

REVISED AGENDA
REGULAR BOARD OF EDUCATION MEETING
March 8, 2018
Fantastic 49 - 6:00 p.m.
Business Meeting – 6:30 p.m.
Education Service Center – Board Room

Fantastic 49

- Night custodian supports students and staff beyond clean-up duties
- Attendance secretary has a heart for helping students
- Long-time bus driver is on the road for students every day
- Transportation paraprofessional going the extra mile for students

1.00 Call to Order and Roll Call

2.00 Welcome and Pledge of Allegiance

3.00 Approval of Agenda

4.00 Consent Agenda

- 4.01 Approval of Minutes of Regular Board of Education Meeting 2/8/2018
- 4.02 Approval of Matters Relating to Administrative Personnel
- 4.03 Approval of Matters Relating to Professional/Technical Personnel
- 4.04 Approval of Matters Relating to Licensed Personnel
- 4.05 Approval of Matters Relating to Educational Support Personnel
- 4.06 Approval of Matters Relating to Specialized Services Professionals
- 4.07 Approval of Minutes of Special Board of Education Meeting 2/28/18

5.00 *Board Update*

5.01 *Chief Officer Update*

5.02 *Student Board of Representatives Update*

6.00 *Open Forum (3 minute time limit for each speaker)*

7.00 Action Items

- 7.01 Action on Special Education New Structure/Organization
- 7.02 Action on Personalized Diploma Pathway (PDP)
- 7.03 Action on Policy Revisions
 - a. DD Funding Proposals, Grants & Special Projects
- 7.04 Action on New Course Proposals at Skyview Middle School
 - a. Magic of Electrons
 - b. Creative Writing Workshop
 - c. Piano Lab
- 7.05 Items Removed from Consent Agenda

8.00 Information Items

- 8.01 Process Improvement Update
 - a. DD-R Grant Application & Funding Requirements
 - b. JH-E Truancy Process Flowchart
- 8.02 Expulsion Information
- 8.03 Student Study Trips
- 8.04 Current Legal Issues

BOE Regular Meeting March 8, 2018
Agenda – Page 2

- 8.05 Chief Officers' Goals
- 8.06 Financial Audit Results
- 8.07 Falcon Zone Performance Update
- 8.08 iConnect Zone Performance Update
- 8.09 Board Sub-Committee Minutes

9.00 Discussions Items

- 9.01 2016 3B Projects Update (10 minutes)
- 9.02 Establishing a Common and Legal Identity for District 49 (10 minutes)
- 9.03 2018-19 Budget Focus and Legislative Update (10 minutes)
- 9.04 **Annual Peak Plan (10 minutes)**
- 9.05 Mission Innovation (10 minutes)

10.00 Other Business

11.00 Adjournment

DATE OF POSTING: March 5, 2018

Donna Richer
Executive Assistant to the Board of Education

BOARD OF EDUCATION ITEM 4.01
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: D. Richer, Executive Assistant to the Board

TITLE OF AGENDA ITEM: Approval of Minutes of Regular Board of Education Meeting
2/8/18

ACTION/INFORMATION/DISCUSSION: Consent Agenda-Action

BACKGROUND OR RATIONALE

Board review and approval is required prior to posting minutes.

RELEVANT DATA AND EXPECTED OUTCOMES:

Once approved by the board, the minutes will be posted on the district website.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the consent agenda, including the minutes from the February 8th regular board of education meeting.

APPROVED BY: Dave Cruson, Board Secretary

DATE: February 23, 2018

BOARD OF EDUCATION ITEM 4.02
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Paul Andersen, Director of Human Resources

TITLE OF AGENDA ITEM: Approval of Matters Relating to Administrative Personnel

ACTION/INFORMATION/DISCUSSION: Consent - Action

BACKGROUND OR RATIONALE

To gain Board of Education approval for personnel changes. The hiring and transfer actions on attached roster are to meet Board of Education objectives in student achievement. Retirement and resignations, if any, are included in this roster.

RELEVANT DATA AND EXPECTED OUTCOMES:

By addressing these actions, the Board of Education is approving the necessary actions that allow the district to continue its' function of hiring and other associated personnel activities that impact student achievement.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the attached personnel changes as recommended by the administration.

APPROVED BY: Peter Hilts, Chief Education Officer; Brett Ridgway, Chief Business Officer

DATE: February 23, 2018

BOARD OF EDUCATION ITEM 4.03
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Paul Andersen, Director of Human Resources

TITLE OF AGENDA ITEM: Approval of Matters Relating to Professional Technical Personnel

ACTION/INFORMATION/DISCUSSION: Consent - Action

BACKGROUND OR RATIONALE

To gain Board of Education approval for personnel changes. The hiring and transfer actions on attached roster are to meet Board of Education objectives in student achievement. Retirement and resignations, if any, are included in this roster.

RELEVANT DATA AND EXPECTED OUTCOMES:

By addressing these actions, the Board of Education is approving the necessary actions that allow the district to continue its' function of hiring and other associated personnel activities that impact student achievement.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the attached personnel changes as recommended by the administration.

APPROVED BY: Peter Hilts, Chief Education Officer; Brett Ridgway, Chief Business Officer

DATE: February 23, 2018

BOARD OF EDUCATION ITEM 4.04
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Melanie White, Human Resources Manager

TITLE OF AGENDA ITEM: Approval of Matters Relating to Licensed Personnel

ACTION/INFORMATION/DISCUSSION: Consent - Action

BACKGROUND OR RATIONALE

To gain Board of Education approval for personnel changes. The hiring and transfer actions on attached roster are to meet Board of Education objectives in student achievement. Retirement and resignations, if any, are included in this roster.

RELEVANT DATA AND EXPECTED OUTCOMES:

By addressing these actions, the Board of Education is approving the necessary actions that allow the district to continue its' function of hiring and other associated personnel activities that impact student achievement.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the attached personnel changes as recommended by the administration.

APPROVED BY: Peter Hilts, Chief Education Officer; Brett Ridgway, Chief Business Officer

DATE: February 23, 2018

BOARD OF EDUCATION ITEM 4.05
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Nicole Evans, Human Resources Manager

TITLE OF AGENDA ITEM: Approval of Matters Relating to Educational Support Personnel

ACTION/INFORMATION/DISCUSSION: Consent - Action

BACKGROUND OR RATIONALE

To gain Board of Education approval for personnel changes. The hiring and transfer actions on attached roster are to meet Board of Education objectives in student achievement. Retirement and resignations, if any, are included in this roster.

RELEVANT DATA AND EXPECTED OUTCOMES:

By addressing these actions, the Board of Education is approving the necessary actions that allow the district to continue its' function of hiring and other associated personnel activities that impact student achievement.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the attached personnel changes as recommended by the administration.

APPROVED BY: Peter Hilts, Chief Education Officer; Brett Ridgway, Chief Business Officer

DATE: February 23, 2018

BOARD OF EDUCATION ITEM 4.06
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Paul Andersen, Director of Human Resources

TITLE OF AGENDA ITEM: Approval of Matters Relating to Specialized Services Professionals

ACTION/INFORMATION/DISCUSSION: Action

BACKGROUND OR RATIONALE

To gain Board of Education approval for personnel changes.

RELEVANT DATA AND EXPECTED OUTCOMES:

The contract renewal actions on attached roster are to meet Board of Education objectives in student achievement. By addressing these action items, the Board of Education is approving the necessary actions that allow the District to continue its' function of hiring and other associated personnel activities that impact student achievement.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the attached personnel changes as recommended by the administration.

APPROVED BY: Peter Hilts, Chief Education Officer, Brett Ridgway, Chief Business Officer, Pedro Almeida, Chief Operations Officer

DATE: February 27, 2018

BOARD OF EDUCATION ITEM 4.07
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: D. Richer, Executive Assistant to the Board

TITLE OF AGENDA ITEM: Approval of Minutes of Special Board of Education Meeting
2/28/18

ACTION/INFORMATION/DISCUSSION: Consent Agenda-Action

BACKGROUND OR RATIONALE

Board review and approval is required prior to posting minutes.

RELEVANT DATA AND EXPECTED OUTCOMES:

Once approved by the board, the minutes will be posted on the district website.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the consent agenda, including the minutes from the February 28th special board of education meeting.

APPROVED BY: Dave Cruson, Board Secretary

DATE: February 28, 2018

BOARD OF EDUCATION ITEM 7.01
OPPORTUNITY AND RISK: DECISION ANALYSIS FOR MAJOR DISCUSSION AND ACTION ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Nancy Lemmond, PhD – Executive Director of Individualized Education

TITLE OF AGENDA ITEM: Special Education Organization Proposal

ACTION/INFORMATION/DISCUSSION: Action

BACKGROUND INFORMATION: DESCRIPTION OF EXPECTATION/NEED/ OPPORTUNITY:

Continuous, steady growth of special education students and needs has resulted in the current organization model – school psychologists and social workers acting as Director Designees – becoming ineffective and inefficient. The “DD” model was adopted years ago when there were 10 or fewer schools in the district and probably less than 300 special education students. The Executive Director of Individualized Education is seeking Board approval to hire a special education administrator for each zone.

RATIONALE:

The school psychologists and social workers are spending more and more time on administrative tasks as numbers and needs increase. Time on administrative tasks means less time supporting student, family, and building needs. There has been an uptick in requests from schools and programs for support with significant behavioral needs and interventions. In the current DD model, school psychologists and social workers do not have the time to assist schools outside of seeing the students on their caseload.

The current model also requires team leads to perform annual staff evaluations as there is not enough administrators to effectively evaluate 70.6 FTE of special education staff. As team leads are used to evaluate staff, there is less time for them to provide services – resulting in hiring more staff – and reluctance to address poor performance issues – resulting in possible retention of low-performing staff.

The options were to either increase school psychologists and social workers and allow them to continue to work as mini-administrators or to explore the zone administrator structure.

RELEVANT DATA AND EXPECTED OUTCOMES:

The measureable outcomes would be improved service to schools and families surrounding their special education needs yielding a decrease in complaint e-mails and phone calls. Tabling special education meetings whether for a few days or weeks would decrease as all the decision-making players would be more readily available. Stakeholder satisfaction would increase as more focus is given to building-teams including administrators and families. Internal stakeholder satisfaction could be measured by a VoW survey and external stakeholder satisfaction could be measured by a targeted VoC survey.

INNOVATION AND INTELLIGENT RISK:

The new special education organizational structure will improve trust within our special education family as customer service and special education services improve. We have a commitment to the education of all students and our commitment has been teetering on the edge of success for a couple of years. District special education families and staff are committed to us and we, in turn, should be fully committed to them by providing them with the best level of administrative support that we can offer.

The risk to the district is the successful on-boarding of 3 new zone administrators. The new organizational structure has been communicated to stakeholder groups with positive feedback. This lends the Executive Director of Individualized Education to anticipate wide-community support; however, regular, frequent and open discussions with the zone special education administrators, Director of Special Education, and other stakeholder groups will be conducted.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other	Improving customer service and special education services improves our caring of each other, our students, and our families.
	Outer Ring —How we treat our work	Special education is equally important as special education. Additional administrator support will allow building-level teams to receive the specific training and
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community	Our special education staff and families have been with us through good times and bad times. They support us, care for us, and collaborate with us. We need to provide that same support, care, and collaboration in return.
	Rock #2 —Research, design and implement programs for intentional <u>community</u> participation	
	Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u>	
	Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive	
	Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	This customization of the special education organization will better serve our schools allowing staff to focus more on the success of each student while maintaining their high standard for compliance.

BUDGET IMPACT: \$396,000 – approved by the Zone Leaders – versus \$294,309 for 2 additional school psychologists. Savings will be \$46,909 paid to team leads for completing evaluations and a vacant record-keeping position.

AMOUNT BUDGETED: \$396,000 Approved by the Zone Leaders

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: Move to approve the new special education organization structure with the hiring of 3 zone administrators.

APPROVED BY: Peter Hilts, Chief Education Officer, Brett Ridgway, Chief Business Officer

DATE: February 28, 2018



Proposed Special Education Organization Structure Change

February 28, 2018

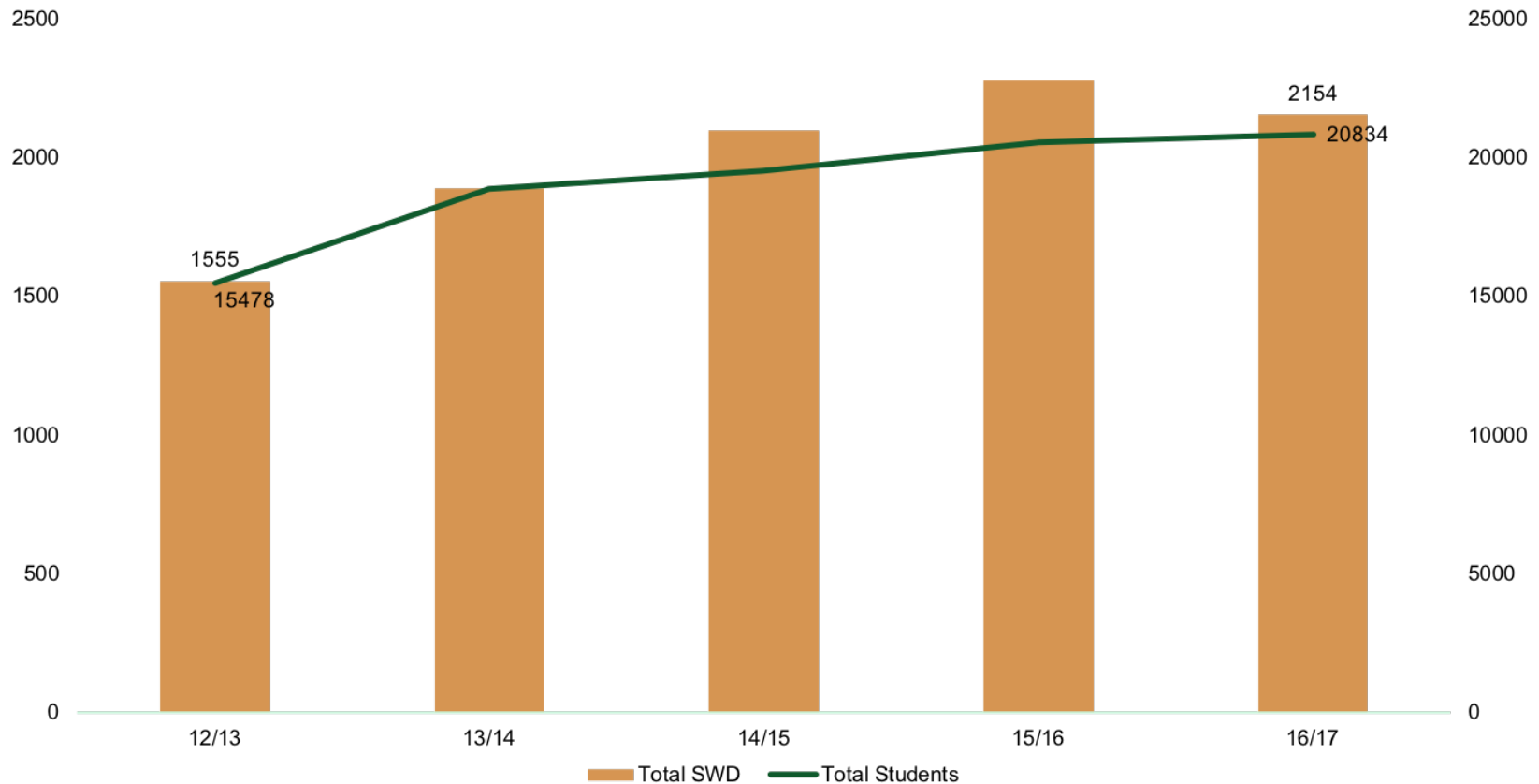
Dr. Nancy Lemmond

Executive Director of Individualized Education

Mr. Paul Andersen

Director of Human Resources

Enrollment Trend Over 5 Years

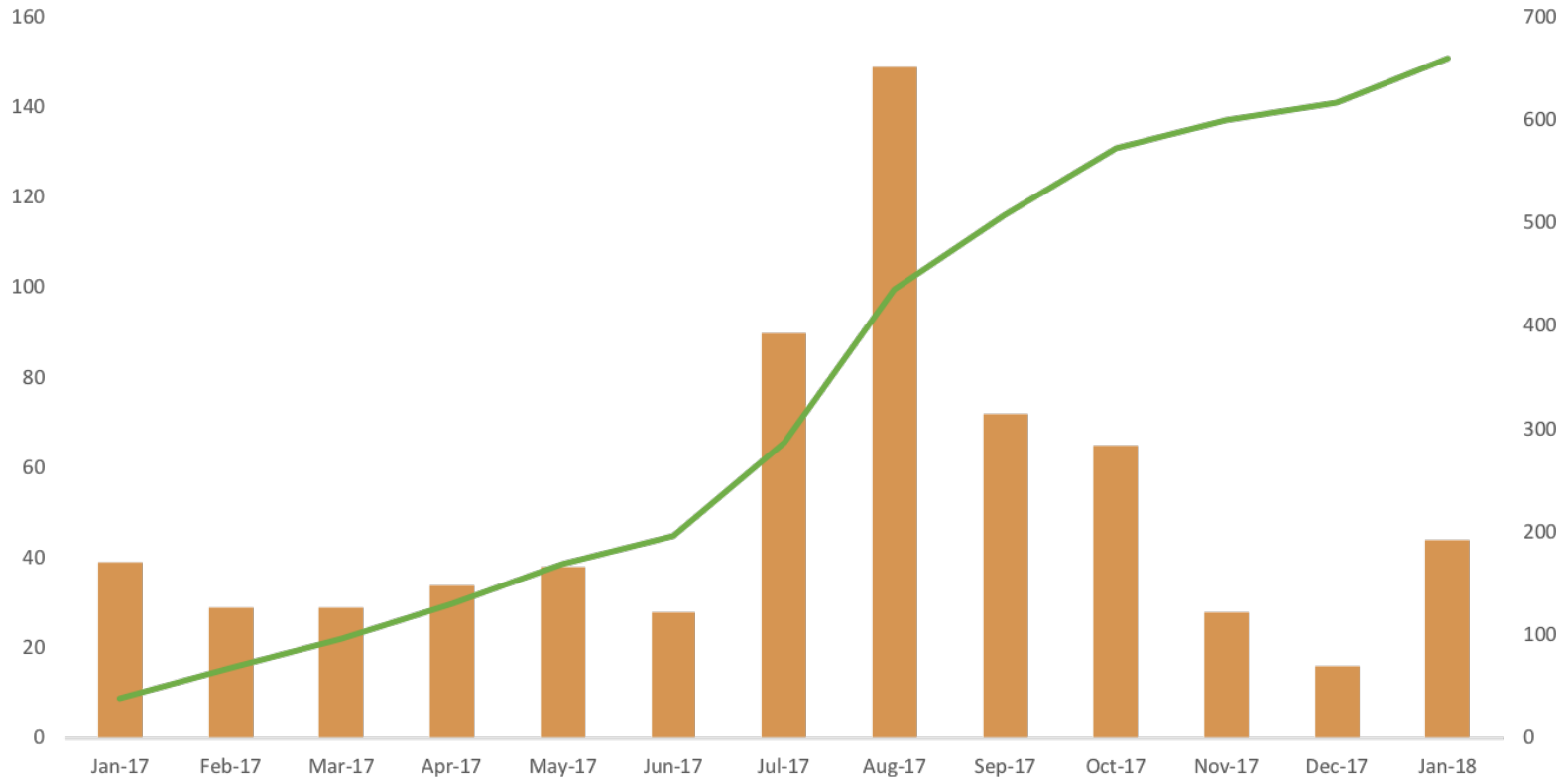


The Best Choice to Learn, Work and Lead

Enrollment Trend Over Previous 13 Months



Per Month and Cumulative Special Education Enrollments



The Best Choice to Learn, Work and Lead

Current Administrative Structure

The “DD” Model



- School Psychologists & Social Workers serve dual role
 - act as the Director Designee
 - provide mental health & behavioral support
- Attend IEP meetings
- Support building-level needs
- Assess/Evaluate

Morphed Administrative Structure

The “DD” Model



- Serve as mini-school administrator
- Train new staff
- Manage personnel issues
- Main and key cog in the compliance wheel
- Address student and family concerns
- Communicate with school administration
- Still required to perform the original School Psych/SW & “DD” duties

Our Trajectory

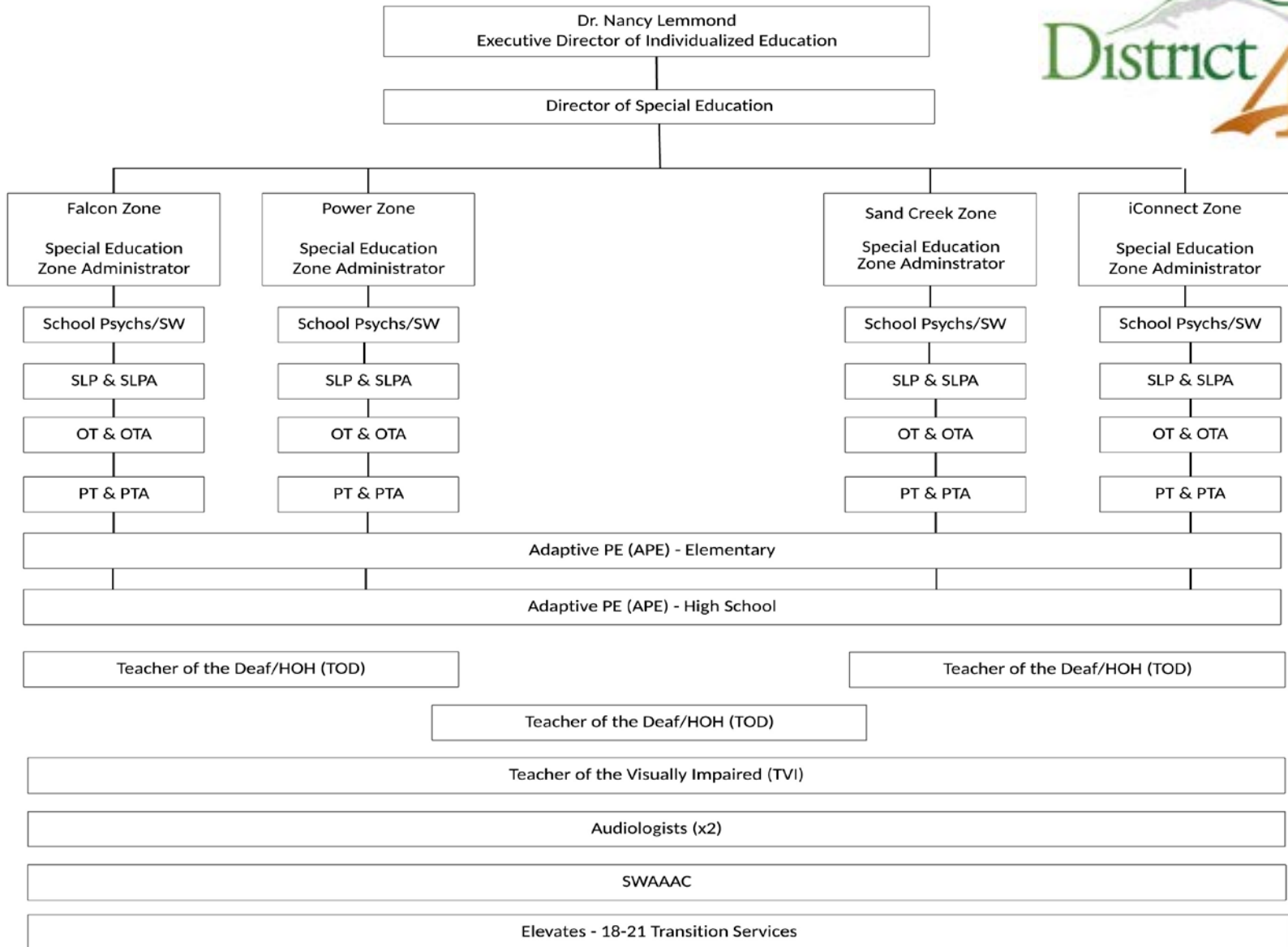


- Burn out and lose School Psychs & Social Workers
- Inconsistencies between buildings
 - training
 - application of decision-making
- Personnel issues get over-looked or unresolved
- Compliance supersedes improving student outcomes
- Staff & families meet multiple times
- Conflicts between school administration, School Psychs/SW, families, staff, etc.
- School Psych/SW duties cannot be performed well

Our Trajectory - Continued



- Oversight of Special Education departments is split
 - confusion, efficacy, performance
- Team Leads perform staff evaluations
 - time consuming & not equal
 - peer-to-peer means TL may not be comfortable addressing tough performance issues & district administrators may get involved too late for corrective action to occur
 - time away from children
- We hire more boots-on-the-ground staff and not provide them with needed level of administrative supervision
- No time for external professional development
- Frustrated families & staff
 - lots of do-overs
- Span of Control is widening to a level of concern



Why the Sone Special Education Administrator Model?



