Outward Bound Learning Expeditions engage students in an inquiry approach through active learning, support literacy, promote character development, create a sense of adventure, spark curiosity and foster an ethic of service. The subject matter of a Learning Expedition is derived from Colorado and Douglas County School District content standards. Renaissance operates on a modified calendar. Wednesdays are half-days to allow for teacher development in this approach. District busing is available from satellite stops in Parker.

## Lone Tree Elementary School

Lone Tree Elementary is a nurturing learning environment preparing future leaders for a globally connected, interdependent world. Our goal is to grow responsible citizens who learn by doing, who exemplify the Lifelong Guidelines and LIFESKILLS, and who work and learn collaboratively. Lone Tree provides a rich learning environment that engages the senses, encourages civic-mindedness, and fosters critical thinking. Our students engage in real world learning today so they are prepared for tomorrow.

## eDCSD – The Colorado Cyber School

eDCSD uses a combination of the nation's leading online curriculums used by thousands of students across the country, that are high-tech, high-touch comprehensive learning packages offering flexible, dynamic and adventurous learning opportunities for students including: Lincoln Interactive, Fuel Education and Connections Learning. We deliver instruction in 3 types of learning environments: Virtual-Mentored, Independent, and Blended creating a learning ecosystem tailored to meet individual student needs. Course work is highly aligned to the Douglas County Guaranteed and Viable Curriculum and provides student ownership, voice and choice while honing skills in creativity, collaboration, critical thinking and communication.

## Charter Schools

Douglas County School District has fourteen authorized charter schools with two American Academy Campuses. Charter Schools enroll students from across the district on a lottery or wait list basis. Charter Schools focus on a specific delivery model ranging from the Montessori philosophy to Core Knowledge by E.D. Hirsch. Our Douglas County charter schools include: Academy Charter School K-8; American Academy K-8, Aspen View Pre K-8; Ben Franklin Academy PreK-8; Challenge to Excellence K-8; DCS Montessori; Global Village Academy; Hope Online Learning Academy K-12; North Star Academy K-8; Parker Core Knowledge Pre-K-8; Platte River Academy K-8; SkyView Academy Pre K-12 and STEM Middle/High Academy; World Compass Academy. Charter options exist in all three regions of Douglas County – Castle Rock, Highlands Ranch and Parker.

## Special Education

Special education programming is driven by the unique individual educational needs of students with disabilities and procedures required by federal and state mandates. On average, in Douglas County Schools, the cost of special education is 2 to 2.5 times the amount spent on students without disabilities. Approximately ten percent of special education funding comes from the federal government and sixteen percent provided via the State. The balance of approximately seventy-four percent is derived from local district sources.



## PROGRAMS AND SERVICES CONTINUED

The special education population is very diverse. It includes students who are categorized as cognitively disabled, learning disabled, emotionally disturbed, visually impaired, hearing impaired, physically disabled, speech/language impaired, chronically ill, or multiplied disabled. The vast majority of special education students are in the mainstream, attending neighborhood schools, and spend at least part of the day in a general education classroom.

The schools undertake the responsibility of:

- 1) identifying all disabled children and offering them educational services;
- 2) assessing each disabled child individually and, when appropriate, formulating a written Individualized Education Program (IEP);
- 3) ensuring that disabled students are placed in the “least restrictive environment” commensurate with their needs;
- 4) notifying parents in writing about identification, evaluation and school placement of their child; and
- 5) providing those “related services” required for children to benefit from special education.

### School-to-Career

School-to-Career prepares students for life and the world of work by blending relevant workplace competencies with academic rigor. This unique partnership among schools, businesses and community organizations offers the following resources for students (grades 7-12):

- Educational and Career Planning (ECP) with access to internet based CHOICES career guidance system
- Internships for high school seniors
- Job shadow opportunities such as participation in construction Career Day
- Post-secondary educational campus visits including access to the CU Conference on World Affairs
- Junior Achievement classes
- College Ready Dual Enrollment Courses
- Career and Technical Certification Courses

School-to-Career also offers staff development courses to educators from Douglas County and other districts. These courses are Workplace Institutes for Educators and Healthcare Institutes for Educators. In addition to a district-level coordinator, the system includes an advisory committee and site coordinators/committees at each middle and high school in Douglas County.

### International Baccalaureate Program

The International Baccalaureate (IB) diploma is a pre-university course of studies, leading to examinations, for highly motivated secondary schools students between the ages of 16 and 19. Its comprehensive two-year curriculum is geared toward high school juniors and seniors seeking a challenging educational experience that promotes international understanding and includes high standards for achievement. The Douglas County School District offers two IB Diploma Programs, one at Douglas County High School and one at ThunderRidge High School. In addition to the high school diploma programs, Douglas County School District is expanding IB Programming to the middle and elementary school levels. The Middle Years Program is being implemented at Mesa and Ranch View Middle Schools. The Primary Years Program is being implemented at Rock Ridge, Roxborough and South Ridge Elementary Schools.

### Gifted Education

#### • Neighborhood Schools Gifted Programming

Gifted and Talented Programming at neighborhood schools varies among the sites, depending on student need and the school improvement plan. Classroom teachers collaborate with support staff to design content extensions, challenge units and independent projects to extend and deepen student learning. Services to students are both direct and indirect and may include co-teaching, team teaching, compacting, tiered assignments, flexible and cluster grouping projects. The identification process utilizes a body of evidence approach including cognitive ability, academic achievement, parent, student, and teacher input. The data gathered during the identification process is used to determine appropriate programming services for the student.

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- **Discovery Program**

The Discovery Program is a self-contained magnet program for highly gifted learners in grade 2-6 and is located regionally at 4 elementary school sites in Douglas County. The program is intended for those students who require intensity of instruction and acceleration beyond what can reasonably be expected from the regular school program.

## Reading Recovery

Reading Recovery is a short term one-to-one intervention for our most at-risk first grade students. The goal of Reading Recovery is to reduce the number of first grade students who have difficulty in reading and writing, creating a successful pathway for future learning. By intervening early, Reading Recovery helps close the achievement gap between the lowest-achieving students and their peers before the gap becomes too large to bridge. The power of Reading Recovery is the one-on-one instruction tailored to meet students' personalized learning needs. Reading Recovery teachers are highly trained in this intervention process and collaborate with classroom teachers to best support the students in becoming proficient readers. Through a collaborative decision-making process, small group interventions for students are also supported by the Reading Recovery teacher.

## The Douglas County Support Center

The Douglas County Support Center (DCSSC) is community resource intended to support students that are expelled and/or at-risk. This collaborative team oversees expulsion specialists, serves on truancy reduction boards, writes grants and interfaces with community, juvenile justice and school-based providers to advocate and support students and families in need. In addition, DCSSC offers a voluntary District funded 10-20 week strength-based transition program intended to support 7-12th grade students expelled or at-risk of expulsion for behavior, truancy, and or substance abuse. The program was founded under the principals of Restorative Practices and incorporates behavioral interventions that promote personal accountability as well as positive culture and climate. The students enrolled in the program attend for approximately seven hours a day and receive instruction from licensed and certified teachers and social workers in the areas of character education, empathy, anger management, and social skills. In addition to regular classroom instruction and online credit retrieval opportunities, students meet with a contracted mental health and/or substance abuse counselor for an average of 4 hours each week. Students are required to participate in service learning programming as well as outdoor education and therapeutic poetry workshops. Career Education is offered through direct instruction and enhanced by career talks, mock interviews, resume writing, college visits, 4-way testing (ethical dilemma problem-solving paradigm) in coordination with volunteers from community-based partnerships. In order to provide family support and to continue strengthening family bonds, student progress meetings are required every other Monday evening from 6:00-7:30 p.m. and Family Appreciation Nights occur monthly. Due to our positive outcomes, the Colorado Department of Education has requested that we present our programming at several state conferences in an effort to share effective prevention/intervention strategies. Furthermore, in October 2009, Gil Kerlikowske, Director of the White House Office of National Drug Control Policy traveled to Colorado to visit our program and solicited information regarding our effectiveness. The goal of the program is to assist in removing individual barriers so that students are more available for learning.

## English Language Development (ELD)

English Learners (ELs) are served through a variety of programming options based on their individual needs using the Response to Intervention (RtI) framework to guide decisions. Practices include collaboration, coaching, co-teaching, direct English language development, and content instruction. Intensity of services is determined using the collaborative problem-solving approach embedded in the RtI framework.

English as a Second Language (ESL) teachers and content teachers make instructional decisions to ensure English language development and content learning occurs throughout the school day. The role of the ESL Teacher is determined by the school's needs on an individual and group level. All ELs have an English Language Learner Plan addressing individual student's specific ELD needs.

## STARLab Program (Success Through Automated Resources)

The STARLab program provides students in grades 9-12 with opportunities for remediation and credit recovery in math, science, social studies, and language arts. This program is delivered through Odysseyware (web-based curriculum) and also online curricular opportunities for credit recovery to meet specialized curricular opportunities. The decision as to which platform to use is based on student need and web access opportunities in each individual school.

## PROGRAMS AND SERVICES CONTINUED

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### Wings Program

The Wings program is a one-year academic experience focusing on the challenges of pregnancy and parenthood. The goal of Wings is to keep pregnant and parenting teens in school, working toward a high school diploma or a GED certificate. This program is also committed to furthering academic and/or vocational training after graduation. Students may remain in their home high schools, or transfer to Douglas County High School where the program is located. The Wings program is open to any pregnant or parenting teen (male and female) who is enrolled in any Douglas County School.

### Post-Secondary Option (PSEO)

The Post-Secondary Option Act allows high school students to enrich their high school experience by concurrent enrollment in approved college courses. In these courses tuition costs are reimbursed by the District for fall and spring only via the use of a PSEO application. Students must be enrolled in a District high school concurrently.

### Career and Technical Education and Concurrent Enrollment Opportunities

This is a Career and Technical school, offering training in occupational programs for high school and post-secondary students. It provides individual training for entry-level employment, skill upgrading and re-entry training. There is an application process for these programs due to high demand. Due to limited funds, a lottery system for the reduced number of funded slots has been instituted.

### Advanced Placement/Honors Program

Advanced Placement courses offer students an opportunity to receive college credit at certain institutions while still in high school. Upon successful completion of Advanced Placement exams, students are able to transfer these credits to many post-secondary institutions. Courses include subjects such as English, history, calculus, art and chemistry. Honors courses also add academic rigor to challenging coursework and provide special recognition to students along the way.

### Summer Programs

Tuition-based summer programming is available for all Douglas County School District high school and middle school students. The middle school program offers sessions at every site to familiarize incoming students with the buildings and scheduling, as well as address strategies for success in study skills, self-motivation, goal setting and positive life choices. Additionally, some middle school sites offer classes in reading, writing and math. At the high school level, summer school classes assist students in meeting content standards and credit recovery.

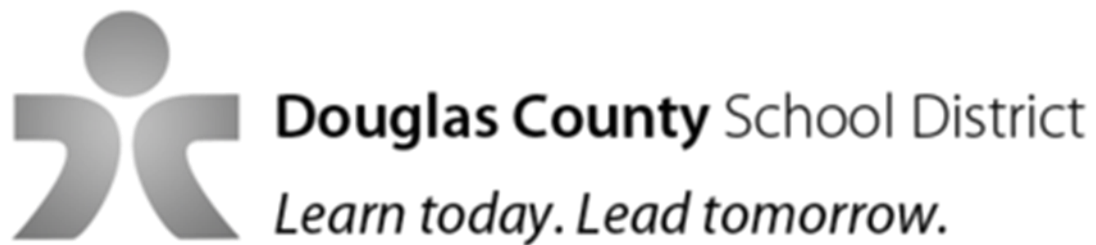
### School to Work Alliance Program

This program is an alliance between Douglas County School District and the Colorado Division of Vocational Rehabilitation. The goal of the School to Work Alliance Program (SWAP) is to assist individuals ages 16-25 in obtaining career path employment. The SWAP program is looking for youth that have had some prior vocational or volunteer experience that are exiting the school system and are focused on competitive employment. Among our candidates are graduating high school students, prior graduates, and young adults working towards their GED and those that did not complete high school. Qualifying participants typically have experienced varying barriers to employment including: mild learning disabilities, emotional disabilities and, physical handicaps. Some examples of services provided by SWAP are exposure to various career options such as: On the Job Training (OJT), apprenticeship opportunities, and short term training programs. SWAP also provides assistance with resume writing, job seeking skills, interviewing techniques and job retention.

### Outdoor Education Center

In 2011 the Douglas County Commissioners purchased the Emily Griffith Opportunity Center outside of Larkspur, with a vision of entering into a partnership with DCSD to provide students with the opportunity for local outdoor education. The partnership also provides future access to Rampart Range in the Pike National Forest. The property, which Douglas County donated to the school district, consists of 15 structures on 99 acres in southwest Douglas County. The focus of the DCSD Outdoor Education Center is to provide students with opportunities for personal growth by enabling them to "step out of their comfort zones." The foundational approach of the Center's "Challenge by Choice" program encourages middle school students and adult staff to do something they may initially fear, while understanding they are in a safe and trusting environment.

# STRATEGIC PLAN FY 2014-2017



## Adopted Budget Book

FY 2015-2016

## STRATEGIC PLAN FY 2014-2017

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In March 2011, the DCSD Board of Education unanimously approved our proposed strategic plan, “New Outcomes for a New Day,” and set us on our journey to reinvent our profession and to reimagine our craft. Instead of well-intended legislation dictating the means of change, those closest to the students built the systems and components that have come together to create a model for the future of American public education.

Nearly three years later, it is time for a new three-year plan – a plan that will guide our work from 2014 to 2017.

This new plan does not chart a new course. Instead, it stays the course – building on what we have learned and imagining our priorities forward. One of the frailties of education is instability – not staying the course long enough. Leaders are often tempted to jump from one new idea to another. It is imperative that we not do that, no matter how tempting, so this plan continues our work on our three priorities of Choice, World Class Education, and System Performance. It takes each of those to the next level of implementation.

DCSD has long said that Safety is our number one priority. That is absolutely true and we have demonstrated this by leading the nation in designing and implementing the most innovative school safety strategies anywhere. With this plan, we believe that it is time to move Safety forward as our first priority, bringing the total number of priorities in our district (and in our plan) to four.

*For more information on the new strategic plan see <https://www.dcsdk12.org/district/strategic-plan>*



## Traditions, Core Values, Commitments, Priorities

Over the past three years, the Douglas County School District blazed an innovative trail – expanding opportunities for success, integrating sustainable learning strategies, and defining and measuring what matters most for our students. The results are evident. When you walk into these DCSD classrooms, there is an energy and an excitement that you can see and feel.

Our work continues, which is why our original strategic priorities are evolving. And while we have always said that Safety is our top priority, it now has a place in our Strategic Plan.



### Safety

#### Maximizing physical, psychological and online safety for students, staff and community

- Ensuring physically safe learning environments
- Collaborating with all schools to create a system-wide culture that prioritizes and values psychological safety and wellness
- Ensuring online safety and data privacy

### Choice

#### Providing each child the maximum opportunity for success

- Communicating the unique qualities of each school to our students, employees, parents, and community gives all students the highest possibility for success.
- Empowering every school to achieve their desired state provides many learning opportunities for students and synergy in our schools.



### World-Class Education

#### Achieving sustainable learning for the 21st century

- Students must be prepared to compete on a world stage for jobs that require a high level of creativity and innovation.
- Sustainable learning is essential and requires the most important information to be taught in a way that can be retained, that stretches across content areas, and that incorporates the tools our young people will be required to use in the workforce.
- Education is more personalized, and students develop a deep understanding of self, world, career, and their own pathway to success.

### System Performance

#### Defining and measuring what matters most

- We will define what matters most to our stakeholders.
- Our development of a cutting-edge System Performance Framework will measure student, educator, school, leader, and District performance.
- Authentic measurements will lead to continuous improvement for our students and allow our stakeholders to remain informed.





# STRATEGIC PLAN FY 2014-2017 CONTINUED

## Continuous Improvement

DCSD is in the process of systemic transformation. We have used a continuous improvement process including the following: explore ideas; set expectations based on research and best practices; collaboratively create; integrate into all appropriate systems; implement; evaluate; and refine.





# Safety

Explore ▶ Set Expectations ▶ Create ▶ Integrate ▶ Implement ▶ Evaluate ▶ Refine

## Goal

## Strategy

### CREATE a culture of safety

- ▶ Evaluate current state of district and school safety culture
- ▶ Create DCSD key safety characteristics for school strategic planning tool
- ▶ Create and implement district system to monitor and maintain culture of safety
- ▶ Create and implement safety feedback tool

### INTEGRATE and IMPLEMENT the DCSD psychological safety and wellness framework

- ▶ Evaluate current state of school mental health services
- ▶ Create and implement recommendations for mental health staffing
- ▶ Refine mental health service delivery model

### EVALUATE and REFINE physical safety measures and systems

- ▶ Evaluate current state of school security and safety systems
- ▶ Create and implement recommendations for security personnel staffing
- ▶ Refine security and surveillance hardware through capital planning
- ▶ Evaluate effectiveness of layered safety programs
- ▶ Create recommendations to further refine the School Marshal Program

### CREATE and INTEGRATE staff understanding through training

- ▶ Refine the evaluation and mitigation of dangerous (bullying, threatening, suicidal) behavior, child abuse and child neglect
- ▶ Implement restorative practices to maintain safe learning environments
- ▶ Create and implement additional training opportunities for campus security personnel
- ▶ Create and implement system-wide staff training to increase understanding of physical safety measures, systems and procedures
- ▶ Create and implement system-wide staff training to increase awareness, understanding and psychological safety skill-building

### CREATE and INTEGRATE student learning opportunities

- ▶ Refine emergency response and crisis management procedures
- ▶ Evaluate current state of learning opportunities for students to develop psychological safety skills
- ▶ Integrate student learning options and understanding of psychological safety
- ▶ Implement restorative practices to build skills and a sense of community

### EVALUATE and REFINE community partnerships

- ▶ Evaluate success of current community partnerships
- ▶ Refine community partnerships to seamlessly serve students, staff and parents

### EVALUATE and REFINE student online safety and data privacy

- ▶ Create and implement safe digital citizenship programs to educate our students on data and information sharing on the Internet
- ▶ Create and implement school staff training regarding student data privacy laws
- ▶ Implement a formal and robust digital data privacy program to ensure all data in the school community is protected

# STRATEGIC PLAN FY 2014-2017 CONTINUED



## Choice

*Providing each child the maximum opportunity for success*

- ▶ *Communicating the unique qualities of each school to our students, staff, parents and community gives all students the highest possibility for success*
- ▶ *Empowering every school community to achieve their desired state provides many learning opportunities for students and synergy in our schools*

Explore ▶ Set Expectations ▶ Create ▶ Integrate ▶ Implement ▶ Evaluate ▶ Refine

Goal	Strategy
<p><b>IMPLEMENT</b> universal choice that empowers parents to choose the best school for their children</p>	<ul style="list-style-type: none"> <li>▶ Create a school choice catalogue that celebrates the unique qualities of all DCSD schools</li> <li>▶ Create an online school choice publication that supports parents in understanding the unique qualities of all DCSD schools</li> <li>▶ Create informational videos that support parents in learning the unique qualities of all DCSD schools</li> <li>▶ Create school choice showcases for students and parents to learn more about the unique qualities of all DCSD schools and programs</li> <li>▶ Create diagnostic tools that help parents navigate DCSD choices in the best interest of their children</li> <li>▶ Integrate and refine the role of the DCSD Parent Liaison</li> <li>▶ Explore and set expectations to create more employee choice</li> <li>▶ Refine the School Selector Tool to create an interactive experience that supports parents in exploring the unique qualities of all DCSD schools</li> <li>▶ Implement and evaluate the Choice Scholarship Program</li> <li>▶ Explore and set expectations regarding transportation options to support families with choice</li> <li>▶ Implement and evaluate the innovation school process, transformational design and needed support</li> </ul>





## World Class Education

### Achieving sustainable learning for the 21st century

- ▶ *Students must be prepared to compete on a world stage for jobs that require a high level of creativity and innovation*
- ▶ *Sustainable learning is essential and requires the most important information to be taught in a way that can be retained, that stretches across content areas, and that incorporates the tools our young people will be required to use in the workforce*
- ▶ *Education is more personalized, and students develop a deep understanding of self, world, career, and their own pathway to success*

Explore ▶ Set Expectations ▶ Create ▶ Integrate ▶ Implement ▶ Evaluate ▶ Refine

#### Goal

Provide all students a world class education – college, career and citizenship ready for the 21st century

#### Strategy

- ▶ Implement the DCSD Guaranteed and Viable Curriculum 2.0
- ▶ Create, integrate and implement the DCSD Guaranteed and Viable Curriculum 3.0
- ▶ Evaluate and refine the implementation of current DCSD world class instructional practices
- ▶ Refine the world class targets to further align to differentiated versions of CITE
- ▶ Implement a balanced assessment approach based on formative, interim and summative assessments created in a performance-based, authentic manner
- ▶ Create pathways for student advocacy to ensure that students are college, career and citizenship ready
- ▶ Integrate, implement and refine the alignment of resources to what is best for students as outlined in the DCSD Strategic Plan
- ▶ Implement and evaluate evidence-based design to create, engineer and build school environments that support a world class education for all students
- ▶ Evaluate and refine policies that ensure a world class education for all students

# STRATEGIC PLAN FY 2014-2017 CONTINUED



## System Performance

### Defining and measuring what matters most

- ▶ *Defining what matters most to our stakeholders*
- ▶ *Developing a cutting-edge System Performance Framework to measure student, educator, school, leader and District performance*
- ▶ *Integrating authentic measurements that will lead to continuous improvement for our students and allow our stakeholders to remain informed*

Explore ▶ Set Expectations ▶ Create ▶ Integrate ▶ Implement ▶ Evaluate ▶ Refine

#### Goal

#### Strategy

REFINE DCSD as an Employer of Choice

- ▶ Set expectations to ensure accountability for a healthy culture and productive climate of professionals
- ▶ Refine the pay-for-performance system to include all employee groups
- ▶ Create and implement bonus pathways for all employee groups

IMPLEMENT continuous development and improvement of the DCSD balanced assessment system

- ▶ Refine the balanced assessment system to measure 21st century skills through authentic performance relevant to real-world expectations
- ▶ Refine professional development support systems and pathways from induction to leadership development
- ▶ Evaluate effectiveness and strategically align goals and direction of support services
- ▶ Evaluate operational support services in order to improve efficiency in processes and systems
- ▶ Evaluate alignment, rigor and role-specificity of all employee evaluation systems

CREATE autonomy with accountability

- ▶ Create and implement district performance reporting mechanisms to provide summative and real-time access to key data metrics
- ▶ Create and implement a school accreditation process aligned to district expectations that includes an aligned Unified Improvement Planning (UIP) process
- ▶ Create and implement various communication tools to better inform and engage parents and community members
- ▶ Set expectations for state-level decision makers to ensure opportunities for district autonomy with accountability

## STRATEGIC PLAN SPOTLIGHTS

### CHOICE—Two New Charter Schools Open for 2015-2016 School Year

Douglas County School District families will now have two more options to choose from when selecting an elementary school for their children. Charter school applications from World Compass Academy and Global Village Academy were approved by the District several years ago but the schools will officially open their doors to students for the first time this fall. World Compass and Global Village are operated independently but both have a focus on international studies. World Compass Academy is located in Castle Rock and will deploy a Core Knowledge Curriculum. Additionally, each student will be required to take a foreign language and will have language instruction on a daily basis. Global Village Academy will open in Parker and is the fifth school across the state that is a part of the Global Village charter school network. Upon opening, the school will focus on language immersion for K-5 students. At full build-out, Global Village plans to serve students through 8th grade.

Combined, the schools are expecting to enroll approximately 800 students this fall which will generate nearly \$5 million of funding. DCSD passes 100 percent of the Per Pupil Funding (PPR) as determined by the state and a pro rata amount of the mill levy override (MLO) to all of its charter schools. Unlike most districts across the state, the District chooses to share its mill levy override with charter schools as charter schools are public schools and educate the students of Douglas County. Further, the District does not charge its charter schools “administrative overhead” but rather only charges schools for services that they access. These services may include special education, safety/security, transportation, information technology, and others. Through these policies, DCSD has truly leveled the playing field when it comes to equitable charter school funding.



### SYSTEM PERFORMANCE—Carryover Estimate Tool Aids Schools in Long Term Financial Planning

For the third year in a row, the Budget Department has developed a carryover estimate tool that helps schools forecast their spending. Consistent with the District’s SBB methodology, schools are not held to a “use it or lose it” mentality with regard to their site-based budgets. Rather, unspent funds can be carried over from year-to-year in order to save up for a large purchase, provide budget stability in a year of declining enrollment, or to establish a contingency for any unforeseen needs. In the past, schools did not have much visibility into what their potential carryover would be. The reports generated from our Oracle software solution were cumbersome and not intuitive to read nor analyze. In order to solve this problem, the Budget Department built a custom forecast tool to help schools plan for the future.

The first version of the estimate tool was rolled out for the 2013-2014 school year and only included one forecasting methodology based on the current “run-rate” of expenditures. In other words, the forecast assumed that future months’ spending would be equal to the average of the prior months. While this basic forecast was an improvement over the status quo, in many cases it was too simplistic for an organization that does not spend its budget in a consistent, stable and predictable manner. We know that some schools purchase large amounts of supplies in the fall, while others may purchase a large amount in the spring. This leads to peaks and valleys in spending and a “run-rate” forecast will not account for this variability. In order to improve the tool, the new version now includes 3 forecasting methodologies that schools can cycle through to see a potential range of carryover amounts based on different spending patterns and assumptions. This new tool has given schools more comfort with regard to their budget and much more visibility into their financial future.



## STRATEGIC PLAN SPOTLIGHTS

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### **SYSTEM PERFORMANCE—Douglas County School District Implementing Toyota Production System**

Douglas County School District is at the leading edge for innovation in educational operations. The system is based on the legendary tenets of the Toyota Production System (TPS), and focuses on two main philosophical pillars. First, a respect for people, designing all processes with the end-user client in mind, namely our students and taxpayers. Second, a constant focus on continuous process improvement to eliminate waste and add value to our clients.

While many innovative companies have used elements of TPS, Douglas County School District is among the first school districts to fully integrate the Toyota management and leadership philosophy throughout the entire operational system. Tactically, this is accomplished by training our frontline staff in empowered decision making, so they can make decisions faster and autonomously. Additionally, it is encouraging our frontline team to become leaders and problem solvers and rigorously use the scientific method to identify areas of improvement, hypotheses to test, and metrics to measure for true signs of success.

Since its implementation in the 2014-2015 academic year, system operations has successfully reduced expenses by leveraging the elements of TPS and has re-invested those savings directly back into the front line.

### **SAFETY—Empowerment Retreats Help DCSD Students Adapt to the Challenges of School Life**

The middle school years are a time of self-discovery and growth. Earlier this year, a group of District students will learn that they can follow a path of self-awareness and acceptance during an Empowerment Retreat hosted by the DCSD Student Wellness Department.

With all of the conventional challenges that students face, the social aspect of school life, coupled with the technological flood of social media, students have bigger challenges to deal with. “Students are faced with a variety of challenges in the 21st century. The demands placed on them and the pace of their world is significantly more challenging than it was even 5-10 years ago,” said DCSD Prevention and School Culture Coordinator Staci McCormack. “Coupled with academic demands, students are engaged on so many levels, with extra curricular activities, community leadership and goal setting for their futures.”

“Not only are our students stepping up to the demands of life, but they often find themselves in the midst of what is a very challenging social life. With online social networking, their social life never comes to a calm. Being tech safety savvy in a world that relies on online social networking requires good decisions and choices moment-to-moment,” added McCormack.

At the Empowerment Retreats, held at the majestic Outdoor Education Center in Larkspur, the students find that the open-air environment is conducive to opening their minds and attitudes to new and different perspectives that aid in their growth. McCormack said the positive impact on the students is one that last far beyond the weekend retreat.

“Considerable data has been collected that indicates a sustainable impact is made on students who participate in the retreats. Working in partnership with schools and their leadership teams, we have placed student retreat participants in leadership roles within their school culture,” explained McCormack. Examples of prevention efforts being led by students now are: Kindness Campaign efforts, Sources of Strength and Civility efforts within their buildings.

## STRATEGIC PLAN SPOTLIGHTS

### WORLD CLASS EDUCATION—DCSD Changes Tuition for Full Day Kindergarten

Beginning with the 2015-2016 school year, DCSD has changed its methodology regarding Full Day Kindergarten tuition. Many families in Douglas County access Full Day Kindergarten programs in our neighborhood elementary schools in order to further develop their child's academic, social, and emotional growth. Historically, tuition was set by each school based on a number of factors including tuition at other neighborhood schools, tuition at charter schools, and tuition at private schools. In other words, tuition was set based on what the market would bear. Beginning this school year, DCSD has committed to setting tuition at a rate in which revenue generated meets the cost of the program. In many cases, this means that parents of Full Day Kindergarten students will see significant decreases in the amount of tuition that they pay.

Currently, the Colorado School Finance Act only funds kindergarteners as half-time students regardless of whether they attend school half-time or full-time. For those parents who want their child to attend for the full day, the family pays tuition to cover the cost of the unfunded portion of the day. Beginning with the 2015-2016 school year, tuition at each program across the District will be set at an amount to ensure that that program only collects enough revenue to cover the costs of providing the second half of the day. This change means that our parents are only charged the actual rate of their child's education. This reduces the financial strain on our parents and puts our schools at a competitive advantage as their tuition rates are significantly lower than most competing programs. DCSD will continue to provide scholarships to those families who may not be able to afford tuition for Full Day Kindergarten.



## STRATEGIC PLAN SPOTLIGHTS

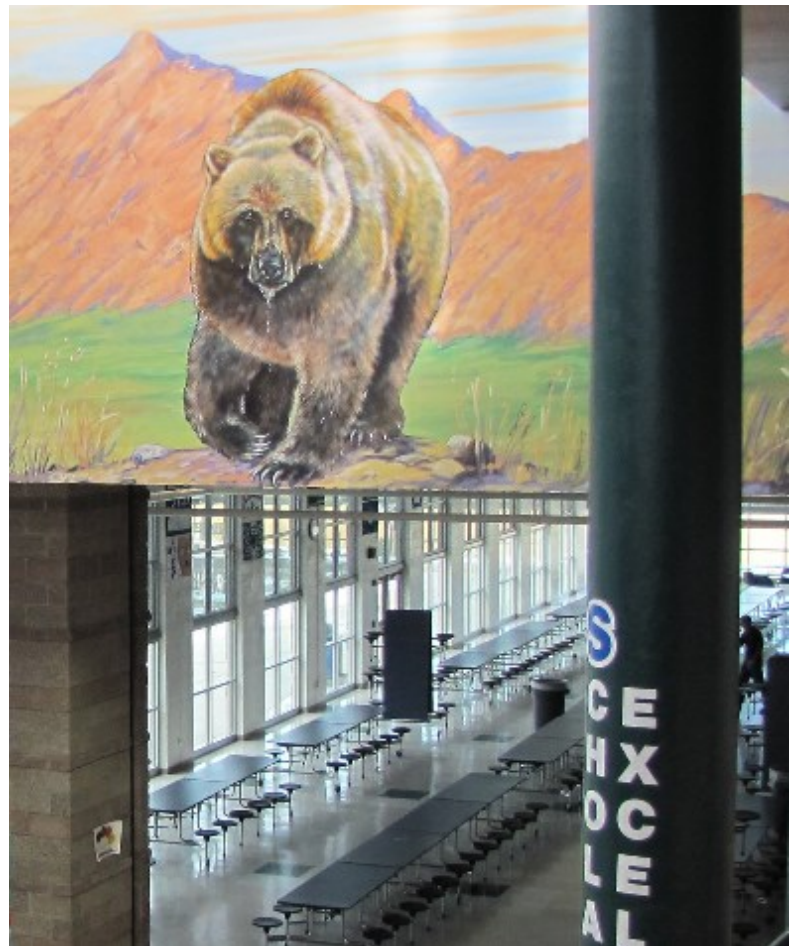
### CHOICE—Douglas County School District High Schools no longer on National School Lunch Program

Nutrition Services is committed to serving healthy meals to all Douglas County students. Part of that commitment includes providing foods that students will enjoy and that will not end up in cafeteria garbage cans.

Because of the Healthy Hungry Free Kids Act (HHFKA) of 2010 and the Smart Snack regulations associated with the National School Lunch Program (NSLP) that went into effect at the beginning of the 2014-15 school year, it was determined that following these regulations in the high schools was not in the best interest of our high school students nor would it allow for a sustainable lunch program due to the very low reimbursable meal activity at the high school level in Douglas County. At the beginning of the 2014-15 school year, the DCSD Board of Education approved our high schools discontinuing participation in the National School Lunch Program.

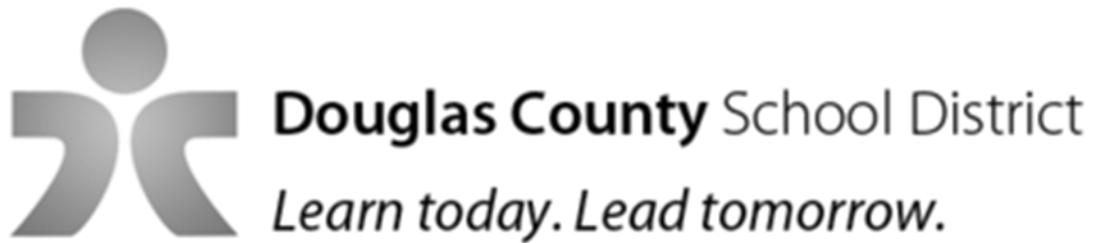
In the first year of this change, participation in Nutrition Services lunch offerings at the high schools dramatically increased. Our secondary students are accepting a very balanced approach to healthy foods including low fat offerings provided by our high school Subway franchises. This movement away from the NSLP has allowed us to provide greater choices, maintain the District's focus on healthy habits and respond to the needs of our high school customers. Because our high school students are choosing Nutrition Services offerings, they are staying on campus during lunch. This fact alone has greatly reduced safety concerns associated with students driving off campus for lunch and greatly improved tardiness rates in the classes following lunch periods. We have created a sustainable high school food service program even with waiving lunch fees for those students who qualify for Free and Reduced Lunch.

We have had and continue to have a sustainable NSLP program at our middle and elementary schools. We do not anticipate moving off this program at these academic levels.



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# FINANCIAL SECTION



## Adopted Budget Book

FY 2015-2016



## FY 2015-2016 BUDGET MESSAGE

Due to a positive economic outlook and sound District fiscal practice, DCSD is committing over \$14M of new revenue and current fiscal year budgetary savings into classrooms and employee compensation. Based on the Long Bill and the School Finance Act, DCSD is anticipating an additional \$256 per student bringing the total Per Pupil Revenue to \$7,020 for the 2015-2016 school year. DCSD is committing to use \$5M of fund balance to address facility capital needs as identified in the Master Capital Plan (MCP).

*Neighborhood Schools FY 2015-2016*

New Ongoing Expenditures	
<b>New Revenue + Current Fiscal Year Budgetary Savings</b>	<b>\$14.4M</b>
3.2% Average Pay Increase	\$9.7M
PERA Increase	\$2.2M
SPED Increase	\$2.0M
Student Computer Device Refresh	\$0.5M





# MAJOR REVENUE SOURCES

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## LOCAL FUNDING

Two local sources of revenues are incorporated into the Public School Finance Act of 1994 (as amended): property taxes and specific ownership (vehicle registration) taxes. Funding for a school district's Total Program is provided first by local sources of revenues (the Local Share); if these local sources are insufficient to fully fund Total Program, state moneys fund any shortfall.

### 1.) Property Taxes

Each school district is required to impose a property tax levy to finance its Local Share of Total Program. The ability to raise money from property taxes varies widely among districts. Differences in tax bases (assessed property values) result in differences in revenues collected, using a given mill levy tax rate. Nonetheless, no district's property tax revenues are transferred to any other district; instead, moneys raised remain in the District which imposes the tax.

The county assessor determines the valuation of all property located within a district's boundaries (e.g. residential, commercial, agricultural, oil, and gas). The state is responsible for determining the valuation of public utilities within district boundaries. Regardless of property type, assessed valuation is based on a percentage of the property's actual value. For example, in budget year 2015-2016, residential property is expected to have an assessed valuation equal to 7.96 percent of its actual value.

One mill of tax is the same as one-tenth of one percent (.001). Therefore, on residential property with an actual value of \$100,000 and, thus, an assessed valuation of \$7,960, each mill of tax raises \$7.96.

Beginning in FY 2007-2008, legislation was passed to stabilize school district mill levies. The legislation caps mill levies at 27 mills and freezes mill levies for districts with mill levies of 27 mills or less. This legislation applies to the Total Program mill levy only. It does not affect override, bond, special building and technology, full-day kindergarten excess cost, or transportation mill levies. Additionally, this mill levy cap/freeze does not apply to districts that have not held a successful TABOR election.

Statewide across all school districts, property taxes are projected to provide \$2,310.72 per pupil, or about 31.68 percent of Total Program funding.

### 2.) Specific Ownership Taxes

Vehicle registration taxes are collected by counties and are shared with school districts. Each district's Local Share includes an amount of specific ownership tax revenue equal to the prior budget year's actual amount received.

Statewide across all school districts, specific ownership taxes are projected to provide \$174.98 per pupil, or about 2.4 percent of Total Program funding.

## Other Revenue

Other revenues includes investment earnings, fees for athletics, activities, parking, and rental of District facilities.

## MAJOR REVENUE SOURCES CONTINUED

### STATE FUNDING

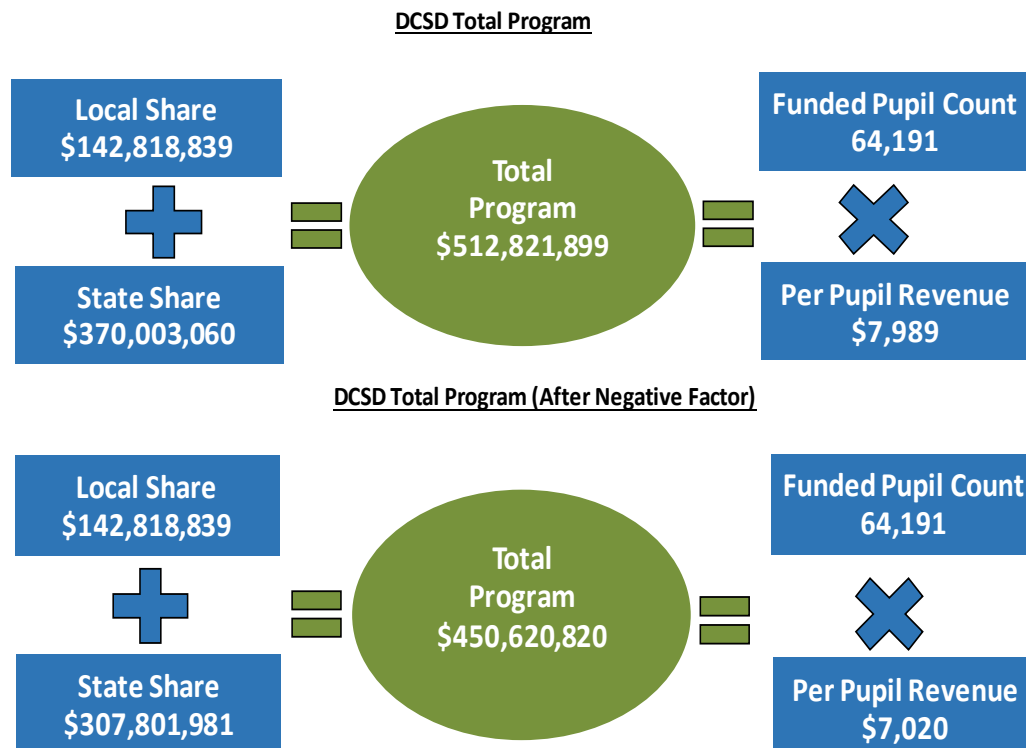
Funding from the State (State Share or State Equalization) is provided to each school district whose Local Share is insufficient to fully fund its Total Program. Payments of State Share moneys are made monthly to districts and are funded primarily from state income (personal and corporate) and sales and use tax revenues collected.

Starting in FY 2009-2010 the guarantee for minimum state aid was eliminated through House Bill 09-1318 and districts are no longer guaranteed an amount from the state.

Statewide across all school districts, State Share is projected to provide \$4,808.71 per pupil, or about 65.92 percent of Total Program funding.

The Negative Factor is a tool used by the State Legislature to reduce the state's financial obligation to K12. During the Great Recession, the Legislature did not have sufficient tax revenue to fully fund all programs. In order to balance the budget with regard to K12, the Legislature created the Negative Factor which reduced the State's contribution to K12 education. For example, if the State contribution to K12 was calculated at \$4 billion and the State could only afford \$3 billion, the Negative Factor would be \$1 billion. This \$1 billion is the "cut" to K12 on an annual basis. The Negative Factor fluctuates on an annual basis based on the State's ability to fund K12. Currently, the Negative Factor stands at approximately \$855 million. Over the past 6 years, DCSD's cumulative share of the Negative Factor has been just over \$375 million. In other words, if DCSD were fully funded as contemplated by the School Finance Act, DCSD would have had \$375 million of additional revenue to spend over the last 6 years.

Total Program Local Share is the sum of local property tax (not including MLO) and specific ownership taxes in formula only, which are not effected by the negative factor. State Share is the state equalization entitlement that decreases due to the negative factor.



- Negative Factor = \$62.2M
- Total Negative Factor since 2009-2010: \$376M

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## FEDERAL FUNDING

Federal funds provide support for the Designated Purpose Grants Fund through Title programs under the “No Child Left Behind Act” and funding for special needs programs. The Food Services Fund is also funded by Federal sources. The two largest amounts the District receives are for “Education for the Handicapped” and federal reimbursement for the school breakfast and lunch programs.

## OTHER FUNDING

### Override Revenues (C.R.S. 22-54-108)

A school district may desire to spend more property tax revenues than authorized/required to fund its Total Program. In this event, a district must seek approval from its voters to raise and expend "override" property tax revenues via an additional mill levy. Override revenues also are permitted for a district whose budget year 1994-1995 actual Total Program exceeded its budget year 1994-1995 formula calculation (a "hold harmless" district).

Beginning in FY 2009-2010, a district's override revenues cannot exceed 25 percent of its Total Program or \$200,000, whichever is greater, plus an amount equal to the maximum dollar amount of property tax revenue that the district could have generated for FY 2001-2002 in a Cost of Living Adjustment election. All override revenues come from increased property taxes; no additional state funding occurs. A district's voter approval to raise and expend "override" revenues does not affect the amount of State Share funding which the district is eligible to receive. DCSD has \$33.7M of override funding.

Source: Colorado Department of Education

<http://www.cde.state.co.us/cdefinance/fy2015-16brochure>.

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## MAJOR EXPENDITURE CATEGORIES

**Salaries** make up the largest expenditure category in most funds. Some funds, such as the Capital Projects Fund and Bond Redemption, do not include salaries and benefits.

**Benefits** consist of District PERA contributions, Medicare, health and life insurance, as well as short and long term disability payments. The PERA contribution rate will increase each year through January 2018, when it will be set at 20.15 percent.

**Purchased Services** comprise payments for professional services provided by outside companies or individuals.

**Supplies and Materials** expenditures include textbooks and library books, as well as classroom and other supplies.

**Operating** expenditures represent the expenses the District incurs to continue normal business operations.

**Capital** includes planned expenditures for new construction and renovations of schools and support facilities.

**Contingency** represents the amount the District holds in the case of a negative economic event.

## LEGISLATIVE IMPACTS

### Gallagher Amendment

The Gallagher Amendment was adopted by Colorado voters in 1982 and divides the state's total property tax burden between residential and nonresidential (commercial) property. The Amendment mandates that 45 percent of total state property taxes must come from residential property, and the remaining 55 percent from commercial property.

### TABOR Amendment

The Taxpayer Bill of Rights (TABOR) was approved by Colorado voters in 1992. It applies to all levels of Colorado government (including school districts) and is designed to restrain government growth. Tax rates cannot be raised without voter approval, and revenues in excess of the TABOR limit must be refunded to taxpayers.

### Public School Finance Act

The Colorado General Assembly enacted the Public School Finance Act in 1994 (subject to annual review and revision). Most revenues provided to Colorado's 178 school districts are provided through this legislation. Funding is based on an annual October pupil count. For each pupil funded, the formula provides a base amount of money, plus additional monies for cost of living, personnel costs, size and online funding. There is also funding for at-risk pupils (qualify for the federal free lunch program). Starting in FY 2010-2011, the "Negative Factor" is now applied.

### Amendment 23

Amendment 23 was approved by Colorado voters in November 2000 and changes K-12 public school state funding, and required the statewide "base" funding to be increased by the rate of inflation and one percent for ten years. Starting in FY 2010-2011 and later, the increase is only at the rate of inflation. Due to state budget shortfalls starting in FY 2010-2011, the State Legislature adopted additional legislation resulting in a "Negative Factor" funding rescissions.

### Negative Factor

Beginning in FY 2010-2011, the State determined it could not afford the total State Share due to budget shortfalls. The Negative Factor reduces DCSD's total funding by approximately 12.13 percent in FY 2015-2016. Over the past 6 years, DCSD's cumulative share of the Negative Factor has been just over \$375 million. In other words, if DCSD were fully funded as contemplated by the School Finance Act, DCSD would have had \$375 million of additional revenue to spend over the last 6 years.

### Referendum C

Colorado taxpayers voted to approve Referendum C in November 2005. This referendum allowed the state to spend monies collected over the TABOR limit for the next five years on health care, public education, transportation projects and local fire and police pensions.



## LEGAL DEBT MARGIN

The debt limit for the District in FY 2014 was \$ 1,172,364,883, which is 25 percent of the assessed value of \$4,780,191,470 (Assessed value for prior year was \$4,689,459,530). This debt limit, less the net debt (total debt applicable to limit) equals a legal debt margin of \$739,937,947 for FY 2014.

Douglas County School District Re. 1  
Legal Debt Margin  
For The Last Ten Fiscal Years

	2014	2013	2012	2011	2010
Debt limit	\$1,172,364,883	\$1,137,851,270	\$1,126,183,940	\$1,229,211,143	\$1,219,884,738
Total debt applicable to limit	432,426,936	543,691,131	509,211,093	543,221,541	580,366,240
Legal debt margin	739,937,947	594,160,139	616,972,847	685,989,602	639,518,498
Total debt applicable to the limit as a percentage of debt limit	36.89%	47.78%	45.20%	44.20%	47.60%
	2009	2008	2007	2006	2005
Debt limit	\$1,169,546,910	\$1,128,380,140	\$1,005,711,488	\$962,840,013	\$860,712,323
Total debt applicable to limit	608,924,744	637,134,744	609,424,795	477,537,985	492,736,706
Legal debt margin	560,622,166	491,245,396	396,286,693	485,302,028	367,975,617
Total debt applicable to the limit as a percentage of debt limit	52.10%	56.50%	60.60%	49.60%	57.20%

**Source:** School District Financial Records

[https://www.dcsdk12.org/sites/default/files/BusinessServices/cafr/FY\\_2013-14\\_CAFR.pdf](https://www.dcsdk12.org/sites/default/files/BusinessServices/cafr/FY_2013-14_CAFR.pdf)

# OUTSTANDING DEBT

## Aggregate Principal Payments

Douglas County School District

### Outstanding General Obligation Bonds as of September 17, 2014-Actual Payment Dates

Date	2004	2004B	2005A	2005B	2006A	2006B	2007A	2007B
12/15/2014	3,615,000.00	18,360,000.00		123,243.75	14,500,000.00	1,036,546.00	448,898.10	
12/15/2015		19,395,000.00		95,308.50	15,130,000.00	5,375,000.00	348,225.90	
12/15/2016		22,565,000.00	2,425,000.00		575,000.00	5,625,000.00	270,142.50	
12/15/2017							209,570.85	6,820,000.00
12/15/2018								7,125,000.00
12/15/2019								
12/15/2020								
12/15/2021								
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	3,615,000.00	60,320,000.00	2,425,000.00	218,552.25	30,205,000.00	12,036,546.00	1,276,837.35	13,945,000.00

Date	2009	2010	2012	2013	2014	Aggregate Principal	Aggregate Principal Balance
12/15/2014	180,000.00	580,000.00	395,000.00	125,000.00	745,000.00	40,108,687.85	390,608,247.75
12/15/2015	2,535,000.00	590,000.00	400,000.00	130,000.00	4,360,000.00	48,358,534.40	342,249,713.35
12/15/2016	4,070,000.00	1,120,000.00	410,000.00	130,000.00		37,190,142.50	305,059,570.85
12/15/2017	4,230,000.00	6,610,000.00	420,000.00	135,000.00	14,200,000.00	32,624,570.85	272,435,000.00
12/15/2018	4,445,000.00	13,200,000.00	425,000.00	135,000.00	10,415,000.00	35,745,000.00	236,690,000.00
12/15/2019	4,665,000.00	13,705,000.00	435,000.00	140,000.00	10,945,000.00	29,890,000.00	206,800,000.00
12/15/2020	20,375,000.00	14,270,000.00	445,000.00	145,000.00		35,235,000.00	171,565,000.00
12/15/2021	20,255,000.00	14,910,000.00	460,000.00	150,000.00		35,775,000.00	135,790,000.00
12/15/2022	7,860,000.00	12,310,000.00	1,170,000.00	155,000.00		21,495,000.00	114,295,000.00
12/15/2023	8,275,000.00	2,060,000.00	12,555,000.00	160,000.00		23,050,000.00	91,245,000.00
12/15/2024	2,415,000.00	2,135,000.00	15,055,000.00	165,000.00		19,770,000.00	71,475,000.00
12/15/2025	2,545,000.00	2,220,000.00	11,940,000.00	3,990,000.00		20,695,000.00	50,780,000.00
12/15/2026			14,965,000.00	4,145,000.00		19,110,000.00	31,670,000.00
12/15/2027			2,475,000.00	17,450,000.00		19,925,000.00	11,745,000.00
12/15/2028			2,600,000.00	3,550,000.00		6,150,000.00	5,595,000.00
12/15/2029			2,730,000.00			2,730,000.00	2,865,000.00
12/15/2030			2,865,000.00			2,865,000.00	
	81,850,000.00	83,710,000.00	69,745,000.00	30,705,000.00	40,665,000.00	430,716,935.60	

Source: School District Financials

<https://www.dcsdk12.org/district/transparency>



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Douglas County School District Re. 1  
Estimated Overlapping General Obligation Debt  
(Unaudited)

In addition to the general obligation indebtedness of the District, other taxing entities are authorized to incur general obligation debt within

**Estimated Overlapping General Obligation Debt**

	2013		Outstanding G.O. Debt	
	Assessed Valuation <sup>(2)</sup>	Entity's G.O. Debt Outstanding	Percent	Attributable to the District <sup>(4)</sup> Amount
<b>Direct G.O. Debt</b>				
Douglas Count School District RE-1	\$ 4,689,459,530	\$ 432,426,936	100%	\$ 432,426,936
<b>Total Direct G.O. Debt</b>				<u>\$ 432,426,936</u>

**Overlapping G.O. Debt <sup>(1)</sup>**

Name of Overlapping Entity	Valuation <sup>(3)</sup>	G.O. Debt	Percent	Amount
Antelope Heights Metropolitan District	\$ 12,574,581.00	\$ 9,525,000.00	100%	\$ 9,525,000.00
Arapahoe County Water & Wastewater P.I.D.	5,042,920	151,202,016	0.22	332,644
City of Aurora	7,205,014	6,630,000	0.17	11,271
Canterberry Crossing Metropolitan District	23,815,582	10,725,000	100	10,725,000
Canterberry Crossing Metropolitan District II	19,852,302	12,290,000	100	12,090,000
Castle Oaks Metropolitan District	11,112,455	17,025,000	100	17,025,000
Castle Pines Metropolitan District	124,702,921	3,020,000	100	3,020,000
Castle Pines North Metropolitan District	133,803,323	11,355,000	100	11,355,000
Castlewood Ranch Metropolitan District	25,019,205	20,605,000	100	20,605,000
Chatfield South Water District	4,850,314	131,691	100	131,691
Cherokee Ridge Estates Metropolitan District	2,715,151	1,110,000	100	1,110,000
Cherry Creek South Metropolitan District No. 1	35,175,368	4,470,000	100	4,470,000
Compark Business Campus Metropolitan District <sup>(5)</sup>	32,066,920	51,110,000	100	51,110,000
Concord Metropolitan District	19,110,481	54,350,000	100	5,435,000
Consolidated Bell Mountain Ranch Metro. District	13,829,910	13,540,000	100	13,540,000
Cottonwood Water and Sanitation District <sup>(6)</sup>	76,036,532	20,077,378	100	20,077,378
Crystal Crossing Metropolitan District	4,258,040	7,348,816	100	7,348,816
Crystal Valley Metropolitan District No. 1	991	27,153,823	100	27,153,823
Elkhorn Ranch Metropolitan District No. 1	6,078,400	8,160,000	100	8,160,000
Heritage Hills Metropolitan District	37,283,391	835,000	100	835,000
Highlands Ranch Metropolitan District	1,196,798,991	55,965,000	100	55,965,000
Horse Creek Metropolitan District	11,300,889	4,530,000	100	4,530,000
Horseshoe Ridge Metropolitan District No. 1-3 <sup>(7)</sup>	7,092,950	3,850,000	100	3,850,000
Hunting Hill Metropolitan District	2,089,860	4,000,000	100	4,000,000
Invemess Metropolitan Improvement District	93,826,813	5,185,000	34.27	1,776,900
Invemess Water and Sanitation District	93,826,813	18,405,000	35.37	6,509,849
Jordan Crossing Metropolitan District	2,388,060	1,350,000	100	1,350,000
Larkspur Fire Protection District	121,615,316	2,705,000	100	2,705,000
Lincoln Creek Metropolitan District <sup>(8)</sup>	1,033,228	4,130,000	100	4,130,000
Lincoln Meadows Metropolitan District	7,964,938	7,295,000	100	7,295,000
Lincoln Park Metropolitan District	29,766,647	41,517,620	100	41,517,620
Lincoln Station Metropolitan District	23,256,726	7,455,000	100	7,455,000

**Estimated Overlapping General Obligation Debt (continued)**

Name of Overlapping Entity	Valuation <sup>(3)</sup>	G.O. Debt	Percent	Amount
Maher Ranch Metropolitan District No. 4	23,973,280	20,045,000	100	20,045,000
Meadows Metropolitan Districts Nos. 1 - 7 <sup>(9)</sup>	127,639,310	107,357,232	100	107,357,232
Meridian Metropolitan District	144,616,280	70,000,000	100	70,000,000
Meridian Village Metropolitan District Nos. 1 & 2 <sup>(10)</sup>	17,827,288	35,185,000	100	35,185,000
Neu Towne Metropolitan District	3,076,615	4,955,000	100	4,955,000
North Meridian Metropolitan District	87,216	7,242,000	100	7,242,000
North Pines Metropolitan District	3,391,630	2,495,000	100	2,495,000
Olde Town Metropolitan District	2,793,209	910,000	100	910,000
Omnipark Metropolitan District	41,662,661	5,170,000	100	5,170,000
Parker Automotive Metropolitan District	4,307,283	14,480,000	100	14,480,000
Parker Water and Sanitation District	466,239,758	91,790,000	100	91,790,000
Pine Bluffs Metropolitan District	6,153,165	4,510,000	100	4,510,000
Pinery West Metropolitan District No. 2	32,004,230	17,825,000	100	17,825,000
Pinery West Metropolitan District No. 3	9,306,330	2,110,000	100	2,110,000
Plum Creek Metropolitan District	18,954,150	1,240,918	100	1,240,918
Ravenna Metropolitan District	6,147,746	13,670,062	100	13,670,062
Reata North Metropolitan District	14,997,557	9,765,000	100	9,765,000
Reata South Metropolitan District	14,280,955	19,350,000	100	19,350,000
Regency Metropolitan District	4,432,403	2,983,000	100	2,983,000
Robinson Ranch Metropolitan Ranch	1,183,360	644,000	100	644,000
RockingHorse Metropolitan District No. 2	7,192,357	30,724,468	100	30,724,468
Roxborough Village Metropolitan District	53,911,600	5,660,114	100	5,660,114
Roxborough Water and Sanitation District	94,941,230	6,432,500	72.63	4,671,925
Sedalia Water and Sanitation District	6,657,680	133,138	100	133,138
Solitude Metropolitan District	2,990	4,935,000	100	4,935,000
South Meridian Metropolitan District	12,566,436	10,539,000	100	10,539,000
South Suburban Park and Recreation District	505,125,718	18,465,000	18.14	3,349,551
Southeast Public Improvement Metro. District	624,213,391	3,515,000	33.45	1,175,768
Southpark Metropolitan District	56,026,180	500,000	4.06	20,300
Stone Canon Ranch Metropolitan District	1,609,650	454,173	100	454,173
Stonegate Village Metropolitan District	71,739,705	26,965,000	100	26,965,000
Tallman Gulch Metropolitan District	531,508	4,214,000	100	4,214,000
Villages at Castle Rock Metropolitan Dist. No. 4 and Founders Village Metropolitan District <sup>(11)</sup>	35,499,091	25,911,000	100	25,911,000
Villages at Castle Rock Metropolitan District No. 6	8,627,220	20,758,939	100	20,758,939
Villages at Castle Rock Metropolitan District No. 7	19,795,060	2,600,000	100	2,600,000
West Metro Fire Protection District	101,419,080	34,715,000	3.62	1,256,683
<b>Total Overlapping</b>				\$ 940,241,263
<b>Total Direct Debt General Obligation and Overlapping Debt</b>				\$ 1,372,668,199

Source: School District Financial Records

[https://www.dcsdk12.org/sites/default/files/BusinessServices/cafr/FY\\_2013-14\\_CAFR.pdf](https://www.dcsdk12.org/sites/default/files/BusinessServices/cafr/FY_2013-14_CAFR.pdf)

**Estimated Overlapping General Obligation Debt (continued)**

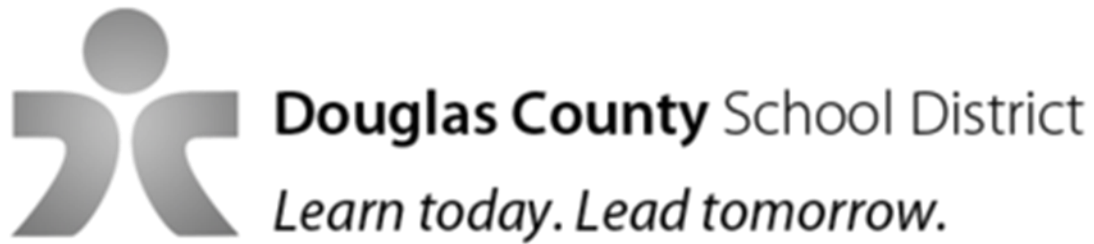
- (1) Assumes the issuance of the Bonds and completion of the Refunding Project.
- (2) Assessed value per Douglas County Abstract of Assessment.
- (3) The 2013 assessed valuation figures certified by the County Assessors are for collection of ad valorem property taxes in 2014.
- (4) The percentage of each entity's outstanding debt attributable to the District is calculated by comparing the assessed valuation of the portion overlapping the District to the total assessed valuation of the overlapping entity. To the extent the District's assessed valuation changes disproportionately with the assessed valuation of overlapping entities, the percentage of debt for which property owners within the District are responsible will also change.
- (5) Pursuant to an agreement with Compark Business Campus Metropolitan District, E-470 Potomac Metropolitan District is required (through 2018) to levy a limited mill levy to pay debt service on a portion of the bonds.
- (6) Includes capital appreciation bonds in the original principal amount of \$3,810,741.50 with an appreciated value at maturity in 2027 of \$19,106,585.42.
- (7) Pursuant to a capital pledge agreement, Horseshoe Ridge Metropolitan Districts Nos. 2 and 3 (the "Financing Districts") pledge certain tax revenues to Horseshoe Ridge Metropolitan District No. 1 to pay obligations associated with the property tax supported revenue bonds issued by District No. 1. The Financing Districts pledge proceeds from a required mill levy of 35 mills which will be imposed upon all taxable property therein.
- (8) Lincoln Creek Metropolitan District has defaulted on its general obligation debt and, as of December 31, 2013, the outstanding principal balance is the original amount of \$4,130,000.
- (9) Seven contiguous districts entered into a Regional Facilities Cost Sharing Agreement whereby each district is liable for a portion of the total general obligation debt incurred by the other districts.
- (10) Debt is supported by pledged revenues partially consisting of ad valorem property taxes levied against all taxable property in Meridian Village Metropolitan District No. 2.
- (11) Pursuant to an agreement with Villages at Castle Rock Metropolitan District No. 4 ("Villages No. 4"), Founders Village Metropolitan District is obligated to levy a limited mill levy to pay debt service on the bonds. Pursuant to a Plan for Adjustment of Debts approved by the U.S. Bankruptcy Court, Villages No. 4 issued its Revenue Refunding Bonds Series 1991 in the amount of \$29,970,000. The 1991 Bonds mature in 2031, and any outstanding current interest, accrued but unpaid interest, and principal amounts due as of such date will be discharged. As of December 31, 2013, the amount of unpaid accrued interest is \$67,449,452.

Source: Butler/Snow DCSD 2014 GO Refunding Bonds page 52,53 and 54.



# SUMMARY OF ALL FUNDS

## FY 2015-2016





## FUND BALANCE—GENERAL FUND

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In the fund financial statements, governmental funds report the following classification of fund balance in accordance with GASB Statement No. 54:

*Non-spendable* - includes amounts that cannot be spent because they are either not spendable in form -such as inventories - or are legally or contractually required to be maintained intact.

*Restricted* - includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision such as Colorado TABOR or enabling legislation.

*Committed* - includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Education, the District's highest level of decision making authority. Fund balance of the District may be committed for a specific source by formal action of the Board of Education. Amendments or modifications of the committed fund balance must also be approved by formal action of the Board of Education. As of June 30, 2013 the District has no committed amounts.

*Assigned* - includes amounts the District intends to use for a specific purpose, but do not meet the definition of restricted fund balance. Under the District's adopted policy, the Board delegates authority to the Superintendent or the Chief Financial Officer.

*Unassigned* - includes amounts that have not been assigned to other funds, restricted, or assigned to a specific purpose within the General Fund and negative fund balances in other governmental funds. The Combined General Fund is the only fund that would report a positive amount in unassigned fund balance. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, assigned fund balance, and lastly, unassigned fund balance.

### Fund Balance Policy

Both the extent and the quality of educational services affect and are affected by the financial condition of the District. The District provides its best estimate of the end-of-year fund balances to be carried forward to the ensuing year as a beginning fund balance. At a minimum, the budget adopted by the District shall ensure that unrestricted General Fund or cash emergency reserves are held in the amount required under the provisions of the Colorado State Constitution. The Board of Education, by policy, mandates an additional reserve of 4 percent to enhance the sustainability of the District's financial position. This additional Board reserve is assigned in the fund balance pursuant to GASB Statement No. 54. The District maintains an ongoing three year projection for significant operating funds.

The District continues to maintain a healthy fund balance. Our schools and departments regularly scrutinize their spend and have contributed greatly to the maintenance of this fund balance associated with the Board's policy of allowing budget holders to carry unspent discretionary dollars into the new year. Compliance with and level of reserves and contingencies associated with Board policy shall be examined every year as part of the budget development process to determine if modifications are prudent in view of uncertainties in current and future revenues and expenses.

### TABOR and Board of Education Reserves

The financial statements report that the State of Colorado requires each school district to reserve 3 percent or more of fiscal year spending to use only for declared emergencies. Though Colorado Revised Statutes permit school districts to secure a letter of credit from an investment grade bank for all or a portion of the emergency reserve as long as the Board of Education has filed a letter of intent with the State Treasurer and the Department of Education, the Board has discontinued this practice. As mentioned above, in addition to the required TABOR Reserve, the Board of Education, by policy, requires an additional 4 percent of yearly spend in held reserves providing financial stability and available resources to fund any unexpected emergency. You can see on page 56 and 57 the financial policy report the District meets the TABOR and additional Board of Education reserve policy reporting restricted and assigned fund balances of \$15,463,490 and \$15,463,490 with an additional \$5,000,000 contingency respectively. The ending fund balance after assigned and reserved is \$525,090.



# SUMMARY OF ALL FUNDS

## FY 2015-2016 ADOPTED BUDGET

	10 General Fund	13 Outdoor Education	15 Full Day Kindergarten	18 Risk Insurance	25 Transportation Fund	43 Capital Projects
Beginning Fund Balances	\$ 43,748,696	\$ 18,997	\$ 2,321,206	\$ 1,124,063	\$ 1,563,002	\$ 8,885,726
Revenues:						
Property Taxes	\$ 165,575,693	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	20,791,268	-	-	-	-	-
Other Local Income	22,023,647	782,879	4,419,195	-	2,693,234	-
Intergovernmental	325,005,808	-	-	-	4,523,980	-
Transfers In	-	-	-	3,862,288	13,592,763	6,537,246
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>533,396,416</b>	<b>782,879</b>	<b>4,419,195</b>	<b>3,862,288</b>	<b>20,809,977</b>	<b>6,537,246</b>
<b>Total Sources</b>	<b>\$ 577,145,112</b>	<b>\$ 801,876</b>	<b>\$ 6,740,401</b>	<b>\$ 4,986,351</b>	<b>\$ 22,372,979</b>	<b>\$ 15,422,972</b>
Expenditures/Expenses:						
Salaries & Benefits	\$ 355,688,138	\$ 572,880	\$ 4,309,052	\$ 534,242	\$ 18,049,060	\$ -
Purchased Services	20,326,137	38,400	4,892	3,951,626	885,443	-
Contracts w/Charter Schools	96,453,649	-	-	-	-	-
Supplies	36,358,957	127,309	215,977	232,800	3,945,485	-
Property and Equipment	-	-	-	-	671,853	11,431,343
Other	126,201	24,318	79,772	5,300	(1,788,098)	1,037,246
Transfers Out	31,739,960	-	-	-	-	-
<b>Total Expenditures</b>	<b>540,693,042</b>	<b>762,907</b>	<b>4,609,693</b>	<b>4,723,968</b>	<b>21,763,743</b>	<b>12,468,589</b>
<b>Ending Fund Balances</b>	<b>\$ 36,452,070</b>	<b>\$ 38,969</b>	<b>\$ 2,130,708</b>	<b>\$ 262,383</b>	<b>\$ 609,236</b>	<b>\$ 2,954,383</b>
Tabor Reserve - 3%	15,463,490					
BOE Emergency Reserve - 3%	15,463,490					
BOE Contingency-1%	5,000,000					
<b>Ending Fund Balance After Reserves</b>	<b>\$ 525,090</b>					

# SUMMARY OF ALL FUNDS CONTINUED

## FY 2015-2016 ADOPTED BUDGET

	21 Nutrition Services Fund	22 Governmental Designated Grant Fund	24 Child Care Fund	26 Athletics and Activities Fund	31 Bond Redemption	39 COP Lease Payments
Beginning Fund Balances	\$ 884,778	\$ 185,120	\$ 5,166,587	\$ 614,475	\$ 68,976,599	\$ 1,555,068
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 69,632,500	\$ -
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	13,575,090	307,032	11,349,189	10,021,014	64,000	810,348
Intergovernmental	3,106,500	12,721,110	-	-	-	-
Transfers In	-	-	-	4,313,406	-	3,434,257
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>16,681,590</b>	<b>13,028,142</b>	<b>11,349,189</b>	<b>14,334,420</b>	<b>69,696,500</b>	<b>4,244,605</b>
<b>Total Sources</b>	<b>\$ 17,566,368</b>	<b>\$ 13,213,262</b>	<b>\$ 16,515,776</b>	<b>\$ 14,948,895</b>	<b>\$ 138,673,099</b>	<b>\$ 5,799,673</b>
Expenditures/Expenses:						
Salaries & Benefits	\$ 6,942,580	\$ 10,086,727	\$ 8,034,035	\$ 6,215,175	\$ -	\$ -
Purchased Services	766,100	1,993,948	1,330,707	1,958,663	5,000	2,000
Contracts w/Charter Schools	-	-	-	-	-	-
Supplies	7,836,325	634,176	5,749,087	5,536,343	-	-
Property and Equipment	-	210,760	6,000	6,000	-	-
Other	571,700	102,531	1,395,947	1,232,714	69,632,501	4,243,480
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,116,705</b>	<b>13,028,142</b>	<b>16,515,776</b>	<b>14,948,895</b>	<b>69,637,501</b>	<b>4,245,480</b>
Ending Fund Balances	\$ 1,449,663	\$ 185,120	\$ -	\$ -	\$ 69,035,598	\$ 1,554,193

# SUMMARY OF ALL FUNDS CONTINUED

## FY 2015-2016 ADOPTED BUDGET

	45 COP Building	65 Medical Fund	66 STDI Fund	74 Pupil Activity Fund	75 Private Purpose Trust	TOTAL
Beginning Fund Balances	\$ 8,156,552	\$ 10,431,429	\$ 165,744	\$ 2,493,702	\$ 39,266	156,331,010
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,208,193
Specific Ownership Taxes	-	-	-	-	-	20,791,268
Other Local Income	-	42,285,032	683,071	1,718,188	62,000	110,793,919
Intergovernmental	-	-	-	-	-	345,357,398
Transfers In	-	-	-	-	-	31,739,960
Other	-	-	-	-	-	-
<b>Total Revenues</b>	-	42,285,032	683,071	1,718,188	62,000	743,890,738
<b>Total Sources</b>	<b>\$ 8,156,552</b>	<b>\$ 52,716,461</b>	<b>\$ 848,815</b>	<b>\$ 4,211,890</b>	<b>\$ 101,266</b>	<b>\$ 900,221,748</b>
Expenditures/Expenses:						
Salaries & Benefits	\$ -	\$ 19,724	\$ -	\$ -	\$ -	\$ 410,451,613
Purchased Services	-	43,472,588	598,982	-	-	75,334,486
Contracts w/Charter Schools	-	-	-	-	-	96,453,649
Supplies	437,673	55,561	-	2,853,184	-	63,982,877
Property and Equipment	7,718,879	-	-	-	-	20,044,835
Other	-	-	-	-	62,000	76,725,612
Transfers Out	-	-	-	-	-	31,739,960
<b>Total Expenditures</b>	<b>8,156,552</b>	<b>43,547,873</b>	<b>598,982</b>	<b>2,853,184</b>	<b>62,000</b>	<b>774,733,032</b>
<b>Ending Fund Balances</b>	<b>\$ -</b>	<b>\$ 9,168,588</b>	<b>\$ 249,833</b>	<b>\$ 1,358,706</b>	<b>\$ 39,266</b>	<b>\$ 125,488,716</b>

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# SUMMARY OF COMBINED GENERAL FUND & SPECIAL REVENUE FUNDS FY 2015-2016



**Douglas County** School District

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# SUMMARY OF OPERATING FUNDS—COMBINED GENERAL FUND

## FY 2015-2016 ADOPTED BUDGET

	10	13	15	18	25	43	TOTAL
	General Fund	Outdoor Education	Full Day Kindergarten	Risk Insurance	Transportation	Capital Projects	Combined General
Beginning Fund Balances	\$ 43,748,696	\$ 18,997	\$ 2,321,206	\$ 1,124,063	\$ 1,563,002	\$ 8,885,726	\$ 57,661,690
<b>REVENUES by Source</b>							
Property Taxes	165,575,693	-	-	-	-	-	165,575,693
Specific Ownership Taxes	20,791,268	-	-	-	-	-	20,791,268
Other Local Income	22,023,647	782,879	4,419,195	-	2,693,234	-	29,918,955
Intergovernmental	325,005,808	-	-	-	4,523,980	-	329,529,788
Transfers In	-	-	-	3,862,288	13,592,763	6,537,246	23,992,297
Other	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$533,396,416</b>	<b>\$ 782,879</b>	<b>\$ 4,419,195</b>	<b>\$ 3,862,288</b>	<b>\$ 20,809,977</b>	<b>\$ 6,537,246</b>	<b>\$569,808,001</b>
<b>Total Sources</b>	<b>\$577,145,112</b>	<b>\$ 801,876</b>	<b>\$ 6,740,401</b>	<b>\$ 4,986,351</b>	<b>\$ 22,372,979</b>	<b>\$ 15,422,972</b>	<b>\$627,469,691</b>
	10	13	15	18	25	43	TOTAL
	General Fund	Outdoor Education	Full Day Kindergarten	Risk Insurance	Transportation	Capital Projects	Combined General
<b>EXPENDITURES by Program</b>							
Instructional	\$280,857,820	\$ -	\$ 4,278,707	\$ -	\$ -	\$ 500,000	\$285,636,527
Support - Students	19,289,611	-	35,888	-	-	-	19,325,499
Support - Instructional Staff	22,993,668	-	31,561	-	-	-	23,025,229
Support - General Administration	27,617,234	-	-	-	-	-	27,617,234
Support - School Administration	30,445,733	-	263,537	-	-	-	30,709,270
Support - Business Services	3,823,078	-	-	-	-	-	3,823,078
Support - Operations & Maintenance	37,669,581	39,809	-	675,003	-	528,222	38,912,615
Support - Transportation	-	-	-	-	21,763,743	-	21,763,743
Support - Central	19,687,087	-	-	3,848,965	-	8,757,462	32,293,514
Support - Other	546,701	-	-	-	-	-	546,701
Non Instructional	1,308,880	723,098	-	200,000	-	2,682,905	4,914,883
Contracts with Charter Schools	96,453,649	-	-	-	-	-	96,453,649
<b>Total Expenditures</b>	<b>\$540,693,042</b>	<b>\$ 762,907</b>	<b>\$ 4,609,693</b>	<b>\$ 4,723,968</b>	<b>\$ 21,763,743</b>	<b>\$ 12,468,589</b>	<b>\$585,021,942</b>
<b>EXPENDITURES by Object</b>							
Salaries 100s	265,956,432	423,566	3,181,785	409,837	11,686,657	-	281,658,277
Employee Benefits 200s	89,731,706	149,314	1,127,267	124,405	6,362,403	-	97,495,095
Contracts with Charter Schools	96,453,649	-	-	-	-	-	96,453,649
Purchased Services 300/400/500s	20,326,137	38,400	4,892	3,951,626	885,443	-	25,206,498
Supplies & Materials 600s	36,358,957	127,309	215,977	232,800	3,945,485	-	40,880,528
Property 700s	-	-	-	-	671,853	11,431,343	12,103,196
Other 800/900s	126,201	24,318	79,772	5,300	(1,788,098)	1,037,246	(515,261)
Transfers Out	31,739,960	-	-	-	-	-	31,739,960
<b>Total Expenditures</b>	<b>\$540,693,042</b>	<b>\$ 762,907</b>	<b>\$ 4,609,693</b>	<b>\$ 4,723,968</b>	<b>\$ 21,763,743</b>	<b>\$ 12,468,589</b>	<b>\$585,021,942</b>
Tabor Reserve - 3%	\$ 15,463,490	-	-	-	-	-	15,463,490
BOE Emergency Reserve - 3%	\$ 15,463,490	-	-	-	-	-	15,463,490
BOE Contingency - 1%	\$ 5,000,000	-	-	-	-	-	5,000,000
<b>Ending Fund Balance - after reserves</b>	<b>\$ 525,090</b>	<b>\$ 38,969</b>	<b>\$ 2,130,708</b>	<b>\$ 262,383</b>	<b>\$ 609,236</b>	<b>\$ 2,954,383</b>	<b>\$ 6,520,769</b>

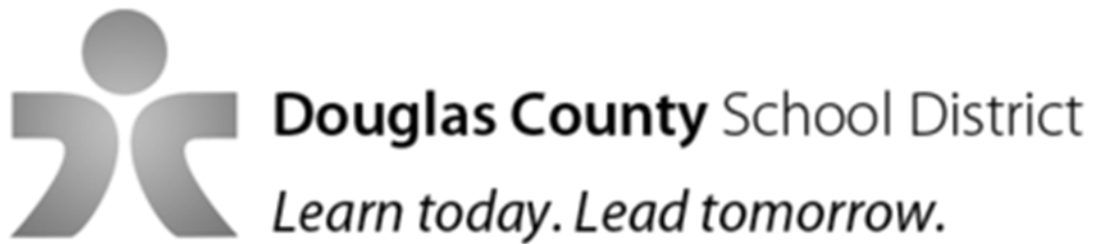


## SUMMARY OF OPERATING FUNDS—SPECIAL REVENUES

### FY 2015-2016 ADOPTED BUDGET

	21 Nutrition	22 Governmental Designated	24 Child Care	26 Athletics and Activities	Total Special Revenues
Beginning Fund Balances	\$ 884,778	\$ 185,120	\$ 5,166,587	\$ 614,475	\$ 6,850,960
<b>REVENUES by Source</b>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Food Sales	13,575,090	-	-	-	13,575,090
Tuition	-	-	11,349,189	-	11,349,189
Fees	-	-	-	7,908,891	7,908,891
Intergovernmental	3,106,500	12,721,110	-	-	15,827,610
Transfers In	-	-	-	4,313,406	4,313,406
Other	-	307,032	-	2,112,123	2,419,155
<b>Total Revenues</b>	<b>\$ 16,681,590</b>	<b>\$ 13,028,142</b>	<b>\$ 11,349,189</b>	<b>\$ 14,334,420</b>	<b>\$ 55,393,341</b>
<b>Total Sources</b>	<b>\$ 17,566,368</b>	<b>\$ 13,213,262</b>	<b>\$ 16,515,776</b>	<b>\$ 14,948,895</b>	<b>\$ 62,244,301</b>
	21 Nutrition	22 Governmental Designated	24 Child Care	26 Athletics and Activities	Total Special Revenues
<b>EXPENDITURES by Program</b>					
Instructional	\$ -	\$ 13,028,142	\$ 5,166,587	\$ 13,171,432	\$ 31,366,161
Support - Students	-	-	-	520,670	520,670
Support - Instructional Staff	-	-	-	1,039,539	1,039,539
Support - General Administration	-	-	-	-	-
Support - School Administration	-	-	-	-	-
Support - Business Services	-	-	-	-	-
Support - Operations & Maintenance	-	-	-	-	-
Support - Transportation	-	-	-	-	-
Support - Central	-	-	-	-	-
Support - Other	-	-	-	-	-
Non Instructional	16,116,705	-	11,349,189	217,254	27,683,148
<b>Total Expenditures</b>	<b>\$ 16,116,705</b>	<b>\$ 13,028,142</b>	<b>\$ 16,515,776</b>	<b>\$ 14,948,895</b>	<b>\$ 60,609,518</b>
<b>EXPENDITURES by Object</b>					
Salaries 100s	5,096,982	7,597,858	5,661,504	5,640,335	23,996,679
Employee Benefits 200s	1,845,598	2,488,869	2,372,531	574,840	7,281,838
Purchased Services 300/400/500s	766,100	1,993,948	1,330,707	1,958,663	6,049,418
Supplies & Materials 600s	7,836,325	634,176	5,749,087	5,536,343	19,755,931
Property 700s	-	210,760	6,000	6,000	222,760
Other 800/900s	571,700	102,531	1,395,947	1,232,714	3,302,892
<b>Total Expenditures</b>	<b>\$ 16,116,705</b>	<b>\$ 13,028,142</b>	<b>\$ 16,515,776</b>	<b>\$ 14,948,895</b>	<b>\$ 60,609,518</b>
<b>Ending Fund Balance</b>	<b>\$ 1,449,663</b>	<b>\$ 185,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,634,783</b>

# SUMMARY OF ALL INDIVIDUAL FUNDS FY 2015-2016



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# COMBINED GENERAL FUND BUDGETS

General | Fund 10  
Outdoor Education | Fund 13  
Full Day Kindergarten | Fund 15  
Risk Insurance | Fund 18  
Transportation | Fund 25  
Capital Projects | Fund 43



# GENERAL FUND REVENUES

## FY 2010-2011 ACTUAL TO FY 2015-2016 ADOPTED BUDGET

	Actuals FY 2010-2011	Actuals FY 2011-2012	Actuals FY 2012-2013	Actuals FY 2013-2014
Balance on Hand July 1	\$ 43,664,316	\$ 60,595,521	\$ 73,851,830	\$ 79,368,368
<b>Revenue</b>				
Local Taxes				
Property Tax - In Formula	125,871,583	115,261,143	117,547,347	121,332,888
Budget Override	33,713,000	33,713,000	33,713,000	33,713,000
Specific Ownership Taxes - In Formula	8,743,383	8,543,931	9,949,745	10,246,397
Specific Ownership Taxes - Out	6,922,262	7,642,684	8,011,283	9,669,990
Subtotal Other Local Taxes	<u>\$ 175,250,228</u>	<u>\$ 165,160,758</u>	<u>\$ 169,221,375</u>	<u>\$ 174,962,275</u>
Intergovernmental Revenue				
Equalization Entitlements	229,030,698	246,550,954	255,806,950	270,410,414
Special Education	7,424,114	7,936,558	8,786,430	10,164,193
Vocational Education	557,251	521,750	437,016	594,172
Gifted & Talented	626,586	693,586	665,986	680,489
Other	584,564	222,524	785,484	943,865
Subtotal Intergovernmental Revenue	<u>\$ 238,223,213</u>	<u>\$ 255,925,372</u>	<u>\$ 266,481,866</u>	<u>\$ 282,793,133</u>
Other Local Revenue				
General Fund Interest	97,882	101,260	156,368	62,882
Charter School Purchased Service Revenue	5,055,678	4,231,389	3,407,457	4,337,210
State Charter Construction Grant	-	-	-	742,137
Transfers In Fm Bond Redemption Fund	69,025	44,588	64,046	-
Federal Revenue - Medicaid Reimbursement	15,295,857	-	1,108,536	981,631
Preschool Revenue	5,017,357	5,017,357	1,881,279	1,893,810
School Based Revenue	4,395,562	2,085,193	11,748,057	13,028,848
Other	4,580,646	7,622,250	2,019,129	2,533,175
Subtotal Other Local Revenue	<u>\$ 34,512,007</u>	<u>\$ 19,102,037</u>	<u>\$ 20,384,872</u>	<u>\$ 23,579,693</u>
<b>Total Revenue</b>	<u><u>\$ 447,985,448</u></u>	<u><u>\$ 440,188,167</u></u>	<u><u>\$ 456,088,113</u></u>	<u><u>\$ 481,335,101</u></u>
<b>Total Program Funding</b>	363,645,664	370,356,028	383,304,042	401,989,700

	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ 72,102,627	\$ 72,102,627	\$ 72,102,627	\$ 43,748,696
<b>Revenue</b>				
Local Taxes				
Property Tax - In Formula	122,240,330	122,240,330	120,485,621	131,862,693
Budget Override	33,713,000	33,713,000	33,713,000	33,713,000
Specific Ownership Taxes - In Formula	10,637,035	10,637,035	11,437,035	10,956,146
Specific Ownership Taxes - Out	9,486,490	9,486,490	9,486,490	9,835,122
Subtotal Other Local Taxes	<u>\$ 176,076,855</u>	<u>\$ 176,076,855</u>	<u>\$ 175,122,146</u>	<u>\$ 186,366,961</u>
Intergovernmental Revenue				
Equalization Entitlements	292,962,877	293,475,745	293,310,641	307,806,847
Special Education	10,578,841	10,578,841	10,578,841	10,896,206
Vocational Education	594,171	594,171	594,171	594,171
Gifted & Talented	694,139	694,139	694,138	629,202
Other	2,619,469	2,619,469	2,619,469	2,698,053
Subtotal Intergovernmental Revenue	<u>\$ 307,449,497</u>	<u>\$ 307,962,365</u>	<u>\$ 307,797,261</u>	<u>\$ 322,624,479</u>
Other Local Revenue				
General Fund Interest	101,726	101,726	-	60,000
Charter School Purchased Service Revenue	4,146,183	4,010,845	4,143,848	4,683,672
State Charter Construction Grant	1,436,398	1,463,332	1,463,332	1,463,332
Transfers In Fm Bond Redemption Fund	-	-	-	-
Federal Revenue - Medicaid Reimbursement	805,802	917,997	805,802	917,997
Preschool Revenue	2,182,395	2,182,395	2,117,995	2,182,395
School Based Revenue	9,627,440	10,497,421	13,121,363	12,477,000
Other	2,612,643	1,783,522	2,523,999	2,620,580
Subtotal Other Local Revenue	<u>\$ 20,912,587</u>	<u>\$ 20,957,238</u>	<u>\$ 24,176,338</u>	<u>\$ 24,404,976</u>
<b>Total Revenue</b>	<u><u>\$ 504,438,939</u></u>	<u><u>\$ 504,996,458</u></u>	<u><u>\$ 507,095,745</u></u>	<u><u>\$ 533,396,416</u></u>
<b>Total Program Funding</b>	425,840,242	426,353,110	425,233,297	450,625,686



# GENERAL FUND EXPENDITURES

## FY 2010-2011 ACTUALS TO FY 2015-2016 ADOPTED BUDGET

	Actuals FY 2010-2011	Actuals FY 2011-2012	Actuals FY 2012-2013	Actuals FY 2013-2014
<b>Expenditures</b>				
Salaries	245,670,623	233,047,739	238,425,842	247,323,653
Benefits	63,981,731	64,907,037	71,210,785	75,073,031
Subtotal - Salaries & Benefits	309,652,354	297,954,776	309,636,627	322,396,685
Purchased Professional Services	3,695,110	3,982,132	5,461,710	6,684,491
Purchased Property Services	4,426,874	5,327,776	6,046,120	6,448,734
Other Purchased Services	5,956,506	5,591,127	5,962,154	6,305,618
Supplies	10,741,538	18,436,876	20,344,264	23,373,315
Equipment	-	-	-	-
Utilities	11,252,133	11,497,484	10,638,568	10,830,306
Other	4,594,406	(1,060,892)	328,820	(117,464)
<b>Total Expenditures</b>	350,318,921	341,729,279	358,418,263	375,921,684
<b>Charter School Transfer</b>	47,795,290	54,244,208	59,994,588	74,178,911
<b>Transfers</b>				
Risk Insurance Fund Transfer	3,699,141	4,454,644	3,654,644	3,654,644
Bond Redemption Fund Transfer	-	-	-	-
COP Lease Payment Fund Transfer	-	1,445,505	1,995,833	4,786,797
Athletic & Activities Fund Transfer	3,887,406	3,887,406	3,887,406	3,887,406
Medical Fund Transfer	3,816,710	-	-	-
Transportation Fund Transfer	12,013,632	11,888,632	12,324,204	13,475,650
Full Day Kindergarten Transfer	-	-	750,000	-
Outdoor Ed Fund Transfer	-	550,000	-	105,000
Pupil Activity Fund Transfer	-	-	-	-
Food Service Fund Transfer	-	600,000	-	2,500,000
Capital Projects Transfer for MCP	-	-	-	-
Capital Projects Fund Transfer	9,523,143	8,132,184	9,546,637	10,090,751
<b>Total Transfers</b>	32,940,032	30,958,371	32,158,724	38,500,248
<b>Total Expenditures &amp; Transfers</b>	\$ 431,054,243	\$ 426,931,858	\$ 450,571,575	\$ 488,600,842
<b>Change in Fund Balance</b>	\$ 16,931,205	\$ 13,256,309	\$ 5,516,538	\$ (7,265,741)
<b>Ending Fund Balance</b>	\$ 60,595,521	\$ 73,851,830	\$ 79,368,368	\$ 72,102,627
Tabor Reserve-3%	-	12,790,000	14,043,000	-
Letter of Credit	12,700,000	-	-	-
BOE Reserve	17,340,577	17,053,333	18,724,000	-
BOE Contingency-1%	-	-	-	-
<b>Ending Fund Balance - after reserves</b>	\$ 43,254,944	\$ 44,008,497	\$ 46,601,368	\$ 72,102,627

	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
<b>Expenditures</b>				
Salaries	256,075,154	256,279,903	254,259,248	265,956,432
Benefits	82,455,036	82,518,020	82,340,744	89,731,706
Subtotal - Salaries & Benefits	338,530,190	338,797,923	336,599,993	355,688,138
Purchased Professional Services	5,295,323	5,258,578	5,676,487	5,267,291
Purchased Property Services	5,943,844	6,555,416	6,366,117	5,549,292
Other Purchased Services	6,824,112	6,865,516	5,915,136	7,433,911
Supplies	48,348,080	46,854,887	49,140,494	26,758,800
Equipment	-	-	-	-
Utilities	11,675,800	11,576,894	10,889,362	11,675,800
Other	2,123,493	2,382,280	781,908	126,201
<b>Total Expenditures</b>	418,740,842	418,291,494	415,369,497	412,499,433
<b>Charter School Transfer</b>	82,108,081	82,143,220	82,482,027	96,453,649
<b>Transfers</b>				
Risk Insurance Fund Transfer	3,862,288	3,862,288	3,862,288	3,862,288
Bond Redemption Fund Transfer	-	-	-	-
COP Lease Payment Fund Transfer	3,123,075	3,123,075	3,123,075	3,434,257
Athletic & Activities Fund Transfer	3,888,406	4,313,406	4,313,406	4,313,406
Medical Fund Transfer	-	-	-	-
Transportation Fund Transfer	14,475,650	14,691,699	14,691,699	13,592,763
Full Day Kindergarten Transfer	-	-	-	-
Outdoor Ed Fund Transfer	-	200,000	200,000	-
Pupil Activity Fund Transfer	-	-	-	-
Food Service Fund Transfer	-	-	-	-
Capital Projects Transfer for MCP	-	-	-	5,000,000
Capital Projects Fund Transfer	10,485,994	11,580,943	11,407,684	1,537,246
<b>Total Transfers</b>	35,835,413	37,771,411	37,598,152	31,739,960
<b>Total Expenditures &amp; Transfers</b>	\$ 536,684,336	\$ 538,206,125	\$ 535,449,676	\$ 540,693,042
<b>Change in Fund Balance</b>	\$ (32,245,397)	\$ (33,209,667)	\$ (28,353,931)	\$ (7,296,626)
<b>Ending Fund Balance</b>	\$ 39,857,230	\$ 38,892,960	\$ 43,748,696	\$ 36,452,070
Tabor Reserve-3%	15,132,000	15,132,000	15,132,000	15,463,490
Letter of Credit	-	-	-	-
BOE Reserve	20,200,000	20,200,000	20,200,000	15,463,490
BOE Contingency-1%	4,038,376	2,961,906	-	5,000,000
<b>Ending Fund Balance - after reserves</b>	\$ 486,854	\$ 599,054	\$ 8,416,696	\$ 525,090

## GENERAL FUND THREE YEAR PROJECTION ASSUMPTIONS

The following assumptions were used in estimating the FY 2016-2017, FY 2017-2018, and FY 2018-2019 budgets:

### REVENUES

#### Enrollment Growth

FY 2016-2017: 500 students inclusive of charter schools and online schools

FY 2017-2018: 500 students inclusive of charter schools and online schools

FY 2018-2019: 500 students inclusive of charter schools and online schools

School Finance Act -2% and Other Revenue Increases - 3% Inflation Rate Increase Yearly

FY 2016-2017 = \$14.0M New Revenue

Per Pupil Revenue Growth (\$140/student) = \$9.0M

New Student Growth (500 students at \$7,160/student) = \$3.6M

State Categorical Increase = \$0.4M

Other Local Increase = \$1.0M

FY 2017-2018 = \$14.4M New Revenue

Per Pupil Revenue Growth (\$143/student) = \$9.3M

New Student Growth (500 students at \$7,304/student) = \$3.6M

State Categorical Increase = \$0.5M

Other Local Increase = \$1.0M

FY 2018-2019 = \$14.8M New Revenue

Per Pupil Revenue Growth (\$146/student) = \$9.5M

New Student Growth (500 students at \$7,304/student) = \$3.7M

State Categorical Increase = \$0.5M

Other Local Increase = \$1.1M

### EXPENDITURES

#### PERA Rate Increases

FY 2016-2017: 0.65%

FY 2017-2018: 0.5%

FY 2017-2018: 0.0%

New expenditures attributable to increased revenue will be prioritized in their respective fiscal year.