- Reunites Special Education Departments
- Removes morphed administrative duties from school psychs/social workers
- Removes staff evaluation/correction responsibilities from Team Leads
- Adds a specific contact for Zone staff, schools, & families
- Provides a leader to build zone-level teams
- Greatly improves Span of Control
- Gets specialized staff back with students

Stepping Through the Process



- Presented to Zone Leaders
- - Approved, Endorsed, Funded
- Communicated to Principals
 - Feedback
- Communicated to Staff & Families
 - Feedback
- Presentation to BOE on February 28th

Anticipated Questions

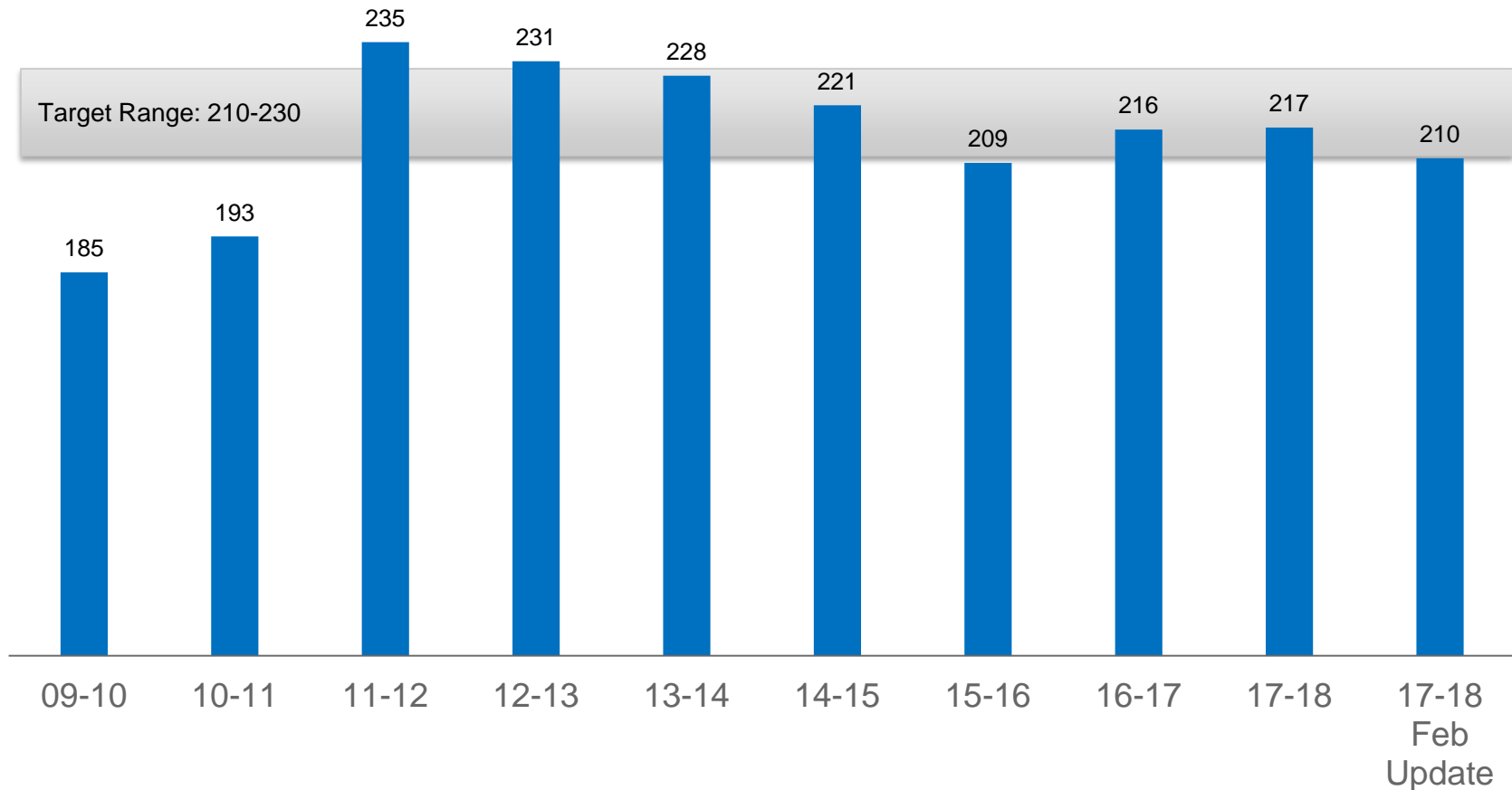


- Do we still need a Director?
 - Yes. CDE requires a single signature and POC for every district. The Director will be responsible for Child Find, Preschools, State reporting and audits, homebound, transportation, ESY, SEAC, hiring, Complaints/Mediation/Due Process, 12-15 staff evaluations, etc.
- What are the requirements for a Zone Special Education Administrator?
 - Strong Performance Excellence Leadership Skills! Posting will be similar to the Assistant Director as far as licensure (Director of Special Education) and duties but will be modified to more clearly indicate zone level responsibilities.
- How does this affect possible salary changes/increases?
 - This organizational change is outside of the salary research, review, including any possible changes.

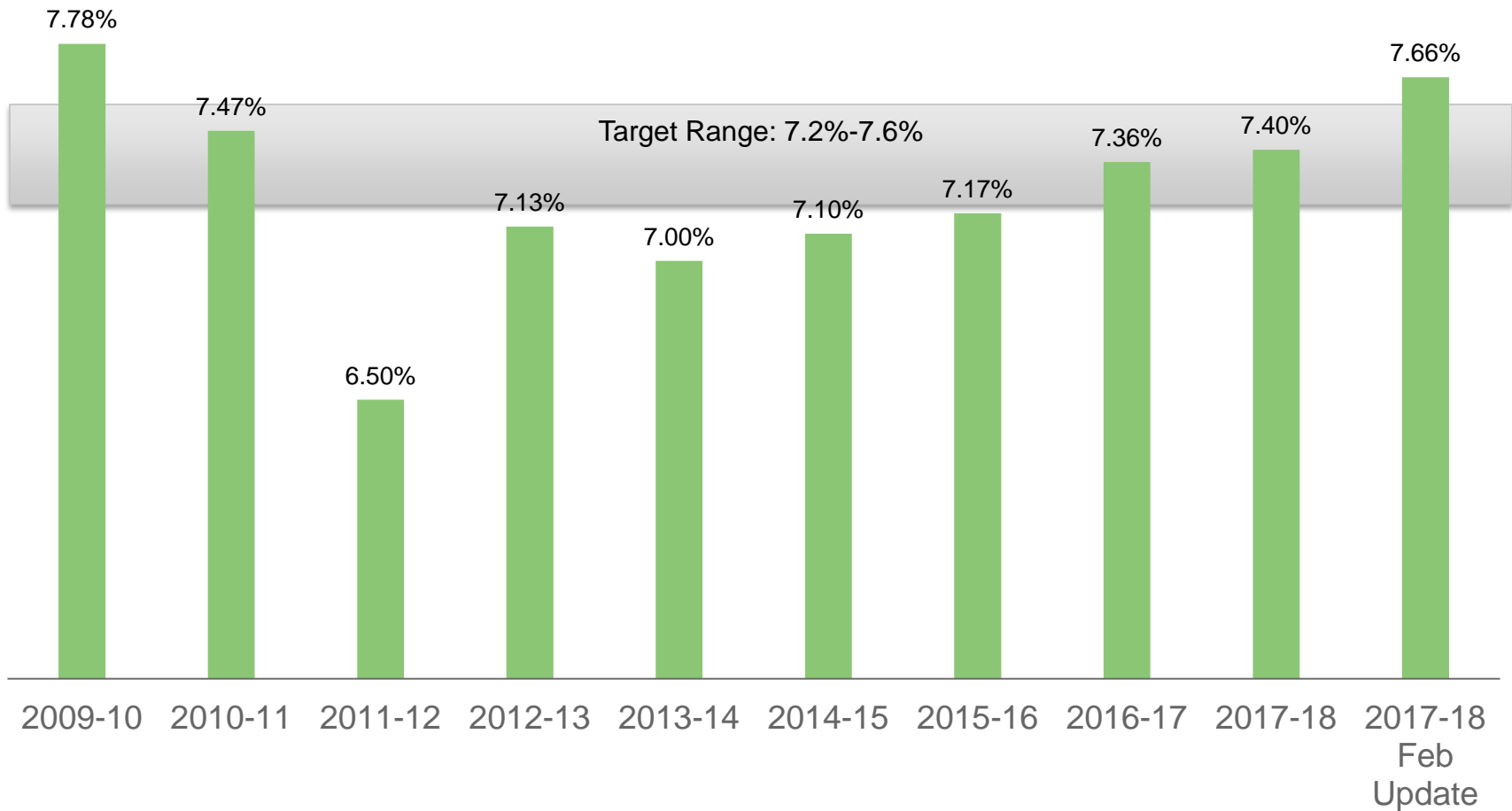


IMPACT ON ADMINISTRATIVE STAFFING RATIOS

Primary Measure: Students Per Administrator



Secondary Measure: Administrator Salary as Percent of Budget



Individualized Education



Questions?

BOARD OF EDUCATION ITEM 7.02
OPPORTUNITY AND RISK: DECISION ANALYSIS FOR MAJOR DISCUSSION AND ACTION ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Andy Franko, iConnect Zone Leader

TITLE OF AGENDA ITEM: Personalized Diploma Pathway

ACTION/INFORMATION/DISCUSSION: Action

BACKGROUND INFORMATION: DESCRIPTION OF EXPECTATION/NEED/ OPPORTUNITY:

Under the iConnect Zone reorganization plan of 2016, administration recommended and the board approved a pause in Graduation Equivalency Diploma (GED) support offerings at Patriot Learning Center. At the time, the support plan was unfunded, lacked strategic implementation strategies, and had unclear outcome objectives. The Personalized Diploma Pathway addresses each of these issues and provides a foundation provide a specific need for students within the iConnect Zone, District 49 as a whole, and students in the Pikes Peak region.

RATIONALE:

Students who are enrolled at Patriot High School are seeking an alternative educational experience and currently do not have a viable pathway option to choose if they decide to enter the workforce after they have demonstrated a minimal level of proficiency.

RELEVANT DATA AND EXPECTED OUTCOMES:

Creation of a mastery based Personalized Diploma Pathway (PDP) establishes an opportunity for students and families to make a pathway choice based on their personalized need to enter the workforce prior to the completion of a four-year plan. [D49 BOE policy IKF Graduation Requirements](#) indicates students will demonstrate mastery by completing their Pathway Plan and by attaining specified levels of achievement on designated examinations. Students completing their Personalized Diploma Plan and obtaining a passing score on the GED assessment will receive a mastery based diploma from D49.

INNOVATION AND INTELLIGENT RISK:

What if?: Students at PHS had multiple options that allowed them to choose CTE pathways or a personalized pathways where they could demonstrate mastery, receive an early diploma and enter the workforce. Also, what if students could stack their personalized pathway with an Internship, certification programs or job readiness training? Could we better serve a population of students who sometimes need and desire a faster track to the workforce beyond high school.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring—How we treat each other	Students, families and staff are being survived about the desire for the Personalized Diploma Pathway. Early responses indicate this is extremely desirable for a number students.
	Outer Ring—How we treat our work	The development of the PDP has been a collaborative effort which builds connections and respect for our work.
Strategy	Rock #1—Establish enduring <u>trust</u> throughout our community	
	Rock #2—Research, design and implement programs for intentional <u>community</u> participation	

Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u>	The Personalized Diploma Pathway adds a much-needed component to our portfolio offering within District 49.
Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive	The plan ensures students are building firm foundations and demonstrating mastery within their pathway.
Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Students who complete the PDP can be assured they have the appropriate skills to be successful.

BUDGET IMPACT: Staffing and assessment fees are the two budget considerations of this project. Both can and will be considered under the building budget of PHS.

AMOUNT BUDGETED: With board endorsement a pilot program will launch in the spring of 2018 with appropriate funds allocated from opportunity within the current PHS budget.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the Personalized Diploma Pathway as recommended by the administration.

APPROVED BY: PETER HILTS, CHIEF EDUCATION OFFICER

DATE: February 28, 2018



Proposal for Personalized Diploma Pathway

Challenge:

Students who are enrolled at Patriot High School, are seeking an alternative educational experience, and currently do not have a viable pathway option to choose if they decide to enter the workforce after they have demonstrated a minimal level of proficiency.

Why?: Students who are ready or have decided to enter the workforce and have reached the end of the statutory mandate for school attendance at age of 17 only have two options to enter the workforce:

1. Quit School
2. Enroll in an external GED Program and demonstrate mastery on the equivalency test.
 - a. Most students who complete a GED assessment do not relay that information to the school, inflating dropout and completion rates which are reflected in the SPF.

****Students who are ready to leave school but do not want to dropout or seek a GED on their own, too often become attendance and disciplinary issues. Current PHS data indicate the largest disciplinary and attendance issues at the Junior/Senior level by students who have not committed to a CTE pathway and are ready to move into the workforce and graduation is no longer a priority.**

What if?: Students at PHS had multiple options that allowed them to choose CTE pathways or personalized pathways where they could demonstrate mastery, receive an early diploma and enter the workforce. Also, what if students could stack their personalized pathway with an Internship, certification programs or job readiness training? Could we better serve a population of students who sometimes need and desire a faster track to the workforce beyond high school?

How?: Creation of a mastery based Personalized Diploma Pathway (PDP) would establish an opportunity for students and families to make a pathway choice based on their personalized need to enter the workforce prior to the completion of a four year plan. [D49 BOE policy IKE Graduation Requirements](#) indicates students will demonstrate mastery by completing their Pathway Plan and by attaining specified levels of achievement on designated examinations. Students completing their Personalized Diploma Plan and obtaining a passing score on the GED assessment would received a mastery based diploma from D49.

MASTER SCHEDULING CHANGE: This pathway would exist on a separate trimester system that would compliment the current CTE focused semester system. Why a trimester system:

1. More entry points for students who need to choose the pathway as an option from other schools
2. Less coursework to manage at one time
3. More opportunity for space in master schedule to addressed needs of students



Proposal for Personalized Diploma Pathway

HUMAN RESOURCE NEEDS: We would work with existing staffing model to execute this pilot pathway.

1. Realignment of current jobs might be necessary in the 2018-2019 school year to adhere to contractual obligations and teacher licensing requirements.
2. Staffing considerations will be made for future years based on student enrollment and sustainability of the program. As such, it is expected additional staff members would be needed to support the program if total PHS enrollment grows above 165 students.

Example Schedule: Personalized Diploma Pathway Plan			
Year 1 (6 Credits)			
	Trimester One	Trimester Two	Trimester Three
1	Integrated Math 1	Integrated Math 1	Civics
2	Modern World History/Geography	Literacy and Comprehension II	Literacy and Comprehension II
3	Physical Science	Physical Science	Geography
4	Affective Ed	Study Lab Support	Computer Applications
Year 2 (6 Credits)			
	Trimester One	Trimester Two	Trimester Three
1	Integrated Math 2	Integrated Math 2	Career Exploration
2	Literacy and Comprehension II	Literacy and Comprehension II	Pathway Electives
3	World History	Life Science	Life Science
4	PE	Study Lab Support	Career Planning and Development



Proposal for Personalized Diploma Pathway

Completion Year (2.5 Credits)		
	Semester One	Semester Two and Beyond
1	Career Planning and Development (Supported through Bob Gemignani Work	Enter Workforce Or Internship, Enter Certification Program or Concurrent Enrollment
2	Writing–instruction To Develop Expository & Applied Writing	
3	Financial Math	
4	GED Mastery Prep Course	
5	GED Mastery Lab Study Hall	

PDP FOUNDATIONAL COURSEWORK:

(Higher Level courses could be substituted for any of these courses)

Students will demonstrate mastery in the following areas to complete this pathway:

MATH: 3.0

- **Option 1:** Integrated Mathematics I (1.0) > Integrated Mathematics II (1.0) > Mathematical Models with Applications (0.5) > Financial Math (0.5)

LANGUAGE ARTS: 2.5

- **Option 1:** Literacy and Comprehension I (1.0) > Literacy and Comprehension II (1.0) > Idea Writing–Applied Writing (0.5)
- **Option 2:** Literacy Support (0.5)>Literacy and Comprehension I (1.0) > Literacy and Comprehension II (1.0) > Idea Writing– Applied Writing (0.5)

SOCIAL STUDIES: 1.5

- **Option 1:** Civics (0.5)> Modern US (0.5) > Modern World/Geog (0.5)

SCIENCE: 3.0

- **Option 1:** Physical (1.0) > Earth (1.0) > Life (1.0)



Proposal for Personalized Diploma Pathway

PDP SUPPLEMENTAL COURSEWORK: **(Work Study could substitute for electives)**

Electives:3.0

- Affective Ed Training (0.5)
- PE (0.5)
- Career Exploration (0.5)
- Career Planning and Development (0.5)
- Computer Applications (0.5)
- (2) Pathway Aligned Electives
 - (Chosen during advising with counselor)
 - (0.5 per course) Woods I, Intro to Foods etc...

PDP MASTERY PREP COURSES:

ASSESSMENT: 1.0

- **GED Class Prep and Lab (1.0)**
 - Areas of focus for mastery are listed below

Mastery Prep Math	<ul style="list-style-type: none"> ● Number operations and number sense (20-30%) ● Measurement and geometry (20-30%) ● Data analysis, statistics, and probability (20-30%) ● Algebra, functions, and patterns (20-30%)
Mastery Prep Science	<ul style="list-style-type: none"> ● Physical science (physics and chemistry, 35%) ● Life science (45%) ● Earth and space science (20%)
Mastery Prep Language Arts Reading	<p>75% Fictional Literature</p> <ul style="list-style-type: none"> ● Poetry ● Drama ● Prose fiction before 1920 ● Prose fiction between 1920 and 1960 ● Prose fiction after 1960 <p>25% Non-Fictional Prose</p> <ul style="list-style-type: none"> ● Nonfiction prose ● Visual and performing arts reviews ● Workplace and community documents
Mastery Prep Language Arts- Writing	<p>Part One: Structure</p> <ul style="list-style-type: none"> ● Organization (15%) ● Sentence structure (30%)



Proposal for Personalized Diploma Pathway

	<ul style="list-style-type: none">• Usage (30%)• Mechanics (25%) <p>Part Two: Essay Writing</p> <ul style="list-style-type: none">• Focused main points• Clear organization• Specific development of ideas• Sentence structure control, punctuation, grammar, word choice, and spelling
Mastery Prep History	<ul style="list-style-type: none">• History (U.S. 25%; World, 15%)• Geography (15%)• Civics and government (25%)• Economics (20%)

Questions and Answers related to PDP:

Q: What are the qualifications to get into this pathway?

A: Student must be enrolled in all requirements in year 1 and year 2 (or equivalents) and completion semester (cannot be substituted with other courses); parent approval must be gained; Student must achieve a passing score on the GED Summative assessment.

Q: Will this be a differentiated diploma?

A: Differentiation will be reflected on the student transcript but not on the diploma.

Q: Can a student enter this program at any time?

A: Yes, provided they meet and develop a plan to meet the requirements of the program. A student cannot complete the Pathway unless the student reaches the age of Non-Compulsory Attendance during the completion year.

Q: What if a student has not reach the age of 17?

A: They cannot complete their Pathway until they have completed two years of high school and a completion semester and successfully passing the GED Exam.



Proposal for Personalized Diploma Pathway

Q: How would credit recovery be integrated into this model for student who are overage and under credits?

A: During lab time students would be allowed to work on any CR opportunities they have. High levels of MTSS support for students current enrolled and

Q: What do social/emotional services look like for this student?

A: Students will need to have at a minimum monthly advisory meetings with School Counselor and the Social Worker, Facilitated coordination with Workplace Learning Coordinator will be necessary to assist in Job placement upon Pathway completion.

Q: Who will manage the completion of this pathway?

A: This is pathway will be dually managed with the support of the Counselor as well as the Social Worker to ensure that social emotional needs are effectively addressed through Affective Education programs. Additionally, alignment with opportunities provided by the Workplace Learning Manager will be included during advising sessions. Pathway Advising will be the cornerstone of this opportunity.

BOARD OF EDUCATION ITEM 7.03
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: D. Richer, Executive Assistant to the BOE

TITLE OF AGENDA ITEM: Policy and Procedure Review

ACTION/INFORMATION/DISCUSSION: Action

BACKGROUND OR RATIONALE

Ongoing review of Board policies to ensure compliance with current laws and regulations and to ensure policies align with practices that best serve the district.

RELEVANT DATA AND EXPECTED OUTCOMES:

Board policies are routinely reviewed to ensure that they are current and reflect applicable federal and/or state regulations as well as the needs and processes of the districts.

No.	Designation	Title	Reviewed by	Recommendations
7.03a	DD	Funding Proposals, Grants & Special Project	F Christensen	Updated to reflect current practice

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community	Updating policy to reflect current laws, regulations and best practices provides a solid foundation to lead the district.
	Rock #2 —Research, design and implement programs for intentional <u>community</u> participation	
	Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u>	
	Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive	
	Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: After board review at the previous work session, I move to approve revisions to policy DD as recommended by the administration.

APPROVED BY: Peter Hilts, Chief Education Officer; Brett Ridgway, Chief Business Officer; Pedro Almeida, Chief Operations Officer

DATE: February 28, 2018



BOARD-APPROVED POLICY OF DISTRICT 49

Title	Funding Proposals, Grants and Special Projects
Designation	DD
Office/Custodian	Business/ Accounting & Grants Fiscal Compliance Manager

All proposals and applications for additional funding from any source over the amount of \$10,000, shall be approved by the Chief Business Officer in conjunction with the Chief Education Officer and Chief Operations Officer before any such proposal is submitted to the grantor of the funds. Proposals and applications for additional funding from any source over the amount of \$500, but less than \$10,000, shall be approved by the Building Principal and Zone Leader and/or Department Administrator. The Chief Education Officer, Chief Business Officer or Chief Operations Officer shall be the official signer of all proposals and applications.

If a proposal or application for funds is approved, the Chief Business Officer shall report the approval of all proposals and applications for additional funding to the Board of Education and the Chief Business Officer or designee shall provide an accounting system for the funds provided by the application. The accounting system so created shall conform to the requirements of the grant, establishment of budgetary amounts for the income and the expenses for the grant, the requirements of state and federal laws and regulations, and the District's accounting system. ~~and may require the establishment of budgetary amounts for the income and the expenses for the grant.~~

- Adopted: July 19, 1984
- Revised: December 21, 1989
- Reviewed: November 4, 1999
- Revised: October 8, 2009
- Revised: May 12, 2011
- Revised: January 10, 2013
- Revised: March 8, 2018

LEGAL REF:

- C.R.S. 22-45-102 (*Accounts*)

~~*NOTE: The Financial Policies and Procedures Handbook adopted by the State Board of Education is to be used by every school district in the keeping of financial records and in the periodic presentation of financial information to the Board. [C.R.S. 22-44.204(3)]*~~

BOARD OF EDUCATION ITEM 7.04A
OPPORTUNITY AND RISK: DECISION ANALYSIS FOR MAJOR DISCUSSION AND ACTION ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Cathy Tinucci and Jennifer Williams

TITLE OF AGENDA ITEM: Addition of Enrichment Course at Skyview MS

ACTION/INFORMATION/DISCUSSION: Action

BACKGROUND INFORMATION: DESCRIPTION OF EXPECTATION/NEED/ OPPORTUNITY:

Addition of new Enrichment course at Skyview MS: The Magic of Electrons, a Gateway to Technology Course.

RATIONALE:

Since Skyview Middle School is a CTE school, we support the growth of Elective courses that offer students the opportunity to experience STEM areas, increasing the options our students have for participating in Career and Tech Education pathways.

RELEVANT DATA AND EXPECTED OUTCOMES:

Offering new course to expand the engagement of student learning. Providing more options for students to choose classes that will help them find success in a future career path.

INNOVATION AND INTELLIGENT RISK:

Adding this class to our Elective offerings does not increase any risk, as it will be taught by a current Engineering (CTE) teacher. We can now substitute this course into a regular rotation along with Pre-Engineering, Forensics, and Robotics. This enriches the experiences our students can have in our overall Elective program.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

New course will provide more class options for students in the STEAM field.

New course will	Inner Ring —How we treat each other	Our teachers are dedicated to continuing their own learning to provide new courses for our students.
	Outer Ring —How we treat our work	As a school, it is important to us to provide the best opportunities for our students that meet current interest and are a reflection of future career opportunities.
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community	Skyview wants to continue being an exceptional school through our curriculum so all students can be successful in courses they find will be beneficial to their future career path.
	Rock #2 —Research, design and implement programs for intentional <u>community</u> participation	Magic of Electrons curriculum covers state standards in ELA, Technological Literacy, Science and Math.
	Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u>	Magic of Electrons will add to a growing collection of Electives that give students options for a variety of pathway experiences.
	Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive	Magic Of Electrons will incorporate hands-on activities where students will explore electricity, the behavior and parts of an atom and circuit design. Students will learn

BOE Regular Meeting March 8, 2018
Item 7.04a continued

	where electricity comes from, why it works, and how it is produced and transmitted
Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Magic of Electrons will add to a growing collection of Electives that give students options for a variety of pathway experiences.

BUDGET IMPACT: The only costs associated with this new class is the summer Gateway to Technology training that will be supported by CTE programing.

AMOUNT BUDGETED: These funds have been previously budgeted through CTE.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the new course, Magic of Electrons, to continue our school of excellence and launching our students towards success.

APPROVED BY: Peter Hiltz, Chief Education Officer and Dr. Michael Pickering, POWER Zone Leader

DATE: February 28, 2018

GTT, Tech Ed, or Engineering Course Syllabus

We (Mr. Bonser and Mrs. Rasmusen a.k.a. Mrs. Raz) would like to welcome you and your child to Tech Ed, Pre-Engineering or GTT (Robotics or Forensics). This is going to be an outstanding and exciting course for all! Below is our contact information if anyone has any questions or concerns. We, the teachers work hard to provide a challenging and enjoyable course for your son or daughter. In sixth grade ONLY we do some team teaching and "trading" of classes or students. It is possible at any given time that your son or daughter will have either Mr. Bonser or Mrs. Raz.

Teacher	Jay Bonser	Megan Rasmusen
Email	jbonser@d49.org	mrasmusen@d49.org
Phone	(719) 495-1149 ex 4222	(719)495-1149 ex 4223

Students are expected to be prepared and ready to learn every day. This means that they come to class with the proper tools for learning which are a writing utensil that works, composition notebook, and a positive attitude. These tools are essential for their success in the course.

***Pre-Engineering, Tech Ed 7, GTT, and GTT 8** has an enrichment fee of \$5.00 (this pays for materials and software). 6th graders have **NO fee**.

All students have been issued a district Google account which can be used in all classes. We will be using this account to setup and manage websites along with creating a digital portfolio. Please check your child's account. The user name is his or her ID number or lunch number@d49.org (i.e. 12345@d49.org) and the password is whatever your child chooses based on district requirements.

Here is a little taste of what the students might be learning:

Tech Ed/Design and Modeling

This unit uses solid modeling (a very sophisticated mathematical technique for representing solid objects) to introduce students to design process. Utilizing this design approach, students understand how solid modeling has influenced their lives. Students also learn sketching techniques, and use descriptive geometry as a component of design, measurement, and computer modeling. Using design briefs, students create models, to solve problems.

Pre-Engineering/The Science of Technology

This unit traces how science has affected technology throughout history. Students learn about the mechanics of motion, the conversion of energy, and the use of science to improve their communication all through challenging Engineering Projects.

GTT/Automation and Robotics

Students trace the history and development of automation and robotics. They learn about structures, energy transfer, machine automation, and computer control system. Students acquire knowledge and skills in engineering problem solving and explore requirements for careers in engineering.

GTT/Forensics (Medical Detectives)

Students play the role of real-life medical detectives as they analyze genetic testing results to diagnose disease and study DNA evidence found at a "crime scene." They solve medical mysteries through hands-on projects and labs, investigate how to measure and interpret vital signs, and learn how the systems of the human body work together to maintain health.

GTT/Magic of Electrons

Through hands-on projects, students explore electricity, the behavior and parts of atoms, and sensing devices in the Magic of Electrons (ME) unit. They learn knowledge and skills in basic circuitry design and examine the impact of electricity on the world around them.

Student Expectations:

1. Be on time and come prepared to class (including but not limited to a writing utensil, planner, and a positive attitude. A smile would be awesome).
2. No food (water is allowed in a sealed water bottle).
3. Student will follow the Social Contract (created in class).
4. I will work to the best of my ability.
5. I will take responsibility for my OWN actions.
6. NO HORSEPLAY or disruptions (there is a possibility of using saws, drills, and other tools that can cause harm).

Disciple guidelines:

- First offense will be a verbal warning and possible seat change.
- Second offense will be a call home by student or teacher.
- Third or further offenses will be an office referral.

Grading

These classes will be ran like a business. Students will be expected to think for themselves and be able to meet deadlines. Students will work in teams and individually. We will use a total point system. Assignments that are not turned in by the deadline will be considered late and therefore will either lose points or be counted as a zero.

Parents please check Parent Portal regularly to track your student's progress.

Standard Grading Scale

A 90%-100% B 80%-89% C 70%-79% D 60%-69% F 0%-59%

Please read carefully, sign, and return the bottom portion to Mr. Bonser or Mrs. Raz. (cut here)

Parent/Student covenant

I have read over the GTT, Tech Ed, and Engineering course syllabus with my child. We agree to work together in providing the best learning experience for the student. We agree to provide support from our home in making sure our child is achieving the most from his or her GTT, Tech Ed, or Engineering class.

These classes involves the use of hand tools, machine tools, heat, and electricity. These are required for various processes and work. There is the danger of light to serious injury in the use of these. Each student is given instruction in the safe and proper use of equipment. All students must pass a safety test for all of the tools before they are allowed to use them.

I give my permission for my child to participate in the shop laboratory for GTT, Tech Ed, or Engineering. My child and I have read and agree to the terms listed in the course syllabus.

Date: _____ **Student Name (please print) :** _____

Student Signature: _____

Date: _____ **Parent/Guardian Name(please print):** _____

Parent/Guardian Signature: _____

How do electricity and electronics affect my life?

Students use tools such as the engineering design process, an engineering notebook, computer simulations, and circuit design prototyping materials to invent and innovate.

Learn how creative thinking and problem solving can change your world!

Through hands-on projects, students explore electricity, the behavior and parts of atoms, and sensing devices in the Magic of Electrons (ME) unit. They learn knowledge and skills in basic circuitry design and examine the impact of electricity on the world around them.

ME Lesson Summary

- Lesson 1 What Is Electricity?
- Lesson 2 Electronics
- Lesson 3 Digital Electronics

Lesson 1: What Is Electricity

This lesson is an introduction to basic electricity. It is assumed that students have no prior exposure to the concepts addressed. The power provided through electricity is a part of their everyday lives, but they may or may not have considered where it comes from, why it works, or how it is produced and transmitted. Few students could imagine life without it. They might consider something like a camping trip to be life without electricity. Upon further investigation, though, they would discover the role of electricity in preparing for the trip and in the materials they might pack.

Lesson 2: Electronics

This lesson is an overview and introduction to basic electronics and circuits with a focus on some of the most basic devices and their functions. Students will be introduced to electrical circuit diagrams and asked to create them. In this lesson students will observe how the electron flow merges with technology through electronic circuits. Almost any device that uses electricity can be broken down into basic electronic circuits and the electronic devices in those circuits.

Lesson 3: Digital Electronics

This lesson introduces students to the digital world of cell phones, computers, MP3 devices, and many other modern conveniences that rely on binary numbers, the 0s and 1s of the digital realm, to function. This is an exciting field for students to consider because it is ever-changing. An understanding of the components and their functions opens the door for limitless creative ideas to design improved devices that can entertain or save lives.

Magic of Electrons (ME)

Common Core State Standards for English Language Arts

Lesson 6.1 - What Is Electricity?

Reading

Comprehension and Collaboration

4. Present information, findings, and supporting evidence such that listeners can follow the line of reasoning and the organization, development, and style are appropriate to task, purpose, and audience. (AS.SL.4)

Conventions of Standard English

1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. (AS.L.1)
2. Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing. (AS.L.2)
6. Acquire and use accurately a range of general academic and domain-specific words and phrases sufficient for reading, writing, speaking, and listening at the college and career readiness level; demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression. (AS.L.6)

Lesson 6.2 - Electronics

Reading

Comprehension and Collaboration

4. Present information, findings, and supporting evidence such that listeners can follow the line of reasoning and the organization, development, and style are appropriate to task, purpose, and audience. (AS.SL.4)

Conventions of Standard English

1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. (AS.L.1)
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Lesson 6.3 - Digital Electronics

Reading

Comprehension and Collaboration

4. Present information, findings, and supporting evidence such that listeners can follow the line of reasoning and the organization, development, and style are appropriate to task, purpose, and audience. (AS.SL.4)

Conventions of Standard English

1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking. (AS.L.1)
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6. Acquire and use accurately a range of general academic and domain-specific words and phrases sufficient for reading, writing, speaking, and listening at the college and career readiness level; demonstrate independence in gathering vocabulary knowledge when considering a word or phrase important to comprehension or expression. (AS.L.6)

Standards for Technological Literacy

Lesson 6.1 - What Is Electricity?

Students will develop an understanding of the characteristics and scope of technology.

6-8

H. Technology is closely linked to creativity, which has resulted in innovation. (1.6-8.H)

Students will develop an understanding of the core concepts of technology.

6-8

P. Technological systems can be connected to one another. (2.6-8.P)

9-12

AA. Requirements involve the identification of the criteria and constraints of a product or system and the determination of how they affect the final design and development. (2.9-12.AA)

Students will develop an understanding of the relationships among technologies and the connections between technology and other fields of study.

9-12

H. Technological innovation often results when ideas, knowledge, or skills are shared within a technology, among technologies, or across other fields. (3.9-12.H)

Students will develop an understanding of the effects of technology on the environment.

9-12

J. The alignment of technological processes with natural processes maximizes performance and reduces negative impacts on the environment. (5.9-12.J)

Students will develop an understanding of the attributes of design.

6-8

E. Design is a creative planning process that leads to useful products and systems. (8.6-8.E)

G. Requirements for design are made up of criteria and constraints. (8.6-8.G)

Students will develop an understanding of engineering design.

6-8

F. Design involves a set of steps, which can be performed in different sequences and repeated as needed. (9.6-8.F)

G. Brainstorming is a group problem-solving design process in which each person in the group presents his or her ideas in an open forum. (9.6-8.G)

H. Modeling, testing, evaluating, and modifying are used to transform ideas into practical solutions. (9.6-8.H)

9-12

- K. A prototype is a working model used to test a design concept by making actual observations and necessary adjustments. (9.9-12.K)

Students will develop the abilities to apply the design process.

6-8

- J. Make two-dimensional and three-dimensional representations of the designed solution. (11.6-8.J)
- K. Test and evaluate the design in relation to pre-established requirements, such as criteria and constraints, and refine as needed. (11.6-8.K)
- L. Make a product or system and document the solution. (11.6-8.L)

9-12

- N. Identify criteria and constraints and determine how these will affect the design process. (11.9-12.N)
- Q. Develop and produce a product or system using a design process. (11.9-12.Q)

Lesson 6.2 - Electronics

Students will develop an understanding of the characteristics and scope of technology.

6-8

- F. New products and systems can be developed to solve problems or to help do things that could not be done without the help of technology. (1.6-8.F)

Students will develop an understanding of the core concepts of technology.

6-8

- M. Technologies systems include input, processes, output, and at times, feedback. (2.6-8.M)
- N. Systems thinking involves considering how every part relates to others. (2.6-8.N)
- P. Technological systems can be connected to one another. (2.6-8.P)

9-12

- CC. New technologies create new processes. (2.9-12.CC)

Students will develop an understanding of the relationships among technologies and the connections between technology and other fields of study.

6-8

- D. Technological systems often interact with one another. (3.6-8.D)

9-12

- G. Technology transfer occurs when a new user applies an existing innovation developed for one purpose in a different function. (3.9-12.G)

Students will develop an understanding of the role of society in the development and use of technology.

6-8

- D. Throughout history, new technologies have resulted from the demands, values, and interests of individuals, businesses, industries, and societies. (6.6-8.D)
- E. The use of inventions and innovations has led to changes in society and the creation of new needs and wants. (6.6-8.E)

Students will develop an understanding of the attributes of design.

6-8

- E. Design is a creative planning process that leads to useful products and systems. (8.6-8.E)
- F. There is no perfect design. (8.6-8.F)
- G. Requirements for design are made up of criteria and constraints. (8.6-8.G)

9-12

- H. The design process includes defining a problem, brainstorming, researching and generating ideas, identifying criteria and specifying constraints, exploring possibilities, selecting an approach, developing a design proposal, making a model or prototype. (8.9-12.H)
- I. Design problems are seldom presented in a clearly defined form. (8.9-12.I)
- J. The design needs to be continually checked and critiqued, and the ideas of the design must be redefined and improved. (8.9-12.J)
- K. Requirements of a design, such as criteria, constraints, and efficiency, sometimes compete with each other. (8.9-12.K)

Students will develop an understanding of engineering design.

6-8

- H. Modeling, testing, evaluating, and modifying are used to transform ideas into practical solutions. (9.6-8.H)

9-12

- K. A prototype is a working model used to test a design concept by making actual observations and necessary adjustments. (9.9-12.K)

Students will develop an understanding of the role of troubleshooting, research and development, invention and innovation, and experimentation in problem solving.

6-8

- F. Troubleshooting is a problem-solving method used to identify the cause of a malfunction in a technological system. (10.6-8.F)

Students will develop an understanding of and be able to select and use energy and power technologies.

9-12

- N. Power systems must have a source of energy, a process, and loads. (16.9-12.N)

Students will develop an understanding of and be able to select and use information and communication technologies.

9-12

- P. There are many ways to communicate information, such as graphic and electronic means. (17.9-12.P)
- Q. Technological knowledge and processes are communicated using symbols, measurement, conventions, icons, graphic images, and languages that incorporate a variety of visual, auditory, and tactile stimuli. (17.9-12.Q)

Lesson 6.3 - Digital Electronics`

Students will develop an understanding of the characteristics and scope of technology.

6-8

- F. New products and systems can be developed to solve problems or to help do things that could not be done without the help of technology. (1.6-8.F)
- H. Technology is closely linked to creativity, which has resulted in innovation. (1.6-8.H)

Students will develop an understanding of the core concepts of technology.

9-12

- W. Systems thinking applies logic and creativity with appropriate compromises in complex real-life problems. (2.9-12.W)
- X. Systems, which are the building blocks of technology, are embedded within larger technological, social, and environmental systems. (2.9-12.X)
- Y. The stability of a technological system is influenced by all of the components in the system, especially those in the feedback loop. (2.9-12.Y)
- AA. Requirements involve the identification of the criteria and constraints of a product or system and the determination of how they affect the final design and development. (2.9-12.AA)

Students will develop an understanding of the relationships among technologies and the connections between technology and other fields of study.

9-12

- G. Technology transfer occurs when a new user applies an existing innovation developed for one purpose in a different function. (3.9-12.G)

Students will develop an understanding of the effects of technology on the environment.

9-12

- I. With the aid of technology, various aspects of the environment can be monitored to provide information for decision-making. (5.9-12.I)

Students will develop an understanding of the role of society in the development and use of technology.

6-8

- D. Throughout history, new technologies have resulted from the demands, values, and interests of individuals, businesses, industries, and societies. (6.6-8.D)

Students will develop an understanding of the attributes of design.

9-12

- H. The design process includes defining a problem, brainstorming, researching and generating ideas, identifying criteria and specifying constraints, exploring possibilities, selecting an approach, developing a design proposal, making a model or prototype. (8.9-12.H)
- I. Design problems are seldom presented in a clearly defined form. (8.9-12.I)
- J. The design needs to be continually checked and critiqued, and the ideas of the design must be redefined and improved. (8.9-12.J)
- K. Requirements of a design, such as criteria, constraints, and efficiency, sometimes compete with each other. (8.9-12.K)

Students will develop an understanding of engineering design.

9-12

- J. Engineering design is influenced by personal characteristics, such as creativity, resourcefulness, and the ability to visualize and think abstractly. (9.9-12.J)
- K. A prototype is a working model used to test a design concept by making actual observations and necessary adjustments. (9.9-12.K)

Students will develop an understanding of the role of troubleshooting, research and development, invention and innovation, and experimentation in problem solving.

6-8

- F. Troubleshooting is a problem-solving method used to identify the cause of a malfunction in a technological system. (10.6-8.F)

Students will develop the abilities to apply the design process.

9-12

- N. Identify criteria and constraints and determine how these will affect the design process. (11.9-12.N)
- O. Refine a design by using prototypes and modeling to ensure quality, efficiency, and productivity of the final product. (11.9-12.O)
- Q. Develop and produce a product or system using a design process. (11.9-12.Q)

Students will develop an understanding of and be able to select and use information and communication technologies.

6-8

- K. The use of symbols, measurements, and drawings promotes a clear communication by providing a common language to express ideas. (17.6-8.K)

9-12

- L. Information and communication technologies include the inputs, processes, and outputs associated with sending and receiving information. (17.9-12.L)
- M. Information and communication systems allow information to be transferred from human to human, human to machine, machine to human, and machine to machine. (17.9-12.M)
- P. There are many ways to communicate information, such as graphic and electronic means. (17.9-12.P)
- Q. Technological knowledge and processes are communicated using symbols, measurement, conventions, icons, graphic images, and languages that incorporate a variety of visual, auditory, and tactile stimuli. (17.9-12.Q)

Next Generation Science Standards

Lesson 6.1 - What Is Electricity?