# GENERAL FUND THREE YEAR PROJECTION REVENUES

	Adopted Budget FY 2015-2016	Projected Budget FY 2016-2017	Projected Budget FY 2017-2018	Projected Budget FY 2018-2019
Balance on Hand July 1	\$ 43,748,696	\$ 36,452,070	\$ 38,300,310	\$ 39,412,697
<b>Revenue</b>				
<b>Local Taxes</b>				
Property Tax - In Formula	131,862,693	142,411,708	146,684,060	151,084,581
Budget Override	33,713,000	33,713,000	33,713,000	33,713,000
Specific Ownership Taxes - In Formula	10,956,146	11,284,830	11,623,375	11,972,077
Specific Ownership Taxes - Out	9,835,122	10,130,176	10,434,081	10,747,103
Subtotal Other Local Taxes	\$ 186,366,961	\$ 197,539,714	\$ 202,454,516	\$ 207,516,761
<b>Intergovernmental Revenue</b>				
Equalization Entitlements	307,806,847	309,516,898	317,822,074	326,320,281
Special Education	10,896,206	11,223,092	11,559,785	11,906,578
Vocational Education	594,171	611,996	630,356	649,267
Gifted & Talented	629,202	648,078	667,520	687,546
Other	2,698,053	2,778,995	2,862,364	2,948,235
Subtotal Intergovernmental Revenue	\$ 322,624,479	\$ 324,779,059	\$ 333,542,100	\$ 342,511,908
<b>Other Local Revenue</b>				
General Fund Interest	60,000	61,800	63,654	65,564
Charter School Purchased Service Revenue	4,683,672	4,824,182	4,968,908	5,117,975
State Charter Construction Grant	1,463,332	1,507,232	1,552,449	1,599,022
Federal Revenue - Medicaid Reimbursement	917,997	945,537	973,903	1,003,120
Preschool Revenue	2,182,395	2,247,867	2,315,303	2,384,762
School Based Revenue	12,477,000	12,851,310	13,236,849	13,633,955
Other	2,620,580	2,699,197	2,780,173	2,863,579
Subtotal Other Local Revenue	\$ 24,404,976	\$ 25,137,125	\$ 25,891,239	\$ 26,667,976
<b>Total Revenue</b>	\$ 533,396,416	\$ 547,455,898	\$ 561,887,855	\$ 576,696,646
<b>Total Program Funding</b>	450,625,686	463,213,436	476,129,509	489,376,939

# GENERAL FUND THREE YEAR PROJECTION EXPENDITURES

	Adopted Budget FY 2015-2016	Projected Budget FY 2016-2017	Projected Budget FY 2017-2018	Projected Budget FY 2018-2019
<b>Expenditures</b>				
Salaries	265,956,432	265,956,432	265,956,432	265,956,432
Benefits	89,731,706	91,460,423	92,790,205	92,790,205
Subtotal - Salaries & Benefits	355,688,138	357,416,855	358,746,637	358,746,637
Purchased Professional Services	5,267,291	5,267,291	5,267,291	5,267,291
Purchased Property Services	5,549,292	5,549,292	5,549,292	5,549,292
Other Purchased Services	7,433,911	7,433,911	7,433,911	7,433,911
Supplies	26,758,800	26,758,800	26,758,800	26,758,800
Equipment	-	-	-	-
Utilities	11,675,800	11,675,800	11,675,800	11,675,800
Other	126,201	126,201	126,201	126,201
<b>Total Expenditures</b>	<b>412,499,433</b>	<b>414,228,150</b>	<b>415,557,932</b>	<b>415,557,932</b>
<b>Charter School Transfer</b>	<b>96,453,649</b>	<b>96,453,649</b>	<b>96,453,649</b>	<b>96,453,649</b>
<b>Transfers</b>				
Risk Insurance Fund Transfer	3,862,288	3,862,288	3,862,288	3,862,288
Bond Redemption Fund Transfer	-	-	-	-
COP Lease Payment Fund Transfer	3,434,257	3,527,540	3,542,111	3,542,111
Athletic & Activities Fund Transfer	4,313,406	4,313,406	4,313,406	4,313,406
Transportation Fund Transfer	13,592,763	13,592,763	13,592,763	13,592,763
Outdoor Ed Fund Transfer	-	-	-	-
Pupil Activity Fund Transfer	-	-	-	-
Food Service Fund Transfer	-	-	-	-
Capital Projects Transfer for MCP	5,000,000	-	-	-
Capital Projects Fund Transfer	1,537,246	1,537,246	1,537,246	1,537,246
<b>Total Transfers</b>	<b>31,739,960</b>	<b>26,833,243</b>	<b>26,847,814</b>	<b>26,847,814</b>
<b>Expenditures to be Prioritized Based on Increasing PPR</b>	-	4,512,416	18,264,269	33,522,590
<b>Additional Allocations to Schools Based on Pupil Growth</b>	-	3,580,200	3,651,804	3,724,840
<b>Total Expenditures</b>	<b>\$ 540,693,042</b>	<b>\$ 545,607,658</b>	<b>\$ 560,775,468</b>	<b>\$ 576,106,825</b>
<b>Change in Fund Balance</b>	<b>\$ (7,296,626)</b>	<b>\$ 1,848,240</b>	<b>\$ 1,112,387</b>	<b>\$ 589,820</b>
<b>Ending Fund Balance</b>	<b>\$ 36,452,070</b>	<b>\$ 38,300,310</b>	<b>\$ 39,412,697</b>	<b>\$ 40,002,518</b>
Tabor Reserve-3%	15,463,490	16,368,230	16,823,264	17,283,205
BOE Reserve	15,463,490	16,368,230	16,823,264	17,283,205
BOE Contingency-1%	5,000,000	5,000,000	5,000,000	5,000,000
<b>Ending Fund Balance - after reserves</b>	<b>\$ 525,090</b>	<b>\$ 563,851</b>	<b>\$ 766,169</b>	<b>\$ 436,108</b>

**OUTDOOR EDUCATION | FUND 13****FY 2015-2016 ADOPTED BUDGET**

This tuition-based fund provides an outdoor learning environment where students are engaged in experiential learning activities. In addition to developing knowledge of the ecological surroundings, students are also involved in problem solving, being creative and constructing meaningful solutions. Similar to Nutrition Services, this fund is now accounted for as a Special Revenue Fund. This was previously Fund 54 and then Fund 28 for a brief period.

	<b>Audited Actuals FY 2013-2014</b>	<b>Revised Budget #1 FY 2014-2015</b>	<b>Final Revised Budget FY 2014-2015</b>	<b>Estimated Actual FY 2014-2015</b>	<b>Adopted Budget FY 2015-2016</b>
Balance on Hand July 1 <sup>(1)</sup>	\$ 115,366	\$ 222,187	\$ 217	\$ 217	\$ 18,997
<b>Revenues</b>					
Tuition	468,655	608,721	608,721	550,000	782,879
Other Revenue	91,454	-	-	-	-
<b>Total Revenue</b>	<b>\$ 560,109</b>	<b>\$ 608,721</b>	<b>\$ 608,721</b>	<b>\$ 550,000</b>	<b>\$ 782,879</b>
Transfer from General Fund	105,000	-	200,000	200,000	-
<b>Total Sources</b>	<b>\$ 675,475</b>	<b>\$ 830,908</b>	<b>\$ 608,938</b>	<b>\$ 550,217</b>	<b>\$ 801,876</b>
<b>Expenditures</b>					
Salaries & Benefits	279,279	461,138	461,138	461,991	572,880
Purchased Services	178,055	142,420	142,420	125,838	38,400
Supplies	65,273	145,632	145,632	69,159	127,309
Depreciation	9,745	15,000	15,000	29,166	-
Field Trips and Other	25,936	13,678	13,678	45,066	24,318
<b>Total Expenditures</b>	<b>\$ 558,288</b>	<b>\$ 777,868</b>	<b>\$ 777,868</b>	<b>\$ 731,220</b>	<b>\$ 762,907</b>
Change in Fund Balance	\$ 106,821	\$ (169,147)	\$ 30,853	\$ 18,780	\$ 19,972
Balance on Hand June 30	\$ 222,187	\$ 53,040	\$ 31,070	\$ 18,997	\$ 38,969

<sup>(1)</sup>In order to align the compliance, accounting and reporting of the federal grant program and to lessen the impact of GASB Statement 68 where the District's share of PERA (Public Employee's Retirement Association) liabilities are required to be included in the District's financial statements, effective FY 14-15, the District will be reclassifying the Nutrition Services Fund, Before and After School Enterprise (BASE) and the Outdoor Education fund. The Nutrition Services Fund and the BASE fund will be considered special revenue funds and the activity in the Outdoor Education Fund will be included as part of the Combined General Fund. The most significant effect of this change is the immediate expensing of net capital assets via reducing prior year fund balance

FY 2013-2014 Ending Fund Balance	222,187
Adjustment to Capital Assets	(221,970)
<b>Adjusted FY 2013-2014 Ending Fund Balance</b>	<b>\$ 217</b>



# FULL DAY KINDERGARTEN | FUND 15

## FY 2015-2016 ADOPTED BUDGET

The activity associated with the full day kindergarten program has previously been accounted for in the District's General Fund. This fund's revenues, however, come from tuition paid by families who access a full day kindergarten program at many of the District's elementary schools. Included in this fund are reserves designated for tuition scholarships meeting the needs of the District's at-risk kindergarten students. This fund is also included in the Combined General Fund for purposes of financial reporting in the Comprehensive Annual Financial Report (CAFR).

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ 5,993,997	\$ 3,678,374	\$ 3,678,374	\$ 3,678,374	\$ 2,321,206
<b>Revenue</b>					
Tuition	4,415,460	4,740,793	4,740,793	4,740,793	4,419,195
Contributions/Donations	-	-	-	18,000	-
Interest	1,505	-	-	137	-
<b>Total Revenue</b>	<b>\$ 4,416,965</b>	<b>\$ 4,740,793</b>	<b>\$ 4,740,793</b>	<b>\$ 4,758,930</b>	<b>\$ 4,419,195</b>
<b>Total Sources</b>	<b>\$ 10,410,962</b>	<b>\$ 8,419,167</b>	<b>\$ 8,419,167</b>	<b>\$ 8,437,304</b>	<b>\$ 6,740,401</b>
<b>Expenditures</b>					
Salaries	4,151,556	3,588,488	3,588,488	4,424,180	3,181,785
Benefits	1,146,958	1,355,722	1,355,722	1,346,824	1,127,267
Purchased Services	124,127	328,317	328,317	112,479	4,892
Supplies & Materials <sup>(1)</sup>	202,698	3,146,639	3,146,639	232,614	215,977
Other	1,107,250	-	-	-	79,772
<b>Total Expenditures</b>	<b>\$ 6,732,589</b>	<b>\$ 8,419,166</b>	<b>\$ 8,419,166</b>	<b>\$ 6,116,098</b>	<b>\$ 4,609,693</b>
Change in Fund Balance	\$ (2,315,623)	\$ (3,678,373)	\$ (3,678,373)	\$ (1,357,168)	\$ (190,498)
Balance on Hand June 30	\$ 3,678,374	\$ -	\$ -	\$ 2,321,206	\$ 2,130,708

<sup>(1)</sup> Revised budget includes carry over at school locations

**RISK INSURANCE | FUND 18****FY 2015-2016 ADOPTED BUDGET**

This fund accounts for the activity associated with the District's property, liability, and vehicle insurance as well as related loss prevention services. It also accounts for the activity associated with the District's self-insured worker's compensation insurance. This fund is considered a part of the Combined General Fund as 100 percent of its sources come from a General Fund transfer.

	<b>Audited Actuals FY 2013-2014</b>	<b>Revised Budget #1 FY 2014-2015</b>	<b>Final Revised Budget FY 2014-2015</b>	<b>Estimated Actual FY 2014-2015</b>	<b>Adopted Budget FY 2015-2016</b>
Balance on Hand July 1	\$ 2,194,872	\$ 1,761,059	\$ 1,761,059	\$ 1,761,059	\$ 1,124,063
General Fund Transfer	3,654,644	3,862,288	3,862,288	3,862,288	3,862,288
<b>Total Sources</b>	<b>\$ 5,849,516</b>	<b>\$ 5,623,347</b>	<b>\$ 5,623,347</b>	<b>\$ 5,623,347</b>	<b>\$ 4,986,351</b>
<b>Expenditures</b>					
Salaries	302,564	414,759	414,759	353,991	409,837
Benefits	71,160	119,869	119,869	93,972	124,405
Purchased/Property Services	3,489,512	3,951,626	3,951,626	3,792,149	3,951,626
Supplies & Materials	221,989	704,875	704,875	229,466	232,800
Equipment	-	-	-	26,205	-
Other	3,233	5,600	5,600	3,502	5,300
<b>Total Expenditures</b>	<b>\$ 4,088,458</b>	<b>\$ 5,196,729</b>	<b>\$ 5,196,729</b>	<b>\$ 4,499,285</b>	<b>\$ 4,723,968</b>
Change in Fund Balance	\$ (433,814)	\$ (1,334,441)	\$ (1,334,441)	\$ (636,997)	\$ (861,680)
Balance on Hand June 30	\$ 1,761,059	\$ 426,618	\$ 426,618	\$ 1,124,063	\$ 262,383

# TRANSPORTATION | FUND 25

## FY 2015-2016 ADOPTED BUDGET

This fund is used to account for expenditures and revenues associated with student transportation services inclusive of the specialized transportation associated with our special education students. This fund's sources, like the Risk Insurance Fund, come largely from the District's General Fund; therefore, the year end actual results are reported as part of the Combined General Fund in the District's Comprehensive Annual Financial Report (CAFR).

	<b>Audited Actuals FY 2013-2014</b>	<b>Revised Budget #1 FY 2014-2015</b>	<b>Final Revised Budget FY 2014-2015</b>	<b>Estimated Actual FY 2014-2015</b>	<b>Adopted Budget FY 2015-2016</b>
Balance on Hand July 1	\$ 497,298	\$ 532,856	\$ 532,856	\$ 532,856	\$ 1,563,002
<b>Revenues</b>					
Fees - To/From School	1,553,158	1,550,000	1,550,000	1,650,329	1,550,000
State Categorical Revenue	4,628,219	4,480,277	4,480,277	4,480,277	4,523,980
Other	1,391,824	1,318,234	1,318,234	991,539	1,143,234
<b>Total Revenue</b>	<b>\$ 7,573,201</b>	<b>\$ 7,348,511</b>	<b>\$ 7,348,511</b>	<b>\$ 7,122,145</b>	<b>\$ 7,217,214</b>
Transfer from General Fund	13,475,650	14,475,650	14,691,699	14,691,699	13,592,763
<b>Total Sources</b>	<b>\$ 21,546,149</b>	<b>\$ 22,357,017</b>	<b>\$ 22,573,066</b>	<b>\$ 22,346,700</b>	<b>\$ 22,372,979</b>
<b>Expenditures</b>					
Salaries	11,606,231	11,322,613	11,430,735	11,079,455	11,686,657
Benefits	4,380,548	5,640,980	5,660,723	4,505,671	6,362,403
Purchased Services	1,793,435	812,935	866,373	952,279	885,443
Supplies & Materials	4,159,731	4,194,957	4,229,703	3,447,540	3,945,485
Bus Purchases & Equipment	749,820	2,171,853	2,171,853	2,171,853	671,853
Other <sup>(1)</sup>	(1,676,472)	(1,786,321)	(1,786,321)	(1,373,101)	(1,788,098)
<b>Total Expenditures</b>	<b>\$ 21,013,294</b>	<b>\$ 22,357,017</b>	<b>\$ 22,573,066</b>	<b>\$ 20,783,697</b>	<b>\$ 21,763,743</b>
Change in Fund Balance	\$ 35,558	\$ (532,856)	\$ (532,856)	\$ 1,030,146	\$ (953,766)
Balance on Hand June 30	\$ 532,856	\$ -	\$ -	\$ 1,563,002	\$ 609,236

<sup>(1)</sup> Represents chargebacks to schools for field trips and other extracurricular activities

## CAPITAL PROJECTS | FUND 43

### FY 2015-2016 ADOPTED BUDGET

This fund was created in FY 2010 to account for the acquisition of capital assets that were formerly reported in the District's Special Revenue Fund, Capital Reserve Fund 21. Colorado Statute was changed in FY 2010 eliminating the mandate to move 3 percent of General Fund revenues into the Capital Reserve Fund. This new fund accounts for activity associated with the acquisition of capital assets defined in BOE policy DID as those items or groups of items that have a value of \$5,000 or more with a useful life greater than one year.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ 16,373,732	\$ 10,150,986	\$ 10,150,986	\$ 10,150,986	\$ 8,885,726
<b>Revenues</b>					
District Technology Fee	38,313	-	-	8,525	-
Revenue in Lieu of Land	2,319,770	-	233,479	233,479	-
Proceeds from MFD Lease	3,530,800	-	-	-	-
Investment Earnings	3,405	-	-	388	-
Other Revenue	267,277	-	6,875	6,875	-
<b>Total Revenue</b>	<b>\$ 6,159,564</b>	<b>\$ -</b>	<b>\$ 240,354</b>	<b>\$ 249,267</b>	<b>\$ -</b>
Transfer from General Fund	10,090,751	10,485,994	11,580,943	11,407,684	6,537,246
<b>Total Sources</b>	<b>\$ 32,624,047</b>	<b>\$ 20,636,980</b>	<b>\$ 21,972,283</b>	<b>\$ 21,807,937</b>	<b>\$ 15,422,972</b>
<b>Expenditures</b>					
Purchased/Property Services	5,798,230	5,223,708	5,321,885	4,798,882	-
Equipment/Building	15,743,875	11,902,988	12,586,130	7,239,606	6,431,343
One-time MCP Expenditures	-	-	-	-	5,000,000
Other	930,956	1,106,478	1,106,478	883,722	1,037,246
<b>Total Expenditures</b>	<b>\$ 22,473,061</b>	<b>\$ 18,233,174</b>	<b>\$ 19,014,493</b>	<b>\$ 12,922,210</b>	<b>\$ 12,468,589</b>
Change in Fund Balance	\$ (6,222,746)	\$ (7,747,180)	\$ (7,193,196)	\$ (1,265,260)	\$ (5,931,343)
Balance on Hand June 30	\$ 10,150,986	\$ 2,403,806	\$ 2,957,790	\$ 8,885,726	\$ 2,954,383



# BUILDING FUND BUDGETS

Bond Building | Funds 41 & 44  
COP Building | Fund 45



## BOND BUILDING | FUNDS 41 & 44

### FY 2015-2016 ADOPTED BUDGET

This fund is used to account for the management and actual construction of District facilities that are financed by General Obligation bond (GO) proceeds.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>					
Other Revenue	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
Salaries & Benefits	-	-	-	-	-
Buildings & Building Improvements	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Equipment	-	-	-	-	-
Other Expenditures	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Balance on Hand June 30	\$ -	\$ -	\$ -	\$ -	\$ -



# COP BUILDING | FUND 45

## FY 2015-2016 ADOPTED BUDGET

This fund has been established to account for capital projects funded with the proceeds from the sale of Certificates of Participation. This fund will account for the activity associated with the construction of Aspen View Charter School as well as activities associated with building projects identified in the DCSD Master Capital Plan.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ 14,372,407	\$ 14,986,393	\$ 14,986,393	\$ 14,986,393	\$ 8,156,552
<b>Revenues</b>					
COP Issuance	15,000,000	-	-	-	-
Premium on Bond	-	-	-	-	-
Investment Earnings	15,467	10,038	10,038	12,769	-
Transfers Out	(1,388,884)	-	-	-	-
<b>Total Revenue</b>	<b>\$ 13,626,583</b>	<b>\$ 10,038</b>	<b>\$ 10,038</b>	<b>\$ 12,769</b>	<b>\$ -</b>
<b>Total Sources</b>	<b>\$ 27,998,990</b>	<b>\$ 14,996,431</b>	<b>\$ 14,996,431</b>	<b>\$ 14,999,163</b>	<b>\$ 8,156,552</b>
<b>Expenditures</b>					
Building and Building Improvements	7,335,234	8,775,852	8,775,852	1,164,767	7,718,879
Salaries & Benefits	26,593	-	-	-	-
Purchased Services	410,153	-	-	23,471	-
Supplies and Materials	5,045,911	6,220,579	6,220,579	5,626,837	437,673
Debt Issuance Costs	194,705	-	-	27,536	-
<b>Total Expenditures</b>	<b>\$ 13,012,597</b>	<b>\$ 14,996,431</b>	<b>\$ 14,996,431</b>	<b>\$ 6,842,611</b>	<b>\$ 8,156,552</b>
Change in Fund Balance	\$ 613,986	\$ (14,986,393)	\$ (14,986,393)	\$ (6,829,842)	\$ (8,156,552)
Balance on Hand June 30	\$ 14,986,393	\$ -	\$ -	\$ 8,156,552	\$ -

# SPECIAL REVENUE FUND BUDGETS

Nutrition Services | Fund 21  
Governmental Designated Purpose Grants | Fund 22  
Child Care | Fund 24  
Athletics and Activities | Fund 26



# NUTRITION SERVICES | FUND 21

## FY 2015-2016 ADOPTED BUDGET

The Nutrition Services Fund is self supporting and accounts for activities related to preparation of school meals. Due to new CDE regulations, this fund is now accounted for as a Special Revenue Fund and not an Enterprise Fund. This was previously an Enterprise Fund, Fund 51.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1 <sup>(1)</sup>	\$ 20,023	\$ 3,192,415	\$ 113,549	\$ 113,549	\$ 884,778
<b>Revenues</b>					
Food Sales	12,179,758	13,049,061	13,160,661	13,193,091	13,567,090
Federal Reimbursement	2,295,856	2,263,831	2,263,831	2,273,591	2,300,000
Commodity Contribution	689,895	713,000	713,000	713,000	713,000
Misc Revenue	32,520	11,000	11,000	11,000	8,000
Loss on Sale of Cap Assets and Transfers out	(2,250)	-	45,500	45,499	-
State Match. Child Nutr. & CDE Rev	105,607	105,900	105,900	95,900	93,500
<b>Total Revenues</b>	<b>\$ 15,301,385</b>	<b>\$ 16,142,792</b>	<b>\$ 16,299,892</b>	<b>\$ 16,332,081</b>	<b>\$ 16,681,590</b>
Transfer from General Fund	2,500,000	-	-	-	-
<b>Total Sources</b>	<b>\$ 17,821,408</b>	<b>\$ 19,335,207</b>	<b>\$ 16,413,441</b>	<b>\$ 16,445,630</b>	<b>\$ 17,566,368</b>
<b>Expenditures</b>					
Salaries & Benefits	6,328,850	6,282,905	6,502,905	6,440,325	6,942,580
Food & Commodities	6,710,420	7,544,000	7,544,000	6,891,639	7,069,325
Purchased Services & Repairs	342,516	863,030	863,030	872,900	766,100
Depreciation	367,424	-	-	-	-
Supplies	816,316	2,325,344	721,000	793,882	767,000
Other	63,468	632,500	632,500	562,105	571,700
<b>Total Expenditures</b>	<b>\$ 14,628,993</b>	<b>\$ 17,647,779</b>	<b>\$ 16,263,435</b>	<b>\$ 15,560,851</b>	<b>\$ 16,116,705</b>
Change in Fund Balance	\$ 3,172,392	\$ (1,504,987)	\$ 36,457	\$ 771,229	\$ 564,885
Balance on Hand June 30	\$ 3,192,415	\$ 1,687,428	\$ 150,006	\$ 884,778	\$ 1,449,663

<sup>(1)</sup>In order to align the compliance, accounting and reporting of the federal grant program and to lessen the impact of GASB Statement 68 where the District's share of PERA (Public Employee's Retirement Association) liabilities are required to be included in the District's financial statements, effective FY 14-15, the District will be reclassifying the Nutrition Services Fund, Before and After School Enterprise (BASE) and the Outdoor Education fund. The Nutrition Services Fund and the BASE fund will be considered special revenue funds and the activity in the Outdoor Education Fund will be included as part of the Combined General Fund. The most significant effect of this change is the immediate expensing of net capital assets via reducing prior year fund balance

FY 2013-2014 Ending Fund Balance	3,192,415
Adjustment to Capital Assets	(3,078,866)
Adjusted FY 2013-2014 Ending Fund Balance	\$ 113,549

**GOVERNMENTAL DESIGNATED PURPOSE GRANTS | FUND 22****FY 2015-2016 ADOPTED BUDGET**

This fund accounts for most state, local and federal funding received by the District. Essentially this fund is a balanced fund whereby expenditures equal the available dedicated revenues.

	<b>Audited Actuals FY 2013-2014</b>	<b>Revised Budget #1 FY 2014-2015</b>	<b>Final Revised Budget FY 2014-2015</b>	<b>Estimated Actual FY 2014-2015</b>	<b>Adopted Budget FY 2015-2016</b>
Balance on Hand July 1	\$ 185,120	\$ 185,120	\$ 185,120	\$ 185,120	\$ 185,120
<b>Revenues</b>					
State Revenue	62,767	644,974	644,074	644,074	570,000
Federal Revenue	11,544,882	12,524,731	12,555,056	12,524,731	12,151,110
Other Revenue	263,071	415,637	530,137	530,137	307,032
<b>Total Revenue</b>	<b>\$ 11,870,720</b>	<b>\$ 13,585,342</b>	<b>\$ 13,729,267</b>	<b>\$ 13,698,942</b>	<b>\$ 13,028,142</b>
<b>Total Sources</b>	<b>\$ 12,055,840</b>	<b>\$ 13,770,462</b>	<b>\$ 13,914,387</b>	<b>\$ 13,884,062</b>	<b>\$ 13,213,262</b>
<b>Expenditures</b>					
Salaries & Benefits	9,371,576	9,574,980	9,318,857	9,441,149	10,086,727
Purchased/Property Services	1,518,518	2,492,287	2,816,006	2,683,869	1,993,948
Supplies and Materials	203,899	434,144	441,382	429,048	634,176
Equipment	110,890	42,310	105,618	105,618	210,760
Other	665,837	1,041,621	1,047,404	1,039,258	102,531
<b>Total Expenditures</b>	<b>\$ 11,870,720</b>	<b>\$ 13,585,342</b>	<b>\$ 13,729,267</b>	<b>\$ 13,698,942</b>	<b>\$ 13,028,142</b>
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Balance on Hand June 30	\$ 185,120	\$ 185,120	\$ 185,120	\$ 185,120	\$ 185,120

## CHILD CARE | FUND 24

## FY 2015-2016 ADOPTED BUDGET

The Child Care Fund is self supporting, under this fund includes Before and After School Child Care. These programs are budgeted to be self supporting with revenues derived from program enrollment fees charged on a per-child basis. Similar to Nutrition Services, this fund is now accounted for as a Special Revenue Fund. This was previously an Enterprise Fund, Fund 52.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1 <sup>(1)</sup>	\$ 3,994,090	\$ 4,640,150	\$ 4,412,498	\$ 4,412,498	\$ 5,166,587
<b>Revenues</b>					
Tuition	10,021,837	10,441,674	10,441,674	10,614,463	11,349,189
Other Revenue	4,183	-	-	27,874	-
<b>Total Revenue</b>	<b>\$ 10,026,020</b>	<b>\$ 10,441,674</b>	<b>\$ 10,441,674</b>	<b>\$ 10,642,337</b>	<b>\$ 11,349,189</b>
<b>Total Sources</b>	<b>\$ 14,020,110</b>	<b>\$ 15,081,824</b>	<b>\$ 14,854,172</b>	<b>\$ 15,054,835</b>	<b>\$ 16,515,776</b>
<b>Expenditures</b>					
Salaries & Benefits	7,204,641	7,536,597	7,536,597	7,428,417	8,034,035
Purchased Services	545,159	952,852	952,852	599,865	1,330,707
Supplies and Materials	814,455	5,267,008	5,039,356	670,179	5,749,087
Property & Equipment	5,333	-	-	-	-
Field Trips and Other	810,372	1,325,367	1,325,367	1,189,787	1,401,947
<b>Total Expenditures</b>	<b>\$ 9,379,960</b>	<b>\$ 15,081,824</b>	<b>\$ 14,854,172</b>	<b>\$ 9,888,247</b>	<b>\$ 16,515,776</b>
Change in Fund Balance	\$ 646,060	\$ (4,640,150)	\$ (4,412,498)	\$ 754,089	\$ (5,166,587)
Balance on Hand June 30	\$ 4,640,150	\$ -	\$ -	\$ 5,166,587	\$ -

<sup>(1)</sup>In order to align the compliance, accounting and reporting of the federal grant program and to lessen the impact of GASB Statement 68 where the District's share of PERA (Public Employee's Retirement Association) liabilities are required to be included in the District's financial statements, effective FY 14-15, the District will be reclassifying the Nutrition Services Fund, Before and After School Enterprise (BASE) and the Outdoor Education fund. The Nutrition Services Fund and the BASE fund will be considered special revenue funds and the activity in the Outdoor Education Fund will be included as part of the Combined General Fund. The most significant effect of this change is the immediate expensing of net capital assets via reducing prior year fund balance

FY 2013-2014 Ending Fund Balance	4,640,150
Adjustment to Capital Assets	(227,652)
Adjusted FY 2013-2014 Ending Fund Balance	\$ 4,412,498



# ATHLETICS & ACTIVITIES | FUND 26

## FY 2015-2016 ADOPTED BUDGET

The purpose of this fund is to capture all revenues and expenses directly related to CHSAA sponsored athletics and activities.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ 735,492	\$ 823,833	\$ 823,833	\$ 823,833	\$ 614,475
<b>Revenues</b>					
Student Fees	6,443,689	5,990,189	6,200,489	6,441,458	6,320,675
Gate Fees	637,778	713,700	713,700	595,147	595,147
Other	3,036,225	3,338,573	3,128,273	3,458,422	3,105,192
<b>Total Revenue</b>	<b>\$ 10,117,693</b>	<b>\$ 10,042,462</b>	<b>\$ 10,042,462</b>	<b>\$ 10,495,027</b>	<b>\$ 10,021,014</b>
Transfer from General Fund	3,887,406	3,888,406	4,313,406	4,313,406	4,313,406
<b>Total Sources</b>	<b>\$ 14,740,591</b>	<b>\$ 14,754,701</b>	<b>\$ 15,179,701</b>	<b>\$ 15,632,266</b>	<b>\$ 14,948,895</b>
<b>Expenditures</b>					
Salaries & Benefits	5,196,394	5,352,588	5,777,588	6,030,232	6,215,175
Purchased Services	2,413,591	2,439,566	2,439,566	2,423,510	1,958,663
Supplies and Materials	5,650,288	6,177,484	6,177,484	5,883,520	5,536,343
Capital Outlay	127,816	100,000	100,000	469,942	6,000
Other	528,669	685,063	685,063	210,587	1,232,714
<b>Total Expenditures</b>	<b>\$ 13,916,758</b>	<b>\$ 14,754,701</b>	<b>\$ 15,179,701</b>	<b>\$ 15,017,791</b>	<b>\$ 14,948,895</b>
Change in Fund Balance	\$ 88,341	\$ (823,833)	\$ (823,833)	\$ (209,358)	\$ (614,475)
Balance on Hand June 30	\$ 823,833	\$ -	\$ -	\$ 614,475	\$ -



# DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS

Bond Redemption | Fund 31  
COP Lease Payments | Fund 39



**BOND REDEMPTION | FUND 31****FY 2015-2016 ADOPTED BUDGET**

This fund serves as the vehicle for recording dedicated property taxes and the payment of outstanding principal and interest on the District's General Obligation bonds.

	<b>Audited Actuals FY 2013-2014</b>	<b>Revised Budget #1 FY 2014-2015</b>	<b>Final Revised Budget FY 2014-2015</b>	<b>Estimated Actual FY 2014-2015</b>	<b>Adopted Budget FY 2015-2016</b>
Balance on Hand July 1	\$ 59,535,070	\$ 62,838,660	\$ 62,838,660	\$ 62,838,660	\$ 68,976,599
<b>Revenues</b>					
Property Taxes	72,180,078	74,132,226	74,132,226	74,132,226	69,632,500
Investment Earnings	50,682	64,000	64,000	47,799	64,000
<b>Total Revenues</b>	<b>\$ 72,230,760</b>	<b>\$ 74,196,226</b>	<b>\$ 74,196,226</b>	<b>\$ 74,180,025</b>	<b>\$ 69,696,500</b>
Proceeds from Refunding of Bond	-	-	43,717,531	43,717,531	-
<b>Total Sources</b>	<b>\$ 131,765,830</b>	<b>\$ 137,034,886</b>	<b>\$ 180,752,417</b>	<b>\$ 180,736,215</b>	<b>\$ 138,673,099</b>
<b>Expenditures</b>					
Principal	38,316,380	40,108,688	83,826,219	83,826,219	48,358,535
Interest	30,606,107	27,932,668	27,932,668	27,932,668	21,273,966
Bond Issuance Costs	4,683	5,000	25,000	729	5,000
Supplies	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 68,927,170</b>	<b>\$ 68,046,356</b>	<b>\$ 111,783,887</b>	<b>\$ 111,759,616</b>	<b>\$ 69,637,501</b>
Transfer to General Fund	-	-	-	-	-
<b>Total Uses</b>	<b>\$ 68,927,170</b>	<b>\$ 68,046,356</b>	<b>\$ 111,783,887</b>	<b>\$ 111,759,616</b>	<b>\$ 69,637,501</b>
Change in Fund Balance	\$ 3,303,590	\$ 6,149,870	\$ 6,129,870	\$ 6,137,939	\$ 58,999
Balance on Hand June 30	\$ 62,838,660	\$ 68,988,530	\$ 68,968,530	\$ 68,976,599	\$ 69,035,598

## CERTIFICATES OF PARTICIPATION (COP) LEASE PAYMENTS | FUND 39

### FY 2015-2016 ADOPTED BUDGET

Pursuant to CDE Chart of Accounts, this fund is identified for non-voter approved lease payments. The activity associated with this new fund was formerly included in the General Fund as well as the Capital Reserve Fund.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ 250,896	\$ 1,756,946	\$ 1,756,946	\$ 1,756,946	\$ 1,555,068
<b>Revenues</b>					
Interest on Investment	466	463,681	463,681	1,011	1,125
Rental Building Revenue	425,041	-	-	-	-
Proceeds from Refunding	-	-	6,615,159	6,615,159	-
Cert. of Participation - Aspen View	-	117,500	117,500	581,181	809,223
<b>Total Revenues</b>	<b>\$ 425,507</b>	<b>\$ 581,181</b>	<b>\$ 7,196,340</b>	<b>\$ 7,197,351</b>	<b>\$ 810,348</b>
Capitalized Interest	1,388,884	-	-	-	-
Transfer from General Fund	4,786,797	3,123,075	3,123,075	3,123,075	3,434,257
<b>Total Sources</b>	<b>\$ 6,852,084</b>	<b>\$ 5,461,202</b>	<b>\$ 12,076,361</b>	<b>\$ 12,077,372</b>	<b>\$ 5,799,673</b>
<b>Expenditures</b>					
Principal Retirement	3,535,000	2,190,000	8,805,159	8,805,159	2,574,550
Interest and Fiscal Charges	1,560,138	1,816,256	1,739,145	1,717,145	1,670,930
<b>Total Expenditures</b>	<b>\$ 5,095,138</b>	<b>\$ 4,006,256</b>	<b>\$ 10,544,304</b>	<b>\$ 10,522,304</b>	<b>\$ 4,245,480</b>
Change in Fund Balance	\$ 1,506,050	\$ (302,000)	\$ (224,889)	\$ (201,878)	\$ (875)
Balance on Hand June 30	\$ 1,756,946	\$ 1,454,946	\$ 1,532,057	\$ 1,555,068	\$ 1,554,193

# INTERNAL SERVICE FUND BUDGETS

Medical | Fund 65  
Short Term Disability Insurance | Fund 66





**MEDICAL | FUND 65****FY 2015-2016 ADOPTED BUDGET**

This fund contains District and employee medical and dental premium payments. The District operates a self-funded employee benefit program and must match set premiums to cover projected medical claims.

	<b>Audited Actuals FY 2013-2014</b>	<b>Revised Budget #1 FY 2014-2015</b>	<b>Final Revised Budget FY 2014-2015</b>	<b>Estimated Actual FY 2014-2015</b>	<b>Adopted Budget FY 2015-2016</b>
Balance on Hand July 1	\$ 9,644,913	\$ 8,698,959	\$ 8,698,959	\$ 8,698,959	\$ 10,431,429
<b>Revenues</b>					
Health Insurance Premiums	35,832,639	37,189,274	37,189,274	37,910,272	39,728,781
Dental Insurance Premiums	2,046,727	1,979,978	1,979,978	2,035,918	1,979,978
Investment Earnings	11,946	10,173	10,173	5,900	10,173
Other	52,779	566,100	566,100	173,017	566,100
<b>Total Revenues</b>	<b>\$ 37,944,091</b>	<b>\$ 39,745,525</b>	<b>\$ 39,745,525</b>	<b>\$ 40,125,106</b>	<b>\$ 42,285,032</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 47,589,004</b>	<b>\$ 48,444,484</b>	<b>\$ 48,444,484</b>	<b>\$ 48,824,065</b>	<b>\$ 52,716,461</b>
<b>Expenditures</b>					
Health Plan	34,519,171	35,666,559	35,666,559	34,520,001	38,758,357
Dental Plan	2,811,291	2,939,248	2,939,248	2,434,665	2,939,248
Stop Loss Premiums	671,655	1,031,471	1,031,471	602,946	720,000
Purchased Services	852,316	1,054,983	1,054,983	765,125	1,054,983
Other	35,613	4,130,647	4,130,647	50,460	55,561
Salaries and Benefits	-	19,439	19,439	19,439	19,724
<b>Total Expenditures</b>	<b>\$ 38,890,045</b>	<b>\$ 44,842,347</b>	<b>\$ 44,842,347</b>	<b>\$ 38,392,637</b>	<b>\$ 43,547,873</b>
Change in Fund Balance	\$ (945,954)	\$ (5,096,822)	\$ (5,096,822)	\$ 1,732,469	\$ (1,262,841)
Balance on Hand June 30	\$ 8,698,959	\$ 3,602,137	\$ 3,602,137	\$ 10,431,429	\$ 9,168,588

**SHORT TERM DISABILITY INSURANCE | FUND 66****FY 2015-2016 ADOPTED BUDGET**

This fund acts as an internal service fund for the District's Short Term Disability Insurance. This fund was new for FY 2014-2015 to reflect the District's move to a self-funded plan.

	<b>Audited Actuals FY 2013-2014</b>	<b>Revised Budget #1 FY 2014-2015</b>	<b>Final Revised Budget FY 2014-2015</b>	<b>Estimated Actual FY 2014-2015</b>	<b>Adopted Budget FY 2015-2016</b>
Balance on Hand July 1	\$ -	\$ -	\$ -	\$ -	\$ 165,744
<b>Revenues</b>					
Short Term Disability Insurance Premiums	-	627,295	627,295	537,231	683,071
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 627,295</b>	<b>\$ 627,295</b>	<b>\$ 537,231</b>	<b>\$ 683,071</b>
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ 627,295</b>	<b>\$ 627,295</b>	<b>\$ 537,231</b>	<b>\$ 848,815</b>
<b>Expenditures</b>					
STD Claims (Self Funded)	-	627,295	627,295	371,487	598,982
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 627,295</b>	<b>\$ 627,295</b>	<b>\$ 371,487</b>	<b>\$ 598,982</b>
Change in Fund Balance	\$ -	\$ -	\$ -	\$ 165,744	\$ 84,089
Balance on Hand June 30	\$ -	\$ -	\$ -	\$ 165,744	\$ 249,833



# TRUST AND AGENCY FUND BUDGETS

Pupil Activity | Fund 74  
Private Purpose Trust | Fund 75



## PUPIL ACTIVITY | FUND 74

### FY 2015-2016 ADOPTED BUDGET

This fund is a combination of vending profits, magazine sales and includes a group of individual school funds earmarked for extra-curricular student activities at the elementary, middle and high schools. Revenues are generated by fund raising events and user/club fees.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ 5,655,344	\$ 3,854,685	\$ 3,854,685	\$ 3,854,685	\$ 2,493,702
<b>Revenue</b>					
Pupil Activity	1,961,127	2,438,467	2,438,467	1,718,188	1,718,188
School Discretionary	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,961,127</b>	<b>\$ 2,438,467</b>	<b>\$ 2,438,467</b>	<b>\$ 1,718,188</b>	<b>\$ 1,718,188</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 7,616,471</b>	<b>\$ 6,293,152</b>	<b>\$ 6,293,152</b>	<b>\$ 5,572,873</b>	<b>\$ 4,211,890</b>
<b>Expenditures</b>					
Pupil Activity					
Purchased/Property Services	115,171	-	-	167,930	-
Supplies and Materials	2,104,588	2,203,892	2,193,431	1,668,986	1,718,188
Equipment	18,500	-	10,461	-	-
Other	56,349	1,400	1,400	33,205	-
Total Pupil Activity	\$ 2,294,609	\$ 2,205,292	\$ 2,205,292	\$ 1,870,121	\$ 1,718,188
School Discretionary					
Purchased/Property Services	5,046	-	-	32,074	-
Supplies and Materials	1,387,234	2,317,588	2,317,588	1,123,812	1,134,996
Equipment	39,650	10,000	10,000	53,090	-
Other	35,247	-	-	74	-
Total School Discretionary	\$ 1,467,177	\$ 2,327,588	\$ 2,327,588	\$ 1,209,050	\$ 1,134,996
<b>Total Expenditures</b>	<b>\$ 3,761,786</b>	<b>\$ 4,532,880</b>	<b>\$ 4,532,880</b>	<b>\$ 3,079,171</b>	<b>\$ 2,853,184</b>
Change in Fund Balance	\$ (1,800,659)	\$ (2,094,413)	\$ (2,094,413)	\$ (1,360,983)	\$ (1,134,996)
Balance on Hand June 30	\$ 3,854,685	\$ 1,760,272	\$ 1,760,272	\$ 2,493,702	\$ 1,358,706

# PRIVATE PURPOSE TRUST | FUND 75

## FY 2015-2016 ADOPTED BUDGET

Accounting for monies whereby the District acts as a fiduciary agent, this fund is comprised of accounts funded by private gifts, donations, and/or fund raising efforts.

	Audited Actuals FY 2013-2014	Revised Budget #1 FY 2014-2015	Final Revised Budget FY 2014-2015	Estimated Actual FY 2014-2015	Adopted Budget FY 2015-2016
Balance on Hand July 1	\$ 63,866	\$ 45,666	\$ 45,666	\$ 45,666	\$ 39,266
<b>Revenues</b>					
PS Miller Memorial Contributions	58,800	61,600	61,600	61,600	62,000
<b>Total Revenue</b>	<b>\$ 58,800</b>	<b>\$ 61,600</b>	<b>\$ 61,600</b>	<b>\$ 61,600</b>	<b>\$ 62,000</b>
<b>Total Sources</b>	<b>\$ 122,666</b>	<b>\$ 107,266</b>	<b>\$ 107,266</b>	<b>\$ 107,266</b>	<b>\$ 101,266</b>
<b>Expenditures</b>					
PS Miller Memorial Trust Fund	77,000	75,900	75,900	68,000	62,000
<b>Total Expenditures</b>	<b>\$ 77,000</b>	<b>\$ 75,900</b>	<b>\$ 75,900</b>	<b>\$ 68,000</b>	<b>\$ 62,000</b>
Change in Fund Balance	\$ (18,200)	\$ (14,300)	\$ (14,300)	\$ (6,400)	\$ -
Balance on Hand June 30	\$ 45,666	\$ 31,366	\$ 31,366	\$ 39,266	\$ 39,266

## SIGNIFICANT CHANGES IN FUND BALANCE

	Estimated Actuals FY 2014-2015	Adopted Budget FY 2015-2016	Changes in Fund Balance	% Change
General Fund	8,416,696	525,090	(7,891,606)	-94%
Outdoor Education	18,997	38,969	19,972	105%
Full Day Kindergarten	2,321,206	2,130,708	(190,498)	-8%
Risk	1,124,063	262,383	(861,680)	-77%
Transportation	1,563,002	609,236	(953,766)	-61%
Capital Projects	8,885,726	2,954,383	(5,931,343)	-67%
Bond Building	-	-	-	0%
COP Building	8,156,552	-	(8,156,552)	-100%
Nutrition	884,778	1,449,663	564,885	64%
Grants	185,120	185,120	-	0%
Childcare	5,166,587	-	(5,166,587)	-100%
Athletics & Activities	614,475	-	(614,475)	-100%
Bond Redemption	68,976,599	69,035,598	58,999	0%
COP Lease Payments	1,555,068	1,554,193	(875)	0%
Medical	10,431,429	9,168,588	(1,262,841)	-12%
STDI	165,744	249,833	84,089	51%
Agency	2,493,702	1,358,706	(1,134,996)	-46%
Per Pupil Trust	39,266	39,266	-	0%
	<b>120,999,010</b>	<b>89,561,736</b>	<b>(31,437,274)</b>	<b>-26%</b>

### Explanation of Changes in Fund balances greater than 10 percent:

**General Fund:** For FY 2015-2016 the General Fund is projected to use \$7,891,606 of its fund balance based on the conservative assumption that schools and departments will expend all of the budgetary authority granted to them.

**Outdoor Education:** Is projected to increase fund balance by almost \$20,000 due to lower demand for capital expenditure needs combined with increased revenue from the increased usages of facilities by outside organizations.

**Risk:** Is projected to use \$861,680 in fund balance to account for the increases in number of employees along with the increase in workman comp claims.

**Transportation:** Is projected to use \$953,766 for the purchase of new buses along with increased demand for transportation from schools.

**Capital Projects:** For FY 2015-2016 is expected to have a depleted fund balance due to capital improvements per the Master Capital Plan.

**COP Building:** Projections in FY 2015-2016 caused by capital improvements in the Master Capital Plan, result in the projected use of \$8,156,552 fund balance.

**Nutrition:** A projected increase of \$564,885 in fund balance for FY 2015-2016 is caused by increased food sales and decreases in services and repairs.

**Child Care:** For FY 2015-2016 it is projected that \$5,166,587 of fund balance is projected to be used for its increase in employees.

**Athletics & Activities:** For FY 2015-2016 is projected to use \$614,475 of fund balance for capital expenditures and overall compensation increases.

**Medical:** Projected use in fund balance of just over \$1,000,000 due to conservative assumptions related to claims expenses.

**STDI:** Short-term disability is projected to increase by \$84,089 based on actual results from FY 2014-2015.

**Agency:** Projected decrease in fund balance of \$1,134,996 caused by all new revenue for Principal Discretionary Funds booked to Fund 10.



# MASTER CAPITAL PLAN

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The FY 2015-2016 Master Capital Plan is going through a major redesign and will not be presented to the BOE until October of 2015.



# Master Capital Plan

2014-2015



DOUGLAS COUNTY SCHOOL DISTRICT

Source: <https://www.dcsdk12.org/master-capital-plan>





## EXECUTIVE SUMMARY

### Current Size

Douglas County School District encompasses over 850 square miles and is the third largest school district in Colorado serving over 68,000 students in grades preschool through twelve.

The District operates forty-seven (47) elementary schools, nine (9) middle schools, and nine (9) high schools. Additionally, the District includes thirteen (13) charter schools, two (2) magnet schools, one (1) alternative high school, one (1) night high school, one (1) online school, and sixty-four (64) preschool sessions.

District facilities equate to over six million square feet of space.

### Concerns

The District has 31 schools which are less than 15 years old and in good condition. Twenty seven schools were built prior to 1996 and have had some capital reinvestment, including replacement of worn-out systems, but are again in need of improvements.

Twenty-two (22) schools were built between 1996 and 2001. These are schools that would have been repaired from 2008 and 2011 bond funding. Based on the last October count, over forty percent (40%) of students are attending schools which were built in this timeframe and have critical capital improvement needs.

The cost to replace these facilities in 2014 would be over \$1.5 billion. Replacement cost for district facilities increases by five percent (5%) each year as our buildings age.

### Challenges

The Douglas County School District has a capital funding deficiency of \$275 million. The facility capital reinvestment need has increased by \$35 million last year and will continue to grow annually. Unfunded requirements also exist for security, transportation and technology capital reinvestment. Deferring capital reinvestment could impact student safety and result in an interruption to instructional programming.



**At its current size, Douglas County School District is tasked with managing facilities equal in size to four Park Meadows malls.**

**“We want more for our students and our community, so we are transforming education. We don’t want to be the best in the state or even the nation. We want to be the best in the world.”**

*– Superintendent Dr. Elizabeth Fagen*

### Residential Building Permits, 4th Quarter 2013

	Castle Pines	Castle Rock	Highlands Ranch	Lone Tree	Parker	Aurora	Unincorporated Douglas County	Total Douglas County
<b>Single Family Detached Homes</b>								
Number of Permits	0	175	26	23	47	19	117	407
Avg. Valuation per Unit	0.00	252,814.59	369,886.93	326,329.74	368,017.05	271,961.05	335,618.53	302,448.72
<b>Condominiums/Townhouses</b>								
Number of Permits	0	0	9	0	0	0	22	31
Avg. Valuation per Unit	0.00	0.00	232,884.06	0.00	0.00	0.00	192,191.34	204,005.36
<b>Multi-Family</b>								
Number of Permits	0	1	0	0	0	0	1	2
Number of Units	0	90	0	0	0	0	102	192
Avg. Valuation per Unit	0.00	79,564.52	0.00	0.00	0.00	0.00	166,032.29	125,500.52
<b>Total 4th Qtr 2013 Building Permits</b>	<b>0</b>	<b>176</b>	<b>35</b>	<b>23</b>	<b>47</b>	<b>19</b>	<b>140</b>	<b>440</b>
<b>Total 4th Qtr 2012 Building Permits</b>	<b>0</b>	<b>126</b>	<b>107</b>	<b>15</b>	<b>92</b>	<b>1</b>	<b>100</b>	<b>441</b>



Source: Douglas County 4th Quarter 2013 Economic Development Report

### Unemployment Rates

	4th Qtr 2012	4th Qtr 2013
Douglas County	5.9%	4.9%
Metro Denver	7.3%	5.9%
Colorado	7.4%	6.1%
U.S.	7.8%	7.0%



Source: Colorado Department of Labor and Employment, Labor Market Information; U.S. Bureau of Labor Statistics

### Assessed Valuation

In Colorado, all properties are revalued every odd numbered year. This is called a reappraisal. When a property is reappraised by the Assessor's Office, they estimate the market value as of the appraisal date, which is set by statute as June 30th of the preceding year. In even numbered years property values stay the same unless a change has occurred to the property. Colorado law requires that residential property be valued using sales from a specific time frame. This time frame, known as the "study period", is a minimum of eighteen months, and may extend up to five years prior to the appraisal date. The Assessor's Office may not include any transactions that occurred after the appraisal date in their analysis.

Source: Douglas County Assessor's Office



Assessed values reported through 2013-2014 are as certified in December of that year. From fiscal years 2014-2015 through 2016-2017 is estimated at 2% each non-assessment year and 7% each assessment year.

Source: Douglas County School District





## DEVELOPMENT ANALYSIS

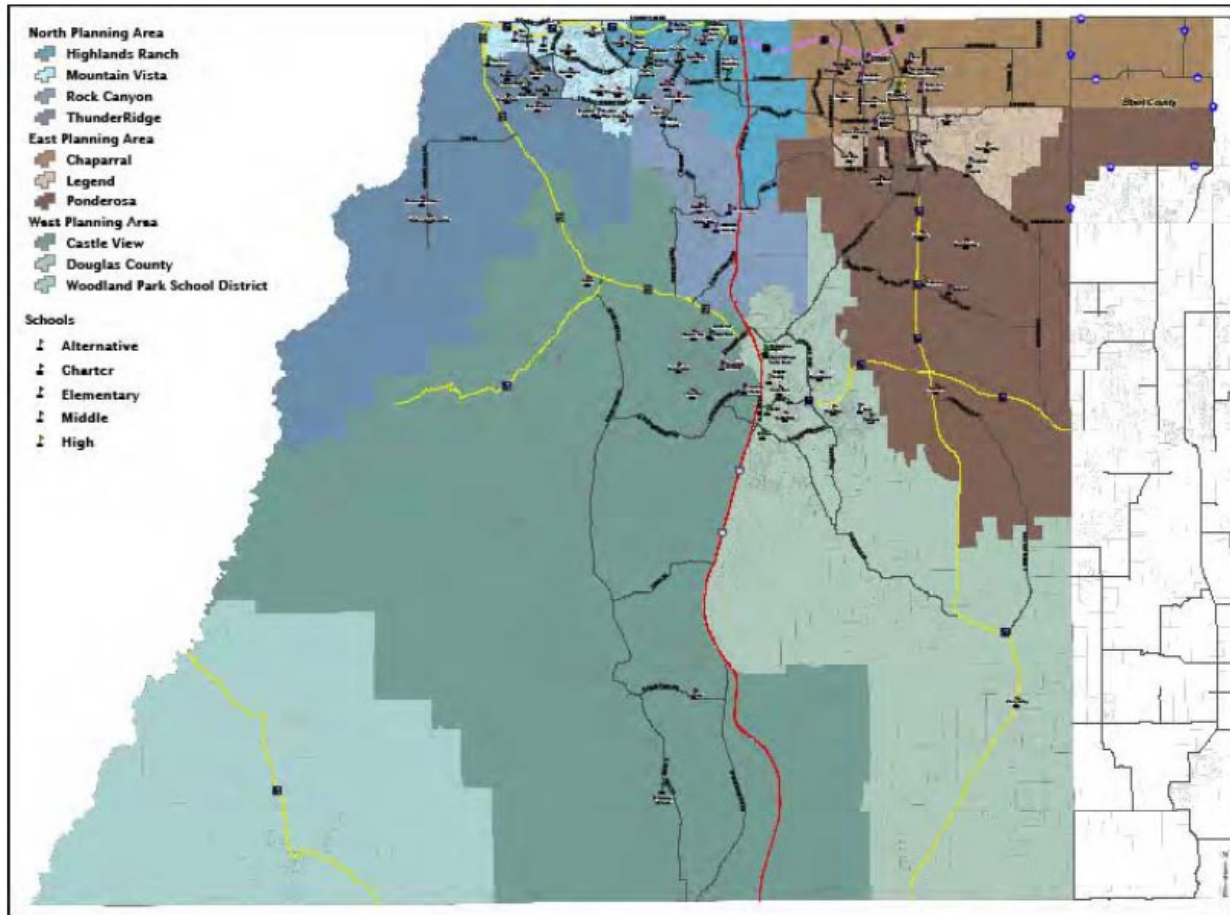


### Planning Areas

Douglas County School District is comprised of three planning areas, which include the following locales:

- North - Highlands Ranch, Lone Tree, Castle Pines, Roxborough, and portions of Littleton and Englewood
- East - Parker, Franktown, Cherry Valley, and portions of Aurora and Elbert County
- West - Castle Rock, Sedalia, and Larkspur

Each planning area consists of high school feeder areas. A high school feeder area includes four to seven elementary schools and one middle school which feed into one high school.



PLANNING AREAS AND SCHOOLS  
2013-2014 School Year

Source: Douglas County School District GIS, Douglas County GIS, Elbert County GIS. This map is not a legal document.  
Planning and Construction | 429 Williams Street | Castle Rock, CO 80104 | (303) 387-0160

Douglas County School District  
*Learn today. Lead tomorrow.*



## ENROLLMENT FORECASTS

### District K-12 Five-Year Forecasts

While the previous year has shown signs of strength in the economy with improvement in the housing market, the District continues to take a conservative approach in projecting student enrollment through the 2018-2019 school year. Factors impacting the enrollment forecasts for this planning period include:

- Slow but steady recovery in residential building activity
- Decline in birth rates since 2005 reflecting community maturity (North Planning Area)
- Increase in preschool, special education programs, and charter school enrollment
- Stronger enrollment at the middle and high schools due to larger elementary grades matriculating to secondary level

District K-12 Enrollment Summary of All Planning Areas						
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Elementary	32,042	31,550	30,792	30,186	29,575	29,285
Middle	11,550	11,846	12,003	12,095	11,960	11,734
High	17,170	18,014	18,627	19,164	19,769	19,906
<b>Planning Area Total</b>	<b>60,762</b>	<b>61,410</b>	<b>61,422</b>	<b>61,445</b>	<b>61,304</b>	<b>60,925</b>
Growth		648	12	23	-141	-379
<b>Five-Year Average Increase</b>	<b>33</b>					

*Projection numbers do not include Early Childhood Education preschool, on-line, or home schools*

### Capacity Indications

Based on existing school capacities, five-year enrollment projections for the District, as well as new development, the Planning and Construction Department continues to monitor growth in all Planning Areas. The Special Education programs continue to increase across the District beyond the facility capacity currently available. Additionally, the preschool programs increase by two to three new sites each year. To address expected growth in the next five years, some schools will need to incorporate school capacity alternatives such as implementing program changes, adding mobile classrooms, implementing a year-round calendar, building an addition, or building a new school. Construction needs are projected for the following areas:

#### Growth:

- An addition to Castle View High School
- A new Special Education K-8 school

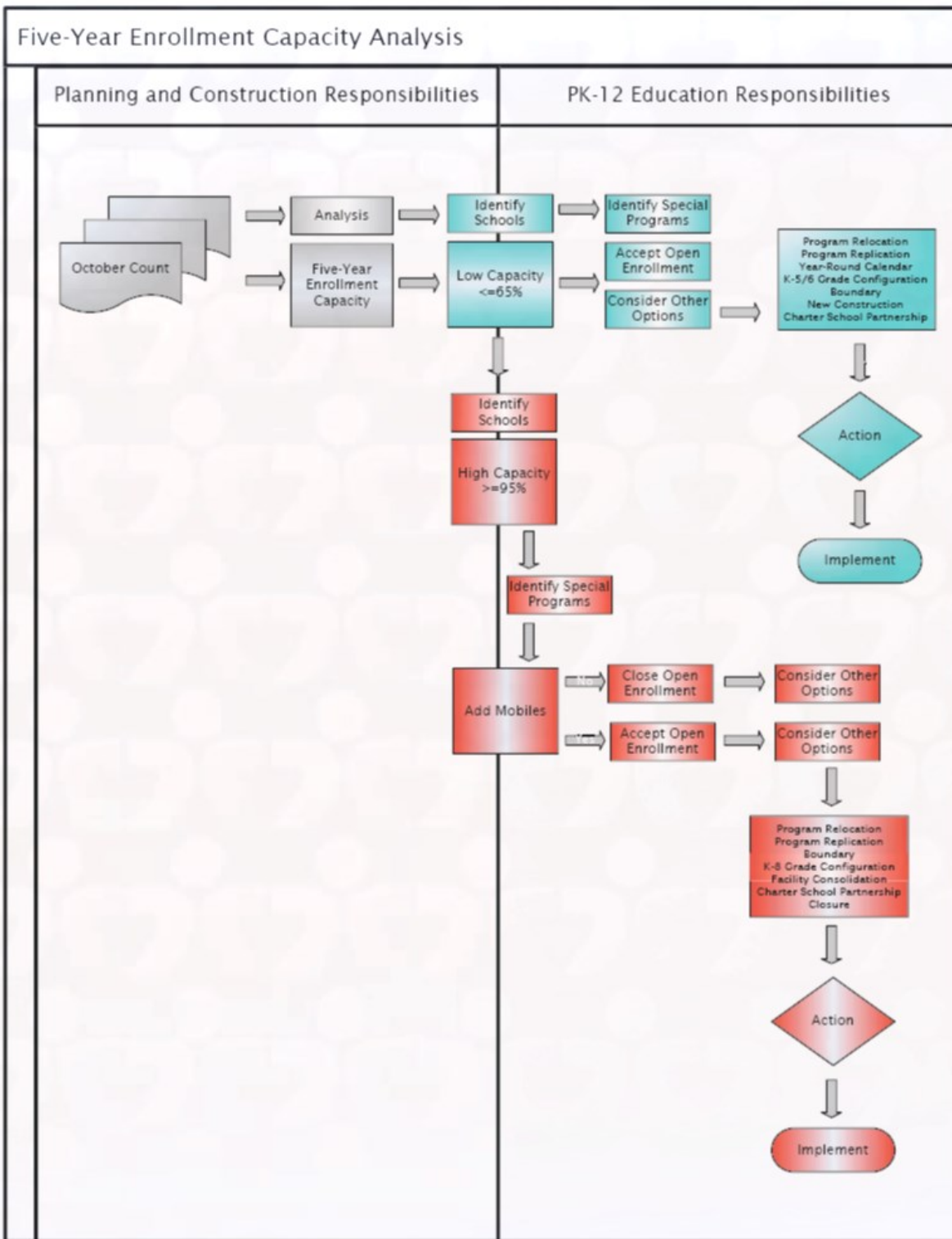
#### Program Needs:

- One new Early Childhood Center in the North Planning Area (Highlands Ranch)
- One new Early Childhood Center in the East Planning Area (Parker)
- An addition to the Early Childhood Center in the West Planning Area (Castle Rock)

The Planning and Construction Department also monitors capital needs beyond the five-year Master Capital Plan. In the next five to ten years, and to accommodate future capacity and operational support needs, the following construction is projected:

- A new 21st Century Learning PreK-8 magnet school in the East Planning Area (Parker)
- A new terminal for bus and support vehicle fleet maintenance and operations
- 35 additional kindergarten classrooms for All-Day Kindergarten (if required)

### School Capacity Alternatives







## DISTRICT OVERVIEW

### Safety and Security

As a result of the shooting tragedy at Sandy Hook Elementary School on December 14, 2012, the District took immediate action to enhance the safety and security of students, staff and facilities. One of the first actions was to form a Safety Committee composed of all four law enforcement agencies within Douglas County, key District leaders, community members, and several school Principals and Directors. The committee began meeting in early 2013 and began proposing a number of ways to enhance and strengthen the already strong safety programs and systems that were in place at that time.

One innovative idea from Superintendent Fagen that the District implemented in August 2013 was the School Marshal Program. Under this program, School Marshal Officers from each law enforcement jurisdiction visit each elementary school and middle school as well as seven charter schools at random times at least twice each day. These officers interact with students and staff, assist with drills and training, and provide direct law enforcement protection during their visits to these schools. The agencies involved include the Deputy Sheriffs from the Douglas County Sheriff's Office, and Police Officers from Castle Rock Police Department, Parker Police Department, and the Lone Tree Police Department.

The District is currently working on making Safety a new, fourth component of our Strategic Plan. Many District leaders, employees and individuals have been providing their input to achieve this new strategic priority.

### Sustainability

In April of 2013, Douglas County School District was selected as one of the first ever U.S. Department of Education Green Ribbon School District Sustainability Awardees. This award acknowledges the District's achievements in taking a comprehensive approach to sustainability. Areas encompassed by the

award include reduced environmental impacts and costs, improved health and wellness, and effective environmental and sustainable education. Douglas County School District was selected as a model of excellence and achievement in these "Pillars" for all other school districts to follow.

As we develop a true World-Class school district, we build our Sustainability Program to support and enhance this conversion. Utilizing 21st century learning opportunities provides a solid platform on which to enact these changes.

The District's efforts support the three "legs" of sustainability – social, environmental and economic. The students develop programs at their schools. They regularly study the impacts of their buildings, develop a marketing campaign to help teach everyone in their building what they need to do, then implement and lead these programs. The voluntary program has grown to over 7,000 students running the energy program in over 60 schools. The results these student teams have achieved is truly remarkable. The District has saved over \$18,000,000 in seven years. Our electrical use per square foot has dropped over 30%.

Following the success of the Energy Management Program, our District has grown in many other sustainability areas:

- Recycling - a growing program with 87 of 88 sites participating
- Gardens - combining sustainability and STEM experiences at over 45 sites

Many District departments are also implementing sustainability efforts:

- Nutrition Services - uses durable trays and silverware, reducing the need for styrofoam and plastic
- Human Resources - addresses the paper reduction initiative by implementing a new online self-serve program
- Information Technology - provides more remote and online services



- Operations and Maintenance - reduces utility costs by employing one of the largest mechanical controls systems in the country
  - Provides centralized monitoring and control of all mechanical systems in our schools
  - Enables our heating and cooling to be easily programmed and adjusted for use around the clock, and as needed based on occupancy
- Planning and Construction - focuses on high-performance designs which include many features which support sustainability
  - Day lighting, evaporative cooling, displacement ventilation, exterior insulation, and heating, cooling and lighting controls result in reduced cooling and electrical needs, smaller mechanical equipment, and lower energy costs and utility bills
  - Solar tubes, windows and reflective ceilings work in concert to bring daylight into the depths of classrooms and hallways

The District's most recent elementary school prototype design has been recognized as an award winning approach to sustainable design. The design won the Colorado Sustainable Design Award from the ColoradoBiz magazine and the distinguished Douglas County School District Impact on Learning Award from the School Planning & Management magazine. The District's elementary and high school prototype designs were chosen as Building of America projects by the Real Estate & Construction Review. The District's Early Childhood Center design also received the top honor of the Peak Design Merit Award from the Council of Educational Facility Planners International. Performance Contracting is also now being used to complete capital work at a fraction of the cost since some of the work can be paid for over time from energy savings. The program's success is measurable. These savings go back to the classroom to support World-Class education for students.

## Facilities Management

During the next five years District facilities will require significant repairs to address safety needs and building components which have aged. Facility capital needs are identified based on an ongoing district-wide facility audit. The audit is used to identify, prioritize and estimate costs for facility capital needs. The audit focuses on life safety and health, code compliance, and system and component life expectancy. Energy efficiency and educational sustainability are also included in the audit.

Douglas County School District has 80 schools and maintains 6.6 million square feet of facilities. Significant facility capital reinvestment is needed at over half of the schools. During the next five years, \$25 million is estimated to address facility components which are aged and could potentially cause interruption of the educational program, and an additional \$19.7 million is estimated to address life safety and security capital needs. \$178.3 million in facility capital reinvestment is estimated district-wide. This does not include new construction for capacity, transportation and technology equipment replacements and upgrades. These capital requirements are listed separately in the Master Capital Plan.

## Dedicated Funding

The failure of the 2008 and 2011 bond and budget override elections continue to impact the funds available for the District's security, facility, transportation and technology needs. The need for additional capacity, condition of current facilities, and significant transportation and technology deficiencies leave the District with \$275.1M in capital needs with no dedicated funding stream. Facility capital reinvestment needs are disproportionately higher in the first year of the five-year planning period. Without funding, these high priorities will continue to increase in scope and cost.

## School Profiles

Capital requirements for buildings and facilities are listed individually on the following pages.