Middle School

Matter and Its Interactions

1. Develop models to describe the atomic composition of simple molecules and extended structures. (MS.PS1.1)

Motion and Stability: Forces and Interactions

3. Ask questions about data to determine the factors that affect the strength of electric and magnetic forces. (MS.PS2.3)
5. Conduct an investigation and evaluate the experimental design to provide evidence that fields exist between objects exerting forces on each other even though the objects are not in contact. (MS.PS2.5)

Lesson 6.2 - Electronics

Middle School

Waves and their Applications in Technologies for Information Transfer

2. Develop and use a model to describe that waves are reflected, absorbed, or transmitted through various materials. (MS.PS4.2)
3. Integrate qualitative scientific and technical information to support the claim that digitized signals are a more reliable way to encode and transmit information than analog signals. (MS.PS4.3)

Engineering Design

1. Define the criteria and constraints of a design problem with sufficient precision to ensure a successful solution, taking into account relevant scientific principles and potential impacts on people and the natural environment that may limit possible solutions. (MS.ETS1.1)

Lesson 6.3 - Digital Electronics

Middle School

Waves and their Applications in Technologies for Information Transfer

3. Integrate qualitative scientific and technical information to support the claim that digitized signals are a more reliable way to encode and transmit information than analog signals. (MS.PS4.3)

Engineering Design

1. Define the criteria and constraints of a design problem with sufficient precision to ensure a successful solution, taking into account relevant scientific principles and potential impacts on people and the natural environment that may limit possible solutions. (MS.ETS1.1)

2. Evaluate competing design solutions using a systematic process to determine how well they meet the criteria and constraints of the problem. (MS.ETS1.2)
3. Analyze data from tests to determine similarities and differences among several design solutions to identify the best characteristics of each that can be combined into a new solution to better meet the criteria for success. (MS.ETS1.3)
4. Develop a model to generate data for iterative testing and modification of a proposed object, tool, or process such that an optimal design can be achieved. (MS.ETS1.4)

Common Core State Standards for Mathematical Practice (6- 8)

Lesson 6.1 - What Is Electricity?

Grade 7

The Number System

Apply and extend previous understandings of operations with fractions to add, subtract, multiply, and divide rational numbers.

- 1.a. Describe situations in which opposite quantities combine to make 0. For example, a hydrogen atom has 0 charge because its two constituents are oppositely charged. (7.NS.A.1a)

Geometry

Draw, construct, and describe geometrical figures and describe the relationships between them.

1. Solve problems involving scale drawings of geometric figures, including computing actual lengths and areas from a scale drawing and reproducing a scale drawing at a different scale. (7.G.A.1)

Grade 8

Expressions and Equations

Work with radicals and integer exponents.

4. Perform operations with numbers expressed in scientific notation, including problems where both decimal and scientific notation are used. Use scientific notation and choose units of appropriate size for measurements of very large or very small quantities (e.g., use millimeters per year for seafloor spreading). Interpret scientific notation that has been generated by technology. (8.EE.A.4)

Lesson 6.2 - Electronics

Grade 6

The Number System

Compute fluently with multi-digit numbers and find common factors and multiples.

2. Fluently divide multi-digit numbers using the standard algorithm. (6.NS.B.2)
3. Fluently add, subtract, multiply, and divide multi-digit decimals using the standard algorithm for each operation. (6.NS.B.3)

Expressions and Equations

Apply and extend previous understandings of arithmetic to algebraic expressions.

1. Write and evaluate numerical expressions involving whole-number exponents. (6.EE.A.1)
2. Write, read, and evaluate expressions in which letters stand for numbers. (6.EE.A.2)
- 2.c. Evaluate expressions at specific values of their variables. Include expressions that arise from formulas used in real-world problems. Perform arithmetic operations, including those involving whole number exponents, in the conventional order when there are no parentheses to specify a particular order (Order of Operations). For example, use the formulas $V = s^3$ and $A = 6s^2$ to find the volume and surface area of a cube with sides of length $s = 1/2$. (6.EE.A.2c)

Reason about and solve one-variable equations and inequalities.

6. Use variables to represent numbers and write expressions when solving a real-world or mathematical problem; understand that a variable can represent an unknown number, or, depending on the purpose at hand, any number in a specified set. (6.EE.B.6)
7. Solve real-world and mathematical problems by writing and solving equations of the form $x + p = q$ and $px = q$ for cases in which p , q and x are all nonnegative rational numbers. (6.EE.B.7)

Grade 7

The Number System

Apply and extend previous understandings of operations with fractions to add, subtract, multiply, and divide rational numbers.

2. Apply and extend previous understandings of multiplication and division and of fractions to multiply and divide rational numbers. (7.NS.A.2)
- 2.c. Apply properties of operations as strategies to multiply and divide rational numbers. (7.NS.A.2c)
3. Solve real-world and mathematical problems involving the four operations with rational numbers. (7.NS.A.3)

Expressions and Equations

Solve real-life and mathematical problems using numerical and algebraic expressions and equations.

4. Use variables to represent quantities in a real-world or mathematical problem, and construct simple equations and inequalities to solve problems by reasoning about the quantities. (7.EE.B.4)

Grade 8

Expressions and Equations

Work with radicals and integer exponents.

4. Perform operations with numbers expressed in scientific notation, including problems where both decimal and scientific notation are used. Use scientific notation and choose units of appropriate size for measurements of very large or very small quantities (e.g., use millimeters per year for seafloor spreading). Interpret scientific notation that has been generated by technology. (8.EE.A.4)

Analyze and solve linear equations and pairs of simultaneous linear equations.

7. Solve linear equations in one variable. (8.EE.C.7)

Lesson 6.3 - Digital Electronics

Grade 6

The Number System

Apply and extend previous understandings of numbers to the system of rational numbers.

7. Understand ordering and absolute value of rational numbers. (6.NS.C.7)

Grade 8

Expressions and Equations

Work with radicals and integer exponents.

4. Perform operations with numbers expressed in scientific notation, including problems where both decimal and scientific notation are used. Use scientific notation and choose units of appropriate size for measurements of very large or very small quantities (e.g., use millimeters per year for seafloor spreading). Interpret scientific notation that has been generated by technology. (8.EE.A.4)

Functions

Use functions to model relationships between quantities.

5. Describe qualitatively the functional relationship between two quantities by analyzing a graph (e.g., where the function is increasing or decreasing, linear or nonlinear). Sketch a graph that exhibits the qualitative features of a function that has been described verbally. (8.F.B.5)

BOARD OF EDUCATION ITEM 7.04B
OPPORTUNITY AND RISK: DECISION ANALYSIS FOR MAJOR DISCUSSION AND ACTION ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Cathy Tinucci and Jennifer Williams

TITLE OF AGENDA ITEM: Addition of Enrichment Course at Skyview MS

ACTION/INFORMATION/DISCUSSION: Action

BACKGROUND INFORMATION: DESCRIPTION OF EXPECTATION/NEED/ OPPORTUNITY:

Addition of new Enrichment course at Skyview MS: Creative Writing Workshop

RATIONALE:

Offering an elective writing course to our students will encourage students to write for enjoyment, increasing their proficiency at reading and writing.

RELEVANT DATA AND EXPECTED OUTCOMES:

Offering new course to expand the engagement of student learning. Providing more options for students to choose classes that will help them find success in a future career path.

INNOVATION AND INTELLIGENT RISK:

Adding this course does not increase any risk, as our current Communications teacher will teach the course. He is a licensed Language Arts teacher and his students will be given the opportunity to explore writing creatively.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS: New course will provide more class options for students in the Language Arts field.

New course will	Inner Ring —How we treat each other	Our teachers are dedicated in continuing their own learning to provide new courses for our students.
	Outer Ring —How we treat our work	As a school, it is important to us to provide the best opportunities for our students that meet current interest and are a reflection of future career opportunities.
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community	Skyview wants to continue being an exceptional school through our curriculum so all students can be successful in courses they find will be beneficial to their future career path.
	Rock #2 —Research, design and implement programs for intentional <u>community</u> participation	The Creative Writing Workshop curriculum covers state standards in reading and writing (ELA 8.3.1, 8.2.1, 8.2.3, and 8.1.1)
	Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u>	The Creative Writing Workshop will add to a growing collection of Electives that give students options for a variety of pathway experiences.
	Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive	The Creative Writing Workshop will nurture students' creativity through reading and writing a variety of poetry, drama, and short stories.
	Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	The Creative Writing Workshop will add to a growing collection of Electives that give students options for a variety of pathway experiences.

BOE Regular Meeting March 8, 2018
Item 7.04b continued

BUDGET IMPACT: There is no impact on the budget. This course will be moved into a regular rotation of Elective courses that students may choose by the semester.

AMOUNT BUDGETED: No funds need to be set aside as there is no cost to the addition of this course.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the new course, Creative Writing Workshop, to continue our school of excellence and launching our students towards success.

APPROVED BY: Peter Hiltz, Chief Education Officer and Dr. Michael Pickering, POWER Zone Leader

DATE: 2-28-18



Jennifer Williams <jwilliams@d49.org>

Re: New class - Creative Writing

1 message

Joseph Karwin <jkarwin@d49.org>
To: Jennifer Williams <jwilliams@d49.org>

Tue, Jan 16, 2018 at 10:34 AM

Course title would be Creative Writing Workshop.

Joseph Karwin
Skyview Middle School
Communications Teacher
718-495-5566 Ext. 4229



On Tue, Jan 16, 2018 at 10:33 AM, Joseph Karwin <jkarwin@d49.org> wrote:
Does this work?

Focusing on stylistic manipulation of form and clear communication in the form of critique, the creative writing workshop will nurture student creativity and encourage productive, informed discussion. Students will spend time writing and reading poetry, drama, and short stories. Each unit will begin with close readings and discussions of writings in a specific discipline followed by opportunities for students to practice writing in the specified form. Poetry will include traditional forms and free-verse, drama will include movie scripts, television, and theatre, and short stories will include stories from various artistic schools with a focus on metaphor, characterization, and theme. The writing in the course will focus on Colorado ELA standard 8.3.1, the reading will focus on ELA standards 8.2.1 and 8.2.3, and the workshop element will focus on ELA standard 8.1.1.

Joseph Karwin
Skyview Middle School
Communications Teacher
718-495-5566 Ext. 4229

Monday, January 29th, 2018

Creative Writing Poetry Critiques

Standards

Follow rules for collegial discussions and decision-making, track progress toward specific goals and deadlines, and define individual roles as needed.

Present claims and findings, emphasizing salient points in a focused, coherent manner with relevant evidence, sound valid reasoning, and well-chosen details; use appropriate eye contact, adequate volume, and clear pronunciation.

Demonstrate understanding of figurative language, word relationships, and nuances in word meanings.

Interpret figures of speech (e.g. verbal irony, puns) in context.

Stylistic devices and descriptive details in literary and narrative texts are organized for a variety of audiences and purposes and evaluated for quality.

Use precise words and phrases, relevant descriptive details, and sensory language to capture the action and convey experiences and events.

Establish and maintain a controlling idea appropriate to audience and purpose.

Write using poetic techniques (alliteration, onomatopoeia); figurative language (simile, metaphor, personification, hyperbole); and graphic elements (capital letters, line length, word position) for intended effect.

Express voice and tone and influence readers' perceptions by varying vocabulary, sentence structure, and descriptive details.

Use mentor text/authors to help craft appropriate technique.

Demonstrate command of the conventions of standard English grammar and usage when writing or speaking.

Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing.

With some guidance and support from peers and adults, develop and strengthen writing as needed by planning, revising, editing, rewriting, or trying a new approach, focusing on how well purpose and audience have been addressed.

Objective

Students will be able to incorporate feedback and critique to better revise their poetry.

Students will be able to read a poem critically and offer constructive feedback on form, style, grammar, and meaning.

Procedures

1. When working on poetry, students will be separated into two groups. The groups will rotate bringing in poems each day. Today is group a's day to bring in a poem.
2. At the beginning of each class, we will start with a poetry warmup. Today's warmup will be an exercise in stream of consciousness and description. Students will have two minutes to write. Their task is to auto write, meaning they will simply transcribe their thoughts without consciously thinking about them. At the end of the two minutes, students will have three minutes to take their auto writing and fashion it into a rhyming quatrain (a term we have gone over in the past). Students will turn in their daily warmups at the end of each week, and they are encouraged to use what they write as inspiration for new poems.
3. We will now circle up for group critique. Going in random order, we will first have the first student read their poem out loud for the group.
4. We will then have a couple minutes to go through the poem individually and add comments and suggestions.
5. We will then provide feedback to the author and engage in a discussion on where the poem needs to go from here. Students get grades for offering suggestions and participating in discussions. Students should also be able to provide written notes and thoughts at the end of each critique.
6. The presenting student then has the opportunity to either rework the poem and bring it in on their next day or bring in a new poem next time.

Homework

- Group B to bring in poems tomorrow
- Students need to be continually working on putting together their poetry portfolio to turn in at the end of the semester.

Creative Writing Syllabus

Skyview Middle School

Mr. Karwin

Grade 8

2018-2019

Overview

Creative writing is primarily a workshop class, meaning the majority amount of our class time is dedicated to group critique of student writing. Therefore, to be successful in this class a student must be willing to participate both as a writer and as a critic. This class will teach the basics of three kinds of creative writing, and it will also give students the opportunity to experience a workshop setting, the opportunity to practice giving and receiving criticism, and the opportunity to improve their writing.

The class will be broken up into three units: poetry, drama, short story writing. These three units will be given approximately six weeks each. The goal of these units is to allow students to create a rich combination of work in order to compile a syllabus of work for submission at the end of the semester.

Poetry

The first unit of study will be poetry. We will begin by looking at some famous poetry in both form and free verse. We will do some exercises with meter, sonnets, ballads, villanelles, and haiku. While we look at these poetic forms, we will analyze figurative language, economization, enjambment, rhyme scheme, alliteration, personification, and other poetic devices. Primarily, instruction will focus on instilling a modernist, Imagistic approach to writing poetry.

After studying poetic form, we will engage in workshop study with students bringing in their own poetry for critique.

Drama

The second unit of study will be drama. This unit will focus on script writing for movies, television, and plays. We may look at scenes from popular plays like *Hamilton* or *The Lion King* to study staging in scripts, dialogue, and formatting. We will primarily look at scripts from popular movies and television to see how writers organize visual ideas into the script writing form.

The project for this unit will be the construction of a few scenes in either a drama, a film, or a show. Students will workshop their ideas in small groups to better their scripts.

Short Stories

The third unit of study will be the short story. We will read a couple short stories to look at length, technique, pacing, and theme. The goal will be for students to understand how short stories can use extended metaphors to produce meaning.

As we read short stories, students will have writing, revising, and workshop time to create their own short stories. These stories will be required to impart some sort of message or meaning to the reader in a metaphorical way. Length and use of proper pacing will be important requirements for the stories.

Portfolio

The final project for this class will be a continual compilation. Throughout the semester, students will think about what they wish to put together for a final creative writing portfolio. The portfolio will focus on one of the three forms we've studied, but it will be required to include a sample of each. As we near the end of the semester, we will spend time talking about how to organize a portfolio to create a seamless reading experience based either on form, theme, or other stylistic grouping methods. Completion of a professional portfolio and digital submission will be a requirement.

Grading

Grading will be broken up into the following categories:

<u>Warm-up Exercises</u>	10%
<u>Workshop Participation</u>	25%
<u>Poems, Scripts, Stories</u>	25%
<u>Final Portfolio</u>	40%

BOARD OF EDUCATION ITEM 7.04C
OPPORTUNITY AND RISK: DECISION ANALYSIS FOR MAJOR DISCUSSION AND ACTION ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Cathy Tinucci and Jennifer Williams

TITLE OF AGENDA ITEM: Addition of Enrichment Course at Skyview MS

ACTION/INFORMATION/DISCUSSION: Action

BACKGROUND INFORMATION: DESCRIPTION OF EXPECTATION/NEED/ OPPORTUNITY:

Addition of new Enrichment course at Skyview MS: Piano Lab.

RATIONALE:

We believe it is important to also increase the offerings of the Arts for our students to gain a richer experience in the elective programming. Piano lab allows students to gain valuable instrumental experiences.

RELEVANT DATA AND EXPECTED OUTCOMES:

Many of the students who take Piano Lab will not chose to join band, thus giving them a music experience that they might not otherwise chose. Offering new course to expand the engagement of student learning. Providing more options for students to choose classes that will help them find success in a future career path.

INNOVATION AND INTELLIGENT RISK:

There is no risk in adding this class to our Performing Arts offerings, as it will be taught by a certified music teacher who can rotate classes with choir, expanding the Arts classes that students can chose from.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS: New course will provide more class options for students in the STEAM field.

New course will	Inner Ring —How we treat each other	Our teachers are dedicated in continuing their own learning to provide new courses for our students.
	Outer Ring —How we treat our work	As a school, it is important to us to provide the best opportunities for our students that meet current interest and are a reflection of future career opportunities.
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community	Skyview wants to continue being an exceptional school through our curriculum so all students can be successful in courses they find will be beneficial to their future career path.
	Rock #2 —Research, design and implement programs for intentional <u>community</u> participation	Piano Lab covers state standards for music in Expression of Music, Creation of Music, and Theory of Music.
	Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u>	Skyview wants to continue being an exceptional school through our curriculum so all students can be successful in courses they find will be beneficial to their future career path.
	Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive	In Piano Lab, students will learn steady beat, understanding beat versus rhythm, understanding the musical alphabet, getting to know the piano keyboard, building music literacy skills, and understanding musical concepts of melody, beat, rhythm, tempo, and dynamics, important to learning piano.

BOE Regular Meeting March 8, 2018
Item 7.04c continued

Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Our students will experience a broad range of Performing Arts experiences which will support future pathways in the Arts.
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BUDGET IMPACT: There is no additional cost associated with the inclusion of Piano Lab to our course offerings. We already own the Midi-lab (30 electronic, computer assisted keyboards) and the regular Music budget will support yearly licensing.

AMOUNT BUDGETED: Yearly licensing on the piano software is \$420 for 28 licenses, covered through building budget (Instrumental Music budget).

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the new course, Piano Lab, to continue our school of excellence and launching our students towards

APPROVED BY: Peter Hilts, Chief Education Officer and Dr. Michael Pickering, POWER Zone Leader

DATE: 2-28-18

SKYVIEW MIDDLE SCHOOL: PIANO LAB CLASS

COURSE DESCRIPTION

This piano lab class is for students who have never taken piano before. In a group setting, students will work together on steady beat, understanding beat versus rhythm, understanding the musical alphabet, getting to know the piano keyboard, building music literacy skills, and understanding musical concepts of melody, beat, rhythm, tempo, and dynamics, important to learning piano. I will guide my students to progress as a group on piano skills while allowing for individualized instruction.

Our music tech lab is equipped with 25 student computers with space for 21 piano keyboards. The music tech lab is key in keeping students involved and engrossed in the often-tedious task of learning notes and reading music. For example, some students could be working with interactive software on their computers learning the notes on the staff and combining written notes with keys on their keyboards. Others could be listening to sequences of their repertory pieces and practicing (playing) along. Still others could be intently practicing their advanced repertory while the teacher works with an individual group on a specific technical or musical problem.

PREREQUISITES - NONE

COLORADO STANDARDS FOR MUSIC – PIANO LAB CLASS

- **EXPRESSION OF MUSIC**

- ♫ The expression of music is the demonstration of human thought and emotion through the medium of performance, which is a product of knowledge and skills gained in the study of music.

- **Creation of Music**

- ♫ The creation of music is the demonstration of learned skills in the composition, improvisation, and arranging of music. Creating music involves writing music, fashioning new music from an existing piece of music, or forming an entirely new piece of music.

- **Theory of Music**

- ♫ The theory of music is the understanding of the distinctive language, conventions, mechanics, and structure of organized sound. Investigation of music theory allows for a more complete understanding of all aspects of the musical process, including musical performance and composition.

COURSE HANDBOOK (ATTACHED)

COURSE LESSON PLAN SAMPLE

GOAL: Writing and playing a six-measure composition in C major scale

KNOW: Students will know and understand how to construct and write a simple music composition

DO: Students will write notate a simple melodic composition using the proper notes and rests based on a C major scale.

INSTRUCTION:

1. Review C major scale and scale degrees
2. Explain and demonstrate how chords are built on the dominant scale degrees
3. Write a simple 6 bar melody in 4/4 time in C major
4. Have students as a class create a 6-bar melody in 4/4 time in C major on the board
5. Students will now identify the dominant scale degrees in the melody
6. I will perform the class created melody without the chords
7. Students will build chords on the dominant scale degrees in the melody
8. I will perform the class created melody without the chords and then with the chords

DISCUSSION:


Discuss the importance of using chords and the effects chords have in the melody of a melody.

ASSIGNMENT:

1. Students will create a 6-bar melody in 4/4 time in C major using the same composition notation components as discussed in class.
2. Students will identify dominant scale degrees and build chords upon these dominant scale degrees.
3. After students' have completed the notation assignment, the students will practice and perform their new composition.

DISCUSSION:

Discuss any difficulties or questions that the students may have regarding the notation process.



Piano Class Handbook

Skyview Middle School

2017-2018

Harriet Jarmon, PhD



Dear Parents and Piano Students,

Welcome to the Skyview Middle School Piano Class Program! I am happy to introduce you to our brand new innovative class at Skyview! With the great number of beginning students and tremendous talent in our school, this course will prove to be an amazing addition to our music department.

I have taught piano privately for over 30 years and hold a degree in piano performance. I am a very serious instructor when it comes to instrumental education but I am also very thoughtful and work hard to help my students succeed and enjoy the art and fun of piano performance!

In this Piano Handbook, you will find invaluable information to help you and your child have a successful semester. It is essential that every student and their parent/guardian reads and discusses this handbook at home, as it covers nearly all aspects of our piano program. After your discussion, please sign and return the Piano Handbook Agreement Form.

It is imperative that all piano students and parents read through and understand the handbook so that these budding musicians can learn to work together, follow guidelines, and take pride in what we are doing. Please consult this handbook in the future regarding our policies.

Students will receive a grade for the return on their handbook agreement form and for the completion of this information form.

If you have any questions or concerns, please feel free to contact me.

Sincerely,

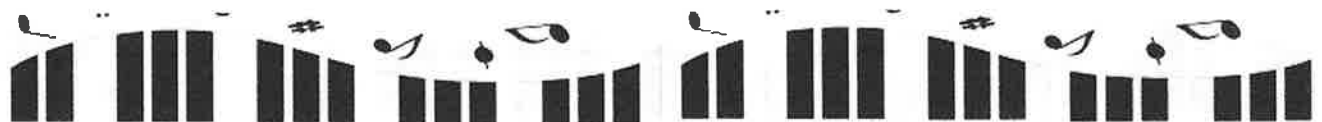
Harriet Jarmon, PhD

Vocal Music Director

Email: hjarmon@d49.org

Office: (719) 495-1149 ext. 4260

Website: <http://www.smspianopage.wikispaces.com>



Skyview Middle School Piano Class Program

Goals & Objectives

1. Gain an understanding of musical notation.
2. Learn basic music theory.
3. Develop their individual playing skills
4. *Work cooperatively to play in an ensemble setting*
5. Develop effective practice techniques

Course Materials

1. 8-Tab Plastic Dividers
2. Pair of headphones or ear buds
3. 1" Three ring binder
4. No.2 Pencils
5. 1 box Kleenex & hand sanitizer

Course description

This course is designed for students who wish to develop basic piano playing skills, or expand on their existing skills. Time in class will be spent both on and off the keyboards. While playing, students will be *working individually and in small groups to master the techniques of playing and to learn pieces*. There will also be time spent in group instruction on musical notation and theory.