## Capital Improvements Summary 2014-2019

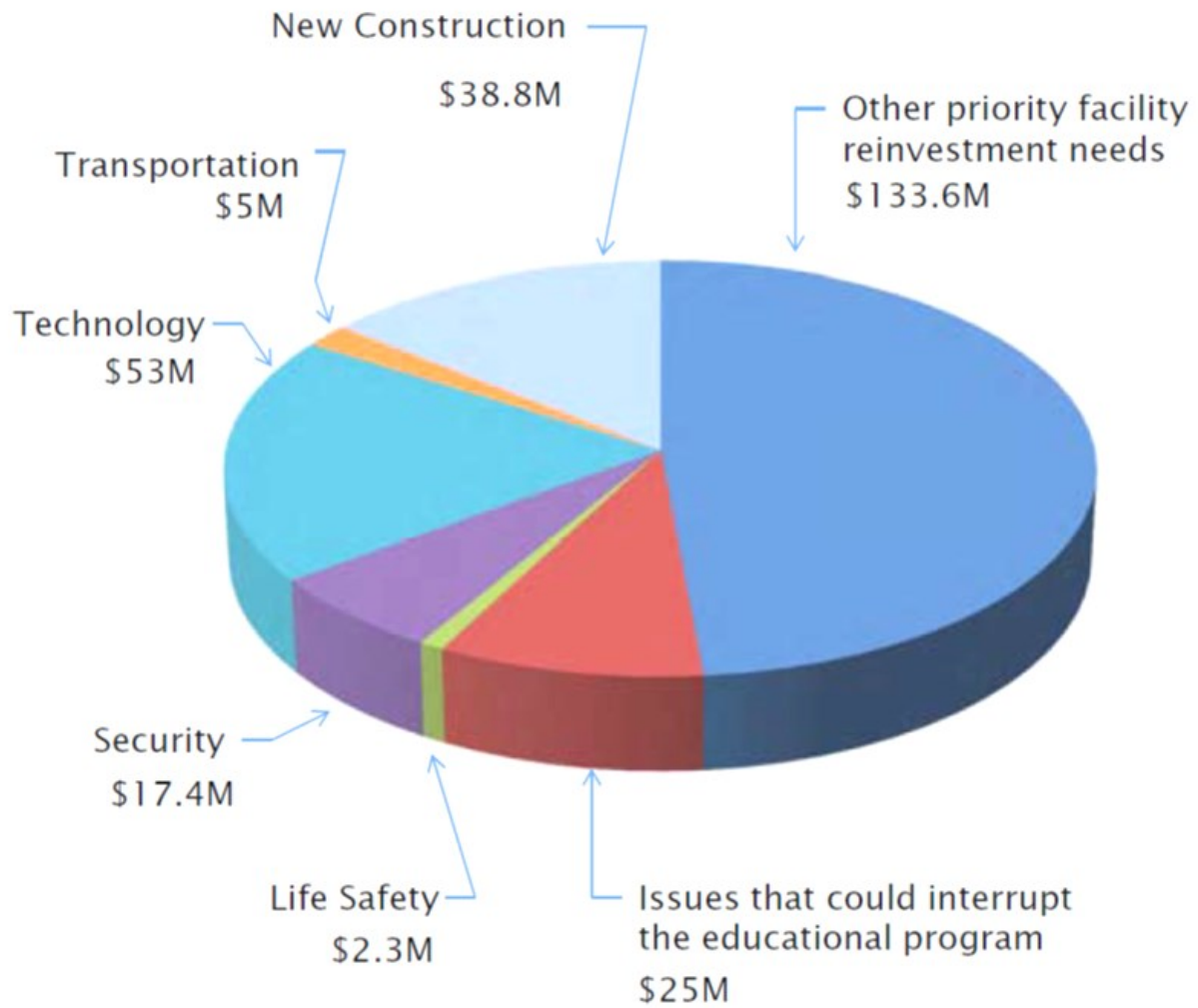
### Total Unfunded Capital Needs

	North Area	East Area	West Area	Charter Schools	Support Facilities	Total
ADA/Compliance	\$ 2,022,600	\$ 3,699,300	\$ 2,188,700	\$ 566,000	\$ 94,300	\$ 8,570,900
Addition/Remodel	\$ -	\$ 638,100	\$ -	\$ 2,776,500	\$ -	\$ 3,414,600
Communications/Security	\$ 4,181,100	\$ 2,875,800	\$ 2,161,400	\$ 301,900	\$ 275,400	\$ 9,795,600
Electrical	\$ 1,493,600	\$ 2,459,800	\$ 1,348,200	\$ 2,200	\$ 568,100	\$ 5,871,800
Furnishings/Equipment	\$ 7,005,900	\$ 8,080,800	\$ 3,639,100	\$ -	\$ 7,300	\$ 18,733,100
Interior Finishes	\$ 6,359,700	\$ 8,870,200	\$ 5,878,600	\$ 928,100	\$ 1,357,400	\$ 23,394,000
Landscaping	\$ 1,604,000	\$ 1,394,500	\$ 1,779,700	\$ 461,500	\$ 719,000	\$ 5,958,800
Life/Safety	\$ 493,700	\$ 542,700	\$ 127,600	\$ 95,700	\$ 471,000	\$ 1,730,800
Mechanical/Plumbing	\$ 11,493,800	\$ 10,494,300	\$ 10,047,100	\$ 872,100	\$ 4,376,700	\$ 37,284,000
Paving/Surfacing	\$ 2,497,500	\$ 2,582,400	\$ 1,478,300	\$ 1,947,400	\$ 2,920,900	\$ 11,426,500
Playing Fields	\$ 2,931,100	\$ 4,750,300	\$ 3,547,800	\$ 373,200	\$ 589,600	\$ 12,192,000
Roofing	\$ 4,222,900	\$ 2,614,900	\$ 1,634,700	\$ 1,250,000	\$ 578,000	\$ 10,300,500
Site Improvements	\$ 435,200	\$ 1,790,200	\$ 528,600	\$ 25,400	\$ 2,209,000	\$ 4,988,400
Structural/Exterior	\$ 2,548,700	\$ 3,018,500	\$ 1,128,000	\$ 62,900	\$ 1,341,800	\$ 8,099,800
Technology Infrastructure	\$ 2,039,600	\$ 680,200	\$ 779,800	\$ 56,000	\$ 85,200	\$ 3,640,700
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,000,000
Security						\$ 9,065,700
Transportation						\$ 5,000,000
Mobile Classrooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,905,700
New Construction						\$ 38,800,000
	\$ 49,329,400	\$ 54,492,000	\$ 36,267,700	\$ 9,718,800	\$ 15,593,600	\$ 275,172,900

### Total Unfunded Capital Needs by Year

	2014-15	2015-16	2016-17	2017-18	2018-19	Total
ADA/Compliance	\$ 4,683,700	\$ 12,800	\$ 554,800	\$ 3,318,300	\$ 1,300	\$ 8,570,900
Addition/Remodel	\$ 2,776,500	\$ -	\$ -	\$ -	\$ 638,100	\$ 3,414,600
Communications/Security	\$ 1,706,500	\$ 7,889,200	\$ 136,100	\$ -	\$ 63,800	\$ 9,795,600
Electrical	\$ 527,800	\$ 806,200	\$ 2,371,400	\$ 1,287,800	\$ 878,700	\$ 5,871,800
Furnishings/Equipment	\$ 2,786,900	\$ 177,500	\$ 6,280,100	\$ 4,447,200	\$ 5,041,300	\$ 18,733,100
Interior Finishes	\$ 8,739,700	\$ 2,250,500	\$ 2,228,600	\$ 7,595,500	\$ 2,579,700	\$ 23,394,000
Landscaping	\$ 2,738,300	\$ 882,800	\$ 74,800	\$ 2,151,800	\$ 111,000	\$ 5,958,800
Life/Safety	\$ -	\$ 321,500	\$ 151,900	\$ 670,100	\$ 587,400	\$ 1,730,800
Mechanical/Plumbing	\$ 20,521,700	\$ 1,592,700	\$ 4,959,900	\$ 5,539,600	\$ 4,670,100	\$ 37,284,000
Paving/Surfacing	\$ 3,987,800	\$ 897,200	\$ 3,677,500	\$ 1,123,100	\$ 1,740,800	\$ 11,426,500
Playing Fields	\$ 4,153,900	\$ 847,500	\$ 4,074,000	\$ 2,861,400	\$ 255,300	\$ 12,192,000
Roofing	\$ 1,167,300	\$ 2,753,500	\$ 927,900	\$ 4,290,900	\$ 1,160,900	\$ 10,300,500
Site Improvements	\$ 2,483,000	\$ 1,390,800	\$ 511,700	\$ 258,400	\$ 344,600	\$ 4,988,400
Structural/Exterior	\$ 2,808,500	\$ 1,723,600	\$ 516,900	\$ 2,258,200	\$ 792,600	\$ 8,099,800
Technology Infrastructure	\$ 2,327,400	\$ 524,600	\$ -	\$ 788,700	\$ -	\$ 3,640,700
Technology						\$ 53,000,000
Security						\$ 9,065,700
Transportation						\$ 5,000,000
Mobile Classrooms	\$ -	\$ 1,389,200	\$ 1,138,100	\$ 1,021,000	\$ 357,400	\$ 3,905,700
New Construction						\$ 38,800,000
	\$ 61,409,200	\$ 23,459,300	\$ 27,603,600	\$ 37,612,000	\$ 19,223,000	\$ 275,172,900

### Capital Improvements Summary 2014-2019



Total = \$275.1 million over 5 years





## LRPC APPROVAL

The Long Range Planning Committee approves the 2014-2015 Master Capital Plan. The Douglas County School District has a capital funding deficiency of \$275 million.

### Capital Reinvestment for Security, Facilities, Transportation and Technology

The facility capital reinvestment need has increased by \$35 million in the last year and will continue to grow annually. Unfunded requirements also exist for security, transportation and technology capital reinvestment. Deferring capital reinvestment could impact student safety and result in an interruption to instructional programming.

### Facility Needs for Growth and Programming

Castle View High School is projected to exceed capacity within the next five years. Additional growth is expected in the Early Childhood Education preschool program across the District. Special Education programs also continue to increase across the District. While almost every school has a Special Education program, there are center-based programs at various locations across the District. These Significantly Identifiable Emotional Disabilities programs continue to grow beyond the facility capacity currently available. Capacity options to consider for implementation are:

- An addition to Castle View High School
- One new Early Childhood Center in the North Planning Area (Highlands Ranch)
- One new Early Childhood Center in the East Planning Area (Parker)
- An addition to the Early Childhood Center in the West Planning Area (Castle Rock)
- A new Special Education K-8 School

The Planning and Construction Department also monitors capital needs beyond the five-year Master Capital Plan. In the next five to ten years, and to accommodate future capacity and operational support needs, the following construction is projected:

- A new 21st Century Learning Pre K-8 magnet school in the East Planning Area (Parker)
- A new terminal for bus and support vehicle fleet maintenance and operations
- 35 additional Kindergarten classrooms for all-day Kindergarten (if required)
- There is also the possibility that the 21st Century Learning Pre K-8 magnet school in the East Planning Area (Parker) may be required within the next five years. This would be the case if residential development accelerates in the area and enrollment projections exceed current facility capacity. The impact of growth in enrollment in this area is compounded since sixth grade in the Legend and Ponderosa High School feeders has already been reconfigured to Cimarron and Sagewood Middle Schools due to limited capacity at the elementary schools. A new 21st Century Learning Pre K-8 magnet school would help mitigate existing capacity problems in the elementary and middle schools in Parker. The estimated cost for this new school is \$35 million in current dollars. Including this new school in the next five year capital plan would increase the overall capital needs to approximately \$315 million.

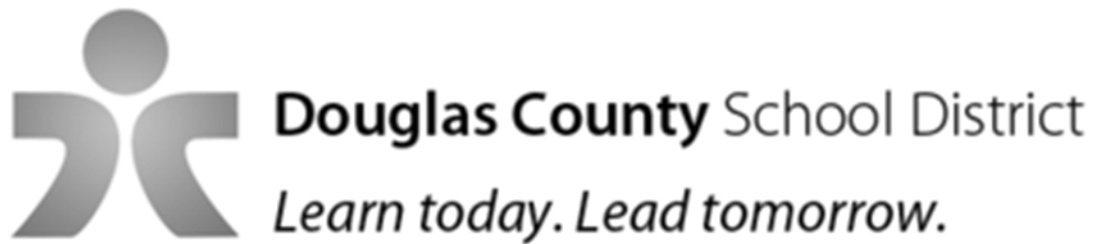
Approved by:

Todd Warnke, Chair \_\_\_\_\_ (date)

Approved by:

Dilpreet S. Jammu, Vice Chair \_\_\_\_\_ (date)

# SCHOOLS



## Adopted Budget Book

FY 2015-2016



## STUDENT BASED BUDGETING (SBB) OVERVIEW

From the General Fund, Federal/State grants and mill levy override for district-operated schools are allocated funding based on the number of students that enroll at each individual school, with extra per-student dollars for students who need services such as special education, English language learners or help catching up to grade level. School principals have control over how their school's resources are allocated to best meet their students' educational needs.

### Student Based Budgeting Goals

- Establish greater equity between sites on a per pupil basis
- Empower sites with greater discretion and flexibility
- Synergize the student based budget planning process to bring all revenue sources into play
- Reduce long-term school district fiscal liability resulting from under-enrollment (October reconciliation)
- Foster a greater spirit of entrepreneurialism and competition in schools
- Respond proactively to political initiatives directed at dictating school district financial practices

Student based budgeting created a more effective, transparent and equitable funding system across the District. Student Based Budgeting began in FY 2006-2007 with one feeder group, expanded to three feeder groups in FY 2007-2008 and to all district feeders in FY 2008-2009.



## SUMMARY OF SCHOOLS BY PAGE NUMBER

<b>Elementary Schools (48)</b>		
Acres Green Elementary School	168	Frontier Valley Elementary School
Arrowwood Elementary School	169	Gold Rush Elementary School
Bear Canyon Elementary School	170	Heritage Elementary School
Buffalo Ridge Elementary School	171	Iron Horse Elementary School
Castle Rock Elementary School	172	Larkspur Elementary School
Cherokee Trail Elementary School	173	Legacy Point Elementary School
Cherry Valley Elementary School	174	Lone Tree Elementary School
Clear Sky Elementary School	175	Mammoth Heights Elementary School
Copper Mesa Elementary School	176	Meadow View Elementary School
Cougar Run Elementary School	177	Mountain View Elementary School
Coyote Creek Elementary School	178	Northeast Elementary School
Eagle Ridge Elementary School	179	Northridge Elementary School
Eldorado Elementary School	180	Pine Grove Elementary School
Flagstone Elementary School	181	Pine Lane Elementary School
Fox Creek Elementary School	182	Pioneer Elementary School
Franktown Elementary School	183	Prairie Cross Elementary School
<b>Middle Schools (9)</b>		
Castle Rock Middle School	221	Mesa Middle School
Cimarron Middle School	222	Mountain Ridge Middle School
Cresthill Middle School	223	Ranch View Middle School
<b>High Schools (9)</b>		
Castle View High School	233	Highlands Ranch High School
Chaparral High School	234	Legend High School
Douglas County High School	235	Mountain Vista High School
<b>Alternative Schools (5)</b>		
Cloverleaf Home Education	245	Eagle Academy High School
Daniel C. Oakes High School	246	eDCSD
<b>Charter Schools (15)</b>		
Academy Charter School	252	Challenge to Excellence Charter School
American Academy Charter School--Castle Pines	254	DCS Montessori Charter School
American Academy Charter School--Parker	254	Global Village Academy
Aspen View Academy Charter School	256	Hope Online Learning Academy Charter School
Ben Franklin Academy Charter School	258	North Star Academy Charter School
184	Redstone Elementary School	200
185	Renaissance Elementary School	201
186	Rock Ridge Elementary School	202
187	Roxborough Intermediate School	203
188	Roxborough Primary School	204
189	Saddle Ranch Elementary School	205
190	Sage Canyon Elementary School	206
191	Sand Creek Elementary School	207
192	Sedalia Elementary School	208
193	Soaring Hawk Elementary School	209
194	South Elementary School	210
195	Stone Mountain Elementary School	211
196	Summit View Elementary School	212
197	Timber Trail Elementary School	213
198	Trailblazer Elementary School	214
199	Wildcat Mountain Elementary School	215
224	Rocky Heights Middle School	227
225	Sagewood Middle School	228
226	Sierra Middle School	229
236	Ponderosa High School	239
237	Rock Canyon High School	240
238	ThunderRidge High School	241
247	Plum Creek Academy	249
248		
260	Parker Core Knowledge Charter School	270
262	Platte River Academy Charter School	272
264	SkyView Academy Charter School	274
266	STEM Academy Charter School	276
268	World Compass Academy	278

# INDIVIDUAL SCHOOL PAGE DESCRIPTIONS

## District and School Performance Frameworks

### Purpose

The District Performance Framework and the School Performance Framework serve to:

1. hold districts and schools accountable for performance on the same, single set of indicators and measures; and
2. inform a differentiated approach to state support based on performance and need, by specifically identifying the lowest performing schools and districts.

These aims are a central part of the Colorado Department of Education's Statewide System of Accountability and Support and the goals outlined in the Education Accountability Act of 2009 (SB 09-163). They are critical to enabling the state to better support district evaluation, planning, decision-making, and implementation in improving schools. To support the various state, district and school uses of the performance frameworks, both district and school performance frameworks will be provided to districts annually at the start of the school year.

### Key Performance Indicators

The performance frameworks measure attainment on the four key performance indicators identified in SB 09-163 as the measures of educational success: academic achievement, academic longitudinal growth, academic gaps and postsecondary and workforce readiness. State identified measures and metrics for each of these performance indicators are combined to arrive at an overall evaluation of a school's or a district's performance. For districts, the overall evaluation leads to their accreditation. For schools, the overall evaluation leads to the type of plan schools will implement. Districts will continue to accredit schools, and they may do so using the state's performance framework or using their own more exhaustive or stringent framework.

Source: <http://www.cde.state.co.us/accountability/performanceframeworks>

### Neighborhood School Funding Snapshot Footnote Explanations:

The footnotes described below summarize the financial snapshots for schools starting on page 168.

\*Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016.

**Note:** Prior year actuals may include expenditures attributable to carry over awarded in prior years, while the Adopted Budget FY 2015-2016 does not, as carry over has not been calculated yet.

**Note:** Includes expenditures and personnel for Fund 10 only.

**(1)Note:** \$88 on average per pupil district-wide will be added to the amounts above for FY 2015-2016 Adopted Budget. Prior year actuals include all costs for Custodial Services and Substitute Sick/Personal Leave Salaries. For FY 2015-2016 Adopted Budget, the budget is held centrally and will be distributed to individual schools throughout the year.

**(2)Note:** A projected \$276 on average per pupil district-wide will be added to the amounts above for FY 2015-2016 Adopted Budget. Historically schools generate revenues through donations and fees and allocate those expenditures throughout the school year. As in prior years the District anticipates these expenditures will happen during FY 2015-2016. These expenditures are reflected in prior year actuals.

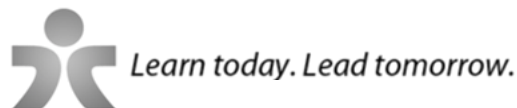
**Note:** Actuals reflect actual salary and benefits, while the FY 2015-2016 Adopted Budget is based on district-wide average salary. Schools are not held to the actual salary amount of their teachers but rather to the total number of teachers. The reasoning for this is to allow schools to hire the best candidate regardless of how much they would make.

**Note:** With the implementation of the District's new HR/Payroll system, Workday, FTE for classified employees is calculated slightly different than prior years. Actual FTE reflected prior to the Adopted Budget, for classified employees is calculated by taking scheduled hours per year divided by 2,088 hours, which is the equivalent of working 40 hours a week year round. With Workday the Adopted Budget FTE is based off scheduled weekly hours and scheduled days per year. A full time educational assistant that works 176 days per year, 7 hours a day and 5 days per week in prior years would be 0.59 FTE  $((176*7)/2088)$ , while now in FY 2015-2016 a full time educational assistant is 0.88 FTE  $((7*5)/40)$ .

## SCHOOL LOCATIONS—CASTLE ROCK

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### Douglas County School District



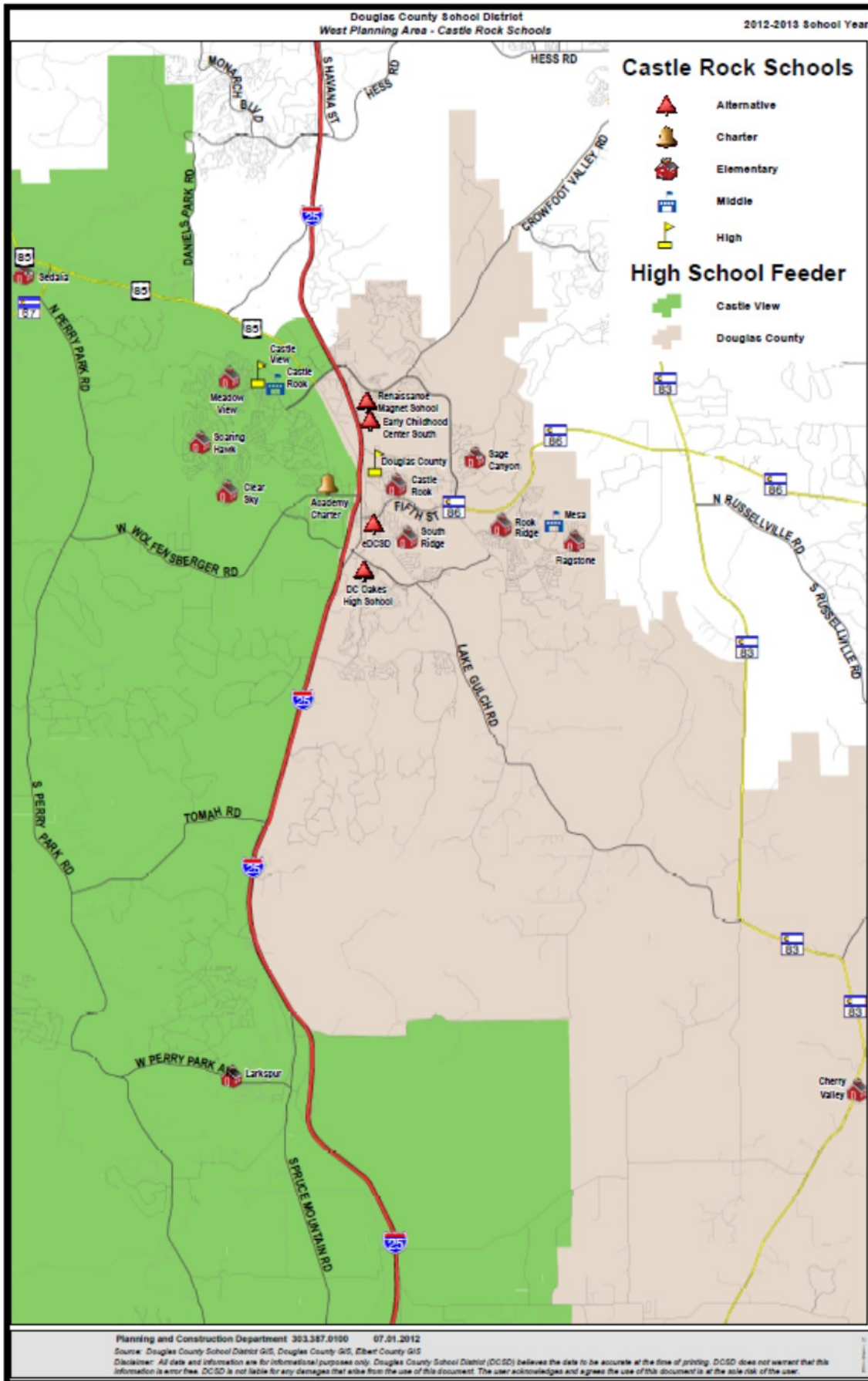
#### Castle Rock Schools | West Planning Area Feeder Schools

Aligns with map on following page

- **Castle View High School**
- Castle Rock Middle School
- Academy Charter School
- Aspen View Academy Charter School
- Clear Sky Elementary School
- Larkspur Elementary School
- Meadow View Elementary School
- Sedalia Elementary School
- Soaring Hawk Elementary School
- **Douglas County High School**
- Mesa Middle School
- Castle Rock Elementary School
- Cherry Valley Elementary School
- DC Oakes Alternative High School
- Flagstone Elementary School
- Renaissance Magnet School
- Rock Ridge Elementary School
- Sage Canyon Elementary School
- South Ridge Elementary School
- World Compass Academy\*

\*World Compass Academy does not yet appear on the map on the following page



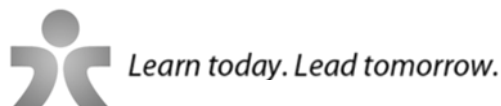




# SCHOOL LOCATIONS—HIGHLANDS RANCH

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## Douglas County School District



### Highlands Ranch Schools | North Planning Area Feeder Schools

Aligns with map on following page

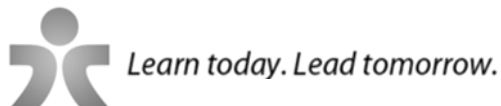
- **Highlands Ranch High School**
- Cresthill Middle School
- Acres Green Elementary School
- Arrowwood Elementary School
- Cougar Run Elementary School
- Eagle Ridge Elementary School
- Eagle Academy Alternative Night High School
- Fox Creek Elementary School
- Lone Tree Elementary Magnet School
- Platte River Academy Charter School
- SkyView Academy Charter School
- **Mountain Vista High School**
- Mountain Ridge Middle School
- Bear Canyon Elementary School
- Ben Franklin Academy Charter School
- Copper Mesa Elementary School
- Heritage Elementary
- Northridge Elementary School
- Sand Creek Elementary School
- STEM Charter School
- Summit View Elementary School
- **Rock Canyon High School**
- Rocky Heights Middle School
- American Academy Charter School
- Buffalo Ridge Elementary School
- DC Montessori Charter School
- Redstone Elementary School
- Timber Trail Elementary School
- Wildcat Mountain Elementary School
- **ThunderRidge High School**
- Ranch View Middle School
- Coyote Creek Elementary School
- Eldorado Elementary School
- Roxborough Primary School
- Roxborough Intermediate School
- Saddle Ranch Elementary School
- Stone Mountain Elementary School
- Trailblazer Elementary School



## SCHOOL LOCATIONS—PARKER

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### Douglas County School District

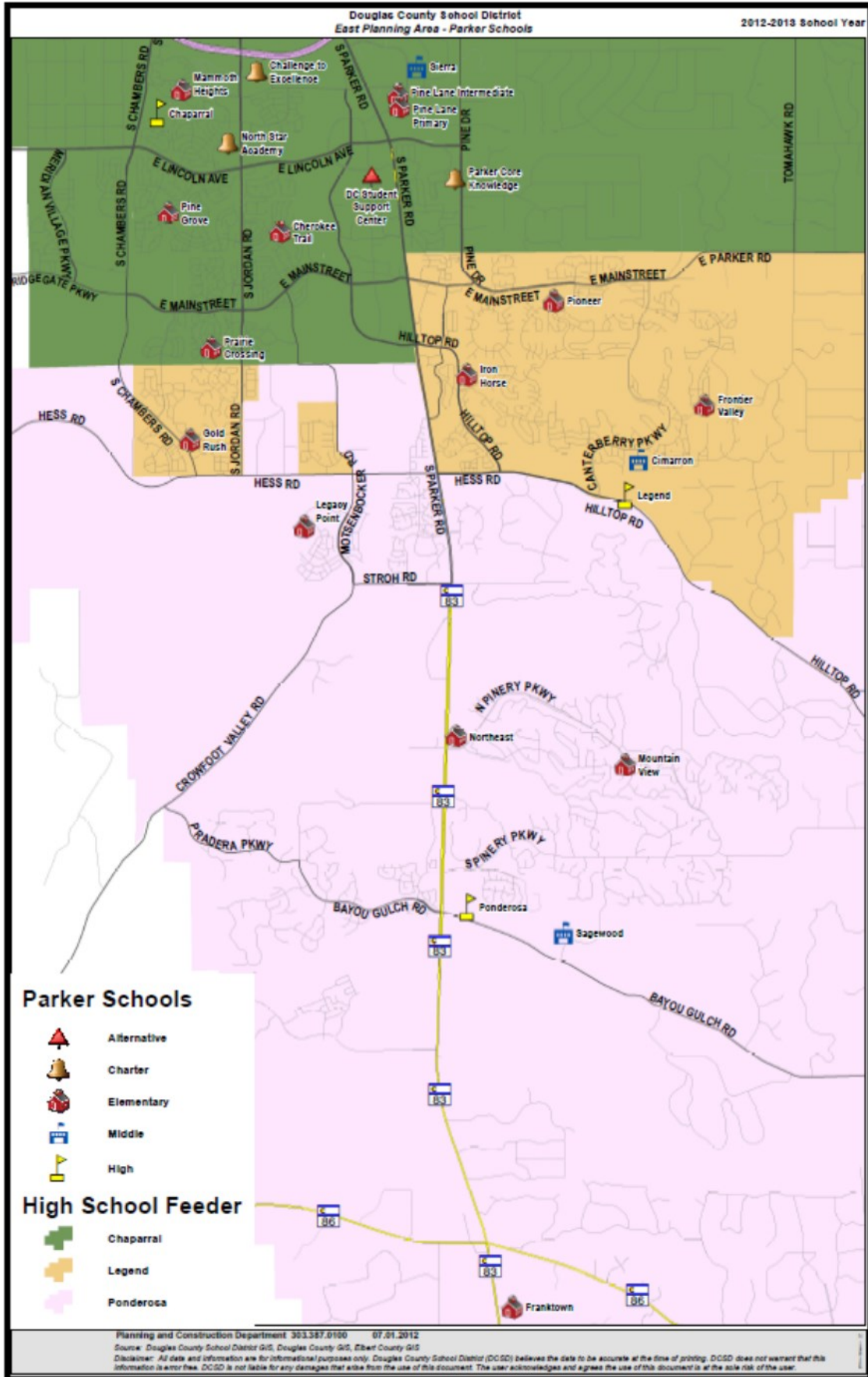


#### Parker Schools | East Planning Area

Aligns with map on following page

- **Chaparral High School**
- Sierra Middle School
- American Academy Charter School
- Challenge to Excellence Charter School
- Cherokee Trail Elementary School
- Global Village Academy\*
- Mammoth Heights Elementary School
- North Star Academy Charter School
- Parker Core Knowledge Charter School
- Pine Grove Elementary School
- Pine Lane Intermediate School
- Pine Lane Primary School
- Prairie Crossing Elementary School
- **Legend High School**
- Cimarron Middle School
- Frontier Valley Elementary School
- Gold Rush Elementary
- Iron Horse Elementary School
- Pioneer Elementary School
- **Ponderosa High School**
- Sagewood Middle School
- Franktown Elementary School
- Mountain View Primary School
- Northeast Intermediate School
- Legacy Point Elementary School

\*Global Village Academy does not yet appear on the map on the following page

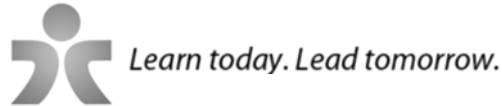


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# ELEMENTARY SCHOOLS

## Douglas County School District



- Acres Green Elementary School
- Arrowwood Elementary School
- Bear Canyon Elementary School
- Buffalo Ridge Elementary School
- Castle Rock Elementary School
- Cherokee Trail Elementary School
- Cherry Valley Elementary School
- Clear Sky Elementary School
- Copper Mesa Elementary School
- Cougar Run Elementary School
- Coyote Creek Elementary School
- Eagle Ridge Elementary School
- Eldorado Elementary School
- Flagstone Elementary School
- Fox Creek Elementary School
- Franktown Elementary School
- Frontier Valley Elementary School
- Gold Rush Elementary School
- Heritage Elementary School
- Iron Horse Elementary School
- Larkspur Elementary School
- Legacy Point Elementary School
- Lone Tree Elementary School
- Mammoth Heights Elementary School
- Meadow View Elementary School
- Mountain View Elementary School
- Northeast Elementary School
- Northridge Elementary School
- Pine Grove Elementary School
- Pine Lane Elementary School
- Pioneer Elementary School
- Prairie Crossing Elementary School
- Redstone Elementary School
- Renaissance Elementary School
- Rock Ridge Elementary School
- Roxborough Intermediate School
- Roxborough Primary School
- Saddle Ranch Elementary School
- Sage Canyon Elementary School
- Sand Creek Elementary School
- Sedalia Elementary School
- Soaring Hawk Elementary School
- South Elementary School
- Stone Mountain Elementary School
- Summit View Elementary School
- Timber Trail Elementary School
- Trailblazer Elementary School
- Wildcat Mountain Elementary School





# Arrowwood | Elementary School

Established 2000 | Highlands Ranch High School Feeder | Conventional Calendar  
10345 Arrowwood Drive Highlands Ranch, CO 80130 | 303.387.6875

Principal | Linda Chadrick

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching



### Mission Statement

We empower students to achieve their highest potential.

### Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 97,690	\$ 141,697	\$ 159,731	\$ 68,658	\$ 87,213
Certified	1,474,490	1,441,728	1,571,970	1,675,364	1,569,398
Classified	309,571	247,128	249,705	260,552	278,076
Professional/Technical	-	-	-	-	-
Benefits	513,085	524,394	558,813	612,628	683,430
Purchased Services	69,455	88,138	89,578	86,249	27,315
Supplies and Materials	181,601	150,386	146,524	140,310	99,065
Capital Equipment	-	-	-	-	-
Other Expense	16,108	4,954	9,439	8,659	-
<b>Total Expenditures</b>	<b>\$ 2,661,999</b>	<b>\$ 2,598,425</b>	<b>\$ 2,785,760</b>	<b>\$ 2,852,419</b>	<b>\$ 2,744,497</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 272,932</b>	<b>\$ 75,020</b>	<b>\$ 97,363</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	2.00	2.00	2.00	1.00
Certified	25.30	25.40	25.40	28.35	28.12
Classified	7.59	6.63	6.63	8.68	12.56
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>33.89</b>	<b>34.03</b>	<b>34.03</b>	<b>39.03</b>	<b>41.68</b>
<b>Enrollment</b>	<b>440</b>	<b>446</b>	<b>441</b>	<b>417</b>	<b>402</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 6,050</b>	<b>\$ 5,826</b>	<b>\$ 6,317</b>	<b>\$ 6,840</b>	<b>\$ 6,827</b>
				<sup>(1)(2)</sup> <b>Centrally Held Expenditures Per Pupil</b>	<b>364</b>
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 7,191</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Buffalo Ridge | Elementary School

Established 1997 | Rock Canyon High School Feeder | Conventional Calendar  
7075 North Shoreham Drive, Castle Rock, CO 80108 | 303.387.5575

Principal | John Veit

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Academic Growth Gaps	Exceeds



## Mission Statement

To provide a quality education, through high academic standards, that allows each child to succeed in ways that reflect his or her aptitudes or interests.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 80,749	\$ 47,604	\$ 81,000	\$ 123,291	\$ 151,239
Certified	1,579,237	1,486,380	1,444,126	1,563,996	1,489,977
Classified	226,679	248,045	255,175	267,210	138,809
Professional/Technical	-	-	-	-	-
Benefits	530,157	505,201	526,087	560,082	629,094
Purchased Services	79,146	74,187	110,788	85,241	35,136
Supplies and Materials	172,297	67,989	220,783	208,043	137,685
Capital Equipment	-	-	-	-	-
Other Expense	8,004	6,091	11,484	9,610	-
<b>Total Expenditures</b>	<b>\$ 2,676,268</b>	<b>\$ 2,435,497</b>	<b>\$ 2,649,443</b>	<b>\$ 2,817,472</b>	<b>\$ 2,581,940</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (50,081)</b>	<b>\$ (5,135)</b>	<b>\$ 35,459</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	0.00	0.00	1.00	2.00
Certified	26.00	26.90	26.90	24.12	27.10
Classified	7.30	8.27	8.27	8.38	6.15
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>34.30</b>	<b>35.17</b>	<b>35.17</b>	<b>33.50</b>	<b>35.25</b>
<b>Enrollment</b>	<b>488</b>	<b>501</b>	<b>511</b>	<b>504</b>	<b>500</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,484</b>	<b>\$ 4,861</b>	<b>\$ 5,185</b>	<b>\$ 5,590</b>	<b>\$ 5,164</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,528</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Castle Rock | Elementary School

Established 1984 | Douglas County High School Feeder | Conventional Calendar  
1103 Canyon Drive, Castle Rock, CO 80104 | 303.387.5000

Principal | Deborah Warr

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

To create and maintain a safe, respectful, and caring environment in which students are challenged and supported in their pursuit of 21st Century Learning. We foster collaboration, creativity, communication, and critical thinking within our learning community. We inspire and model life long learning while providing real world, authentic opportunities through Project Based Learning.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 51,133	\$ 81,947	\$ 145,991	\$ 141,470	\$ 125,628
Certified	1,529,099	1,549,519	1,376,646	1,276,153	1,358,115
Classified	292,206	318,219	283,285	286,001	209,073
Professional/Technical	-	-	-	-	-
Benefits	498,184	534,098	514,956	497,980	599,252
Purchased Services	89,310	102,595	109,154	107,576	26,719
Supplies and Materials	110,767	80,308	112,964	133,465	102,274
Capital Equipment	-	-	-	-	-
Other Expense	9,865	(2,465)	(3,011)	4,113	-
<b>Total Expenditures</b>	<b>\$ 2,580,565</b>	<b>\$ 2,664,221</b>	<b>\$ 2,539,984</b>	<b>\$ 2,446,758</b>	<b>\$ 2,421,061</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 88,734</b>	<b>\$ 135,972</b>	<b>\$ 145,391</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	2.00	1.60
Certified	27.20	27.50	27.50	28.20	24.48
Classified	8.31	8.56	8.56	9.05	8.94
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>36.51</b>	<b>37.06</b>	<b>37.06</b>	<b>39.25</b>	<b>35.02</b>
<b>Enrollment</b>	<b>480</b>	<b>494</b>	<b>410</b>	<b>415</b>	<b>373</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,376</b>	<b>\$ 5,393</b>	<b>\$ 6,195</b>	<b>\$ 5,896</b>	<b>\$ 6,491</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,855</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Cherokee Trail | Elementary School

Established 1989 | Chaparral High School Feeder | Split-Fall Break Modified Calendar  
17302 Clarke Farms Drive, Parker, CO 80134 | 303.387.8125

Principal | Josh Miller

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Academic Growth Gaps	Meets



## Mission Statement

Through learning, relationships, innovation and leadership, the whole child emerges into a productive contributing member of a global community in a safe and supportive environment.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 118,558	\$ 105,789	\$ 145,083	\$ 136,081	\$ 151,239
Certified	1,617,534	1,590,869	1,525,824	1,469,952	1,598,241
Classified	350,675	348,128	337,103	336,322	259,151
Professional/Technical	-	-	-	-	-
Benefits	568,095	587,965	581,096	596,278	711,729
Purchased Services	106,446	110,558	100,147	120,064	47,440
Supplies and Materials	101,452	220,240	141,488	155,621	71,433
Capital Equipment	-	-	-	-	-
Other Expense	14,995	(794)	(28,890)	5,318	-
<b>Total Expenditures</b>	<b>\$ 2,877,754</b>	<b>\$ 2,962,755</b>	<b>\$ 2,801,851</b>	<b>\$ 2,819,636</b>	<b>\$ 2,839,233</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 78,655</b>	<b>\$ 80,393</b>	<b>\$ 65,942</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	2.00	2.00	2.00
Certified	29.52	30.62	30.62	28.60	29.04
Classified	10.66	10.53	10.53	11.67	12.76
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>42.18</b>	<b>43.15</b>	<b>43.15</b>	<b>42.27</b>	<b>43.80</b>
<b>Enrollment</b>	<b>615</b>	<b>608</b>	<b>538</b>	<b>537</b>	<b>497</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,679</b>	<b>\$ 4,873</b>	<b>\$ 5,208</b>	<b>\$ 5,251</b>	<b>\$ 5,713</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,077</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# Copper Mesa | Elementary School

Established 2005 | Mountain Vista High School Feeder | Conventional Calendar  
3501 Poston Parkway, Highlands Ranch, CO 80126 | 303.387.7375

Principal | Michelle Thompson

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

Copper Mesa Elementary is dedicated to excellence in education and is committed to being an exemplary community of learners. Every child is worthy of a positive, successful learning experience. Our dedication is to create a child-centered environment that encourages risk taking, embraces diversity, and validates the whole child. To promote educational excellence, we will share in the responsibility to foster curiosity and a love of learning. We will model, encourage, and inspire all learners to explore the possibilities of the world around them. Guiding students to reach their personal best, we will provide positive, supportive, challenging, differentiated opportunities for students to demonstrate understanding. We are committed to recognize, value, appreciate, and take pride by celebrating the achievements of all. As a community of learners, leaders, and partners, we are united in our goal to enrich the lives of each child, as he or she becomes a life-long learner seeking to reach their fullest potential.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 129,079	\$ 90,327	\$ 126,482	\$ 157,259	\$ 151,239
Certified	1,736,507	1,927,973	1,915,235	1,880,483	1,748,776
Classified	310,415	310,711	333,342	342,636	327,005
Professional/Technical	-	-	-	-	-
Benefits	570,249	647,091	654,950	701,092	789,096
Purchased Services	83,127	77,211	82,523	99,168	32,944
Supplies and Materials	183,435	184,258	169,727	220,199	89,338
Capital Equipment	-	-	-	-	-
Other Expense	17,691	7,531	17,271	10,906	-
<b>Total Expenditures</b>	<b>\$ 3,030,503</b>	<b>\$ 3,245,100</b>	<b>\$ 3,299,529</b>	<b>\$ 3,411,742</b>	<b>\$ 3,138,398</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 167,169</b>	<b>\$ 125,624</b>	<b>\$ 124,388</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.60	1.00	1.00	1.00	2.00
Certified	32.00	34.40	34.40	35.10	31.80
Classified	10.31	10.22	10.22	11.60	15.55
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>43.91</b>	<b>45.62</b>	<b>45.62</b>	<b>47.70</b>	<b>49.35</b>
<b>Enrollment</b>	<b>658</b>	<b>659</b>	<b>654</b>	<b>607</b>	<b>567</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,606</b>	<b>\$ 4,924</b>	<b>\$ 5,045</b>	<b>\$ 5,621</b>	<b>\$ 5,535</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,899</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Cougar Run | Elementary School

Established 1996 | Highlands Ranch High School Feeder | Conventional Calendar  
8780 Venneford Ranch Road, Highlands Ranch, CO 80126 | 303.387.6675

Principal | John Gutierrez

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

The Mission of Cougar Run is to inspire, encourage and empower all children to achieve and learn in a respectful environment.

## Funding Snapshot

	FY 2011-2012			FY 2014-2015		FY 2015-2016
	Audited	Actuals	Audited Actuals	Estimated Actuals	Adopted Budget	
<b>Direct School Expenditures</b>						
Salaries						
Administrative	\$	94,912	\$	97,247	\$	100,189
Certified		1,592,891		1,528,336		1,470,253
Classified		373,063		361,888		388,718
Professional/Technical		-		-		-
Benefits		535,683		532,828		547,799
Purchased Services		80,357		80,017		77,454
Supplies and Materials		201,043		187,012		212,690
Capital Equipment		-		-		-
Other Expense		9,334		9,582		(30,694)
<b>Total Expenditures</b>	<b>\$</b>	<b>2,887,283</b>	<b>\$</b>	<b>2,796,910</b>	<b>\$</b>	<b>2,766,409</b>
						<b>\$</b> 2,890,053
						<b>\$</b> 2,919,245
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$</b>	<b>(20,495)</b>	<b>\$</b>	<b>34,734</b>	<b>\$</b>	<b>69,222</b>
						<b>\$</b> -
						<b>\$</b> -
<b>FTE</b>						
Administrative		1.00		1.00		1.00
Certified		26.58		24.90		24.90
Classified		12.41		11.42		11.42
Professional/Technical		0.00		0.00		0.00
<b>Total FTE</b>		<b>39.99</b>		<b>37.32</b>		<b>37.32</b>
						<b>37.33</b>
						<b>35.02</b>
<b>Enrollment</b>		<b>543</b>		<b>522</b>		<b>517</b>
						<b>519</b>
						<b>510</b>
<b>School Expenditures Per Pupil</b>	<b>\$</b>	<b>5,317</b>	<b>\$</b>	<b>5,358</b>	<b>\$</b>	<b>5,351</b>
						<b>\$</b> 5,569
						<b>\$</b> 5,724
						<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil
						364
						<b>Estimated Total Expenditures Per Pupil</b>
						<b>\$</b> 6,088

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Coyote Creek | Elementary School

Established 1995 | ThunderRidge High School Feeder | Conventional Calendar  
2861 Baneberry Court, Highlands Ranch, CO 80129 | 303.387.6175

Principal | Gigi Whalen

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

Coyote Creek is dedicated to a partnership between community and school which promotes academic excellence and fosters the development of strong morals and values. Within an accepting and supportive environment, our children will develop their diverse abilities and become confident and responsible citizens with a life-long love of learning.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 105,862	\$ 92,078	\$ 93,315	\$ 92,876	\$ 141,635
Certified	1,426,507	1,279,087	1,429,289	1,453,082	1,226,018
Classified	195,261	315,861	273,655	320,499	250,166
Professional/Technical	-	-	-	-	-
Benefits	441,146	458,983	501,181	534,731	573,297
Purchased Services	67,639	99,583	86,555	91,650	26,251
Supplies and Materials	97,049	120,359	123,882	172,771	98,527
Capital Equipment	-	-	-	-	-
Other Expense	5,669	(2,379)	(17,954)	(36,298)	-
<b>Total Expenditures</b>	<b>\$ 2,339,132</b>	<b>\$ 2,363,572</b>	<b>\$ 2,489,922</b>	<b>\$ 2,629,311</b>	<b>\$ 2,315,894</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>					
	\$ 7,900	\$ 38,702	\$ 111,206	\$ -	\$ -
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	2.00
Certified	21.80	18.70	18.70	21.15	22.20
Classified	5.61	6.49	6.49	8.07	11.27
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>28.41</b>	<b>26.19</b>	<b>26.19</b>	<b>30.22</b>	<b>35.47</b>
<b>Enrollment</b>					
	398	397	411	409	400
<b>School Expenditures Per Pupil</b>					
	\$ 5,877	\$ 5,954	\$ 6,058	\$ 6,429	\$ 5,790
	<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil				364
	<b>Estimated Total Expenditures Per Pupil</b>				<b>\$ 6,154</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Eagle Ridge | Elementary School

Established 1988 | Highlands Ranch High School Feeder | Conventional Calendar  
7716 Timberline Road, Lone Tree, CO 80124 | 303.387.7075

Principal | Doug Humphreys

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Academic Growth Gaps	Exceeds



## Mission Statement

To provide a safe, nurturing and engaging learning environment where every individual is valued and inspired to soar. Together we will create a community committed to excellence.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 77,065	\$ 82,760	\$ 85,033	\$ 86,325	\$ 87,213
Certified	1,635,598	1,701,073	1,772,280	1,825,227	1,881,366
Classified	363,001	378,301	386,475	373,346	388,997
Professional/Technical	-	-	-	-	-
Benefits	591,627	643,421	657,403	693,297	833,568
Purchased Services	86,277	87,492	75,537	89,306	46,404
Supplies and Materials	120,346	151,359	258,590	212,051	191,770
Capital Equipment	-	-	-	-	-
Other Expense	19,594	22,363	11,775	7,530	592
<b>Total Expenditures</b>	<b>\$ 2,893,507</b>	<b>\$ 3,066,769</b>	<b>\$ 3,247,094</b>	<b>\$ 3,287,083</b>	<b>\$ 3,429,910</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>					
	\$ 67,188	\$ 40,690	\$ 59,494	\$ -	\$ -
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	28.80	29.30	29.30	29.60	34.12
Classified	11.97	13.40	13.40	12.12	18.47
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>41.77</b>	<b>43.70</b>	<b>43.70</b>	<b>42.72</b>	<b>53.59</b>
<b>Enrollment</b>					
	629	602	589	593	600
<b>School Expenditures Per Pupil</b>					
	\$ 4,600	\$ 5,094	\$ 5,513	\$ 5,543	\$ 5,717
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,081</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Flagstone | Elementary School

Established 2003 | Douglas County High School Feeder | Conventional Calendar  
104 Lovington Street, Castle Rock, CO 80104 | 303.387.5225

Principal | Kelli Smith

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

Flagstone Elementary will be a safe, friendly, child-centered learning community focused on excellence and success for each student.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 139,308	\$ 115,449	\$ 84,000	\$ 86,940	\$ 151,239
Certified	1,807,887	1,769,011	2,034,977	1,957,719	1,820,299
Classified	341,768	345,293	257,381	239,830	220,688
Professional/Technical	-	-	-	-	-
Benefits	685,954	657,951	658,308	652,668	773,031
Purchased Services	116,487	122,731	122,418	108,122	41,306
Supplies and Materials	203,495	252,688	162,460	175,148	116,347
Capital Equipment	-	-	-	-	-
Other Expense	19,662	(6,779)	(4,067)	(566)	-
<b>Total Expenditures</b>	<b>\$ 3,314,560</b>	<b>\$ 3,256,344</b>	<b>\$ 3,315,476</b>	<b>\$ 3,219,861</b>	<b>\$ 3,122,910</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 146,659</b>	<b>\$ 108,756</b>	<b>\$ 54,291</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	1.00	1.00	1.00	2.00
Certified	32.93	32.80	32.80	36.50	32.72
Classified	10.20	11.85	11.85	7.97	9.73
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>45.13</b>	<b>45.65</b>	<b>45.65</b>	<b>45.47</b>	<b>44.45</b>
<b>Enrollment</b>	<b>673</b>	<b>662</b>	<b>587</b>	<b>599</b>	<b>550</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,925</b>	<b>\$ 4,919</b>	<b>\$ 5,648</b>	<b>\$ 5,375</b>	<b>\$ 5,678</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,042</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Fox Creek | Elementary School

Established 1995 | Highlands Ranch High School Feeder | Conventional Calendar  
6585 Collegiate Drive, Highlands Ranch, CO 80130 | 303.387.7000

Principal | Brian Rodda

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

Fox Creek...Learning, Every Child, Every Day.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 88,231	\$ 90,181	\$ 94,043	\$ 96,882	\$ 87,213
Certified	1,623,906	1,606,828	1,743,603	1,659,818	1,701,319
Classified	330,987	373,595	373,031	375,677	319,514
Professional/Technical	-	-	-	-	-
Benefits	535,771	568,095	612,733	643,857	741,884
Purchased Services	87,056	98,460	181,909	180,516	21,974
Supplies and Materials	127,788	139,823	171,440	254,912	98,263
Capital Equipment	-	-	-	-	-
Other Expense	12,091	1,015	(90,368)	(4,218)	-
<b>Total Expenditures</b>	<b>\$ 2,805,830</b>	<b>\$ 2,877,998</b>	<b>\$ 3,086,391</b>	<b>\$ 3,207,444</b>	<b>\$ 2,970,167</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 56,299</b>	<b>\$ 165,373</b>	<b>\$ 305,143</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	26.70	26.30	26.30	28.46	30.77
Classified	9.70	11.95	11.95	11.87	14.96
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>37.40</b>	<b>39.25</b>	<b>39.25</b>	<b>41.33</b>	<b>46.73</b>
<b>Enrollment</b>	<b>542</b>	<b>536</b>	<b>551</b>	<b>542</b>	<b>550</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,177</b>	<b>\$ 5,369</b>	<b>\$ 5,601</b>	<b>\$ 5,918</b>	<b>\$ 5,400</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				Estimated Total Expenditures Per Pupil	\$ 5,764

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Franktown | Elementary School

Established 1980 | Ponderosa High School Feeder | Conventional Calendar  
1384 North State Highway 83, Franktown, CO 80116 | 303.387.5300



<b>Principal   Mark Harrell</b>	
<b>School Performance Framework 2014</b>	
<b>Performance Indicators</b>	<b>Rating</b>
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets

## Mission Statement

We are committed to creating a learning community that knows no limits with respect to the success of the whole child. Therefore, all students at FES will meet or exceed their proficiency levels in order to reach their full potential. "Be Respectful, Be Responsible, Be Safe."

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 93,137	\$ 94,985	\$ 96,232	\$ 98,560	\$ 87,213
Certified	1,037,869	1,086,414	860,195	936,603	1,078,335
Classified	264,074	288,288	279,768	277,769	239,153
Professional/Technical	-	-	-	-	-
Benefits	395,053	423,814	364,560	412,244	497,300
Purchased Services	8,360	12,981	16,180	24,475	12,231
Supplies and Materials	111,407	91,150	117,395	142,813	102,267
Capital Equipment	-	-	-	-	-
Other Expense	5,733	(1,956)	(1,394)	4,602	-
<b>Total Expenditures</b>	<b>\$ 1,915,633</b>	<b>\$ 1,995,677</b>	<b>\$ 1,732,935</b>	<b>\$ 1,897,065</b>	<b>\$ 2,016,499</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 29,507</b>	<b>\$ 24,001</b>	<b>\$ 102,317</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	0.90	0.90	0.90	0.90	1.00
Certified	18.20	17.40	17.40	16.20	19.44
Classified	8.06	8.61	8.61	9.42	9.90
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>27.16</b>	<b>26.91</b>	<b>26.91</b>	<b>26.52</b>	<b>30.34</b>
<b>Enrollment</b>	<b>269</b>	<b>277</b>	<b>282</b>	<b>313</b>	<b>318</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 7,121</b>	<b>\$ 7,205</b>	<b>\$ 6,145</b>	<b>\$ 6,061</b>	<b>\$ 6,341</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,705</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Frontier Valley | Elementary School

Established 2002 | Legend High School Feeder | Split-Fall Break Modified Calendar  
7716 Timberline Road, Lone Tree, CO 80124 | 303.387.7075

**Principal | Kimberly Seefried**

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

"Learning, encouraging, exploring, extending...together."

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 77,057	\$ 84,294	\$ 89,522	\$ 84,933	\$ 151,239
Certified	1,999,519	1,925,146	1,914,692	1,939,255	1,854,352
Classified	327,090	324,636	319,407	338,580	274,005
Professional/Technical	-	-	-	-	-
Benefits	672,119	678,927	673,029	716,900	807,700
Purchased Services	105,043	106,007	108,789	108,414	27,979
Supplies and Materials	178,074	180,465	189,290	264,990	132,478
Capital Equipment	-	-	-	-	-
Other Expense	9,888	10,698	11,004	(90)	-
<b>Total Expenditures</b>	<b>\$ 3,368,789</b>	<b>\$ 3,310,172</b>	<b>\$ 3,305,732</b>	<b>\$ 3,452,981</b>	<b>\$ 3,247,753</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 57,399</b>	<b>\$ 156,209</b>	<b>\$ 213,259</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	2.00
Certified	34.40	32.80	32.80	34.60	33.93
Classified	11.52	9.63	9.63	11.01	13.44
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>46.92</b>	<b>43.43</b>	<b>43.43</b>	<b>46.61</b>	<b>49.37</b>
<b>Enrollment</b>	<b>670</b>	<b>663</b>	<b>651</b>	<b>646</b>	<b>616</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,028</b>	<b>\$ 4,993</b>	<b>\$ 5,078</b>	<b>\$ 5,345</b>	<b>\$ 5,272</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,636</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Gold Rush | Elementary School

Established 2008 | Legend High School Feeder | Split-Fall Break Modified Calendar  
12021 South Swift Fox Way, Parker, CO 80134 | 303.387.7700

Principal | Jennifer Brown

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



### Mission Statement

To develop students who think critically and act responsibly. We will accomplish this by building a strong relationship with students, parents, staff and our community that inspires a love of learning and honors individuality and creativity. Explore, Dream, Discover-Oh, the places you will go!

### Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 183,547	\$ 107,780	\$ 172,629	\$ 181,406	\$ 151,239
Certified	1,966,629	1,969,515	2,102,789	2,032,715	1,990,813
Classified	391,904	416,798	378,752	339,379	253,852
Professional/Technical	-	-	-	-	-
Benefits	681,098	710,578	762,328	765,518	848,740
Purchased Services	88,305	103,851	99,584	93,204	41,428
Supplies and Materials	236,182	157,324	284,047	157,938	119,014
Capital Equipment	-	-	-	-	-
Other Expense	6,823	5,445	(85,925)	7,003	-
<b>Total Expenditures</b>	<b>\$ 3,554,489</b>	<b>\$ 3,471,293</b>	<b>\$ 3,714,205</b>	<b>\$ 3,577,162</b>	<b>\$ 3,405,086</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 212,170</b>	<b>\$ 296,052</b>	<b>\$ 258,905</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	2.00	2.00
Certified	32.55	34.80	34.80	38.50	36.45
Classified	13.54	14.06	14.06	13.08	12.66
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>47.09</b>	<b>49.86</b>	<b>49.86</b>	<b>53.58</b>	<b>51.11</b>
<b>Enrollment</b>	<b>685</b>	<b>714</b>	<b>692</b>	<b>669</b>	<b>646</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,189</b>	<b>\$ 4,862</b>	<b>\$ 5,367</b>	<b>\$ 5,347</b>	<b>\$ 5,271</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,635</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# Iron Horse | Elementary School

Established 1998 | Legend High School Feeder | Split-Fall Break Modified Calendar  
20151 Tallman Drive, Parker, CO 80138 | 303.387.8525

Principal | Steve Getchell

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

When we teach our children to Know, they learn to: know when they know, know when they don't know, and know how to access the resources to know. When we teach our children to care, they learn to: care about themselves, care about each other, and care about their community and the world around them. When we teach our children to excel, they learn to reach for the stars, overcome obstacles, see the possibilities and go beyond.

## Funding Snapshot

	FY 2011-2012			FY 2014-2015		FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget	
<b>Direct School Expenditures</b>						
Salaries						
Administrative	\$ 96,940	\$ 99,016	\$ 102,339	\$ 102,899	\$ 87,213	
Certified	1,556,003	1,547,931	1,409,868	1,428,808	1,369,650	
Classified	281,010	287,715	307,274	309,693	266,711	
Professional/Technical	-	-	-	-	-	
Benefits	495,870	518,782	518,074	540,714	608,641	
Purchased Services	90,353	83,982	81,646	88,559	52,631	
Supplies and Materials	185,939	144,838	207,893	282,806	185,500	
Capital Equipment	-	-	-	-	-	
Other Expense	13,409	3,630	5,487	(46,136)	-	
<b>Total Expenditures</b>	<b>\$ 2,719,524</b>	<b>\$ 2,685,894</b>	<b>\$ 2,632,580</b>	<b>\$ 2,707,343</b>	<b>\$ 2,570,346</b>	
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 228,640</b>	<b>\$ 84,268</b>	<b>\$ 93,547</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FTE</b>						
Administrative	1.00	1.00	1.00	1.00	1.00	
Certified	28.20	27.80	27.80	26.80	24.87	
Classified	9.45	8.74	8.74	10.55	12.18	
Professional/Technical	0.00	0.00	0.00	0.00	0.00	
<b>Total FTE</b>	<b>38.65</b>	<b>37.54</b>	<b>37.54</b>	<b>38.35</b>	<b>38.05</b>	
<b>Enrollment</b>	<b>546</b>	<b>510</b>	<b>490</b>	<b>465</b>	<b>430</b>	
<b>School Expenditures Per Pupil</b>	<b>\$ 4,981</b>	<b>\$ 5,266</b>	<b>\$ 5,373</b>	<b>\$ 5,822</b>	<b>\$ 5,978</b>	
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil		364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$</b>	<b>6,342</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Larkspur | Elementary School

Established 1972 | Castle View High School Feeder | Conventional Calendar

1103 West Perry Park Avenue, Larkspur, CO 80118 | 303.387.5375

Principal | Jennifer Oldham

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Academic Growth Gaps	Exceeds



## Mission Statement

To inspire, educate and nurture service-minded citizens with curious, inquisitive minds and outstanding character through relevant learning experiences in the outdoor environment.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 87,505	\$ 91,202	\$ 92,422	\$ 50,667	\$ 87,213
Certified	972,047	982,824	955,569	993,365	883,692
Classified	242,974	223,909	215,591	190,272	140,932
Professional/Technical	-	-	-	-	-
Benefits	352,817	363,153	362,471	393,040	393,925
Purchased Services	26,453	17,696	27,728	21,213	11,779
Supplies and Materials	105,698	106,317	136,444	94,548	52,909
Capital Equipment	-	-	-	-	-
Other Expense	7,781	(2,454)	(2,052)	(3,605)	-
<b>Total Expenditures</b>	<b>\$ 1,795,276</b>	<b>\$ 1,782,648</b>	<b>\$ 1,788,173</b>	<b>\$ 1,739,499</b>	<b>\$ 1,570,450</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 75,506</b>	<b>\$ 103,270</b>	<b>\$ 89,683</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	16.55	15.98	15.98	17.51	16.13
Classified	7.95	6.95	6.95	7.45	5.37
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>25.50</b>	<b>23.93</b>	<b>23.93</b>	<b>25.96</b>	<b>22.50</b>
<b>Enrollment</b>	<b>298</b>	<b>291</b>	<b>273</b>	<b>267</b>	<b>246</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 6,024</b>	<b>\$ 6,126</b>	<b>\$ 6,550</b>	<b>\$ 6,515</b>	<b>\$ 6,384</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,748</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Legacy Point | Elementary School

Established 2003 | Ponderosa High School Feeder | Conventional Calendar  
12736 Red Rosa Circle, Parker, CO 80134 | 303.387.8725

Assistant Principal | Jeff Derengowski

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching



## Mission Statement

To live, learn, laugh and leave a legacy.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 95,325	\$ 99,301	\$ 102,636	\$ 82,083	\$ 87,213
Certified	1,280,707	1,190,008	1,305,582	1,356,570	1,485,626
Classified	201,451	234,255	298,482	291,592	218,405
Professional/Technical	-	-	-	-	-
Benefits	440,494	477,615	533,786	541,143	634,607
Purchased Services	71,211	71,978	76,617	71,556	25,891
Supplies and Materials	168,002	107,084	162,019	179,079	92,664
Capital Equipment	-	-	-	-	-
Other Expense	10,833	11,391	5,561	3,586	-
<b>Total Expenditures</b>	<b>\$ 2,268,022</b>	<b>\$ 2,191,633</b>	<b>\$ 2,484,683</b>	<b>\$ 2,525,610</b>	<b>\$ 2,544,406</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 188,630</b>	<b>\$ 200,659</b>	<b>\$ 311,469</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	24.60	24.10	24.10	25.70	26.98
Classified	5.67	6.53	6.53	10.89	10.37
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>31.27</b>	<b>31.63</b>	<b>31.63</b>	<b>37.59</b>	<b>38.35</b>
<b>Enrollment</b>	<b>481</b>	<b>481</b>	<b>486</b>	<b>469</b>	<b>454</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,715</b>	<b>\$ 4,556</b>	<b>\$ 5,113</b>	<b>\$ 5,385</b>	<b>\$ 5,604</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,968</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Lone Tree Elementary | Magnet School

Established 2007 | Highlands Ranch High School Feeder | Conventional Calendar

9375 Heritage Hills Circle, Lone Tree, CO 80124 | 303.387.7450

Principal | Mindy Persichina

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Academic Growth Gaps	Exceeds



## Mission Statement

We grow responsible citizens who learn by doing, who exemplify the Lifelong Guidelines and LIFESKILLS, and who work and learn collaboratively. We provide a rich learning environment that engages the senses, encourages civic-mindedness, and fosters critical thinking. Our Highly Effective Teaching instructional model and global action projects engage students in real world learning today so they are prepared for tomorrow.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 112,808	\$ 107,134	\$ 85,270	\$ 84,152	\$ 87,213
Certified	1,512,287	1,422,203	1,386,344	1,439,833	1,509,606
Classified	252,622	224,005	221,309	198,566	151,258
Professional/Technical	-	-	-	-	-
Benefits	520,407	490,582	486,320	503,223	619,297
Purchased Services	96,148	83,501	91,060	80,335	46,452
Supplies and Materials	280,805	177,779	156,861	178,794	111,374
Capital Equipment	-	-	-	-	-
Other Expense	16,375	5,508	(374,411)	13,551	-
<b>Total Expenditures</b>	<b>\$ 2,791,452</b>	<b>\$ 2,510,711</b>	<b>\$ 2,052,754</b>	<b>\$ 2,498,454</b>	<b>\$ 2,525,200</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (105,520)</b>	<b>\$ (220,460)</b>	<b>\$ 124,193</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.40	1.40	1.00	1.00
Certified	28.15	26.35	26.35	26.30	27.38
Classified	7.46	5.65	5.65	6.57	6.45
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>36.61</b>	<b>33.40</b>	<b>33.40</b>	<b>33.87</b>	<b>34.83</b>
<b>Enrollment</b>	<b>519</b>	<b>468</b>	<b>497</b>	<b>491</b>	<b>500</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,379</b>	<b>\$ 5,365</b>	<b>\$ 4,130</b>	<b>\$ 5,089</b>	<b>\$ 5,050</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,414</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Mammoth Heights | Elementary School

Established 2008 | Chaparral High School Feeder | Split-Fall Break Modified Calendar  
9500 Stonegate Parkway, Parker, CO 80134 | 303.387.8925

Principal | Shanna Martin

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

Cherish and nurture the unique qualities of all children, foster compassion and respect, inspire children to dream and strive for the extraordinary.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 87,725	\$ 154,839	\$ 153,431	\$ 155,420	\$ 151,239
Certified	2,407,135	2,391,788	2,308,048	2,341,039	2,266,673
Classified	392,313	417,637	420,090	361,397	240,634
Professional/Technical	-	-	-	-	-
Benefits	771,423	839,984	835,327	887,065	938,889
Purchased Services	94,838	95,952	92,418	117,422	37,202
Supplies and Materials	202,200	342,067	131,527	161,426	169,177
Capital Equipment	-	-	-	-	-
Other Expense	16,479	9,132	5,633	9,484	2,000
<b>Total Expenditures</b>	<b>\$ 3,972,112</b>	<b>\$ 4,251,399</b>	<b>\$ 3,946,473</b>	<b>\$ 4,033,252</b>	<b>\$ 3,805,814</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 33,177</b>	<b>\$ 43,245</b>	<b>\$ 233,428</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	2.00	2.00	2.00	2.00
Certified	43.00	43.60	43.60	41.60	40.90
Classified	12.86	12.93	12.93	12.55	11.45
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>56.86</b>	<b>58.53</b>	<b>58.53</b>	<b>56.15</b>	<b>54.35</b>
<b>Enrollment</b>	<b>837</b>	<b>841</b>	<b>753</b>	<b>744</b>	<b>700</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,746</b>	<b>\$ 5,055</b>	<b>\$ 5,241</b>	<b>\$ 5,421</b>	<b>\$ 5,437</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				Estimated Total Expenditures Per Pupil	\$ 5,801

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Meadow View | Elementary School

Established 2000 | Castle View High School Feeder | Modified Calendar  
3700 Butterfield Crossing, Castle Rock, CO 80109 | 303.387.5425

Principal | Patti Magby

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Approaching
Academic Growth Gaps	Does Not Meet



## Mission Statement

As a community of learners, Meadow View Elementary will inspire a passion for learning by fostering student growth and independence through educational opportunities in a safe environment.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 183,271	\$ 187,244	\$ 119,247	\$ 177,650	\$ 151,239
Certified	1,648,125	1,628,794	1,570,330	1,520,091	1,614,960
Classified	266,554	298,269	256,132	302,075	319,138
Professional/Technical	-	-	-	-	-
Benefits	565,320	596,787	564,919	636,438	738,977
Purchased Services	96,480	99,164	195,111	151,339	21,213
Supplies and Materials	161,477	166,040	168,765	184,248	97,937
Capital Equipment	-	-	-	-	-
Other Expense	11,494	2,030	8,996	6,786	-
<b>Total Expenditures</b>	<b>\$ 2,932,721</b>	<b>\$ 2,978,326</b>	<b>\$ 2,883,500</b>	<b>\$ 2,978,627</b>	<b>\$ 2,943,464</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 33,694</b>	<b>\$ 76,896</b>	<b>\$ 394,391</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	2.00	1.00	2.00
Certified	29.40	28.00	28.00	27.30	29.32
Classified	8.23	10.41	10.41	9.56	14.25
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>39.63</b>	<b>40.41</b>	<b>40.41</b>	<b>37.86</b>	<b>45.57</b>
<b>Enrollment</b>	<b>565</b>	<b>581</b>	<b>474</b>	<b>495</b>	<b>476</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,191</b>	<b>\$ 5,126</b>	<b>\$ 6,083</b>	<b>\$ 6,017</b>	<b>\$ 6,184</b>
					<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil 364
					<b>Estimated Total Expenditures Per Pupil \$ 6,548</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Mountain View | Elementary School

Established 1980 | Ponderosa High School Feeder | Split-Fall Break Modified Calendar  
8502 North Pinery Parkway, Parker, CO 80134 | 303.387.8675

Principal | Drew Francis

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

All who enter Mountain View: prepare for the future through innovative and relevant experience; use communication to bridge home, school, and community; value the diversity of each person; nurture and respect others; take pride in their work; assume responsibility for actions; demonstrate a positive attitude; celebrate individual growth.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 81,949	\$ 87,113	\$ 91,678	\$ 92,664	\$ 87,213
Certified	1,326,013	1,195,789	935,385	974,774	1,074,500
Classified	327,702	379,405	272,381	297,856	207,916
Professional/Technical	-	-	-	-	-
Benefits	489,824	492,103	394,838	434,965	485,398
Purchased Services	62,185	62,756	57,477	189,163	15,575
Supplies and Materials	146,331	126,458	176,600	205,190	85,384
Capital Equipment	-	-	-	-	-
Other Expense	6,268	(3,028)	(3,087)	1,756	-
<b>Total Expenditures</b>	<b>\$ 2,440,272</b>	<b>\$ 2,340,595</b>	<b>\$ 1,925,272</b>	<b>\$ 2,196,368</b>	<b>\$ 1,955,986</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (29,043)</b>	<b>\$ (48,110)</b>	<b>\$ 53,648</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	20.60	18.40	18.40	16.51	19.38
Classified	10.87	10.53	10.53	8.09	9.09
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>32.47</b>	<b>29.93</b>	<b>29.93</b>	<b>25.60</b>	<b>29.47</b>
<b>Enrollment</b>	<b>415</b>	<b>375</b>	<b>331</b>	<b>334</b>	<b>322</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,880</b>	<b>\$ 6,242</b>	<b>\$ 5,817</b>	<b>\$ 6,576</b>	<b>\$ 6,074</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,438</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Northeast | Elementary School

Established 1966 | Ponderosa High School Feeder | Split-Fall Break Modified Calendar  
6598 North State Highway 83, Parker, CO 80134 | 303.387.8600

Principal | Joshua VanAuken

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

Northeast is a caring community of learners who strive to reach their fullest potential by being honest, respectful, and responsible.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 57,890	\$ 82,760	\$ 85,033	\$ 86,325	\$ 87,213
Certified	1,352,969	1,451,071	1,389,996	1,295,607	1,346,029
Classified	256,995	276,688	263,012	259,752	201,930
Professional/Technical	-	-	-	-	-
Benefits	447,651	504,839	483,957	467,043	578,546
Purchased Services	62,958	86,224	82,382	94,816	27,248
Supplies and Materials	114,609	111,746	142,092	142,832	85,600
Capital Equipment	-	-	-	-	-
Other Expense	12,147	(41,710)	4,656	11,083	-
<b>Total Expenditures</b>	<b>\$ 2,305,220</b>	<b>\$ 2,471,618</b>	<b>\$ 2,451,129</b>	<b>\$ 2,357,459</b>	<b>\$ 2,326,566</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (44,863)</b>	<b>\$ 37,114</b>	<b>\$ 127,143</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	22.90	24.10	24.10	23.90	24.15
Classified	8.96	9.61	9.61	8.63	10.84
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>32.86</b>	<b>34.71</b>	<b>34.71</b>	<b>33.53</b>	<b>35.99</b>
<b>Enrollment</b>	<b>455</b>	<b>472</b>	<b>415</b>	<b>442</b>	<b>405</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,066</b>	<b>\$ 5,236</b>	<b>\$ 5,906</b>	<b>\$ 5,334</b>	<b>\$ 5,745</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,109</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Northridge | Elementary School

Established 1982 | Mountain Vista High School Feeder | Conventional Calendar  
555 Southpark Road, Highlands Ranch, CO 80126 | 303.387.6525

Principal | Leigh Pytlinski

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Academic Growth Gaps	Meets



## Mission Statement

We, the students, patrons and staff of Northridge Elementary School, will create an environment in which all are physically and emotionally safe and challenged to reach their highest academic achievement in an atmosphere of continuous improvement.

## Funding Snapshot

	FY 2011-2012		FY 2012-2013		FY 2013-2014		FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget	
<b>Direct School Expenditures</b>								
Salaries								
Administrative	\$ 113,337	\$ 117,968	\$ 124,948	\$ 137,788	\$ 151,239			
Certified	1,984,185	2,093,355	2,186,747	2,114,071	2,258,894			
Classified	366,980	372,358	384,084	328,069	343,475			
Professional/Technical	-	-	-	-	-			
Benefits	656,597	719,719	751,541	724,192	962,059			
Purchased Services	113,065	151,348	130,017	111,175	52,859			
Supplies and Materials	295,110	330,955	422,254	320,729	144,091			
Capital Equipment	-	-	-	-	-			
Other Expense	15,544	255	9,542	12,059	-			
<b>Total Expenditures</b>	<b>\$ 3,544,818</b>	<b>\$ 3,785,957</b>	<b>\$ 4,009,134</b>	<b>\$ 3,748,082</b>	<b>\$ 3,912,617</b>			
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 305,727</b>	<b>\$ 228,608</b>	<b>\$ 165,108</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>FTE</b>								
Administrative	1.00	1.00	1.00	1.00	2.00			
Certified	34.30	36.95	36.95	36.55	39.80			
Classified	12.06	11.79	11.79	12.73	17.95			
Professional/Technical	0.00	0.00	0.00	0.00	0.00			
<b>Total FTE</b>	<b>47.36</b>	<b>49.74</b>	<b>49.74</b>	<b>50.28</b>	<b>59.75</b>			
<b>Enrollment</b>	<b>722</b>	<b>756</b>	<b>733</b>	<b>743</b>	<b>738</b>			
<b>School Expenditures Per Pupil</b>	<b>\$ 4,910</b>	<b>\$ 5,008</b>	<b>\$ 5,469</b>	<b>\$ 5,045</b>	<b>\$ 5,302</b>			
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil				364
				<b>Estimated Total Expenditures Per Pupil</b>				<b>\$ 5,666</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Pine Grove | Elementary School

Established 1995 | Chaparral High School Feeder | Split-Fall Break Modified Calendar

10450 Stonegate Parkway, Parker, CO 80134 | 303.387.8075

Principal | Molly Gnaegy

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

Our mission at Pine Grove is to produce students who can read with understanding, write with clarity and use mathematics to solve problems. They should have factual knowledge of the world in which they live and be able to apply that knowledge to new situations. Students should have a strong sense of responsibility and personal worth and be respectful of themselves, others and of the reasonable limits.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 77,057	\$ 84,294	\$ 152,202	\$ 156,463	\$ 151,239
Certified	1,875,645	1,917,447	1,907,252	2,055,537	1,719,633
Classified	303,920	407,320	407,046	386,464	293,196
Professional/Technical	-	-	-	-	-
Benefits	618,736	686,581	676,007	748,484	765,371
Purchased Services	109,471	106,833	104,457	108,132	55,819
Supplies and Materials	200,589	180,087	164,552	189,431	161,326
Capital Equipment	-	-	-	-	-
Other Expense	18,149	(107,838)	8,951	7,548	-
<b>Total Expenditures</b>	<b>\$ 3,203,567</b>	<b>\$ 3,274,724</b>	<b>\$ 3,420,466</b>	<b>\$ 3,652,060</b>	<b>\$ 3,146,584</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (2,174)</b>	<b>\$ 118,008</b>	<b>\$ 175,682</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	2.00	2.00
Certified	29.50	29.80	29.80	30.20	31.29
Classified	9.37	13.36	13.36	12.38	13.30
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>39.87</b>	<b>44.16</b>	<b>44.16</b>	<b>44.58</b>	<b>46.59</b>
<b>Enrollment</b>	<b>596</b>	<b>624</b>	<b>603</b>	<b>598</b>	<b>573</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,375</b>	<b>\$ 5,248</b>	<b>\$ 5,672</b>	<b>\$ 6,107</b>	<b>\$ 5,491</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,855</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Pine Lane | Elementary School

Established 1972 | Chaparral High School Feeder | Split –Fall Break Modified Calendar  
 South Campus | 6475 East Ponderosa Drive, Parker, CO 80138 | 303.387.8325  
 North Campus | 6485 East Ponderosa Drive, Parker, CO 80138 | 303.387.8275

Principal | Jason Starkey

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

A school community committed to supporting dynamic and relevant learning experiences for our 21st century world.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 204,053	\$ 206,608	\$ 175,927	\$ 189,057	\$ 215,265
Certified	2,921,342	2,908,740	3,325,866	3,353,117	3,210,611
Classified	592,806	522,524	519,461	504,142	358,888
Professional/Technical	-	-	-	-	-
Benefits	986,649	1,012,214	1,116,267	1,155,607	1,336,225
Purchased Services	164,997	171,136	170,110	222,271	58,723
Supplies and Materials	357,070	238,033	361,552	337,810	348,873
Capital Equipment	-	-	-	-	-
Other Expense	21,654	(23,028)	42,849	50,747	-
<b>Total Expenditures</b>	<b>\$ 5,248,572</b>	<b>\$ 5,036,228</b>	<b>\$ 5,712,030</b>	<b>\$ 5,812,750</b>	<b>\$ 5,528,585</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 39,710</b>	<b>\$ 69,398</b>	<b>\$ 67,327</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	3.00	2.60	2.60	2.00	3.00
Certified	48.65	50.25	50.25	54.80	57.80
Classified	19.39	15.97	15.97	18.35	17.52
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>71.04</b>	<b>68.82</b>	<b>68.82</b>	<b>75.15</b>	<b>78.32</b>
<b>Enrollment</b>	<b>967</b>	<b>935</b>	<b>936</b>	<b>927</b>	<b>914</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,428</b>	<b>\$ 5,386</b>	<b>\$ 6,103</b>	<b>\$ 6,270</b>	<b>\$ 6,049</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,413</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# Redstone | Elementary School

Established 2005 | Rock Canyon High School Feeder | Conventional Calendar  
9970 Glenstone Circle, Highlands Ranch, CO 80130 | 303.387.7300

**Principal |** Laura Wilson

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Exceeds
Academic Growth Gaps	Meets



## Mission Statement

We will reach every child, every day!

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 156,429	\$ 161,712	\$ 165,614	\$ 92,885	\$ 151,239
Certified	1,831,616	1,802,762	1,821,232	1,907,575	1,925,443
Classified	328,939	347,441	338,717	327,194	253,952
Professional/Technical	-	-	-	-	-
Benefits	635,007	654,294	665,518	714,976	824,753
Purchased Services	80,153	97,907	122,330	102,806	45,560
Supplies and Materials	357,082	199,616	189,422	183,064	129,386
Capital Equipment	-	-	-	-	-
Other Expense	18,551	12,133	(239,921)	(763)	-
<b>Total Expenditures</b>	<b>\$ 3,407,778</b>	<b>\$ 3,275,865</b>	<b>\$ 3,062,913</b>	<b>\$ 3,327,736</b>	<b>\$ 3,330,333</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 287,336</b>	<b>\$ 447,475</b>	<b>\$ 857,611</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	2.00	2.00	2.00
Certified	32.50	30.30	30.30	33.00	35.00
Classified	10.49	11.13	11.13	12.14	12.11
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>44.99</b>	<b>43.43</b>	<b>43.43</b>	<b>47.14</b>	<b>49.11</b>
<b>Enrollment</b>	<b>687</b>	<b>687</b>	<b>651</b>	<b>592</b>	<b>611</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,960</b>	<b>\$ 4,768</b>	<b>\$ 4,705</b>	<b>\$ 5,621</b>	<b>\$ 5,451</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				Estimated Total Expenditures Per Pupil	\$ 5,815

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Renaissance | Expeditionary Learning Outward Bound School

Established 1995 | Douglas County High School Feeder | Modified Calendar  
3960 Trailboss Lane, Castle Rock, CO 80104 | 303.387.8000

Principal | Deborah Lemmer

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

To create an environment where students: engage in purposeful and rigorous curriculum that reaches beyond the classroom, contribute to a diverse and inclusive culture, actively seek opportunities to serve others, strive to gain expertise, and seek challenges.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 91,996	\$ 95,853	\$ 97,165	\$ 99,090	\$ 87,213
Certified	1,164,368	1,155,211	1,211,511	1,227,680	1,318,048
Classified	162,587	163,133	182,665	225,872	198,752
Professional/Technical	-	-	-	-	-
Benefits	394,902	417,389	429,090	467,939	563,194
Purchased Services	182,264	204,618	212,079	232,628	24,095
Supplies and Materials	150,611	177,145	225,277	144,784	98,745
Capital Equipment	-	-	-	-	-
Other Expense	10,394	6,486	11,914	(15,171)	-
<b>Total Expenditures</b>	<b>\$ 2,157,123</b>	<b>\$ 2,219,836</b>	<b>\$ 2,369,703</b>	<b>\$ 2,382,821</b>	<b>\$ 2,290,047</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 10,091</b>	<b>\$ (7,728)</b>	<b>\$ 71,512</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	21.81	22.36	22.36	22.73	23.79
Classified	5.16	5.45	5.45	5.77	10.34
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>27.97</b>	<b>28.81</b>	<b>28.81</b>	<b>29.50</b>	<b>35.13</b>
<b>Enrollment</b>	<b>408</b>	<b>399</b>	<b>413</b>	<b>417</b>	<b>410</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,287</b>	<b>\$ 5,563</b>	<b>\$ 5,738</b>	<b>\$ 5,714</b>	<b>\$ 5,585</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				Estimated Total Expenditures Per Pupil	\$ 5,949

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Rock Ridge | Elementary School

Established 1988 | Douglas County High School Feeder | Conventional Calendar  
400 North Heritage Road, Castle Rock, CO 80104 | 303.387.5150

Principal | Peter Mosby

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

To provide a caring and safe learning environment that honors the unique needs of each child while encouraging and empowering all students to achieve their highest potential, as life-long learners, critical thinkers, and global citizens of tomorrow. Developing a partnership with families and community, and maintaining a collaborative and skillful staff is essential.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 113,651	\$ 147,115	\$ 158,533	\$ 166,125	\$ 151,239
Certified	1,990,305	1,824,028	2,121,407	2,024,288	2,022,160
Classified	371,484	355,422	337,255	334,750	326,558
Professional/Technical	-	-	-	-	-
Benefits	716,843	671,517	757,254	745,847	881,835
Purchased Services	100,596	117,996	123,842	105,354	56,699
Supplies and Materials	191,806	229,140	176,715	193,207	100,370
Capital Equipment	-	-	-	-	-
Other Expense	9,174	462	15,957	13,537	30,184
<b>Total Expenditures</b>	<b>\$ 3,493,861</b>	<b>\$ 3,345,679</b>	<b>\$ 3,690,963</b>	<b>\$ 3,583,109</b>	<b>\$ 3,569,045</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 54,642</b>	<b>\$ 135,739</b>	<b>\$ 68,139</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.20	2.00	2.00	2.00	2.00
Certified	36.60	37.59	37.59	41.40	36.52
Classified	12.76	10.89	10.89	10.12	15.03
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>50.56</b>	<b>50.48</b>	<b>50.48</b>	<b>53.52</b>	<b>53.55</b>
<b>Enrollment</b>	<b>721</b>	<b>705</b>	<b>651</b>	<b>628</b>	<b>577</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,846</b>	<b>\$ 4,746</b>	<b>\$ 5,670</b>	<b>\$ 5,706</b>	<b>\$ 6,186</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,550</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Roxborough | Primary School K-2

Established 1991 | ThunderRidge High School Feeder | Conventional Calendar  
8000 Village Circle West, Roxborough, CO 80125 | 303.387.6002

Principal | Rick Kendall

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching



### Mission Statement

Roxborough is a school dedicated to excellence. We encourage all learners to reach their full potential through the collaboration of students, staff, and community. We challenge individuals by setting high expectations and nurture them by providing a safe, engaging learning environment.

### Funding Snapshot

	FY 2011-2012			FY 2014-2015		FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget	
<b>Direct School Expenditures</b>						
Salaries						
<i>Administrative</i>	\$ 100,603	\$ 84,294	\$ 89,522	\$ 90,500	\$ 87,213	
<i>Certified</i>	1,105,806	1,083,078	1,250,576	1,142,868	1,343,708	
<i>Classified</i>	338,232	408,852	412,847	364,124	158,148	
<i>Professional/Technical</i>	-	-	-	-	-	
Benefits	415,290	448,802	487,087	485,269	560,865	
Purchased Services	122,137	118,247	137,041	111,599	16,370	
Supplies and Materials	172,087	168,813	144,998	166,046	58,125	
Capital Equipment	-	-	-	-	-	
Other Expense	5,353	(95,495)	8,664	6,667	-	
<b>Total Expenditures</b>	<b>\$ 2,259,509</b>	<b>\$ 2,216,590</b>	<b>\$ 2,530,736</b>	<b>\$ 2,367,072</b>	<b>\$ 2,224,429</b>	
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 118,359</b>	<b>\$ 76,795</b>	<b>\$ 255,003</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FTE</b>						
Administrative	1.00	1.00	1.00	1.00	1.00	
Certified	19.94	19.30	19.30	22.51	24.04	
Classified	9.97	12.29	12.29	12.74	6.44	
Professional/Technical	0.00	0.00	0.00	0.00	0.00	
<b>Total FTE</b>	<b>30.91</b>	<b>32.59</b>	<b>32.59</b>	<b>36.25</b>	<b>31.48</b>	
<b>Enrollment</b>	<b>402</b>	<b>392</b>	<b>377</b>	<b>375</b>	<b>352</b>	
<b>School Expenditures Per Pupil</b>	<b>\$ 5,621</b>	<b>\$ 5,655</b>	<b>\$ 6,713</b>	<b>\$ 6,312</b>	<b>\$ 6,319</b>	
						<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil 364
						Estimated Total Expenditures Per Pupil \$ 6,683

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# Sage Canyon | Elementary School

Established 2010 | Douglas County High School Feeder | Conventional Calendar  
2420 Autumn Sage Street, Castle Rock, CO 80108 | 720.433.0110

Principal | Mandy Hill

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

To foster a supportive and challenging school community that fuels a contagious spark for learning and recognizes students as unique individuals.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 90,214	\$ 124,908	\$ 157,330	\$ 134,626	\$ 151,239
Certified	1,520,145	1,495,620	1,629,180	1,711,994	2,098,446
Classified	228,733	284,512	309,066	359,815	282,773
Professional/Technical	-	-	-	-	-
Benefits	487,890	528,756	599,362	651,169	897,195
Purchased Services	125,221	103,098	141,797	109,641	35,386
Supplies and Materials	168,797	250,377	229,005	243,655	95,338
Capital Equipment	-	-	-	-	-
Other Expense	13,876	15,049	21,360	13,749	-
<b>Total Expenditures</b>	<b>\$ 2,634,876</b>	<b>\$ 2,802,320</b>	<b>\$ 3,087,100</b>	<b>\$ 3,224,649</b>	<b>\$ 3,560,377</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 2,662</b>	<b>\$ 197,201</b>	<b>\$ 10,958</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	2.00	2.00	2.00	2.00
Certified	30.00	28.20	28.20	33.72	38.26
Classified	8.11	9.96	9.96	10.98	13.47
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>39.11</b>	<b>40.16</b>	<b>40.16</b>	<b>46.70</b>	<b>53.73</b>
<b>Enrollment</b>	<b>600</b>	<b>655</b>	<b>637</b>	<b>691</b>	<b>675</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,391</b>	<b>\$ 4,278</b>	<b>\$ 4,846</b>	<b>\$ 4,667</b>	<b>\$ 5,275</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,639</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Sand Creek | Elementary School

Established 1986 | Mountain Vista High School Feeder | Conventional Calendar  
8898 South Maplewood Drive, Highlands Ranch, CO 80126 | 303.387.6600



Principal | Philip Ranford

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets

## Mission Statement

We strive to meet the needs of all children, no matter how diverse those needs may be, and make the journey of education exciting.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 77,057	\$ 84,294	\$ 86,620	\$ 76,000	\$ 87,213
Certified	2,025,496	1,886,502	2,180,914	2,172,958	2,013,273
Classified	388,211	400,399	411,224	352,097	296,703
Professional/Technical	-	-	-	-	-
Benefits	699,146	690,594	766,546	777,684	849,230
Purchased Services	89,495	74,418	83,269	102,351	24,019
Supplies and Materials	166,182	152,540	179,863	236,984	87,178
Capital Equipment	-	-	-	-	-
Other Expense	12,720	11,127	1,576	(4,218)	-
<b>Total Expenditures</b>	<b>\$ 3,458,307</b>	<b>\$ 3,299,873</b>	<b>\$ 3,710,011</b>	<b>\$ 3,713,856</b>	<b>\$ 3,357,616</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (295)</b>	<b>\$ 93,640</b>	<b>\$ 246,280</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	33.60	31.90	31.90	35.40	36.23
Classified	12.12	11.78	11.78	14.79	13.92
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>46.72</b>	<b>44.68</b>	<b>44.68</b>	<b>51.19</b>	<b>51.15</b>
<b>Enrollment</b>	<b>585</b>	<b>585</b>	<b>587</b>	<b>568</b>	<b>527</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,912</b>	<b>\$ 5,641</b>	<b>\$ 6,320</b>	<b>\$ 6,538</b>	<b>\$ 6,371</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,735</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Sedalia | Elementary School

Established 1952 | Castle View High School Feeder | Conventional Calendar  
5449 North Huxtable Street, Sedalia, CO 80135 | 303.387.5500

Principal | George Boser

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

We do whatever it takes for every student, every day while maintaining a merry heart.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 77,057	\$ 86,641	\$ 88,196	\$ 93,256	\$ 87,213
Certified	1,235,577	1,216,846	1,293,547	1,170,902	1,150,964
Classified	177,946	235,382	220,458	228,692	253,085
Professional/Technical	-	-	-	-	-
Benefits	389,530	423,920	456,506	470,064	528,558
Purchased Services	101,366	66,400	78,997	57,899	10,996
Supplies and Materials	140,165	198,868	98,809	95,450	63,522
Capital Equipment	-	-	-	-	-
Other Expense	3,976	6,963	4,120	2,874	-
<b>Total Expenditures</b>	<b>\$ 2,125,618</b>	<b>\$ 2,235,021</b>	<b>\$ 2,240,633</b>	<b>\$ 2,119,138</b>	<b>\$ 2,094,338</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 22,449</b>	<b>\$ (8,898)</b>	<b>\$ 37,679</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	22.00	20.00	20.00	19.62	20.70
Classified	6.48	8.43	8.43	7.26	11.68
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>29.48</b>	<b>29.43</b>	<b>29.43</b>	<b>27.88</b>	<b>33.38</b>
<b>Enrollment</b>	<b>323</b>	<b>342</b>	<b>276</b>	<b>283</b>	<b>277</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 6,581</b>	<b>\$ 6,535</b>	<b>\$ 8,118</b>	<b>\$ 7,488</b>	<b>\$ 7,561</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 7,925</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Soaring Hawk | Elementary School

Established 2004 | Castle View High School Feeder | Modified Calendar  
4665 Tanglevine Drive, Castle Rock, CO 80109 | 303.387.5825



Principal | Chris Neville

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Academic Growth Gaps	Exceeds

## Mission Statement

As a child-centered learning community, Soaring Hawk Elementary will achieve excellence by supporting and empowering all children to develop socially, creatively, and intellectually.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 129,170	\$ 80,508	\$ 101,017	\$ 149,367	\$ 151,239
Certified	1,988,283	2,074,074	2,165,676	1,865,042	1,814,276
Classified	326,520	348,209	301,072	346,397	297,636
Professional/Technical	-	-	-	-	-
Benefits	676,639	729,014	747,679	692,374	801,869
Purchased Services	105,827	112,713	116,356	105,890	24,826
Supplies and Materials	204,555	206,982	210,733	241,411	87,526
Capital Equipment	-	-	-	-	-
Other Expense	17,848	21,088	16,998	(4,728)	-
<b>Total Expenditures</b>	<b>\$ 3,448,842</b>	<b>\$ 3,572,588</b>	<b>\$ 3,659,530</b>	<b>\$ 3,395,753</b>	<b>\$ 3,177,372</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 38,611</b>	<b>\$ 138,935</b>	<b>\$ 83,485</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	2.00	2.00
Certified	34.40	37.40	37.40	34.30	33.01
Classified	10.87	11.28	11.28	9.26	14.01
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>46.27</b>	<b>49.68</b>	<b>49.68</b>	<b>45.56</b>	<b>49.02</b>
<b>Enrollment</b>	<b>687</b>	<b>707</b>	<b>610</b>	<b>595</b>	<b>562</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,020</b>	<b>\$ 5,053</b>	<b>\$ 5,999</b>	<b>\$ 5,707</b>	<b>\$ 5,654</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,018</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# South Ridge | Elementary School

Established 1972 | Douglas County High School Feeder | Split-Fall Break Modified Calendar  
1100 South Street, Castle Rock, CO 80104 | 303.387.5075

Principal | Erin Carlson

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Approaching
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

South Ridge Elementary is committed to developing academic excellence, empowering creativity and diversity, fostering a global perspective, encouraging curiosity, and inspiring actions that positively impact the world.

## Funding Snapshot

	FY 2011-2012			FY 2012-2013		FY 2013-2014		FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget	Estimated Actuals	Adopted Budget	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>									
Salaries									
Administrative	\$ 77,065	\$ 81,947	\$ 84,191	\$ 132,901	\$ 144,836				
Certified	1,718,055	1,588,974	1,832,156	1,759,711	1,884,082				
Classified	239,029	294,483	317,370	312,685	290,993				
Professional/Technical	-	-	-	-	-				
Benefits	573,998	561,468	662,973	666,225	822,049				
Purchased Services	92,311	98,425	96,478	111,936	33,458				
Supplies and Materials	167,639	189,048	134,690	142,511	127,219				
Capital Equipment	-	-	-	-	-				
Other Expense	22,435	14,448	20,468	19,104	-				
<b>Total Expenditures</b>	<b>\$ 2,890,532</b>	<b>\$ 2,828,793</b>	<b>\$ 3,148,327</b>	<b>\$ 3,145,074</b>	<b>\$ 3,302,637</b>				
<b>SBB Carry Over Awarded into Subsequent Year*</b>									
	\$ 30,870	\$ (41,100)	\$ (13,643)	\$ -	\$ -				
<b>FTE</b>									
Administrative	1.00	1.00	1.00	1.00	1.90				
Certified	33.37	32.45	32.45	36.09	33.72				
Classified	7.65	10.87	10.87	10.25	13.43				
Professional/Technical	0.00	0.00	0.00	0.00	0.00				
<b>Total FTE</b>	<b>42.02</b>	<b>44.32</b>	<b>44.32</b>	<b>47.34</b>	<b>49.05</b>				
<b>Enrollment</b>									
	556	549	548	515	480				
<b>School Expenditures Per Pupil</b>									
	\$ 5,199	\$ 5,153	\$ 5,745	\$ 6,107	\$ 6,880				
						<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil			364
						<b>Estimated Total Expenditures Per Pupil</b>			<b>\$ 7,244</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Stone Mountain | Elementary School

Established 2008 | ThunderRidge High School Feeder | Conventional Calendar  
 10625 Weathersfield Drive, Highlands Ranch, CO 80129 | 303.387.7525



**Principal | Andrew Brueckner**

### School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Academic Growth Gaps	Meets

### Mission Statement

Stone Mountain Elementary is a place where learning is our highest mission. We pledge to provide a respectful, caring and purposeful environment that values every child. We are committed to building character, celebrating improvement and honoring each other in our pursuit of excellence.

### Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
<b>Salaries</b>					
Administrative	\$ 91,423	\$ 93,404	\$ 94,668	\$ 94,222	\$ 151,239
Certified	1,359,647	1,417,692	1,650,567	1,609,531	1,702,391
Classified	363,022	377,525	302,918	342,065	271,462
Professional/Technical	-	-	-	-	-
Benefits	525,435	554,183	585,946	628,863	748,193
Purchased Services	82,827	90,925	101,105	104,556	27,215
Supplies and Materials	121,796	148,011	158,941	203,455	140,195
Capital Equipment	-	-	-	-	-
Other Expense	9,851	7,776	1,178	7,397	-
<b>Total Expenditures</b>	<b>\$ 2,554,001</b>	<b>\$ 2,689,516</b>	<b>\$ 2,895,323</b>	<b>\$ 2,990,089</b>	<b>\$ 3,040,695</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 137,215</b>	<b>\$ 43,433</b>	<b>\$ 167,588</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	2.00
Certified	23.77	25.10	25.10	28.95	30.81
Classified	10.58	11.55	11.55	9.95	12.55
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>35.36</b>	<b>37.65</b>	<b>37.65</b>	<b>39.90</b>	<b>45.36</b>
<b>Enrollment</b>	<b>478</b>	<b>535</b>	<b>575</b>	<b>577</b>	<b>595</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,343</b>	<b>\$ 5,027</b>	<b>\$ 5,035</b>	<b>\$ 5,182</b>	<b>\$ 5,110</b>
				<sup>(1)(2)</sup> <b>Centrally Held Expenditures Per Pupil</b>	<b>364</b>
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,474</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Summit View | Elementary School

Established 1992 | Mountain Vista High School Feeder | Conventional Calendar  
10200 Piedmont Drive, Highlands Ranch, CO 80126 | 303.387.6800

Principal | Sheri Coll

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Academic Growth Gaps	Meets



## Mission Statement

To develop critical thinkers, optimize individual potential, and strive for the extraordinary. By engaging students, parents, staff, and our community, we will stimulate a lifelong love of learning, build personal responsibility, and accentuate creativity.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 80,810	\$ 167,593	\$ 87,447	\$ 90,330	\$ 87,213
Certified	1,686,538	1,593,483	1,498,235	1,500,032	1,657,782
Classified	297,879	299,964	367,782	375,832	228,887
Professional/Technical	-	-	-	-	-
Benefits	570,165	580,638	576,343	630,460	694,211
Purchased Services	92,638	89,542	110,511	109,016	40,139
Supplies and Materials	231,967	184,694	255,606	250,360	121,203
Capital Equipment	-	-	-	-	-
Other Expense	13,363	6,152	1,533	5,702	25,000
<b>Total Expenditures</b>	<b>\$ 2,973,360</b>	<b>\$ 2,922,065</b>	<b>\$ 2,897,457</b>	<b>\$ 2,961,731</b>	<b>\$ 2,854,435</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 168,529</b>	<b>\$ 201,001</b>	<b>\$ 454,055</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	2.00	2.00	1.00	1.00
Certified	27.55	27.05	27.05	25.40	30.04
Classified	10.75	10.72	10.72	12.10	9.22
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>39.30</b>	<b>39.77</b>	<b>39.77</b>	<b>38.50</b>	<b>40.26</b>
<b>Enrollment</b>	<b>562</b>	<b>564</b>	<b>554</b>	<b>545</b>	<b>505</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,291</b>	<b>\$ 5,181</b>	<b>\$ 5,230</b>	<b>\$ 5,434</b>	<b>\$ 5,652</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,016</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

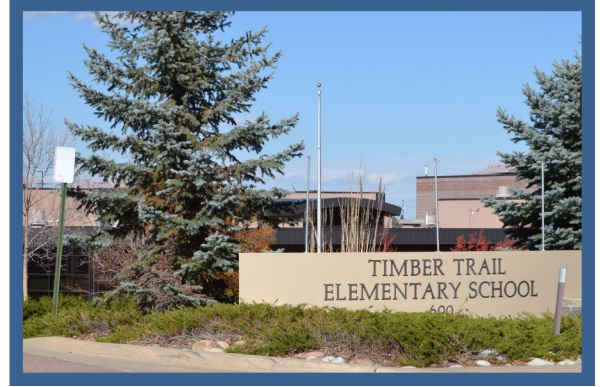
# Timber Trail | Elementary School

Established 2003 | Rock Canyon High School Feeder | Conventional Calendar  
690 West Castle Pines Parkway, Castle Rock, CO 80108 | 303.387.5700

Principal | Michele Radke

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

To provide our students with the education, skills, and resources they will need to be happy, curious, and engaged life-long learners.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 79,058	\$ 86,476	\$ 97,688	\$ 93,983	\$ 87,213
Certified	1,704,944	1,726,328	1,716,462	1,650,262	1,734,470
Classified	260,045	294,765	334,710	284,093	303,468
Professional/Technical	-	-	-	-	-
Benefits	545,167	597,913	619,667	611,583	752,195
Purchased Services	72,465	77,773	91,775	83,063	12,013
Supplies and Materials	303,819	175,953	219,397	250,006	83,419
Capital Equipment	-	-	-	-	-
Other Expense	10,751	10,348	(2,660)	3,960	-
<b>Total Expenditures</b>	<b>\$ 2,976,248</b>	<b>\$ 2,969,557</b>	<b>\$ 3,077,039</b>	<b>\$ 2,976,950</b>	<b>\$ 2,972,778</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (66,728)</b>	<b>\$ (7,045)</b>	<b>\$ 22,487</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	30.00	29.80	29.80	29.50	31.60
Classified	10.00	10.47	10.47	12.05	15.42
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>41.00</b>	<b>41.27</b>	<b>41.27</b>	<b>42.55</b>	<b>48.02</b>
<b>Enrollment</b>	<b>623</b>	<b>596</b>	<b>578</b>	<b>587</b>	<b>550</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,777</b>	<b>\$ 4,982</b>	<b>\$ 5,324</b>	<b>\$ 5,071</b>	<b>\$ 5,405</b>
					<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil 364
					<b>Estimated Total Expenditures Per Pupil \$ 5,769</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

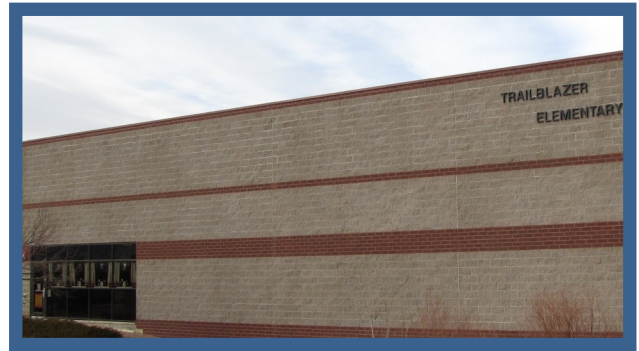
# Trailblazer | Elementary School

Established 1997 | ThunderRidge High School Feeder | Conventional Calendar  
9760 South Hackberry Street, Highlands Ranch, CO 80129 | 303.387.6250

Principal | Deanne Kirby

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets



## Mission Statement

At Trailblazer we are committed to: honoring the past, enriching the present, and inspiring the future thereby maximizing the learning capacity of our community.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 87,976	\$ 89,914	\$ 76,276	\$ 82,621	\$ 140,354
Certified	1,685,564	1,594,083	1,559,024	1,563,826	1,506,144
Classified	353,903	358,367	384,881	370,947	265,051
Professional/Technical	-	-	-	-	-
Benefits	561,052	550,124	548,770	600,911	677,272
Purchased Services	80,761	83,482	75,757	74,599	26,203
Supplies and Materials	140,778	154,842	144,983	157,098	220,150
Capital Equipment	-	-	-	-	-
Other Expense	10,073	6,795	(723)	(1,743)	-
<b>Total Expenditures</b>	<b>\$ 2,920,107</b>	<b>\$ 2,837,606</b>	<b>\$ 2,788,967</b>	<b>\$ 2,848,258</b>	<b>\$ 2,835,174</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (8,780)</b>	<b>\$ (2,970)</b>	<b>\$ (59)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	2.00
Certified	27.74	26.80	26.80	26.90	27.20
Classified	11.68	11.60	11.60	13.06	12.55
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>40.42</b>	<b>39.40</b>	<b>39.40</b>	<b>40.96</b>	<b>41.75</b>
<b>Enrollment</b>	<b>527</b>	<b>512</b>	<b>485</b>	<b>473</b>	<b>463</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,541</b>	<b>\$ 5,542</b>	<b>\$ 5,750</b>	<b>\$ 6,022</b>	<b>\$ 6,123</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,487</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Wildcat Mountain | Elementary School

Established 1998 | Rock Canyon High School Feeder | Conventional Calendar  
6585 Lionshead Parkway, Littleton, CO 80124 | 303.387.6925

Principal | Molly Milley

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Academic Growth Gaps	Exceeds



## Mission Statement

Our commitment is to make decisions that consider the student first. Through focused academics, a commitment to character, a positive environment, and a partnership with our community, we direct our attention on educating the whole child.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 77,057	\$ 148,499	\$ 155,987	\$ 134,553	\$ 151,239
Certified	1,965,077	1,868,838	1,773,161	1,815,575	1,892,006
Classified	303,579	330,935	303,982	319,870	309,737
Professional/Technical	-	-	-	-	-
Benefits	634,906	672,407	629,360	684,620	833,689
Purchased Services	89,805	109,317	121,005	120,900	33,342
Supplies and Materials	219,376	207,941	348,986	141,238	119,615
Capital Equipment	-	-	-	-	-
Other Expense	13,582	5,860	(175,507)	8,272	-
<b>Total Expenditures</b>	<b>\$ 3,303,382</b>	<b>\$ 3,343,797</b>	<b>\$ 3,156,974</b>	<b>\$ 3,225,028</b>	<b>\$ 3,339,628</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 4,258</b>	<b>\$ (161,177)</b>	<b>\$ (22,209)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	2.00	2.00	2.00	2.00
Certified	32.80	32.40	32.40	30.30	34.34
Classified	11.19	11.07	11.07	10.37	14.80
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>44.99</b>	<b>45.47</b>	<b>45.47</b>	<b>42.67</b>	<b>51.14</b>
<b>Enrollment</b>	<b>607</b>	<b>599</b>	<b>610</b>	<b>591</b>	<b>583</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,442</b>	<b>\$ 5,582</b>	<b>\$ 5,175</b>	<b>\$ 5,457</b>	<b>\$ 5,728</b>
					<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil 364
					<b>Estimated Total Expenditures Per Pupil \$ 6,092</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



**ELEMENTARY SCHOOL COMPARISON CHART**

FY 2015-2016 Adopted Budget

School	Salaries	Benefits	Purchased Services	Supplies and Materials
Acres Green Elementary School	2,773,779	977,639	66,573	134,240
Arrowwood Elementary School	1,934,687	683,430	27,315	99,065
Bear Canyon Elementary School	2,117,410	750,030	104,564	148,703
Buffalo Ridge Elementary School	1,780,025	629,094	35,136	137,685
Castle Rock Elem Elementary School	1,692,816	599,252	26,719	102,274
Cherokee Trail Elementary School	2,008,631	711,729	47,440	71,433
Cherry Valley Elementary School	262,245	92,932	21,629	46,493
Clear Sky Elementary School	3,267,108	1,155,614	27,741	112,090
Copper Mesa Elementary School	2,227,020	789,096	32,944	89,338
Cougar Run Elementary School	2,066,139	732,274	16,847	103,985
Coyote Creek Elementary School	1,617,819	573,297	26,251	98,527
Eagle Ridge Elementary School	2,357,576	833,568	46,404	191,770
Eldorado Elementary School	1,916,253	675,345	57,709	93,268
Flagstone Elementary School	2,192,226	773,031	41,306	116,347
Fox Creek Elementary School	2,108,046	741,884	21,974	98,263
Franktown Elementary School	1,404,701	497,300	12,231	102,267
Frontier Valley Elementary School	2,279,596	807,700	27,979	132,478
Gold Rush Elementary School	2,395,904	848,740	41,428	119,014
Heritage Elementary School	2,198,330	776,878	22,604	73,943
Iron Horse Elementary School	1,723,574	608,641	52,631	185,500
Larkspur Elementary School	1,111,837	393,925	11,779	52,909
Legacy Point Elementary School	1,791,244	634,607	25,891	92,664
Lone Tree Elementary School	1,748,077	619,297	46,452	111,374
Mammoth Heights Elementary School	2,658,546	938,889	37,202	169,177
Meadow View Elementary School	2,085,337	738,977	21,213	97,937
Mountain View Elementary School	1,369,629	485,398	15,575	85,384
Northeast Elementary School	1,635,172	578,546	27,248	85,600
Northridge Elementary School	2,753,608	962,059	52,859	144,091
Pine Grove Elementary School	2,164,068	765,371	55,819	161,326
Pine Lane Elementary School	3,784,764	1,336,225	58,723	348,873
Pioneer Elementary School	2,255,049	796,930	45,751	193,899
Prairie Crossing Elementary School	2,453,870	866,842	47,160	148,253
Redstone Elementary School	2,330,634	824,753	45,560	129,386
Renaissance Elementary School	1,604,013	563,194	24,095	98,745
Rock Ridge Elementary School	2,499,957	881,835	56,699	100,370
Roxborough Primary School	1,589,069	560,865	16,370	58,125
Roxborough Intermediate School	1,926,016	682,113	33,028	94,604
Saddle Ranch Elementary School	2,162,241	765,637	56,267	70,489



## FY 2015-2016 Adopted Budget

School	Other Expense	Total Expenditures	Projected Enrollment	*Centrally Held Expenditures Per Pupil	Estimated Total Expenditures Per Pupil
Acres Green Elementary School	10,737	\$ 3,962,968	643	364	\$ 6,527
Arrowwood Elementary School	-	\$ 2,744,497	402	364	\$ 7,191
Bear Canyon Elementary School	-	\$ 3,120,707	578	364	\$ 5,763
Buffalo Ridge Elementary School	-	\$ 2,581,940	500	364	\$ 5,528
Castle Rock Elem Elementary School	-	\$ 2,421,061	373	364	\$ 6,855
Cherokee Trail Elementary School	-	\$ 2,839,233	497	364	\$ 6,077
Cherry Valley Elementary School	-	\$ 423,299	32	364	\$ 13,592
Clear Sky Elementary School	-	\$ 4,562,553	791	364	\$ 6,132
Copper Mesa Elementary School	-	\$ 3,138,398	567	364	\$ 5,899
Cougar Run Elementary School	-	\$ 2,919,245	510	364	\$ 6,088
Coyote Creek Elementary School	-	\$ 2,315,894	400	364	\$ 6,154
Eagle Ridge Elementary School	592	\$ 3,429,910	600	364	\$ 6,081
Eldorado Elementary School	-	\$ 2,742,575	503	364	\$ 5,816
Flagstone Elementary School	-	\$ 3,122,910	550	364	\$ 6,042
Fox Creek Elementary School	-	\$ 2,970,167	550	364	\$ 5,764
Franktown Elementary School	-	\$ 2,016,499	318	364	\$ 6,705
Frontier Valley Elementary School	-	\$ 3,247,753	616	364	\$ 5,636
Gold Rush Elementary School	-	\$ 3,405,086	646	364	\$ 5,635
Heritage Elementary School	-	\$ 3,071,755	590	364	\$ 5,570
Iron Horse Elementary School	-	\$ 2,570,346	430	364	\$ 6,342
Larkspur Elementary School	-	\$ 1,570,450	246	364	\$ 6,748
Legacy Point Elementary School	-	\$ 2,544,406	454	364	\$ 5,968
Lone Tree Elementary School	-	\$ 2,525,200	500	364	\$ 5,414
Mammoth Heights Elementary School	2,000	\$ 3,805,814	700	364	\$ 5,801
Meadow View Elementary School	-	\$ 2,943,464	476	364	\$ 6,548
Mountain View Elementary School	-	\$ 1,955,986	322	364	\$ 6,438
Northeast Elementary School	-	\$ 2,326,566	405	364	\$ 6,109
Northridge Elementary School	-	\$ 3,912,617	738	364	\$ 5,666
Pine Grove Elementary School	-	\$ 3,146,584	573	364	\$ 5,855
Pine Lane Elementary School	-	\$ 5,528,585	914	364	\$ 6,413
Pioneer Elementary School	700	\$ 3,292,329	550	364	\$ 6,350
Prairie Crossing Elementary School	-	\$ 3,516,125	608	364	\$ 6,147
Redstone Elementary School	-	\$ 3,330,333	611	364	\$ 5,815
Renaissance Elementary School	-	\$ 2,290,047	410	364	\$ 5,949
Rock Ridge Elementary School	30,184	\$ 3,569,045	577	364	\$ 6,550
Roxborough Primary School	-	\$ 2,224,429	352	364	\$ 6,683
Roxborough Intermediate School	-	\$ 2,735,761	500	364	\$ 5,836
Saddle Ranch Elementary School	10,000	\$ 3,064,634	568	364	\$ 5,759

**ELEMENTARY SCHOOL COMPARISON CHART CONTINUED**

School	Salaries	Benefits	Purchased Services	Supplies and Materials
Sage Canyon Elementary School	2,532,458	897,195	35,386	95,338
Sand Creek Elementary School	2,397,189	849,230	24,019	87,178
Sedalia Elementary School	1,491,262	528,558	10,996	63,522
Soaring Hawk Elementary School	2,263,151	801,869	24,826	87,526
South Ridge Elementary School	2,319,911	822,049	33,458	127,219
Stone Mountain Elementary School	2,125,092	748,193	27,215	140,195
Summit View Elementary School	1,973,882	694,211	40,139	121,203
Timber Trail Elementary School	2,125,151	752,195	12,013	83,419
Trailblazer Elementary School	1,911,549	677,272	26,203	220,150
Wildcat Mountain Elementary School	2,352,982	833,689	33,342	119,615
<b>Sub Total</b>	<b>99,739,643</b>	<b>35,257,398</b>	<b>1,702,713</b>	<b>5,645,254</b>



School	Other Expense	Total Expenditures	Projected Enrollment	*Centrally Held Expenditures Per Pupil	Estimated Total Expenditures Per Pupil
Sage Canyon Elementary School	-	\$ 3,560,377	675	364	\$ 5,639
Sand Creek Elementary School	-	\$ 3,357,616	527	364	\$ 6,735
Sedalia Elementary School	-	\$ 2,094,338	277	364	\$ 7,925
Soaring Hawk Elementary School	-	\$ 3,177,372	562	364	\$ 6,018
South Ridge Elementary School	-	\$ 3,302,637	480	364	\$ 7,244
Stone Mountain Elementary School	-	\$ 3,040,695	595	364	\$ 5,474
Summit View Elementary School	25,000	\$ 2,854,435	505	364	\$ 6,016
Timber Trail Elementary School	-	\$ 2,972,778	550	364	\$ 5,769
Trailblazer Elementary School	-	\$ 2,835,174	463	364	\$ 6,487
Wildcat Mountain Elementary School	-	\$ 3,339,628	583	364	\$ 6,092
<b>Sub Total</b>	<b>79,213</b>	<b>\$ 142,424,221</b>	<b>24,817</b>	<b>364</b>	<b>\$ 6,103</b>

\*Centrally held expenditures per pupil represents additional allocations that will be budgeted throughout the year. See page 159 for footnotes.

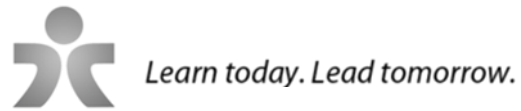




## MIDDLE SCHOOLS

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### Douglas County School District



- Castle Rock Middle School
- Cimarron Middle School
- Cresthill Middle School
- Mesa Middle School
- Mountain Ridge Middle School
- Ranch View Middle School
- Rocky Heights Middle School
- Sagewood Middle School
- Sierra Middle School





# Castle Rock | Middle School

Established 1996 | Castle View High School Feeder | Conventional Calendar  
2575 Meadows Boulevard, Castle Rock, CO 80109 | 303.387.1300

**Principal** | Lee-Ann Hayen

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching



## Mission Statement

We take P.R.I.D.E. in the belief that ALL students deserve access and opportunity to explore, take risks, and use critical thinking skills as they begin to explore their own identities and prepare for the 21st century and beyond.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 204,036	\$ 262,172	\$ 236,207	\$ 201,333	\$ 246,904
Certified	2,924,384	2,954,954	2,982,916	3,133,592	3,161,206
Classified	419,543	432,113	463,139	459,336	527,710
Professional/Technical	-	-	-	-	-
Benefits	932,554	1,023,834	1,041,939	1,139,228	1,393,349
Purchased Services	148,017	148,376	154,455	168,065	80,764
Supplies and Materials	377,377	384,106	295,866	272,940	270,751
Capital Equipment	-	-	-	-	-
Other Expense	6,680	39,870	5,163	4,798	-
<b>Total Expenditures</b>	<b>\$ 5,012,591</b>	<b>\$ 5,245,426</b>	<b>\$ 5,179,685</b>	<b>\$ 5,379,291</b>	<b>\$ 5,680,684</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 205,916</b>	<b>\$ 121,103</b>	<b>\$ 115,922</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	3.00	3.00	2.00	3.00
Certified	46.75	49.70	49.70	50.40	57.20
Classified	12.99	13.08	13.08	13.94	21.38
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>61.74</b>	<b>65.78</b>	<b>65.78</b>	<b>66.34</b>	<b>81.58</b>
<b>Enrollment</b>	<b>795</b>	<b>833</b>	<b>886</b>	<b>894</b>	<b>870</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 6,305</b>	<b>\$ 6,297</b>	<b>\$ 5,846</b>	<b>\$ 6,017</b>	<b>\$ 6,530</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,894</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# Cimarron | Middle School

Established 2008 | Legend High School Feeder | Split-Fall Break Modified Calendar  
12130 Canterbury Parkway, Parker, CO 80138 | 720.433.0120

Principal | Chris Zimmerman

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

At Cimarron Middle School we build positive relationships to create a safe environment where all are challenged and empowered to reach their highest potential.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 227,762	\$ 247,601	\$ 308,679	\$ 311,395	\$ 322,615
Certified	4,136,403	4,235,065	4,321,466	4,535,551	4,453,802
Classified	527,621	679,650	689,362	656,204	696,099
Professional/Technical	-	-	-	-	56,680
Benefits	1,374,861	1,490,282	1,554,593	1,668,787	1,937,908
Purchased Services	157,756	144,977	193,261	177,783	42,861
Supplies and Materials	415,210	486,917	582,017	461,568	528,813
Capital Equipment	-	-	-	-	-
Other Expense	28,287	19,707	3,618	5,180	-
<b>Total Expenditures</b>	<b>\$ 6,867,901</b>	<b>\$ 7,304,199</b>	<b>\$ 7,652,996</b>	<b>\$ 7,816,469</b>	<b>\$ 8,038,778</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 183,302</b>	<b>\$ 85,633</b>	<b>\$ 304,574</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	3.00	3.00	3.00	3.00	4.00
Certified	72.38	73.38	73.38	74.50	89.19
Classified	18.13	22.60	22.60	21.74	27.76
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>93.51</b>	<b>98.98</b>	<b>98.98</b>	<b>99.24</b>	<b>120.95</b>
<b>Enrollment</b>	<b>1371</b>	<b>1401</b>	<b>1432</b>	<b>1415</b>	<b>1425</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,009</b>	<b>\$ 5,214</b>	<b>\$ 5,344</b>	<b>\$ 5,524</b>	<b>\$ 5,641</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,005</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Cresthill | Middle School

Established 1991 | Highlands Ranch High School Feeder | Conventional Calendar  
9195 Cresthill Lane, Highlands Ranch, CO 80130 | 303.387.2800

Principal | Sid Rundle

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

The Cresthill community champions all students in their quest toward excellence in achievement and responsible citizenship.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 150,940	\$ 236,252	\$ 253,042	\$ 244,895	\$ 226,349
Certified	3,040,658	3,003,195	3,199,435	3,442,130	3,207,835
Classified	462,029	439,943	549,173	519,976	531,813
Professional/Technical	-	-	-	-	-
Benefits	1,013,944	1,057,608	1,140,236	1,244,976	1,405,481
Purchased Services	115,528	135,795	129,424	146,826	47,319
Supplies and Materials	300,848	411,573	354,923	405,297	190,448
Capital Equipment	-	-	-	-	-
Other Expense	16,481	491	(916)	13,842	-
<b>Total Expenditures</b>	<b>\$ 5,100,427</b>	<b>\$ 5,284,857</b>	<b>\$ 5,625,317</b>	<b>\$ 6,017,942</b>	<b>\$ 5,609,245</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 148,483</b>	<b>\$ 60,793</b>	<b>\$ 380,930</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	3.00	3.00	3.00	3.00
Certified	51.90	51.30	51.30	51.80	57.80
Classified	14.96	14.54	14.54	17.21	21.76
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>68.86</b>	<b>68.84</b>	<b>68.84</b>	<b>72.01</b>	<b>82.56</b>
<b>Enrollment</b>	<b>900</b>	<b>912</b>	<b>915</b>	<b>901</b>	<b>889</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,667</b>	<b>\$ 5,795</b>	<b>\$ 6,148</b>	<b>\$ 6,679</b>	<b>\$ 6,310</b>
					<sup>(1)(2)</sup> <b>Centrally Held Expenditures Per Pupil</b> 364
					<b>Estimated Total Expenditures Per Pupil</b> \$ 6,674

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Mesa | Middle School

Established 2008 | Douglas County High School Feeder | Conventional Calendar  
365 North Mitchell Street, Castle Rock, CO 80104 | 303.387.4750

**Principal |** Tony Jackowski

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching



## Mission Statement

Mesa Middle School is a positive learning environment that inspires students to develop greater roles of responsibility to succeed as globally minded learners, inquirers, and communicators.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
<b>Salaries</b>					
Administrative	\$ 234,236	\$ 265,390	\$ 287,092	\$ 290,347	\$ 246,904
Certified	2,889,173	3,009,377	3,418,313	3,123,183	3,253,613
Classified	386,070	414,109	423,184	446,879	494,982
Professional/Technical	-	-	-	-	-
Benefits	981,868	1,069,328	1,213,688	1,223,666	1,415,414
Purchased Services	149,551	114,414	172,666	164,988	71,604
Supplies and Materials	240,410	302,258	413,397	326,735	402,665
Capital Equipment	-	-	-	-	-
Other Expense	9,949	10,731	15,443	16,554	4,500
<b>Total Expenditures</b>	<b>\$ 4,891,256</b>	<b>\$ 5,185,606</b>	<b>\$ 5,943,782</b>	<b>\$ 5,592,352</b>	<b>\$ 5,889,682</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 122,844</b>	<b>\$ 375,711</b>	<b>\$ 39,073</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	3.00	3.00	3.00	3.00	3.00
Certified	52.02	53.40	53.40	64.60	59.00
Classified	11.76	11.95	11.95	13.21	20.06
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>66.78</b>	<b>68.35</b>	<b>68.35</b>	<b>80.81</b>	<b>82.06</b>
<b>Enrollment</b>	<b>941</b>	<b>1000</b>	<b>993</b>	<b>962</b>	<b>942</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,198</b>	<b>\$ 5,186</b>	<b>\$ 5,986</b>	<b>\$ 5,813</b>	<b>\$ 6,252</b>
				<sup>(1)(2)</sup> <b>Centrally Held Expenditures Per Pupil</b>	<b>364</b>
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,616</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Mountain Ridge | Middle School

Established 2001 | Mountain Vista High School Feeder | Conventional Calendar  
10585 Mountain Vista Ridge, Highlands Ranch, CO 80126 | 303.387.1800

Principal | Shannon Clarke

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Approaching
Academic Growth Gaps	Approaching



## Mission Statement

Mountain Ridge Middle School is a learning community committed to: Quality, achievement, and Continuous improvement.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 151,885	\$ 244,159	\$ 255,611	\$ 253,089	\$ 246,904
Certified	3,554,333	3,371,132	3,582,361	3,596,980	3,869,839
Classified	460,419	509,498	601,786	624,945	588,183
Professional/Technical	-	-	-	-	-
Benefits	1,146,637	1,172,988	1,293,661	1,351,888	1,651,493
Purchased Services	108,798	132,529	119,075	129,346	60,481
Supplies and Materials	297,566	465,516	556,988	504,544	228,283
Capital Equipment	-	-	-	-	-
Other Expense	25,938	31,082	16,428	31,186	1,250
<b>Total Expenditures</b>	<b>\$ 5,745,576</b>	<b>\$ 5,926,904</b>	<b>\$ 6,425,909</b>	<b>\$ 6,491,977</b>	<b>\$ 6,646,433</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 294,745</b>	<b>\$ 308,359</b>	<b>\$ 375,934</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	3.00	3.00	3.00	3.00
Certified	58.95	56.93	56.93	60.40	69.76
Classified	14.55	16.77	16.77	19.04	22.22
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>75.50</b>	<b>76.70</b>	<b>76.70</b>	<b>82.44</b>	<b>94.98</b>
<b>Enrollment</b>	<b>1017</b>	<b>1056</b>	<b>1119</b>	<b>1131</b>	<b>1140</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,650</b>	<b>\$ 5,613</b>	<b>\$ 5,743</b>	<b>\$ 5,740</b>	<b>\$ 5,830</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,194</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Ranch View | Middle School

Established 1999 | ThunderRidge High School Feeder | Conventional Calendar  
1731 West Wildcat Reserve Parkway, Highlands Ranch, CO 80129 | 303.387.2300

**Interim Principal** | Tanner Fitch

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

Ranch View's mission is to provide the highest quality academic instruction and programming so that our students are successful and responsible citizens of the 21st Century .

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
<b>Salaries</b>					
Administrative	\$ 154,832	\$ 160,171	\$ 244,495	\$ 194,086	\$ 246,904
Certified	3,346,313	3,255,235	3,340,387	3,225,267	3,374,295
Classified	459,688	489,294	555,851	475,513	577,314
Professional/Technical	-	-	-	-	-
Benefits	1,063,979	1,082,671	1,196,502	1,166,871	1,486,032
Purchased Services	109,193	126,554	114,526	122,022	53,798
Supplies and Materials	311,272	383,205	341,310	388,650	298,395
Capital Equipment	-	-	-	-	-
Other Expense	6,669	5,803	(2,349)	7,751	15,000
<b>Total Expenditures</b>	<b>\$ 5,451,948</b>	<b>\$ 5,502,933</b>	<b>\$ 5,790,721</b>	<b>\$ 5,580,160</b>	<b>\$ 6,051,738</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>					
	\$ 108,270	\$ 238,969	\$ 224,476	\$ -	\$ -
<b>FTE</b>					
Administrative	2.00	2.00	2.00	3.00	3.00
Certified	55.80	52.05	52.05	60.29	61.34
Classified	15.04	15.57	15.57	15.64	23.11
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>72.84</b>	<b>69.62</b>	<b>69.62</b>	<b>78.93</b>	<b>87.45</b>
<b>Enrollment</b>					
	1015	1013	1007	991	973
<b>School Expenditures Per Pupil</b>					
	\$ 5,371	\$ 5,432	\$ 5,750	\$ 5,631	\$ 6,220
					(1)(2) Centrally Held Expenditures Per Pupil 364
					<b>Estimated Total Expenditures Per Pupil \$ 6,584</b>

\*(1)(2) Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# Rocky Heights | Middle School

Established 2003 | Rock Canyon High School Feeder | Conventional Calendar  
11033 Monarch Boulevard, Highlands Ranch, CO 80124 | 303.387.3300

Principal | Jason Sears

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

Our mission is to Empower, to Explore, to Encourage, and to Excel in Education.

## Funding Snapshot

	FY 2011-2012			FY 2012-2013		FY 2013-2014		FY 2014-2015		FY 2015-2016	
	Audited	Actuals		Audited	Actuals	Audited	Actuals	Estimated	Actuals	Adopted	Budget
<b>Direct School Expenditures</b>											
Salaries											
Administrative	\$	252,730	\$	242,586	\$	247,896	\$	307,232	\$	322,615	
Certified		4,243,115		4,252,869		4,347,131		4,373,558		4,453,300	
Classified		516,282		546,405		538,122		532,663		586,145	
Professional/Technical		-		-		-		-		-	
Benefits		1,374,788		1,416,388		1,429,376		1,533,468		1,890,660	
Purchased Services		215,290		239,325		233,374		173,475		112,673	
Supplies and Materials		444,336		671,547		626,205		539,165		612,320	
Capital Equipment		-		-		-		-		-	
Other Expense		39,615		11,627		33,297		70,732		41,397	
<b>Total Expenditures</b>	<b>\$</b>	<b>7,086,155</b>	<b>\$</b>	<b>7,380,747</b>	<b>\$</b>	<b>7,455,402</b>	<b>\$</b>	<b>7,530,292</b>	<b>\$</b>	<b>8,019,110</b>	
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$</b>	<b>97,160</b>	<b>\$</b>	<b>44,158</b>	<b>\$</b>	<b>500,469</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	
<b>FTE</b>											
Administrative		3.00		3.00		3.00		3.00		4.00	
Certified		72.34		71.50		71.50		73.70		80.50	
Classified		17.21		17.02		17.02		16.85		23.50	
Professional/Technical		0.00		0.00		0.00		0.00		0.00	
<b>Total FTE</b>		<b>92.55</b>		<b>91.52</b>		<b>91.52</b>		<b>93.55</b>		<b>108.00</b>	
<b>Enrollment</b>		<b>1349</b>		<b>1390</b>		<b>1429</b>		<b>1464</b>		<b>1450</b>	
<b>School Expenditures Per Pupil</b>	<b>\$</b>	<b>5,253</b>	<b>\$</b>	<b>5,310</b>	<b>\$</b>	<b>5,217</b>	<b>\$</b>	<b>5,144</b>	<b>\$</b>	<b>5,530</b>	
								<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil		364	
								Estimated Total Expenditures Per Pupil	<b>\$</b>	<b>5,894</b>	

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Sagewood | Middle School

Established 1999 | Ponderosa High School Feeder | Conventional Calendar  
 4725 Fox Sparrow Road, Parker, CO 80134 |  
 303.387.4300

Principal | Danny Winsor

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching



## Mission Statement

Encouraging, challenging, and supporting every student on the journey toward excellence. As a community of diverse learners we: cultivate a positive climate, model responsible, ethical behavior, practice collaborative decision making, integrate best educational practices, communicate with our stakeholders, and pursue professional learning.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 167,065	\$ 176,527	\$ 183,755	\$ 167,571	\$ 148,481
Certified	2,995,069	3,009,865	3,329,103	3,178,082	3,307,420
Classified	564,359	537,365	559,625	484,927	639,026
Professional/Technical	-	-	-	-	-
Benefits	1,065,922	1,092,057	1,182,902	1,174,287	1,445,440
Purchased Services	153,688	165,587	282,941	171,726	94,909
Supplies and Materials	353,073	462,683	538,978	415,516	412,645
Capital Equipment	-	-	-	-	-
Other Expense	15,644	505	24,555	14,802	1,000
<b>Total Expenditures</b>	<b>\$ 5,314,820</b>	<b>\$ 5,444,589</b>	<b>\$ 6,101,859</b>	<b>\$ 5,606,912</b>	<b>\$ 6,048,921</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 441,444</b>	<b>\$ 644,232</b>	<b>\$ 269,407</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	2.00	2.00	2.00
Certified	51.80	51.30	51.30	57.80	59.21
Classified	17.84	15.93	15.93	17.15	25.52
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>71.64</b>	<b>69.23</b>	<b>69.23</b>	<b>76.95</b>	<b>86.73</b>
<b>Enrollment</b>	<b>983</b>	<b>979</b>	<b>987</b>	<b>943</b>	<b>985</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,407</b>	<b>\$ 5,561</b>	<b>\$ 6,182</b>	<b>\$ 5,946</b>	<b>\$ 6,141</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,505</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Sierra | Middle School

Established 1975 | Chaparral High School Feeder | Conventional Calendar  
6651 East Pine Lane Avenue, Parker, CO 80138 | 303.387.3800

Principal | Kathryn Teel

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching



## Mission Statement

All who enter here: strive for educational excellence, respect diversity, care for and trust others, take pride in their work, assume responsibility for their actions, believe every individual is valuable, are positive in their attitudes, and enjoy life and school.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 161,079	\$ 236,918	\$ 243,712	\$ 247,152	\$ 246,904
Certified	2,855,970	3,146,903	3,323,385	3,403,070	3,404,638
Classified	379,793	391,190	403,714	439,225	443,758
Professional/Technical	-	-	-	-	-
Benefits	962,570	1,105,138	1,189,046	1,263,755	1,447,844
Purchased Services	120,417	87,137	113,687	96,515	3,997
Supplies and Materials	244,586	413,876	489,801	512,919	333,096
Capital Equipment	-	-	-	-	-
Other Expense	1,890	(625)	(837)	3,926	-
<b>Total Expenditures</b>	<b>\$ 4,726,305</b>	<b>\$ 5,380,537</b>	<b>\$ 5,762,508</b>	<b>\$ 5,966,563</b>	<b>\$ 5,880,237</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 258,941</b>	<b>\$ 257,940</b>	<b>\$ 413,268</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	3.00	3.00	3.00	3.00
Certified	50.40	57.19	57.19	58.26	61.88
Classified	12.45	11.94	11.94	12.52	17.84
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>64.85</b>	<b>72.13</b>	<b>72.13</b>	<b>73.78</b>	<b>82.72</b>
<b>Enrollment</b>	<b>951</b>	<b>1025</b>	<b>1053</b>	<b>968</b>	<b>991</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,970</b>	<b>\$ 5,249</b>	<b>\$ 5,472</b>	<b>\$ 6,164</b>	<b>\$ 5,934</b>
				<sup>(1)(2)</sup> <b>Centrally Held Expenditures Per Pupil</b>	<b>364</b>
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,298</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



## MIDDLE SCHOOL COMPARISON CHART

FY 2015-2016 Adopted Budget

School	Salaries	Benefits	Purchased Services	Supplies and Materials
Castle Rock Middle School	3,935,820	1,393,349	80,764	270,751
Cimarron Middle School	5,529,196	1,937,908	42,861	528,813
Cresthill Middle School	3,965,997	1,405,481	47,319	190,448
Mesa Middle School	3,995,499	1,415,414	71,604	402,665
Mountain Ridge Middle School	4,704,926	1,651,493	60,481	228,283
Ranch View Middle School	4,198,513	1,486,032	53,798	298,395
Rocky Heights Middle School	5,362,060	1,890,660	112,673	612,320
Sagewood Middle School	4,094,927	1,445,440	94,909	412,645
Sierra Middle School	4,095,300	1,447,844	3,997	333,096
<b>Sub Total</b>	<b>39,882,238</b>	<b>14,073,621</b>	<b>568,406</b>	<b>3,277,416</b>



## FY 2015-2016 Adopted Budget

School	Other Expense	Total Expenditures	Projected Enrollment	*Centrally Held Expenditures Per Pupil	Estimated Total Expenditures Per Pupil
Castle Rock Middle School	-	\$ 5,680,684	870	364	\$ 6,894
Cimarron Middle School	-	\$ 8,038,778	1,425	364	\$ 6,005
Cresthill Middle School	-	\$ 5,609,245	889	364	\$ 6,674
Mesa Middle School	4,500	\$ 5,889,682	942	364	\$ 6,616
Mountain Ridge Middle School	1,250	\$ 6,646,433	1,140	364	\$ 6,194
Ranch View Middle School	15,000	\$ 6,051,738	973	364	\$ 6,584
Rocky Heights Middle School	41,397	\$ 8,019,110	1,450	364	\$ 5,894
Sagewood Middle School	1,000	\$ 6,048,921	985	364	\$ 6,505
Sierra Middle School	-	\$ 5,880,237	991	364	\$ 6,298
<b>Sub Total</b>	<b>63,147</b>	<b>\$ 57,864,828</b>	<b>9,665</b>	<b>364</b>	<b>\$ 6,351</b>

\*Centrally held expenditures per pupil represents additional allocations that will be budgeted throughout the year. See page 159 for footnotes.

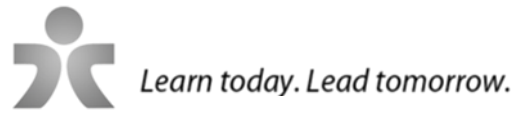




## HIGH SCHOOLS

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### Douglas County School District



- Castle View High School
- Chaparral High School
- Douglas County High School
- Highlands Ranch High School
- Legend High School
- Mountain Vista High School
- Ponderosa High School
- Rock Canyon High School
- ThunderRidge High School





# Castle View | High School

Established 2006 | Conventional Calendar  
5254 North Meadows Drive, Castle Rock, CO 80109 | 303.387.9000

Principal | Jim Calhoun

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching
Post-Secondary And Workforce Readiness	Exceeds



## Mission Statement

Our mission is to transform high school learning through meaningful Relationships, Relevant learning, and a Rigorous academic environment where every Castle View student will graduate with the skills and knowledge necessary to be successful in the 21st Century.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 275,894	\$ 353,173	\$ 440,638	\$ 447,415	\$ 441,295
Certified	4,900,627	4,717,592	5,532,626	6,180,797	6,558,246
Classified	630,115	707,824	755,483	769,776	860,396
Professional/Technical	-	-	-	-	-
Benefits	1,624,547	1,678,295	1,951,592	2,233,876	2,778,447
Purchased Services	242,482	277,987	387,021	299,396	106,414
Supplies and Materials	669,145	626,228	897,201	773,012	835,179
Capital Equipment	-	-	-	-	-
Other Expense	52,276	19,112	20,087	437	-
<b>Total Expenditures</b>	<b>\$ 8,395,086</b>	<b>\$ 8,380,212</b>	<b>\$ 9,984,649</b>	<b>\$ 10,704,708</b>	<b>\$ 11,579,977</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 59,695</b>	<b>\$ 226,804</b>	<b>\$ 249,016</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	3.00	4.00	4.00	5.00	5.00
Certified	87.24	85.65	85.65	99.84	119.08
Classified	19.92	22.38	22.38	24.45	33.47
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>110.16</b>	<b>112.03</b>	<b>112.03</b>	<b>129.29</b>	<b>157.55</b>
<b>Enrollment</b>	<b>1664</b>	<b>1717</b>	<b>1841</b>	<b>1920</b>	<b>1995</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,045</b>	<b>\$ 4,881</b>	<b>\$ 5,423</b>	<b>\$ 5,575</b>	<b>\$ 5,804</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,168</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Chaparral | High School

Established 1997 | Conventional Calendar  
15655 Brookstone Drive, Parker, CO 80134 | 303.387.3500

Principal | Greg Gotchey

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching
Post-Secondary And Workforce Readiness	Exceeds



## Mission Statement

At Chaparral we pride ourselves in providing excellence in academics, activities, and athletics- and in preparing students to set and achieve high individual- goals as they develop into lifelong learners, caring- adults, and responsible citizens.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 445,600	\$ 528,678	\$ 524,417	\$ 535,395	\$ 523,286
Certified	6,390,874	6,515,919	6,565,559	6,868,118	6,766,439
Classified	892,631	968,188	946,967	942,722	895,499
Professional/Technical	-	-	-	-	-
Benefits	2,064,437	2,251,211	2,274,383	2,490,237	2,898,738
Purchased Services	253,452	239,620	241,345	284,001	45,415
Supplies and Materials	731,685	925,190	1,082,921	810,985	642,996
Capital Equipment	-	-	-	-	-
Other Expense	20,520	(1,726)	30,775	14,093	-
<b>Total Expenditures</b>	<b>\$ 10,799,200</b>	<b>\$ 11,427,079</b>	<b>\$ 11,666,368</b>	<b>\$ 11,945,552</b>	<b>\$ 11,772,373</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 739,760</b>	<b>\$ 473,116</b>	<b>\$ 573,690</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	5.00	5.00	5.00	6.00	6.00
Certified	103.80	108.62	108.62	112.02	122.80
Classified	26.09	28.77	28.77	26.75	35.12
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>134.89</b>	<b>142.39</b>	<b>142.39</b>	<b>144.77</b>	<b>163.92</b>
<b>Enrollment</b>	<b>2054</b>	<b>2068</b>	<b>2105</b>	<b>2188</b>	<b>2210</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,258</b>	<b>\$ 5,526</b>	<b>\$ 5,542</b>	<b>\$ 5,460</b>	<b>\$ 5,327</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,691</b>

\*<sup>(1)(2)</sup> please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Douglas County | High School

Established 1961 | Conventional Calendar  
2842 Front Street, Castle Rock, CO 80104 | 303.387.1000

Principal | Tony Kappas

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching
Post-Secondary And Workforce Readiness	Meets



## Mission Statement

The DCHS community embraces individual growth, collaborative spirit, intellectual curiosity, creativity and life-long learning skills. We provide diverse and challenging opportunities in an atmosphere that fosters global mindedness, mutual respect and support.

## Funding Snapshot

	FY 2011-2012			FY 2014-2015		FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget	
<b>Direct School Expenditures</b>						
Salaries						
Administrative	\$ 510,671	\$ 528,931	\$ 567,142	\$ 530,514	\$ 523,286	
Certified	5,712,877	5,103,369	5,573,034	5,738,633	5,855,661	
Classified	874,176	866,587	852,392	896,830	931,779	
Professional/Technical	-	-	-	-	-	
Benefits	1,971,076	1,884,262	2,150,507	2,257,823	2,586,083	
Purchased Services	244,412	276,590	280,762	317,851	124,216	
Supplies and Materials	718,581	758,961	689,427	732,607	562,661	
Capital Equipment	-	-	-	-	-	
Other Expense	71,933	35,300	23,301	61,119	12,750	
<b>Total Expenditures</b>	<b>\$ 10,103,726</b>	<b>\$ 9,454,001</b>	<b>\$ 10,136,565</b>	<b>\$ 10,535,377</b>	<b>\$ 10,596,436</b>	
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 357,341</b>	<b>\$ 633,043</b>	<b>\$ 540,983</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FTE</b>						
Administrative	6.00	6.00	6.00	6.00	6.00	
Certified	95.50	88.87	88.87	98.01	106.19	
Classified	27.33	26.39	26.39	24.34	36.83	
Professional/Technical	0.00	0.00	0.00	0.00	0.00	
<b>Total FTE</b>	<b>128.83</b>	<b>121.26</b>	<b>121.26</b>	<b>128.35</b>	<b>149.02</b>	
<b>Enrollment</b>	<b>1807</b>	<b>1876</b>	<b>1822</b>	<b>1862</b>	<b>1885</b>	
<b>School Expenditures Per Pupil</b>	<b>\$ 5,591</b>	<b>\$ 5,039</b>	<b>\$ 5,563</b>	<b>\$ 5,658</b>	<b>\$ 5,621</b>	
						<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil 364
						Estimated Total Expenditures Per Pupil \$ 5,985

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# Highlands Ranch | High School

Established 1985 | Conventional Calendar

9375 South Cresthill Lane, Highlands Ranch, CO 80130 | 303.387.2500

Principal | Chris Page

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching
Post-Secondary And Workforce Readiness	Exceeds



## Mission Statement

The Highlands Ranch High School community works together to create an educational environment that empowers all students to lead productive lives.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 423,678	\$ 345,666	\$ 431,670	\$ 473,728	\$ 441,295
Certified	5,427,309	5,083,731	4,996,100	5,239,122	5,236,187
Classified	685,758	745,537	811,268	805,604	821,134
Professional/Technical	-	-	-	-	-
Benefits	1,769,859	1,752,487	1,828,125	1,973,076	2,291,931
Purchased Services	343,695	180,882	218,187	179,641	114,088
Supplies and Materials	698,300	763,396	729,103	785,045	504,472
Capital Equipment	-	-	-	-	-
Other Expense	18,164	(2,980)	(9,531)	5,868	5,000
<b>Total Expenditures</b>	<b>\$ 9,366,762</b>	<b>\$ 8,868,719</b>	<b>\$ 9,004,921</b>	<b>\$ 9,462,084</b>	<b>\$ 9,414,107</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 110,412</b>	<b>\$ 199,459</b>	<b>\$ 284,637</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	5.00	4.00	4.00	5.00	5.00
Certified	90.34	85.81	85.81	82.64	94.70
Classified	19.17	22.94	22.94	26.64	32.61
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>114.51</b>	<b>112.75</b>	<b>112.75</b>	<b>114.28</b>	<b>132.31</b>
<b>Enrollment</b>	<b>1700</b>	<b>1679</b>	<b>1605</b>	<b>1631</b>	<b>1688</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,510</b>	<b>\$ 5,282</b>	<b>\$ 5,611</b>	<b>\$ 5,801</b>	<b>\$ 5,577</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,941</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# Legend | High School

Established 2008 | Split-Fall Break Modified Calendar  
22219 Hilltop Road, Parker, CO 80138 | 303.387.4500

Principal | Jason Jacob

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Exceeds
Academic Growth Gaps	Meets
Post-Secondary And Workforce Readiness	Exceeds



## Mission Statement

The relentless pursuit to challenge, communicate, create, and connect learning.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 598,042	\$ 723,621	\$ 704,543	\$ 593,502	\$ 605,276
Certified	4,170,402	4,285,490	4,905,720	5,373,411	5,961,644
Classified	735,077	844,453	846,944	918,131	921,324
Professional/Technical	-	-	-	1,060	-
Benefits	1,517,873	1,719,041	1,879,931	2,090,509	2,621,820
Purchased Services	286,038	293,991	379,189	322,929	114,378
Supplies and Materials	981,615	1,103,749	882,903	1,074,836	483,815
Capital Equipment	-	-	-	-	-
Other Expense	6,897	(6,217)	5,741	9,211	-
<b>Total Expenditures</b>	<b>\$ 8,295,943</b>	<b>\$ 8,964,128</b>	<b>\$ 9,604,971</b>	<b>\$ 10,383,588</b>	<b>\$ 10,708,257</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 470,700</b>	<b>\$ 600,509</b>	<b>\$ 710,916</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	8.00	9.00	9.00	8.00	7.00
Certified	79.80	82.00	82.00	89.99	107.24
Classified	24.49	24.85	24.85	26.43	35.82
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>112.29</b>	<b>115.85</b>	<b>115.85</b>	<b>124.42</b>	<b>150.06</b>
<b>Enrollment</b>	<b>1786</b>	<b>1913</b>	<b>1954</b>	<b>1976</b>	<b>2030</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,645</b>	<b>\$ 4,686</b>	<b>\$ 4,916</b>	<b>\$ 5,255</b>	<b>\$ 5,275</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,639</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Mountain Vista | High School

Established 2001 | Conventional Calendar

10585 Mountain Vista Ridge, Highlands Ranch, CO 80126 | 303.387.1500

Principal | Michael Weaver

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Approaching
Academic Growth Gaps	Approaching
Post-Secondary And Workforce Readiness	Exceeds



## Mission Statement

As a school community that cares for and respects each individual we work together to create an academically-challenging environment to support learning, high achievement, and to promote productive and responsible citizenship.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 491,781	\$ 509,268	\$ 459,102	\$ 462,711	\$ 446,297
Certified	5,991,993	5,869,204	6,343,525	6,790,671	6,867,591
Classified	680,980	769,682	810,715	834,323	932,083
Professional/Technical	-	-	-	-	-
Benefits	1,989,598	2,070,035	2,213,039	2,437,819	2,907,137
Purchased Services	210,079	210,277	242,911	90,419	92,547
Supplies and Materials	586,771	640,675	863,217	937,024	464,279
Capital Equipment	-	-	-	-	-
Other Expense	31,558	5,886	22,596	30,146	8,500
<b>Total Expenditures</b>	<b>\$ 9,982,760</b>	<b>\$ 10,075,027</b>	<b>\$ 10,955,105</b>	<b>\$ 11,583,112</b>	<b>\$ 11,718,434</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 107,813</b>	<b>\$ 565,341</b>	<b>\$ 769,927</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	6.00	6.00	6.00	5.00	5.06
Certified	104.60	96.90	96.90	107.40	124.86
Classified	19.26	21.82	21.82	22.94	36.33
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>129.86</b>	<b>124.72</b>	<b>124.72</b>	<b>135.34</b>	<b>166.25</b>
<b>Enrollment</b>	<b>2032</b>	<b>2071</b>	<b>2098</b>	<b>2141</b>	<b>2243</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 4,913</b>	<b>\$ 4,865</b>	<b>\$ 5,222</b>	<b>\$ 5,410</b>	<b>\$ 5,224</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,588</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Ponderosa | High School

Established 1982 | Conventional Calendar  
7007 East Bayou Gulch Road, Parker, CO 80134 | 303.387.4000

Principal | David Haggerty

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Meets
Post-Secondary And Work-force Readiness	Exceeds



## Mission Statement

Preparing our students to be our future. Learn. Lead. Exceed.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 225,132	\$ 367,249	\$ 365,622	\$ 359,831	\$ 359,305
Certified	4,014,665	3,490,961	3,707,912	3,929,465	3,865,087
Classified	709,669	636,721	579,385	645,768	718,989
Professional/Technical	-	-	-	-	-
Benefits	1,319,006	1,255,849	1,304,240	1,448,921	1,752,089
Purchased Services	248,020	246,798	256,447	284,433	114,000
Supplies and Materials	462,471	534,289	682,709	512,888	370,663
Capital Equipment	-	-	-	-	-
Other Expense	3,100	(1,807)	18,152	4,854	-
<b>Total Expenditures</b>	<b>\$ 6,982,064</b>	<b>\$ 6,530,059</b>	<b>\$ 6,914,467</b>	<b>\$ 7,186,159</b>	<b>\$ 7,180,133</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 226,453</b>	<b>\$ 372,873</b>	<b>\$ 290,489</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	4.00	4.00	4.00	4.00
Certified	64.80	56.67	56.67	62.07	70.12
Classified	20.35	16.38	16.38	17.00	28.44
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>87.15</b>	<b>77.05</b>	<b>77.05</b>	<b>83.07</b>	<b>102.56</b>
<b>Enrollment</b>	<b>1166</b>	<b>1141</b>	<b>1160</b>	<b>1175</b>	<b>1200</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,988</b>	<b>\$ 5,723</b>	<b>\$ 5,961</b>	<b>\$ 6,116</b>	<b>\$ 5,983</b>
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 6,347</b>

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Rock Canyon | High School

Established 2004 | Conventional Calendar

5810 McArthur Ranch Road, Highlands Ranch, CO 80124 | 303.387.3000

Principal | Andrew Abner

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Exceeds
Academic Growth	Meets
Academic Growth Gaps	Meets
Post-Secondary And Work-force Readiness	Exceeds



## Mission Statement

To empower, to explore, to encourage, and to excel in education.

## Funding Snapshot

	FY 2011-2012			FY 2014-2015		FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget	
<b>Direct School Expenditures</b>						
Salaries						
Administrative	\$ 331,994	\$ 424,758	\$ 517,160	\$ 525,286	\$ 523,286	
Certified	4,722,509	4,865,281	5,239,403	5,738,890	6,030,581	
Classified	752,311	814,664	824,729	841,595	811,926	
Professional/Technical	-	-	41,402	56,680	56,680	
Benefits	1,622,864	1,792,748	1,893,234	2,163,706	2,601,305	
Purchased Services	289,982	315,554	337,731	424,884	139,040	
Supplies and Materials	577,973	604,231	1,084,242	848,233	523,237	
Capital Equipment	-	-	-	-	-	
Other Expense	35,395	16,140	30,873	25,769	500	
<b>Total Expenditures</b>	<b>\$ 8,333,027</b>	<b>\$ 8,833,375</b>	<b>\$ 9,968,775</b>	<b>\$ 10,625,044</b>	<b>\$ 10,686,555</b>	
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 602,418</b>	<b>\$ 897,898</b>	<b>\$ 831,590</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FTE</b>						
Administrative	4.00	5.00	5.00	6.00	6.00	
Certified	83.40	83.72	83.72	89.96	108.75	
Classified	22.05	23.78	23.78	25.12	31.37	
Professional/Technical	0.00	0.00	0.00	1.00	0.00	
<b>Total FTE</b>	<b>109.45</b>	<b>112.50</b>	<b>112.50</b>	<b>122.08</b>	<b>146.12</b>	
<b>Enrollment</b>	<b>1713</b>	<b>1785</b>	<b>1938</b>	<b>1996</b>	<b>2100</b>	
<b>School Expenditures Per Pupil</b>	<b>\$ 4,865</b>	<b>\$ 4,949</b>	<b>\$ 5,144</b>	<b>\$ 5,323</b>	<b>\$ 5,089</b>	
				<sup>(1)(2)</sup> Centrally Held Expenditures Per Pupil	364	
				Estimated Total Expenditures Per Pupil	\$ 5,453	

\*<sup>(1)(2)</sup> Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.





# ThunderRidge | High School

Established 1996 | Conventional Calendar

1991 Wildcat Reserve Parkway, Highlands Ranch, CO 80129 | 303.387.2000

Principal | Chris Tabeling

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	Approaching
Post-Secondary And Work-force Readiness	Exceeds



## Mission Statement

ThunderRidge is a community of responsible 21st Century Learners and Leaders promoting understanding and mutual respect in our global society.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 544,077	\$ 454,229	\$ 443,295	\$ 435,560	\$ 441,295
Certified	5,249,382	5,348,100	5,740,459	6,339,617	6,515,204
Classified	766,965	843,311	886,688	942,519	991,825
Professional/Technical	-	-	-	-	-
Benefits	1,762,061	1,814,153	1,981,833	2,330,205	2,800,473
Purchased Services	248,157	237,726	251,865	296,447	114,218
Supplies and Materials	926,295	785,001	1,043,334	1,083,939	607,960
Capital Equipment	-	-	-	-	-
Other Expense	9,130	(8,629)	(17,307)	6,959	-
<b>Total Expenditures</b>	<b>\$ 9,506,066</b>	<b>\$ 9,473,891</b>	<b>\$ 10,330,166</b>	<b>\$ 11,435,245</b>	<b>\$ 11,470,975</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 610,003</b>	<b>\$ 789,337</b>	<b>\$ 632,433</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	6.50	5.20	5.20	4.00	5.00
Certified	93.05	93.33	93.33	105.88	118.09
Classified	23.62	24.63	24.63	25.40	35.94
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>123.17</b>	<b>123.16</b>	<b>123.16</b>	<b>135.28</b>	<b>159.02</b>
<b>Enrollment</b>	<b>1854</b>	<b>1942</b>	<b>1989</b>	<b>2075</b>	<b>2100</b>
<b>School Expenditures Per Pupil</b>	<b>\$ 5,127</b>	<b>\$ 4,878</b>	<b>\$ 5,194</b>	<b>\$ 5,511</b>	<b>\$ 5,462</b>
				<b>Centrally Held Expenditures Per Pupil</b>	<b>364</b>
				<b>Estimated Total Expenditures Per Pupil</b>	<b>\$ 5,826</b>

\*(1)(2) Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# HIGH SCHOOL COMPARISON CHART

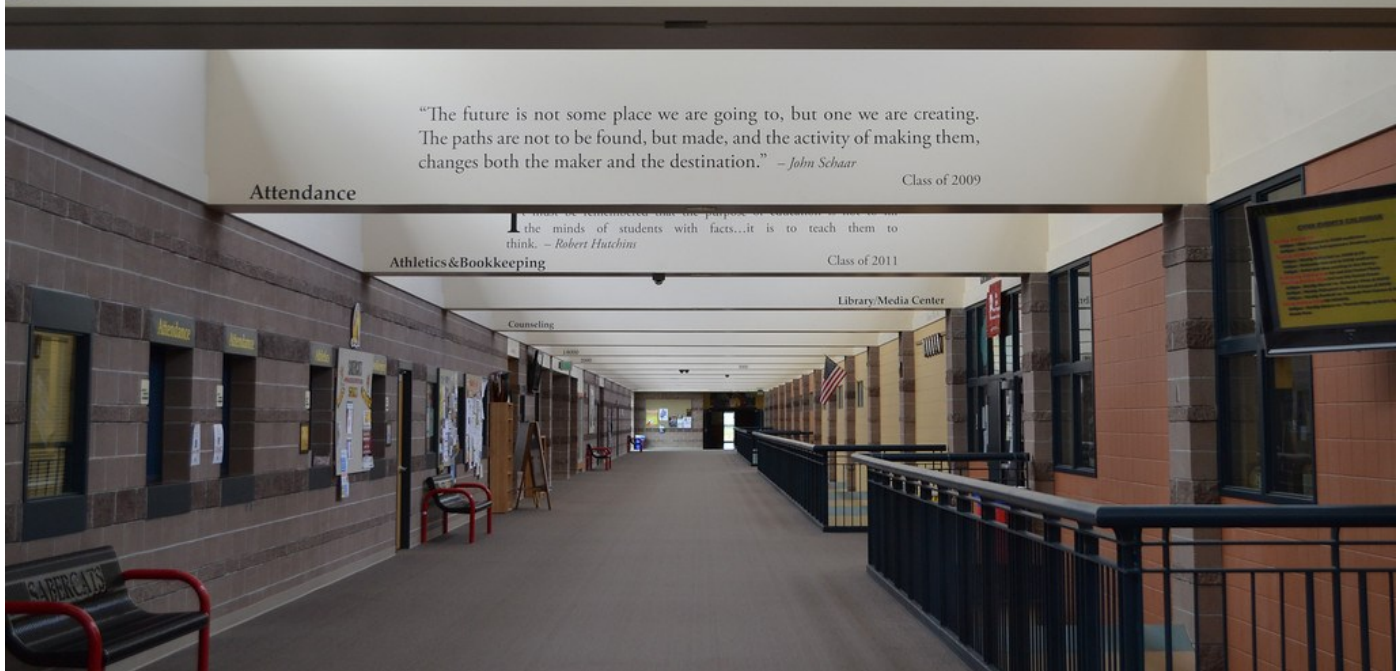
FY 2015-2016 Adopted Budget

School	Salaries	Benefits	Purchased Services	Supplies and Materials
Castle View High School	7,859,937	2,778,447	106,414	835,179
Chaparral High School	8,185,224	2,898,738	45,415	642,996
Douglas County High School	7,310,726	2,586,083	124,216	562,661
Highlands Ranch High School	6,498,616	2,291,931	114,088	504,472
Legend High School	7,488,244	2,621,820	114,378	483,815
Mountain Vista High School	8,245,971	2,907,137	92,547	464,279
Ponderosa High School	4,943,381	1,752,089	114,000	370,663
Rock Canyon High School	7,422,473	2,601,305	139,040	523,237
ThunderRidge High School	7,948,324	2,800,473	114,218	607,960
<b>Sub Total</b>	<b>65,902,896</b>	<b>23,238,023</b>	<b>964,316</b>	<b>4,995,262</b>

## Our Mission

To transform high school learning through meaningful *relationships*, *relevant* learning, and a *rigorous* academic environment where every Castle View student will graduate with the skills and knowledge to be successful in the 21<sup>st</sup> Century world.

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## FY 2015-2016 Adopted Budget

School	Other Expense	Total Expenditures	Projected Enrollment	*Centrally Held Expenditures Per Pupil	Estimated Total Expenditures Per Pupil
Castle View High School	-	\$ 11,579,977	1,995	364	\$ 6,168
Chaparral High School	-	\$ 11,772,373	2,210	364	\$ 5,691
Douglas County High School	12,750	\$ 10,596,436	1,885	364	\$ 5,985
Highlands Ranch High School	5,000	\$ 9,414,107	1,688	364	\$ 5,941
Legend High School	-	\$ 10,708,257	2,030	364	\$ 5,639
Mountain Vista High School	8,500	\$ 11,718,434	2,243	364	\$ 5,588
Ponderosa High School	-	\$ 7,180,133	1,200	364	\$ 6,347
Rock Canyon High School	500	\$ 10,686,555	2,100	364	\$ 5,453
ThunderRidge High School	-	\$ 11,470,975	2,100	364	\$ 5,826
<b>Sub Total</b>	<b>26,750</b>	<b>\$ 95,127,247</b>	<b>17,451</b>	<b>364</b>	<b>\$ 5,815</b>

\*Centrally held expenditures per pupil represents additional allocations that will be budgeted throughout the year. See page 159 for footnotes.

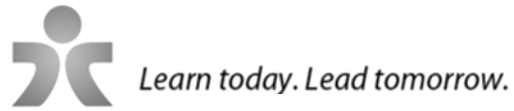




# ALTERNATIVE SCHOOLS AND HOME EDUCATION PROGRAMS

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## Douglas County School District



- Cloverleaf Home Education
- Daniel C Oakes High School
- Eagle Academy Night High School
- eDCSD: Colorado Cyber School
- Plum Creek Academy



# Cloverleaf | Home Education

Established 2011 | 312 Cantril Street Castle Rock, CO 80104 | 303.387.9545

Coordinator | Chrystal Miller



## Mission Statement

The Cloverleaf represents a partnership between Family, School, and Community. Our mission is to provide supplemental enrichment activities to support those families that have chosen homeschooling as an educational option.

## Funding Snapshot

	FY 2011-2012			FY 2012-2013		FY 2013-2014		FY 2014-2015	FY 2015-2016	
	Audited	Actuals		Audited	Actuals	Audited	Actuals	Estimated	Adopted	
<b>Direct School Expenditures</b>										
Salaries										
Administrative	\$	-	\$	38,127	\$	35,433	\$	(1,388)	\$	71,216
Certified		57,517		130,174		211,186		224,865		282,525
Classified		34,481		54,158		60,373		50,445		70,214
Professional/Technical		-		-		45,000		60,900		85,260
Benefits		20,311		46,551		83,041		89,882		250,090
Purchased Services		47,639		101,982		76,841		64,836		113,600
Supplies and Materials		62,106		202,799		214,257		176,220		222,690
Capital Equipment		-		-		-		-		-
Other Expense		1,710		3,927		3,757		2,191		6,500
<b>Total Expenditures</b>	<b>\$</b>	<b>223,764</b>	<b>\$</b>	<b>577,718</b>	<b>\$</b>	<b>729,889</b>	<b>\$</b>	<b>667,951</b>	<b>\$</b>	<b>1,102,095</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>FTE</b>										
Administrative		0.00		0.50		0.50		0.00		0.50
Certified		1.80		3.80		3.80		5.40		6.80
Classified		1.24		1.78		1.78		1.78		1.28
Professional/Technical		0.00		0.00		0.00		1.00		1.40
<b>Total FTE</b>		<b>3.04</b>		<b>6.08</b>		<b>6.08</b>		<b>8.18</b>		<b>9.98</b>

\*Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Daniel C. Oakes | High School

Established 1987 | DC Oakes Calendar

961 South Plum Creek Boulevard, Castle Rock, CO 80104 | 303.387.0650

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**Principal | Derek Fleshman**


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**School Performance Framework 2014**


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Performance Indicators	Rating
Academic Achievement	-
Academic Growth	-
Academic Growth Gaps	-
Post-Secondary And Workforce Readiness	Does Not Meet

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**Mission Statement**

The mission of Daniel C. Oakes High School is to provide an educational setting in which students who are at risk of not completing high school can earn their high school diploma.

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**Funding Snapshot**

	FY 2011-2012			FY 2014-2015	
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 99,969	\$ 112,424	\$ 82,583	\$ 82,353	\$ 111,964
Certified	1,025,903	1,051,752	1,025,544	932,322	903,608
Classified	82,287	87,836	90,719	88,638	101,512
Professional/Technical	-	-	-	-	-
Benefits	337,748	345,789	346,054	323,665	391,274
Purchased Services	30,720	31,119	41,318	34,584	6,700
Supplies and Materials	88,484	122,157	108,483	127,615	30,250
Capital Equipment	-	-	-	(2,335)	-
Other Expense	9,372	(4,927)	(4,579)	1,979	-
<b>Total Expenditures</b>	<b>\$ 1,674,482</b>	<b>\$ 1,746,152</b>	<b>\$ 1,690,122</b>	<b>\$ 1,588,821</b>	<b>\$ 1,545,308</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ (2,858)</b>	<b>\$ 10,675</b>	<b>\$ 52,328</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	16.40	16.60	16.60	14.00	15.20
Classified	2.58	2.58	2.58	2.58	3.00
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>19.98</b>	<b>20.18</b>	<b>20.18</b>	<b>17.58</b>	<b>19.20</b>

\*Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.



# Eagle Academy | Night High School

Established 1996 | Eagle Academy Calendar  
9375 Cresthill Lane, Highlands Ranch, CO 80130 | 303.387.2700

Principal | Chris Eberhardt

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	-
Academic Growth	-
Academic Growth Gaps	-
Post-Secondary And Work-force Readiness	Approaching



## Mission Statement

"Our greatest weakness lies in giving up. The most certain way to succeed is always to try just one more time." -Thomas Edison

## Funding Snapshot

	FY 2011-2012			FY 2012-2013		FY 2013-2014		FY 2014-2015		FY 2015-2016	
	Audited	Actuals		Audited	Actuals	Audited	Actuals	Estimated	Actuals	Adopted	Budget
<b>Direct School Expenditures</b>											
Salaries											
Administrative	\$	79,441	\$	86,873	\$	90,192	\$	90,045	\$	111,964	
Certified		622,683		611,816		640,626		710,283		760,691	
Classified		70,261		55,722		55,560		57,027		63,093	
Professional/Technical		-		-		-		-		-	
Benefits		197,062		207,164		212,571		250,791		330,807	
Purchased Services		3,721		4,936		5,240		8,093		21,500	
Supplies and Materials		31,552		41,694		46,827		34,933		46,500	
Capital Equipment		-		-		-		4,620		-	
Other Expense		2,005		2,229		1,827		4,652		5,000	
<b>Total Expenditures</b>	<b>\$</b>	<b>1,006,725</b>	<b>\$</b>	<b>1,010,434</b>	<b>\$</b>	<b>1,052,843</b>	<b>\$</b>	<b>1,160,444</b>	<b>\$</b>	<b>1,339,555</b>	
<b>SBB Carry Over Awarded into Subsequent Year*</b>											
	\$	22,021	\$	(106)	\$	9,026	\$	-	\$	-	
<b>FTE</b>											
Administrative		1.00		1.00		1.00		1.00		1.00	
Certified		8.80		8.80		8.80		9.40		13.86	
Classified		2.25		1.70		1.70		1.42		1.63	
Professional/Technical		0.00		0.00		0.00		0.00		0.00	
<b>Total FTE</b>		<b>12.05</b>		<b>11.50</b>		<b>11.50</b>		<b>11.82</b>		<b>16.49</b>	

\*Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# eDCSD | Cyber School

Established 2008 | Modified Calendar

312 Cantril Street Castle Rock, CO 80104 | 303.387.9465

Principal | Kristy Hart

## School Performance Framework 2014

Performance Indicators	Rating
Academic Achievement	Meets
Academic Growth	Meets
Academic Growth Gaps	-
Post-Secondary And Workforce Readiness	Approaching



## Mission Statement

eDCSD: CO Cyber School's mission is to effectively utilize Web 2.0 tools and methodologies to help students acquire 21st century skills and a strong educational foundation in order to be responsible citizens who contribute to our society and lead meaningful and productive lives.