Expectations

- 1. Be on time** – You should be in your assigned seat, with your materials, when the bell rings. Attendance will be taken promptly and tardiness will be recorded. The third tardy will result in a detention.
- 2. No gum, food, or drink** – The Music Tech Lab is an unusual facility, housing both computer workstations and piano keyboards. This equipment is extremely expensive and needs to be treated with care.
- 3. Be respectful** – I expect that all students will treat me, their peers, and the classroom equipment with respect. Because of the number of students in the class, we may need to share keyboards. Working together demands respect from everyone.
- 4. Be a good listener** – This applies to both group instruction and individual playing time. When I ask you to listen, I expect you to stop playing immediately and listen to instructions.
- 5. Use class time wisely** – This is a course that demands individual responsibility. You are expected to use class time to practice on your instrument, as it is not assumed that all students have a piano at home. Outside practice time may be necessary; practice facilities are available for use during lunch or study hall. Written work is to be completed neatly and on time.

Behavior Consequences

1. Verbal Warning
2. Parent Contact
3. Written Referral

Grading

Each 9/10-week grading period, the student's grade will be calculated from the following:

- **Weekly Participation Grades** – Students will receive full credit for arriving to class on time every day with their music and pencil and for actively participating with the group during class.
- **Playing Tests** – Playing tests on scales, piano music, etc. will be scheduled on a weekly basis.
- **Worksheets/Notebook** - Students will complete in-class or home learning handouts on musical terms, fundamentals, and theory. ALL worksheets will be kept in the student notebook.
- **Written Quizzes and Tests** – Students will complete tests or quizzes on musical terms, fundamentals and theory.

Homework & Assignment Webpages

Written assignments will be given as reinforcements in conjunction with the lessons in the eMedia software. My website contains links to sites used in class, resources for student use, and also has class notes, and other pertinent materials for class.

Please bookmark my website: <http://www.smspianopage.wikispaces.com>

Care of Music

All sheet music and/or books, except those bought by the student are property of Skyview Middle School and must be treated as such. Marks may be made in pencil only. If a student loses or ruins an original piece of music, it is his/her responsibility to pay for replacement.

Use & Care of Piano Class Equipment

All students in piano class are expected to use the upmost care when handling the digital piano equipment & accessories. Any student who intentionally damages the equipment or uses a lack of caution when handling it will be required to pay for damages or repairs. Students who inappropriately handle the equipment will lose the privilege to use the equipment & will suffer a grade reduction.

Piano Recital

All piano students will perform in the end of year Piano Recital.

Students are expected to look refined and professional when performing on stage. Students are to wear business casual or semi-formal attire at their Piano Recital. No jeans or t-shirts are permitted! Girls wearing dresses or skirts must come below the knee while sitting.

Attendance Policy

In Piano class, the daily work that is done is in preparation for the final product—our performance of the music. **PERFORMANCE ATTENDANCE IS MANDATORY.** Any pre-arranged absences from a performance must be reported to Dr. Jarmon before May 10, 2018. In case of an emergency, please contact me by phone or e-mail immediately. Unexcused rehearsal or performance absences will result in students receiving a failing grade for the performance.



Skyview Middle School
Piano Handbook Agreement Form

THE PIANO CLASS STUDENT/PARENT AGREEMENT

Proficiency on a musical instrument, including the voice, takes time and effort. Being in the Skyview Piano Program is not merely an "activity" - it is a lifestyle, a commitment, and an academic endeavor. You are about to embark on an exciting, important experience that you will cherish for the remainder of your life. You will make new friends, devise new goals, and enjoy success through hard work.

Contained in this packet are rules, guidelines, and expectations that you will agree to follow. Below you will sign a contract that will state your acceptance of the contents of this packet. Should a conflict arise between piano and another school activity, sport, community activity, or a job, you will be expected to remain committed to the piano program. Your grade depends upon it. Remember, this is a performance-based class – Performance is key!

Student Agreement

I, _____, have read the contents of the Skyview Middle School Piano Handbook and agree to all of the material therein. I understand that all expectations and consequences will be carried out, if deemed necessary. I will always give an honest effort to support the Skyview Middle School Piano Class Program and I will be present at all required piano events.

Student Signature: _____

Date: _____

Parent Agreement

I, _____, have read the contents of the Skyview Middle School Piano Handbook and agree to all of the material therein. I understand that all expectations and consequences apply to my child. I will always give an honest effort to support the Skyview Middle School Piano Program and I will always provide my child with the means to attend required events.

Parent Signature: _____

Date: _____

BOARD OF EDUCATION ITEM 8.01
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: D. Richer, Executive Assistant to the BOE

TITLE OF AGENDA ITEM: Process Improvement Update

ACTION/INFORMATION/DISCUSSION: Information

BACKGROUND OR RATIONALE

We seek to continuously improve our processes in the district.

RELEVANT DATA AND EXPECTED OUTCOMES:

Administrative regulation development, revision and systematic review of district policies are designed to increase the probability of an effective and efficient school system.

No.	Designation	Title	Reviewed by	Recommendations
8.01a	DD-R	Grant Applications and Funding Requirements	F Christensen	Updated to reflect current practice
8.01b	JH-E	Truancy Process Flowchart	L Fletcher	Updated to reflect support provided by new grant funding position

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community	Updating policy to reflect current laws, regulations and best practices provides a solid foundation to lead the district.
	Rock #2 —Research, design and implement programs for intentional <u>community</u> participation	
	Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u>	
	Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive	
	Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: Information only

APPROVED BY: Peter Hilts, Chief Education Officer; Brett Ridgway, Chief Business Officer

DATE: February 28, 2018



BOARD-APPROVED POLICY OF DISTRICT 49

Title	Grant Applications and Funding Requirements
Designation	DD-R
Office/Custodian	Business/Accounting & Grants Fiscal Compliance Manager

All proposals and applications for grant funding shall follow the process outlined below:

Process for Grants: Pre-Approval of Grant Applications

Pre-Approval Process

District 49 schools and departments may apply for grants to enhance instruction and learning. These grants may be from federal, state or local agencies, foundations or private donors. All grant applications must be **pre-approved** by District Administration and coordinated through the Business Office-Grants Fiscal Compliance Manager to ensure that they are consistent with district goals and policies, and are not competitive with other District 49 grant applications to the same agencies or donors. This process applies to grant applications that involve one or more of the following:

- Award amounts in excess of \$500.00 (unless an exception is granted).
- Reporting requirements to the funding agency, which require detailed financial and/or evaluative information.
- Expense reimbursement requests to the funding agency.
- Allocation of grant funds to multiple district sites

The applicant is to complete and submit the District “**Intent to Apply Form**”, advising of the applicant’s interest and requesting permission to apply for the proposed grant.

Commitments of current or future District 49 staffing, resources, space, or financial requirements must be fully disclosed on the Intent to Apply Form and will be carefully reviewed before approval is granted.

Once approval is received to apply for the grant, the applicant moves forward to the Review and Application Approval Process.

Process for Grants: Review and Application Approval

Process required prior to submitting any grant application on behalf of the district:

1. For grants over \$500 and less than \$10,000, the Principal and Zone Leader will grant or deny permission for the applicant to proceed with submission of the grant application.
2. For grants \$10,000 or more, the leadership team will review the Application and the Zone Leader and appropriate Chief Officer, will grant or deny permission for the applicant to proceed with submission of the grant application.
3. If the Grant Application is approved by District Administration, the applicant must submit to the Grants Fiscal Compliance Manager draft copies of the application, including a complete budget, giving

sufficient time for all documents to be reviewed thoroughly for legality, completeness, district obligations and any additional commitment of district resources.

4. After finalizing the application and budget, the Grants Fiscal Compliance Manager will coordinate and steward the application and submit it to the appropriate Grantor.

Process for Grants: Post-Award Phase

Grant Awards

After approval by the funding agency, the following process is required in order to meet State and Federal regulations and legally establish a district budget for the grant. Please keep in mind that this process may take up to ten (10) days and plan accordingly.

The District receives written notification from the Grantor of the grant award which indicates the following:

- Dollar amount of award
- Funding Period

The Grants Management Office establishes a file to include:

- Award Letter/Contract
- Grant Proposal Approved by Granting Agency
- Budget Approved by Granting Agency

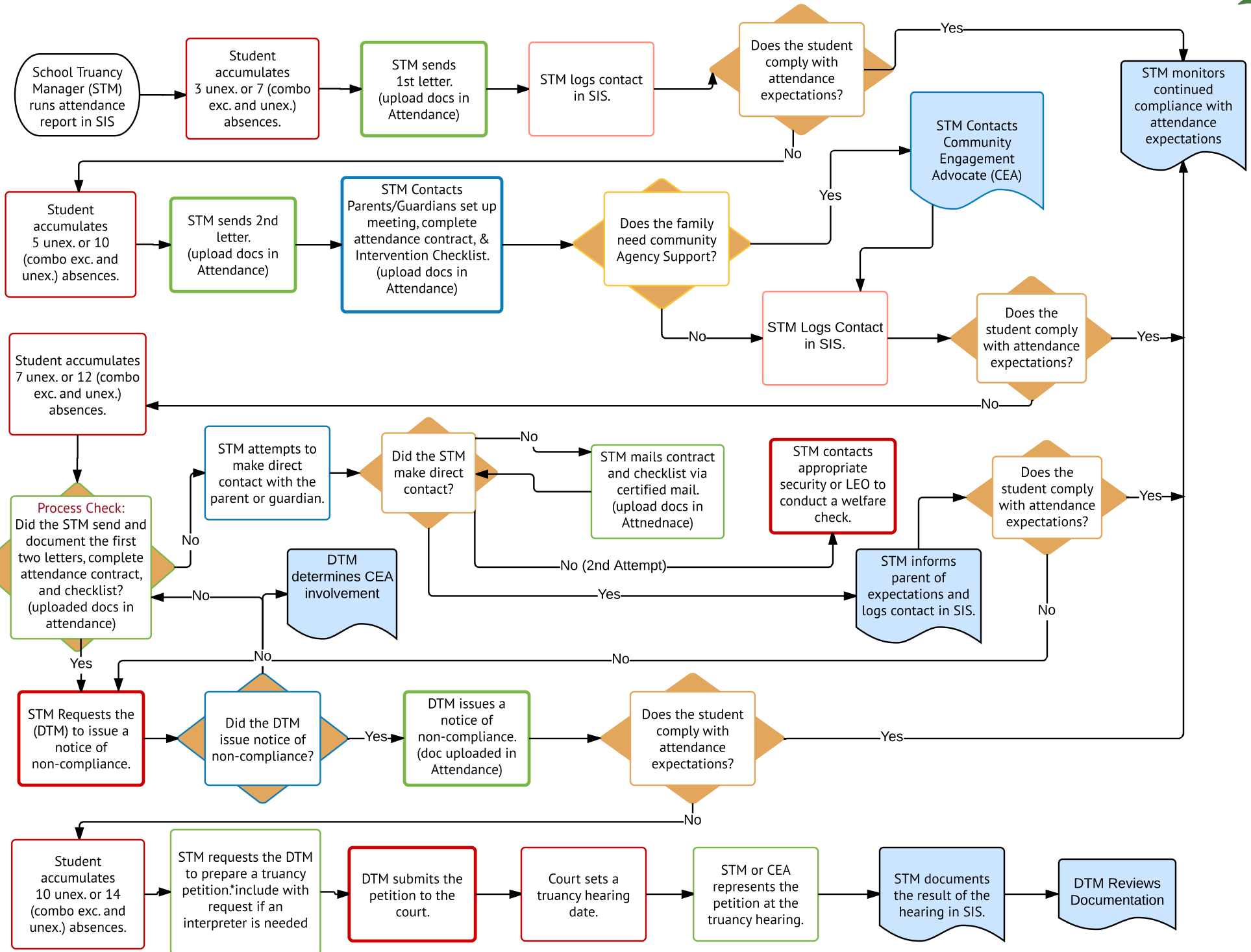
The Grants Management Office establishes the Approved Budget in the District Accounting System:

- Accounts are set up for the grantee to begin expenditures.
- Grants Fiscal Manager will notify the grantee when this process is complete.
- Funds are not to be obligated prior to the establishment of the Approved Budget in the District Accounting system.

Failure to follow the above process could result in ~~grant~~ funds being returned to the Granting Agency.

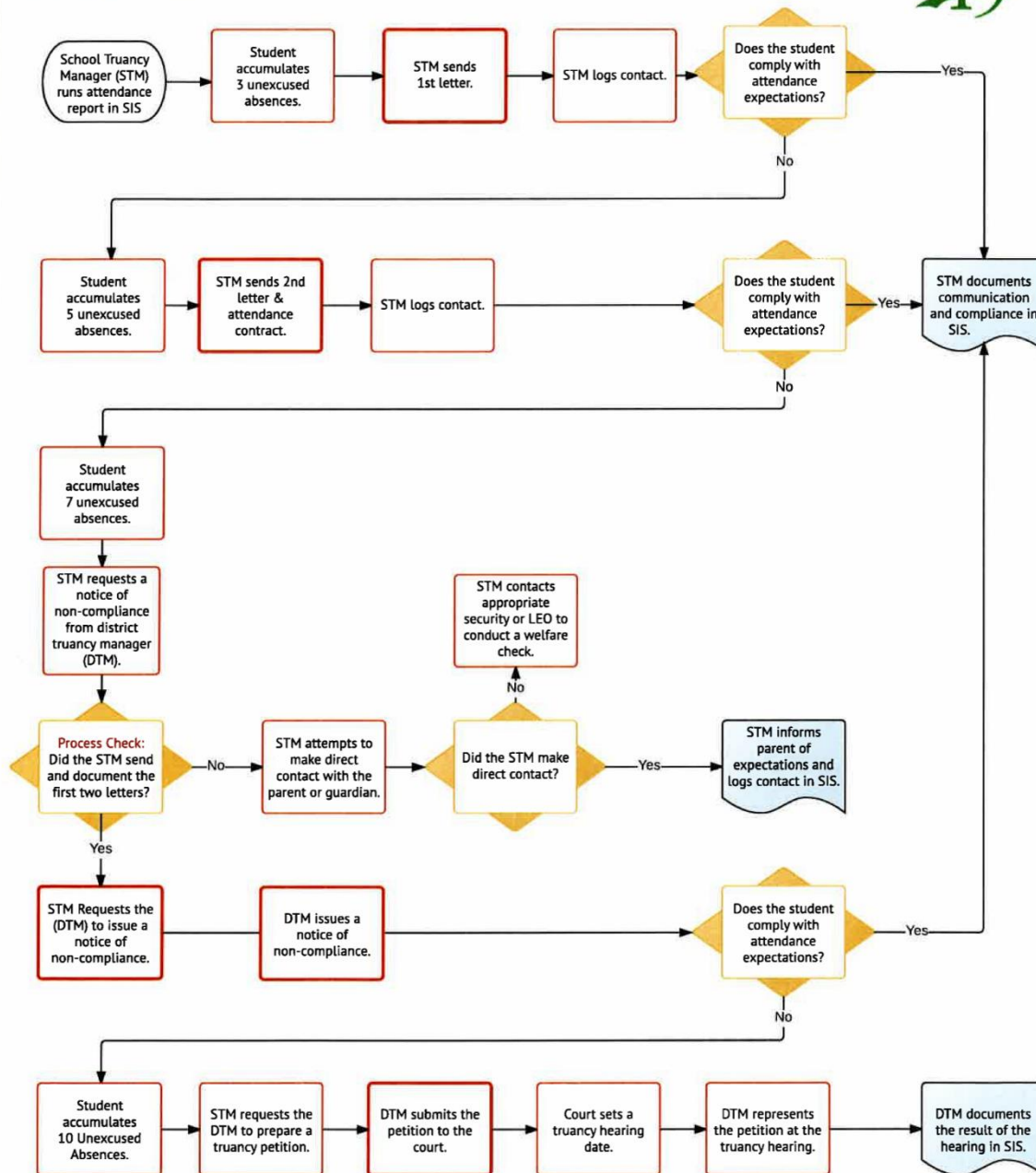
- [Adopted: July 14, 2016](#)
- [Revised: March 8, 2018](#)

Truancy Process Flowchart



JH-E Truancy Process Flowchart

Truancy Process Flowchart



Version: 151008 Construction: BS and LF Design: BS and LF

- Adopted: July 8, 2010
- Revised: June 30, 2011
- Revised: September 8, 2016

BOARD OF EDUCATION ITEM 8.02
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: N. Lemmond, Executive Director of Individualized Education

TITLE OF AGENDA ITEM: Expulsion Information

ACTION/INFORMATION/DISCUSSION: Information

BACKGROUND OR RATIONALE

See attached confidential sheet for list of expulsions in February, 2018 per board policy.

RELEVANT DATA AND EXPECTED OUTCOMES:

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Ensures compliance with all Colorado Revised Statutes. Provide alternative pathways to students that align with 49 Pathways Initiative.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: Information only

APPROVED BY: Peter Hilts, Chief Education Officer

DATE: February 28, 2018

BOARD OF EDUCATION ITEM 8.03

BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Barbara Austin-Seeley, Executive Assistant to CEO

TITLE OF AGENDA ITEM: Student Study Trips

ACTION/INFORMATION/DISCUSSION: Information

BACKGROUND OR RATIONALE

VRHS

LifeSmarts Nationals in San Diego, CA

Depart 4/21/18 Return 4/24/18

4 Students will attend this trip.

Cost of this trip will be \$275 per student and includes transportation, meals and lodging.

LifeSmarts is an academically rigorous and engaging competition in which all teams compete multiple times and top teams and individual students are recognized for high achievement. Students have competed online in a knowledge bowl like competition for 5 categories of LifeSmarts. Students earned a bid to the national competition.

Fundraising will be part of this trip.

PPEC

Adams State and Western State College Trip

Depart 3/1/18 Return 3/2/18

7 students will attend this trip

Cost of this trip will include transportation, meals and lodging.

I will be taking a small group of students on a college trip to visit 2 colleges so that students can begin narrowing down college choices. Additionally students can see what college life is about, what the campus looks like, talk to college students and experience a lecture.

Fundraising will not be part of this trip.

SSAE

High Trails trip

Depart 4/24/18 Return 4/27/18

40 Student will attend this trip.

Cost of this trip will be \$100 per student and includes transportation, meals and lodging.

This is an outdoor education program that we attend yearly. Students learn about homesteading, Ute Indians, Science Innovation, Woodlands, prospecting, to name a few. Students participate in 4 half day classes and one all day class.

Fundraising will not be part of this trip.

[Approved by PH and Information item 6/8/17. Date changed to one listed below.](#)

HMS

[WorldStrides Washington DC trip](#)

[Depart-3/20/18 Return 3/23/18](#)

[10 Students will attend this trip.](#)

[Cost of trip is \\$1,699 per students and includes transportation, meals, lodging, tours and insurance.](#)

[Students will experience the history and civics of our country by visiting monuments, museums, and areas historical significance to our American culture. This trip also allows for me to receive credit towards recertification.](#)

[Fundraising will not be part of this trip.](#)

BOE Regular Meeting March 8, 2018
Item 8.03 continued

RELEVANT DATA AND EXPECTED OUTCOMES:

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Travel study is an important component of an appealing education, and participation in student leadership is central to our commitment to be the best district for leaders.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: Information only.

APPROVED BY: Peter Hilts, Chief Education Officer

DATE: March 1, 2018

BOARD OF EDUCATION ITEM 8.04
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Shannon Hathaway, Risk & Benefits Manager

TITLE OF AGENDA ITEM: Current Legal Issues

ACTION/INFORMATION/DISCUSSION: Information - Confidential

BACKGROUND OR RATIONALE

With an organization the size of District 49, serving 20,000+ plus students, with 2,000 + employees and a constituency of over 85,000, with 80 busses on the road every day, serving the public good in public education, there will always be legal situations in at hand. This report will be a regular, confidential, information item so that the Board can be aware of what current issues, what that issue is about, and who is involved.

RELEVANT DATA AND EXPECTED OUTCOMES:

District 49 .Business Office Staff, along with legal counsel will always work to protect the institution and ideals of public education, pursuing the best possible outcome on each legal situation. Sometimes, the best outcome does involve a settlement or other action that is recommended by either legal counsel or insurance representatives.

IMPACTS ON THE DISTRICT’S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	<i>Handling legal issues with intentionality for the appropriate outcome, to protect the District, its vision and mission, supports cultural priorities.</i>
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	<i>Risk Management is not about simply avoiding risk, but measuring the cost and feasibility of various levels of risk avoidance against potential lost opportunity. Risk is not simply monetary, but perceptual and strategic as well. Our Risk Management strives to balance these priorities in support of the district vision, mission, culture and strategic goals.</i>

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: No action necessary – information only. All information presented in this item should be kept strictly confidential.

APPROVED BY: Brett Ridgway, Chief Business Officer

DATE: February 28, 2018

BOARD OF EDUCATION ITEM 8.05A
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Brett Ridgway, Chief Business Officer

TITLE OF AGENDA ITEM: Chief Business Officer Individual Professional Goals

ACTION/INFORMATION/DISCUSSION: Information

BACKGROUND OR RATIONALE

The Board of Education runs an annual performance review process for each of the chief officers. Coming out of that process is the key decision of whether to continue the employment of said chief officer for another fiscal/school year. If employment is proposed to continue then the chief officer will be committing not only to support the District's Cultural and Strategic goals that come from the annual 'Culture and Strategic Planning Process', but also to have a certain set of foci for improved performance in individual professional goals as well.

RELEVANT DATA AND EXPECTED OUTCOMES:

It is expected that individual professional goals are related to observations and/or conclusions made in prior review cycles and/or related to upcoming adjustments in the organization that will require particular focus for the chief officer to be successful in the upcoming fiscal/school year. Appropriate definition and execution of the personal professional goals should create the best opportunity for success of the individual Chief Officer and then likely also, by extension, the office they oversee and the district as a whole.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	<i>Clarity on future performance expectations supports and allows for best-case pursuit of each point of the cultural compass.</i>
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	<i>Providing public reporting of decisions on future employment of chief officers and the individual professional goals they will be pursuing supports the effort of maintaining trust with our community.</i>

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: N/A

APPROVED BY: Brett Ridgway, Chief Business Officer

DATE: 2/28/2018

2018 Calendar Year

CBO Individual Professional Goals



1. Ensure daily interaction is supportive and fosters a collaborative environment.
2. Pursue greater, and more regular, interaction with schools and school leaders.
3. Develop and implement a program for annual 'skip-level' interactions between BoE Liaison and BOLT members tied to the CSSP process.
4. Due to particular issues in play in the 2018 legislative session, provide informational support as well as increased presence at the capitol as needed.