## Funding Snapshot

	FY 2011-2012			FY 2012-2013		FY 2013-2014		FY 2014-2015	FY 2015-2016	
	Audited	Actuals	Audited	Actuals	Audited	Actuals	Estimated	Adopted		
<b>Direct School Expenditures</b>										
Salaries										
Administrative	\$	161,508	\$	183,572	\$	158,837	\$	59,124	\$	193,954
Certified		552,464		618,407		738,766		837,380		943,901
Classified		107,117		110,031		97,509		144,580		116,905
Professional/Technical		-		-		-		36,107		30,041
Benefits		219,395		245,610		287,625		294,070		469,698
Purchased Services		68,388		58,433		72,606		69,261		89,653
Supplies and Materials		429,739		468,082		423,928		390,686		339,195
Capital Equipment		-		-		-		-		-
Other Expense		3,372		1,397		1,004		3,192		700
<b>Total Expenditures</b>	<b>\$</b>	<b>1,541,983</b>	<b>\$</b>	<b>1,685,531</b>	<b>\$</b>	<b>1,780,275</b>	<b>\$</b>	<b>1,834,399</b>	<b>\$</b>	<b>2,184,047</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>42,189</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>FTE</b>										
Administrative		0.00		1.00		1.00		2.00		1.00
Certified		0.00		10.40		10.40		9.00		18.43
Classified		0.00		2.80		2.80		2.88		4.63
Professional/Technical		0.00		0.00		0.00		0.00		0.00
<b>Total FTE</b>		<b>0.00</b>		<b>14.20</b>		<b>14.20</b>		<b>13.88</b>		<b>24.06</b>

\*Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

# Plum Creek Academy

Established 1993 | PCA Calendar

9340 Commerce Center Street Highlands Ranch, CO 80129

Principal | Mary Page



At Plum Creek Academy we start every day "FRESH"  
 Friendship, Respect, Education, Safety, Honesty

## Mission Statement

To create a safe, supportive, and empowering educational community.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 79,367	\$ 86,804	\$ 69,015	\$ 82,250	\$ 82,250
Certified	408,855	508,411	547,421	575,505	575,505
Classified	260,251	276,634	335,584	330,413	330,413
Professional/Technical	-	-	-	-	-
Benefits	244,816	282,647	307,136	326,504	326,504
Purchased Services	24,133	27,149	29,732	29,917	29,917
Supplies and Materials	46,202	44,471	51,174	50,157	50,157
Capital Equipment	-	-	-	-	-
Other Expense	3,283	(11,946)	1,298	1,203	1,203
<b>Total Expenditures</b>	<b>\$ 1,066,907</b>	<b>\$ 1,214,170</b>	<b>\$ 1,341,360</b>	<b>\$ 1,395,950</b>	<b>\$ 1,395,950</b>
<b>SBB Carry Over Awarded into Subsequent Year*</b>	<b>\$ 16,877</b>	<b>\$ 20,077</b>	<b>\$ 25,285</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	6.60	7.20	7.20	8.00	8.00
Classified	9.06	9.07	9.07	10.60	10.60
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>16.66</b>	<b>17.27</b>	<b>17.27</b>	<b>19.60</b>	<b>19.60</b>

\*Please see Individual School Page Descriptions on page 159 for footnotes supplementing the Funding Snapshot.

## ALTERNATIVE SCHOOL COMPARISON CHART

### FY 2015-2016 Adopted Budget

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Other Expense	Total Expenditures	Projected Enrollment
Cloverleaf Home Education	509,215	250,090	113,600	222,690	6,500	\$ 1,102,095	367
Daniel C Oakes High School	1,117,084	391,274	6,700	30,250	-	\$ 1,545,308	155
Eagle Academy Night High School	935,748	330,807	21,500	46,500	5,000	\$ 1,339,555	135
eDCSD	1,284,801	469,698	89,653	339,195	700	\$ 2,184,047	270
Plum Creek Academy*	988,169	326,504	29,917	50,157	1,203	\$ 1,395,950	N/A
<b>Sub Total</b>	<b>4,835,017</b>	<b>1,768,373</b>	<b>261,370</b>	<b>688,792</b>	<b>13,403</b>	<b>\$ 7,566,955</b>	<b>927</b>

\*Note: Plum Creek Academy enrollment is not reflected because it functions as a program instead of a school.





# CHARTER SCHOOLS

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## Douglas County School District



*Learn today. Lead tomorrow.*

- Academy Charter School
- American Academy Charter School (2 sites)
- Aspen View Academy Charter School
- Ben Franklin Academy Charter School
- Challenge to Excellence Charter School
- DCS Montessori Charter School
- Global Village Academy
- Hope Online Learning Academy Charter School
- North Star Academy Charter School
- Parker Core Knowledge Charter School
- Platte River Academy Charter School
- SkyView Academy Charter School
- STEM Academy Charter School
- World Compass Academy







1551 Prairie Hawk Drive, Castle Rock, Co 80104  
303.660.4881

Grades K-8  
Dean | Yvette Brown

### Mission Statement

Through the cooperation of parents, teachers and students, Academy Charter School will create a learning environment that fosters growth in character, high academic achievement and the love of learning resulting in responsible, productive citizens.

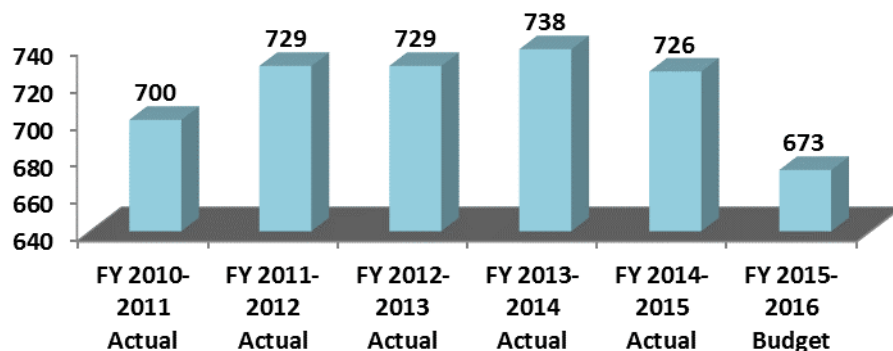
	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$1,907,637	\$2,233,049	\$1,956,723	\$1,988,931	\$2,021,461	\$2,054,316
<b>Revenue:</b>						
Per Pupil Revenue	4,078,177	4,204,266	4,158,466	4,200,051	4,242,051	4,284,472
Mill Levy/Override	359,320	344,171	355,361	358,915	362,504	366,129
Tuition	215,270	82,500	82,500	83,325	84,158	85,000
Interest Income	7,901	8,000	8,000	8,080	8,161	8,242
Student Participation Fees	-	40,000	40,000	40,400	40,804	41,212
Child Care Fees	-	-	-	-	-	-
Rental/Lease	-	-	18,000	18,180	18,362	18,545
Contributions/Donations	-	-	-	-	-	-
Categorical Revenue	60,776	106,000	60,000	60,600	61,206	61,818
Other State Revenue	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Grants Federal	2,906	-	-	-	-	-
Miscellaneous Revenue	71,776	18,000	-	-	-	-
<b>Total Revenue</b>	<b>4,796,126</b>	<b>4,802,937</b>	<b>4,722,327</b>	<b>4,769,550</b>	<b>4,817,246</b>	<b>4,865,418</b>
<b>Total Sources</b>	<b>6,703,763</b>	<b>7,035,986</b>	<b>6,679,050</b>	<b>6,758,481</b>	<b>6,838,707</b>	<b>6,919,735</b>
<b>Expenditures:</b>						
Salaries	2,692,178	2,552,687	2,495,372	2,520,326	2,545,529	2,570,984
Benefits	707,689	720,642	724,859	732,108	739,429	746,823
Purchased Services	365,652	103,335	97,000	97,970	98,950	99,939
Purchased Prop Svcs	-	-	41,000	41,410	41,824	42,242
Other Purch. Svcs	-	84,375	75,328	76,081	76,842	77,611
Supplies & Materials	158,419	458,927	469,830	474,528	479,274	484,066
Property	35,025	377,100	282,400	285,224	288,076	290,957
Other Expenses	511,751	505,870	504,330	509,373	514,467	519,612
Other Uses of Funds	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,470,714</b>	<b>4,802,936</b>	<b>4,690,119</b>	<b>4,737,020</b>	<b>4,784,390</b>	<b>4,832,234</b>
<b>Balance on Hand June 30</b>	<b>\$2,233,049</b>	<b>\$2,233,050</b>	<b>\$1,988,931</b>	<b>\$2,021,461</b>	<b>\$2,054,316</b>	<b>\$2,087,500</b>
<b>Fund Balance as a % of Revenue</b>	<b>46.56%</b>	<b>46.49%</b>	<b>42.12%</b>	<b>42.38%</b>	<b>42.65%</b>	<b>42.90%</b>

## Academy Charter School Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Partially Proficient	12.1	3.0	33.3	19.7	7.6	4.6	-	-
Proficient	86.4	83.3	56.1	75.8	45.5	36.4	-	-
Advanced	1.5	13.6	10.6	4.6	47.0	59.1	-	-
<b>Grade 4</b>								
Unsatisfactory	1.5	1.5	0.0	1.5	1.5	0.0	-	-
Partially Proficient	12.3	9.1	23.1	24.2	10.8	7.6	-	-
Proficient	76.9	84.9	60.0	65.2	53.9	53.0	-	-
Advanced	9.2	4.6	16.9	9.1	33.9	39.4	-	-
<b>Grade 5</b>								
Unsatisfactory	1.5	1.54	1.5	0.0	0.0	1.5	7.7	6.9
Partially Proficient	9.1	7.7	22.7	21.5	10.6	12.3	36.9	56.9
Proficient	83.3	84.6	68.2	60.0	48.5	33.9	50.8	29.3
Advanced	6.1	6.2	7.6	18.5	40.9	52.3	4.6	6.9
<b>Grade 6</b>								
Unsatisfactory	1.4	0.0	0.0	0.0	2.8	0.0	-	-
Partially Proficient	8.3	8.7	18.1	15.9	8.3	11.6	-	-
Proficient	73.6	76.8	68.1	73.9	38.9	49.3	-	-
Advanced	16.7	14.5	13.9	10.1	50.0	39.1	-	-
<b>Grade 7</b>								
Unsatisfactory	5.7	3.2	1.4	3.2	7.1	1.6	-	-
Partially Proficient	5.7	11.1	21.4	19.1	10.0	15.9	-	-
Proficient	81.4	73.0	61.4	58.7	34.3	30.2	-	-
Advanced	7.1	12.7	15.7	19.1	48.6	52.4	-	-
<b>Grade 8</b>								
Unsatisfactory	1.5	3.3	0.0	1.6	3.0	6.6	3.3	20.0
Partially Proficient	10.6	6.6	22.7	14.8	12.1	6.6	24.6	28.9
Proficient	78.8	75.4	62.1	75.4	30.3	29.5	62.3	48.9
Advanced	9.1	14.8	15.2	8.2	54.6	57.4	9.8	2.2

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment





**Castle Pines Campus** | 6971 Mira Vista lane, Castle Pines North, CO 80108

720.292.5287

**Parker Campus** | 11155 Motsenbocker Rd. Parker, CO 80124

720.292.5600

Grades K-8

**Principal** | Erin Kane

### Mission Statement

To achieve academic excellence through a challenging sequenced curriculum that emphasizes math, science, and technology, to provide our children with the tools to become the leaders of tomorrow. Together, our students, faculty, parents, and community will cultivate character, civic responsibility, and intellectual development.

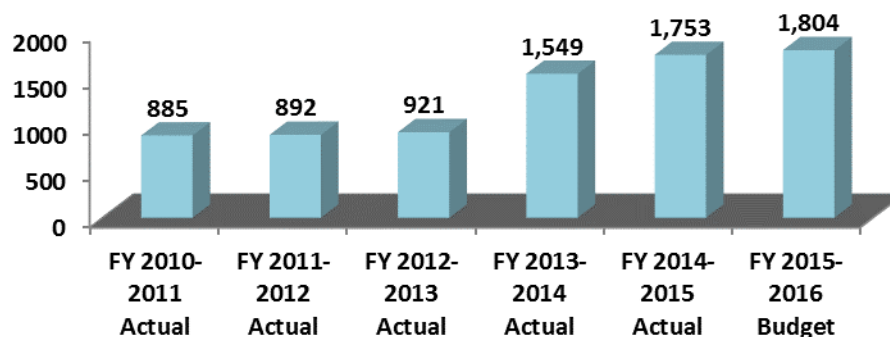
	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$1,043,968	\$1,485,882	\$1,485,882	\$2,322,702	\$2,413,745	\$2,451,680
<b>Revenue:</b>						
Per Pupil Revenue	9,252,785	11,138,965	11,149,616	11,894,576	12,053,145	12,295,516
Mill Levy/Override	816,405	909,398	921,237	918,594	893,845	875,968
Tuition	1,139,104	1,488,180	1,474,070	1,532,340	1,530,340	1,530,340
Interest Income	6,527	6,000	8,382	6,000	6,000	6,000
Student Participation Fees	741,657	944,322	945,100	1,020,153	1,180,321	1,180,321
Child Care Fees	240,212	332,000	347,000	350,000	350,000	350,000
Rental/Lease	54,437	45,000	48,000	70,000	55,000	55,000
Contributions/Donations	246,355	288,259	242,671	266,500	179,000	179,000
Categorical Revenue	138,358	249,153	281,194	427,900	382,410	339,920
Other State Revenue	9,083	37,083	37,083	25,500	25,500	25,500
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Grants Federal	-	-	-	-	-	-
Other Sources	57,922	127,231	127,231	-	-	-
Miscellaneous Revenue	114,525	95,400	99,915	106,000	104,000	104,000
<b>Total Revenue</b>	<b>12,817,370</b>	<b>15,660,991</b>	<b>15,681,499</b>	<b>16,617,563</b>	<b>16,759,561</b>	<b>16,941,565</b>
<b>Total Sources</b>	<b>13,861,338</b>	<b>17,146,873</b>	<b>17,167,381</b>	<b>18,940,265</b>	<b>19,173,306</b>	<b>19,393,245</b>
<b>Expenditures:</b>						
Salaries	5,800,366	6,746,388	6,728,608	7,417,576	7,568,265	7,701,032
Benefits	1,584,568	1,966,731	1,963,383	2,291,984	2,430,876	2,496,222
Purchased Services	383,232	401,983	372,127	337,468	415,488	416,888
Purchased Prop Svcs	1,915,877	3,068,986	3,084,123	3,518,111	3,469,484	3,427,233
Other Purch. Svcs	897,215	1,064,106	1,077,883	1,220,954	1,418,632	1,453,621
Supplies & Materials	1,127,127	1,015,316	937,151	1,175,445	977,381	953,423
Property	559,870	517,921	509,897	366,380	245,000	245,000
Other Expenses	15,516	115,955	28,054	57,976	34,500	39,500
Other Uses of Funds	91,685	143,453	143,453	140,626	162,000	162,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,375,456</b>	<b>15,040,839</b>	<b>14,844,679</b>	<b>16,526,520</b>	<b>16,721,626</b>	<b>16,894,919</b>
<b>Balance on Hand June 30</b>	<b>\$1,485,882</b>	<b>\$2,106,034</b>	<b>\$2,322,702</b>	<b>\$2,413,745</b>	<b>\$2,451,680</b>	<b>\$2,498,326</b>
<b>Fund Balance as a % of Revenue</b>	<b>11.59%</b>	<b>13.45%</b>	<b>14.81%</b>	<b>14.53%</b>	<b>14.63%</b>	<b>14.75%</b>

## American Academy Charter School Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	0.9	4.7	0.9	0.5	1.8	0.9	-	-
Partially Proficient	11.6	1.0	28.6	42.3	7.1	7.5	-	-
Proficient	75.9	1.2	58.9	50.2	38.4	49.3	-	-
Advanced	11.6	0.7	11.6	7.0	52.7	42.3	-	-
<b>Grade 4</b>								
Unsatisfactory	0.0	1.0	0.0	0.5	0.0	0.5	-	-
Partially Proficient	8.9	9.1	15.2	25.2	8.0	7.1	-	-
Proficient	85.7	85.7	74.1	60.0	63.4	52.4	-	-
Advanced	5.4	4.3	10.7	14.3	28.6	40.0	-	-
<b>Grade 5</b>								
Unsatisfactory	2.9	1.2	0.0	0.6	1.9	2.4	9.0	8.1
Partially Proficient	4.8	10.8	22.1	24.0	6.7	15.6	33.1	37.4
Proficient	78.9	78.4	64.4	61.1	42.3	41.9	54.2	45.5
Advanced	13.5	9.6	13.5	13.8	49.0	40.1	3.6	9.0
<b>Grade 6</b>								
Unsatisfactory	0.0	0.7	0.0	0.0	1.1	2.1	-	-
Partially Proficient	1.1	7.8	7.6	12.7	5.4	5.6	-	-
Proficient	67.4	69.7	59.8	69.7	32.6	38.0	-	-
Advanced	31.5	21.1	32.6	16.9	60.9	53.5	-	-
<b>Grade 7</b>								
Unsatisfactory	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Partially Proficient	1.3	4.6	3.8	4.6	13.8	4.6	-	-
Proficient	75.0	63.2	46.3	47.1	30.0	28.9	-	-
Advanced	23.8	32.2	50.0	48.3	56.3	65.5	-	-
<b>Grade 8</b>								
Unsatisfactory	0.0	0.0	0.0	0.0	0.0	0.0	2.9	5.8
Partially Proficient	6.4	7.1	10.3	12.9	15.4	21.4	48.6	18.8
Proficient	73.1	75.7	64.1	65.7	43.6	45.7	41.4	59.4
Advanced	20.5	17.1	25.6	21.4	41.0	32.9	7.1	15.9

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment







2131 Low Meadow Blvd., Castle Rock, CO 80109  
720.733.3436

Grades Pre K-8  
Principal | Jason Edwards

### Mission Statement

Aspen View Academy will succeed through academic excellence in a challenging and stimulating learning environment that emphasizes math, technology and language arts, enabling our students to become critical thinkers, responsible citizens, strong community members and future leaders.

	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$ (35,766)	\$489,757	\$489,757	\$720,228	\$988,582	\$1,125,492
<b>Revenue:</b>						
Per Pupil Revenue	3,828,674	4,707,856	4,726,893	5,542,712	5,781,167	6,084,799
Mill Levy/Override	336,367	383,454	389,571	414,745	402,996	395,181
Tuition	374,061	437,580	453,034	461,520	461,520	461,520
Interest Income	-	-	-	-	-	-
Student Participation Fees	138,434	152,551	157,377	155,338	155,500	160,050
Child Care Fees	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	180	90	90	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	57,084	144,880	148,233	199,370	114,167	109,392
Transfers	-	30,000	30,000	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Grants Federal	381,838	215,000	215,000	-	-	-
Miscellaneous Revenue	23,700	15,430	15,941	-	-	-
<b>Total Revenue</b>	<b>5,140,338</b>	<b>6,086,841</b>	<b>6,136,139</b>	<b>6,773,685</b>	<b>6,915,350</b>	<b>7,210,942</b>
<b>Total Sources</b>	<b>5,104,572</b>	<b>6,576,598</b>	<b>6,625,896</b>	<b>7,493,913</b>	<b>7,903,932</b>	<b>8,336,434</b>
<b>Expenditures:</b>						
Salaries	2,282,577	2,840,000	2,836,343	3,386,900	3,457,700	3,605,400
Benefits	616,909	838,990	822,184	1,025,987	1,095,101	1,180,663
Purchased Services	157,420	191,506	185,925	173,528	181,534	189,693
Purchased Prop Svcs	481,707	665,398	668,365	925,667	1,090,928	1,102,243
Other Purch. Svcs	300,801	340,524	335,414	406,409	413,264	436,984
Supplies & Materials	388,061	428,219	413,076	466,911	464,933	465,776
Property	1,306	424,354	424,354	60,000	60,000	60,000
Other Expenses	4,196	71,318	5,007	59,929	14,980	25,321
Other Uses of Funds	-	-	-	-	-	-
Grant Expense	381,838	215,000	215,000	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,614,815</b>	<b>6,015,309</b>	<b>5,905,668</b>	<b>6,505,331</b>	<b>6,778,440</b>	<b>7,066,080</b>
<b>Balance on Hand June 30</b>	<b>\$489,757</b>	<b>\$561,289</b>	<b>\$720,228</b>	<b>\$988,582</b>	<b>\$1,125,492</b>	<b>\$1,270,354</b>
<b>Fund Balance as a % of Revenue</b>	<b>9.53%</b>	<b>9.22%</b>	<b>11.74%</b>	<b>14.59%</b>	<b>16.28%</b>	<b>17.62%</b>



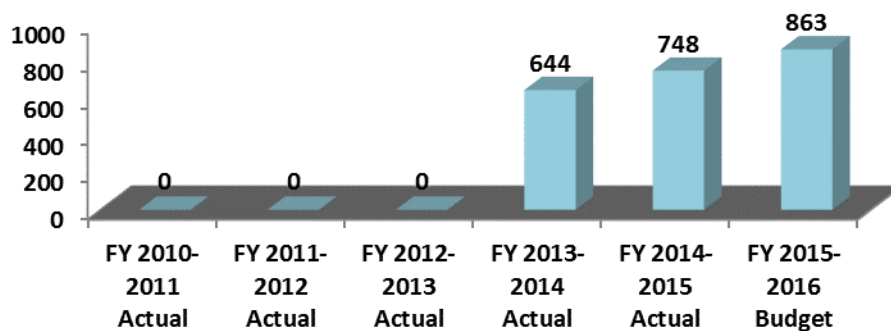
## Aspen View Academy Charter School

## Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	-	4.9	-	0.0	-	5.9	-	-
Partially Proficient	-	7.8	-	40.6	-	22.8	-	-
Proficient	-	78.4	-	49.5	-	41.6	-	-
Advanced	-	8.8	-	9.9	-	29.7	-	-
<b>Grade 4</b>								
Unsatisfactory	-	4.0	-	3.0	-	8.9	-	-
Partially Proficient	-	23.8	-	40.6	-	20.8	-	-
Proficient	-	65.4	-	47.5	-	44.6	-	-
Advanced	-	5.9	-	8.9	-	25.7	-	-
<b>Grade 5</b>								
Unsatisfactory	-	4	-	2.7	-	1.3	14.7	21.5
Partially Proficient	-	10.7	-	32.0	-	28.0	33.3	43.0
Proficient	-	70.7	-	52.0	-	42.7	45.3	34.4
Advanced	-	14.7	-	13.3	-	28.0	6.7	1.1
<b>Grade 6</b>								
Unsatisfactory	-	1.9	-	0.0	-	7.7	-	-
Partially Proficient	-	17.3	-	25.0	-	26.9	-	-
Proficient	-	71.2	-	65.4	-	38.5	-	-
Advanced	-	9.6	-	9.6	-	26.9	-	-
<b>Grade 7</b>								
Unsatisfactory	-	-	-	-	-	-	-	-
Partially Proficient	-	-	-	-	-	-	-	-
Proficient	-	-	-	-	-	-	-	-
Advanced	-	-	-	-	-	-	-	-
<b>Grade 8</b>								
Unsatisfactory	-	-	-	-	-	-	-	-
Partially Proficient	-	-	-	-	-	-	-	-
Proficient	-	-	-	-	-	-	-	-
Advanced	-	-	-	-	-	-	-	-

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment





2270 Plaza Drive, Highlands Ranch, CO 80128  
720.383.4519

Grades K-6  
Principal | Bob Barber

### Mission Statement

To develop young adults with character like America's founding Renaissance man, Benjamin Franklin: well-read, scientifically curious, and civically engaged.

	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$ 1,114,686	\$ 1,775,178	\$ 1,775,178	\$ 2,249,345	\$ 2,797,733	\$ 3,135,008
<b>Revenue:</b>						
Per Pupil Revenue	5,182,613	5,506,538	5,600,320	6,055,275	5,845,600	5,962,500
Mill Levy/Override	457,368	463,100	459,250	474,650	477,000	486,550
Tuition	436,301	431,745	416,320	445,400	444,000	452,800
Interest Income	669	2,000	2,000	2,000	2,000	2,000
Student Participation Fees	240,828	224,544	223,906	237,240	231,280	235,900
Child Care Fees	116,490	105,000	105,000	110,000	108,150	110,300
Rental/Lease	10,512	10,000	15,000	15,000	10,300	10,500
Contributions/Donations	32,960	5,000	7,300	5,000	5,000	5,000
Categorical Revenue	77,374	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	70,728	153,120	207,120	72,850	74,000
Grants Local	-	-	-	-	-	-
Grants Federal	-	-	-	-	-	-
Miscellaneous Revenue	7,506	500	500	250	500	500
<b>Total Revenue</b>	<b>\$ 6,562,621</b>	<b>\$ 6,819,155</b>	<b>\$ 6,982,716</b>	<b>\$ 7,551,935</b>	<b>\$ 7,196,680</b>	<b>\$ 7,340,050</b>
<b>Total Sources</b>	<b>\$ 7,677,307</b>	<b>\$ 8,594,333</b>	<b>\$ 8,757,894</b>	<b>\$ 9,801,280</b>	<b>\$ 9,994,413</b>	<b>\$ 10,475,058</b>
<b>Expenditures:</b>						
Salaries	2,853,253	3,203,730	3,105,630	3,335,993	3,363,900	3,532,000
Benefits	727,112	767,109	781,864	878,023	805,465	845,750
Purchased Services	94,045	104,000	114,200	124,500	109,200	114,660
Purchased Prop Svcs	1,447,617	1,478,117	1,552,963	1,591,559	1,625,950	1,707,250
Other Purch. Svcs	353,934	404,820	426,047	480,421	425,000	446,250
Supplies & Materials	339,106	352,279	377,805	432,851	369,890	388,385
Property	77,927	120,500	138,100	130,500	150,000	157,500
Other Expenses	9,134	10,200	11,940	29,700	10,000	10,500
Other Uses of Funds	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,902,128</b>	<b>\$ 6,440,755</b>	<b>\$ 6,508,549</b>	<b>\$ 7,003,547</b>	<b>\$ 6,859,405</b>	<b>\$ 7,202,295</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,775,179</b>	<b>\$ 2,153,578</b>	<b>\$ 2,249,345</b>	<b>\$ 2,797,733</b>	<b>\$ 3,135,008</b>	<b>\$ 3,272,763</b>
<b>Fund Balance as a % of Revenue</b>	<b>27.05%</b>	<b>31.58%</b>	<b>32.21%</b>	<b>37.05%</b>	<b>43.56%</b>	<b>44.59%</b>

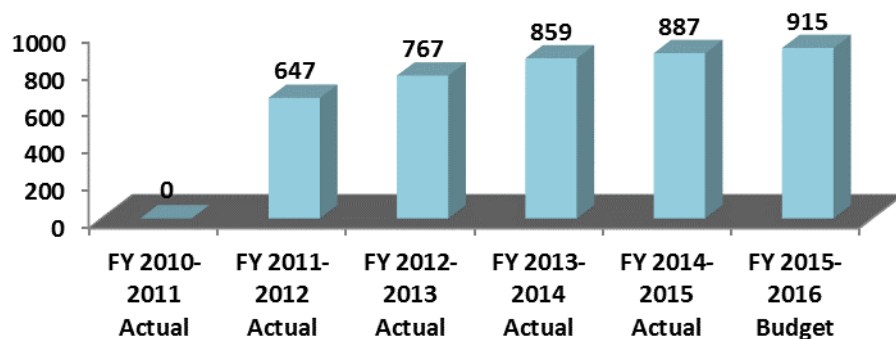
## Ben Franklin Academy Charter School

## Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	1.9	1.9	1.0	0.0	1.0	1.9	-	-
Partially Proficient	12.5	8.7	26.2	23.3	10.7	7.8	-	-
Proficient	78.9	78.6	61.2	68.9	27.2	28.2	-	-
Advanced	6.7	10.7	11.7	7.8	61.2	62.1	-	-
<b>Grade 4</b>								
Unsatisfactory	3.0	1.0	1.0	0.0	2.0	1.0	-	-
Partially Proficient	22.8	11.8	33.7	28.4	10.9	7.8	-	-
Proficient	71.3	84.3	56.4	59.8	49.5	44.1	-	-
Advanced	3.0	2.9	8.9	12.8	37.6	47.1	-	-
<b>Grade 5</b>								
Unsatisfactory	2.0	3.92	0.0	1.0	0.0	4.9	12.9	11.7
Partially Proficient	6.9	8.8	25.5	27.5	8.8	9.8	43.6	36.2
Proficient	80.4	80.4	58.8	58.8	41.2	37.3	35.6	48.9
Advanced	10.8	6.9	15.7	12.8	50.0	48.0	7.9	3.2
<b>Grade 6</b>								
Unsatisfactory	1.5	0.0	0.0	0.0	1.5	0.0	-	-
Partially Proficient	6.2	6.2	20.0	19.6	20.0	15.5	-	-
Proficient	73.9	82.5	60.0	71.1	41.5	42.3	-	-
Advanced	16.9	11.3	18.5	9.3	36.9	42.3	-	-
<b>Grade 7</b>								
Unsatisfactory	4.1	3.3	0.0	1.7	4.1	5.0	-	-
Partially Proficient	14.3	8.3	20.4	15.0	20.4	16.7	-	-
Proficient	61.2	75.0	51.0	63.3	38.8	36.7	-	-
Advanced	20.4	13.3	28.6	20.0	36.7	41.7	-	-
<b>Grade 8</b>								
Unsatisfactory	-	2.2	-	0.0	-	8.9	20.0	6.5
Partially Proficient	-	13.3	-	17.8	-	20.0	31.1	45.7
Proficient	-	64.4	-	57.8	-	28.9	44.4	43.5
Advanced	-	20.0	-	24.4	-	42.2	4.4	4.3

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment





16995 East Carlson Drive, Parker, CO 80134  
303.841.9816

Grades K-8  
Principal | Linda Parker

### Mission Statement

To prepare students for a complex social, global and economic future by delivering a comprehensive educational program with a challenging curriculum that combines the basic skills with a strong focus on standards-based education. The curriculum will integrate reading, writing, math and science through the applied technologies to result in students who are: \* Critical Thinkers \* Problem Solvers \* Lifelong learners and achievers \* Flexible and adaptable \* Empowered \* Academically well-rounded and proficient \* Respectful and responsible participants in the school and community.

	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$1,909,167	\$1,794,151	\$1,794,151	\$1,637,543	\$1,642,619	\$1,691,802
<b>Revenue:</b>						
Per Pupil Revenue	3,007,959	3,280,102	3,280,102	\$3,459,812	\$3,553,474	\$3,627,620
Mill Levy/Override	265,523	278,635	278,635	207,000	187,000	187,000
Tuition	181,595	187,000	187,000	280,906	292,918	291,782
Interest Income	1,359	-	-	-	-	-
Student Participation Fees	152,983	95,000	95,000	105,000	107,625	110,316
Child Care Fees	-	-	-	-	-	-
Rental/Lease	2,286	-	-	-	-	-
Contributions/Donations	20,994	-	-	-	-	-
Categorical Revenue	44,784	88,351	88,351	123,710	123,710	123,710
Other State Revenue	-	-	-	110,904	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	7,267	-	-	-	-	-
Grants Federal	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Miscellaneous Revenue	49,395	54,140	54,140	54,140	55,494	56,881
<b>Total Revenue</b>	<b>3,734,145</b>	<b>3,983,228</b>	<b>3,983,228</b>	<b>4,341,472</b>	<b>4,320,221</b>	<b>4,397,309</b>
<b>Total Sources</b>	<b>5,643,312</b>	<b>5,777,379</b>	<b>5,777,379</b>	<b>5,979,015</b>	<b>5,962,840</b>	<b>6,089,111</b>
<b>Expenditures:</b>						
Salaries	1,865,540	1,979,868	1,979,868	2,056,722	2,161,703	2,187,540
Benefits	595,579	718,886	718,886	778,044	755,524	763,079
Purchased Services	108,730	108,680	108,680	108,680	109,767	110,864
Purchased Prop Svcs	96,664	114,700	114,700	118,400	115,733	116,929
Other Purch. Svcs	233,149	262,125	262,125	263,625	266,261	268,923
Supplies & Materials	218,911	199,500	199,500	184,500	186,345	188,208
Property	98,984	85,000	85,000	77,250	78,023	78,803
Other Expenses	17,010	58,058	58,058	132,156	81,662	82,043
Other Uses of Funds	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Redemption of Principal	119,575	118,000	118,000	122,000	21,000	-
Bond Rental Payments	495,019	495,019	495,019	495,019	495,019	495,019
<b>Total Expenditures</b>	<b>3,849,161</b>	<b>4,139,836</b>	<b>4,139,836</b>	<b>4,336,396</b>	<b>4,271,037</b>	<b>4,291,408</b>
<b>Balance on Hand June 30</b>	<b>\$1,794,151</b>	<b>\$1,637,543</b>	<b>\$1,637,543</b>	<b>\$1,642,619</b>	<b>\$1,691,803</b>	<b>\$1,797,703</b>
<b>Fund Balance as a % of Revenue</b>	<b>48.05%</b>	<b>41.11%</b>	<b>41.11%</b>	<b>37.84%</b>	<b>39.16%</b>	<b>40.88%</b>

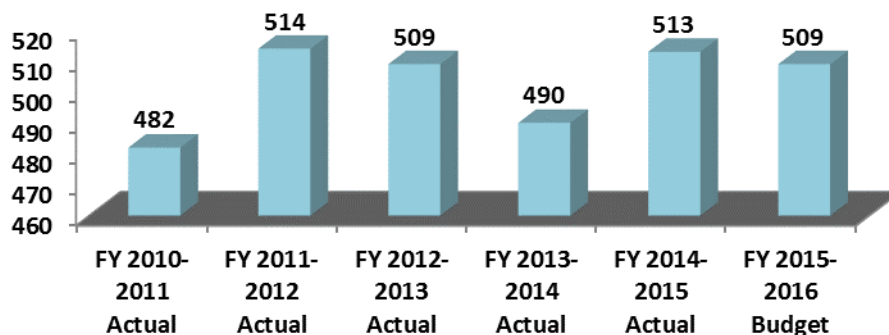
## Challenge to Excellence Charter School

### Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	2.1	8.6	0.0	4.3	2.1	2.9	-	-
Partially Proficient	8.3	11.4	48.9	27.1	4.3	8.6	-	-
Proficient	79.2	71.4	40.4	57.1	53.2	40.0	-	-
Advanced	10.4	8.6	10.6	11.4	40.4	48.6	-	-
<b>Grade 4</b>								
Unsatisfactory	0.0	2.4	1.9	2.4	0.0	2.4	-	-
Partially Proficient	11.8	14.3	23.5	31.0	7.8	7.1	-	-
Proficient	88.2	73.8	70.6	54.8	56.9	57.1	-	-
Advanced	0.0	9.5	3.9	11.9	35.3	33.3	-	-
<b>Grade 5</b>								
Unsatisfactory	3.9	4	0.0	0.0	7.8	0.0	12.0	4.1
Partially Proficient	7.8	8.0	23.5	30.0	5.9	12.0	56.0	30.6
Proficient	76.5	86.0	51.0	60.0	49.0	60.0	32.0	51.0
Advanced	11.8	2.0	25.5	10.0	37.3	28.0	0.0	14.3
<b>Grade 6</b>								
Unsatisfactory	1.4	4.0	1.4	0.0	1.4	2.0	-	-
Partially Proficient	9.7	0.0	20.8	10.0	13.9	8.0	-	-
Proficient	77.8	82.0	61.1	74.0	30.6	38.0	-	-
Advanced	11.1	14.0	16.7	16.0	48.6	52.0	-	-
<b>Grade 7</b>								
Unsatisfactory	0.0	2.9	0.0	1.5	1.9	1.5	-	-
Partially Proficient	11.1	11.6	22.2	15.9	7.4	17.4	-	-
Proficient	75.9	71.0	66.7	58.0	31.5	27.5	-	-
Advanced	13.0	14.5	11.1	24.6	59.3	53.6	-	-
<b>Grade 8</b>								
Unsatisfactory	2.4	0.0	0.0	0.0	2.4	2.0	10.0	7.7
Partially Proficient	11.9	22.0	21.4	28.0	11.9	20.0	36.0	16.9
Proficient	78.6	70.0	73.8	58.0	42.9	32.0	54.0	63.1
Advanced	7.1	6.0	4.8	12.0	42.9	46.0	0.0	12.3

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment







311 East Castle Pines Parkway, Castle Rock, CO 80108  
303.387.5625

Grades Pre K-8  
Principal | Jeromy Johnson

### Mission Statement

To acquire an education based on an authentic and accredited curriculum founded on the educational philosophy of Maria Montessori.

	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$1,402,430	\$710,497	\$821,520	\$995,883	\$1,027,719	\$1,213,130
<b>Revenue:</b>						
Per Pupil Revenue	2,405,916	2,653,805	2,671,690	\$2,822,360	\$3,000,000	\$3,060,000
Mill Levy/Override	211,398	216,906	220,500	222,992	224,107	225,227
Tuition	971,185	1,091,300	1,065,000	1,012,000	1,032,240	1,042,562
Interest Income	11,498	10,500	9,000	10,500	10,815	10,923
Student Participation Fees	-	-	-	-	-	-
Child Care Fees	276,280	285,000	290,000	360,000	370,800	376,362
Rental/Lease	22,038	21,000	22,000	21,000	21,420	21,741
Contributions/Donations	11,148	-	-	-	-	-
Categorical Revenue	35,883	66,319	66,000	100,000	101,000	102,010
Other State Revenue	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	2,907	-	-	-	-	-
Grants Federal	-	-	7,063	-	-	-
Miscellaneous Revenue	7,131	4,000	10,000	7,500	7,650	7,803
<b>Total Revenue</b>	<b>3,955,383</b>	<b>4,348,830</b>	<b>4,361,253</b>	<b>4,556,352</b>	<b>4,768,032</b>	<b>4,846,629</b>
<b>Total Sources</b>	<b>5,357,813</b>	<b>5,059,326</b>	<b>5,182,773</b>	<b>5,552,235</b>	<b>5,795,751</b>	<b>6,059,760</b>
<b>Expenditures:</b>						
Salaries	2,032,538	2,162,022	2,162,000	2,325,250	2,348,503	2,371,988
Benefits	587,104	622,413	620,700	688,600	705,815	723,460
Purchased Services	92,135	127,800	117,000	131,500	132,815	134,143
Purchased Prop Svcs	693,601	733,000	720,500	739,000	746,390	753,854
Other Purch. Svcs	184,967	195,052	186,000	238,066	241,637	245,262
Supplies & Materials	212,436	248,000	242,690	239,500	241,895	244,314
Property	841,846	117,920	110,000	134,000	136,680	138,047
Other Expenses	6,407	31,600	28,000	28,600	28,886	29,175
Other Uses of Funds	(3,719)	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,647,316</b>	<b>4,237,806</b>	<b>4,186,890</b>	<b>4,524,516</b>	<b>4,582,621</b>	<b>4,640,242</b>
<b>Balance on Hand June 30</b>	<b>\$710,497</b>	<b>\$821,520</b>	<b>\$995,883</b>	<b>\$1,027,719</b>	<b>\$1,213,130</b>	<b>\$1,419,517</b>
<b>Fund Balance as a % of Revenue</b>	<b>17.96%</b>	<b>18.89%</b>	<b>22.83%</b>	<b>22.56%</b>	<b>25.44%</b>	<b>29.29%</b>

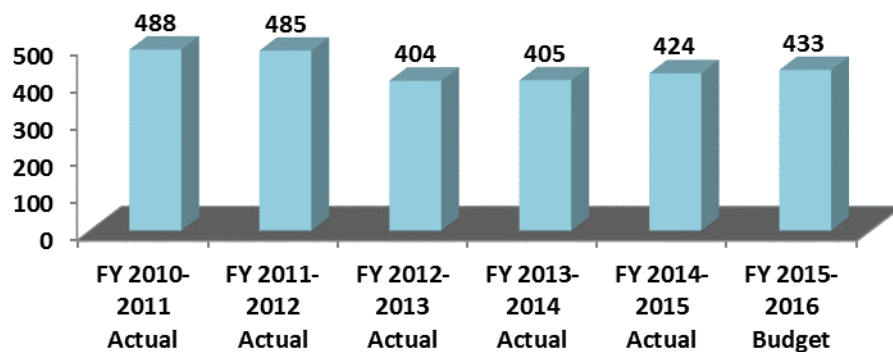
## DCS Montessori Charter School

## Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	1.7	2.0	0.0	0.0	3.5	0.0	-	-
Partially Proficient	12.1	5.9	20.7	29.4	12.1	0.0	-	-
Proficient	67.2	76.5	62.1	54.9	51.7	54.9	-	-
Advanced	19.0	15.7	17.2	15.7	32.8	45.1	-	-
<b>Grade 4</b>								
Unsatisfactory	0.0	1.9	1.5	1.9	0.0	1.9	-	-
Partially Proficient	10.6	11.5	13.6	23.1	1.5	13.5	-	-
Proficient	86.4	67.3	71.2	57.7	57.6	48.1	-	-
Advanced	3.0	19.2	13.6	17.3	40.9	36.5	-	-
<b>Grade 5</b>								
Unsatisfactory	3.0	1.67	0.0	1.7	0.0	1.7	8.5	13.3
Partially Proficient	0.0	6.7	21.2	16.7	15.2	10.0	37.3	31.1
Proficient	84.9	86.7	42.4	68.3	39.4	53.3	49.2	42.2
Advanced	9.1	5.0	36.4	13.3	45.5	35.0	5.1	13.3
<b>Grade 6</b>								
Unsatisfactory	4.0	0.0	0.0	0.0	0.0	0.0	-	-
Partially Proficient	4.0	0.0	8.0	13.6	20.0	13.6	-	-
Proficient	76.0	86.4	80.0	59.1	56.0	50.0	-	-
Advanced	12.0	13.6	8.0	27.3	24.0	36.4	-	-
<b>Grade 7</b>								
Unsatisfactory	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Partially Proficient	0.0	5.9	17.7	5.9	41.2	29.4	-	-
Proficient	94.1	82.4	64.7	76.5	29.4	58.8	-	-
Advanced	5.9	11.8	17.7	17.7	29.4	11.8	-	-
<b>Grade 8</b>								
Unsatisfactory	-	-	-	-	-	-	-	-
Partially Proficient	-	-	-	-	-	-	-	-
Proficient	-	-	-	-	-	-	-	-
Advanced	-	-	-	-	-	-	-	-

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment





# GLOBAL VILLAGE ACADEMIES

*Learning through Language and Culture*

18451 Ponderosa Drive, Parker, CO 80134  
720.476.8044

Grades Pre K-5  
**Principal |** Lance Howard

## Mission Statement

Global Village Academy students will become fluent and literate in English and a second world language, excel academically in core content subjects, and develop 21st century skills, including cross-cultural understanding.

	Adopted Budget 2015-2016
<b>Balance on Hand July 1</b>	\$0
<u>Revenue:</u>	
Per Pupil Revenue	\$2,032,524
Mill Levy/Override	160,600
Tuition	72,000
Interest Income	100
Student Participation Fees	2,920
Child Care Fees	-
Rental/Lease	-
Contributions/Donations	20,000
Categorical Revenue	-
Other State Revenue	70,080
Cap Reserve Bond Revenue	-
Grants Local	-
Grants Federal	-
Miscellaneous Revenue	23,075
<b>Total Revenue</b>	<u>2,381,299</u>
<b>Total Sources</b>	<u>2,381,299</u>
<u>Expenditures:</u>	
Salaries	637,650
Benefits	214,556
Purchased Services	36,925
Purchased Prop Svcs	526,857
Other Purch. Svcs	300,951
Supplies & Materials	20,500
Property	-
Other Expenses	2,960
Other Uses of Funds	-
Grant Expense	-
Cap Reserve Expense	-
<b>Total Expenditures</b>	<u>1,740,400</u>
<b>Balance on Hand June 30</b>	<u><u>\$640,900</u></u>
 Fund Balance as a % of Revenue	 26.91%

## Global Village Academy

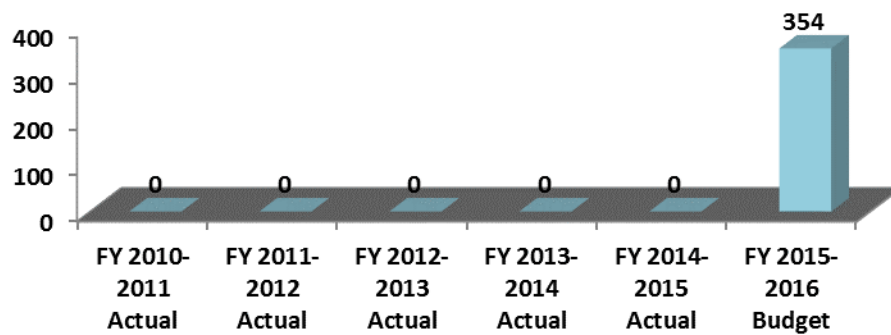
### TCAP and Enrollment Data

There are no results available since this charter school opened in August, 2015.

Global Village Academy is a public, Pre-K-8 Douglas County School District charter school. Global Village Academy is tuition-free and will open for the FY 2015-16 school year to serve the parents, children, community and residents of Parker and east Douglas County

Global Village Academy will follow the Core Knowledge Sequence which has proven to be so successful in other schools, adding an emphasis on cultural immersion.

### Enrollment



# HOPE

## ONLINE LEARNING ACADEMY

373 Inverness Parkway Suite 205, Englewood, CO 80112  
720.402.3000

Grades Pre K-12  
Principal | Heather O'Mara

### Mission Statement

To provide a comprehensive and quality k-12 education for all students based on proven methods of differentiated instruction in a safe, flexible, non-threatening and adult-supported environment. Through instructional innovation and strong commitment to child-centered education, Hope Online will advance academic achievement, character building, leadership, and enhanced life skills in all its students.

	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$1,241,745	\$893,726	\$893,726	\$896,960	\$911,699	\$929,415
<b>Revenue:</b>						
Per Pupil Revenue	19,038,976	17,440,272	17,440,272	19,288,018	20,900,638	22,632,566
Mill Levy/Override	-	-	-	-	-	-
Tuition	-	-	-	-	-	-
Interest Income	170	200	200	200	669	710
Student Participation Fees	-	-	-	-	-	-
Child Care Fees	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	10,254	64,200	64,200	11,200	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	149,276	60,000	60,000	350,000	357,000	367,710
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	66,320	536,920	536,920	623,713	310,803	4,728
Grants Federal	1,499,580	2,045,286	2,045,286	2,057,286	2,098,431	2,149,643
Miscellaneous Revenue	77,487	499	499	500	510	525
<b>Total Revenue</b>	<b>20,842,063</b>	<b>20,147,377</b>	<b>20,147,377</b>	<b>22,330,917</b>	<b>23,668,051</b>	<b>25,155,882</b>
<b>Total Sources</b>	<b>22,083,808</b>	<b>21,041,103</b>	<b>21,041,103</b>	<b>23,227,877</b>	<b>24,579,750</b>	<b>26,085,297</b>
<b>Expenditures:</b>						
Salaries	3,979,896	4,207,942	4,207,942	4,881,478	5,527,183	5,829,705
Benefits	1,105,490	1,188,453	1,188,453	1,374,150	1,277,323	1,377,050
Purchased Services	442,955	372,962	372,962	255,400	268,056	283,181
Purchased Prop Svcs	333,037	269,715	269,715	356,260	382,315	390,097
Other Purch. Svcs	13,291,739	11,462,788	11,462,788	12,613,253	13,583,527	14,557,231
Supplies & Materials	1,454,319	1,569,241	1,569,241	1,675,891	1,829,613	1,924,003
Property	447,305	328,086	328,086	322,586	327,240	554,196
Other Expenses	72,979	212,536	212,536	217,947	148,865	156,464
Other Uses of Funds	-	-	-	-	-	-
Grant Expense	62,362	532,420	532,420	619,213	306,213	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>21,190,082</b>	<b>20,144,143</b>	<b>20,144,143</b>	<b>22,316,178</b>	<b>23,650,335</b>	<b>25,071,927</b>
<b>Balance on Hand June 30</b>	<b>\$893,726</b>	<b>\$896,960</b>	<b>\$896,960</b>	<b>\$911,699</b>	<b>\$929,415</b>	<b>\$1,013,370</b>
<b>Fund Balance as a % of Revenue</b>	<b>4.29%</b>	<b>4.45%</b>	<b>4.45%</b>	<b>4.08%</b>	<b>3.93%</b>	<b>4.03%</b>

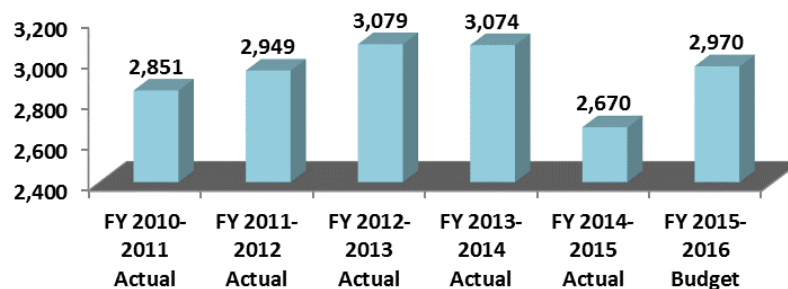


## Hope Online Learning Academy Charter School Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	-	27.6	-	20.6	-	23.5	-	-
Partially Proficient	-	25.4	-	58.0	-	35.9	-	-
Proficient	-	44.5	-	20.6	-	31.3	-	-
Advanced	-	1.8	-	0.7	-	9.3	-	-
<b>Grade 4</b>								
Unsatisfactory	-	30.3	-	24.4	-	28.0	-	-
Partially Proficient	-	28.0	-	55.1	-	34.3	-	-
Proficient	-	40.9	-	18.9	-	30.3	-	-
Advanced	-	0.4	-	0.8	-	7.5	-	-
<b>Grade 5</b>								
Unsatisfactory	-	35.78	-	23.7	-	36.2	65.6	67.6
Partially Proficient	-	27.2	-	58.6	-	35.3	26.9	27.8
Proficient	-	35.3	-	16.8	-	20.7	7.5	4.5
Advanced	-	1.3	-	0.4	-	7.3	0.0	0.0
<b>Grade 6</b>								
Unsatisfactory	-	31.9	-	15.6	-	45.4	-	-
Partially Proficient	-	26.1	-	57.1	-	33.2	-	-
Proficient	-	40.8	-	26.5	-	18.1	-	-
Advanced	-	1.3	-	0.8	-	2.9	-	-
<b>Grade 7</b>								
Unsatisfactory	-	21.8	-	7.8	-	37.9	-	-
Partially Proficient	-	30.6	-	55.3	-	41.8	-	-
Proficient	-	46.6	-	35.4	-	17.0	-	-
Advanced	-	0.5	-	0.5	-	2.9	-	-
<b>Grade 8</b>								
Unsatisfactory	-	24.9	-	10.2	-	55.6	74.5	76.1
Partially Proficient	-	38.2	-	69.3	-	30.2	24.5	19.4
Proficient	-	36.9	-	19.6	-	12.0	0.9	4.4
Advanced	-	0.0	-	0.9	-	2.2	0.0	0.0
<b>Grade 9</b>								
Unsatisfactory	14.6	15.4	11.0	10.3	69.3	76.1	-	-
Partially Proficient	42.3	43.6	63.5	71.8	21.9	19.7	-	-
Proficient	40.9	41.0	22.6	18.0	5.8	4.3	-	-
Advanced	0.7	0.0	0.7	0.0	1.5	0.0	-	-
<b>Grade 10</b>								
Unsatisfactory	11.0	20.2	10.3	10.1	67.1	71.6	-	-
Partially Proficient	39.4	42.2	72.3	70.6	25.8	23.9	-	-
Proficient	46.5	37.6	15.5	17.4	4.5	3.7	-	-
Advanced	2.6	0.0	0.7	0.0	1.9	0.9	-	-

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment





16700 Keystone Boulevard, Parker, CO 80134  
720.851.7827

Grades Pre K-8  
Principals | Kendra Hoffmann

### Mission Statement

North Star Academy provides a Core Knowledge education with an integrated Spanish language program that challenges students to meet their highest potential through differentiated academic instruction and rich social and cultural experiences within a safe, orderly and nurturing environment.

	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$1,417,776	\$1,417,776	\$1,417,776	\$1,669,298	\$1,670,106	\$1,670,862
<b>Revenue:</b>						
Per Pupil Revenue	4,020,699	4,210,057	4,265,797	4,328,339	4,415,588	4,525,978
Mill Levy/Override	356,203	357,632	353,136	360,470	358,767	358,767
Tuition	175,600	186,000	186,685	186,000	188,000	188,000
Interest Income	-	2,000	2,209	2,000	2,000	2,000
Student Participation Fees	126,263	63,000	63,000	66,675	75,840	79,000
Child Care Fees	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Cap Reserve Bond Revenue	60,244	112,968	110,180	112,968	112,968	112,968
Grants Local	-	19,424	19,424	-	-	-
Grants Federal	-	-	-	-	-	-
Miscellaneous Revenue	137,857	150,000	150,155	150,000	150,000	150,000
<b>Total Revenue</b>	<b>\$ 4,876,866</b>	<b>\$ 5,101,081</b>	<b>\$ 5,150,586</b>	<b>\$ 5,206,452</b>	<b>\$ 5,303,163</b>	<b>\$ 5,416,713</b>
<b>Total Sources</b>	<b>\$ 6,294,642</b>	<b>\$ 6,518,857</b>	<b>\$ 6,568,362</b>	<b>\$ 6,875,750</b>	<b>\$ 6,973,269</b>	<b>\$ 7,087,575</b>
<b>Expenditures:</b>						
Salaries	2,243,292	2,312,692	2,292,587	2,376,271	2,410,546	2,458,249
Benefits	661,296	798,682	639,973	865,276	929,635	1,001,277
Purchased Services	237,696	255,855	244,796	262,159	268,860	276,626
Purchased Prop Svcs	1,162,996	1,189,447	1,286,613	1,202,853	1,208,999	1,215,330
Other Purch. Svcs	69,339	68,044	77,736	69,411	67,278	63,752
Supplies & Materials	219,497	193,065	177,340	195,176	200,759	206,782
Property	120,307	182,000	143,551	151,500	143,545	125,637
Other Expenses	32,539	79,714	16,468	62,998	52,785	48,075
Other Uses of Funds	21,766	20,000	20,000	20,000	20,000	20,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,768,728</b>	<b>\$ 5,099,499</b>	<b>\$ 4,899,064</b>	<b>\$ 5,205,644</b>	<b>\$ 5,302,407</b>	<b>\$ 5,415,728</b>
<b>Balance on Hand June 30</b>	<b>\$1,525,914</b>	<b>\$1,419,358</b>	<b>\$1,669,298</b>	<b>\$1,670,106</b>	<b>\$1,670,862</b>	<b>\$1,671,847</b>
<b>Fund Balance as a % of Revenue</b>	<b>31.29%</b>	<b>27.82%</b>	<b>32.41%</b>	<b>32.08%</b>	<b>31.51%</b>	<b>30.86%</b>

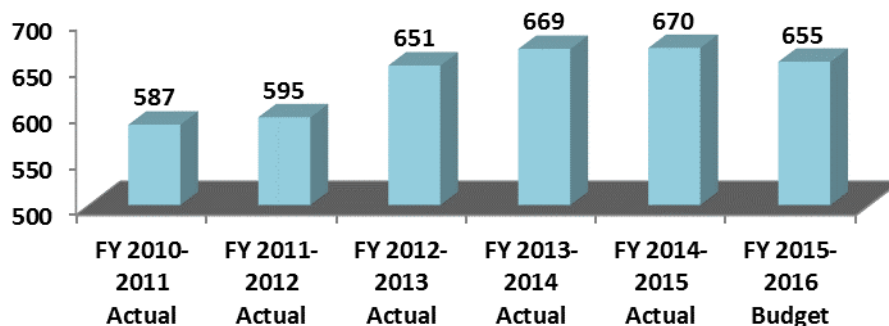
## North Star Academy Charter School

## Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	0.0	2.5	0.0	0.0	1.3	1.3	-	-
Partially Proficient	6.2	12.5	20.0	28.8	6.3	8.8	-	-
Proficient	85.2	77.5	70.0	57.5	28.8	26.3	-	-
Advanced	8.6	7.5	10.0	13.8	63.8	63.8	-	-
<b>Grade 4</b>								
Unsatisfactory	0.0	0.0	0.0	1.3	0.0	0.0	-	-
Partially Proficient	7.5	10.1	18.8	22.8	2.5	1.3	-	-
Proficient	87.5	83.5	72.5	65.8	48.8	41.8	-	-
Advanced	5.0	6.3	8.8	10.1	48.8	57.0	-	-
<b>Grade 5</b>								
Unsatisfactory	2.5	1.25	1.2	0.0	3.7	0.0	13.8	11.3
Partially Proficient	4.9	5.0	17.3	32.5	8.6	18.8	43.8	50.0
Proficient	76.5	88.8	65.4	63.8	40.7	50.0	40.0	38.8
Advanced	16.1	5.0	16.1	3.8	46.9	31.3	2.5	0.0
<b>Grade 6</b>								
Unsatisfactory	2.7	1.6	1.4	0.0	1.4	3.2	-	-
Partially Proficient	8.1	4.8	14.9	12.9	13.5	11.3	-	-
Proficient	63.5	79.0	63.5	75.8	40.5	46.8	-	-
Advanced	25.7	14.5	20.3	11.3	44.6	38.7	-	-
<b>Grade 7</b>								
Unsatisfactory	0.0	5.9	0.0	2.9	3.6	2.9	-	-
Partially Proficient	8.9	4.4	12.5	14.7	12.5	14.7	-	-
Proficient	76.8	61.8	57.1	36.8	26.8	30.9	-	-
Advanced	14.3	27.9	30.4	45.6	57.1	51.5	-	-
<b>Grade 8</b>								
Unsatisfactory	3.5	0.0	3.5	0.0	0.0	4.1	2.0	12.1
Partially Proficient	6.9	6.1	17.2	14.3	41.4	16.3	16.3	29.3
Proficient	72.4	73.5	55.2	75.5	20.7	40.8	61.2	55.2
Advanced	17.2	20.4	24.1	10.2	37.9	38.8	20.4	3.4

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment





11661 Pine Drive, Parker, CO 80138  
303.840.7070

Grades K-8  
Principal | Teri Aplin

### Mission Statement

PCKCS is committed to providing a stimulating learning environment that will promote excellence among our students. We will strive to build a solid foundation of knowledge and skills, and we will present opportunities which challenge each and every one of our students to become critical thinkers, responsible citizens, and future leaders.

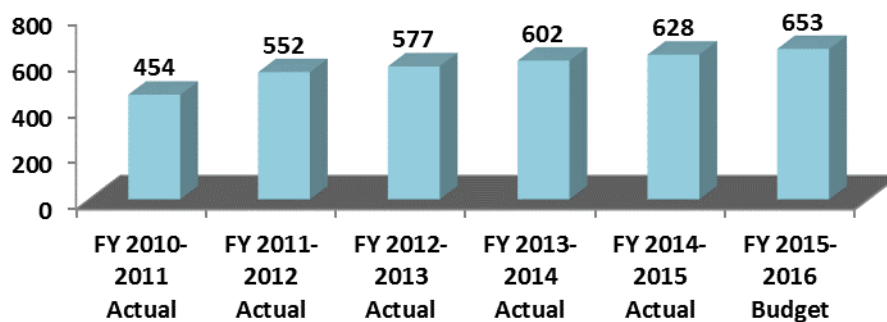
	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$1,405,487	\$1,562,450	\$1,562,450	\$1,667,229	\$1,651,345	\$1,670,158	\$1,703,396
<b>Revenue:</b>							
Per Pupil Revenue	3,627,374	3,965,904	3,995,135	4,262,544	4,411,733	4,544,085	4,680,408
Mill Levy/Override	321,065	325,080	331,555	300,000	309,000	318,270	327,818
Tuition	680,575	694,475	704,219	704,219	725,346	747,106	769,519
Interest Income	1,679	1,605	2,860	2,850	2,936	3,024	3,114
Student Participation Fees	67,149	67,975	64,740	64,740	66,682	68,683	70,743
Child Care Fees	-	-	-	-	-	-	-
Rental/Lease	5,925	4,000	21,000	25,000	25,750	26,523	27,318
Contributions/Donations	59,584	76,260	102,368	400	412	424	437
Categorical Revenue	54,322	100,939	100,939	154,440	159,073	163,845	168,761
Other State Revenue	3,270	10,500	10,595	10,000	10,300	10,609	10,927
Cap Reserve Bond Revenue	-	-	-	-	-	-	-
Grants Local	-	1,500	1,500	-	-	-	-
Grants Federal	-	-	-	-	-	-	-
Miscellaneous Revenue	103,359	103,331	99,654	124,860	128,606	132,464	136,438
<b>Total Revenue</b>	<b>\$ 4,924,302</b>	<b>\$ 5,351,569</b>	<b>\$ 5,434,565</b>	<b>\$ 5,649,053</b>	<b>\$ 5,839,838</b>	<b>\$ 6,015,033</b>	<b>\$ 6,195,483</b>
<b>Total Sources</b>	<b>\$ 6,329,789</b>	<b>\$ 6,914,019</b>	<b>\$ 6,997,015</b>	<b>\$ 7,316,282</b>	<b>\$ 7,491,183</b>	<b>\$ 7,685,191</b>	<b>\$ 7,898,879</b>
<b>Expenditures:</b>							
Salaries	2,576,646	2,767,004	2,734,977	2,984,189	3,073,715	3,165,926	3,260,904
Benefits	735,043	848,653	844,433	992,530	1,022,306	1,052,975	1,084,564
Purchased Services	102,400	108,300	110,773	113,500	116,905	120,412	124,025
Purchased Prop Svcs	182,423	233,500	232,650	237,700	244,831	252,176	259,741
Other Purch. Svcs	239,216	271,417	279,971	327,191	337,007	347,117	357,530
Supplies & Materials	286,934	367,500	353,500	368,711	379,772	391,165	402,900
Property	158,505	244,154	273,000	141,616	145,864	150,240	154,748
Other Expenses	35,353	37,000	37,042	35,500	36,565	37,662	38,792
Other Uses of Funds	24	500	1,440	2,000	2,060	2,122	2,185
Grant Expense	-	-	-	-	-	-	-
Transfers for Bond Payments	450,795	462,000	462,000	462,000	462,000	462,000	462,000
<b>Total Expenditures</b>	<b>\$ 4,767,339</b>	<b>\$ 5,340,028</b>	<b>\$ 5,329,786</b>	<b>\$ 5,664,937</b>	<b>\$ 5,821,025</b>	<b>\$ 5,981,795</b>	<b>\$ 6,147,389</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,562,450</b>	<b>\$ 1,573,991</b>	<b>\$ 1,667,229</b>	<b>\$ 1,651,345</b>	<b>\$ 1,670,158</b>	<b>\$ 1,703,396</b>	<b>\$ 1,751,490</b>
<b>Fund Balance as a % of Revenue</b>	<b>31.73%</b>	<b>29.41%</b>	<b>30.68%</b>	<b>29.23%</b>	<b>28.60%</b>	<b>28.32%</b>	<b>28.27%</b>

## Parker Core Knowledge Charter School Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	0.0	0.0	0.0	0.0	0.0	1.4	-	-
Partially Proficient	2.8	12.5	15.3	18.1	0.0	4.2	-	-
Proficient	87.5	84.7	68.1	63.9	26.4	34.7	-	-
Advanced	9.7	2.8	16.7	18.1	73.6	59.7	-	-
<b>Grade 4</b>								
Unsatisfactory	0.0	0.0	0.0	1.4	0.0	0.0	-	-
Partially Proficient	6.9	2.8	16.7	9.7	2.8	1.4	-	-
Proficient	83.3	87.5	55.6	63.9	36.1	30.6	-	-
Advanced	9.7	9.7	27.8	25.0	61.1	68.1	-	-
<b>Grade 5</b>								
Unsatisfactory	1.4	0	0.0	0.0	0.0	0.0	4.2	0.0
Partially Proficient	2.8	4.2	9.7	5.6	4.2	5.6	19.4	12.5
Proficient	90.3	77.8	73.6	72.2	36.1	37.5	59.7	62.5
Advanced	5.6	18.1	16.7	22.2	58.3	56.9	16.7	25.0
<b>Grade 6</b>								
Unsatisfactory	0.0	1.4	0.0	0.0	0.0	0.0	-	-
Partially Proficient	2.0	2.8	2.0	6.9	2.0	4.2	-	-
Proficient	71.4	80.6	65.3	70.8	30.6	36.1	-	-
Advanced	26.5	15.3	32.7	22.2	67.4	59.7	-	-
<b>Grade 7</b>								
Unsatisfactory	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Partially Proficient	4.2	6.4	4.2	4.3	6.3	4.3	-	-
Proficient	64.6	70.2	47.9	59.6	22.9	29.8	-	-
Advanced	31.3	23.4	47.9	36.2	70.8	66.0	-	-
<b>Grade 8</b>								
Unsatisfactory	0.0	0.0	0.0	0.0	6.4	0.0	2.1	0.0
Partially Proficient	4.3	4.3	17.0	4.3	6.4	4.3	17.0	20.8
Proficient	80.9	72.3	66.0	61.7	29.8	29.8	70.2	72.9
Advanced	14.9	23.4	17.0	34.0	57.5	66.0	10.6	6.3

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment







4085 Lark Sparrow Street, Highlands Ranch, CO 80126  
303.221.1070

Grades K-8  
Principal | Mike Munier

### Mission Statement

PRA believes in a challenging curriculum, that is mastered by students, creates high self-esteem and involvement in active learning.

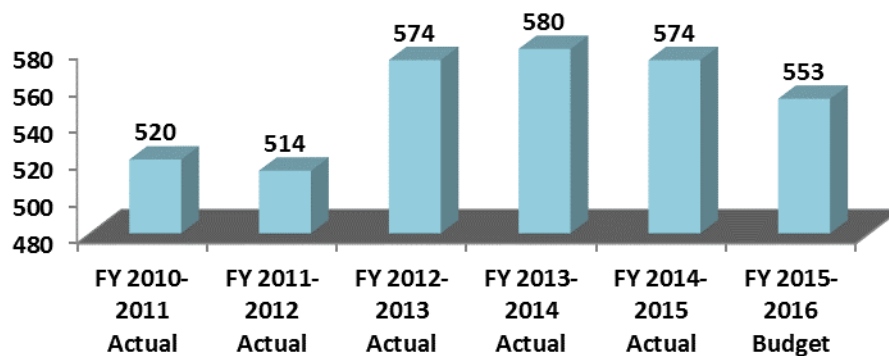
	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$1,902,246	\$1,954,385	\$1,954,385	\$1,853,630	\$1,872,903	\$1,880,379
<b>Revenue:</b>						
Per Pupil Revenue	\$ 3,255,904	\$3,430,000	\$3,430,000	\$3,682,600	\$3,834,540	\$4,014,055
Mill Levy/Override	288,760	279,500	279,500	289,850	290,520	293,620
Tuition	78,300	78,500	78,500	82,800	85,500	88,200
Interest Income	22,434	27,000	27,000	28,000	29,000	30,000
Student Participation Fees	108,475	107,500	107,500	116,250	112,050	127,550
Child Care Fees	49,278	45,000	45,000	45,000	45,000	45,000
Rental/Lease	23,355	25,000	25,000	35,000	29,000	31,000
Contributions/Donations	7,192	50,000	50,000	30,000	30,000	30,000
Categorical Revenue	48,761	87,000	87,000	126,600	118,000	110,000
Hot Lunch Program	77,995	10,000	10,000	11,000	10,000	10,000
Other State Revenue	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Grants Federal	-	-	-	-	-	-
Miscellaneous Revenue	16,325	10,000	10,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>\$ 3,976,779</b>	<b>\$ 4,149,500</b>	<b>\$ 4,149,500</b>	<b>\$ 4,457,100</b>	<b>\$ 4,593,610</b>	<b>\$ 4,789,425</b>
<b>Total Sources</b>	<b>\$ 5,879,025</b>	<b>\$ 6,103,885</b>	<b>\$ 6,103,885</b>	<b>\$ 6,310,730</b>	<b>\$ 6,466,513</b>	<b>\$ 6,669,804</b>
<b>Expenditures:</b>						
Salaries	2,127,436	2,333,330	2,333,330	2,464,327	2,538,257	2,614,405
Benefits	539,938	620,000	620,000	620,000	682,000	736,560
Purchased Services	66,048	90,700	90,700	91,500	93,960	96,057
Purchased Prop Svcs	130,251	110,825	110,825	124,600	126,376	128,188
Other Purch. Svcs	231,139	256,750	256,750	297,750	307,896	319,334
Food Service Mgmt	57,023	10,000	10,000	10,000	10,000	10,000
Supplies & Materials	182,025	190,350	190,350	212,350	214,345	217,663
Property	56,262	124,000	124,000	102,500	98,000	98,500
Other Expenses	529,204	514,300	514,300	514,800	515,300	515,800
Other Uses of Funds	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,919,326</b>	<b>\$ 4,250,255</b>	<b>\$ 4,250,255</b>	<b>\$ 4,437,827</b>	<b>\$ 4,586,134</b>	<b>\$ 4,736,507</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,959,699</b>	<b>\$ 1,853,630</b>	<b>\$ 1,853,630</b>	<b>\$ 1,872,903</b>	<b>\$ 1,880,379</b>	<b>\$ 1,933,297</b>
<b>Fund Balance as a % of Revenue</b>	<b>49.28%</b>	<b>44.67%</b>	<b>44.67%</b>	<b>42.02%</b>	<b>40.93%</b>	<b>40.37%</b>

## Platte River Academy Charter School Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	0.0	1.3	0.0	1.3	0.0	0.0	-	-
Partially Proficient	3.9	7.9	11.5	14.5	11.5	7.9	-	-
Proficient	71.2	65.8	76.9	57.9	48.1	36.8	-	-
Advanced	23.1	25.0	11.5	26.3	40.4	55.3	-	-
<b>Grade 4</b>								
Unsatisfactory	2.0	0.0	0.0	0.0	2.0	0.0	-	-
Partially Proficient	5.9	5.9	19.6	11.8	0.0	0.0	-	-
Proficient	78.4	82.4	60.8	54.9	41.2	37.3	-	-
Advanced	13.7	11.8	19.6	33.3	56.9	62.8	-	-
<b>Grade 5</b>								
Unsatisfactory	0.0	0	0.0	1.9	0.0	1.9	7.7	11.5
Partially Proficient	3.9	9.6	5.8	17.3	0.0	7.7	26.9	34.6
Proficient	65.4	63.5	51.9	55.8	28.9	28.9	61.5	50.0
Advanced	30.8	26.9	42.3	25.0	69.2	61.5	3.8	3.8
<b>Grade 6</b>								
Unsatisfactory	1.9	0.0	0.0	0.0	0.0	0.0	-	-
Partially Proficient	7.7	1.9	17.3	7.6	5.8	5.7	-	-
Proficient	59.6	64.2	61.5	67.9	34.6	28.3	-	-
Advanced	30.8	34.0	21.2	24.5	59.6	66.0	-	-
<b>Grade 7</b>								
Unsatisfactory	1.9	4.1	0.0	0.0	3.7	4.1	-	-
Partially Proficient	11.1	8.2	13.0	24.5	25.9	12.2	-	-
Proficient	66.7	71.4	48.2	42.9	16.7	26.5	-	-
Advanced	20.4	16.3	38.9	32.7	53.7	57.1	-	-
<b>Grade 8</b>								
Unsatisfactory	0.0	2.0	0.0	0.0	4.4	8.0	12.0	4.5
Partially Proficient	6.5	2.0	4.4	14.0	4.4	18.0	40.0	38.6
Proficient	76.1	80.0	54.4	66.0	34.8	18.0	44.0	47.7
Advanced	17.4	16.0	41.3	20.0	56.5	56.0	4.0	9.1

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment





6161 Business Drive, Highlands Ranch, CO 80132  
303.471.8439

Grades K-12  
Principal | Lisa Nolan

### Mission Statement

SkyView Academy offers a research-based, content-rich liberal arts program with a commitment to foreign language studies and community service. Staff, parents and students are actively involved in a culture of expectation and support where individuals are respected, valued and known by the content of their character.

	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actual 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	\$ 807,506	\$ 853,892	\$ 853,892	\$ 1,249,643	\$ 1,506,698	\$ 1,877,189
<b>Revenue:</b>						
Per Pupil Revenue	6,315,189	7,985,220	8,049,034	8,615,714	9,440,632	10,150,277
Mill Levy/Override	557,683	648,730	665,633	665,108	693,393	709,349
Tuition	917,090	1,073,200	1,078,993	1,147,537	1,201,454	1,216,883
Transportation Fees	-	-	-	125,952	125,952	125,952
Interest Income	-	-	-	-	-	-
Student Participation Fees	199,108	251,940	256,629	295,460	324,875	335,175
Child Care Fees	-	-	-	-	-	-
Rental/Lease	92,492	12,000	12,000	3,000	3,000	3,000
Contributions/Donations	286,439	160,810	160,810	90,000	-	-
Categorical Revenue	94,134	199,565	202,355	310,565	332,000	348,250
Other State Revenue	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Grants Federal	-	-	-	-	-	-
Miscellaneous Revenue	64,872	80,000	158,000	79,300	83,265	87,428
<b>Total Revenue</b>	<b>\$ 8,527,007</b>	<b>\$ 10,411,465</b>	<b>\$ 10,583,454</b>	<b>\$ 11,332,636</b>	<b>\$ 12,204,571</b>	<b>\$ 12,976,314</b>
<b>Total Sources</b>	<b>\$ 9,334,513</b>	<b>\$ 11,265,357</b>	<b>\$ 11,437,346</b>	<b>\$ 12,582,279</b>	<b>\$ 13,711,269</b>	<b>\$ 14,853,503</b>
<b>Expenditures:</b>						
Salaries	4,204,382	5,214,489	5,220,439	5,715,470	6,001,244	6,301,306
Benefits	1,100,192	1,414,273	1,414,272	1,586,625	1,693,241	1,812,910
Purchased Services	168,025	188,360	173,860	208,132	224,493	234,693
Purchased Prop Svcs	1,668,636	1,977,383	1,974,358	1,781,274	2,176,871	2,205,537
Other Purch. Svcs	533,802	587,485	577,570	842,290	907,778	986,642
Supplies & Materials	601,391	634,372	634,558	704,633	723,614	688,795
Property	190,113	172,800	177,268	192,200	64,410	79,631
Other Expenses	14,080	67,514	15,378	44,957	42,429	35,594
Other Uses of Funds	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,480,621</b>	<b>\$ 10,256,676</b>	<b>\$ 10,187,703</b>	<b>\$ 11,075,581</b>	<b>\$ 11,834,080</b>	<b>\$ 12,345,108</b>
<b>Balance on Hand June 30</b>	<b>\$ 853,892</b>	<b>\$ 1,008,681</b>	<b>\$ 1,249,643</b>	<b>\$ 1,506,698</b>	<b>\$ 1,877,189</b>	<b>\$ 2,508,395</b>
<b>Fund Balance as a % of Revenue</b>	<b>10.01%</b>	<b>9.69%</b>	<b>11.81%</b>	<b>13.30%</b>	<b>15.38%</b>	<b>19.33%</b>

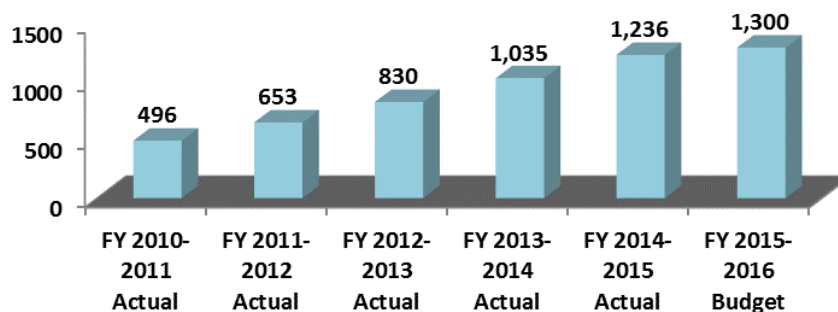
## SkyView Academy Charter School

## Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 3</b>								
Unsatisfactory	1.0	4.0	0.0	2.0	0.0	3.1	-	-
Partially Proficient	7.1	2.0	31.3	20.4	8.1	5.1	-	-
Proficient	77.8	84.9	60.6	69.4	48.5	35.7	-	-
Advanced	14.1	8.1	8.1	8.2	43.4	55.1	-	-
<b>Grade 4</b>								
Unsatisfactory	2.0	0.0	1.0	1.0	2.0	0.0	-	-
Partially Proficient	9.2	11.2	28.6	32.7	12.2	8.2	-	-
Proficient	82.7	84.7	62.2	63.3	50.0	57.1	-	-
Advanced	6.1	4.1	8.2	3.1	35.7	34.7	-	-
<b>Grade 5</b>								
Unsatisfactory	2.0	3	2.0	3.0	3.1	1.0	10.3	20.2
Partially Proficient	6.1	8.0	22.5	24.0	7.1	16.0	48.5	47.5
Proficient	85.7	77.0	68.4	59.0	46.9	41.0	39.2	28.3
Advanced	6.1	12.0	7.1	14.0	42.9	42.0	2.1	4.0
<b>Grade 6</b>								
Unsatisfactory	1.4	1.0	0.0	1.0	4.1	3.1	-	-
Partially Proficient	10.8	6.1	27.0	16.3	18.9	12.2	-	-
Proficient	73.0	80.6	66.2	69.4	32.4	46.9	-	-
Advanced	14.9	11.2	6.8	12.2	44.6	37.8	-	-
<b>Grade 7</b>								
Unsatisfactory	4.7	5.7	0.0	0.0	4.7	4.6	-	-
Partially Proficient	9.3	12.5	18.6	26.1	23.3	17.2	-	-
Proficient	79.1	65.9	46.5	51.1	41.9	35.6	-	-
Advanced	7.0	13.6	34.9	20.5	30.2	41.4	-	-
<b>Grade 8</b>								
Unsatisfactory	-	2.1	-	0.0	-	6.3	-	-
Partially Proficient	-	16.7	-	29.2	-	18.8	-	-
Proficient	-	72.9	-	50.0	-	43.8	-	-
Advanced	-	4.2	-	16.7	-	27.1	-	-
<b>Grade 9</b>								
Unsatisfactory	4.2	0.0	2.1	0.0	29.2	11.8	-	-
Partially Proficient	16.7	15.8	29.2	21.1	29.2	29.0	-	-
Proficient	72.9	81.6	56.3	59.2	29.2	39.5	-	-
Advanced	6.3	1.3	12.5	18.4	12.5	19.7	-	-
<b>Grade 10</b>								
Unsatisfactory	3.5	3.6	1.8	1.8	24.6	10.9	-	-
Partially Proficient	14.0	10.9	35.1	30.9	42.1	40.0	-	-
Proficient	68.4	69.1	49.1	47.3	22.8	40.0	-	-
Advanced	14.0	16.4	14.0	20.0	10.5	7.3	-	-

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment







8773 South Ridgeline Boulevard, Highlands Ranch, CO 80129  
303.683.7836

Conventional Calendar | Grades 6-12  
Principal | Penny Eucker

### Mission Statement

The mission of STEM School is to provide an integrated educational system of high standards to engage all students in an academically rigorous core curriculum, promoting a strong foundation in the sciences, technologies, engineering and math, relevant to real-world contexts, and building on respect and community assets to prepare students for successful post-secondary endeavors.