BOARD OF EDUCATION ITEM 8.05B
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Peter Hilts, Chief Education Officer

TITLE OF AGENDA ITEM: Chief Education Officer Personal Professional Goals

ACTION/INFORMATION/DISCUSSION: Information

BACKGROUND OR RATIONALE

The Board of Education runs an annual performance review process for each of the chief officers. Coming out of that process is the key decision of whether to continue the employment of said chief officer for another fiscal/school year. If employment is proposed to continue then the chief officer will be committing not only to support the District's Cultural and Strategic goals that come from the annual 'Culture and Strategic Planning Process', but also to have a certain set of foci for improved performance in personal professional goals as well.

RELEVANT DATA AND EXPECTED OUTCOMES:

It is expected that personal professional goals are related to observations and/or conclusions made in prior review cycles and/or related to upcoming adjustments in the organization that will require particular focus for the chief officer to be successful in the upcoming fiscal/school year. Appropriate definition and execution of the personal professional goals should create the best opportunity for success of the individual Chief Officer and then likely also, by extension, the office they oversee and the district as a whole.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	The Rounding and Compensation Goals address the inner and outer rings respectively
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	The Peakview displays address rock #1 The VoC and SBOR address rock #2 The Cascade results address rocks #3, #4, and #5 The BOE modules address rock #4

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: N/A

APPROVED BY: Peter Hilts, Chief Business Officer

DATE: 2/28/2018

2018 Calendar Year

CEO Individual Professional Goals



Vision & Culture Peakview Displays

Mission & Strategy BOE Modules

Customer Engagement
& Service VoC and SBOR

Learning &
Improvement Rounding for Connection

Workforce Service and
Development Total Compensation

Efficient and Effective
Management Guardians Initiative

Results Rings and Rocks plans in Cascade

The Best Choice to Learn, Work and Lead

BOARD OF EDUCATION ITEM 8.05C
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Pedro Almeida, Chief Operations Officer

TITLE OF AGENDA ITEM: Chief Operations Officer Goals

ACTION/INFORMATION/DISCUSSION: Discussion

BACKGROUND OR RATIONALE

The Board of Education runs an annual performance review process for each of the chief officers. Normally coming out of that process is the decision of whether to continue the employment of said chief officer for another year. If employment is proposed to continue, the chief officer will be committing not only to support the District's Cultural and Strategic goals that come from the annual 'Culture and Strategic Planning Process', but also to have specific goals and objectives for improved organizational and individual performance.

RELEVANT DATA AND EXPECTED OUTCOMES:

It is expected that individual professional goals are related to observations and/or conclusions made in prior review cycles and/or related to upcoming adjustments in the organization that will require particular focus for chief officer success in the upcoming year. Appropriate definition and execution of the individual professional goals create the best opportunity for success of the chief officer and, by extension, the office they oversee and the District as a whole. These goals, once agreed upon between the BOE and the chief officer, will serve as a guiding document for chief officer actions and activity.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	<p>Inner Ring—How we treat each other</p> <p>Outer Ring—How we treat our work</p>	<p>Properly defining performance goals will enhance the district-wide focus upon treating people right by including leadership expectations that enhance trust, respect, care and responsibility as part of those goals. Additionally, it will provide clear direction and guidance on how the office will approach our work on a daily basis.</p>
Strategy	<p>Rock #1—Establish enduring <u>trust</u> throughout our community</p> <p>Rock #2—Research, design and implement programs for intentional <u>community</u> participation</p> <p>Rock #3— Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u></p> <p>Rock #4— Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive</p> <p>Rock #5— Customize our educational systems to <u>launch each student toward success</u></p>	<p>Rock #1 – Transparent goals and public reporting will build trust by clearly showing the community what areas the COO will focus upon. These become areas whereby the BOE can hold the COO appropriately accountable, which in turn will further build trust in the community.</p>

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: The BOE and COO discuss, modify as needed and agree upon the identified performance goals.

APPROVED BY: Pedro G. Almeida, Chief Operations Officer.

DATE: Feb 28, 2018

February-November 2018

COO Individual Professional Goals



Inner ring - How we treat each other

Outer Ring - How we treat our work

- Verify Operations leaders utilize **principles and practices that develop a professional, effective, and motivated workforce**
- Develop and maintain **highly effective working relationships at all levels**
 - Myself with chief officers, myself with the Board of Education, myself with zone and school leaders

Rock #1 - Establish enduring trust throughout our community

Rock #3 - Grow robust portfolio of schools

- **Emplace transparent, adaptable, and effective planning processes**
 - Areas of initial emphasis: strategic and operational planning, facility planning, Operations budget planning, capital improvement planning, and security planning
- Normalize the use of **practices and frameworks based upon Baldrige principles** in standard Operations working systems

The Best Choice to Learn, Work and Lead

BOARD OF EDUCATION ITEM 8.06
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Brett Ridgway, Chief Business Officer

TITLE OF AGENDA ITEM: Financial Audit Results

ACTION/INFORMATION/DISCUSSION: Information

BACKGROUND OR RATIONALE

District 49 is required to have a qualified external audit firm review our financial results as well as our internal control structure every year. That review is summarized in either an ‘Audit Report’, which is exactly that; or a ‘Comprehensive Annual Financial Report’ (CAFR), which is the audit report + some statistical information about the district. For the last two years, we have produced the CAFR so as to provide the extra information that is included to our public.

RELEVANT DATA AND EXPECTED OUTCOMES:

The auditor’s opinion is a conclusion that has certain specific wording to indicate the results of the audit. For D49, for the fiscal year ended June 30, 2017, the opinion reads as follows:

“In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the El Paso County School District 49, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

This verbiage indicates a ‘clean opinion’.

IMPACTS ON THE DISTRICT’S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	<i>Maintaining trust with the community is based in large part on the financial operations of the district. The clean opinion audit report validates the work performed by D49 in this regard.</i>

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: N/A

APPROVED BY: Brett Ridgway, Chief Business Officer

DATE: 2/28/2018

EL PASO COUNTY SCHOOL DISTRICT 49



COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2017

10850 East Woodmen Road

Peyton, Colorado 80831

www.d49.org

Comprehensive Annual Financial Report

El Paso County School District 49

El Paso County, Colorado



For the fiscal year ended June 30, 2017

Prepared by:

Brett Ridgway

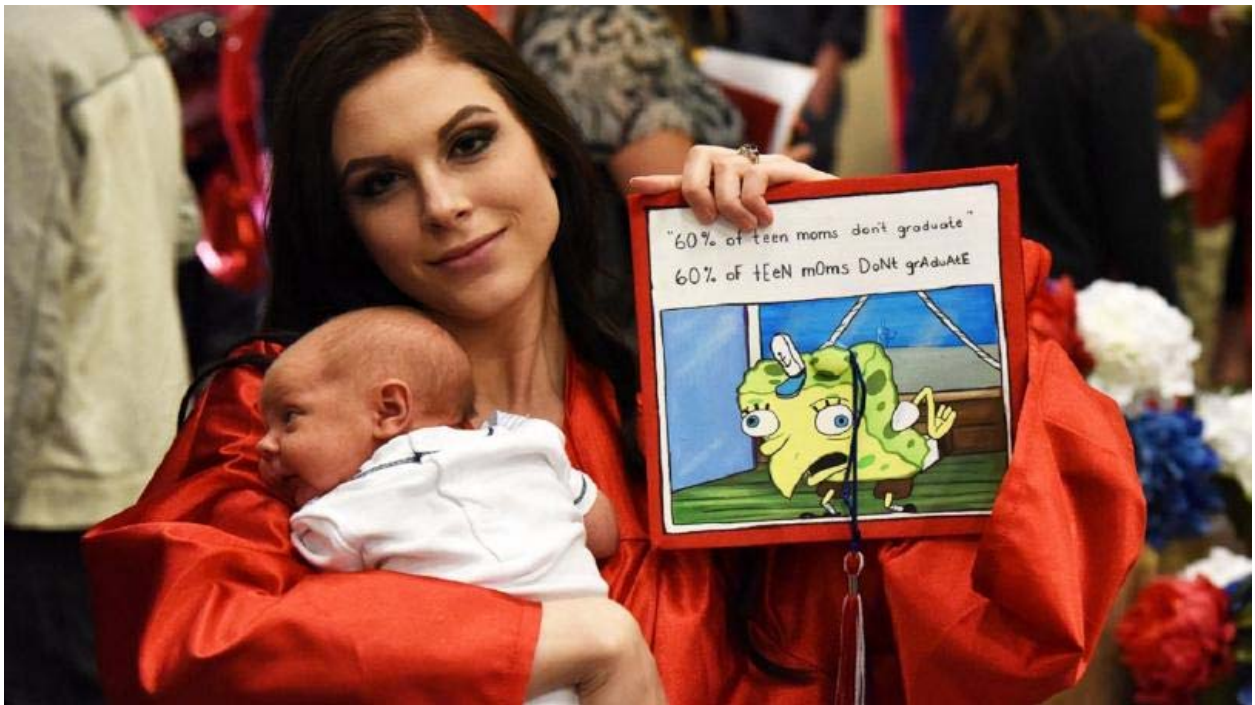
Chief Business Officer

Jodi L. Poulin

Accounting Group Manager

Introductory Section

The Best Choice to Learn, Work and Lead



Teen Mom Graduates with Straight A's

Our Coordinated Schools

Falcon Zone	Sand Creek Zone	Vista Ridge Zone	iConnect Zone
 <p>Falcon Elementary</p>	 <p>Evans International Elementary</p>	 <p>Ridgeview Elementary</p>	 <p>Patriot High School</p>
 <p>Meridian Ranch Elementary</p>	 <p>Remington Elementary</p>	 <p>Stetson Elementary</p>	 <p>Springs Studio for Academic Excellence</p>
 <p>Woodmen Hills Elementary</p>	 <p>Springs Ranch Elementary</p>	 <p>Odyssey Elementary</p>	 <p>Falcon Home School</p>
 <p>Falcon Middle</p>	 <p>Horizon Middle</p>	 <p>Skyview Middle</p>	 <p>Pikes Peak Early College</p>
 <p>Falcon High School</p>	 <p>Sand Creek High School</p>	 <p>Vista Ridge High School</p>	

Our Charter Schools



Banning Lewis Academy



Pikes Peak School of Expeditionary Learning



GOAL Academy High School



Rocky Mountain Classical Academy



Imagine Classical Academy



Power Technical Early College

Our Cultural Compass



The heart of the compass rose guides our actions in how we relate to and treat each other.

Respect – We respect others for their abilities, qualities and achievements

Trust – We promote trust in our relationships through honest and open communication

Care– We provide a safe and caring environment for students and staff

Responsibility – We hold ourselves accountable for our actions

The outer face of the compass rose guides us in how we treat our work.

Learning – We model continuous learning to encourage life-long learners

Purpose – We ensure all decisions align with the 'Five Big Rocks'

Innovation – We encourage risk taking by supporting creative exploration of new ideas and strategies

Teamwork – We embrace working together to achieve effective results for our students and community

El Paso County School District 49
Board of Education

Chief Education Officer

Chief Business Officer

Chief Operations Officer

OFFICE

OF

THE

SUPERINTENDENT

Falcon Zone Leader

Sand Creek Zone Leader

POWER Zone Leader

iConnect Zone Leader

Individualized Education

Learning Services

Career & Technical Education

Concurrent Enrollment

Communications

Culture & Services

Finance & Accounting

Human Resources

Risk Management

Purchasing & Contracts

Strategic & Project Planning

Nutrition Services

Transportation Services

Facilities Maintenance

Ground Management

Safety & Security

Information Technology
(Currently Outsourced)

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January 29, 2018



To the Citizens and Members of the Board of Education of El Paso County School District 49:

Colorado State Law requires that school districts publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. In accordance with this requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of El Paso County School District 49 for the fiscal year ended June 30, 2017.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft or misuse, and to compile sufficient reliable information to prepare financial statements. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide, reasonable, rather than absolute assurance that the financial statements will be free from material misstatement.

The District's financial statements have been audited by Hoelting & Company, Inc., a firm of licensed certified public accountants based in Colorado Springs. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District, for the fiscal year ended June 30, 2017, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluation of the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2017 are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report.

In addition to the annual independent audit of the financial statements, the District is federally mandated to undergo a "Single Audit" due to the amount of federal funds received. This audit is designed to meet the needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis involving the administration of federal awards. The results of the District's single audit for the period ending June 30, 2017 provided no instances of material weakness in internal controls over compliance or material violations of applicable laws, regulations, contracts and grants. This report is found in the compliance section of this document.

Generally accepted accounting principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements, in the form of

a Management's Discussion and Analysis (MD&A) report. This transmittal letter is designed to complement the Management's Discussion and Analysis, and should be read in conjunction with it. The District's MD&A can be found immediately following the Independent Auditor's Report.



PROFILE OF THE DISTRICT

The District was organized in 1888 and spans 133 square miles in eastern El Paso County, Colorado. Approximately 19% of the District is within the boundary of Colorado Springs and the remaining 81% is located in an unincorporated area of El Paso County known as Falcon. The District is the third largest district in El Paso County and the 14th largest in Colorado. The District has a resident population of 80,008 based on the latest survey from the Department of Local Affairs (2014).

The District operates nine elementary schools, three middle schools, and three high schools, in its operated school portfolio; six chartered schools (four K-8's and two high schools), two online programs, one alternative school program, one home school program, and three student support facilities. These schools service 20,835 students. They provide a full range of programs and services authorized by Colorado statute. This includes: pre-kindergarten, elementary, and secondary curriculum at the general, college preparatory and vocational levels. The District also provides the chance for high school students to take college classes and receive college credit during the high school years.

The District's charter schools' financial position are included in the financials as component units. The charter schools are: Banning Lewis Ranch Academy, G.O.A.L Academy, Imagine Classical Academy, Pikes Peak School of Expeditionary Learning, Rocky Mountain Classical Academy and Power Technical Early College. Each charter school has been approved by the District Board of Education, and authorized by the State of Colorado, to provide education alternatives for students and parents. These schools have separate governing boards and are funded by the State of Colorado and local property tax funds, with revenues passing through the district. The District also provides some support services to the charter schools. Parent Teacher Organization, Athletic and Music Booster Groups and Colorado Digital Board of Cooperative Education Services (CDBOCES) do not meet the criteria for being component units and are accordingly excluded from this report.

The District is governed by a five member Board of Education (the Board). Board members are elected to four year terms by registered voters of the District, unless filling a seat vacated mid-term, which may occasionally result in a two-year term. As of 2015, the District is divided into five representative areas and board members must live in the area they represent and are limited to two terms according to Colorado Law. Biennial school district elections are held in November of odd-numbered years. The Board elects its officers following each election and when mid-term vacancies necessitate a new election of one or more officer positions. The Board is a policy making body whose primary 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 receiving compensation.

The Board employs a Chief Education Officer, a Chief Business Officer and a Chief Operations Officer to run day to day operations of the District. This structure deviates from the traditional Superintendent model. Each chief officer focuses on their area of expertise to make this District the best place to learn, work and lead.



The table below outlines the schools, age and enrollment in full-time equivalents (FTE) as of the official count date in October 2016 and the estimated FTE for the 2017-18 school year.

Operated Schools	Date Placed in Service	October 2016 Student FTE	Projected 2018 Student FTE
Evans International Elementary	1976	656.30	667.78
Falcon Elementary	1982	292.68	276.59
Falcon Middle	1976	980.00	940.00
Falcon High School	2007	1,190.00	1,247.50
Home School Academy	2001	129.50	131.28
Horizon Middle	1985	708.50	716.48
Meridian Ranch Elementary	2003	679.70	674.31
Odyssey Elementary	2006	492.70	495.56
Patriot Learning Center	1952	115.00	161.13
Pikes Peak Early College		73.50	
Remington Elementary	1997	511.78	520.86
Ridgeview Elementary	2002	722.46	719.36
Sand Creek High School	1997	1253.50	1,230.75
Skyview Middle	2000	1,057.00	1,110.00
Springs Ranch Elementary	2002	545.62	509.00
Springs Studio for Academic Excellence	2012	483.00	655.77
Stetson Elementary	1987	487.10	510.02
Vista Ridge High School	2008	1,480.50	1,449.00
Wooden Hills Elementary	2000	717.72	691.52
Chartered Schools			
Pikes Peak School of Expeditionary Learning	2008	391.68	394.00
GOAL Academy	N/A	3,763.50	3,750.00
Banning Lewis Ranch Academy	2008	768.68	716.00
Rocky Mountain Classical Academy	2015	1,324.74	1343.10
Imagine Classical Academy	2010	748.20	735.00
Power Technical Early College	2016	160.00	239.00
Total		19,733.36	20,316.68

The District Budget Process



The District uses a decentralized SBFM (Student based financial management) process for both reporting actual results and preparing budgets. Approximately 80% of the district's expense budget is distributed directly to our schools where Zone Leaders and Building Principals have direct input into how money is best spent for their individual location. Working with the Finance department, these schools develop staffing models (Personnel Spend) and programmatic models (Implementation Spend) based on anticipated revenue driven by projected student count numbers. Once the actual count of students is performed in October, the budgets are amended and approved, and the process starts again to develop proposed budgets for the upcoming school year.

Budgets are prepared annually for all funds of the District. The Board of Education is required to adopt a budget for the fiscal year prior to the July 1 start of the fiscal year, and is allowed to amend that budget any time prior to January 31 of the same fiscal year. Supplemental Budgets may be adopted after January 31 for any fund, if the supplemental change is related to new spends driven by the presence of new, non-tax, revenue in that fund.

ECONOMIC CONDITION

Local Economy

The District is located on the northeast side of Colorado Springs and continues to the east to the unincorporated area known as Falcon. Colorado Springs is the second most populous city in the state, behind Denver. The main employment sectors in El Paso County are: Retail and wholesale trade, health and social services, and accommodation and food services. The military is also an important part of the community with four major bases in the Colorado Springs area. About 14% of the students are connected to the military either through military families or civilian parents employed on federal property.

The local economy shows signs of being strong. Building of new homes continues to increase. There has been a significant increase since 2010 in the number of single family building permits. Property valuations continue to increase within the District. Unemployment continues to stay low at 3.9% compared to the national average of 4.9%. Which also results in higher sales and use tax receipts and new vehicle registration increases.

Long-term Financial Planning

The District will continue to grow into the foreseeable future due to expected continued growth of Colorado Springs, along with the addition of new housing developments within the District's boundaries. It is estimated that within the next 20 years an additional 13,000 students will be added due to new housing developments being built. That will potentially create the need for fourteen elementary schools, four middle schools and two high schools.

The District maintains a low general fund obligation debt. The District expects to have paid off all outstanding bonds in December 2017. This will leave the District with the needed borrowing capacity to build schools as the need arises, and as the constituency allows.

Financial Policies



Detailed descriptions of the District's accounting policies are contained in the Notes for the Financial Statements on pages 26 to 35 of this report. These policies describe the basis of accounting, funds and accounts used, valuation policies for investments, capital assets and other significant accounting information.

The District maintains a number of budgetary controls. The objective of budgetary controls are to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the board. Budgetary control is established at the fund level.

The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Unencumbered amounts lapse at end of the fiscal year but are normally allowed to be rebudgeted by the original unit in the subsequent fiscal year.

Major Initiatives

The District has begun a process to pursue 'Performance Excellence' using the Baldrige criteria for Performance Excellence framework. In 2016, the District was given the Foothills Performance Award from the regional level organization (Rocky Mountain Performance Excellence, aka RMPEX) and will continue to seek additional awards for organizational excellence in order to facilitate ever-improving operations and processes within the District

For the 2016-17 school year, the District added one new charter school to its portfolio. The Power Technical Early College (PTEC – operated by James Irwin Charter Schools) is designed to serve grades 6-12 with the option of staying with PTEC after the 12th grade to obtain a free Associates Degree from Pikes Peak Community College. The PTEC curriculum focuses on machining technology, architectural engineer/construction management, welding, computer aided drafting, electronics technology, and heating, air conditioning and refrigeration. Students also have the opportunity to earn industry recognized certifications during their lab courses that will allow them to obtain professional employment immediately upon certification if they so desire.

In November 2016, the District asked voters to approve a new mill levy override to fund high school remodel/additions, renovate and refresh the current facilities, provide more competitive teacher salaries and build two new elementary schools. This mill levy override will replace the bond levy previously authorized to repay general obligation (bonded) debt, when the debt is fully repaid in 2017. This measure was passed with a resounding 65% approval rate.

ACKNOWLEDGEMENTS



We would like to thank the Board of Education for their leadership and support to the students, staff and community. We appreciate their support in planning and conducting the financial operations of the District to their highest potential. We would also like to thank our independent auditors from Hoelting & Company Inc. , for their professional and helpful approach in creating this Comprehensive Annual Financial Report. Their assistance was invaluable in creating this report. Finally, we would like to thank the accounting and payroll staff who play an integral role in the financial success of District 49 on a daily basis.

Respectfully submitted,

Brett Ridgway
Chief Business Officer

Jodi L. Poulin
Accounting Group Manager

El Paso County School District 49

Elected Officials - Board of Education

Marie LaVere-Wright

John Graham

Tammy Harold

Kevin Butcher

Dave Cruson

President

Vice President

Secretary

Treasurer

Director

Administrative Officials

Peter Hilts

Brett Ridgway

Pedro Almeida

Sue Holmes

Sean Dorsey

Mike Pickering, PhD

Andy Franko

Amber Whetstine

Nancy Lemmond, PhD

Paul Andersen

Jack Pietraallo

Monica Deines-Henderson

Matt Meister

Donna Richer

Chief Education Officer

Chief Business Officer & Assistant Treasurer

Chief Operations Officer

Falcon Zone Superintendent

Sand Creek Zone Superintendent

Power Zone Superintendent

iConnect Zone Superintendent

Executive Director of Learning Services

Executive Director of Individualized
Education

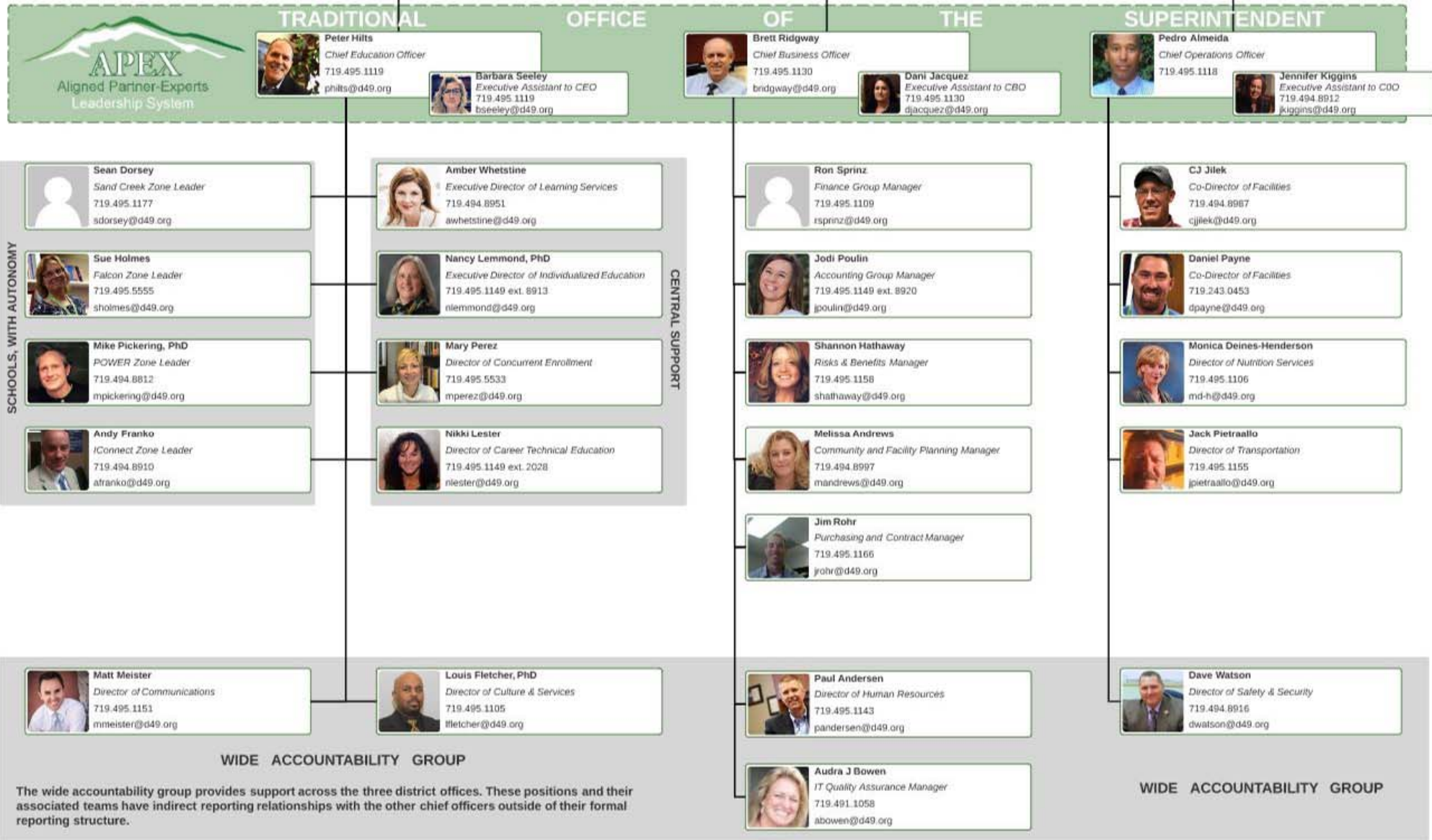
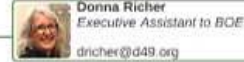
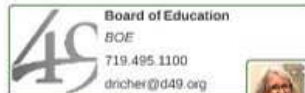
Director of Human Resources

Director of Transportation

Director of Nutrition Services

Director of Communications

Secretary to the Board of Education



Financial Section





INDEPENDENT AUDITORS' REPORT

To the Board of Education
El Paso County School District 49

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of El Paso County School District 49, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Pikes Peak School of Expeditionary Learning, Imagine Charter School at Indigo Ranch, and Power Technical Early College which represent 10.0 percent, 21.0 percent, and 19.0 percent respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as those reports relate to the amounts included for Pikes Peak School of Expeditionary Learning, Imagine Charter School at Indigo Ranch, and Power Technical Early College is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the El Paso County School District 49, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the El Paso County School District 49's basic financial statements. The introductory section and combining and individual fund financial statements and schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2018, on our consideration of the El Paso County School District 49's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering El Paso County School District 49's internal control over financial reporting and compliance.

Hoelting & Company Inc.

Colorado Springs, Colorado
January 29, 2018

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

As management of El Paso County School District 49 (aka Falcon School District 49), we offer readers of the School District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2017.

Financial Highlights

- The Governmental Activities of District 49 had a deficit Net Position of \$156,443,952 at June 30, 2017 and 82,122,256 June 30, 2016 respectfully, or \$74,321,696 more than prior year. This is due to the PERA pension liability of \$411,418,362 being pushed to the school district level. Excluding the PERA liability the Net Position would be surplus Net Position of \$254,974,410.
- General Revenues for the Governmental Activities of the District totaled \$107,840,921, or 76.8% of all revenues. Program specific revenues in the form of charges for services and grants and contributions received accounted for \$32,551,855, or 23.2% of total revenues of \$140,392,776.
- The ending fund balance of total General Funds was \$24,915,693 at June 30, 2017 and \$20,764,521 at June 30, 2016. The General Fund portion maintained a fund balance to District Adjusted Gross Revenue (DAGR) ratio above 10% but below 11.5%, which is required by District 49 Board of Education Policy.
- General Funds' Revenue, including the Component Unit share (Charter Schools – net of services), totaled \$160,676,982 at June 30, 2017 and \$155,661,430 at June 30, 2016.
- Total student count in the District increased 0.5% from the prior year, while the corresponding funded student count decreased by 0.4% (95.6 student FTE).
- The Food Service Fund reported an ending fund balance of \$1,267,423 and \$1,431,315 at June 30, 2017 and 2016 respectfully, a decrease of \$163,892 from the prior year that was a result of intentional strategy to reduce fund balance in that program.
- Effective July 1, 2014, the District, as required, implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions. This resulted in a new liability amount on the District's financial reports totaling \$411,418,362. While the intentions of GASB 68 where appropriate for private sector pension programs, its utility for a public sector entity, like D49, is limited and in fact may be more confusing for readers of the financial statements than without. To see more relevant comparability, users may want to adjust the totals presented for this amount.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. School District 49's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information about all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District include instruction, instructional support, general and school administration, business and central services, maintenance and operations, and transportation. The business-type activity of the District includes food service.

The government-wide financial statements include not only the District itself (known as the primary government), but also legally separate charter schools. Financial information for the charter schools are presented separately because the charter schools are financially accountable to the District and provide services to the District's students.

Fund Financial Statements. A *fund* is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. School District 49, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: government funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide fund financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

District 49 maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, and the bond redemption fund because all are considered to be

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

District 49 adopts an annual appropriated budget for each of the governmental funds. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds. District 49 maintains one proprietary fund. Internal service funds are used to accumulate and allocate costs internally among the district's various functions. The district uses internal service funds to account for employee benefit programs for health insurance. Because these services predominately benefit governmental rather than business-type functions, they have been included with governmental activities in the government-wide financial statements

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support School District 49's own programs. The two fiduciary funds utilized by the District are the D49 Scholarship Fund and the Pupil Activity Fund. The accounting for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District.

The combining statements referred to earlier in connection with non-major governmental funds are presented after the notes to the required supplementary information.

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

Discretely Presented Component Units. These are operations for which the District has financial accountability, but they have certain independent qualities as well. All are considered major component units.

The District's six component units are:

- Pikes Peak School of Expeditionary Learning
- Banning Lewis Ranch Academy
- Rocky Mountain Classical Academy
- Imagine Classical Academy
- GOAL Academy
- Power Technical Early College

Current guidance from CDE leads toward an overly-simplistic reporting of program revenue that can lead to an incorrect conclusion that local charter schools (non-multi-district schools) do not receive local property tax revenue as a component of total program revenue. Accordingly, the following table is provided to bring clarity to the sources and distribution of total program revenue (PPR):

<i>Breakdown of Program Revenue (PPR) - (\$000's)</i>	Real Property Taxes	% of Total	Specific Ownership Taxes	% of Total	Equalization State Share	% of Total	Total Program Revenue
Total District	\$ 19,273.06	14%	\$ 2,351.29	2%	\$ 118,029.82	85%	\$ 139,654.17
D49 Operated Portfolio	15,182.6	17%	1,852.3	2%	72,148.7	81%	89,183.5
Component Units:							
D49 Chartered Portfolio:	4,090.5		499.0		45,881.1		50,470.7
PPSEL	471.8	17%	57.6	2%	2,242.1	81%	2,771.5
BLRA	926.0	17%	113.0	2%	4,400.3	81%	5,439.2
RMCA	1,599.8	17%	195.2	2%	7,602.4	81%	9,397.4
ICA	900.2	17%	109.8	2%	4,277.7	81%	5,287.8
GOAL	-	0%	-	0%	26,442.7	100%	26,442.7
PTEC	192.7	17%	23.5	2%	915.9	81%	1,132.2

Complete financial statements of the individual component units can be obtained from their respective administrative offices as well as their individual websites. Addresses and other information about the District's component units are presented in the notes to the financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

Government-wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of changes in a government's financial position over time. In the case of School District 49, Primary Government Liabilities exceeded Assets by \$156,443,952 and \$82,122,256 at June 30, 2017 and 2016 respectively. This is due to \$411,418,362 of the PERA liability being assigned to the school district. Excluding this liability, School District 49's Primary Government Assets would have exceeded Liabilities by \$254,974,410.

Of that amount, \$51,925,850 of net position is invested in capital assets net of accumulated depreciation and related outstanding debt used to acquire those assets. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

As of June 30, 2017, \$21,477,232 of the District's net position represents resources that are subject to external restriction on how they may be used. This amount increased by \$2,454,189 from prior year.

FALCON SCHOOL DISTRICT 49 NET POSITION

	Governmental Activities	
	2017	2016
ASSETS		
Current Assets	\$ 129,092,512	\$ 46,287,176
Capital assets, net of depreciation	145,497,246	147,212,998
Total assets	274,589,758	193,500,174
DEFERRED OUTFLOWS OF RESOURCES		
Total deferred outflows of resources	171,345,272	33,941,526
LIABILITIES		
Current liabilities	26,916,781	22,330,032
Long-term liabilities	573,484,593	284,183,587
Total liabilities	600,401,374	306,513,619
DEFERRED INFLOWS OF RESOURCES		
Total deferred inflows of resources	1,977,608	3,050,337
NET POSITION		
Net Investment in Capital Assets	51,925,850	62,586,946
Restricted for:		
TABOR	3,265,000	3,320,000
Debt Service	18,131,074	15,630,174
Preschool	81,158	72,896
Unrestricted	(229,847,034)	(163,732,245)
TOTAL NET POSITION	\$ (156,443,952)	\$ (82,122,256)

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

Governmental activities decreased the net position of the District by \$72,473,684 as of June 30, 2017. Program revenues included \$13,534,010 in charges for services, and \$17,241,849 in operating grants and contributions. Over \$106.4 million was received in general revenues consisting of local property taxes, specific ownership taxes, and school finance act revenue. The majority of expenses were for instructional purposes which totaled \$116,929,506 out of a total of \$212,866,460.

Program revenues for Food Services included \$1,565,459 in charges for services and \$2,140,083 in operating grants and contributions. Expenditures of \$3,869,435 were for food services.

FALCON SCHOOL DISTRICT 49 NET POSITION

	Governmental Activities	
	2017	2016
PROGRAM REVENUES		
Charges for services	\$ 13,534,010	\$ 14,025,571
Operating Grants & contributions	17,241,849	15,591,007
Capital Grants & contributions	1,775,996	704,005
GENERAL REVENUES		
Property Taxes	34,687,531	33,364,551
Specific ownership taxes	4,241,772	3,676,411
State equalization	67,533,346	65,914,912
Investment earnings	518,461	84,202
Miscellaneous revenues & transfers	859,811	474,011
TOTAL REVENUES	140,392,776	133,834,670
EXPENSES		
Instruction	116,929,506	73,810,829
Supporting Services	81,426,966	55,862,491
Community Services	76,220	3,110
Facilities Acquisition & construction	4,238,269	2,313,108
Interest on long-term debt	3,869,435	3,450,685
Food Services	6,326,064	4,957,824
TOTAL EXPENSES	212,866,460	140,398,047
Change in Net Position	(72,473,684)	(6,563,377)
Beginning Net Position	(82,122,256)	(77,281,819)
Prior Period Adjustment	(1,848,012)	1,722,940
TOTAL NET POSITION	\$ (156,443,952)	\$ (82,122,256)

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

Financial Analysis of the Governmental Funds

As stated earlier, School District 49 uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2017, the District's governmental funds reported combined ending fund balances of \$110,488,925 compared to \$30,876,271 at June 30, 2016.

The general fund is the chief operating fund of the District. At June 30, 2017, committed and unassigned fund balance of the general fund was \$8,523,165 and \$9,646,242 at June 30, 2016; while total fund balance is \$24,915,693 and \$20,764,521 at June 30, 2017 and 2016 respectively. As a measure of the general fund's liquidity, it may be useful to compare both contingent/unassigned fund balance and total fund balance to total fund expenditures. Excluding Charter School remittances, nominally committed and unassigned fund balance represents 7.4% of total general fund expenditures, while total fund balance represents 21.6% of that same amount.

The Bond Redemption Fund remains in strong financial condition. The fund has an ample fund balance to make the December 1st principal and interest payments on the District's voter approved debt. The fund balance as of June 30, 2017 is \$5,084,704 and \$7,904,764 at June 30, 2016 which is entirely restricted for debt service.

In 2016-17, School District 49 expended \$6,698,366 of local, state and federal grant funds, excluding charter school grant expenditures. Of these expenditures, \$1,222,425 represent funds yet to be received from the individual granting authorities prior to the close of the fiscal year; and are scheduled for receipt early in the 2017-18 fiscal year.

General Fund Budgetary Highlights

The District approves the original budget in June based on enrollment projections for the following school year. In October, after a better estimate of enrollment can be made, adjustments are made to the budget. The rapid growth the District experienced for most of 2000's has moderated in the last few years, but is starting to tick up again. The 2016-17 to 2017-2018 expected growth was 4.7%

Some significant budget highlights include:

- The final (Amended) budget for the General Fund showed a decrease in expenditures by \$651,584 from the original (Adopted) budget. The decrease was due to a \$3,405,996 reduction in revenue offset by a newly budgeted reduction in fund balance.
- Actual General Fund results for the 2016-17 fiscal year showed expenses in excess of revenues by \$1,108,068, which was \$1,646,344 better than the amended budget. The improvement came from lower expenditures in the educational program.

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

Capital Assets and Debt Administration

Capital assets. School District 49's investment in capital assets for governmental activities as of June 30, 2017 amounts to \$145,497,246, net of accumulated depreciation. This investment in capital assets includes land, buildings, improvements, machinery, equipment, and vehicles. The total decrease in the District's investment in capital assets for the current fiscal year was due to the depreciation of existing assets and/or disposal of assets.

INVESTMENT IN CAPITAL ASSETS

	Balance at 6/30/2017	Balance at 6/30/2016
Governmental Activities:		
Land & Site Improvements	\$ 17,191,750	\$ 15,765,500
Building & Improvements	124,322,808	127,507,136
Equipment	695,289	3,054,328
Construction in Progress	3,287,399	886,034
Total capital assets, net	<u>\$ 145,497,246</u>	<u>\$ 147,212,998</u>

Additional information on the District's capital assets can be found in the notes to the financial statements.

Long-Term Debt. At the end of the current fiscal year, the District's total outstanding long-term debt was \$172,194,591. Of this amount, \$4,960,000 is general obligation bonds for which there is a mill levy assessment to pay the debt, \$3,826,291 for capital leases, and \$146,255,000 in certificates of participation.

In November 2005, the constituents approved a mill levy override to pay for the construction of new facilities and additions to then-current facilities. The District sold the aforementioned Certificates of Participation in July 2006 and July 2007 to finance this construction and will pay the certificates back with the approved mill levy override tax revenue.

In November 2016, the constituents approved a mill levy override to pay for the construction of new facilities and additions to then-current facilities. The District sold the aforementioned Certificates of Participation in February 2017 to finance this construction and will pay the certificates back with the approved mill levy override tax revenue.

State Statutes limit the amount of the District's general obligation bonded debt to 20% of the assessed value of the District, or 6% of the retail value of the District. At the end of the current fiscal year, the District had total general obligation bonded debt of \$4,960,000 or 0.6% of assessed value. The district's legal debt limit and debt margin is \$156,620,956 and \$151,660,956 respectively relative to the assessed value measures.

Additional information on the District's long-term debt can be found in the notes to the financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
MANAGEMENT DISCUSSION & ANALYSIS
JUNE 30, 2017

Economic Factors and 2016-2017 Budget

- The local, state, and federal economies are performing very well. This was seen in the change in the District's assessed property value, which increased by 16.16% in 2017 from the prior year to a total of \$840,574,750, despite a 0.7% reduction in the residential assessment rate to 7.20%. Due to requirements of the Colorado State Constitution's Gallagher Amendment, passed in 1982 – which mandates a consistent ratio between residential and non-residential property, the residential assessment rate is likely to continue to decline.
- The District will continue to work proactively with developers, the City of Colorado Springs, and El Paso County to address the enrollment growth issues. School District 49 has been one of the fastest growing school districts in the state, based on enrollment - on a percentage basis, for the last several years; and current expectations are for that to continue for the next 15-20 years. This would result in District 49 eventually becoming the largest school district in the Colorado Springs / El Paso County Colorado area, potentially doubling the number of students served over that time.
- The District will open its first new school in the Operated Portfolio in several years, in August 2018. Bennett Ranch Elementary School will help relieve overcrowding at other elementary schools and accommodate additional growth in the north / northeast areas of the district.
- The District continues to work with charter schools. The District had six charter schools during the current fiscal year and plans to add an additional school, Liberty Tree Academy for the 2018-2019 school year.
- The District ended the 2016-17 school year with more than a 10% revenue to fund balance – revenue ratio (excluding PERA liability), as mandated by School Board Policy DAC. The 10% target equates to approximately one month of expenditures and is necessary to handle the District's annual cash flow cycle that is present due to the seasonal nature of property tax receipts.

Requests for Information

The financial report is designed to provide a general overview of School District 49's finances for those with an interest in the District. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Department, El Paso County School District 49, 10850 E. Woodmen Road, Peyton, CO 80831

BASIC FINANCIAL STATEMENTS

EL PASO COUNTY SCHOOL DISTRICT 49
STATEMENT OF NET POSITION
JUNE 30, 2017

	Primary Governmental Activities	Component Units
ASSETS		
Cash and cash equivalents	\$ 21,975,531	\$ 23,559,211
Restricted cash and cash equivalents	103,812,544	8,248,182
Investments	-	3,555,405
Accounts receivable	697,206	314,915
Grants receivable	1,222,425	-
Taxes receivable	1,226,489	-
Intergovernmental receivables	-	357,923
Prepaid expenses	-	312,237
Deposits	-	84,612
Inventories	158,317	410,374
Capital assets, not being depreciated	20,479,149	2,241,971
Capital assets, net of depreciation	125,018,097	46,766,185
Total assets	<u>274,589,758</u>	<u>85,851,015</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	5,230,187	768,283
Deferred pension outflows	166,115,085	51,999,812
Total deferred outflows of resources	<u>171,345,272</u>	<u>52,768,095</u>
LIABILITIES		
Accounts payable and other current liabilities	5,068,914	2,489,777
Accrued salaries and benefits	10,501,250	609,554
Compensated absences	136,932	-
Payable to fiduciary funds	116,763	-
Accrued interest	280,130	813,448
Unearned revenues	821,364	221,989
Long-term liabilities		
Due within one year	9,991,428	392,420
Due in more than one year	162,066,231	61,135,432
Net pension liability	411,418,362	115,967,144
Total liabilities	<u>600,401,374</u>	<u>181,629,764</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred pension inflows	1,977,608	1,417,195
Total deferred inflows of resources	<u>1,977,608</u>	<u>1,417,195</u>
NET POSITION		
Net investment in capital assets	51,925,850	(7,060,664)
Restricted for:		
Emergency reserve (TABOR)	3,265,000	1,650,500
Debt service	18,131,074	4,711,508
Preschool	81,158	-
Unrestricted	(229,847,034)	(43,729,193)
Total net position	<u>\$ (156,443,952)</u>	<u>\$ (44,427,849)</u>

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Units Charter Schools
Primary government						
Governmental activities						
Instruction	\$ 116,929,506	\$ 1,811,590	\$ 14,121,330	\$ 1,820,421	\$ (99,176,165)	\$ -
Supporting services	81,426,966	10,156,961	980,436	-	(70,289,569)	-
Community services	76,220	-	-	-	(76,220)	-
Facilities acquisition & construction	4,238,269	-	-	(44,425)	(4,282,694)	-
Food Service	3,869,435	1,565,459	2,140,083	-	(163,893)	-
Interest and fiscal charges	6,326,064	-	-	-	(6,326,064)	-
Total governmental activities	<u>\$ 212,866,460</u>	<u>\$ 13,534,010</u>	<u>\$ 17,241,849</u>	<u>\$ 1,775,996</u>	<u>(180,314,605)</u>	<u>-</u>
Component units						
Charter schools	<u>\$ 77,224,926</u>	<u>\$ 4,726,709</u>	<u>\$ 2,156,642</u>	<u>\$ 989,740</u>		<u>(69,351,835)</u>
General revenues:						
Property taxes					34,687,531	-
Specific ownership taxes					4,241,772	-
State equalization					67,533,346	-
Per pupil revenue					-	50,470,662
Mill levy override					-	904,510
Investment earnings					518,461	104,740
Miscellaneous					859,811	1,125,596
Insurance proceeds					-	230,553
Total general revenues					<u>107,840,921</u>	<u>52,836,061</u>
Change in net position					(72,473,684)	(16,515,774)
Net position - beginning, as restated (deficit)					(83,970,268)	(27,912,075)
Net position - ending (deficit)					<u>\$ (156,443,952)</u>	<u>\$ (44,427,849)</u>