	Audited Actual 2013-2014	Revised Budget 2014-2015	Estimated Actuals 2014-2015	Proposed Budget 2015-2016	Projected Budget 2016-2017	Projected Budget 2017-2018
<b>Balance on Hand July 1</b>	792,601	1,019,896	1,019,897	\$2,329,970	\$3,176,082	\$4,987,195
<b>Revenue:</b>						
Per Pupil Revenue	4,720,872	6,569,025	4,993,163	9,106,554	10,616,633	11,871,440
Mill Levy/Override	420,530	543,923	415,383	724,464	811,475	871,802
Tuition	-	-	-	-	-	-
Interest Income	7,964	1,650	275	2,592	7,897	13,383
Food Service	-	-	8,970	13,761	15,728	17,242
Student Participation Fees	136,961	129,980	156,582	183,960	210,400	229,960
Child Care Fees	-	-	-	-	-	-
Rental/Lease	24,153	11,305	22,767	30,000	30,000	36,000
Contributions/Donations	35,937	22,000	13,039	22,000	22,000	22,000
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	30,000	-	133,600	152,700	167,400
Grants Local	70,418	147,450	120,616	-	-	-
Grants Federal	-	-	3,787	-	-	-
Miscellaneous Revenue	-	-	1,076	-	-	-
<b>Total Revenue</b>	<b>5,416,835</b>	<b>7,455,333</b>	<b>5,735,658</b>	<b>10,216,931</b>	<b>11,866,833</b>	<b>13,229,227</b>
<b>Total Sources</b>	<b>6,209,436</b>	<b>8,475,229</b>	<b>6,755,555</b>	<b>12,546,901</b>	<b>15,042,915</b>	<b>18,216,422</b>
<b>Expenditures:</b>						
Salaries	2,875,474	3,389,294	2,403,738	4,531,946	4,659,791	4,971,296
Benefits	695,724	887,449	567,438	1,359,584	1,397,937	1,491,389
Purchased Services	130,722	142,940	118,441	159,732	167,754	180,296
Purchased Prop Svcs	946,185	1,222,077	784,203	1,735,767	2,001,527	2,191,784
Other Purch. Svcs	310,653	434,231	311,545	702,380	879,252	1,072,912
Supplies & Materials	172,862	282,571	137,268	335,980	369,671	408,007
Property	43,184	170,658	2,728	450,000	471,750	497,363
Other Expenses	7,710	101,220	99,107	93,000	105,000	115,500
Other Uses of Funds	7,025	900	1,117	2,430	3,038	3,341
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,189,539</b>	<b>6,631,340</b>	<b>4,425,585</b>	<b>9,370,819</b>	<b>10,055,720</b>	<b>10,931,888</b>
<b>Balance on Hand June 30</b>	<b>\$1,019,897</b>	<b>\$1,843,889</b>	<b>\$2,329,970</b>	<b>\$3,176,082</b>	<b>\$4,987,195</b>	<b>\$7,284,534</b>
<b>Fund Balance as a % of Revenue</b>	<b>18.83%</b>	<b>24.73%</b>	<b>40.62%</b>	<b>31.09%</b>	<b>42.03%</b>	<b>55.06%</b>

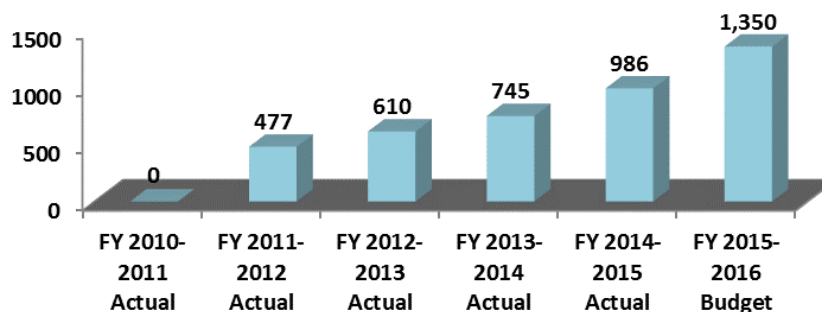


## STEM Academy Charter School Assessment Results

	Reading %		Writing %		Math %		Science %	
	2013	2014	2013	2014	2013	2014	2014	2015
<b>Grade 6</b>								
Unsatisfactory	2.5	1.6	1.3	0.6	3.8	2.8	-	-
Partially Proficient	10.6	5.5	24.4	16.5	16.3	11.0	-	-
Proficient	68.8	67.0	59.4	61.5	35.0	33.5	-	-
Advanced	10.1	24.7	15.0	19.8	45.0	51.7	-	-
<b>Grade 7</b>								
Unsatisfactory	1.9	1.5	0.6	0.0	3.2	1.5	-	-
Partially Proficient	13.4	5.6	19.1	9.7	21.0	15.9	-	-
Proficient	73.2	73.8	61.8	65.6	29.9	27.7	-	-
Advanced	11.5	17.9	18.5	21.5	45.9	53.9	-	-
<b>Grade 8</b>								
Unsatisfactory	1.9	1.2	0.6	0.0	2.6	1.8	7.5	10.8
Partially Proficient	8.3	6.7	20.5	19.5	14.7	14.0	35.8	28.9
Proficient	79.5	77.4	68.6	61.6	32.7	32.3	53.5	52.6
Advanced	10.3	13.4	9.6	17.7	50.0	50.0	3.1	7.7
<b>Grade 9</b>								
Unsatisfactory	0.0	0.0	0.0	0.9	3.9	3.7	-	-
Partially Proficient	10.4	5.5	15.6	10.1	32.5	21.1	-	-
Proficient	80.5	86.2	67.5	66.1	31.2	31.2	-	-
Advanced	6.5	5.5	14.3	20.2	29.9	41.3	-	-
<b>Grade 10</b>								
Unsatisfactory	0.0	0.0	0.0	0.0	19.4	9.1	-	-
Partially Proficient	13.9	9.1	38.9	30.9	44.4	30.9	-	-
Proficient	80.6	80.0	55.6	58.2	25.0	49.1	-	-
Advanced	5.6	10.9	5.6	10.9	11.1	10.9	-	-

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## Enrollment



Go Anywhere. Do Anything.



8773 South Ridgeline Boulevard, Highlands Ranch, CO 80129  
303.683.7836

Conventional Calendar | Grades Pre-K-5  
Principal | Jim McDevitt

### Mission Statement

The mission of World Compass Academy engages and inspires learners in a safe, challenging, and individualized learning environment which cultivates and fosters character, a lifelong love of learning, and the skills to engage in the global community.

	Adopted Budget 2015-2016
<b>Balance on Hand July 1</b>	\$30,000
<b>Revenue:</b>	
Per Pupil Revenue	\$2,589,959
Mill Levy/Override	202,476
Tuition	409,141
Interest Income	-
Student Participation Fees	19,279
Child Care Fees	100,000
Rental/Lease	-
Contributions/Donations	20,000
Categorical Revenue	-
Other State Revenue	-
Cap Reserve Bond Revenue	94,080
Grants Local	-
Grants Federal	196,500
Miscellaneous Revenue	203
<b>Total Revenue</b>	<b>3,631,638</b>
<b>Total Sources</b>	<b>3,661,638</b>
<b>Expenditures:</b>	
Salaries	1,644,292
Benefits	502,484
Purchased Services	352,431
Purchased Prop Svcs	719,824
Other Purch. Svcs	52,660
Supplies & Materials	90,492
Property	161,500
Other Expenses	2,500
Other Uses of Funds	-
Grant Expense	-
Cap Reserve Expense	-
<b>Total Expenditures</b>	<b>3,526,184</b>
<b>Balance on Hand June 30</b>	<b>\$135,454</b>
<b>Fund Balance as a % of Revenue</b>	<b>3.73%</b>

## World Compass Academy

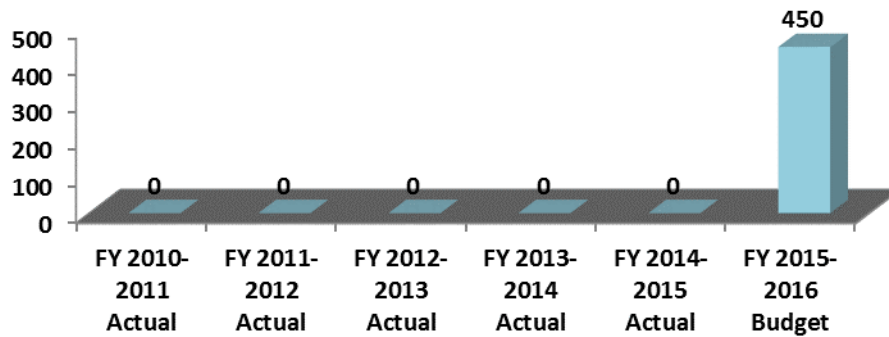
### Assessment and Enrollment Data

There are no results available since this charter school opened in August, 2015.

World Compass Academy is a public, Pre-K-8 Douglas County School District charter school. World Compass Academy is tuition-free and will open for the FY 2015-16 school year to serve the parents, children, community and residents of Castle Rock and south Douglas County

World Compass Academy will follow the Mastery Based Learning method which has proven to be so successful in other schools, we will be grouping students by ability level and history of progression.

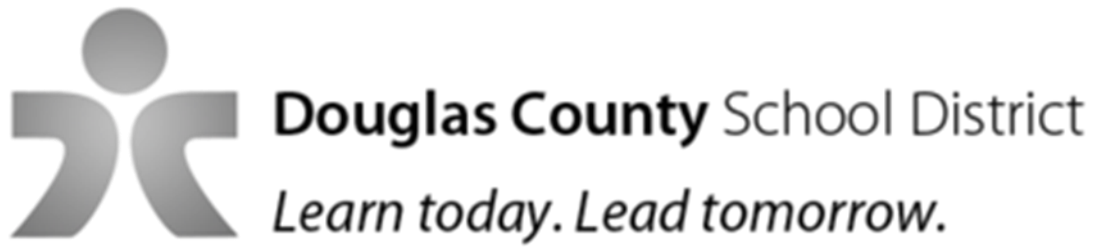
### Enrollment



**CHARTER SCHOOL COMPARISON CHART****FY 2015-2016 Adopted Budget**

<b><u>CHARTER SCHOOL</u></b>	<b><u>Beginning Fund Balance</u></b>	<b><u>Budgeted Revenues</u></b>	<b><u>Budgeted Expenditures</u></b>	<b><u>Ending Fund Balance</u></b>
Academy Charter	\$ 1,988,931	\$ 4,769,550	\$ 4,737,020	\$ 2,021,461
American Academy Charter	2,322,702	16,617,563	16,526,520	2,413,745
Aspen View Academy	720,228	6,773,685	6,505,331	988,582
Ben Franklin Academy	2,249,345	7,551,935	7,003,547	2,797,733
Challenge to Excellence Charter	1,637,543	4,341,472	4,336,396	1,642,619
DCS Montessori Charter	\$995,883	4,556,352	4,524,516	1,027,719
Global Village Academy	\$0	2,381,299	1,740,400	640,900
HOPE Online Learning Academy	\$896,960	22,330,917	22,316,178	911,699
North Star Academy Charter	1,669,298	5,206,452	5,205,644	1,670,106
Parker Core Knowledge Charter	1,667,229	5,649,053	5,664,937	1,651,345
Platte River Academy Charter	1,853,630	4,457,100	4,437,827	1,872,903
SkyView Academy Charter	1,249,643	11,332,636	11,075,581	1,506,698
STEM Charter	2,329,970	10,216,931	9,370,819	3,176,082
World Compass Academy	\$30,000	3,631,638	3,526,184	135,454
<b>TOTAL</b>	<b>\$ 19,611,362</b>	<b>\$ 109,816,583</b>	<b>\$ 106,970,899</b>	<b>\$ 22,457,046</b>

# DEPARTMENTS



## Adopted Budget Book

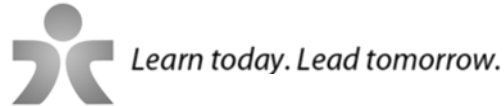
FY 2015-2016



## DEPARTMENTS

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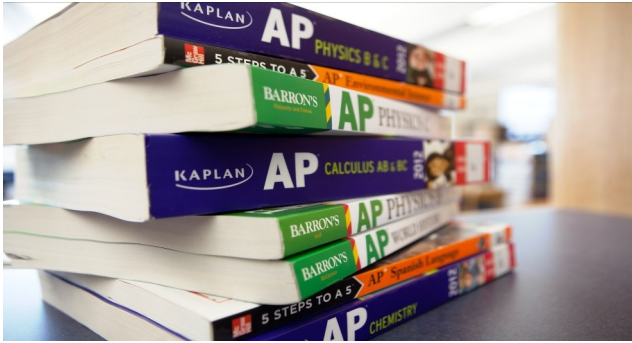
### Douglas County School District



- Assessment and System Performance
- Athletics, Activities, Student Leadership & Stadiums
- Board of Education
- Business Services
- Chief Operating Officer & Planning
- Community Relations
- Development and Innovation
- District Library and Media Center
- Human Resources
- Information Technology
- Legal Counsel
- Operations and Maintenance
- Personalized Learning
- Pre K-12 Education (Elementary)
- Pre K-12 Education (Secondary)
- Strategic Sourcing & Contract Management
- School Safety and Security
- Superintendents Office
- World Class Education & Literacy



## ASSESSMENT AND SYSTEM PERFORMANCE



### System Performance Officer | Matt Reynolds

620 Wilcox Street, Castle Rock, CO 80104  
303.387.0095

The Office of Assessment and System Performance facilitates the administration of national, state, and district assessment tests. The results from tests, surveys, and other evaluations are housed electronically and used for analysis and assessment of student performance. We are a service organization dedicated to providing teachers and administrators fact-based information, upon which sound decisions can be made to positively affect student learning.

### Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited	Audited	Audited	Estimated	Adopted
	Actuals	Actuals	Actuals	Actuals	Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 122,796	\$ 125,027	\$ 140,464	\$ 104,663	\$ 115,000
<i>Certified</i>	85,309	73,772	609,906	237,866	156,400
<i>Classified</i>	45,134	46,300	51,325	49,935	50,175
<i>Professional/Technical</i>	217,783	328,795	508,940	644,861	683,187
Benefits	113,832	150,903	299,524	274,247	294,817
Purchased Services <sup>(1)</sup>	184,509	707,080	869,719	108,777	680,650
Supplies and Materials	7,399	15,369	27,505	15,276	12,500
Capital Equipment	-	-	75,400	98,108	-
Other Expense	17,495	17,767	21,592	28,436	30,000
<b>Total Expenditures</b>	<b>\$ 794,257</b>	<b>\$ 1,465,013</b>	<b>\$ 2,604,375</b>	<b>\$ 1,562,169</b>	<b>\$ 2,022,729</b>
<b>Carry Over Awarded into Subsequent Year*</b>	<b>\$ 398,009</b>	<b>\$ 98,801</b>	<b>\$ 235,594</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	1.00	1.00	1.00	1.00	1.00
Professional/Technical	3.43	5.43	7.50	9.00	9.00
<b>Total FTE</b>	<b>5.43</b>	<b>7.43</b>	<b>9.50</b>	<b>11.00</b>	<b>11.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

<sup>(1)</sup>Note: For FY 2015-2016 \$650,000 is held centrally in Assessment to be disbursed to schools throughout the year.

# ATHLETICS, ACTIVITIES, STUDENT LEADERSHIP & STADIUMS



**Director | Derek Chaney**

620 Wilcox Street, Castle Rock, CO 80104  
303.387.0095

Our purpose is to lead the District-level co-curricular programs which support our core values, commitments and priorities. We provide students with various and diverse opportunities for participation and leadership as an integral component of academic achievement. We also support and facilitate programs that lead to socially and physically healthy students and school environments. High school activities and athletics are governed by the Colorado High School Activities Association (CHSAA). Various CHSAA-sanctioned high school activities include orchestra, band, vocal music, student counsel and speech.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited	Audited	Audited	Estimated	Adopted
	Actuals	Actuals	Actuals	Actuals	Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 97,129	\$ 99,656	\$ 103,496	\$ 104,326	\$ 104,326
<i>Certified</i>	(768)	5,039	13,203	31,957	2,676
<i>Classified</i>	370,430	405,285	423,412	341,465	437,326
<i>Professional/Technical</i>	-	-	-	-	-
Benefits	103,902	120,996	134,555	131,552	151,448
Purchased Services	163,622	160,057	186,143	187,707	189,358
Supplies and Materials	121,487	94,291	42,674	48,556	117,006
Capital Equipment	12,184	-	-	-	-
Other Expense	9,268	4,790	10,586	11,314	10,085
<b>Total Expenditures</b>	<b>\$ 877,254</b>	<b>\$ 890,113</b>	<b>\$ 914,067</b>	<b>\$ 856,877</b>	<b>\$ 1,012,225</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 181,089</b>	<b>\$ 193,399</b>	<b>\$ 232,068</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	3.72	3.72	4.12	4.22	2.00
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>4.72</b>	<b>4.72</b>	<b>5.12</b>	<b>5.22</b>	<b>3.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

# BOARD OF EDUCATION



**President | Kevin Larsen**

620 Wilcox Street Castle Rock, CO 80104  
303.387.258

Legal control of the Douglas County School District is vested in the seven members of the Board of Education, elected to staggered, four-year terms at regular biennial school elections, which are held on the first Tuesday in November of each odd-numbered year. Board members represent one of the seven director districts and are elected at-large. To be eligible for election, a school board candidate must be at least 18 years of age, a 12-month resident and registered voter of the District, a resident of the director district in which he/she represents, and have no direct or indirect interest in District contracts. The Douglas County School District Board of Education sets the policies that guide the public education of the students in the community. Once these policies are acknowledged, it is the job of the Superintendent to work with the administrative team and staff to creatively execute them.

Public meetings are held the first and third Tuesdays of each month, except in January and July, in the Board Room of the Wilcox Administration Building at 620 Wilcox Street in Castle Rock. Regular sessions scheduled from 7:00 p.m. until 9:30 p.m. may be preceded and/or followed by an Executive Session (a closed session). Variations to this schedule may occur, and Special Meetings may be called by the President of the Board. Check the Meeting Agendas & Minutes to view meeting dates, times, locations, agendas and minutes. Citizens are encouraged to attend Board meetings. Time for public comment on any topic related to the operation of the schools or concerning any specific agenda item is scheduled during the regular session.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited	Audited	Audited	Estimated	Adopted
	Actuals	Actuals	Actuals	Actuals	Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-
<i>Classified</i>	62,086	64,373	67,402	65,957	72,458
<i>Professional/Technical</i>	-	-	-	-	-
Benefits	16,165	17,847	19,480	19,782	22,929
Purchased Services	230,305	271,793	310,992	140,814	305,100
Supplies and Materials	22,322	25,269	39,297	10,298	19,500
Capital Equipment	-	-	-	-	-
Other Expense	3,193	5,004	3,504	30,062	25,000
<b>Total Expenditures</b>	<b>\$ 334,071</b>	<b>\$ 384,286</b>	<b>\$ 440,675</b>	<b>\$ 266,914</b>	<b>\$ 444,987</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 305,702</b>	<b>\$ 77,307</b>	<b>\$ 77,987</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	1.00	1.00	1.00	1.00	1.00
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

## BUSINESS SERVICES



**Chief Financial Officer | Bonnie Betz**

701 Prairie Hawk Drive Castle Rock, CO 80109  
720.433.1095

Our purpose is to continuously improve the quality of business and financial services to all internal and external customers through timely communication, accurate financial data and effective use of resources. Business Services includes: Accounting, Accounts Payable, Budget, Payroll, Strategic Sourcing and Contract Management, Facility Use, Nutrition Services, Before & After School Enterprise (B.A.S.E.), and Student Data and Information Services.

	<b>Funding Snapshot</b>				
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 302,715	\$ 246,156	\$ 346,061	\$ 374,312	\$ 362,509
<i>Certified</i>	-	-	6,333	-	-
<i>Classified</i>	627,680	571,985	615,976	746,618	719,769
<i>Professional/Technical</i>	411,416	627,962	594,855	710,773	749,776
Benefits	384,973	400,957	458,748	578,423	641,999
Purchased Services	559,593	138,287	96,114	85,199	74,800
Supplies and Materials	44,037	48,836	15,450	23,203	149,007
Capital Equipment	-	-	-	76,983	-
Other Expense	29,166,623	13,035	16,882	19,778	25,700
<b>Total Expenditures</b>	<b>\$31,497,037</b>	<b>\$ 2,047,219</b>	<b>\$ 2,150,419</b>	<b>\$ 2,615,288</b>	<b>\$ 2,723,560</b>
<b>Carry Over Awarded in Subsequent Year*</b>	<b>\$ 238,633</b>	<b>\$ 219,319</b>	<b>\$ 178,619</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	1.00	3.00	3.00	3.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	14.30	12.73	13.80	16.50	22.00
Professional/Technical	7.20	9.20	9.50	12.00	12.50
<b>Total FTE</b>	<b>23.50</b>	<b>22.93</b>	<b>26.30</b>	<b>31.50</b>	<b>37.50</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

Note: Prior year actuals included interest expense from the Bond Redemption and Capital Reserve Funds. Starting in FY 2012-2013 the expense from these funds was moved to the District level and is no longer recorded in Business Services.



# CHIEF OPERATING OFFICER



**Chief Operations Officer | Thomas Tsai**  
**Director of Planning | Richard Cosgrove**

620 Wilcox Street Castle Rock, CO 80104  
 720.433.1260

**COO:** The Operations Department is dedicated to supporting student achievement by effectively and efficiently using resources to deliver quality student transportation, technology, facilities management, security, capital planning, and risk management services.

**Planning:** Our mission is to design and construct educational facilities that effectively enhance student potential in physical environments that are safe and conducive to learning. The Planning Department strives to respect the strategies and commitments of Douglas County School District by being innovative, efficient and engaging in our development review, enrollment projection, and mapping processes. The Planning Department's aim is to respect the District's Strategic Plan in engaging the community, parents, students and staff of Douglas County and Douglas County School District by supporting the work the Long Range Planning Committee performs involving capacity issues, site management, and boundary scenarios. The Construction Services division provides the quality planning, design and construction of our new and remodeled schools and manages the capital improvement plan and execution. Our primary goal with each project is to provide a physical environment that is conducive to learning, and to provide a level of safety that the parents expect. We have consistently meet the expectation of our stakeholders with the opening of each new school and facility upgrade, and look forward to continuing the success in the future.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited	Audited	Audited	Estimated	Adopted
	Actuals	Actuals	Actuals	Actuals	Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 272,294	\$ 266,907	\$ 262,463	\$ 268,098	\$ 265,574
<i>Certified</i>	-	-	-	-	-
<i>Classified</i>	136,824	82,249	74,851	37,408	44,474
<i>Professional/Technical</i>	134,840	176,403	362,654	374,293	368,480
Benefits	118,169	118,177	175,885	179,702	203,978
Purchased Services	30,890	63,125	46,398	241,377	212,626
Supplies and Materials	4,518	12,074	282,572	83,298	57,841
Capital Equipment	-	1,230,595	1,692,871	-	1,645,659
Other Expense	2,092	330	110,304	202,291	189,225
<b>Total Expenditures</b>	<b>\$ 699,628</b>	<b>\$ 1,949,860</b>	<b>\$ 3,007,999</b>	<b>\$ 1,386,467</b>	<b>\$ 2,987,857</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 127,580</b>	<b>\$ 106,207</b>	<b>\$ 97,938</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	2.00	2.00	2.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	2.00	1.00	1.00	1.00	1.00
Professional/Technical	3.00	3.00	4.00	5.63	5.00
<b>Total FTE</b>	<b>7.00</b>	<b>6.00</b>	<b>7.00</b>	<b>8.63</b>	<b>8.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

Note: In FY 2012-2013 Planning and Construction received \$1,270,335 from Fund 43 for land acquisition and improvement.

Note: For the FY 2015-2016 Adopted Budget \$1,645,659 in capital equipment is budeted in Fund 43 for capital needs across the district but reflected in the COO budget.

# COMMUNITY RELATIONS



**Community Relations Officer |**  
 Jess Stainbrook  
**Internal Communications Officer |**  
 Randy Barber  
**Public Information Officer |**  
 Paula Hans  
 620 Wilcox Street Castle Rock, CO 80104  
 303.387.0033

Amazing things are happening within the District every day. It is our job to spark conversations with students, parents, employees and community about the District; what we have accomplished and where we are going. The Office of Community Relations strives to provide up-to-the-minute communication that provides the concise information our stakeholders need. Always with the focus of doing what is best for our students.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 155,797	\$ 200,531	\$ 221,117	\$ 202,602	\$ 273,250
Certified	-	-	-	2,880	-
Classified	139,501	72,606	73,209	39,444	40,570
Professional/Technical	105,688	154,395	207,327	285,680	258,040
Benefits	102,850	108,252	132,930	151,524	181,987
Purchased Services	55,123	91,624	402,793	192,101	139,663
Supplies and Materials	28,950	44,058	32,737	54,188	39,400
Capital Equipment	-	-	-	38,798	-
Other Expense	599	533	6	1,835	1,500
<b>Total Expenditures</b>	<b>\$ 588,509</b>	<b>\$ 672,000</b>	<b>\$ 1,070,119</b>	<b>\$ 969,052</b>	<b>\$ 934,410</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 153,423</b>	<b>\$ 152,195</b>	<b>\$ 133,771</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	2.00	3.00	3.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	3.00	2.00	2.00	1.00	2.00
Professional/Technical	2.00	3.00	3.00	4.00	3.00
<b>Total FTE</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

## DEVELOPMENT AND INNOVATION



### Development and Innovation Officer | Ann Johnson

312 Cantril Street Castle Rock, CO 80104  
303.387.9500

Our purpose is to continuously improve DCSD so that all employees can maximize their potential and achieve the District's desired outcomes – providing each child the maximum opportunity for success, achieving sustainable learning for the 21st century and defining and measuring what matters most.

#### Center for Professional Development

Students aren't the only people learning in Douglas County! An extensive variety of courses are available for all staff members in Douglas County, providing opportunities for learning on both a personal and a professional level.

#### Home Education Partnerships

Five options are available for students pursuing their education at home. DCSD provides support for these students based on their needs, as well as assistance with testing and state requirements.

#### Choice Programming:

The Douglas County School District prides itself in innovative programs designed to meet the educational desires and needs of students, parents and the community. We embrace school choice by offering a wide variety of neighborhood school programs, option schools, charter schools and online learning.

### Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 48,463	\$ 87,379	\$ 162,616	\$ 396,323	\$ 541,184
<i>Certified</i>	331,952	1,330,014	1,473,959	176,308	191,091
<i>Classified</i>	260,097	432,332	666,804	219,064	190,183
<i>Professional/Technical</i>	84,148	403,607	648,839	771,580	754,983
Benefits	174,133	475,454	641,352	436,562	531,763
Purchased Services	104,076	167,741	212,523	226,244	232,622
Supplies and Materials	100,502	138,019	141,378	91,311	139,247
Capital Equipment	-	-	-	15,503	-
Other Expense	37,144	27,869	42,621	4,673	5,243
<b>Total Expenditures</b>	<b>\$ 1,140,515</b>	<b>\$ 3,062,414</b>	<b>\$ 3,990,092</b>	<b>\$ 2,337,570</b>	<b>\$ 2,586,316</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 652,826</b>	<b>\$ 81,333</b>	<b>\$ 24,566</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	0.50	1.00	1.50	4.00	2.50
Certified	1.00	0.00	0.00	0.00	1.00
Classified	5.52	6.51	6.70	5.00	6.00
Professional/Technical	3.00	6.50	10.00	12.00	10.00
<b>Total FTE</b>	<b>10.02</b>	<b>14.01</b>	<b>18.20</b>	<b>21.00</b>	<b>19.50</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

## DISTRICT LIBRARY AND MEDIA CENTER



**District Library Media Programming Director |**  
Linda Conway

985 South Plum Creek Boulevard Castle Rock, CO 80104  
303.387.0600

Our Mission is to serve the Douglas County School District staff and community by providing access to quality resources, information and training, thereby enhancing 21st century instruction and student achievement.

	<b>Funding Snapshot</b>				
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ -	\$ 67,000	\$ 71,590	\$ 73,059	\$ 73,059
<i>Certified</i>	997	3,680	1,880	1,146	-
<i>Classified</i>	187,359	181,607	170,504	30,011	32,235
<i>Professional/Technical</i>	52,684	10,379	40,746	159,493	204,900
Benefits	74,408	76,372	84,872	64,729	112,014
Purchased Services <sup>(1)</sup>	37,562	42,802	39,038	28,356	26,911
Supplies and Materials	51,818	59,742	92,789	95,765	364,937
Capital Equipment	9,396	-	-	11,207	-
Other Expense	794	1,833	1,375	1,214	1,695
<b>Total Expenditures</b>	<b>\$ 415,019</b>	<b>\$ 443,415</b>	<b>\$ 502,795</b>	<b>\$ 464,981</b>	<b>\$ 815,751</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 17,788</b>	<b>\$ 3,900</b>	<b>\$ 37,270</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	0.00	1.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	5.00	4.00	4.00	1.00	1.00
Professional/Technical	1.00	1.00	1.00	3.00	4.00
<b>Total FTE</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>6.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

<sup>(1)</sup>For FY 2015-2016 Adopted Budget \$309,563 is budgeted in District Library and Media Center for software licenses and renewals to be distributed to schools throughout the year.



# HUMAN RESOURCES



**Chief Human Resources Officer | Brian Ceasre**

620 Wilcox Street Castle Rock, CO 80104  
303.387.0100

Our mission is to support and enable those who are impacting the quality of education of students (both directly and indirectly) to maximize their effectiveness. We will accomplish this through:

- Measuring and improving upon key performance indicators/metrics.
- Perfecting system performance.
- Delivering higher value work to customers through migration of HR value from administrative to strategic.
- Educating and empowering administration to manage HR needs.
- Attracting, hiring, retaining, and rewarding top talent.
- Communicating essential information consistently and accurately.

New to Human Resources for FY 2014-2015 includes the Benefits department. **Benefits include:** Medical, Dental, Vision, Life Insurance, Accidental Death and Dismemberment, Long Term Disability, Leave of Absence, Short Term Disability, Family Medical Leave Act (FMLA), Retirement Accounts and an Employee Assistance Program. As part of this process, we strive to ensure compliance with HIPAA and State and Federal regulations.

	<b>Funding Snapshot</b>				
	<b>FY 2011-2012</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>
	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 676,434	\$ 642,484	\$ 644,237	\$ 672,860	\$ 703,986
<i>Certified</i>	62,000	86,876	103,276	333,390	346,509
<i>Classified</i>	562,973	555,376	573,396	450,235	456,152
<i>Professional/Technical</i>	126,346	360,651	376,572	432,474	445,213
Benefits	5,286,208	349,449	408,726	663,123	654,383
Purchased Services <sup>(1)</sup>	29,923,340	35,835,246	36,026,616	39,885,845	38,162,319
Supplies and Materials	28,677	37,819	67,968	51,382	147,461
Capital Equipment	-	-	-	-	-
Other Expense	7,817	34,731	34,578	10,486	4,000
<b>Total Expenditures</b>	<b>\$36,673,795</b>	<b>\$37,902,632</b>	<b>\$38,235,369</b>	<b>\$42,499,796</b>	<b>\$40,920,023</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 180,622</b>	<b>\$ 106,705</b>	<b>\$ 36,683</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	5.00	4.00	6.00	4.00	6.00
Certified	0.00	0.00	0.59	6.80	0.59
Classified	5.76	6.00	9.70	10.43	9.70
Professional/Technical	3.50	4.50	7.00	8.00	8.00
<b>Total FTE</b>	<b>14.26</b>	<b>14.50</b>	<b>23.29</b>	<b>29.23</b>	<b>24.29</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

<sup>(1)</sup>Purchased Services for Human Resources and Benefits contains high expenditures due to employer contributions for benefits



# INFORMATION TECHNOLOGY



## Chief Technology Officer | Gautam Sethi

701 Prairie Hawk Drive Castle Rock, CO 80109  
720.433.0010

Our vision is to provide technology solutions supporting Choice, World-Class Education and Systems Performance by empowering students, teachers, employees and community with access to information and services through voice, video and data technology. This will allow all of our stakeholders to process and communicate information and share ideas. This vision will enable our stakeholders to become lifelong, independent, productive learners, workers and caring contributors to their communities.

### Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 200,928	\$ 219,892	\$ 103,320	\$ 372,051	\$ 410,000
Certified	5,000	83,570	-	-	-
Classified	1,454,781	1,310,202	1,172,862	1,080,978	1,014,290
Professional/Technical	1,949,881	2,287,063	2,047,701	2,196,962	2,848,666
Benefits	917,705	941,586	914,329	1,022,367	1,321,506
Purchased Services	554,298	3,585,763	6,008,897	7,652,514	3,561,961
Supplies and Materials	4,995,879	5,293,490	5,916,668	4,666,464	4,050,361
Capital Equipment	6,145,222	8,191,698	2,453,996	131,808	3,757,462
Other Expense	(160,813)	28,171	16,461	6,712	11,725
<b>Total Expenditures</b>	<b>\$16,062,880</b>	<b>\$21,941,434</b>	<b>\$18,634,234</b>	<b>\$17,129,855</b>	<b>\$16,975,971</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 1,041,807</b>	<b>\$ 1,288,237</b>	<b>\$ 260,646</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	2.00	3.00	3.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	27.20	20.70	20.70	16.70	18.70
Professional/Technical	21.00	24.00	27.00	29.00	32.00
<b>Total FTE</b>	<b>50.20</b>	<b>46.70</b>	<b>49.70</b>	<b>48.70</b>	<b>53.70</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

## LEGAL COUNSEL



### Legal Counsel | Robert Ross

620 Wilcox Street Castle Rock, CO 80104  
303.387.0116

Legal Counsel serves the Douglas County School District by providing trusted, objective, confidential advice and legal representation to the leaders and Board of Education of DCSD. We advocate for the best interests of students by making sure that the actions of the District reflect its values. We provide counsel on a daily basis to schools and District Administrators, and perform other duties at the request of the Superintendent and the Board of Education.

### Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited	Audited	Audited	Estimated	Adopted
	Actuals	Actuals	Actuals	Actuals	Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 152,885	\$ 178,377	\$ 168,701	\$ 179,798	\$ 164,603
<i>Certified</i>	-	-	-	1,160	-
<i>Classified</i>	43,955	12,840	-	-	-
<i>Professional/Technical</i>	-	22,678	55,000	56,513	56,513
Benefits	52,242	45,637	52,877	57,233	61,607
Purchased Services	894,107	709,879	340,849	631,625	508,780
Supplies and Materials	1,570	1,101	842	926	675
Capital Equipment	-	-	-	-	-
Other Expense	32,309	8,590	8,360	10,166	11,295
<b>Total Expenditures</b>	<b>\$ 1,177,067</b>	<b>\$ 979,102</b>	<b>\$ 626,629</b>	<b>\$ 937,420</b>	<b>\$ 803,473</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ (41,742)</b>	<b>\$ (90,503)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	1.00	0.00	0.00	0.00	0.00
Professional/Technical	0.00	1.00	1.00	1.00	1.00
<b>Total FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

# OPERATIONS AND MAINTENANCE



**Chief Operations Officer | Thomas Tsai**  
**Director | Matt Van Deusen**

620 Wilcox Street Castle Rock, CO 80104  
 720.433.1260

The Operations Department's mission is to maximize District resources, through continuous improvement, to provide services that enhance student achievement and create physical and learning environments that are safe and conducive to learning. *The Operations Department is dedicated to supporting student achievement by effectively and efficiently using resources to deliver quality student transportation, technology, facilities management, security, capital planning and risk management services.*

	<b>Funding Snapshot</b>				
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
Administrative	\$ 85,733	\$ 48,417	\$ 87,233	\$ 146,054	\$ 170,139
Certified	18,480	76,630	37,395	4,500	-
Classified	4,438,952	4,450,687	4,685,615	4,478,450	5,237,180
Professional/Technical	342,618	330,397	431,690	469,624	422,372
Benefits	1,465,525	1,542,619	1,742,177	1,723,842	2,215,061
Purchased Services <sup>(2)</sup>	1,312,896	1,849,836	1,511,574	1,186,244	5,067,543
Supplies and Materials <sup>(1)</sup>	2,281,209	1,821,172	2,039,373	1,700,454	2,709,121
Capital Equipment <sup>(1)</sup>	238,869	344,037	98,429	75,444	1,105,655
Other Expense	(645,296)	(65,982)	(279,002)	(458,941)	(126,327)
<b>Total Expenditures</b>	<b>\$ 9,538,986</b>	<b>\$ 10,397,812</b>	<b>\$ 10,354,483</b>	<b>\$ 9,325,671</b>	<b>\$ 16,800,744</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 2,353,842</b>	<b>\$ 1,908,441</b>	<b>\$ 1,227,527</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	0.00	1.00	1.00	2.00	2.00
Certified	0.00	1.00	0.00	0.00	0.00
Classified	100.50	108.50	106.80	98.30	120.60
Professional/Technical	4.00	5.00	6.00	7.50	6.00
<b>Total FTE</b>	<b>104.50</b>	<b>115.50</b>	<b>113.80</b>	<b>107.80</b>	<b>128.60</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

<sup>(1)</sup>Note: For FY 2015-2016 O&M has an additional \$1,543,327 allocated in Fund 45 from the 2014 COP for capital improvement projects across the District.

<sup>(2)</sup>Note: For FY 2015-2016, \$3,417,290 in purchased services is due to custodial services held within the O&M department that will be disbursed to individual school budgets during the year.

## PERSONALIZED LEARNING



### Chief Student Advocacy Officer | Dr. Jason Germain

620 Wilcox Street Castle Rock, CO 80104  
303.387.0077

Personalized Learning is a new addition to departments for the District for FY 2014-2015. Personalized learning encompasses Early Childhood Education, Special Education, Gifted and Talented, English as a Second Language, Health Services with Medicaid, School Counselors, Reading Recovery, and Homeless Liaison. All of which serve a mutual specific purpose of working to personalize learning to the specific needs of our students. In the snapshot all are represented except Special Education and Special Education-Early Childhood Education, which are included on page 289.

	<b>Funding Snapshot</b>				
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 241,975	\$ 403,378	\$ 439,641	\$ 560,382	\$ 447,642
<i>Certified</i>	2,338,751	3,383,962	1,840,828	1,926,968	2,030,583
<i>Classified</i> <sup>(1)</sup>	229,813	298,990	365,806	405,331	2,307,317
<i>Professional/Technical</i>	151,524	177,996	281,349	516,151	412,051
Benefits <sup>(1)</sup>	729,964	1,102,878	804,050	972,804	2,073,442
Purchased Services	349,829	351,056	534,113	656,630	586,672
Supplies and Materials	328,698	308,765	384,921	635,495	517,086
Capital Equipment	17,181	4,292	-	-	-
Other Expense	19,919	21,915	17,713	1,125	45,396
<b>Total Expenditures</b>	<b>\$ 4,407,654</b>	<b>\$ 6,053,234</b>	<b>\$ 4,668,421</b>	<b>\$ 5,674,885</b>	<b>\$ 8,420,189</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 1,313,417</b>	<b>\$ 1,000,519</b>		<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	3.00	4.50	5.50	5.00	5.50
Certified	38.40	45.69	25.30	27.95	29.05
Classified <sup>(1)</sup>	6.78	9.06	12.95	10.54	68.85
Professional/Technical	2.00	3.00	4.00	5.00	5.00
<b>Total FTE</b>	<b>50.18</b>	<b>62.25</b>	<b>47.75</b>	<b>48.49</b>	<b>108.40</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

Note: Does not include SPED

<sup>(1)</sup>Note: For FY 2015-2016 Adopted Budget ECE instructors are budgeted within the ECE department and will be distributed to individual school locations throughout the year. This accounts for approximately 57.33 of the FY 2015-2016 Adopted Budget FTE and \$2,831,189 in salaries and benefits distributed to schools making ECE more in line with historical norms.



# PRE K-12 EDUCATION

## ASSISTANT SUPERINTENDENT ELEMENATRY EDUCATION



### Assistant Superintendent | Ted Knight

620 Wilcox Street Castle Rock, CO 80104  
303.387.0067

The Elementary Education Department provides District leadership and support in critical components of effective schooling. We focus on allowing children to develop social skills as well as cognitive and thinking skills. We strive for academic excellence, and combine the importance of making school a fun environment in which to learn while providing an educational foundation for children's academic interests and future educational needs. Snapshot includes the expenditures for the Assistant Superintendent of Elementary, Director of Schools for Castle Rock, Highlands Ranch, and Parker Feeders.

	<b>Funding Snapshot</b>				
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Budget	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 505,566	\$ 514,852	\$ 467,769	\$ 546,056	\$ 485,000
<i>Certified<sup>(1)</sup></i>	128,518	108,708	112,960	58,104	1,162,070
<i>Classified</i>	136,317	103,174	122,484	91,722	136,979
<i>Professional/Technical</i>	-	-	31,763	-	19,537
Benefits <sup>(1)</sup>	189,379	172,664	168,154	185,369	432,552
Purchased Services	141,900	11,175	120,131	40,127	43,000
Supplies and Materials	20,750	17,022	30,709	50,309	123,755
Capital Equipment	-	-	-	-	-
Other Expense	2,573	35,531	1,768	226	18,300
<b>Total Expenditures</b>	<b>\$ 1,125,004</b>	<b>\$ 963,125</b>	<b>\$ 1,055,738</b>	<b>\$ 971,914</b>	<b>\$ 2,421,193</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 257,254</b>	<b>\$ 355,243</b>	<b>\$ 223,344</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	4.00	4.00	4.00	5.00	4.00
Certified	2.00	2.00	1.00	1.00	0.00
Classified	3.00	2.00	2.00	2.28	3.22
Professional/Technical	0.00	0.00	0.50	0.00	0.28
<b>Total FTE</b>	<b>9.00</b>	<b>8.00</b>	<b>7.50</b>	<b>8.28</b>	<b>7.50</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

<sup>(1)</sup>Note: For FY 2015-2016 Adopted Budget \$1,350,792 for Strategic Planning Grant Substitutes are held on the Assistant Superintendent Elementary budget to be distributed to the Elementary schools throughout the year.



# PRE K-12 EDUCATION

## ASSISTANT SUPERINTENDENT SECONDARY EDUCATION



### Assistant Superintendent | Dr. Steven Cook

620 Wilcox Street Castle Rock, CO 80104  
303.387.0099

The Secondary Education Department provides oversight to the District Middle and High Schools, the District's Alternative Education Programs, Athletics, Activities, and Student Leadership. Secondary schools offer a broad range of programming options. Middle schools are designed to provide programming to meet the unique needs of adolescents through exploration and challenging curricula to ensure readiness for their high school experience. High school programming includes course offerings to prepare students for success in post-secondary education and/or the workplace. Snapshot includes the Assistant Superintendent of Secondary Education, the Directors of High School and Middle School, Career & Technology, Student Assistance, and School to Career expenditures.

	<b>Funding Snapshot</b>				
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 431,859	\$ 404,317	\$ 419,561	\$ 366,396	\$ 405,000
<i>Certified</i>	256,342	384,932	305,915	289,915	277,342
<i>Classified</i>	177,710	171,679	152,666	201,821	211,218
<i>Professional/Technical</i>	74,049	83,085	156,997	152,373	156,784
Benefits	226,894	260,952	269,287	267,390	319,292
Purchased Services	1,414,179	1,294,151	1,431,786	1,356,173	1,203,718
Supplies and Materials	133,424	78,676	112,710	124,393	144,054
Capital Equipment	-	-	144,873	-	-
Other Expense	52,706	125,909	62,762	4,433	44,675
<b>Total Expenditures</b>	<b>\$ 2,767,163</b>	<b>\$ 2,803,700</b>	<b>\$ 3,056,556</b>	<b>\$ 2,762,894</b>	<b>\$ 2,762,083</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 490,549</b>	<b>\$ 201,436</b>	<b>\$ 235,668</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	3.00	3.00	3.00	3.00	3.00
Certified	3.00	4.00	4.00	3.00	3.20
Classified	3.89	3.89	3.89	4.89	4.50
Professional/Technical	1.00	1.00	2.00	2.00	2.00
<b>Total FTE</b>	<b>10.89</b>	<b>11.89</b>	<b>12.89</b>	<b>12.89</b>	<b>12.70</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

# STRATEGIC SOURCING & CONTRACT MANAGEMENT



**Director | Theresa Rausch**

701 Prairie Hawk Drive Castle Rock, CO 80109  
720.433.0061

Our mission is to support today's learners and tomorrow's leaders by promoting open and fair competition using efficient and effective procurement practices, in securing best value services and products, in accordance with the policies and procedures of the Board of Education. Snapshot includes Purchasing, Warehouse and Mail.

	<b>Funding Snapshot</b>				
	<b>FY 2011-2012</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>
	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 153,401	\$ 156,958	\$ 126,498	\$ 92,750	\$ 100,000
<i>Certified</i>	-	-	-	-	-
<i>Classified</i>	350,498	354,229	356,826	282,759	260,636
<i>Professional/Technical</i>	214,114	190,787	176,404	177,041	233,300
Benefits	217,098	226,457	224,668	181,434	218,261
Purchased Services	114,241	133,391	120,808	130,770	214,432
Supplies and Materials	15,202	50,130	8,428	34,245	174,287
Capital Equipment	-	-	14,829	-	-
Other Expense	(115,434)	(113,192)	(106,110)	(112,897)	(197,900)
<b>Total Expenditures</b>	<b>\$ 949,120</b>	<b>\$ 998,759</b>	<b>\$ 922,352</b>	<b>\$ 786,102</b>	<b>\$ 1,003,016</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 47,442</b>	<b>\$ 52,860</b>	<b>\$ 55,614</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	9.70	9.70	9.75	6.75	6.75
Professional/Technical	3.70	2.70	2.70	3.00	4.00
<b>Total FTE</b>	<b>15.40</b>	<b>14.40</b>	<b>13.45</b>	<b>10.75</b>	<b>11.75</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

## SPECIAL EDUCATION



**Director of Personalized Learning | Donna Trujillo**  
**Director of Personalized Learning | Nancy Ingalls**

620 Wilcox Street Castle Rock, CO 80109  
 303.387.0192

Special education programming is driven by the unique individual educational needs of students with disabilities and procedures required by federal and state mandates. On average, in Douglas County Schools, the cost of special education is 2 to 2.5 times the amount spent on students without disabilities. Approximately ten percent of special education funding comes from the federal government and sixteen percent provided via the state. The balance of approximately seventy-four percent is derived from local District sources.

The special education population is very diverse. It includes students who are categorized as cognitively disabled, learning disabled, emotionally disturbed, visually impaired, hearing impaired, physically disabled, speech/language impaired, chronically ill, or multiplied disabled. The vast majority of special education students are in the mainstream, attending neighborhood schools, and spend at least part of the day in a general education classroom.

The schools undertake the responsibility of:

- 1) identifying all disabled children and offering them educational services;
- 2) assessing each disabled child individually and, when appropriate, formulating a written Individualized Education Program (IEP);
- 3) ensuring that disabled students are placed in the "least restrictive environment" commensurate with their needs;
- 4) notifying parents in writing about identification, evaluation and school placement of their child; and
- 5) providing those "related services" required for children to benefit from special education.

### Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 96,669	\$ 145,664	\$ 231,314	\$ 239,087	\$ 191,000
<i>Certified</i>	8,670,746	9,391,101	9,957,242	10,576,759	10,930,834
<i>Classified</i>	2,952,027	3,154,555	3,613,726	3,599,873	3,799,448
<i>Professional/Technical</i>	148,684	170,097	90,621	406,875	592,557
Benefits	3,422,502	3,690,000	4,166,189	4,667,840	5,937,413
Purchase Services	1,387,780	1,684,729	1,787,237	1,779,179	1,452,895
Supplies and Materials	364,209	127,343	388,047	236,393	277,333
Capital Equipment	-	2,618	-	4,351	-
Other Expense	235,092	613,028	577,175	31,307	21,504
<b>Total Expenditures</b>	<b>\$17,277,709</b>	<b>\$18,979,135</b>	<b>\$20,811,552</b>	<b>\$21,541,664</b>	<b>\$23,202,984</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 607,644</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.50	2.50	2.50	2.50
Certified	151.84	158.34	165.45	166.20	169.45
Classified	88.64	88.93	101.98	95.29	101.98
Professional/Technical	2.50	2.50	1.50	11.00	11.00
<b>Total FTE</b>	<b>243.98</b>	<b>251.27</b>	<b>271.43</b>	<b>274.99</b>	<b>284.93</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

# SCHOOL SAFETY AND SECURITY



**Director | Richard Payne**

2812 North Highway 85, Building E Castle Rock, CO 80109  
303.387.0377

Our Purpose is to protect the educational environment in Douglas County Schools; to deter criminal and disruptive conduct on District property; to protect the physical plant for its intended use; to ensure timely, efficient and effective response to requests for security and other emergency services.

	<b>Funding Snapshot</b>				
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited Actuals	Audited Actuals	Audited Actuals	Estimated Actuals	Adopted Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 239,609	\$ 225,854	\$ 230,466	\$ 239,005	\$ 156,531
<i>Certified</i>	-	-	-	-	-
<i>Classified</i>	562,423	581,871	494,235	571,883	586,846
<i>Professional/Technical</i>	209,739	288,263	253,716	180,069	185,354
Benefits	277,244	298,628	282,224	313,355	335,594
Purchased Services	613,409	648,303	1,131,134	1,197,501	1,284,111
Supplies and Materials	119,406	133,384	295,419	93,240	128,858
Capital Equipment	8,443	46,038	54,300	69,784	-
Other Expense	(168,263)	(158,017)	(195,421)	(193,991)	1,350
<b>Total Expenditures</b>	<b>\$ 1,862,010</b>	<b>\$ 2,064,323</b>	<b>\$ 2,546,072</b>	<b>\$ 2,470,846</b>	<b>\$ 2,678,644</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 110,789</b>	<b>\$ 80,173</b>	<b>\$ 158,627</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	2.00	2.00	3.00	3.00	2.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	10.60	8.60	11.56	13.56	13.00
Professional/Technical	2.00	3.00	4.00	3.00	3.00
<b>Total FTE</b>	<b>14.60</b>	<b>13.60</b>	<b>18.56</b>	<b>19.56</b>	<b>18.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016



# SUPERINTENDENT'S OFFICE



**Superintendent |** Dr. Elizabeth Celia-Fagen

620 Wilcox Street Castle Rock, CO 80104  
303.387.0123

The Superintendent, through the compliance with Executive Limitations, works to accomplish the goals set forth by the Board of Education. The snapshot includes expenditures for the Superintendent's Office, Wilcox, and West Support Services Offices.

	<b>Funding Snapshot</b>				
	<b>FY 2011-2012</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>
	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Audited Actuals</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 273,566	\$ 290,251	\$ 287,493	\$ 308,649	\$ 269,670
<i>Certified</i>	-	340	2,195	135	-
<i>Classified</i>	61,527	59,043	60,463	66,929	73,894
<i>Professional/Technical</i>	-	-	-	-	-
Benefits	64,916	62,475	67,471	74,946	90,839
Purchased Services	5,816	2,563	8,246	22,956	64,475
Supplies and Materials	30,406	50,458	117,313	59,802	95,430
Capital Equipment	-	-	14,074	-	-
Other Expense	7,277	9,132	12,314	6,766	13,650
<b>Total Expenditures</b>	<b>\$ 443,509</b>	<b>\$ 474,262</b>	<b>\$ 569,569</b>	<b>\$ 540,183</b>	<b>\$ 607,958</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 235,988</b>	<b>\$ 326,372</b>	<b>\$ 343,904</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Certified	0.00	0.00	0.00	0.00	0.00
Classified	1.00	1.00	1.00	1.50	1.50
Professional/Technical	0.00	0.00	0.00	0.00	0.00
<b>Total FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.50</b>	<b>2.50</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016



# WORLD CLASS EDUCATION & LITERACY



## Chief Academic Officer | Dr. Dana Johnson-Strother

620 Wilcox Street, Castle Rock, CO 80104  
303.387.0100

The mission of the World Class Education and Choice Programming department is to provide each student with a World Class Education in which all students will successfully meet or exceed all Colorado Academic Standards and 21st century skills.

### Guaranteed and Viable Curriculum

- Ensures each student will receive a World Class Education based on the Colorado Academic Standards, the Common Core Standards, and the 21<sup>st</sup> Century Skills within the allotted course of study.

### 21<sup>st</sup> Century Skills Integration

- There are thirteen 21<sup>st</sup> Century Skills that have been compressed to the four C's of Communication, Collaboration, Creativity, and Critical Thinking. The four C's are integrated through all instruction.

## Funding Snapshot

	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
	Audited	Audited	Estimated	Adopted	Adopted
	Actuals	Actuals	Actuals	Budget	Budget
<b>Direct School Expenditures</b>					
Salaries					
<i>Administrative</i>	\$ 204,742	\$ 251,925	\$ 224,330	\$ 133,796	\$ 125,028
<i>Certified</i>	573,026	726,640	527,087	152,613	159,000
<i>Classified</i>	104,732	136,152	149,515	99,420	225,712
<i>Professional/Technical</i>	116,688	151,294	573,017	544,604	637,043
Benefits	202,139	265,855	351,929	274,406	348,065
Purchased Services	144,695	84,169	294,242	128,099	162,800
Supplies and Materials	97,419	73,231	47,689	26,999	167,938
Capital Equipment	-	-	-	-	-
Other Expense	3,441	1,544	1,963	1,495	-
<b>Total Expenditures</b>	<b>\$ 1,446,883</b>	<b>\$ 1,690,810</b>	<b>\$ 2,169,773</b>	<b>\$ 1,361,432</b>	<b>\$ 1,825,586</b>
<b>Carry Over Awarded in Subsequent Years*</b>	<b>\$ 1,109,581</b>	<b>\$ 175,704</b>	<b>\$ 274,980</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FTE</b>					
Administrative	1.00	2.00	1.00	2.00	2.00
Certified	3.00	0.00	0.00	0.00	0.00
Classified	2.50	3.50	1.50	1.50	3.00
Professional/Technical	1.50	4.00	8.00	7.00	9.00
<b>Total FTE</b>	<b>8.00</b>	<b>9.50</b>	<b>10.50</b>	<b>10.50</b>	<b>14.00</b>

\*Note: Carry over will be calculated at the conclusion of FY 2014-2015 and FY 2015-2016

# INFORMATIONAL SECTION

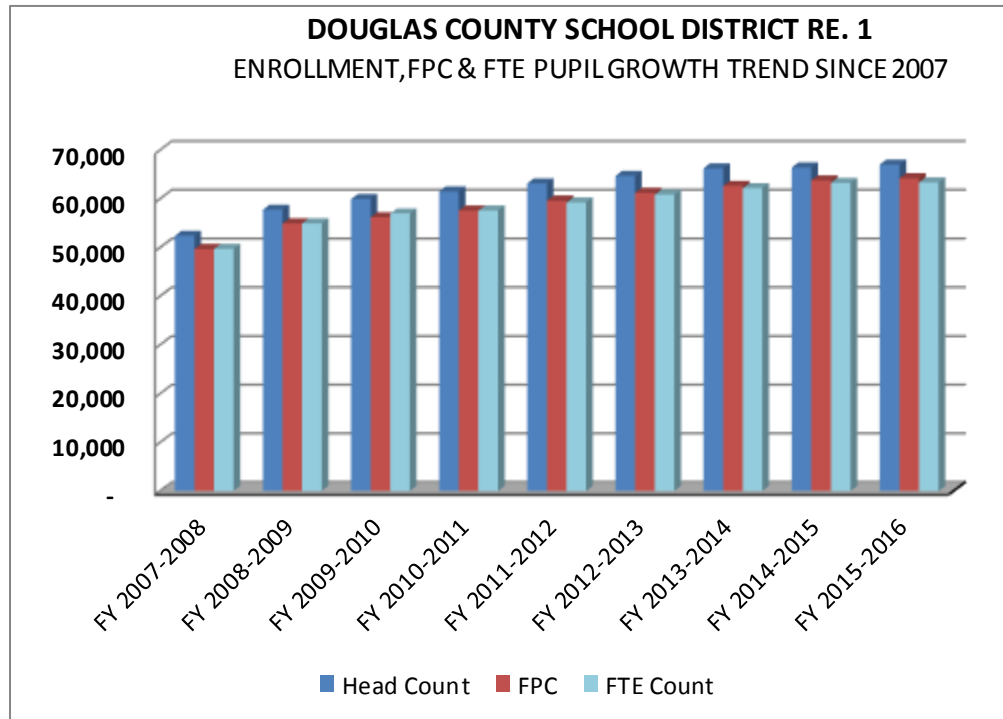


## Adopted Budget Book

FY 2015-2016

## ENROLLMENT HISTORY

Student growth remains an important factor in FY 2015-2016, and for the District's long-term future. The total head count for FY 2015-2016 is estimated to be 67,000 which includes 63,350 Pre K-12 Full Time Equivalent (FTE) (charter schools also included in FTE count) students as well as 3,007 online students. The Funded Pupil Count (FPC) for FY 2015-2016 is projected at 64,191, which includes the FTE count of 63,350, 364 pupils from the Full Day Kindergarten Factor and 110 Colorado Preschool Program (CPP) pupils.



	FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
Head Count	52,393	57,723	59,932	61,465	63,114	64,657	66,230	66,391	67,000
FPC	49,676	54,921	56,181	57,566	59,606	61,199	62,610	63,753	64,191
FTE Count	49,695	54,921	56,945	57,566	59,234	60,823	62,142	63,243	63,350

Source: Colorado Department of Education

<http://www.cde.state.co.us/cdefinance/SchoolFinanceFundingFY2015-16.htm>

## TEACHER AND STAFF HISTORICAL INFORMATION

### Administrative Staff

Includes your Principals, Superintendent, Assistant Superintendents, Directors, etc.

### Certified Staff

Includes your classroom teachers, counselors, nurse, social worker, etc.

### Professional/Technical Staff

Includes the central office support.

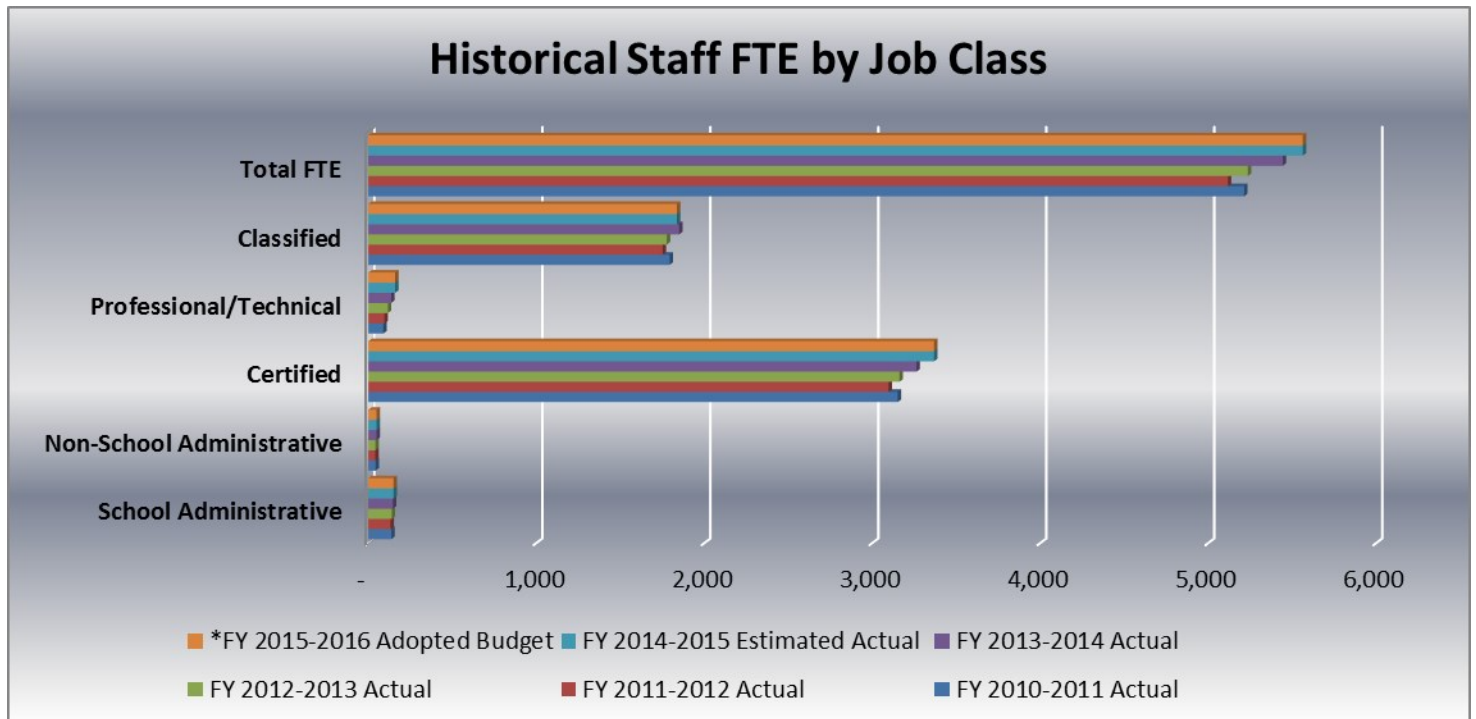
### Classified Staff

Includes your educational assistants, office support in the school buildings, crafts, trade, nutrition services staff and custodians.

Historical School District Staffing FTE						
Job Class	FY 2010-2011	FY 2011-	FY 2012-2013	FY 2013-2014	FY 2014-2015	*FY 2015-2016
	Actual	2012 Actual	Actual	Actual	Estimated Actual	Adopted Budget
School Administrative	137	132	139	146	150	150
Non-School Administrative	43	41	42	49	49	49
Certified	3,151	3,097	3,162	3,263	3,368	3,368
Professional/Technical	89	95	116	136	159	159
Classified	1,794	1,752	1,777	1,850	1,837	1,837
<b>Total FTE</b>	<b>5,214</b>	<b>5,117</b>	<b>5,236</b>	<b>5,444</b>	<b>5,563</b>	<b>5,563</b>

\*At the time of the adopted budget for FY 2015-2016, school level staff has not been finalized. Therefore it is assumed that school level staff will remain flat.

**Note:** Staffing information as of May in each respective year



## DISTRICT AND SCHOOL ACCREDITATION

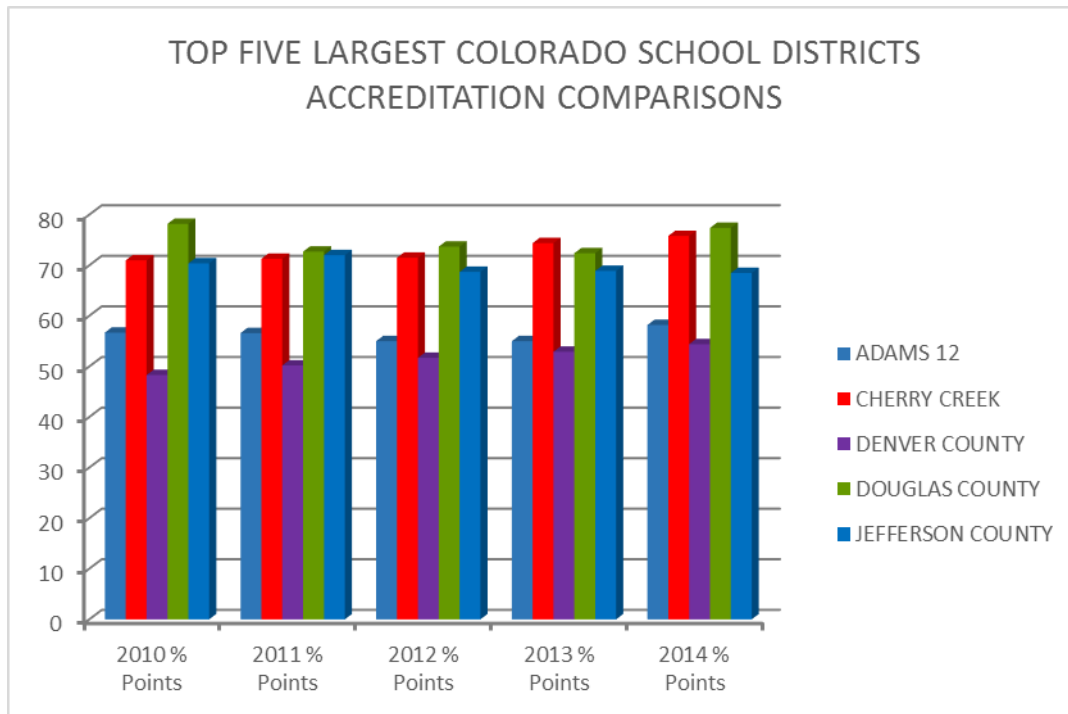
### Background

The Education Accountability Act of 2009 (SB-163, section 22-11 208 and 22-11-210 C.R.S.) requires an annual review of district and school performance. All districts annually receive a District Performance Framework (DPF) report, which determines their accreditation rating. Schools receive an annual School Performance Framework (SPF) report, which determines their school plan types. For districts, the Colorado Department of Education (CDE) makes the final determination of the accreditation ratings. For schools, CDE makes a recommendation to the State Board, who makes the final determination for schools.

### The purpose of doing this is threefold:

- For all districts and schools, it provides a basis for statewide comparison.
- It assists districts and schools that are underperforming and directs state support and intervention when appropriate.
- It also identifies the highest performing districts and schools so that others can learn from their practices and reward them.

Following is an analysis of Colorado's five largest school districts:





## ASSESSMENT

### General Assessment Information

The Colorado State Assessment System is designed to measure Colorado student's mastery of Colorado's academic content standards. In December of 2009, Colorado adopted revised academic content standards progressing from early school readiness to postsecondary competencies reflective of both workforce readiness and 21st century skills.

In 2012, Colorado implemented the Transitional Colorado Assessment Program (TCAP) to reflect changes in the state adopted academic content standards and to provide information to teachers as they began incorporating the revised content standards in their daily instruction. In 2012, Colorado became a governing member of the Partnership for Assessment of Readiness for College and Careers (PARCC) consortia which is currently developing new assessments in English language arts and mathematics for grades 3-8 and high school. The PARCC assessments are scheduled for implementation in 2014-2015.

New general and alternate assessments for science and social studies were field tested in 2013 and implemented in 2014.

The attainment of English proficiency by English Language Learner's (ELL) is measured annually by an English Language Proficiency (ELP) assessment. In the FY 2012-2013 school year, Colorado implemented the ACCESS for ELLs® ELP assessment developed by the World-Class Instructional Design and Assessment (WIDA) consortium.

The CO ACT assessment is designed to measure students' preparedness for postsecondary educational opportunities and is administered to 11th grade students in April and May. Because the CO ACT is equivalent to all other ACT assessments the results can be submitted for college entrance by the student to their college or university of choice.

### Tentative State Testing 2016

Assessment	Grade	Tentative Windows
CoGAT (Cognitive Abilities Test)		September 1-22, 2015
PARCC ELA and Math	3-9	3/14/16 to 4/29/16
DLM (Reading/Writing/Math)	3-9	3/16/16 to 4/29/16
CMAS (Colorado Measures of Academic Success)	5, 8, and 11 Science 4, 7, and once in high school Social Studies	4/11/16 to 4/29/16
CoAlt	5, 8, and 11 Science 4, 7, and once in high school Social Studies	4/11/16 to 4/29/16
<b>ACCESS for ELLs® (K-12<sup>th</sup> grade)</b>		
Reading, Writing, Speaking and Listening	K-12	1/11/16 to 2/12/16
<b>CO ACT</b>	<b>Initial Test Date</b>	<b>Make-up Test Date</b>
Grade 11	Tuesday, April 19, 2016	TBD
11 <sup>th</sup> Grade Alternate (ESSU)	4/1/2016	TBD

## ASSESSMENT—CONTINUED

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### Colorado ACT

The 11th grade ACT assessment, which is more commonly known as the Colorado ACT (CO ACT), is administered once in April and once in May. This assessment is equivalent to all other ACT Assessments administered on national test dates throughout the country. Since this is an actual college entrance exam, results from this assessment can be submitted for college entrance by the student to their college or university of choice.

The CO ACT Assessment consists of two parts which are designed to help students prepare for postsecondary educational opportunities. The first part is a pre-test session which includes an interest inventory, a student profile section, and a course/grade section. The second part is the academic assessment section which includes tests in the areas of English, Mathematics, Reading, and Science. From the tests, students receive a composite score along with scores for each of the skill areas. The CO ACT assessment also provides two sub scores in English, three sub scores in Mathematics, and two sub scores in Reading.

### Colorado Standards

The Office of Standards and Instructional Support leads the state in the research and management of Colorado's student educational expectations. They review the states and nations which most effectively define mastery and help students and teachers achieve clearer results in order to guide Colorado schools to greater outcomes. The Colorado Academic Standards (CAS) are the expectations of what students need to know and be able to do at the end of each grade. They also stand as the values and content organizers of what Colorado sees as the future skills and essential knowledge for our next generation to be more successful. State standards are the basis of the annual state assessment.

The Office of Standards and Instructional Support is responsible for on-going public conversations and information sessions conducted with schools, higher education, school boards, policy makers, and the media about these learning principles.

Colorado has ten content areas:

- Music
- Visual Arts
- Theatre
- Dance
- Comprehensive Health and Physical Education
- Mathematics
- Reading, Writing, and Communicating
- Science
- Social Studies
- World Languages

In addition, the state has developed standards for Extended Evidence Outcomes for students with significant cognitive disabilities. Colorado also adopted Colorado English Language Proficiency

Source: Colorado Department of Education

<http://www.cde.state.co.us/assessment/coact-about>

<http://www.cde.state.co.us/standardsandinstruction/coloradostandards>

## **Douglas County School District**

The Douglas County School District Office of System Performance facilitates the administration of national, state, and district assessment tests. The results from tests, surveys, and other evaluations are housed electronically and used for analysis and assessment of student performance. We are a service organization dedicated to providing teachers and administrators fact-based information, upon which sound decisions can be made to positively affect student learning.

We are committed to providing our students, parents, employees, and community with consistent information and reporting on how we are doing regarding the most important outcomes in our system through System Performance.

The cutting-edge System Performance Framework currently in development demonstrates our commitment to:

- Inform and engage the community
- Empower and support parents
- Retain and attract the highest-quality employees
- Ensure the highest level of student success

The framework will promote continuous improvement and innovation to ensure that what is being counted actually counts.

### ***What is Balanced Assessment?***

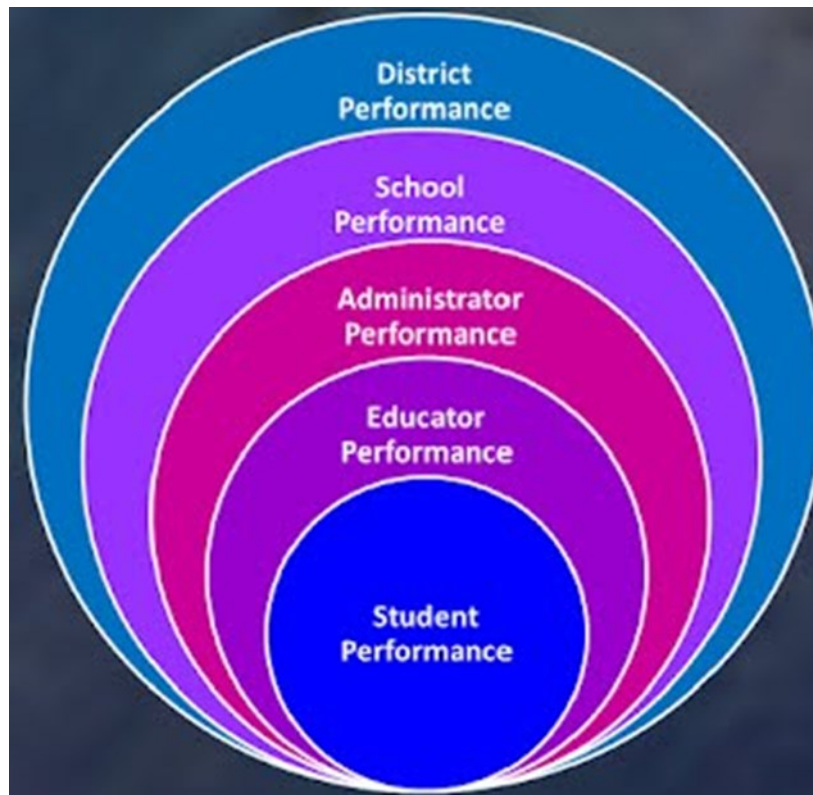
The term "balanced assessment" refers to the strategic use of formative, interim, and summative measures of student performance in a way that addresses immediate student needs, informs ongoing instructional adjustments, and guides long-term educational improvement. A balanced approach to assessment recognizes both the strengths and limitations of the various assessment types and highlights the most relevant assessment data to address student learning needs, improve instruction, and increase accountability at all levels within an educational system.

A balanced assessment system is a synthesis of interacting quality assessments and assessment methods that inform instruction, enhance student learning and engagement, and guide continuous educational improvement. These assessments align to rigorous and relevant learning outcomes, provide essential student performance data that is both valid and reliable, and support all stakeholders in taking ownership of monitoring student progress and ensuring academic success.

### ***Why do we need a Balanced Assessment System?***

While the philosophy behind Balanced Assessment certainly is not new to education, the call for a system that uses multiple and varied measures of student performance has grown louder in recent years. While the push for higher levels of academic achievement and accountability continues to increase, more people have realized that a single test cannot provide a comprehensive evaluation of student performance. The State of Colorado has even gone as far as passing legislation that requires the inclusion of multiple student performance measures in teacher evaluations as well as the Unified Improvement Planning process for both schools and districts.

## ASSESSMENT—CONTINUED



*From the DCSD Strategic Plan:*

For too long in education we have relied on standardized assessments for information regarding our performance. As a result, we have acquiesced to measuring what is easy instead of measuring what is most important. This common practice has produced many unintended consequences in education throughout the world.

Douglas County School District is committed to authentically assessing that which matters most – even if what is most important is very difficult to measure. We are committed to doing this with regard to student performance, educator performance, leader performance, school performance, and district performance through our System Performance Framework.

Balanced Assessment, like quality instruction, is simultaneously a science and an art. While each teacher's Balanced Assessment System (BAS) will contain common elements and measures required by state law and district policy, some of the most critical assessment system components will be unique from classroom to classroom as educators use best practices to meet the distinct learning needs of each student. Innovative instruction and continuous improvement - two facets of a 21st century educational system - rely upon a strong BAS to evaluate effectiveness and drive future advancements.

Other states—Michigan, North Carolina, West Virginia and Wisconsin—are also embarking upon this journey into Balanced Assessment.

## TCAP ASSESSMENT RESULTS SUMMARY—READING

	Reading Performance Level Percentages			
	Spring 2013		Spring 2014	
	DCSD %	State %	DCSD %	State %
<b>Grade 3</b>				
Unsatisfactory	5.5	9.6	6.9	10.1
Partially Proficient	12.7	16.7	13.2	17.8
Proficient	73.8	66.4	71.7	65.0
Advanced	7.7	6.9	7.4	6.6
<b>Grade 4</b>				
Unsatisfactory	5.6	10.5	5.2	10.0
Partially Proficient	15.1	21.3	15.7	22.1
Proficient	73.9	63.3	73.4	63.4
Advanced	5.3	4.6	4.9	4.0
<b>Grade 5</b>				
Unsatisfactory	5.4	11.5	5.7	11.8
Partially Proficient	11.9	17.7	11.2	16.7
Proficient	71.3	62.1	71.8	62.7
Advanced	11.1	8.2	10.7	8.3
<b>Grade 6</b>				
Unsatisfactory	2.5	7.8	4.3	9.4
Partially Proficient	10.7	17.9	10.1	18.6
Proficient	68.7	61.6	68.4	60.2
Advanced	17.8	11.3	16.4	11.3
<b>Grade 7</b>				
Unsatisfactory	5.3	10.9	4.4	10.8
Partially Proficient	15.3	20.9	13.9	19.9
Proficient	67.8	58.7	67.4	59.5
Advanced	11.2	8.8	13.3	9.2
<b>Grade 8</b>				
Unsatisfactory	4.7	9.6	4.7	10.2
Partially Proficient	14.7	22.7	15.6	22.6
Proficient	68.0	58.9	68.1	58.0
Advanced	12.0	8.0	10.3	8.3
<b>Grade 9</b>				
Unsatisfactory	2.7	6.9	3.7	6.9
Partially Proficient	15.6	24.0	16.6	25.3
Proficient	75.5	64.0	73.1	63.1
Advanced	5.3	3.7	4.2	3.1
<b>Grade 10</b>				
Unsatisfactory	3.3	7.0	4.7	7.4
Partially Proficient	13.4	21.0	13.9	21.4
Proficient	66.9	59.3	68.2	60.8
Advanced	13.9	10.3	9.4	8.1

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

\*Per the CDE the Spring 2015 math and English language arts scores are expected to be released later in the fall.



## TCAP ASSESSMENT RESULTS SUMMARY—WRITING

Writing Performance Level Percentages				
	Spring 2013		Spring 2014	
	DCSD %	State %	DCSD %	State %
<b>Grade 3</b>				
Unsatisfactory	3.0	5.6	3.5	5.8
Partially Proficient	34.0	43.1	35.4	42.8
Proficient	52.4	43.2	51.5	43.4
Advanced	10.4	7.7	9.3	7.6
<b>Grade 4</b>				
Unsatisfactory	3.7	6.9	4.1	7.2
Partially Proficient	29.6	39.4	33.2	40.6
Proficient	55.1	45.1	52.5	43.7
Advanced	10.9	8.0	9.4	8.1
<b>Grade 5</b>				
Unsatisfactory	2.3	5	3.1	5.7
Partially Proficient	26.5	37.1	28.9	38.3
Proficient	57.8	48.2	56.2	47.2
Advanced	13.3	9.0	11.0	8.3
<b>Grade 6</b>				
Unsatisfactory	1.2	4.2	2.0	4.6
Partially Proficient	25.3	37.7	25.2	38.2
Proficient	58.3	48.8	58.7	48.9
Advanced	14.8	8.8	13.3	7.8
<b>Grade 7</b>				
Unsatisfactory	1.6	2.8	1.5	3.0
Partially Proficient	23.7	35.1	23.6	35.5
Proficient	53.9	46.5	54.6	46.7
Advanced	20.5	14.8	19.2	14.2
<b>Grade 8</b>				
Unsatisfactory	1.6	3.0	1.9	2.9
Partially Proficient	29.1	40.4	29.1	40.0
Proficient	55.1	46.6	55.1	47.1
Advanced	13.6	9.2	12.7	9.1
<b>Grade 9</b>				
Unsatisfactory	1.5	3.2	1.9	3.5
Partially Proficient	26.5	40.4	27.3	41.0
Proficient	59.7	46.7	55.6	45.6
Advanced	11.5	8.4	12.7	8.5
<b>Grade 10</b>				
Unsatisfactory	3.4	6.5	4.9	6.9
Partially Proficient	32.2	42.5	33.1	42.3
Proficient	51.8	41.4	48.8	41.0
Advanced	10.2	7.4	9.4	7.7

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

\*Per the CDE the Spring 2015 math and English language arts scores are expected to be released later in the fall.

# TCAP ASSESSMENT RESULTS SUMMARY—MATH

Math Performance Level Percentages				
	Spring 2013		Spring 2014	
	DCSD %	State %	DCSD %	State %
<b>Grade 3</b>				
Unsatisfactory	3.7	7.2	4.8	7.9
Partially Proficient	14.5	20.3	14.3	20.3
Proficient	41.6	40.9	41.2	40.3
Advanced	40.0	31.4	39.2	31.3
<b>Grade 4</b>				
Unsatisfactory	4.3	8.3	3.9	8.1
Partially Proficient	12.4	19.6	12.9	19.9
Proficient	46.0	43.4	44.5	43.0
Advanced	37.2	28.3	38.1	28.6
<b>Grade 5</b>				
Unsatisfactory	4.4	9.2	4.7	9.4
Partially Proficient	16.0	25.2	16.9	25.7
Proficient	38.8	36.5	38.7	35.9
Advanced	40.5	28.8	39.1	28.7
<b>Grade 6</b>				
Unsatisfactory	5.5	11.8	6.5	12.8
Partially Proficient	17.5	25.7	16.5	25.7
Proficient	35.8	35.0	36.1	34.8
Advanced	41.0	27.0	40.2	26.3
<b>Grade 7</b>				
Unsatisfactory	7.7	14.2	7.6	15.7
Partially Proficient	23.6	30.3	21.5	29.2
Proficient	29.9	27.9	31.2	28.0
Advanced	38.4	27.1	39.0	26.5
<b>Grade 8</b>				
Unsatisfactory	10.1	19.0	11.3	19.7
Partially Proficient	22.9	28.9	21.5	27.2
Proficient	32.4	28.6	32.6	28.4
Advanced	34.1	22.9	33.4	24.0
<b>Grade 9</b>				
Unsatisfactory	16.5	29.6	16.1	29.2
Partially Proficient	29.9	30.3	27.4	29.9
Proficient	32.8	23.9	31.2	24.7
Advanced	19.8	14.9	23.3	14.9
<b>Grade 10</b>				
Unsatisfactory	17.4	29.2	17.3	30.3
Partially Proficient	34.9	34.9	34.8	34.7
Proficient	36.5	27.6	36.6	26.9
Advanced	8.8	6.3	8.0	6.1

Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

\*Per the CDE the Spring 2015 math and English language arts scores are expected to be released later in the fall.

## TCAP ASSESSMENT RESULTS SUMMARY—SCIENCE

Science Performance Level Percentages				
	Spring 2014		Spring 2015	
	DCSD %	State %	DCSD %	State %
<b>Grade 5</b>				
<b>Unsatisfactory</b>	15.9	28.3	16.3	29.1
<b>Partially Proficient</b>	40.2	38.1	38.6	36.1
<b>Proficient</b>	39.9	30.1	40.0	30.4
<b>Advanced</b>	3.9	3.5	5.2	4.4
<b>Grade 8</b>				
<b>Unsatisfactory</b>	21.1	31.5	26.0	36.7
<b>Partially Proficient</b>	42.0	36.0	38.8	34.2
<b>Proficient</b>	35.0	30.1	32.6	26.5
<b>Advanced</b>	1.9	2.4	2.6	2.5

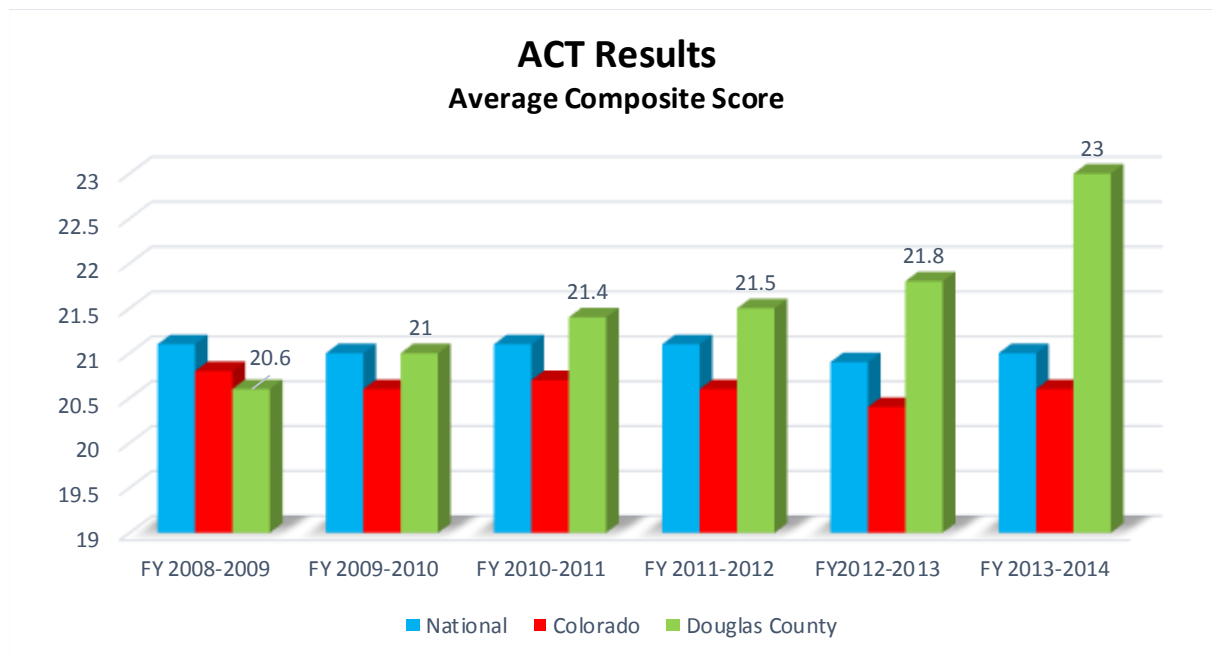
Source: Colorado Department of Education <http://www.cde.state.co.us/assessment/CoAssess-DataAndResults>

## COLLEGE/CAREER READINESS

### College Entrance Exams

The ACT or American College Testing assessment measures academic achievement in English, mathematics, reading and science reasoning abilities. During the FY 2000-2001 school year, the state of Colorado added the ACT to its testing program. All eleventh grade students in Colorado are not required to take this test. Douglas County students regularly score above both the state and national average on the ACT. Test results released in 2013 show that the District continued to score above the state average.

The SAT or Scholastic Assessment test measures critical reading, mathematics and writing abilities. While it is the most widely taken standardized college entrance test in the United States, far fewer students in Colorado and Douglas County take this test. Overall, Douglas County students do score above the national average.



Source: Colorado Department of Education

<http://www.cde.state.co.us/assessment/coact-dataandresults#212>

Source: www.act.org

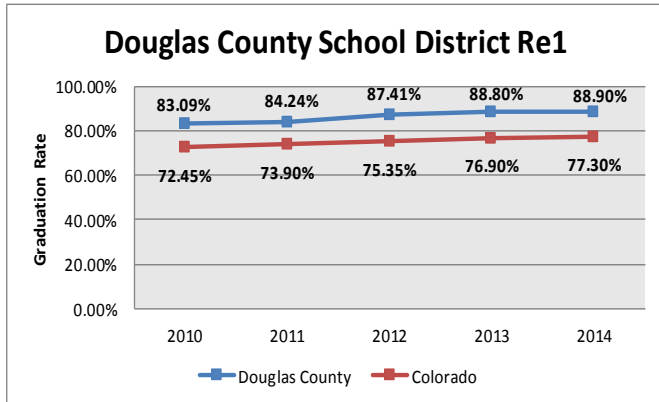
<http://www.act.org/newsroom/data/2013/trends.html>

### Summary

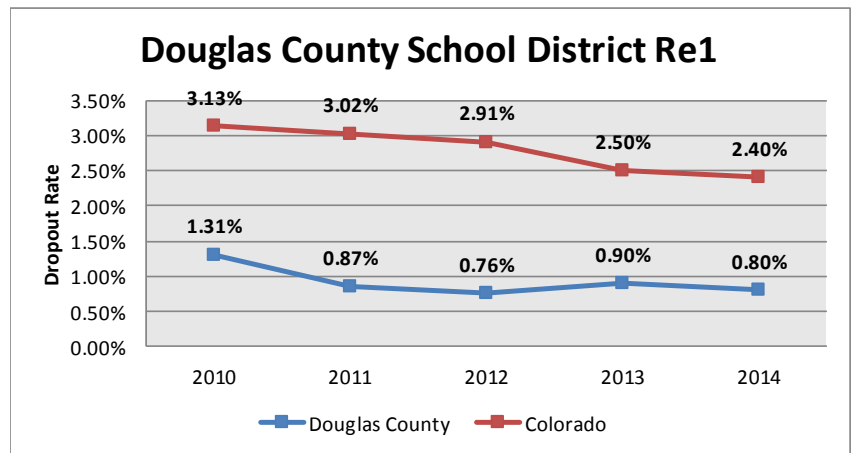
Results from all these tests validate when the District is doing well and point to where improvement is needed. This information, gathered over time, gives the District a good picture of how well our students are meeting state and district academic content standards.

# GRADUATION, DROP OUT & FREE AND REDUCED LUNCH MEASURES

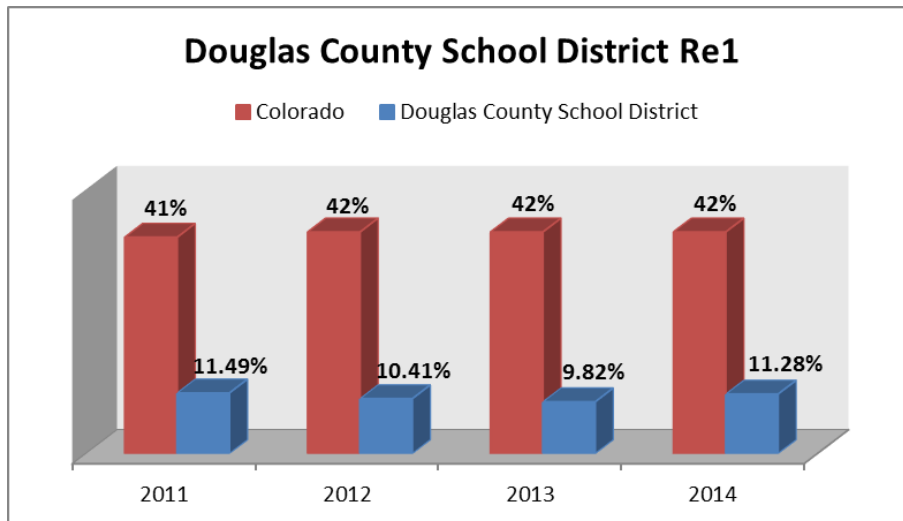
## Graduation Rates



## Dropout Rates



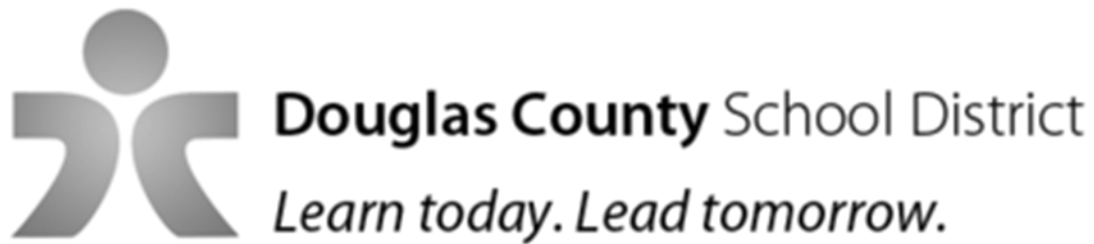
## Free & Reduced Lunch Percent of Enrollment



Source: Colorado Department of Education  
<http://www.cde.state.co.us/cdereval/gradcurrent>  
<http://www.cde.state.co.us/cdereval/dropoutcurrent>



# DEMOGRAPHIC SECTION



## Adopted Budget Book

FY 2015-2016

# DOUGLAS COUNTY OVERVIEW

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## General Information

The pioneer spirit, accompanied by the beauty of the mountains, foothills and plains, is gloriously evident in Douglas County. In 1861, the Colorado Territorial Session Laws created Douglas County, named after Stephen A. Douglas. Known as the “Little Giant,” Stephen A. Douglas battled his own Democratic Party, as well as the Republican Abraham Lincoln, over issues of slavery, the Kansas-Nebraska Act and popular sovereignty. Douglas County originally stretched from the Rockies to the State of Kansas border.

Today, Douglas County is virtually the geographic center of Colorado. The County is approximately 843 square miles, 96 square miles of which are permanently protected land through the Douglas County Open Space Program. Recreational areas include more than 146,000 acres of Pike National Forest, Roxborough State Park, Castlewood Canyon State Park and the Chatfield State Recreation Area.

There are five incorporated municipalities within the boundaries of Douglas County: Castle Pines, Castle Rock, Larkspur, Lone Tree and Parker, and one unincorporated municipality, Highlands Ranch. Each incorporated municipality has its own mayor and provides services in cooperation with Douglas County.

The County’s strength, as the centerpiece of the Denver/Colorado Springs development corridor, is a perfect blend of quality lifestyle and business environment.

Source: <http://www.douglas.co.us/government/douglas-county-history/>



# DOUGLAS COUNTY DETAILED INFORMATION

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## Douglas County Demographic Summary 2015

### Population

The Douglas County population estimate for January 1, 2015 is 308,000 persons, a 1.8 percent increase from the previous year's estimate of 302,464. Between 2000 and 2010, the population of Douglas County increased 62.4 percent, which made Douglas County the fastest growing county in Colorado, and the 16th fastest growing county in the nation. The population age 65 and over increased 177.8 percent during the same time. Seniors now make up 7.1 percent of the population, compared to 4.2 percent in 2000. By the year 2030, seniors are expected to be 20 percent of the total County population.

### Permit Trends

Permits issued for new housing in all of Douglas County increased 25 percent compared to 2013, with 3,357 housing units permitted in 2014. Apartment units are 34 percent of the total new units permitted, with the majority of these located in and around Lone Tree. Over one million square feet of commercial space was permitted in 2014, which was 4 percent more than the year before.

### Residential Development

In 2014, 2,036 new housing units were completed in Douglas County, which was a 1.8 percent increase in the total housing stock. The County's total housing stock as of January 1, 2015 is 114,379 units. Single family detached houses account for 77 percent of that total. The incorporated cities and towns in Douglas County contain 41 percent of the total housing stock. Ninety percent of all housing units are located in the urban-designated areas of the County which is 18 percent of the total land area of the County.

### Residential Sales

The median price of all homes sold in Douglas County in the third quarter of 2014 was \$350,000, which is a 3.0 percent increase compared to the same quarter last year. The number of sales of newly built and existing single-family houses, townhouses, and condominiums in 2014 decreased 2.3 percent compared to 2013. The total number of foreclosure filings initiated in 2014 decreased 43 percent from 2013 for a total of 437.

### Annual Income

The 2013 average annual wage for jobs located in Douglas County was \$55,605, which was an 8.8 percent decrease from the previous year. When the industry of management of companies and enterprises is excluded from the total for 2013 and 2012, the 2013 average annual wage is \$52,481, which is a 4.6 percent increase from 2012. According to the 2013 American Community Survey, the median household income in Douglas County was \$102,961, which ranks 5th in the nation for highest median household income among counties with populations of 65,000 or more. The 2013 American Community Survey also shows that 3.2 percent of the population had income below the poverty level.

### Annual Employment

The number of jobs located in Douglas County increased 8.2 percent from 2012 to 2013, bringing the average annual total to 103,012 jobs. The retail trade industry continues to be the County's largest employer in 2013 with 16.1 percent of jobs, followed by government (11.1 percent). For the first time, the number of jobs in the professional and technical services industry was higher than the number of jobs in the accommodation and food services industry, having 11.0 percent and 10.4 percent of the total jobs, respectively.

Source: Douglas County Government

<http://www.douglas.co.us/demographics/population-and-development-report/>

# DOUGLAS COUNTY DEMOGRAPHIC AND ECONOMIC STATISTICS

**DOUGLAS COUNTY, COLORADO**  
Demographic and Economic Statistics,  
Last Ten Fiscal Years

<u>Year</u>	<u>Estimated Population [1]</u>	<u>Personal Income Per Capita [2]</u>	<u>Total Personal Income (In Thousands) [2]</u>	<u>Median Age [4]</u>	<u>Average Household Size [4]</u>	<u>Public School Enrollment [3]</u>	<u>School Enrollment % of Population</u>	<u>Unemployment Rate % [5]</u>
2005	252,988	46,115	11,347,684	33.7	2.88	48,043	19.0%	3.6%
2006	268,506	50,127	12,993,222	35.4	2.80	50,370	18.8%	4.9%
2007	281,418	54,261	14,706,467	33.5	2.85	51,689	18.4%	3.2%
2008	286,780	60,361	16,969,723	35.7	2.88	58,723	20.5%	5.1%
2009	290,059	59,358	17,108,472	34.3	2.90	56,031	19.3%	6.6%
2010	288,430	60,723	17,514,402	36.6	2.86	59,932	20.8%	6.7%
2011	291,083	71,463	20,801,664	36.6	2.79	61,465	21.1%	6.1%
2012	295,689	73,516	21,737,873	37.4	2.95	63,114	21.3%	5.9%
2013	302,464	75,747	22,910,741	37.5	2.80	64,600	21.4%	5.6%
2014	308,000	77,944	24,006,648	36.9	2.82	67,000	21.8%	4.5%

[1] Douglas County Department of Community Development

[2] Bureau of Economic Analysis, Washington D.C.

[3] Douglas County School District

[4] US Census Bureau

[5] Douglas County Budget Book

Figures included in this schedule represents the most recent data available.

Data is estimated and is subject to change based on updated information.

\*\*2013 Per Capita Income was adjusted (in 2014) for actuals from Bureau of Economic Analysis.

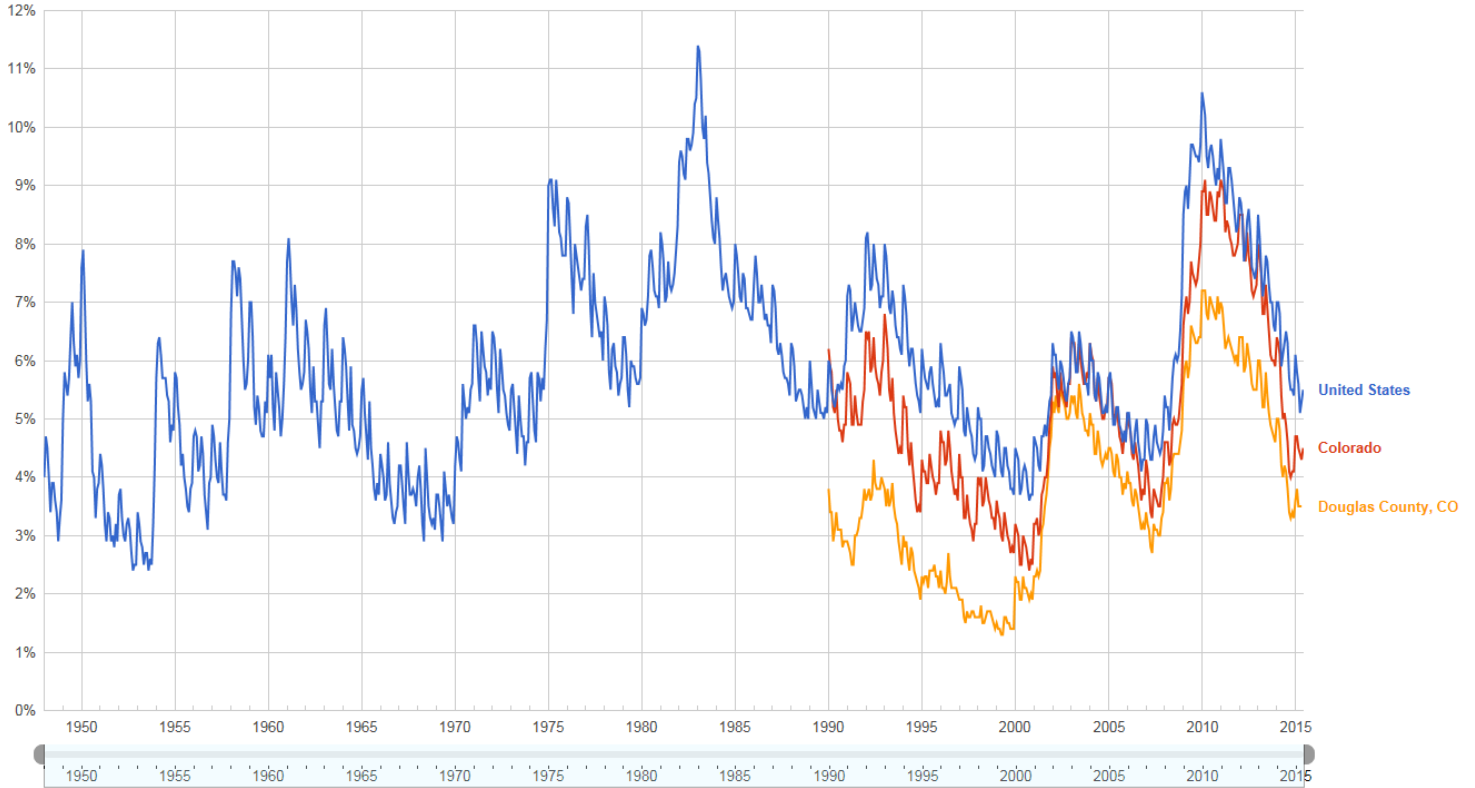
\*\*2014 Personal Income Per Capita and Total Personal income estimated using the 2.9% change for personal income from '13 to '14 that the Bureau of Economic Analysis office has estimated for the State of Colorado.

Source: Douglas County Treasurer

<http://www.douglas.co.us/finance/documents/2014-comprehensive-financial-report.pdf>

# UNEMPLOYMENT RATE

**United States Vs. Colorado Vs. Douglas County Unemployment Rates**  
(not seasonally adjusted)



Data from U.S. Bureau of Labor Statistics Last updated: Jul 27, 2015

[http://www.google.com/publicdata/explore?ds=z1ebjgk2654c1\\_&met\\_y=unemployment\\_rate&hl=en&dl=en&idim=state:ST080000:ST060000&fdim\\_y=seasonality:S#!ctype=l&strail=false&bcs=d&nselm=h&met\\_y=unemployment\\_rate&fdim\\_y=seasonality:U&scale\\_y=lin&ind\\_y=false&rdim=country&idim=country:US&idim=state:ST080000000000&idim=county:CN0803500000000&ifdim=country&tstart=913186800000&tend=1376028000000&hl=en\\_US&dl=en&ind=false](http://www.google.com/publicdata/explore?ds=z1ebjgk2654c1_&met_y=unemployment_rate&hl=en&dl=en&idim=state:ST080000:ST060000&fdim_y=seasonality:S#!ctype=l&strail=false&bcs=d&nselm=h&met_y=unemployment_rate&fdim_y=seasonality:U&scale_y=lin&ind_y=false&rdim=country&idim=country:US&idim=state:ST080000000000&idim=county:CN0803500000000&ifdim=country&tstart=913186800000&tend=1376028000000&hl=en_US&dl=en&ind=false)

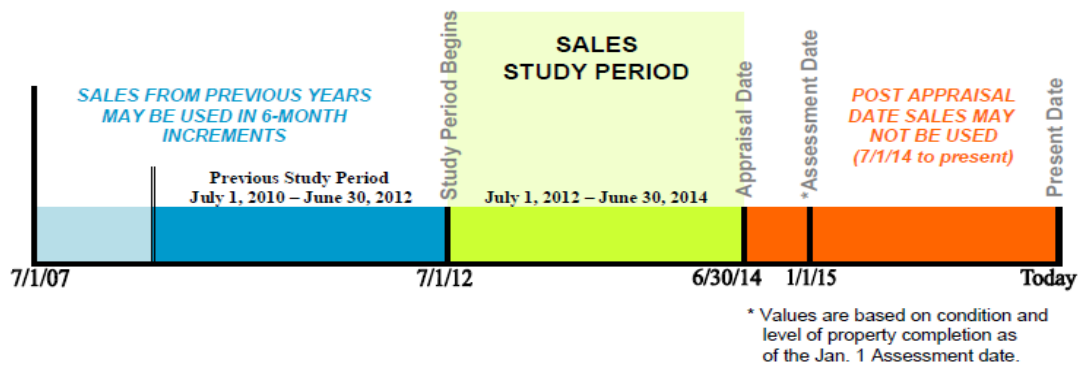


## ASSESSED VALUATION ANALYSIS

The Assessor is responsible for listing, classifying, and valuing all property in the county in accordance with state laws. Colorado law is very specific in establishing how assessors value property:

- Real property must be revalued every odd numbered year.
- The actual value of real property is based on its value as of the appraisal date, which is the June 30th of the year prior to the reappraisal year.
- Residential property may be valued using only the market approach to value. In this approach, the value of the subject property is based on an analysis of comparable sales to predict the price properties would have sold for on the appraisal date.
- For tax years 2013 and 2014, the assessor must use a minimum of the comparable sales between January 1, 2011 and June 30, 2012. However, the assessor is authorized to include and analyze additional sales that occurred up to five years preceding June 30, 2012, adding sales in six month increments. Douglas County uses sales between July 1, 2010 through June 30, 2012, which includes all sales consummated after the previous reappraisal, and accounts for seasonal differences in the market.

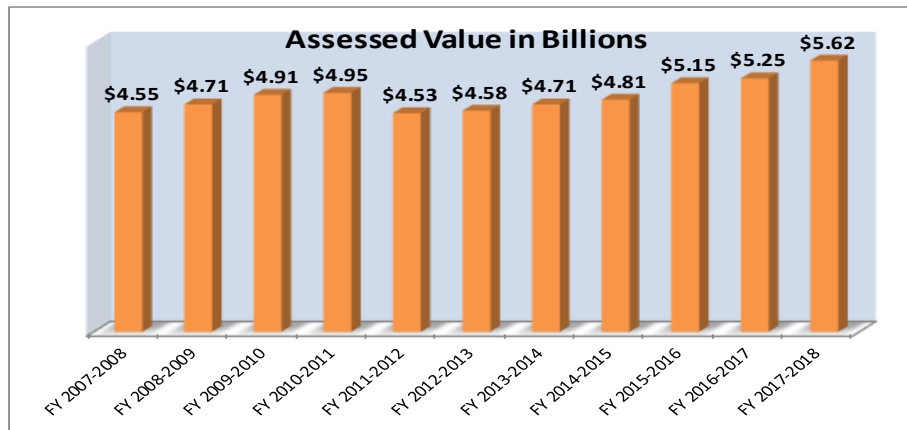
### 2015 / 2016 Valuation Study Period Appraisal Date June 30, 2014



The goal is to establish accurate values for all property located within the county, which in turn ensures that the tax burden is distributed fairly and equitably among property owners. There are many processes completed during the reappraisal before the final tax bill is generated.

Source: Douglas County Assessor

<http://www.douglas.co.us/assessor/property-assessment-and-taxes/>



Assessed values reported through 2014-2015 are as certified in December of that year. From FY 2015-2016 through FY 2017-2018 is estimated at 2 percent each non-assessment year and 7 percent each assessment year.

Source: School District Financials

<https://www.dcsdk12.org/district/transparency>

**DOUGLAS COUNTY, COLORADO**  
**Assessed Value and Estimated Actual Value of Taxable Property,**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Land</u>	<u>Improvements</u>	<u>Personal Property</u>	<u>State Assessed (Utilities)</u>	<u>Exempt Assessed Value</u>	<u>Total Taxable and Exempt Assessed Value</u>	<u>Total Direct Tax Rate</u>
2005	1,084,349,660	2,429,428,530	194,379,340	116,537,000	705,691,790	4,530,386,320	19.774
2006	1,106,718,190	2,591,788,360	209,019,370	115,320,000	727,650,650	4,750,496,570	19.774
2007	1,354,246,330	2,825,271,230	234,958,400	137,184,200	1,024,317,410	5,575,977,570	19.774
2008	1,392,999,550	2,901,332,970	239,883,460	143,966,400	1,068,074,820	5,746,257,200	19.774
2009	1,449,567,750	3,013,152,050	262,700,980	154,083,000	949,241,560	5,828,745,340	19.774
2010	1,441,563,060	3,057,704,800	254,966,460	158,980,100	972,552,280	5,885,766,700	19.774
2011	1,234,291,910	2,841,883,230	243,890,420	184,908,609	990,113,680	5,495,087,849	19.774
2012	1,232,820,250	2,842,356,400	255,525,420	207,648,500	1,015,635,320	5,553,985,890	19.774
2013	1,159,185,250	3,030,460,130	264,488,650	235,325,500	1,009,012,580	5,698,472,110	19.774
2014	1,170,928,620	3,098,539,650	283,199,400	227,523,800	1,062,090,290	5,842,281,760	19.774

<u>Fiscal Year</u>	<u>Total Estimated Actual Value</u>	<u>Total Assessed Value as a % of Total Estimated Actual Value</u>
2005	36,195,971,884	12.5%
2006	37,860,151,503	12.5%
2007	43,415,468,283	12.8%
2008	44,546,851,776	12.9%
2009	45,681,439,229	12.8%
2010	46,162,168,901	12.8%
2011	42,717,528,453	12.9%
2012	43,172,677,826	12.9%
2013	44,287,415,558	12.9%
2014	45,423,465,845	12.9%

Source: Douglas County Assessor  
<http://www.douglas.co.us/assessor/property-assessment-and-taxes/>

# TAX RATE ANALYSIS

## DOUGLAS COUNTY, COLORADO Direct and Overlapping Property Tax Rates, Last Ten Fiscal Years

<b>County Direct Rates</b>							
<b>Fiscal Year</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Total Direct</b>			
2006	13.465	5.809	0.500	19.774			
2007	13.465	5.809	0.500	19.774			
2008	13.465	5.809	0.500	19.774			
2009	13.965	5.809	0.000	19.774			
2010	13.965	5.809	0.000	19.774			
2011	13.965	5.809	0.000	19.774			
2012	13.965	5.809	0.000	19.774			
2013	13.965	5.809	0.000	19.774			
2014	13.965	5.809	0.000	19.774			
2015	13.965	5.809	0.000	19.774			

<b>Overlapping Rates</b>							
<b>Fiscal Year</b>	<b>School <sup>[1]</sup> District</b>	<b>Cities &amp; Towns <sup>[1]</sup></b>	<b>Douglas County <sup>[1]</sup> Law Enforcement Authority</b>	<b>Fire <sup>[1]</sup> Protection</b>	<b>Water <sup>[1]</sup> and Sanitation</b>	<b>Metropolitan [1]</b>	<b>Other [1]</b>
2006	46.500	0.548	3.063	7.026	1.341	17.478	5.421
2007	46.500	0.570	3.009	7.096	1.566	17.562	5.419
2008	46.500	0.570	3.009	7.096	1.566	17.562	5.419
2009	47.103	0.732	2.746	7.170	1.409	18.442	5.378
2010	46.681	0.727	2.753	7.249	1.568	18.581	5.372
2011	46.890	0.729	2.751	7.327	2.755	18.819	5.404
2012	44.708	0.656	2.531	6.789	2.069	16.878	5.037
2013	45.063	0.660	2.548	6.842	2.063	17.349	5.109
2014	46.051	0.677	2.604	6.677	2.111	18.188	5.271
2015	46.945	0.682	2.640	6.788	2.136	19.213	5.537

Source: Douglas County Assessor-Certification of Mill Levies, adjusted for assessed valuation on Treasurer's Tax Dollar Warrant summary.

All tax rates are per \$1,000 assessed valuation.

<sup>[1]</sup> Mill Levies provide for cities / towns and special districts are weighted-average rates based on the total general property tax revenue levied.

Unaudited-See accompanying independent auditors' report.

Source: Douglas County Treasurer  
<http://www.douglas.co.us/documents/2014-cafr.pdf>

## PROPERTY TAX CALCULATION

Property taxes are calculated for the General Fund and Bond Redemption Fund. Property taxes are calculated by multiplying the mill levy or tax rate by the assessed or taxable value of your property. The assessment value is calculated by taking actual value of property multiplied by the assessment rate, which is 7.96 percent for residential property value and 29 percent for commercial property. Total required mills from the School Finance Act stay constant at of 25.440 each year whilst Mill Levy Override and Bond Redemption mills fluctuate based on assessed value and revenue requirements.

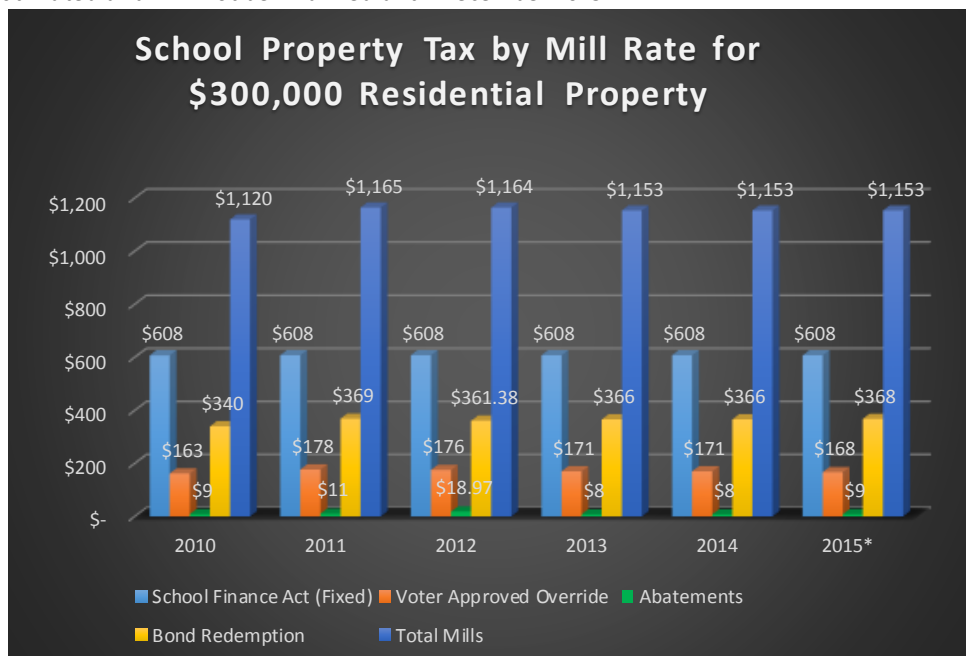
Mill Rates by Calendar Year						
	2010	2011	2012	2013	2014	2015*
State Required	25.440	25.440	25.440	25.440	25.440	25.440
Voter Approved Override	06.814	07.441	07.365	07.151	07.151	07.016
Abatements	00.390	00.460	00.794	00.344	00.344	00.393
Bond Redemption	14.246	15.447	15.128	15.342	15.342	15.428
<b>Total Mills</b>	<b>46.890</b>	<b>48.788</b>	<b>48.727</b>	<b>48.277</b>	<b>48.277</b>	<b>48.277</b>

\*2015 Mills are estimated and will not be finalized until December 2015

Below shows the formula used to calculate school property tax for a residential property valued at \$300,000 for the past 5 years. A supplemental chart is provided to show the breakdown of how much property tax is allocated to each mill rate for DCSD over the past 5 years. Abatements are complete or partial cancellations of a levy. Abatements typically apply to property taxes.

Mill Rates Effect for the Average Tax Payer						
	2010	2011	2012	2013	2014	2015*
Residential Property Value	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
X						
Assessment Rate	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%
X						
Total Mills	46.890	48.788	48.727	48.277	48.277	48.277
÷						
1000	1000	1000	1000	1000	1000	1000
=						
School Property Tax	\$ 1,120	\$ 1,165	\$ 1,164	\$ 1,153	\$ 1,153	\$ 1,153

\*2015 Mills are estimated and will not be finalized until December 2015



## PRINCIPAL EMPLOYERS IN DOUGLAS COUNTY

Company	Products/Service	Industry Cluster
Douglas County School District	Education	Government
CH2M Hill	Engineering and Architectural Services	Professional/Technical Services
Echostar Communications	Satellite and Video Operations	Telecom
HealthONE: Sky Ridge Medical Center	Healthcare	Medical
Western Union	Financial Services	Financial Services
Douglas County Government	Government	Government
Centura: Parker Adventist	Healthcare	Medical
Information Handling Services	Indexed Technical Data	Software
The Trizetto Group	Information Technology	Medical
VISA Debit Processing Services	Financial Services	Financial

Source: Douglas County Government

<http://www.douglas.co.us/business/major-employers-industry-clusters/>

### DOUGLAS COUNTY, COLORADO Principal Employers, Current Year and Ten Years Ago

Employer	2014			2005		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Douglas County School District	5,470	1	3.32%	5565	1	5.36%
CH2M Hill	2,000	2	1.21%	1200	5	1.16%
Echostar Communications	1,930	3	1.17%	1765	2	1.70%
Healthone: Sky Ridge Medical	1,300	4	0.79%	1038	7	1.00%
Western Union	1,130	5	0.69%			
Douglas County Government	1,110	6	0.67%			
Centura: Parker Adventist Hospital	900	7	0.55%			
Information Handling Services	890	8	0.54%	800	10	0.77%
The Trizetto Group	840	9	0.51%			
VISA Debit Processing Services	700	10	0.42%			
First Data Corporation				1700	3	1.64%
Avaya				1600	4	1.54%
Visa USA				1125	6	1.08%
Teletch Holdings				950	8	0.92%
Nextel				900	9	0.87%
<b>Total for Principal Employers</b>	<b>16,270</b>		<b>9.9%</b>	<b>16,643</b>		<b>16.0%</b>
<b>Total Average Employment in Douglas County</b>	<b>164,925</b>			<b>103,755</b>		

Source: WWW.METRODENVER.ORG; Douglas County School District; 2014 CAFR Management Discussion and Analysis  
[www.colmigateway.com](http://www.colmigateway.com)

Unaudited-See accompanying independent auditors' report.

Source: Douglas County Government

<http://www.douglas.co.us/documents/2014-cafr.pdf>



# PRINCIPAL PROPERTY TAX PAYERS

## DOUGLAS COUNTY, COLORADO Principal Property Tax Payers, Current Year and Ten Years Ago

<u>Taxpayer</u>	2014	% of Total	
	<u>Assessed Value</u> <u>Valuation</u>	<u>Value</u>	<u>Rank</u>
Park Meadows Mall LLC	68,665,810	1.44%	1
Intermountain Rural Elec Assn	57,419,220	1.20%	2
Public Service Co. of Colo (Xcel)	56,307,300	1.18%	3
HCA HealthOne LLC	50,703,350	1.06%	4
Century Link (was Qwest Corporation)	37,272,000	0.78%	5
Kaiser Foundation Hospitals	33,363,380	0.70%	6
Qwest Communications	19,148,300	0.40%	7
Target Corporation	15,524,250	0.32%	8
Plaza Drive Properties LLC	15,080,010	0.32%	9
Wells Reit II South Jamaica Street LLC	11,785,520	0.25%	10
Craig Realty Group Castle Rock LLC			
Visa USA Inc			
Liberty Property Holdings Inc			
Echostar Real Estate Corporation IV			
BTM Capital Corporation			
<b>Total Principal Taxpayers</b>	<b>\$ 365,269,140</b>	<b>7.64%</b>	
Total Taxable Assessed Value	\$ 4,780,191,470		

	2005	% of Total	
	<u>Assessed Value</u> <u>Valuation</u>	<u>Value</u>	<u>Rank</u>
Rouse Park Meadows LLC	55,121,810	1	1.44%
Intermountain Rural Elec Assn	26,700,200	4	0.70%
Public Service Co. of Colo (Xcel)	25,186,500	5	0.66%
HCA HealthOne LLC	27,217,340	3	0.71%
Qwest Corporation (was US West Comm)	35,884,680	2	0.94%
Plaza Drive Properties LLC	18,865,320	7	0.49%
Craig Realty Group Castle Rock LLC	20,140,830	6	0.53%
VISA USA Inc.	16,416,350	8	0.43%
Liberty Centennial Holdings Inc	13,456,530	9	0.35%
Echostar Real Estate Corporation IV	11,975,160	10	0.31%
<b>Total Principal Taxpayers</b>	<b>\$ 250,964,720</b>		<b>6.56%</b>
Total Taxable Assessed Value	\$ 3,824,694,533		100%

Source: Douglas County Treasurer

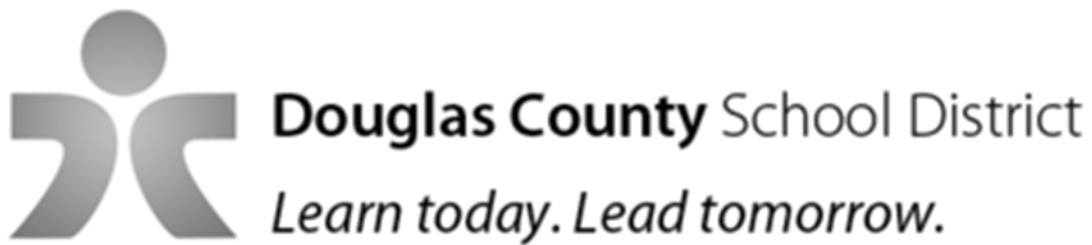
Unaudited-See accompanying independent auditors' report.

Source: Douglas County Treasurer

<http://www.douglas.co.us/documents/2014-cafr.pdf>

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# GLOSSARY OF TERMS



## Adopted Budget Book

FY 2015-2016

**Abatements**

Abatements are complete or partial cancellations of a tax levy. Abatements typically apply to property taxes.

**Account**

A record used to summarize all increases and decreases in a particular asset or any other type of asset, liability, fund equity, revenue, or expenditure. Accounts are found in the General Ledger.

**Accrual**

The recognition of revenue or expenses at the time they are earned or incurred, regardless of when the money is received or paid out.

**Accrual Basis of Accounting**

A method of accounting under which revenue is recognized when earned and expenditures are recognized when incurred, regardless of the timing of related cash flows.

**Ad Valorem Taxes**

Taxes levied on the assessed valuation of real and personal property located within the District, which is the final authority in determining the amount to be raised for educational purposes.

**Agency Fund**

A fund used to account for assets held by a district or other governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**Amendment 23**

An amendment to the Colorado Constitution affecting State funding of K-12 education. Approved by the voters in November 2000, the amendment provides for increases each year of at least the rate of inflation plus one percent for fiscal years 2001-02 through 2010-11 and annually thereafter by at least the rate of inflation. Other financial provisions relating to school District funding are also included.

**Amortization**

(1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**Appropriation**

A budgeted amount of money, which is approved by a Board of Education resolution, to spend for designated purposes.

**Assessed Valuation**

The tax value assigned to property by the assessor. Property taxes are paid on the basis of a property's assessed valuation which is based on a percentage of the property's market value.

**Attendance Rate**

The average daily student attendance expressed as a percent.

**Balanced Budget**

A budget with total expenditures not exceeding total revenue and monies available in the fund balance within an individual fund.

**Board of Education**

The governing body of a school district comprised of elected representatives. The Douglas County School Board of Education (the "Board") consists of seven members elected for four-year terms. The Board elects officers from within its own membership. The Board is a policy-making body whose functions are to establish the Goals and Executive Limitations of the District. The Board appoints a Superintendent as the District's chief executive to prescribe rules and regulations necessary and proper for the effective and efficient administration of the District's day-to-day operations.

**Bonds**

A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. Bonds may be classified according to maturity structure, source of payment or price. In general, bond issues must be voter authorized. The District's General Obligation Bonds finance the cost of new school construction or other large dollar capital renovation projects. Bond proceeds can be spent only for the voter-authorized purpose(s). Proceeds from the District's bond issues cannot be used to fund the daily operating expenses of the District.

**Budget**

An annual financial plan that identifies revenues and amounts thereof, specifies the type and level of services to be provided and establishes the amount of money which can be spent. Used without any modifier, the term usually indicates a financial plan for a year. In actual practice, the term may be distinguished by the plan presented to the appropriating body for adoption and the plan ultimately approved by that body. The term may also be distinguished by its use in regard to operating expenditures versus capital plans.

**Building Fund**

The Building Fund is used to account for financial resources to be used for major capital outlay including acquiring facility sites, construction or purchasing buildings, remodeling of buildings, and acquisition of equipment as provided for by a related bond issue.

**CAFR Sort**

Primarily programmatic-grouped expenses as reported within the District's Comprehensive Annual Financial Report. Displayed herein to facilitate comparisons between prior years' CAFR-reported actuals and the current budget.

**Capital Outlay**

An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year and which generally cost at least \$5,000. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, furniture, vehicles, and equipment.

**Capital Reserve Fund**

This is a special revenue fund used to account for the revenues and expenditures primarily relating to the purchase and acquisition of school district equipment.

**Categorical Programs**

Specific programs that are funded separately from a district's total program funding under the Colorado Public School Finance Act of 1994 (as amended). Examples include vocational education, special education and pupil transportation. State funds for categorical programs must be used specifically for the program and are generally distributed based on a formula prescribed by law.

**CDE**

Colorado Department of Education.

**Chart of Accounts**

A list of accounts systematically arranged, applicable to a specific activity or concern, accordingly naming and numbering individual accounts. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts – a leading feature of a "system of accounts."

In the context of the Colorado school finance, the Chart of Accounts was developed in response to 22-44-105 (4) of the C.R.S. as enacted by the legislature in 1994. The legislature charged the State Board of Education to establish and implement a statewide financial reporting system to make school-to-school and district-to-district comparisons more understandable, accurate and meaningful.

The Chart of Accounts as developed is a comprehensive budgeting, accounting and reporting code structure for use in school district financial management. The various elements specified in the account code structure are in compliance with applicable statutes and regulations. The first seven account code elements comprise the account string. They are: Fund, Location, Special Reporting Element, Program, Subject/Object/Balance Sheet, Job Classification and Designated Grant/Project. The bold terms are defined within this Glossary.

**Colorado Revised Statutes (C.R.S.)**

Colorado Revised Statutes (C.R.S.) are the official, currently revised, laws of the State of Colorado.

**Colorado Student Assessment Program (CSAP)**

The Colorado Student Assessment Program is a standards-based assessment designed to provide a picture of student performance to school districts, educators, parents, and the community. The primary purpose of the assessment program is to determine the level at which Colorado students meet the state model content standards in the content areas that are assessed. The results are used by educators to improve curricula and instruction as well as increase individual student learning.



**Comprehensive Annual Financial Report ("CAFR")**

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements presented and audited in conformity with generally accepted accounting principles (GAAP). As a general rule, an audit report is signed by a licensed certified public accountant and includes: (a) a statement of scope; (b) explanatory comments; (c) an opinion; (d) financial statements; (e) and supplementary comments and recommendations.

**Consumer Price Index (CPI)**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

**Contingency Reserve**

The Board of Education may provide for a contingency reserve for any of the funds. The amount is included in the appropriation for each fund and may be expended to meet unanticipated expenditures.

**Content**

Defines the knowledge, process, and skills within a subject area.

**Cost-of-Living Factor**

One of the three main factors used in calculating a district's per pupil funding. The cost-of-living factor reflects the relative differences among the state's 178 districts in the costs of housing, goods, and services for the regions in which districts are located.

**Curriculum**

All courses of study offered by an educational institution, or a group of related courses in a specific field of study, which allows students to acquire and integrate knowledge and skills.

**Debt Service**

Expenditures related to the retirement of debt and interest on debt

**Depreciation**

Depreciation is the systematic allocation of the cost of an asset to expense over the years or accounting periods making up its useful life.

**District**

Douglas County School District Re1, Douglas and Elbert Counties, Colorado.

**Dropout Rate**

An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not known to transfer to other public or private schools.

**Employee Benefits**

Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, Public Employees' Retirement Association (PERA) contributions retirement and Medicaid.

**Encumbrances**

Purchase orders, contracts and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enrollment**

The number of pupils enrolled on October 1 within the budget year.

**Enterprise Fund**

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the cost of providing services to the general public be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate.

**Entitlement**

Payments guaranteed by the state legislatures to eligible recipients for a certain period of time. The primary example is state equalization program payments.

**Equalization Program Funding**

The financial base of support for public education for school districts in Colorado as calculated by the Public School Finance Act, as amended. Equalization Program funding is provided by a combination of state funding, local property taxes, and specific ownership taxes as determined under the provisions of the school finance act.

**Equalization Program Funding Per Pupil**

The total equalization program funding, as provided under the school finance act as amended, of a district divided by the districts funded pupil count.

**Expenditures**

Charges incurred, whether paid or unpaid, which are presumed to benefit the fiscal period in which such are recorded.

**Expenses**

The costs of the goods and services used in the process of obtaining revenue.

**Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government.

**Fiscal Year**

A twelve-month accounting period to which the annual budget applies. The District's fiscal year runs July 1 through June 30.

**Fixed Assets**

Land, buildings, machinery, furniture and other equipment which the District intends to hold or continue in use over a long period of time.

**F.T.E. (Full-Time Equivalent) — Personnel Employment**

For personnel purposes, a full-time equivalent is based on an employee's work requirement in comparison to what may be defined contractually as a whole work day. For instance, a Kindergarten Teacher instructing for one session is considered half-day and as such counts as a 0.5 FTE.

**F.T.E. (Full-Time Equivalent) — Student Enrollment**

For student enrollment purposes, a full-time equivalent is based on the portion of a day that a student spends in an instructional setting. Half-day Kindergarten students are considered 0.50 FTE for enrollment. For SBB funding purposes Kindergarten students are considered a 1.0 FTE throughout the SBB except for the Mil Levy allocation where they are considered a .50 FTE.

**Function**

Function includes the activities or actions which are performed to accomplish enterprise objectives.

**Full Day Kindergarten (FDK)**

This fund's revenues come from tuition paid by families to access a full day kindergarten program at many of the District's elementary schools. The School Finance Act only provides funding for half day Kindergarten. Included in this fund are reserves designated for tuition scholarships meeting the needs of the District's at-risk kindergarten students, those who may not be able to afford tuition payments. This fund is included in the Combined General Fund for purposes of financial reporting.

**Fund**

A fiscal and accounting entity, with a self-balancing set of accounts recording revenues, expenditures, financial resources and all related liabilities and fund equities.

**Fund Balance**

Fund balance is the excess of assets (revenues) over liabilities (expenditures) of a fund. Fund balance is required to be reported in two components: reserved and unreserved.

**Funded Pupil Count**

A district's pupil count, for funding purposes, under the Public School Finance Act of 1994 (as amended) which provides that the October 1 enrollment count determines a district's program funding for the current fiscal year. The funded pupil count is expressed in full-time equivalent (FTE) pupils.

**Gallagher Amendment**

This 1982 state constitutional amendment requires that the residential property share of the total assessed value in the state be

stabilized at approximately 45 percent of the total. This stabilization is done by decreasing the residential percentage used to determine residential assessed values.

### **General Fund**

General Fund is a fund to account for all financial resources except those required to be accounted for in another fund. All revenues and expenditures, except those revenues and expenditures attributable to other funds shall be accounted for in the General Fund.

### **General Ledger**

The record containing all of the accounts of the District.

### **Governmental Designated Purpose Grants**

Grants received from federal, state, or local governments, or private sources to be used for a specific and designated purpose. Examples are Chapter I, Chapter II, Vocational Education, etc.

### **Governmental Fund**

A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds, capital projects funds, debt service funds and special assessment funds are all examples of governmental fund types.

### **Graduation Rate (High Schools Only)**

Number of students who completed locally defined requirements for graduation from high school, expressed as a percent. The rate is a cumulative or longitudinal rate that calculates the number of students who actually graduate as a percent of those who were in membership and could have graduated over a four-year period.

### **Instruction**

Instruction includes the activities dealing with the teaching of pupils.

### **Instructional Supplies and Materials**

Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals, and other supplies and materials.

### **Insurance Reserve Fund**

A special revenue fund used for the payment of loss or damage to the property of a unit of the District; or to service and pay premiums on insurance; or used for the payment of administrative expenses, loss control, workers' compensation and legal claims against the District.

### **Inter-Fund Transfer**

Money that is taken from one fund and added to another fund. Inter-fund transfers are not receipts or expenditures of the District.

### **Internal Service Fund**

Is a proprietary fund used to account for the financing of goods or services provided by the department or agency to other departments or agencies of the school district.

### **Lease/Purchase Agreement**

Contractual agreements that are termed leases, but that in substance are purchase contracts.

### **Local Share**

The portion of a district's total program contributed directly by local taxpayers of the district. A district's local share includes revenue from property taxes and specific ownership taxes.

### **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.

### **Magnet School**

A magnet school is one which functions in the traditional school setting, but with an emphasis on a few target areas of instruction to best prepare students for the future.

**Membership**

Number of students officially enrolled.

**Mil**

Local tax rates against property are always computed in mils. A mil is one one-thousandth of a dollar of taxable value (.001). One mil produces \$1 in tax income for every \$1,000 of property (taxable value).

**Mil Levy**

The rate of taxation based on dollars per thousand of taxable value.

**Object**

An accounting and budgeting account code used to record expenditures for a specific category of salaries, employee benefits and goods or services purchased.

**Operations and Maintenance**

Activities concerned with keeping the physical plant of the school facilities open, comfortable and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair.

**Pedagogy**

The art or science of being a teacher, generally refers to strategies or styles of instruction.

**Per Pupil Operating Revenue**

The equalization program funding of a District for any budget year determined in accordance with the provisions of the Public School Finance Act, as amended, divided by the funded pupil count of the District for said budget year, minus the amount transferred from the General Fund to the Capital Reserve and Insurance Reserve Funds.

**Program**

A dimension (an element in the account code structure) 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. Pursuant to C.R.S. 22-44-110(1) Program intended to allow for the review of the functions of the proposed budget.

**Property Tax**

The general property tax is levied on land and buildings located within the district. Every owner of private and business property in the District, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

**Public School Finance Act of 1994  
(as amended)**

C.R.S. 22-53-10 1, et seq., seeks to provide for a thorough and uniform system of funding and operation of public schools throughout the state. It requires that all school districts operate under the same finance formula and that equity considerations dictate all districts be subject to the expenditure and maximum levy provisions of this act. Under the previous 1988 act, Colorado's 178 school districts were classified into eight setting category groups with similar characteristics for funding purposes. The 1994 act, created under House Bill 94-1001, replaces the eight setting category groups with individually determined school district per pupil funding amounts.

**Public Employees Retirement Association (PERA)**

PERA provides retirement and other benefits to the employees of government agencies and public entities in the State of Colorado. Established by state law in 1931, PERA operates by authority of the Colorado General Assembly and is administered under Title 24, Article 51 of the Colorado Revised Statutes. It serves as a substitute for social security and used actuarially established investment objectives with long-term goals and policies.

**Pupil Enrollment**

For District funding purposes, under the current school finance act, the pupil enrollment is based on the October 1 enrollment count within the budget year. As with the previous law, an average would be applied to declining enrollment districts. Pupil enrollment can be presented as the full count or on a full-time equivalent (FTE) basis with half-time kindergarten pupils counted as 0.5 FTE. For SBB funding purposes Kindergarten students are considered a 1.0 FTE throughout the SBB except for the Mil Levy allocation where they are considered a .50 FTE.

**Pupil Services**

Those activities, which are, designed to assess and improve the well-being of pupils and to supplement the teaching process.

**Purchased Services**

Amounts paid for personal services rendered by personnel who are not on the payroll of the district and other services, which the district may purchase.

**Residual Equity**

The financial assets remaining after all liabilities have been liquidated.

**Retained Earnings**

An equity account reflecting the accumulated earnings of an enterprise.

**Revenues**

Funds received, generally from taxes or a State/Federal funding program, which are not loans and which do not cause an increase in a liability account.

**Salaries**

Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

**Self-Insurance**

The underwriting of one's own insurance rather than purchasing coverage from a private provider, by identifying specific areas of risk and assessing actuarially sound charges.

**Source/Object/Balance Sheet**

A combination dimension which is used to identify the type of account: Balance Sheet revenue (sources) or expenditure (object). Object is the service or commodity obtained. Pursuant to C.R.S. 22-44-110(1) Object intended to allow for the review of the objects of the proposed budget.

**Special Revenue Funds**

Is a governmental fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Specific Ownership Tax**

An annual tax imposed upon each taxable item of personal property, including motor vehicles.

**State Aid Equalization**

A district's state aid, under the current school finance act, is equal to its total equalization program funding less the local share. The Public School Finance Act of 1994 requires the school district local share to be the revenue based on the annual property tax levy plus the amount of specific ownership tax other than the portion of the specific ownership tax attributable to a bond redemption tax levy or an operating revenue override tax levy.

**Supplemental Budget**

Where money for a specific purpose from other than ad valorem taxes subsequently (following adoption of the budget) becomes available to meet a contingency, a supplemental budget for expenditures not to exceed the amount of said money may be adopted and appropriation of said money made there from.

**Supplies and Materials**

Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

**TABOR (Amendment 1)**

An amendment to the Colorado Constitution approved by voters in November 1992 imposes certain tax and expenditure limits. The name TABOR is derived from the title of the amendment which when on the ballot reads, the "Taxpayers' Bill of Rights". TABOR has three major provisions. First, it requires voter approval for tax increases. Second, it limits the amount of revenue that



may be collected each year. Third, through its provisions requiring voter approval to weaken any existing limit, it limits appropriations.

***Tax Assessment Year and Collection Year***

The calendar year in which taxes are levied (December) is the tax assessment year. The calendar year in which tax bills are sent out (January) is the tax collection year. The calendar year tax bills, based on December tax assessments and billed in January, are reflected as revenue to the school district in the current year's budget.

***Tax Authority***

A government body, such as city, county, or school board, with authority to levy property taxes.

***Taxes***

Amounts levied by a government to finance services performed for the common benefit.

***Transitional Colorado Assessment Program "TCAP"***

Is Colorado's standards-based assessment designed to provide a picture of student performance to schools, districts, educators, parents and the community.

***Transfers***

A transfer does not represent a purchase; rather, it is used to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging or transferring money from one fund to the other.

***Trust/Agency Funds***

Is a fiduciary fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. GASB 1300

***Unencumbered Appropriation***

That portion of an appropriation not yet expended or encumbered.

***Yield***

The rate of annual income return on an investment, expressed as a percentage. (a) Income yield is obtained by dividing the current dollar income by the current market price for the security. (b) Net yield or yield of maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

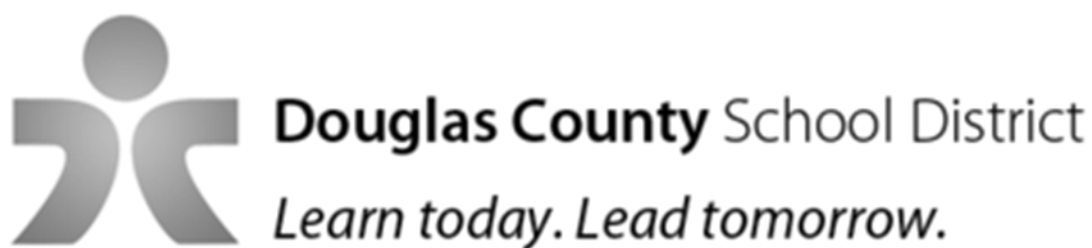
## ACRONYMS

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<b>ACT</b>	American College Testing	<b>GO</b>	General Obligation
<b>AED</b>	Amortization Equalization Disbursement	<b>HB</b>	House Bill
<b>ASB</b>	Association of School Business Officials	<b>HSA</b>	Health Savings Account
<b>BFB</b>	Beginning Fund Balance	<b>IB</b>	International Baccalaureate
<b>BFR</b>	Budgeting for Results	<b>IDEA</b>	Individuals with Disabilities Act
<b>BOE</b>	Board of Education	<b>IEP</b>	Individual Educational Plan
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>ILP</b>	Individual Literacy Plan
<b>CDE</b>	Colorado Department of Education	<b>K-12</b>	Kindergarten through 12 <sup>th</sup> Grade
<b>CHSAA</b>	Colorado High School Athletics and Activities	<b>LRPC</b>	Long Range Planning Committee
<b>COP</b>	Certificates of Participation	<b>NCLB</b>	No Child Left Behind
<b>CPI</b>	Consumer Price Index	<b>PDPA</b>	Public Deposit Protection Act
<b>CRS</b>	Colorado Revised Statutes	<b>PERA</b>	Public Employee Retirement Act
<b>CSAP</b>	Colorado Student Assessment Program	<b>PPA</b>	Per Pupil Allocation
<b>CSI</b>	Charter School Institute	<b>SAED</b>	Supplemental Amortization Equalization Disbursement
<b>CSR</b>	Cohort Survival Ratio	<b>SAT</b>	Scholastic Assessment Test
<b>DAC</b>	District Advisory Committee	<b>SB</b>	Senate Bill
<b>DCEF</b>	Douglas County Education Foundation	<b>SBB</b>	Student Based Budgeting
<b>ECP</b>	Educational and Career Planning	<b>SBBPA</b>	Student Based Budgeting Pupil Allocation
<b>EFB</b>	Ending Fund Balance	<b>STAR</b>	Success Through Automated Resources
<b>EL</b>	Executive Limitation	<b>SWAP</b>	School to Work Alliance Program
<b>ESL</b>	English as a Second Language	<b>TABOR</b>	Taxpayers' Bill of Rights
<b>FDK</b>	Full Day Kindergarten	<b>TCAP</b>	Transitional Colorado Assessment Program
<b>FOC</b>	Fiscal Oversight Committee		
<b>FPC</b>	Funded Pupil Count		
<b>FTE</b>	Full Time Equivalent		
<b>FY</b>	Fiscal Year		
<b>GF</b>	General Fund		
<b>GFOA</b>	Government Finance Officers Association		

# APPENDIX A

## SUPPLEMENTAL INFORMATION



### Adopted Budget Book

FY 2015-2016

## UNIFORM BUDGET SUMMARY—C.R.S. 22-44-105 (1)(d.5)

SCHOOL DISTRICT:	DISTRICT CODE	10	13	15	18	21	22	25
		General Fund FY2015-2016 Budget	Outdoor Education FY2015-2016 Budget	Full Day Kindergarten FY2015-2016 Budget	Insurance Reserve / Risk- Management FY2015-2016 Budget	Nutrition Service FY2015-2016 Budget	Governmental Designated Grants Fund FY2015-2016 Budget	Transportation FY2015-2016 Budget
DOUGLAS COUNTY SCHOOL DISTRICT RE-1	900							
Budgeted Pupil Count	64,191.0							
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	43,748,696.00	18,997.00	2,321,206.00	1,124,063.00	884,778.00	185,120.00	1,563,002.00
REVENUES								
Local Sources	1000 - 1999	208,390,608.00	782,879.00	4,419,195.00	0.00	13,575,090.00	307,032.00	2,693,234.00
Intermediate Sources	2000 - 2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3000 - 3999	324,087,811.00	0.00	0.00	0.00	93,500.00	570,000.00	4,523,980.00
Federal Sources	4000 - 4999	917,997.00	0.00	0.00	0.00	3,013,000.00	12,151,110.00	0.00
TOTAL REVENUES		533,396,416.00	782,879.00	4,419,195.00	0.00	16,681,590.00	13,028,142.00	7,217,214.00
TOTAL BEGINNING FUND BALANCE & REVENUES		577,145,112.00	801,876.00	6,740,401.00	1,124,063.00	17,566,368.00	13,213,262.00	8,780,216.00
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	(96,453,649.00)	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(31,739,960.00)	0.00	0.00	3,862,288.00	0.00	0.00	13,592,763.00
Other Sources	5100,5400, 5500,5900, 5990, 5991	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		448,951,503.00	801,876.00	6,740,401.00	4,986,351.00	17,566,368.00	13,213,262.00	22,372,979.00
EXPENDITURES								
Instruction - Program 0010 to 2099								
Salaries	0100	181,693,795.00	0.00	2,973,450.00	0.00	0.00	7,597,858.00	0.00
Employee Benefits	0200	63,260,650.00	0.00	1,054,192.00	0.00	0.00	2,488,869.00	0.00
	0300,0400,							
Purchased Services	0500	3,113,972.00	0.00	4,892.00	0.00	0.00	1,993,948.00	0.00
Supplies and Materials	0600	17,168,645.00	0.00	212,483.00	0.00	0.00	634,176.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	210,760.00	0.00
Other	0800, 0900	157,426.00	0.00	33,690.00	0.00	0.00	102,531.00	0.00
Total Instruction		265,394,488.00	0.00	4,278,707.00	0.00	0.00	13,028,142.00	0.00
Supporting Services								
Students - Program 2100								
Salaries	0100	13,693,186.00	0.00	24,627.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	4,857,948.00	0.00	8,767.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	515,128.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	216,049.00	0.00	2,494.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	7,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Students		19,289,611.00	0.00	35,888.00	0.00	0.00	0.00	0.00
Instructional Staff - Program 2200								
Salaries	0100	23,906,321.00	0.00	23,276.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	4,505,598.00	0.00	8,285.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	1,883,241.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	1,555,668.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	142,840.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Instructional Staff		31,993,668.00	0.00	31,561.00	0.00	0.00	0.00	0.00
General Administration - Program 2300								
Salaries	0100	1,008,859.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	285,789.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	878,719.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	117,194.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	50,045.00	0.00	0.00	0.00	0.00	0.00	0.00
Total School Administration		2,340,606.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration - Program 2400								
Salaries	0100	21,907,001.00	0.00	160,432.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	7,705,917.00	0.00	56,023.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	217,397.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	570,926.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	44,492.00	0.00	46,082.00	0.00	0.00	0.00	0.00
Total School Administration		30,445,733.00	0.00	263,537.00	0.00	0.00	0.00	0.00

SCHOOL DISTRICT:	DISTRICT CODE	10 General Fund FY2015-2016 Budget	13 Outdoor Education FY2015-2016 Budget	15 Full Day Kindergarten FY2015-2016 Budget	18 Insurance Reserve / Risk- Management FY2015-2016 Budget	21 Nutrition Service FY2015-2016 Budget	22 Governmental Designated Grants Fund FY2015-2016 Budget	25 Transportation FY2015-2016 Budget
<b>DOUGLAS COUNTY SCHOOL DISTRICT RE-1</b>	<b>900</b>							
<b>Business Services - Program 2500</b>								
Salaries	0100	2,244,073.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	790,729.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	637,382.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	323,294.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	(172,400.00)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Business Services</b>		<b>3,823,078.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Operations and Maintenance - Program 2600</b>								
Salaries	0100	12,736,557.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	4,646,891.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	8,422,276.00	2,500.00	0.00	675,003.00	0.00	0.00	0.00
Supplies and Materials	0600	11,986,834.00	37,309.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	(122,977.00)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operations and Maintenance</b>		<b>37,669,581.00</b>	<b>39,809.00</b>	<b>0.00</b>	<b>675,003.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Student Transportation - Program 2700</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	11,686,657.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	6,362,403.00
	0300,0400,							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	885,443.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	3,945,485.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	671,853.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	(1,788,098.00)
<b>Total Student Transportation</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,763,743.00</b>
<b>Central Support - Program 2800</b>								
Salaries	0100	7,500,178.00	0.00	0.00	409,837.00	0.00	0.00	0.00
Employee Benefits	0200	3,377,164.00	0.00	0.00	124,405.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	0500	4,443,164.00	0.00	0.00	3,276,623.00	0.00	0.00	0.00
Supplies and Materials	0600	4,347,756.00	0.00	0.00	32,800.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	18,825.00	0.00	0.00	5,300.00	0.00	0.00	0.00
<b>Total Central Support</b>		<b>19,687,087.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,848,965.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Support - Program 2900</b>								
Salaries	0100	487,929.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	52,390.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	0500	2,232.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	3,750.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	400.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Support</b>		<b>546,701.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Food Service Operations - Program 3100</b>								
Salaries	0100	0.00	0.00	0.00	0.00	5,096,982.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	1,845,598.00	0.00	0.00
	0300,0400							
Purchased Services	0500	0.00	0.00	0.00	0.00	766,100.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	7,836,325.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	571,700.00	0.00	0.00
<b>Total Other Support</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,116,705.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Enterprise Operations - Program 3200</b>								
Salaries	0100	100,005.00	423,566.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	44,652.00	149,314.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	0500	0.00	35,900.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	11,000.00	90,000.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	24,318.00	0.00	0.00	0.00	0.00	0.00
<b>Total Enterprise Operations</b>		<b>155,657.00</b>	<b>723,098.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



SCHOOL DISTRICT:	DISTRICT CODE	10 General Fund FY2015-2016 Budget	13 Outdoor Education FY2015-2016 Budget	15 Full Day Kindergarten FY2015-2016 Budget	18 Insurance Reserve / Risk- Management FY2015-2016 Budget	21 Nutrition Service FY2015-2016 Budget	22 Governmental Designated Grants Fund FY2015-2016 Budget	25 Transportation FY2015-2016 Budget
DOUGLAS COUNTY SCHOOL DISTRICT RE-1	900							
<b>Community Services - Program 3300</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Community Services</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Education for Adults - Program 3400</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Education for Adults Services</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Supporting Services</b>		145,951,722.00	762,907.00	330,986.00	4,523,968.00	16,116,705.00	0.00	21,763,743.00
<b>Property - Program 4000</b>								
Salaries	0100	678,528.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	203,978.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	,0500	212,626.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	57,841.00	0.00	0.00	200,000.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	250.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Property</b>		1,153,223.00	0.00	0.00	200,000.00	0.00	0.00	0.00
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Uses</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>		412,499,433.00	762,907.00	4,609,693.00	4,723,968.00	16,116,705.00	13,028,142.00	21,763,743.00
<b>RESERVES</b>								
Other Reserved Fund Balance - Program 9900	0840	20,463,490.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Restricted Reserves: 932X	0840	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserved Fund Balance - Program 9100	0840	0.00	38,969.00	2,130,708.00	262,383.00	1,449,663.00	185,120.00	609,236.00
District Emergency Reserve - Program 9315	0840	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for TABOR 3% - Program 9321	0840	15,463,490.00	0.00	0.00	0.00	0.00	0.00	0.00
Res. for TABOR - Multi-Year Obligations Program 9322	0840	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RESERVES</b>		35,926,980.00	38,969.00	2,130,708.00	262,383.00	1,449,663.00	185,120.00	609,236.00
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		448,426,413.00	801,876.00	6,740,401.00	4,986,351.00	17,566,368.00	13,213,262.00	22,372,979.00
<b>NON-APPROPRIATED RESERVE - Program 9200</b>		525,090.00	0.00		0.00	0.00	0.00	0.00
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHOOL DISTRICT:	DISTRICT CODE	26 Athletics and Activities FY2015-2016 Budget	31 Bond Redemption FY2015-2016 Budget	39 Non-voter Approved Debt FY2015-2016 Budget	41 and 44 Building Fund FY2015-2016 Budget	43 Capital Reserve Capital Projects FY2015-2016 Budget	45 COP Building Fund FY2015-2016 Budget	52 Child Care FY2015-2016 Budget
DOUGLAS COUNTY SCHOOL DISTRICT RE-1	900							
Budgeted Pupil Count	64,191.0							
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	614,475.00	68,976,599.00	1,555,068.00	0.00	8,885,726.00	8,156,552.00	5,166,587.00
<b>REVENUES</b>								
Local Sources	1000 - 1999	10,021,014.00	69,696,500.00	810,348.00	0.00	0.00	0.00	11,349,189.00
Intermediate Sources	2000 - 2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3000 - 3999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Sources	4000 - 4999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>		10,021,014.00	69,696,500.00	810,348.00	0.00	0.00	0.00	11,349,189.00
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		10,635,489.00	138,673,099.00	2,365,416.00	0.00	8,885,726.00	8,156,552.00	16,515,776.00
<b>TOTAL ALLOCATIONS TO/FROM OTHER FUNDS</b>	5600,5700, 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TRANSFERS TO/FROM OTHER FUNDS</b>	5200 - 5300	4,313,406.00	0.00	3,434,257.00	0.00	6,537,246.00	0.00	0.00
<b>Other Sources</b>	5100,5400, 5500,5900, 5990, 5991	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		14,948,895.00	138,673,099.00	5,799,673.00	0.00	15,422,972.00	8,156,552.00	16,515,776.00
<b>EXPENDITURES</b>								
<b>Instruction - Program 0010 to 2099</b>								
Salaries	0100	5,219,483.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	446,722.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	1,776,837.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	5,392,629.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	6,000.00	0.00	0.00	0.00	500,000.00	0.00	0.00
Other	0800, 0900	547,015.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Instruction</b>		13,388,686.00	0.00	0.00	0.00	500,000.00	0.00	0.00
<b>Supporting Services</b>								
<b>Students - Program 2100</b>								
Salaries	0100	360,152.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	115,805.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	300.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	43,413.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Students</b>		520,670.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Instructional Staff - Program 2200</b>								
Salaries	0100	60,700.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	12,313.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	181,526.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	317,555.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	467,445.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Instructional Staff</b>		1,039,539.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>General Administration - Program 2300</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total School Administration</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>School Administration - Program 2400</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total School Administration</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHOOL DISTRICT:	DISTRICT CODE	26	31	39	41 and 44	43	45	52
		Athletics and Activities	Bond Redemption	Non-voter Approved Debt	Building Fund	Capital Reserve Capital Projects	COP Building Fund	Child Care
DOUGLAS COUNTY SCHOOL DISTRICT RE-1	900	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget
<b>Business Services - Program 2500</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Business Services</b>		0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
<b>Operations and Maintenance - Program 2600</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	528,222.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operations and Maintenance</b>		0.00	0.00	0.00	0.00	528,222.00	0.00	0.00
<b>Student Transportation - Program 2700</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400,							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Student Transportation</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Central Support - Program 2800</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Central Support</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Support - Program 2900</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Support</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Food Service Operations - Program 3100</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Support</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Enterprise Operations - Program 3200</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	5,661,504.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	2,372,531.00
	0300,0400							
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	0.00	1,330,707.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	5,749,087.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	1,395,947.00
<b>Total Enterprise Operations</b>		0.00	0.00	0.00	0.00	0.00	0.00	16,515,776.00

SCHOOL DISTRICT:	DISTRICT CODE	26	31	39	41 and 44	43	45	52
		Athletics and Activities	Bond Redemption	Non-voter Approved Debt	Building Fund	Capital Reserve Capital Projects	COP Building Fund	Child Care
DOUGLAS COUNTY SCHOOL DISTRICT RE-1	900	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget
<b>Community Services - Program 3300</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>0300,0400</b>							
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Community Services</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Education for Adults - Program 3400</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>0300,0400</b>							
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Education for Adults Services</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Supporting Services</b>		1,560,209.00	0.00	2,000.00	0.00	528,222.00	0.00	16,515,776.00
<b>Property - Program 4000</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>0300,0400</b>							
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	437,673.00	0.00
Property	0700	0.00	0.00	0.00	0.00	10,403,121.00	7,718,879.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	793,427.00	0.00	0.00
<b>Total Property</b>		0.00	0.00	0.00	0.00	11,196,548.00	8,156,552.00	0.00
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>								
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>0300,0400</b>							
Purchased Services	,0500	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	69,632,501.00	4,243,480.00	0.00	243,819.00	0.00	0.00
<b>Total Other Uses</b>		0.00	69,637,501.00	4,243,480.00	0.00	243,819.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>		14,948,895.00	69,637,501.00	4,245,480.00	0.00	12,468,589.00	8,156,552.00	16,515,776.00
<b>RESERVES</b>								
Other Reserved Fund Balance - Program 9900	0840	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Restricted Reserves: 932X	0840	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserved Fund Balance - Program 9100	0840		0.00	1,554,193.00	0.00	2,954,383.00	0.00	0.00
District Emergency Reserve - Program 9315	0840	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for TABOR 3% - Program 9321	0840	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res. for TABOR - Multi-Year Obligations Program 9322	0840	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RESERVES</b>		0.00	0.00	1,554,193.00	0.00	2,954,383.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		14,948,895.00	69,637,501.00	5,799,673.00	0.00	15,422,972.00	8,156,552.00	16,515,776.00
<b>NON-APPROPRIATED RESERVE - Program 9200</b>		0.00	69,035,598.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHOOL DISTRICT:	DISTRICT CODE	65 Internal Service Medical Fund FY2015-2016 Budget	66 Internal Service STDI FY2015-2016 Budget	74 Pupil Activity Agency FY2015-2016 Budget	75 Private- Purpose Trust FY2015-2016 Budget	Component Units FY2015-2016 Budget	TOTAL FY2015-2016 Budget
DOUGLAS COUNTY SCHOOL DISTRICT RE-1	900						
Budgeted Pupil Count	64,191.0		See Fund 64				
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	10,431,429.00	165,744.00	2,493,702.00	39,266.00	19,581,362.00	175,912,372.00
<b>REVENUES</b>							
Local Sources	1000 - 1999	42,285,032.00	683,071.00	1,718,188.00	62,000.00	2,159,815.00	368,953,195.00
Intermediate Sources	2000 - 2999	0.00	0.00	0.00	0.00	0.00	0.00
State Sources	3000 - 3999	0.00	0.00	0.00	0.00	5,190,182.00	334,465,473.00
Federal Sources	4000 - 4999	0.00	0.00	0.00	0.00	0.00	16,082,107.00
<b>TOTAL REVENUES</b>		42,285,032.00	683,071.00	1,718,188.00	62,000.00	7,349,997.00	719,500,775.00
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		52,716,461.00	848,815.00	4,211,890.00	101,266.00	26,931,359.00	895,413,147.00
<b>TOTAL ALLOCATIONS TO/FROM OTHER FUNDS</b>	5600,5700, 5800	0.00	0.00	0.00	0.00	96,453,649.00	0.00
<b>TRANSFERS TO/FROM OTHER FUNDS</b>	5200 - 5300	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Sources</b>	5100,5400, 5500,5900, 5990, 5991	0.00	0.00	0.00	0.00	0.00	0.00
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		52,716,461.00	848,815.00	4,211,890.00	101,266.00	123,385,008.00	895,413,147.00
<b>EXPENDITURES</b>							
<b>Instruction - Program 0010 to 2099</b>							
Salaries	0100	0.00	0.00	0.00	0.00	43,996,448.00	241,481,034.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	13,192,911.00	80,443,344.00
	0300,0400,						
Purchased Services	0500	0.00	0.00	0.00	0.00	31,984,501.00	38,874,150.00
Supplies and Materials	0600	0.00	0.00	2,853,184.00	0.00	6,466,476.00	32,727,593.00
Property	0700	0.00	0.00	0.00	0.00	2,413,756.00	3,130,516.00
Other	0800, 0900	0.00	0.00	0.00	62,000.00	3,650,224.00	4,552,886.00
<b>Total Instruction</b>		0.00	0.00	2,853,184.00	62,000.00	101,704,316.00	401,209,523.00
<b>Supporting Services</b>							
<b>Students - Program 2100</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	14,077,965.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	4,982,520.00
	0300,0400,						
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	515,428.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	261,956.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	8,300.00
<b>Total Students</b>		0.00	0.00	0.00	0.00	0.00	19,846,169.00
<b>Instructional Staff - Program 2200</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	23,990,297.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	4,526,196.00
	0300,0400,						
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	2,064,767.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	1,873,223.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	610,285.00
<b>Total Instructional Staff</b>		0.00	0.00	0.00	0.00	0.00	33,064,768.00
<b>General Administration - Program 2300</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	1,008,859.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	285,789.00
	0300,0400,						
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	878,719.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	117,194.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	50,045.00
<b>Total School Administration</b>		0.00	0.00	0.00	0.00	0.00	2,340,606.00
<b>School Administration - Program 2400</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	22,067,433.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	7,761,940.00
	0300,0400,						
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	217,397.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	571,926.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	90,574.00
<b>Total School Administration</b>		0.00	0.00	0.00	0.00	0.00	30,709,270.00



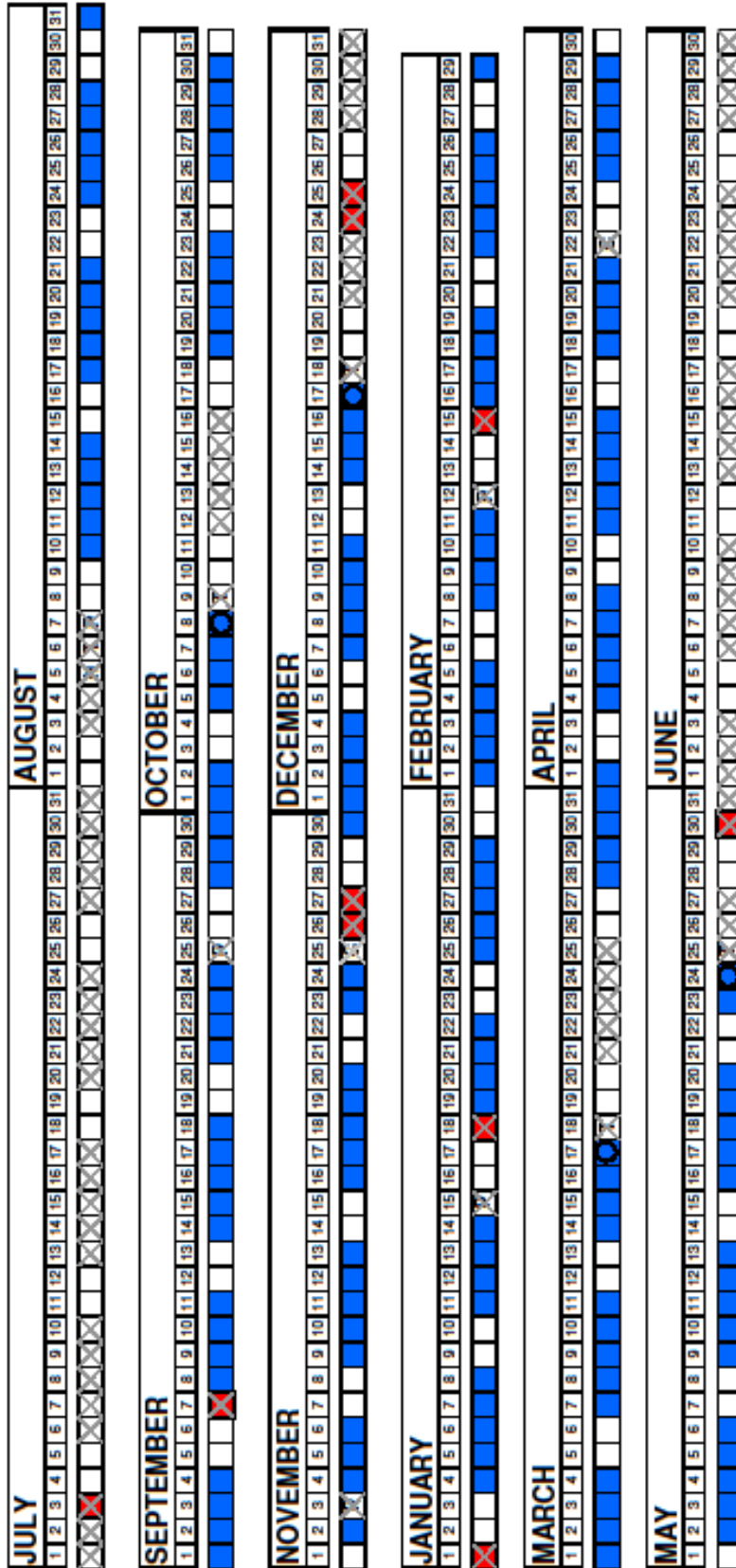
SCHOOL DISTRICT:	DISTRICT CODE	65	66	74	75	Component Units	TOTAL
		Internal Service Medical Fund FY2015-2016 Budget	Internal Service STDI FY2015-2016 Budget	Pupil Activity Agency FY2015-2016 Budget	Private- Purpose Trust FY2015-2016 Budget		
<b>DOUGLAS COUNTY SCHOOL DISTRICT RE-1</b>	<b>900</b>						
<b>Business Services - Program 2500</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	2,244,073.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	790,729.00
	<b>0300,0400,</b>						
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	639,382.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	323,294.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	(172,400.00)
<b>Total Business Services</b>		0.00	0.00	0.00	0.00	0.00	3,825,078.00
<b>Operations and Maintenance - Program 2600</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	12,736,557.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	4,646,891.00
	<b>0300,0400,</b>						
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	9,099,779.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	12,024,143.00
Property	0700	0.00	0.00	0.00	0.00	0.00	528,222.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	(122,977.00)
<b>Total Operations and Maintenance</b>		0.00	0.00	0.00	0.00	0.00	38,912,615.00
<b>Student Transportation - Program 2700</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	11,686,657.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	6,362,403.00
	<b>0300,0400,</b>						
Purchased Services	0500	0.00	0.00	0.00	0.00	0.00	885,443.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	3,945,485.00
Property	0700	0.00	0.00	0.00	0.00	0.00	671,853.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	(1,788,098.00)
<b>Total Student Transportation</b>		0.00	0.00	0.00	0.00	0.00	21,763,743.00
<b>Central Support - Program 2800</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	7,910,015.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	3,501,569.00
	<b>0300,0400</b>						
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	7,719,787.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	4,380,556.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	24,125.00
<b>Total Central Support</b>		0.00	0.00	0.00	0.00	0.00	23,536,052.00
<b>Other Support - Program 2900</b>							
Salaries	0100	16,400.00	0.00	0.00	0.00	0.00	504,329.00
Employee Benefits	0200	3,324.00	0.00	0.00	0.00	0.00	55,714.00
	<b>0300,0400</b>						
Purchased Services	,0500	43,472,588.00	598,982.00	0.00	0.00	0.00	44,073,802.00
Supplies and Materials	0600	55,561.00	0.00	0.00	0.00	0.00	59,311.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	400.00
<b>Total Other Support</b>		43,547,873.00	598,982.00	0.00	0.00	0.00	44,693,556.00
<b>Food Service Operations - Program 3100</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	5,096,982.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	1,845,598.00
	<b>0300,0400</b>						
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	766,100.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	7,836,325.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	571,700.00
<b>Total Other Support</b>		0.00	0.00	0.00	0.00	0.00	16,116,705.00
<b>Enterprise Operations - Program 3200</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	6,185,075.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	2,566,497.00
	<b>0300,0400</b>						
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	1,366,607.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	5,850,087.00
Property	0700	0.00	0.00	0.00	0.00	0.00	6,000.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	1,420,265.00
<b>Total Enterprise Operations</b>		0.00	0.00	0.00	0.00	0.00	17,394,531.00

SCHOOL DISTRICT:	DISTRICT CODE	65 Internal Service Medical Fund FY2015-2016 Budget	66 Internal Service STDI FY2015-2016 Budget	74 Pupil Activity Agency FY2015-2016 Budget	75 Private- Purpose Trust FY2015-2016 Budget	Component Units FY2015-2016 Budget	TOTAL FY2015-2016 Budget
DOUGLAS COUNTY SCHOOL DISTRICT RE-1	900						
<b>Community Services - Program 3300</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400						
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00
Total Community Services		0.00	0.00	0.00	0.00	0.00	0.00
<b>Education for Adults - Program 3400</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400						
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	0.00
Total Education for Adults Services		0.00	0.00	0.00	0.00	0.00	0.00
Total Supporting Services		43,547,873.00	598,982.00	0.00	0.00	0.00	252,203,093.00
<b>Property - Program 4000</b>							
Salaries	0100	0.00	0.00	0.00	0.00	0.00	678,528.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	203,978.00
	0300,0400						
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	212,626.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	695,514.00
Property	0700	0.00	0.00	0.00	0.00	0.00	18,122,000.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	793,677.00
Total Property		0.00	0.00	0.00	0.00	0.00	20,706,323.00
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>							0
Salaries	0100	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0200	0.00	0.00	0.00	0.00	0.00	0.00
	0300,0400						
Purchased Services	,0500	0.00	0.00	0.00	0.00	0.00	5,000.00
Supplies and Materials	0600	0.00	0.00	0.00	0.00	0.00	0.00
Property	0700	0.00	0.00	0.00	0.00	0.00	0.00
Other	0800, 0900	0.00	0.00	0.00	0.00	0.00	74,119,800.00
Total Other Uses		0.00	0.00	0.00	0.00	0.00	74,124,800.00
<b>TOTAL EXPENDITURES</b>		43,547,873.00	598,982.00	2,853,184.00	62,000.00	101,704,316.00	748,243,739.00
<b>RESERVES</b>							
Other Reserved Fund Balance - Program 9900	0840	0.00	0.00	0.00	0.00	0.00	20,463,490.00
Other Restricted Reserves: 932X	0840	0.00	0.00	0.00	0.00	0.00	0.00
Reserved Fund Balance - Program 9100	0840	9,168,588.00	249,833.00	1,358,706.00	0.00	21,680,692.00	41,642,474.00
District Emergency Reserve - Program 9315	0840	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for TABOR 3% - Program 9321	0840	0.00	0.00	0.00	0.00	0.00	15,463,490.00
Res. for TABOR - Multi-Year Obligations Program 9322	0840	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RESERVES</b>		9,168,588.00	249,833.00	1,358,706.00	0.00	21,680,692.00	77,569,454.00
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		52,716,461.00	848,815.00	4,211,890.00	62,000.00	123,385,008.00	825,813,193.00
<b>NON-APPROPRIATED RESERVE - Program 9200</b>		0.00	0.00	0.00	39,266.00	0.00	69,599,954.00
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))</b>		0.00	0.00	0.00	0.00	0.00	0.00

# CONVENTIONAL SCHOOL YEAR CALENDAR



## Douglas County School District 2015-2016 School Calendar - Conventional

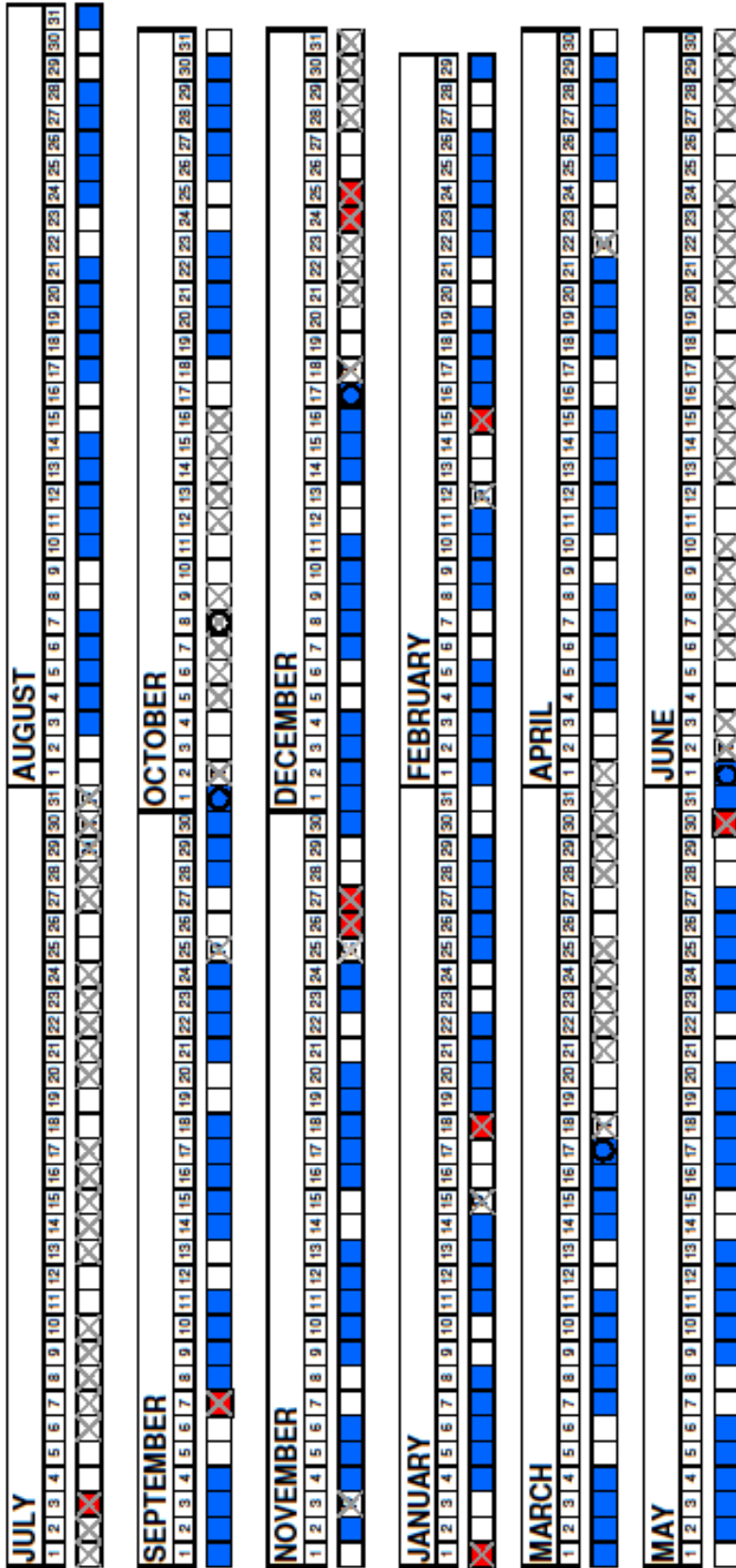


If for any reason the school district must close schools, this calendar may be amended by the Board of Education to provide additional school days on Saturdays, during vacations or at the end of the present calendar.

- KEY:**
- All-day session
  - Saturdays and Sundays District Holidays
  - New Teacher Orientation Day - (no students)
  - Teacher Work Day - (no students) for Staff Development, Grading and/or Planning
  - Compensation Day - (no students) for Parent Teacher Conferences
  - Professional Development Day - (no students)
  - No School
  - End of grading period

# MODIFIED SCHOOL YEAR CALENDAR

## Douglas County School District 2015-2016 School Calendar - Modified

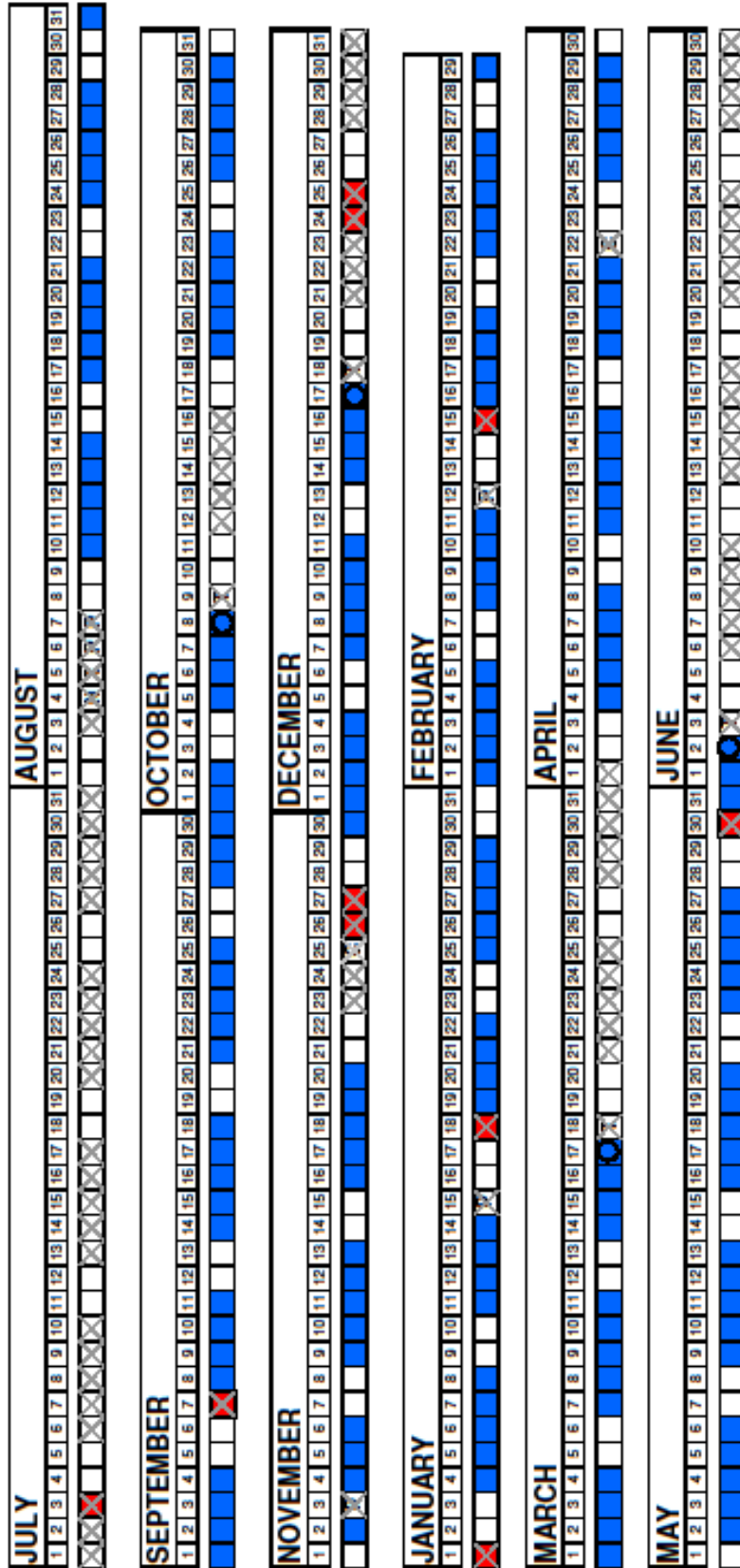


If for any reason the school district must close schools, this calendar may be amended by the Board of Education to provide additional school days on Saturdays, during vacations or at the end of the present calendar.

- KEY:**
- All-day session
  - Saturdays and Sundays
  - District Holidays
  - New Teacher Orientation Day - (no students)
  - Teacher Work Day - (no students) for Staff Development, Grading and/or Planning
  - Compensation Day - (no students) for Parent Teacher Conferences
  - Professional Development Day - (no students)
  - No School
  - End of grading period

# SPLIT FALL BREAK MODIFIED SCHOOL YEAR CALENDAR

## Douglas County School District 2015-2016 School Calendar - Split Fall Break Modified



If for any reason the school district must close schools, this calendar may be amended by the Board of Education to provide additional school days on Saturdays, during vacations or at the end of the present calendar.

- KEY:**
- All-day session
  - Saturdays and Sundays
  - District Holidays
  - New Teacher Orientation Day - (no students)
  - Teacher Work Day - (no students) for Staff Development, Grading and/or Planning
  - Compensation Day - (no students) for Parent Teacher Conferences
  - Professional Development Day - (no students)
  - No School
  - End of grading period



## CDE—CHART OF ACCOUNTS

### Purpose

The chart of accounts was developed in response to 22-44-105 (4) C.R.S., introduced as House Bill 1213 and enacted by the legislature in 1994. The statute includes the following requirements:

Not later than July 1, 1998, the State Board of Education, with input from the Financial Policies and Procedures Advisory Committee, shall establish and implement a statewide financial, student management, and human resource electronic data communications and reporting system that is based on a redesigned standard chart of accounts, a standard information system, and a standard personnel classification system. The Department of Education and all school districts and Boards of Cooperative Services in the state shall use the system to report and obtain necessary financial information.

In redesigning the financial and human resource system, the State Board of Education shall adhere to, but is not limited to, the following guidelines:

1. The financial and human resource reporting system shall be based on a redesigned chart of accounts that will make school-to-school and school district-to-school district comparisons more accurate and meaningful;
2. The financial and human resource reporting system shall provide standard definitions for employment positions such that full, accurate disclosure of administrative costs is made within the budgets and the financial statements of every school district;
3. The financial reporting system shall make it possible to collect comparable data by program and school site.

Nothing in this section shall be interpreted to require accounting of salary and benefit costs by school site.

The financial, student management and human resources reporting system shall be available on a pilot basis by July 1, 1995, and shall be completely implemented by July 1, 1996. The electronic data communications reporting system shall be available on a pilot basis by July 1, 1997, and shall be completely implemented by July 1, 1998.

### Guidelines for Development

In response to these statutory requirements, the Financial Policies and Procedures Advisory Committee has developed the *Phase I Implementation* version of the chart of accounts. In developing the new chart of accounts, the FPP Committee was guided by the following goals and premises:

1. Develop a structure that is in compliance with state and federal statutory financial reporting requirements.
2. Base the structure and definitions in compatibility with the 1990 edition of the U. S. Department of Education handbook entitled Financial Accounting for Local and State School Systems.
3. Retain as many familiar account code features as possible to assist in the transition to the new system in order to minimize the impact on and the number of changes to school district accounting systems.
4. Develop a system that will be compatible with electronic data transmission and processing while utilizing the fewest number of required digits in the account code so as not to overburden the software and hardware systems in school districts.
5. Establish a system that is as understandable as possible.
6. Prepare and define a comprehensive set of terms and coding requirements for uniformity in budgeting, accounting and reporting.
7. Develop a system that is responsive to and will be accepted by the appropriate "approving" bodies.

### Required Versus Optional Elements of the System

The system is developed as a comprehensive budgeting, accounting and reporting code structure for use in school district financial management. Some elements of the system are required; others are available for optional use, depending on the district's needs. Required elements are designated in **bold** on the following pages. See *Appendix N, "Rolling to the Bold."*

Note: If a district does not use a particular fund, does not operate a given program or does not provide a specific support service, budgeting, accounting and reporting for these funds, programs, or support services is not required.

### Account Codes

Most of the narratives in this document refer to codes for district use rather than to codes for district/BOCES/charter/charter collaborative use. The word BOCES/charter/charter collaborative are omitted intentionally to reduce repetition and increase readability. Account codes apply to districts, BOCES, charter schools and charter collaborative unless the narrative states otherwise.

### Component Units

Financial data concerning Component Units of any nature which are included in the district's/BOCES financial statements must also be included in the electronic data file. Similarly, activity that is NOT included in the financial statements should NOT be included in the electronic data file (exception: charter school reporting must be included in the data file even if the charter school operations are not included in the financial statements. In all cases, an independent governmental audit for the charter school operations MUST accompany the district's audit).

### Statutory/Regulatory References for Account Code Elements

The various elements specified in the account code structure are included in compliance with applicable statutes and regulations. Colorado Revised Statutes (C.R.S.), Colorado Code of Regulations (C.C.R.), and the Code of Federal Regulations (C.F.R.) stipulate the requirements for the funds and accounts used by school districts. The following is a list of the account code elements that are included in the account code structure based on the identified statutory or regulatory provisions. See Appendix B, "Section 22-44-105(4), C.R.S.," for wording of the legislation which called for the creation of a new chart of accounts.

Note: Changes to these statements and rules have been incorporated into the July 1, 2015 version.

<b>Fund</b>	22-44-102 (6) C.R.S.	". . . all of the financial transactions for a particular fund shall be recorded in said fund."
	22-45-102 (1) C.R.S.	"Separate accounts shall be maintained for each of the several funds prescribed by this article."
	22-45-103 (1) C.R.S.	<p>"The following funds are created for each school district for purposes specified in this article:"</p> <ul style="list-style-type: none"> <li>(a) General Fund</li> <li>(b) Bond Redemption Fund</li> <li>(c) Capital Reserve Fund</li> <li>(d) Special Building Fund</li> <li>(e) Insurance Reserve Fund</li> <li>(f) Transportation Fund</li> <li>(h) Full-day Kindergarten Fund</li> </ul>
	2245-R-3.00 C.C.R.	<p>"In addition to the funds created in statute (Section 22-45-103, C.R.S.), the following funds and account groups are available for school district financial accounting and reporting."</p> <ul style="list-style-type: none"> <li>3.01 Charter School Fund</li> <li>3.02 Special Revenue Funds Governmental Designated-Purpose Grants may be accounted for in special revenue funds.</li> <li>3.03 Pupil Activity Fund</li> <li>3.04 Building Fund</li> <li>3.05 Enterprise Fund</li> </ul>

- 3.05(1) Food Service Fund
- 3.06 Internal Service Funds
- 3.07 Fiduciary Trust and Agency Funds
- 3.07(1) Private Purpose Trust Fund
- 3.07(2) Agency Fund
- 3.08 Permanent Fund
- 3.09 Foundations Accounts

<b>Location</b>	22-44-105(4)(b)(I) C.R.S.	"The financial and human resources reporting system shall be based on a redesigned chart of accounts that will make <i>school-to-school</i> and <i>school district-to-school district</i> comparisons more accurate and meaningful."
	22-44-105(4)(b)(III)(c) C.R.S.	"The financial reporting system shall make it possible to collect comparable data by program and <i>school site</i> ."
<b>SRE</b>	No Statutory Reference	
<b>Program</b>	22-44-110(1) C.R.S.	"...the board of education shall review the <i>functions</i> and objects of the proposed budget."
	22-44-105(4)(b)(III) C.R.S.	"The financial reporting system shall make it possible to collect comparable data by <i>program &amp; school site</i> ."
<b>Source/Object</b>	22-44-110(1) C.R.S.	". . . the board of education shall review the functions and <i>objects</i> of the proposed budget."
<b>Job Classification</b>	22-44-105(4)(b)(III) C.R.S.	"The financial and human resource reporting system shall provide standard definitions for <i>employment positions</i> such that full, accurate disclosure of administrative costs is made within the budgets and the financial statements of every school district."
<b>Designated Grant</b>	80.20 (a)(2) 34 C.F.R.	Recipients of federal funds must maintain separate accounting of revenue and expenditures by <i>program</i> , by fiscal year, and by carry-over period.
	22-44-105 (4)(b)(III) C.R.S.	"The financial reporting system shall make it possible to collect comparable data by <i>program</i> and school site."

### Definitions of Account Code Elements

The first seven account code elements listed compromise the account string used for electronic data communications. The additional account code elements, which are optional, are available to meet individual district reporting needs. These additional account code elements are removed from the account string for purpose of electronic data communication.

1. **District Code** – a unique identifier tied to each reporting entity.
2. **Administrative Unit** – a unique identifier used to identify the specific administrative unit that the reporting unit is tied to.
3. **School Code** – a unique identifier assigned for every school building at a school district for school site reporting.
4. **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.
5. **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.

6. **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.
7. **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.
8. **Source/Object/Balance Sheet** - a combination dimension which is used to identify the type of account: Balance Sheet, Revenue (Sources), or Expenditure (Object). Object is the service or commodity obtained.
9. **Job Classification** - a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.
10. **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.
11. **Amount** - the data element to capture the specific amount being reported for the unique combination of reporting elements.
12. **Fiscal Year** - a twelve-month accounting period (July 1 through June 30) to which the annual budget applies.
13. **Instructional Organization** - the general type of school or other organizational entity providing instruction.
14. **Term** - a prescribed span of time when school is open and pupils are under the direction and guidance of teachers.
15. **Special Cost Center** - the smallest segment of a program that is separately recognized in the school district's records, accounts and reports.
16. **Level of Instruction** - a dimension which allows a school district to track activities by areas of instructional, such as pre-school, elementary, secondary, or post-secondary.

**Revenue, Expenditure, and Balance Sheet Account Code Structure**

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

<u>Revenue Dimensions</u>		<u>Expenditure Dimensions</u>	
District Code .....	(4 digits)	District Code .....	(4 digits)
Administrative Unit .....	(5 digits)	Administrative Unit .....	(5 digits)
School Code .....	(4 digits)	School Code .....	(4 digits)
Fund .....	(2 digits)	Fund .....	(2 digits)
Location (required for Charter Schools) .....	(3 digits)	Location (required for Charter Schools) .....	(3 digits)
SRE .....	(2 digits)	SRE .....	(2 digits)
Program .....	(4 digits)	Program .....	(4 digits)
Source .....	(4 digits)	Object .....	(4 digits)
Job Classification .....	(3 digits)	Job Classification .....	(3 digits)
Designated Grant/Project ..	(4 digits)	Designated Grant/Project ..	(4 digits)
Amount .....	(13 digits)	Amount .....	(13 digits)

Balance Sheet Dimensions

District Code .....	(4 digits)
Administrative Unit .....	(5 digits)
School Code .....	(4 digits)
Fund .....	(2 digits)
Location .....	(required for Charter Schools)(3 digits)
SRE .....	(2 digits)
Program .....	(4 digits)
Equity/Liability/Asset .....	(4 digits)
Job Classification .....	(3 digits)
Designated Grant/Project ..	(4 digits)
Amount .....	(13 digits)

Regardless of account type, this basic account code structure contains eleven 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. Dimensions which are not required for a particular account type and are unused by the district, but are part of the basic account code structure, should be “zero filled.”

Districts must report at least a minimum level of detail for the dimensions shown in BOLD. This minimum required level of detail for each dimension is outlined in Appendix A, “Required Reporting Level.” The required reporting level is also reflected by bold print codes within each section of the Chart of Accounts.

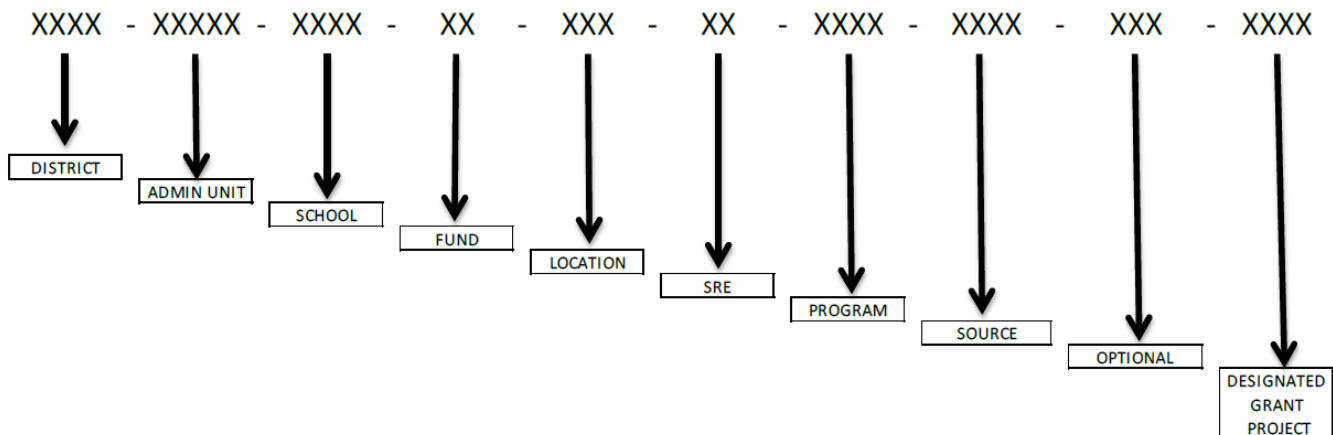
The districts may use nonbold dimensions for local reporting purposes; the Colorado Department of Education will ignore any such codes in these dimensions. An example follows. The program code is a nonbold dimension for revenue accounts; therefore, the program code can be used by the district to track detail associated with revenues. For instance, if a district wanted to identify the specific course for which a tuition payment is made, the course number could be recorded in the program code dimension.

The length of each dimension and the composition of the account code structure are designed to allow districts of any size to code financial transactions. Some districts will desire/require more detail than is provided by the basic account code string; these districts are encouraged to add optional dimensions to their account code string. Optional dimensions must be removed from account code strings prior to Data Pipeline submission.

The following illustrations present the basic account code structure for each account type by a series of Xs and hyphens. Each X designates the placement of a numerical digit (which can include zero) in the account code. Required dimensions are shown in boxes. These graphics are for illustration purposes and are not intended to provide technical assistance for what the electronic record looks like. Rather, information about the Data Pipeline submission file is provided at the Financial December Data Pipeline website at: [http://www.cde.state.co.us/datapipeline/per\\_december-finance](http://www.cde.state.co.us/datapipeline/per_december-finance)

## Revenue Accounts

The format and sequencing of the elements in the revenue account code are:

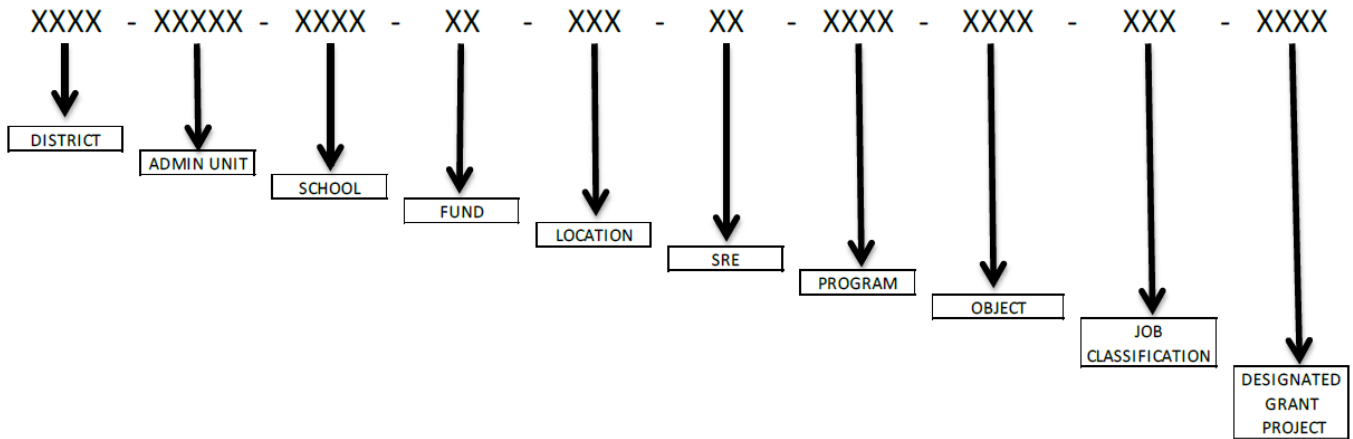


\* Location codes are required for charter schools.



## Expenditure Accounts

The format and sequencing of the elements in the expenditure account code are:



\* Location codes are required for charter schools.

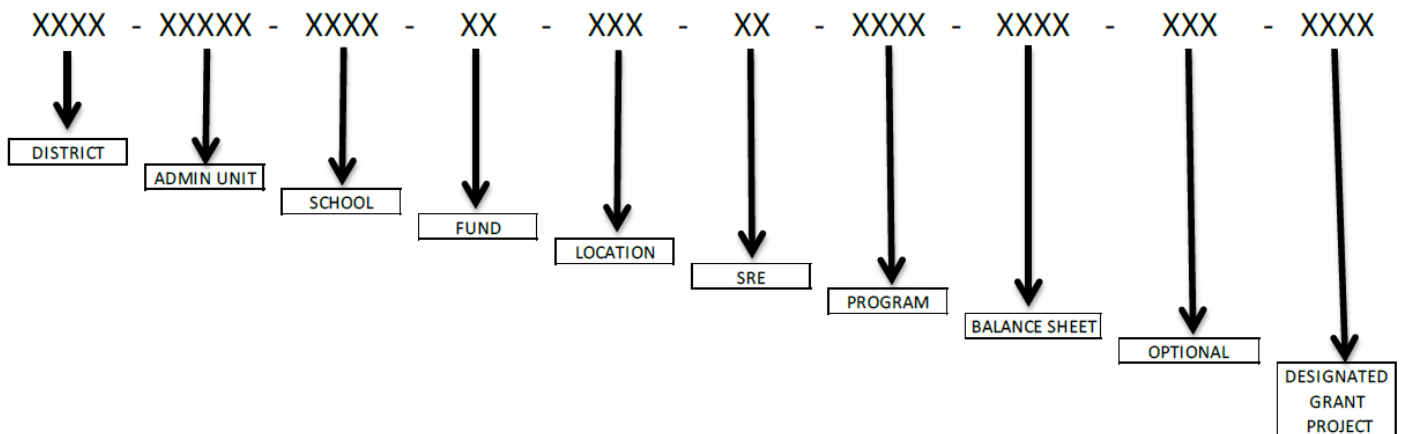
At the discretion of the district, the following are examples of expenditure account dimensions which may be added to the code structure:

- |                                      |                                |
|--------------------------------------|--------------------------------|
| 1. <b>Fiscal Year</b>                | 4. <b>Special Cost Center</b>  |
| 2. <b>Instructional Organization</b> | 5. <b>Level of Instruction</b> |
| 3. <b>Term</b>                       |                                |

If these dimensions are used, they must be removed from account code strings prior to Data Pipeline submission.

## Balance Sheet Accounts

The format and sequencing of the elements in the Balance Sheet account code are:



Districts must report ALL bolded codes that are applicable to the Colorado Department of Education (CDE), including balance sheet accounts.

### Adding Account Codes within Dimensions

Most districts will need to customize this Chart of Accounts to meet local reporting needs. As discussed earlier in this section (under “Revenue, Expenditure, and Balance Sheet Account Code Structure”), districts must report at least to the levels of detail indicated by bold codes; however, most districts will need to report to higher level(s) of detail at least for certain transactions. Each district must decide what levels of detail are appropriate for providing financial information for decision-making and accountability to management, the board of education, and other local parties.

The following sections present and define codes for each dimension of the account code string. These codes have been carefully developed with a high degree of input from school districts. The level of detail available from these predefined codes will exceed what is required for many types of transactions. However, almost every district will have instances of transactions where the level of detail available from predefined codes is not sufficient. In areas where it is predictable that districts will want to add codes, this document notes which codes are available for district use. There are a few areas where this document notes that codes are reserved; reserved codes should not be used for purposes other than those specified. A district may need to add codes in an area where there is no indication that codes are available for district use. A district can add codes within the structure of predefined codes as long as data “rolls up” into appropriate bold account types. See Appendix N, “Rolling to the Bold.”

### FUND

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

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

Fund 01 is reserved for district use in tracking cash funds. The following funds with designated fund numbers are available for use by school districts.

**10 GENERAL FUND** Used to account for and report all financial resources not accounted for and reported in another fund. GASB 1300.104 and GASB Statement No.54. 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 Special Building Fund, the Insurance Reserve Fund, and any other fund authorized by the State Board of Education, shall be accounted for in the General 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 Fund.

Typically, categorical programs—such as special education, gifted and talented education, vocational education, transportation and E.L.P.A. (English Language Proficiency Act) are funded by both state categorical revenues and General Fund subsidies. It is recommended that these categorical programs be reported in the General Fund rather than in a special revenue fund.

Refer to the note in fund 22, Governmental Designated-Purpose Grants Fund, for additional information regarding supplemental support from the General Fund.

**11 Charter School Fund.** Used to track financial activities of the charter schools. The district is not required to include charter school transactions in its financial database for normal day to day operations. However, Charter School transactions must be included in the district’s database for Data Pipeline submission reporting. When charter school transactions are recorded in the district’s database, use fund 11. Other funds may also be used to track charter school financial transactions, if applicable, such as Pupil Activity Fund and Governmental Designated-Purpose Grants Fund. Location codes 900 through 969, which are reserved exclusively for charter schools, must be used to identify specific charter schools within the district. See Appendix K, “Charter Schools,” for an explanation of charter school reporting requirements.

**18 Risk-Management Sub-Fund of the General Fund (optional).** If used, this fund allows you to separate your risk management accounting, and maintain a self-balancing set of records specific to risk management insurance reserve requirements for transfers made to the fund. Used to account for the purposes and limitations specified by Section 22-45-103(1)(e), C.R.S., and used to account for financial transactions as identified in Section 24-10-115, C.R.S. Funds 10, 18, and 63/64 are the only funds available for risk-management purposes pursuant to 22-45-103(1)(e), C.R.S.

- 19 **Colorado Preschool Program Sub-Fund of the General Fund (optional).** *If used, this fund allows a district to separate the Colorado Preschool Program accounting, and maintain a self-balancing set of records specific to the Colorado Preschool Program requirements for allocations. Used to account for the purposes and limitations specified by Section 22-28-108(5.5) C.R.S.*

Any other moneys of the district that may be used to pay the costs of providing preschool services directly to children enrolled in the district's preschool program pursuant to article 28 of this title may be deposited in the preschool program fund of the district. Expenditures from the fund shall only be made to pay the costs of providing preschool services directly to children enrolled in the district's preschool program pursuant to article 28 of this title. Such costs shall include teacher and paraprofessional salaries and benefits, supplies and materials, home visits, the entire cost of any preschool program contracted services, the costs of their parents, any associated professional development activities, costs that a district would not otherwise have incurred but for the services provided in conjunction with the five percent of such overhead costs. Any moneys remaining in the fund at the end of the year shall remain in the fund.

CPP Allocations may be made to fund 11 for charter schools. The charter schools must use the appropriate grant code of 3141 (CPP preschool) for all accounts related to CPP. If any of the allocation remains unused at the end of the fiscal year, a "reservation of fund balance" (balance sheet code 6724) must be identified within the equity section of Fund 11 using the appropriate grant code. If fund 19 is used, grant code 3141 must be used to isolate CPP.

## SPECIAL REVENUE FUNDS

Used to account for and report the proceeds of special revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. GASB 1300.105 and GASB Statement No. 54. A separate fund may be used for each restricted source. The following special revenue funds are designated for use by school districts.

- 21 **Food Service Fund.** Used to record financial transactions related to food service operations. If the district receives USDA school breakfast/lunch money, this fund is required, and if not required to be used is not available for use by non-school food authorities.
- 22 **Governmental Designated-Purpose Grants Fund.** Used to record financial transactions for grants received for designated programs funded by federal, state or local sources. If the program is identified by a Catalog of Federal Domestic Assistance (CFDA) number (except food service programs which are required to use fund 21), it is recommended that the applicable program be reported in this fund.

**Note:** If there is supplemental support from the General Fund, the General Fund portion should be shown in the General Fund as an expenditure or transfer. The Designated-Purpose Grants Fund portion should be shown as an expenditure in the Governmental Designated-Purpose Grants Fund. The local/state supplemental funding must not be coded to the federal grant code used.

The designated grant/project element of the account code in both the General Fund and the Governmental Designated-Purpose Grants Fund must contain the same designated grant program number, if reportable by the specific grant.

- 23 **Pupil Activity Special Revenue Fund.** Used to record financial transactions related to school-sponsored pupil intrascholastic and interscholastic athletic and other related activities. These activities are supported in whole or in part by revenue from pupils, gate receipts, and other fund-raising activities. When activities of student organizations are reported as a special revenue fund, revenues and expenditures must be recorded at the level of detail identified in bold print. If such activities are reported as an agency fund, fund 74 is to be used to record transactions. Fund 74 allows reporting at a different level of detail; see fund 74 description. Appendix C, "Pupil Activity," shows by example the different levels of detail required for pupil activity recording in fund 23 and in fund 74. Appendix C also includes statutory references related to reporting fees. Use fund 23 if general fund subsidies are likely. General Fund subsidies are not allowed for fund 74.
- 24 **Full-Day Kindergarten Mill Levy Override Fund.** The revenues from a tax levied pursuant to Section 22-54-108.5 C.R.S. for the purpose of paying excess full-day kindergarten program costs shall be deposited in the full-day kindergarten fund of the district. The revenues from a tax levied pursuant to Section 22-54-108.5 C.R.S. to meet to capital construction needs associated with a district's full-day kindergarten program shall be credited to the capital construction account in the district's full-day kindergarten fund. Any moneys remaining in the fund at the end of any fiscal year shall remain in the fund and shall be used to

reduce the levy for excess full-day kindergarten program costs in future years

- 25 **Transportation Fund.** Used to account for revenues from a tax levied or fee imposed for the purpose of paying excess transportation costs pursuant to the provisions of Sections 22-40-102(1.7)(a) or 22-32-113(5)(a), C.R.S., respectively. Section 22-45-103(1)(f), C.R.S., requires a district to use this fund when such a tax is levied or such a fee is imposed. When use of this fund is required, transportation categorical program revenues received from the state pursuant to Article 51 of Title 22, C.R.S., also shall be recorded in this fund.

**Note:** Beginning FY 2005-2006, a District may impose and collect a fee for the payment of excess transportation costs without voter approval. School Districts must deposit any revenues received from the imposition of the fee in the Transportation Fund (Fund 25 – Special Revenue Fund) of the District. House Bill 05-1191

Special revenue fund codes 26 through 29 are available for district use. When used these funds are considered “Other Special Revenue” funds. Funds 26 through 29 roll to Fund 20 for Data Pipeline purposes.

## DEBT SERVICE FUND

Used to account for and report resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. The use of Debt Service Funds for non voter-approved debt is not permitted by Colorado Revised Statutes. C.R.S. 22-45-103(b)(III) GASB 1300.107 and GASB Statement No.54.

- 31 **Bond Redemption Fund.** Used to account for the accumulation of resources for and the payment of principal, interest, and related expenses on long-term general obligation debt or long-term voter-approved lease-purchase debt.
- 39 **Certificate of Participation (COP) Debt Service Fund (Optional).** A debt service type fund may be established to allow school districts to account for the accumulation of resources and payment of principal, interest, and related expenditures on any COP debt. Do not use this code for voter-approved debt.

**Additional Language: Funds 32-38 roll to Fund 31, and should not be used for non-voter approved debt.**

## CAPITAL PROJECTS FUNDS

Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds). GASB 1300.106 and GASB Statement No. 54.

- 41 **Building Fund.** Used to account for all resources available for acquiring capital sites, buildings, and equipment. Examples of such resources include bond sale proceeds, grants, donations, and interfund transfers. Fund 41 required to be used for Bond sales reported to capital acquisitions.
- 42 **Special Building and Technology Fund.** Used to account for all resources generated by taxes levied pursuant to Section 22-45-103(1)(d), C.R.S., for the construction of schools (e.g., the acquisition of land and construction of structures) or for the acquisition of instructional computer technology. If a district levies the tax, this fund is required.
- 43 **Capital Reserve Capital Projects Fund.** Used to account for the purposes and limitations specified by Section 22-45-103(1)(c), C.R.S., including the acquisition of sites, buildings, equipment, and vehicles. Fund 43 CAN be used for a capital reserve fund which is classified as a capital projects fund.

THIS FUND IS NO LONGER REQUIRED DUE TO THE CHANGES IMPLEMENTED UNDER GASB STATEMENT NO. 54 AND THE STATUTORY CHANGES THAT ELIMINATED THE REQUIRED ALLOCATIONS. HOWEVER, ANY MONEYS REMAINING IN THIS FUND AT THE END OF FY08-09 NEED TO BE SPENT IN ACCORDANCE WITH SECTION 22-45-103(1)(C). MONEYS REMAINING IN THIS FUND AT THE END OF FY08-09 CAN ONLY BE TRANSFERRED FUND 18 (RISK-MANAGEMENT SUB-FUND OF THE GENERAL FUND), OR SPENT APPROPRIATELY PER STATUTE. DISTRICTS MAY TRANSFER MONEYS INTO AND OUT OF THIS FUND IF THEY WISH TO MAINTAIN A CAPITAL RESERVE TYPE FUND THAT ADHERES TO SECTION 22-45-103(1)(C) STATUTORY REQUIREMENTS.

## ENTERPRISE FUNDS

May be used to report any activity for which a fee is charged to external users for goods or services. For example, an enterprise fund may be used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through use charges. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources: The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit is not payable solely from fees and charges of the activity.

Laws and regulations require that the activity's costs or providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service). GASB 1300.109

### 51 Not Available for Use.

**Note:** Enterprise fund codes 52 through 59 are available for district use. Refer to Appendix P, if any recording internal service funds transactions.

## INTERNAL SERVICE FUNDS

Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and its component units, or to other governmental units, on a cost-reimbursement basis. Internal service funds should only be used if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund. GASB 1300.110 The recording of user fee revenue generated by charging other funds within the district for services provided when such services are accounted for in internal service funds causes a double counting of revenues and expenditures when data from all funds are aggregated. To prevent the overstatement of revenue and expenditure amounts on CDE reports, districts must code revenues to the appropriate source codes (1973-1978). Examples of internal service funds include central warehousing and purchasing, central data processing, and central printing and duplicating. See Appendix P, "Internal Service Funds," for information about recording internal service fund transactions.

**63 Risk-Related Activity Fund.** Used if a second fund in addition to fund 64 below is needed; CDE will combine ("roll") fund 63 into fund 64 for data reporting purposes. Used to account for financial transactions for services that are purchased from an Internal Service Fund by other funds (cost-recovery basis). Included is self-insurance covering the district and its employees. Fund 63 may be used for property risk-management and to purchase liability, workers' compensation, and other insurance types from which other funds purchase these services. The applicable expenditures are reported in the originating fund.

**64 Risk-Related Activity Fund.** Used to account for financial transactions for services that are purchased from an Internal Service Fund by other funds (cost-recovery basis). Included is self-insurance covering the district and its employees. Fund 64 may be used for property risk-management and to purchase liability, workers' compensation, and other insurance types from which other funds purchase these services. The applicable expenditures are reported in the originating fund. Note: Internal service fund codes 61 through 62 and 65 through 69 are available for district use.

## FIDUCIARY FUNDS (Trust and Agency Funds)

Used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. 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.

**72 Private-Purpose Trust Fund.** Used to report any trust arrangement under which the principal and/or income benefit individuals or organizations and the funds are not used as part of the operations of the district. An example of a private-purpose trust would be a formal agreement to provide scholarships to students in the district. Note: this fund may be used for expendable or non-expendable scholarship programs

73



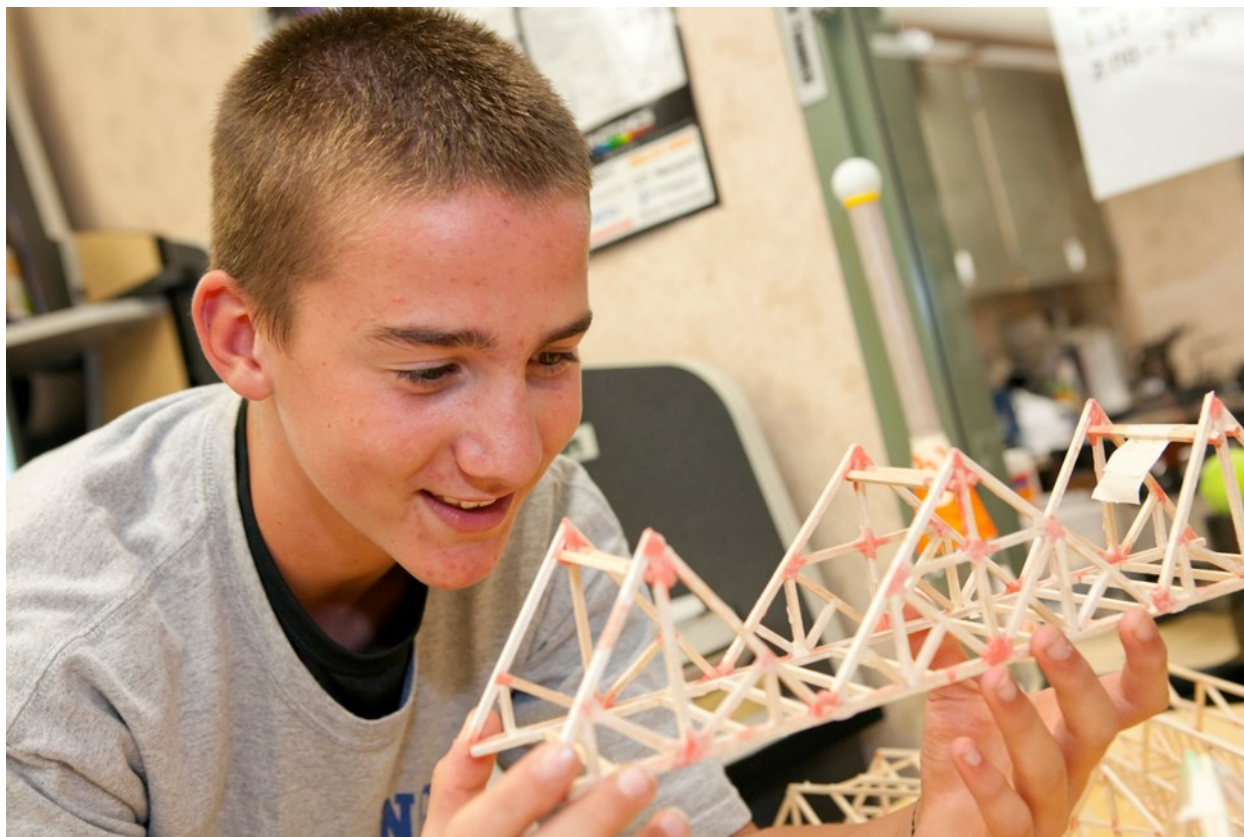
- 73 **Agency Fund.** Used to account for assets held for other funds, governments or individuals. Agency funds are custodial in nature and do not involve measurement of operations. Agency funds generally serve as clearing accounts.
- 74 **Pupil Activity Agency Fund.** Used to record financial transactions related to school-sponsored pupil organizations and activities. These activities are self-supporting and do not receive any direct or indirect district support within fund 74. For agency funds, revenue and expenditures are reported in total; therefore, the Pupil Activity Agency Fund does not require the same level of detail as the Pupil Activity Special Revenue Fund (fund 23). Revenue may be recorded to a single source code, such as 1700. All expenditures may be reported using a single program-object combination, such as 1900.0890. Appropriate location codes must be used. Appendix C, "Pupil Activity," shows by example the different levels of detail required for pupil activity recording in fund 23 and in fund 74. Appendix C also includes statutory references related to reporting fees.

#### PERMANENT FUND

- 79 **Permanent Funds** should be used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry. Permanent funds do not include private purpose trust funds) GASB 1300.108.

#### OTHER

- 85 **Foundations – Accounting for Foundations.** Funds 85-89 are used for reporting foundations or other non-charter school discreetly presented component units. Funds 85-89 will roll to Fund 85.
- 90 **District Reporting Element.** Used with Balance Sheet Codes 7511, 7512, 7513, 7514, 7515, and 7519 (contra account) to report District Debt. Refer to Appendix R for specific examples and the level of detail on reporting district debt. Also used with Source Codes 1170, 1171, 1172, 1173, 1174 and 1179 to report voter approved Override Revenues.



# APPENDIX B

## SUMMARY OF APPROPRIATIONS/ RESOLUTIONS



**Douglas County** School District

*Learn today. Lead tomorrow.*

**Adopted Budget Book**

**FY 2015-2016**

# SUMMARY OF APPROPRIATIONS

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1  
FISCAL YEAR 2015-2016  
RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER AND THE SUPERINTENDENT TO  
BORROW UNENCUMBERED MONEY FROM OTHER DISTRICT FUNDS AS AUTHORIZED BY  
COLORADO STATUTES

WHEREAS, CRS 22-44-113 authorizes the borrowing of unencumbered monies from any one fund, except the Bond Redemption Fund, and

WHEREAS, the District operates with a pooled cash process for the purpose of maximizing cash management efficiency, and

WHEREAS, in order to meet ongoing obligations of the General Fund it may be necessary to borrow from the District's pooled cash amounts up to \$8,000,000 and

WHEREAS, estimated pooled cash dollars available to be drawn during FY 2015-2016 by fund are:

Estimated Beginning Cash Balances July 1, 2015

Estimated Beginning Cash Balances July 1, 2015

Medical Fund	\$7,800,000
Agency	2,900,000
Child Care	<u>3,500,000</u>
Total	\$14,200,000

NOW, THEREFORE, BE IT RESOLVED:


The Board authorizes from the funds below the borrowing of unencumbered monies in an amount up to, respectively:


Medical Fund	\$ 5,000,000
Agency	1,000,000
Child Care	<u>2,000,000</u>
Total	\$ 8,000,000

for the benefit of the General Fund, effective July 1, 2015, and further that any monies so borrowed are to be repaid to said funds not later than June 30, 2016.

Adopted and approved this 16<sup>th</sup> day of June 2015.

Douglas County School District Re.1

  
Mr. Kevin Larsen, President  
Board of Education

  
Ms. Nona Eichelberger, Secretary  
Board of Education



DOUGLAS COUNTY SCHOOL DISTRICT Re. 1  
FOR FISCAL YEAR 2015-2016  
REVISED RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS  
AUTHORIZED BY COLORADO STATUTES

WHEREAS, C.R.S. 22-44-105(1.5)(a) states that a budget, duly revised pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance; and

WHEREAS, C.R.S. 22-44-105(1.5)(a) states that if the budget includes the use of a beginning fund balance the Board of Education shall revise a resolution specifically authorizing the use; and

WHEREAS, C.R.S. 22-44-105(1.5)(a) states such resolution shall specify the amount of beginning fund balance to be spent, the purpose for which the expenditure of beginning fund balance is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit; and

WHEREAS, the Board of Education has determined the beginning fund balances in all the fund designated below are sufficient to allow for the expenditures and such action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2015-2016 beginning fund balance from each respective fund for the purpose/s named.

<u>Fund</u>	<u>Amount</u>	<u>Purpose of Spending Beginning Fund Balance</u>
General	43,748,696	Intentional draw-down of accumulated FB for operational expenses
Outdoor Education	18,997	Intentional draw-down of accumulated FB for capital expenditures associated with the expansion of this new program
Full Day Kindergarten	2,321,206	Intentional draw-down of accumulated FB for Full Day Kindergarten Program
Risk Insurance	1,124,063	Potential draw-down of accumulated FB due to unexpected property/liability or worker's compensation claims
Transportation	1,563,002	Potential draw-down of accumulated FB anticipating increases in fuel prices
Capital Projects	8,885,726	Intentional draw-down of accumulated FB for capital expenditures
Bond Building	-	N/A
C.O.P. Building	8,156,552	Intentional draw-down of accumulated FB for capital expenditures


<u>Fund</u>	<u>Amount</u>	<u>Purpose of Spending Beginning Fund Balance</u>
Nutrition Services	884,778	Potential draw-down of accumulated FB due to operational expenses
Governmental Designated Purpose Grants	185,120	Intentional draw-down of accumulated FB for operational expenses
Child Care (BASE)	5,166,587	Potential draw-down of accumulated FB due to operational expenses
Athletics & Activities	614,475	Intentional draw-down of accumulated FB for operational expenses
Bond Redemption/Debt Service	58,999	Potential draw-down of accumulated FB due to miscellaneous fees
C.O.P. Lease	875	Potential draw-down of accumulated FB due to miscellaneous fees
Medical	10,431,429	Potential draw-down of accumulated FB due to unexpected medical insurance claims
Short Term Disability Insurance	165,744	Potential draw-down of accumulated FB due to unexpected insurance claims
Agency	2,493,702	Intentional draw-down of accumulated FB for operational expenses
Private Purpose Trust	39,266	Intentional draw-down of accumulated FB to allow for college scholarships awarded to students graduating from the Town of Castle Rock high schools

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purpose/s set forth above will not lead to an ongoing deficit in any respective fund.

Revised and approved this 16th day of June 2015.

Douglas County School District Re.1

  
Mr. Kevin Larsen, President  
Board of Education

  
Ms. Nona Eichelberger, Secretary  
Board of Education



**DOUGLAS COUNTY SCHOOL DISTRICT Re. 1**  
**FISCAL YEAR 2015-2016**  
**REVISED APPROPRIATION RESOLUTION**

BE IT RESOLVED by the Board of Education of the Douglas County School District, Douglas and Elbert Counties, State of Colorado, that the amounts set forth in the following schedule be appropriated to each fund as specified in the "Adopted Budget" for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Fund	Amount
General	513,953,082
Outdoor Education	801,876
Full Day Kindergarten	6,740,401
Risk Insurance	4,986,351
Transportation	22,372,979
Capital Projects	15,422,972
Bond Building	-
Certificates of Participation (COP) Building	8,156,552
Nutrition Services	17,566,368
Government Purpose Grants	13,213,262
Child Care (B.A.S.E.)	16,515,776
Athletics and Activities	14,948,895
Bond Redemption/Debt Service	69,637,501
Certificates of Participation (COP) Lease Payments	4,245,480
Medical Self Insurance	52,716,461
Short Term Disability Insurance	848,815
Pupil Activity & School Discretionary	4,211,890
Private Purpose Trusts	101,266

BE IT FURTHER RESOLVED that amounts that were budgeted and appropriated for the 2014-2015 fiscal year, and have been authorized to be expended, transferred, reserved, encumbered or, in the case of the Capital Projects Fund and Building Fund, committed for various purposes and projects by Board action for the 2014-2015 fiscal year, and that are unspent or uncompleted during that year be, and hereby are, ratified and re-appropriated for the 2015-2016 fiscal year for such purposes and projects; and

BE IT FURTHER RESOLVED that any and all 2014-2015 fiscal year ending fund and account balances reported, maintained or held by or on behalf of the school district, that are not excluded from "fiscal year spending" under Article X, Section 20 of the Colorado Constitution, are hereby designated, budgeted, and appropriated as "reserves" in the 2015-2016 fiscal year and available for current and subsequent fiscal years' expenditures, but shall not be considered "emergency reserves" unless otherwise expressly provided in the 2015-2016 fiscal year budget; and

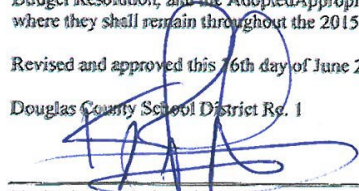
BE IT FURTHER RESOLVED that the adoption of this Adopted Appropriation Resolution shall be deemed to include the irrevocable pledging of present cash reserves as shown in the Adopted Budget for the 2015-2016 fiscal year's payments of the multiple-fiscal year financial obligations authorized or approved by the Board of Education subsequent to November 3, 1992; provided, however, that the Board is specifically not appropriating any amounts in this Adopted Appropriation Resolution nor in the Adopted Budget for fiscal year 2015-2016; and

BE IT FURTHER RESOLVED that the adoption of this Adopted Appropriation Resolution shall be deemed to include the exercise of the school district's rights, if any, to renew for the 2015-2016 fiscal year all leases, lease purchase agreements, lease agreements with an option to purchase, installment purchase agreements, and other agreements in accordance with their terms that have been authorized or approved by the Board of Education subsequent to November 3, 1992; provided, however, that the Board is specifically not renewing and has not appropriated any amounts in this Adopted Appropriation Resolution nor in the Adopted Budget for fiscal year 2015-2016; and


BE IT FURTHER RESOLVED that the designation "Adopted Budget," the name of the Douglas County School District, the date of adoption and the signature of the President of the Board of Education be entered upon the Adopted Budget and that the Adopted Budget, this Adopted Budget Resolution, and the Adopted Appropriation Resolution be placed on file at the principal administrative office of the School District, where they shall remain throughout the 2015-2016 fiscal year and be open for inspection during reasonable business hours.

Revised and approved this 7<sup>th</sup> day of June 2015.

Douglas County School District Re. 1

  
 Mr. Kevin Larsen, President  
 Board of Education  
 4832-3235-2006, v. 1

Attest:

  
 Ms. Nona Eichelberger, Secretary  
 Board of Education

**DOUGLAS COUNTY SCHOOL DISTRICT Re. 1**  
**FISCAL YEAR 2015-2016**  
**REVISED BUDGET RESOLUTION**

BE IT RESOLVED by the Board of Education of the Douglas County School District, Douglas and Elbert Counties, State of Colorado, that the amounts set forth in the following schedule be appropriated to each fund as specified in the Adopted Budget for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Fund	Amount
General	540,693,042
Outdoor Education	762,907
Full Day Kindergarten	4,609,693
Risk Insurance	4,723,968
Transportation	21,763,743
Capital Projects	12,468,589
Bond Building	-
Certificates of Participation (COP) Building	8,156,552
Nutrition Services	16,116,705
Government Purpose Grants	13,028,142
Child Care (B.A.S.E.)	16,515,776
Athletics and Activities	14,948,895
Bond Redemption/Debt Service	69,637,501
Certificates of Participation (COP) Lease Payments	4,245,480
Medical Self Insurance	43,547,873
Short Term Disability Insurance	598,982
Pupil Activity & School Discretionary	2,853,184
Private Purpose Trusts	62,000

BE IT FURTHER RESOLVED that amounts that were budgeted and appropriated for the 2014-2015 fiscal year and have been authorized to be expended, transferred, reserved, encumbered or, in the case of the Capital Projects Fund and Building Funds, committed for various purposes and projects by Board action for the 2014-2015 fiscal year, and that are unspent or uncompleted during that year be, and hereby are, ratified and re-appropriated for the 2015-2016 fiscal year for such purposes and projects; and

BE IT FURTHER RESOLVED that any and all 2014-2015 fiscal year ending fund and account balances reported, maintained or held by or on behalf of the school district, that are not excluded from "fiscal year spending" under Article X, Section 20 of the Colorado Constitution, are hereby designated, budgeted, and appropriated as "reserves" in the 2015-2016 fiscal year and available for current and subsequent fiscal years' expenditures, but shall not be considered "emergency reserves" unless otherwise expressly provided in the 2015-2016 fiscal year budget; and

BE IT FURTHER RESOLVED that the adoption of this Budget Resolution shall be deemed to include the irrevocable pledging of present cash reserves as shown in the Adopted Budget for the 2015-2016 fiscal year's payments of the multiple-fiscal year financial obligations authorized or approved by the Board of Education subsequent to November 3, 1992; provided, however, that the Board has specifically not included any amounts in the Adoption Budget for fiscal year 2015-2016; and




BE IT FURTHER RESOLVED that the adoption of this Budget Resolution shall be deemed to include the exercise of the school district's rights, if any, to renew for the 2015-2016 fiscal year all leases, lease purchase agreements, lease agreements with an option to purchase, installment purchase agreements, and other agreements in accordance with their terms that have been authorized or approved by the Board of Education subsequent to November 3, 1992; provided, however, that the Board is specifically not renewing and has not included any amounts in the Adopted Budget for fiscal year 2015-2016; and

BE IT FURTHER RESOLVED that the designation "Adopted Budget," the name of the Douglas County School District Re. 1, the date of adoption and the signature of the President of the Board of Education be entered upon the Revised Budget and that the Adopted Budget, this Budget Resolution, and the Appropriation Resolution be placed on file at the principal administrative office of the School District, where they shall remain throughout the 2015-2016 fiscal year and be open for inspection during reasonable business hours.


Revised and approved this 16th day of June 2015.

Douglas County School District Re. 1



Mr. Kevin Larsen, President  
Board of Education

Attest:



Ms. Nona Eichelberger, Secretary  
Board of Education

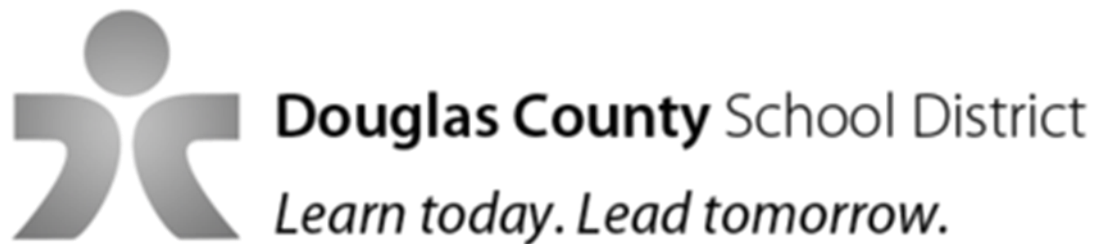
**Schedule of District Budgeted Transfers**  
**FY 2015-2016 Adopted Budget**  
**June 16, 2015**

<u>Budget Transfer From</u>	<u>Budget Transfer To</u>	<u>Transferred Amount</u>
General Fund	Risk Insurance Fund	\$ 3,862,288
General Fund	Transportation Fund	13,592,763
General Fund	Athletic & Activities Fund	4,313,406
General Fund	Capital Projects Fund	1,537,246
General Fund	Capital Projects Transfer for MCP	5,000,000
General Fund	COP Lease Payment Fund	3,434,257
	Total General Fund Transfers	\$ 31,739,960
Bond Redemption Fund	General Fund*	\$ -

\*Interest earning in Bond Redemption Fund authorized pursuant to Colorado Revised Statutes

# APPENDIX C

## BOARD FINANCIAL POLICIES



### Adopted Budget Book

FY 2015-2016



**Superintendent File: DBG****BUDGET ADOPTION PROCEDURES**

A proposed budget, developed under the direction of the superintendent, shall be presented to the Board no later than June 1 for the next fiscal year. Together with the preliminary budget, a statement shall be submitted describing the major objectives of the District's educational program for the ensuing fiscal year, and the manner in which the budget proposes to fulfill such objectives.

The Board shall notify the public that it has received a proposed budget from the administration. The proposed budget shall be available for public inspection at the office of the superintendent, and public notices shall be posted to that effect.

It shall be the Board's responsibility to review the proposed budget in open session, make such changes as it deems necessary, and adopt a budget and appropriation resolution no later than June 30 for the ensuing fiscal year.

Once the budget is adopted, it shall become the plan and legal authority for receiving and expending money during the fiscal year, except that, the Board may review and change the budget with respect to both revenues and expenditures prior to October 15 of the fiscal year for which the budget was adopted.

**Authorization for Revenue Increase**

The District may call an election to seek voter approval of an increase in the District's authorized revenue base, in accordance with applicable law. If the District is authorized to raise and spend additional local revenues, the Board may adopt a supplemental budget.

Current practice codified 1978

Adopted: October 3, 1978

Repealed by the Board and re-enacted and revised by the Superintendent: December 3, 2002

Revised October 9, 2009

**LEGAL REFS.:**

Colo. Const. Art. X, Sec. 20

C.R.S. 22-44-103

C.R.S. 22-44-107 through-110

C.R.S. 22-54-108

**CROSS REF.:**

EL 1.5 Financial Planning and Budgeting

Douglas County School District Re.1, Castle Rock, Colorado

**Board File: DK**

**PAYMENT PROCEDURES**

The superintendent or superintendent's designee shall be authorized to make payments and release checks for all bills and expenditures, including payroll, that do not exceed the amounts budgeted for the purpose, and that have been properly processed, documented, and cleared in accordance with District and Board policies and procedures.

Any transfer of funds by an administrator shall receive prior approval by the superintendent or superintendent's designee.

All expenditures shall be made in accordance with District and Board policies, applicable law, and the Board's adopted budget.

Current practice codified 1978

Adopted: February 6, 1979

Revised: December 3, 2002

Revised: January 18, 2005

Douglas County School District Re. 1, Castle Rock, Colorado

**Board File: DN****SCHOOL PROPERTIES DISPOSAL PROCEDURE****Real Property**

Surplus and/or abandoned real property of the District may be sold in the following manner:

1. The Board may declare that real property is surplus and may be sold if that real property may not be needed within the foreseeable future for any purpose authorized by law.
2. If the property is sold to a state agency or political subdivision of the state, it shall not be necessary to find that the property may not be needed.
3. The Board shall order an appraisal or shall otherwise determine the reasonable value of the property prior to sale.
4. The Board shall establish a minimum selling price acceptable to the Board.  
Surplus real property shall be sold upon such terms and conditions as the Board may approve. A legal description must be given of all such property offered for sale.
5. The Board may lease school property pending the sale thereof, with or without an option To purchase, and may also, at its discretion, lease school property which is temporarily not needed for the District's purposes.
6. As a general rule, all sales should be by sealed bid pursuant to an Invitation to Bid or Request for Proposals published at least twice and at least five days (excluding Saturday and Sunday) before the bid opening or auction date in a newspaper of general circulation within the District. If, in the judgment of the Board, the best interests of the District are served, the provision of this policy requiring competitive bidding may be waived and the Board may authorize the sale or other disposition of surplus property upon such terms and conditions as it may approve.

**Equipment, Materials, and Supplies**

It shall be the policy of the District to dispose of surplus or obsolete equipment, materials, and supplies no longer required to accomplish the District's mission.

Disposal of such items shall be the responsibility of the superintendent or designee, upon determination that they are no longer of any use to the District in the foreseeable future.

Surplus items shall be classified and disposed of as follows:

1. Items having no resale value - these may be offered without cost to charitable and civic organizations, or disposed of by the most efficient method, without Board approval.
2. Items having resale value -
  - a. Those having a fair market value of less than \$1,000.00 may be disposed of by the superintendent or designee at the most advantageous price by private sale or by other means deemed to be in the best interests of the District, with or without advertising and without specific Board approval.
  - b. Items having a fair market value of \$1,000.00 or more shall be advertised for sale, upon Board approval, in a newspaper of general circulation in the county and sold to the highest bidder. The District shall reserve the right to reject all bids.
  - c. If, in the judgment of the Board, the best interests of the District are served, the provision of this policy requiring competitive bidding may be waived and the Board may authorize the sale or other disposition of such property upon terms and conditions it may approve.

Current practice codified 1978

Revised: January 16, 1990

Revised: December 3, 2002

Douglas County School District Re. 1, Castle Rock, Colorado

**Board File: DFA/DFAA****REVENUES FROM INVESTMENTS/USE OF SURPLUS FUNDS****Scope**

The District is a corporate entity in the State of Colorado governed by a seven member Board. This Investment Policy addresses the methods, procedures, and practices that must be exercised to ensure the effective and judicious fiscal and investment management of the District's funds. This Policy applies to the investment of all financial assets and all funds of the District over which it exercises financial control and has been written to comply with various regulatory requirements under which the District operates.

In order to effectively make use of the District's cash resources, all of the general, capital reserve, insurance reserve, Nutritional Services, Pupil Activity and special revenue funds will be pooled into one investment account and accounted for separately. The Building and Bond Funds shall each have separate investment accounts, each of which shall maintain its own investments. Each such investment account shall be subject to the objectives and restrictions set forth below except that 100 percent of the funds in each investment account may be invested in the following to the extent consistent with Colorado law and this Policy: Flexible Repurchase Agreements, Time Certificates of Deposit, Federal Instrumentality Securities, U.S. Treasury Obligations, Local Government Investment Pools, Money Market Mutual Funds, savings accounts or Guaranteed Investment Contracts.

**Objectives**

All funds that are held for future disbursement shall be deposited and invested by the District in accordance with Colorado statutes and resolutions enacted by the Board in a manner to accomplish the following objectives.

1. Safety of Funds: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk: The District will minimize credit risk, the risk of loss due to the failure of the security issuer, by:

- Limiting investments to the safest types of securities;
- Prequalifying financial institutions, broker/dealers, intermediaries, and advisors with which the District will do business;
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk: The District will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by:

- Structuring the investment portfolio so that securities mature sufficiently close to cash requirements for ongoing operations, thereby minimizing the potential need to sell securities on the open market prior to maturity;
- Investing operating funds primarily in shorter-term securities, approved local government investment pools, approved money market mutual funds, and repurchase agreements.

2. Liquidity of Funds: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. To ensure that adequate funds are available to pay the District's projected financial obligations, investment will be purchased or deposits made that reasonably match the anticipated cash disbursements of the District.

Since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets so that the potential for a realized loss if an early liquidation of a security is necessary will be minimized.

A core of stable funds may be identified through cash flow analysis that is available for investing in longer term securities. Although the market value of these longer term securities may fluctuate significantly, the fluctuation will not affect the liquidity of the portfolio since they can be held to maturity in all but extreme circumstances.

3. Yield: The District's portfolio shall earn a competitive market rate of return on available funds throughout budgetary and economic cycles. In meeting this objective, investment management personnel will take into account the District's investment risk constraints and cash flow needs.

### **Delegation of Authority**

The Board shall designate the Superintendent and his/her designee as the investment officers of the District, who are responsible for all investment decisions and investment activities. The Board through the District's external auditors will periodically review the compliance of the cash, treasury, and investment management practices with the District's Investment Policy and Regulations.

The Superintendent, or his/her designee, shall establish written administrative procedures for the operation of the District's investment program consistent with the Investment Policy and Regulations. The Superintendent and other authorized persons acting in accordance with the Colorado statutes, the resolutions enacted by the Board, and the written Investment Policy and Regulations, while exercising proper due diligence in making investment decisions, shall be relieved of personal responsibility for an individual security's credit risk or market price changes. The investment officers will be covered by the District's errors and omissions policy.

The Superintendent may engage the support services of outside professionals so long as it can be demonstrated that these services produce a net financial advantage and necessary financial protection of the District's resources. Such services may include engagement of financial advisors in conjunction with debt issuance, portfolio management support, special legal representation, third party custodial services, and independent rating services.

### **Prudence**

The standard of prudence to be used for managing the District's assets is the "prudent investor" rule 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 their capital." (C.R.S. 15-1-304, Standard for Investments.)

### **Eligible Investments And Transactions**

All investments will be made in accordance with governing law. The Board has further restricted the investment of District's 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 purchase.
2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, and stripped principal or coupons with final maturities not exceeding five years from the date of purchase issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), and Student Loan Marketing Association (SLMA). For the purposes of this paragraph a "weighted average life" will not constitute a stated maturity. To be approved, Federal Instrumentality securities must be rated AAA by either Moody's or Standard and Poors.
3. Prime Commercial Paper issued on U.S. companies and denominated in U.S. currency that, at the time of purchase, is rated in its highest rating category by one or more nationally recognized organizations which regularly rate such obligations. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A+ by Standard and Poors, A-1 by Moody's, and A+ by Duff and Phelps. (Senior debt is defined as the most senior secured or unsecured debt of the insurer with an original maturity exceeding one year.) The aggregate amount of securities purchased from any one Commercial Paper issuer shall not exceed 50 percent of the District's portfolio at the time of purchase.
4. Eligible Bankers Acceptances, with an original maximum maturity not exceeding 180 days, issued on domestic banks or branches of foreign banks domiciled in the U.S. and operating under U.S. banking laws, whose senior long-term debt is rated, at the time of purchase AA by Standard and Poors, Aa by Moody's, or AA by Duff and Phelps. The aggregate amount of securities purchased from any one Bankers Acceptance issuer shall not exceed 10 percent of the District's portfolio at the time of purchase.



5. Repurchase Agreements with a defined termination date of 180 days or less collateralized by U.S. Treasury securities listed in Item #1 above or Federal Instrumentality securities listed in Item #2 above. The maturity of the collateral shall not exceed 10 years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the District's approved Master Repurchase Agreement. The purchased securities shall have an original minimum market value including accrued interest equal to or exceeding 102 percent of the dollar value of the transaction and the collateral maintenance level shall be 101 percent. Collateral shall be held in the District's custodial bank as safekeeping agent, and the market value of collateral securities shall be marked-to-the-market daily based on that day's bid price.

Repurchase Agreements shall be entered into only with dealers who have executed a Master Repurchase Agreement with the District and who are recognized as Primary Dealers with the Market Reports Division of the Federal Reserve Bank of New York.

6. Flexible Repurchase Agreement, as provided by Colorado law, entered into by the District with approved counter parties. These flexible repurchase agreements may be closed out in varying amounts and at varying times at the option of the District. These agreements are deemed by both parties to be purchases and sales of securities and are not loans.

All such Flexible Repurchase Agreements shall be determined as legal and valid for both parties and shall have a fixed rate during the entire life of the agreement. The District has the option of varying the dollar amount and the timing of the draw down by an agreed upon percentage of the anticipated draw down and a specified number of days. The District and the counter party to the agreement will specify the details of the allowable variance when the agreement is structured. In addition, the District may draw down in excess of the variance up to the remaining balance in the agreement for a bona fide, unanticipated cash need.

The collateral shall be limited to U.S. Treasury securities listed in Item #1 above or Federal Instrumentality securities listed in Item #2 above. The maturity of the collateral shall mean purchased securities under the terms of the District's approved Master Repurchase Agreement. The purchased securities shall have an original minimum market value including accrued interest equal to or exceeding 102 percent of the dollar value of the transaction and collateral maintenance level shall be 101 percent. Collateral shall be held in the District's custodial bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-the-market daily based on that day's bid price.

Repurchase Agreements shall be entered into only with dealers who have executed a Master Repurchase Agreement with the District and who are recognized as Primary Dealers with the Market Reports Division of the Federal Reserve Bank of New York.

7. Local Government Investment Pools authorized under C.R.S. 24-7-701, 702 which: 1) are "no-load" (i.e., no commission fees shall be charged on purchases or sales of shares); 2) have an objective of maintaining a constant daily net asset value per share (usually \$1.00 per share); 3) limit assets of the fund to U.S. Treasury securities and Repurchase Agreements outlined in Item #5, Federal Instrumentality securities, and Commercial Paper; 4) have a maximum stated maturity in accordance with Federal Securities Law Regulation 2A-7; and 5) have a rating of AAA by Standard and Poors or AAA by Moody's or AAA/V-1+ by Fitch IBCA, Inc. The District's investment shall not exceed 10 percent of the outstanding shares of any one local government investment pool at the time of purchase.

8. Time Certificates of Deposit or savings accounts in state or national banks or state or federally chartered savings and loans which are state approved depositories per C.R.S. 24-75-603 et seq. (as evidenced by a certificate issued by the State Banking Board) and are insured by the FDIC. Certificates of Deposit will have a maximum maturity of five years. Certificates of Deposit which exceed the FDIC insured amount shall be collateralized in accordance with Colorado Public Deposit Protection Act. This collateral will have a market value equal to or exceeding 102 percent of the difference between the insured amount and the District's total deposit for all funds within the institution. The aggregate amount of Certificates of Deposit purchased from any one bank or savings and loan shall not exceed 25 percent of the District's portfolio at the time of purchase.

The Superintendent, or his designee, shall take steps on a routine basis to obtain copies from the banks and savings and loans of the periodic certification of collateral which is sent to the banking board.

9. Money Market Mutual Funds registered under the Investment Company Act of 1940 which: 1) are "no-load" (i.e. no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share (usually \$1.00); 3) limit assets of the fund to those securities authorized in this Policy; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2A-7; and 5) are rated either AAA by Standard and Poors or AAA by Moody's or AAA/V-1+ by Fitch IBCA, Inc. The District's investment shall not exceed 10 percent of the outstanding shares of any one money market mutual fund at the time of purchase.

If the District uses a “sweep” account at the bank so that any remaining balances at the end of the day in any of the District’s bank accounts can be captured in one account and invested overnight in a money market mutual fund designated by the District, the District’s “sweep” account will not be subject to the limits described in the preceding paragraph because of the short-term nature (overnight) of the investment.

10. Municipal Notes or Bonds that are an obligation of any State of the United States, the District of Columbia, or any territorial possession of the United States or of any political subdivision, institution, department, agency, instrumentality, or authority of any such governmental entities which qualify under Colorado statutes. The municipal bonds or notes must be general obligation or revenue bonds with an effective final maturity of five years or less (the maturity for a pre-refunded bond will be its refunding date) and a rating of Aa or better by Moody’s or AA or better by Standard and Poors: original obligation or revenue bonds that are insured by the MBI, FGIC, or AMBAC Indemnity Corporation (as long as MBIA, FGIC, and AMBAC maintain their AAA rating), or are escrowed to maturity in U.S. Treasury collateral.

11. Guaranteed Investment Contracts shall, at the time the contract or agreement is entered into, be only with a party providing the investment whose long-term credit rating is rated in one of the two highest rating categories by Moody’s, Standard and Poors or Fitch. The final maturity shall not exceed five years. The District has the option of varying the dollar amount and the timing of the draw-down by an agreed-upon percentage of the anticipated draw-down and a specified number of days. The District and the other party to the agreement will specify the details of the allowable variance when the agreement is structured. In addition, the District may draw down in excess of the variance up to the remaining balance in the agreement for a bona fide, unanticipated cash need, subject in all cases to compliance with applicable Colorado law.

**The District will strictly interpret the foregoing list of authorized securities.**

### **Investment Diversification**

It is the intent of the District to diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. The asset allocation in the portfolio should, however, be flexible depending upon the outlook for the economy, the securities market, and the District’s anticipated cash flow needs. A minimum of 50 percent of the investable assets of the District will be maintained in aggregate in the following:

- Federal Instrumentality Securities
- U.S. Treasury Obligations
- Repurchase Agreements
- Local Government Investment Pools
- Money Market Mutual Funds
- Time Certificates of Deposit
- Flexible Repurchase Agreements
- Guaranteed Investment Contracts

### **Investment Maturity And Liquidity**

Investments shall be limited to maturities not exceeding five years unless otherwise approved in writing by the Board Finance Committee for special circumstances (e.g. the reinvestment of bond proceeds). The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

### **Competitive Transactions**

Each investment transaction shall be competitively transacted with broker/dealers who have been authorized by the District. At least two broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded.

### **Selection Of Broker/Dealers And Financial Institutions Acting As Broker/Dealers**

The District shall maintain a list of authorized broker/dealers and financial institutions which are approved for investment purposes, and it shall be the policy of the District to purchase securities only from those authorized institutions and firms.

To be eligible, a broker/dealers or bank must meet at least one of the following criteria:

1. Be a member in good standing of the National Association of Securities Dealers AND registered with the State of Colorado, Department of Regulatory Agencies or; (This is to include Colorado banks, S & Ls and local brokers.)

2. Be recognized as a Primary Dealer by the Market Reports Division of the Federal Reserve Bank of New York; or;
3. Report voluntarily to the Market Reports Division of the Federal Reserve Bank of New York. (This is to include national banks.)

Each broker/dealer or financial institution will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must acknowledge receipt of such materials to qualify for the Approved List of Brokers/Dealers and Financial Institutions.

Broker/dealers and other financial institutions will be selected by the District on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each broker/dealer, bank, or savings and loan that has been authorized shall be required to submit and annually update a District approved Broker/Dealer Information Request Form which includes the firm's most recent financial statements. The District shall maintain a file of the most recent Broker/Dealer Information Forms submitted by each firm approved for investment purposes.

The District may purchase commercial paper from direct issuers as long as they meet the criteria outlined in item 3 of the Eligible Investments and Transactions section of this Investment Policy.

### **Selection Of Banks And Savings And Loans As Depositories And Providers Of General Banking Services**

The District shall maintain a list of authorized banks and savings and loans which are approved to provide depository and other banking services for the District. To be eligible for authorization, state or national banks and state or federally chartered savings and loans must be state approved depositories per C.R.S. 24-75-603 et seq. (as evidenced by a certificate issued by the State Banking Board) and insured by the FDIC. Banks or savings and loans who fail to meet this criteria, or in the judgment of the District's finance staff no longer offer adequate safety to the District, will be removed from the list. The list will be updated annually to ensure current compliance.

The intent of the District is to support the financial institutions located within the District. Investments in institutions located outside of the District will be made only when competitive rate, adequate collateral, allocation of assets and stability do not permit the use of a local financial institution, or when investment timing or other substantial reasons make use of a local financial institution incompatible with the best interests of the District.

### **Safekeeping And Custody**

The District shall approve one or more financial institutions to provide safekeeping and custodial services for the District. A District approved Safekeeping Agreement shall be executed with each custodian bank prior to utilizing that bank's safekeeping services. Custodian banks will be selected on the basis of their ability to provide service to the District's account and the competitive pricing of their safekeeping related services.

Except for non-negotiable Certificates of Deposit, Local Government Investment Pools, and Money Market Funds, all investment securities purchased by the District will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by a District approved custodian bank, its correspondent New York bank, or the Depository Trust Corporation (DTC).

All non-book entry (physical delivery) securities shall be held by the custodian bank's correspondent bank in New York City and the custodian bank shall issue a safekeeping receipt to the District evidencing that the securities are held by the correspondent bank for the District. The District may utilize the services of the Depository Trust Corporation (DTC), through the custodian bank, as a depository for delivery of non-wirable securities.

It is the objective of the District that all owned securities be perfected in the name of the District. The District's perfected ownership of all book entry securities shall be evidenced by a safekeeping receipt issued to the District by the custodian bank who acts as the District's safekeeping agent. The safekeeping receipt shall state that the securities are held in the

Federal Reserve system either in a Customer Account/IO30 for the custodian bank which will name the District as "customer" or in a Trust Account/IO50 with the trust department named as agent for the District.

All custodied securities that are registered shall be registered in the name of the District or in the name of a nominee of the District or in the name of the custodian or its nominee or, if in a clearing corporation, in the name of the clearing corporation or its nominee. The District's custodian will be required to furnish the District with monthly reports of holdings of custodied securities.

### **Reporting**

Accounting and reporting on the District's investments and deposits shall conform with Generally Accepted Accounting Principles (GAAP) and the accounting standards promulgated by the Governmental Accounting Standards Board (GASB). On a monthly basis, an investment report shall be prepared and submitted to the Superintendent or his designee and the Board of Education Finance Sub-Committee listing the investments held by the District, the current market valuation of the investments, and performance results. The report shall include a summary of investment earnings during the period. A record shall be maintained by the District of all bids and offerings for security transactions in order to ensure that the District receives competitive pricing.

### **Ethics And Conflicts Of Interest**

Officers and employees involved in the investment process shall not engage in personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Superintendent any material financial interest in financial institutions that conduct business with the District and they shall further disclose any large personal financial investment positions that could be related to the performance of the District's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the District particularly with regard to the timing of purchases and sales.

### **Policy Revisions**

This Investment Policy shall be reviewed periodically by the Superintendent, or his designee, and may be amended by the Board as conditions warrant.

Adopted: June 20, 2000

Revised: December 3, 2002

Revised: July 6, 2004

Revised: October 18, 2005

### **LEGAL REFS.:**

C.R.S. 11-10.5-101 et seq.

C.R.S. 11-47-101 et seq.

C.R.S. 24-75-601 et seq.

C.R.S. 24-75-701 et seq.

### **CROSS REF.:**

DG/DGA, Banking Services (and Deposit of Funds)

Douglas County School District Re. 1, Castle Rock, Colorado

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