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017

	General Fund	Building Fund	Total Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 18,321,338	\$ -	\$ 530,091	\$ 18,851,429
Restricted cash and cash equivalents	15,045,388	83,500,000	5,267,156	103,812,544
Accounts receivable	332,333	-	165,568	497,901
Grants receivable	-	-	1,222,425	1,222,425
Taxes receivable	1,113,920	-	112,569	1,226,489
Due from other funds	4,925,037	-	1,914,249	6,839,286
Inventories	-	-	158,317	158,317
	<u>-</u>	<u>-</u>	<u>158,317</u>	<u>158,317</u>
Total assets	<u>\$ 39,738,016</u>	<u>\$ 83,500,000</u>	<u>\$ 9,370,375</u>	<u>\$ 132,608,391</u>
LIABILITIES				
Accounts payable and other accrued liabilities	\$ 2,000,767	\$ 2,320,532	\$ 317,354	\$ 4,638,653
Accrued salaries and benefits	10,167,840	-	333,410	10,501,250
Compensated absences	136,114	-	818	136,932
Payable to fiduciary funds	116,763	-	-	116,763
Due to other funds	1,914,249	3,092,166	460,802	5,467,217
Unearned revenue	108,025	-	713,339	821,364
	<u>14,443,758</u>	<u>5,412,698</u>	<u>1,825,723</u>	<u>21,682,179</u>
Total liabilities	<u>14,443,758</u>	<u>5,412,698</u>	<u>1,825,723</u>	<u>21,682,179</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	<u>378,565</u>	<u>-</u>	<u>58,722</u>	<u>437,287</u>
Total deferred inflows of resources	<u>378,565</u>	<u>-</u>	<u>58,722</u>	<u>437,287</u>
FUND BALANCES				
Nonspendable	-	-	158,317	158,317
Restricted for:				
Emergency reserve (TABOR)	3,265,000	-	-	3,265,000
Debt service	13,046,370	-	5,084,704	18,131,074
Preschool	81,158	-	-	81,158
Committed for:				
Risk management	1,138,775	-	-	1,138,775
Capital projects	450,750	78,087,302	716,114	79,254,166
Contingencies	6,809,794	-	-	6,809,794
Assigned for:				
Food Services	-	-	1,109,106	1,109,106
Pupil activities	-	-	417,689	417,689
Unassigned	<u>123,846</u>	<u>-</u>	<u>-</u>	<u>123,846</u>
Total fund balances	<u>24,915,693</u>	<u>78,087,302</u>	<u>7,485,930</u>	<u>110,488,925</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 39,738,016</u>	<u>\$ 83,500,000</u>	<u>\$ 9,370,375</u>	<u>\$ 132,608,391</u>

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2017

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance - governmental funds	\$ 110,488,925
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds, but are reported in the governmental activities of the statement of net position.	145,497,246
Property tax receivable is not available to pay current period expenditures and therefore is not reported in this fund financial statement, but is reported in the governmental activities of the statement of net position.	437,287
Deferred charges on refunding are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the statement of net position.	5,230,187
Internal service funds are used by the District's management to charge the cost of certain activities to individual funds. The assets and liabilities of the internal service funds are included with governmental activities in the statement of net position.	1,521,077
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as deferred outflows of resources.	166,115,085
Accrued interest is not due and payable in the current period, and therefore is not reported as a liability in the funds.	(280,130)
Net pension liability is not due and payable in the current period and, therefore, are not reported in the funds.	(411,418,362)
Other long-term liabilities are not due and payable in the current period and, therefore, are reported as deferred inflows of resources.	(1,977,608)
Long-term liabilities, including bonds payable, are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the statement of net position.	(172,057,659)
Net position of governmental activities	<u><u>\$ (156,443,952)</u></u>

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Building Fund	Total Nonmajor Funds	Total Governmental Funds
REVENUES				
Local sources	\$ 39,509,135	\$ -	\$ 8,587,686	\$ 48,096,821
State sources	74,953,911	-	876,086	75,829,997
Federal sources	428,768	-	8,081,933	8,510,701
Total revenues	114,891,814	-	17,545,705	132,437,519
EXPENDITURES				
Instruction	60,986,772	-	5,122,486	66,109,258
Supporting services	44,448,231	-	4,093,293	48,541,524
Community services	1,860	-	74,360	76,220
Facilities acquisition and construction	2,191,577	5,412,698	-	7,604,275
Food Service	-	-	3,869,434	3,869,434
Debt service	7,670,284	-	7,520,171	15,190,455
Total expenditures	115,298,724	5,412,698	20,679,744	141,391,166
Excess (deficiency) of revenues over expenditures	(406,910)	(5,412,698)	(3,134,039)	(8,953,647)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(84,008,219)	83,500,000	508,219	-
Refunding bond proceeds	79,615,000	-	-	79,615,000
Refunding bond premium	8,951,301	-	-	8,951,301
Total other financing sources (uses)	4,558,082	83,500,000	508,219	88,566,301
Net change in fund balances	4,151,172	78,087,302	(2,625,820)	79,612,654
Fund balances - beginning	20,764,521	-	10,111,750	30,876,271
Fund balances - ending	\$ 24,915,693	\$ 78,087,302	\$ 7,485,930	\$ 110,488,925

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds:	\$ 79,612,654
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	1,494,844
In the statement of activities, the disposition of capital assets generates a gain or loss and is reported as such. The gain or loss on disposition is not a current financial resource or use and, thus, is not reported in the funds.	(3,210,596)
Governmental funds do not present property tax revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	2,450
Internal service funds are used by the District to charge the cost of certain activities to individual funds. The net revenue of the internal service funds are reported with governmental activities.	(534,538)
Interest expense is reported when incurred in the statement of activities but is not reported in the funds until paid.	(144,184)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(79,558,216)
Governmental funds measure compensated absences by the amount of financial resources used, whereas these expenses are reported in the statement of activities based on the amounts incurred during the year.	166,829
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	<u>(70,302,927)</u>
Change in net position of governmental activities	<u><u>\$ (72,473,684)</u></u>

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2017

	Governmental Activities
	Internal Service Fund
ASSETS	
Current assets	
Cash and cash equivalents	\$ 3,124,102
Accounts receivable, net	199,306
Total current assets	<u>3,323,408</u>
LIABILITIES	
Current liabilities	
Accounts payable	430,262
Due to other funds	1,372,069
Total current liabilities	<u>1,802,331</u>
NET POSITION	
Unrestricted	<u>1,521,077</u>
Total net position	<u><u>\$ 1,521,077</u></u>

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Governmental Activities Internal Service Fund</u>
OPERATING REVENUES	
Charges for services	\$ 8,797,343
Total operating revenues	<u>8,797,343</u>
OPERATING EXPENSES	
Purchased services	<u>9,349,027</u>
Total operating expenses	<u>9,349,027</u>
Operating income (loss)	<u>(551,684)</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest and investment revenue	<u>17,146</u>
Total non-operating revenue (expenses)	<u>17,146</u>
Change in net position	(534,538)
Net position - beginning	<u>2,055,615</u>
Net position - ending	<u><u>\$ 1,521,077</u></u>

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers and users	\$ 11,618,603
Cash payments to suppliers	<u>(9,637,541)</u>
Net cash provided (used) by operating activities	<u>1,981,062</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>17,146</u>
Net cash provided (used) by investing activities	<u>17,146</u>
Net increase (decrease) in cash and cash equivalents	1,998,208
Cash and cash equivalents - beginning	<u>1,125,894</u>
Cash and cash equivalents - ending	<u><u>\$ 3,124,102</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	<u>\$ (551,684)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in assets and liabilities:	
(Increase) decrease in:	
Accounts receivable	(199,306)
Due from other funds	1,846,089
Increase (decrease) in:	
Accounts payable	(89,208)
Due to other funds	<u>975,171</u>
Total adjustments	<u>2,532,746</u>
Net cash provided (used) by operating activities	<u><u>\$ 1,981,062</u></u>

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2017

	Private- Purpose Trust Fund	Agency Fund
ASSETS		
Cash and cash equivalents	\$ 3,597	\$ 680,849
Receivable from primary government	2,071	114,692
	<hr/>	<hr/>
Total assets	5,668	795,541
	<hr/>	<hr/>
LIABILITIES		
Accounts payable	-	56,761
Due to student organizations	-	738,780
	<hr/>	<hr/>
Total liabilities	-	\$ 795,541
	<hr/>	<hr/>
NET POSITION		
Held in trust for scholarship recipients	5,668	
	<hr/>	
Total net position	\$ 5,668	
	<hr/>	

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE, 30 2017

	Private- Purpose Trust Fund
ADDITIONS	
Fundraising activities	\$ 535
Total additions	<u>535</u>
DEDUCTIONS	
Scholarship awards	<u>1,000</u>
Total deductions	<u>1,000</u>
Change in net position	(465)
Net position - beginning	<u>6,133</u>
Net position - ending	<u><u>\$ 5,668</u></u>

The accompanying notes are an integral part of these financial statements.

COMPONENT UNITS

EL PASO COUNTY SCHOOL DISTRICT 49
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2017

	Pikes Peak School of Expeditionary Learning	Banning Lewis Ranch Academy	Rocky Mountain Classical Academy	Imagine Classical Academy	GOAL Academy	Power Technical Early College	Total
ASSETS							
Cash and cash equivalents	\$ 2,065,534	\$ 1,368,329	\$ 3,810,922	\$ 1,241,542	\$ 14,772,724	\$ 300,160	\$ 23,559,211
Restricted cash and cash equivalents	32,975	8,215,207	-	-	-	-	8,248,182
Investments	-	-	3,555,405	-	-	-	3,555,405
Receivables	26,139	-	181,973	46,200	-	60,603	314,915
Prepaid expenses	-	28,473	253,569	8,431	19,964	1,800	312,237
Deposits	-	-	16,210	-	68,402	-	84,612
Intergovernmental receivables	-	245,819	-	-	112,104	-	357,923
Inventory	-	-	-	-	410,374	-	410,374
Capital assets, not being depreciated	548,380	-	1,693,591	-	-	-	2,241,971
Capital assets, net of depreciation	4,247,714	21,327,851	20,531,225	-	659,395	-	46,766,185
Total assets	6,920,742	31,185,679	30,042,895	1,296,173	16,042,963	362,563	85,851,015
DEFERRED OUTFLOWS OF RESOURCES							
Loss on Debt Refunding, Net of							
Accumulated Depreciation	768,283	-	-	-	-	-	768,283
Deferred pension outflows	3,231,064	110,987	8,436,856	5,406,345	34,814,560	-	51,999,812
Total deferred outflows of resources	3,999,347	110,987	8,436,856	5,406,345	34,814,560	-	52,768,095
LIABILITIES							
Accounts payable and							
other current liabilities	16,828	1,065,680	98,088	17,199	1,026,644	265,338	2,489,777
Accrued salaries and benefits	130,013	174,571	231,175	-	73,795	-	609,554
Accrued interest	17,597	69,103	726,748	-	-	-	813,448
Unearned revenues	-	-	199,401	2,880	-	19,708	221,989
Long-term liabilities							
Due within one year	167,420	-	225,000	-	-	-	392,420
Due in more than one year	5,783,457	28,355,000	26,996,975	-	-	-	61,135,432
Net Pension Liability	7,808,663	-	18,728,213	13,055,696	76,374,572	-	115,967,144
Total liabilities	13,923,978	29,664,354	47,205,600	13,075,775	77,475,011	285,046	181,629,764
DEFERRED INFLOWS OF RESOURCES							
Deferred pension inflows	34,731	-	380,172	58,990	943,302	-	1,417,195
Total deferred inflows of resources	34,731	-	380,172	58,990	943,302	-	1,417,195
NET POSITION							
Net investment in capital assets	(386,500)	(2,336,400)	(4,997,159)	-	659,395	-	(7,060,664)
Restricted for:							
Emergency reserve - TABOR	94,000	187,000	309,000	185,000	832,000	43,500	1,650,500
Debt service	15,378	2,054,153	2,641,977	-	-	-	4,711,508
Unrestricted	(2,761,498)	1,727,559	(7,059,839)	(6,617,247)	(29,052,185)	34,017	(43,729,193)
Total net position	\$ (3,038,620)	\$ 1,632,312	\$ (9,106,021)	\$ (6,432,247)	\$ (27,560,790)	\$ 77,517	\$ (44,427,849)

The accompanying notes are an integral part of these financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	Pikes Peak School of Expeditionary Learning	Banning Lewis Ranch Academy	Rocky Mountain Classical Academy	Imagine Classical Academy	GOAL Academy	Power Technical Early College	Total
EXPENSES							
Instruction	\$ 2,820,599	\$ 2,560,246	\$ 6,976,538	\$ 4,233,490	\$ 15,934,328	\$ 644,916	\$ 33,170,117
Supporting services	1,056,021	3,511,072	6,313,859	4,599,523	23,391,935	928,919	39,801,329
Interest and fiscal charges	413,227	1,173,716	2,666,537	-	-	-	4,253,480
Total expenses	4,289,847	7,245,034	15,956,934	8,833,013	39,326,263	1,573,835	77,224,926
PROGRAM REVENUES							
Charges for services	139,104	1,248,150	2,891,095	418,919	-	29,441	4,726,709
Operating grants and contributions	13,384	209,210	222,402	56,951	1,654,695	-	2,156,642
Capital grants and contributions	-	413,435	368,840	207,465	-	-	989,740
Total program revenues	152,488	1,870,795	3,482,337	683,335	1,654,695	29,441	7,873,091
Net expense (revenue)	(4,137,359)	(5,374,239)	(12,474,597)	(8,149,678)	(37,671,568)	(1,544,394)	(69,351,835)
GENERAL REVENUES							
Per pupil operating revenue	2,771,528	5,439,180	9,397,353	5,287,753	26,442,688	1,132,160	50,470,662
Mill levy override	156,772	240,164	-	173,674	333,900	-	904,510
Investment earnings	5,770	67,213	11,375	-	20,297	85	104,740
Insurance proceeds	-	-	-	230,553	-	-	230,553
Miscellaneous	128,906	126,303	315,488	11,013	54,220	489,666	1,125,596
Total general revenues	3,062,976	5,872,860	9,724,216	5,702,993	26,851,105	1,621,911	52,836,061
Change in net position	(1,074,383)	498,621	(2,750,381)	(2,446,685)	(10,820,463)	77,517	(16,515,774)
Net position - beginning (deficit)	(1,964,237)	1,133,691	(6,355,640)	(3,985,562)	(16,740,327)	-	(27,912,075)
Net position - ending (deficit)	\$ (3,038,620)	\$ 1,632,312	\$ (9,106,021)	\$ (6,432,247)	\$ (27,560,790)	\$ 77,517	\$ (44,427,849)

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of El Paso County School District 49 (the District) have been prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

A. DESCRIPTION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. REPORTING ENTITY

El Paso County School District 49 was organized by a vote of qualified electorate during 1889, under the provisions of Colorado Law. The legislative power of the District is vested in the Board of Education, consisting of five members who are elected for staggered four-year terms. Over the years there have been 6 different name variations used for the District, including Falcon School District 49. On February 25, 2015 the Board passed a resolution that recognized that the six different names are one in the same entity. Going forward the District will use El Paso County School District 49 for reporting purposes. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Aggregate discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the district. The District has presented the following component units:

Discretely Presented Component Units

The Board of Education approved six charter schools for operation. Pikes Peak School of Expeditionary Learning, Banning Lewis Ranch Academy, Rocky Mountain Classical Academy, Imagine Classical Academy, Guided Online Academic Learning (GOAL) Academy, and Power Technical Early College charter schools were formed in accordance with state statute as District charter schools. The charter schools are deemed to be fiscally dependent on the District since the District provides the majority of support to each charter school in the form of per pupil revenue. In addition, the nature and significance of the charter schools' relationship with the District is such that exclusion would cause the District's financial statements to be incomplete.

The amount of per pupil revenue allotted to each charter school during the year ended June 30, 2017 is as follows:

<u>Charter School</u>	<u>Amount</u>
Pikes Peak School of Expeditionary Learning	\$ 2,771,528
Banning Lewis Ranch Academy	5,439,180
Rocky Mountain Classical Academy	9,397,353
Imagine Classical Academy	5,287,753
GOAL Academy	26,442,688
Power Technical Early College	<u>1,132,160</u>
	<u>\$ 50,470,662</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. REPORTING ENTITY (CONTINUED)

Discretely Presented Component Units (continued)

The members of each charter school's governing board are appointed separately from the District. These charter schools have been deemed to be separate legal entities based on the formation of the schools in accordance with state statutes. Separately issued financial statements for the charter schools may be obtained by writing to the following:

Pikes Peak School of Expeditionary Learning
11925 Antlers Ridge Drive
Falcon, Colorado 80831

Banning Lewis Ranch Academy
7094 Cottonwood Tree Drive
Colorado Springs, Colorado 80927

Rocky Mountain Classical Academy
4620 Antelope Ridge Drive
Colorado Springs, CO 80922

Imagine Classical Academy
6464 Peterson Road
Colorado Springs, CO 80923

GOAL Academy
107 W. 11th Street
Pueblo, CO 80204

Power Technical Early College
2525 Canada Drive
Colorado Springs, CO 80922

C. BASIS OF PRESENTATION—GOVERNMENT-WIDE FINANCIAL STATEMENTS

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The statement of activities demonstrates the degree to which direct expenses of given functions or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF PRESENTATION—FUND FINANCIAL STATEMENTS

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained by the District is consistent with legal and managerial requirements.

The emphasis of fund financial statements is on major governmental and enterprise funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

The District reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Building Fund* accounts for all resources available for acquiring capital sites, buildings, and equipment.

Additionally, the District reports the following fund types:

Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes (not including major capital projects).

The *Food Service Fund* accounts for the District's food service program. This fund is required to account for USDA school breakfast and lunch money received by the District.

The *Governmental Designated-Purpose Grants Fund* is used to record financial transactions for grants received for designated programs funded by federal, state or local governments.

The *Pupil Activity Fund* is used to account for the revenues and expenditures related to school sponsored student intrascholastic and interscholastic athletic and other related activities.

The *Transportation Fund* is used to account for revenues from a tax levied or a fee imposed for the purpose of paying excess transportation costs.

The *Bond Redemption Fund* is used to account for the accumulation of resources for and the payment of principal, interest, and related expenses on long-term general obligation debt.

The *Kids Corner Fund* is used to account for revenues and expenditures related to the before and after school care program for students that attend the Sand Creek Zone.

Capital Project Funds account for the proceeds, construction and acquisition of capital assets.

The *Capital Reserve Fund* accounts 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.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF PRESENTATION—FUND FINANCIAL STATEMENTS (CONTINUED)

Internal Service Funds account for operations that provide services to other departments or agencies of the government on a cost-reimbursement basis.

The *Health Insurance Fund* accounts for premium payments and claims related to the self-funded health and dental insurance programs and risk related activities.

Fiduciary Funds account for assets held by the government in a trustee capacity or as an agent on behalf of others. The District has two fiduciary funds:

The *Agency Funds* are custodial in nature and do not present results of operations or a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the government holds for others in an agency capacity. The District's agency funds are the *Pupil Activity Fund* and the *Scholarship Trust*.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the government's internal service fund are charges to customers for sales and services. Operating expenses for the Internal Service Fund include the cost of sales, services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue in the fiscal year in which all eligibility requirements imposed by the provider have been met.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are *measurable* when the amount of the transaction can be determined and are considered to be *available* when they are collectible within the period or soon enough thereafter to pay liabilities of the current fiscal period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual are property taxes, and interest associated with the current fiscal year. Specific ownership taxes collected and held by the county at year-end on behalf of the District are also recognized as revenue. Other revenues, such as transportation, vocational and special education, are not susceptible to accrual because, generally, they are not measurable until received in cash. Expenditure-driven grants recognize revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

*F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND
NET POSITION/FUND BALANCE*

Cash and cash equivalents

The District pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the cash account is available to meet current operating requirements. Surplus or temporary surplus money in each separate fund may be invested, but no mixing between funds is allowed. Cash and cash equivalents include cash on hand and in the bank and short-term investments with original maturities of three months or less from the date of acquisition.

Restricted cash and cash equivalents

The use of certain cash and cash equivalents of the District may be restricted. These cash items are classified as restricted assets on the balance sheet because they are maintained in separate accounts and their use is limited by debt agreements.

Investments

Investments are stated at fair value.

Accounts receivable

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND
NET POSITION/FUND BALANCE (CONTINUED)*

Inventories and prepaid items

Inventory is valued at the lower of cost or market using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

In the Food Service Fund, commodity inventories are stated at USDA's assigned values, which approximate fair value at the date of receipt. Expenses for food items are recorded when used. The federal government donates surplus commodities to supplement the national school lunch programs.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, and construction in progress, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. The capitalization threshold is \$5,000 in all funds. Donated capital assets are recorded at acquisition value on the date received. Major outlays for capital assets and improvements are capitalized as projects are constructed. The District does not capitalize interest on the construction of capital assets in governmental funds. However, the District does capitalize interest on the construction of capital assets in proprietary funds.

The costs of normal maintenance and repairs that do not add to the value of the asset, or materially extend asset lives, are not capitalized. Improvements are capitalized and are depreciated over the remaining useful lives of the related capital assets, as applicable.

Buildings, building improvements, and equipment of the government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Equipment – office	10
Equipment – technology	5
Equipment – vehicles	10

Depreciation of all capital assets is charged as an expense against operations in the government-wide and proprietary fund financial statements.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND
NET POSITION/FUND BALANCE (CONTINUED)*

Pensions

El Paso County School District 49 participates in the School Division Trust Fund (SCHDTF), a cost-sharing multiple-employer defined benefit pension fund administered by the Public Employees' Retirement Association of Colorado (PERA). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the SCHDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Long-term liabilities

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the debt using the straight-line method. Bonds payable are reported net of the applicable premium or discount.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net position flow assumption

The District may fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted—net position and unrestricted—net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted—net position to have been depleted before unrestricted—net position is applied.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*F. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND
NET POSITION/FUND BALANCE (CONTINUED)*

Fund balance flow assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications available to be used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action that was used when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the School's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to management through the budgetary process. This classification also includes the remaining positive fund balance for any governmental funds except for the General Fund.

Unassigned – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The District would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. REVENUES AND EXPENDITURES/EXPENSES

Program revenues

Amounts reported as *program revenues* include 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as programs revenues. Likewise, general revenues include all taxes.

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on December 31 and are payable in full by April 30, or are payable in two equal installments due February 28 and June 15. The county treasurer bills and collects the District's property tax. District property tax revenues are recognized when levied to the extent they result in current receivables.

The District is permitted to levy taxes on the assessed valuation for general governmental services and for the payment of principal and interest on long-term debt. The tax rate for the year ended December 31, 2017 is 38.437 mills for general operating expenses and 5.980 mills for the payment of long-term debt. The District's assessed valuation for the collection year 2017 is \$783,104,780.

Specific Ownership Taxes

Specific ownership taxes are collected by the county treasurer for motor vehicle and other personal property registered in the District's assessment area. The tax receipts collected by the county treasurer are remitted to the District in the subsequent month. Specific ownership taxes are recorded as revenue when collected by the county.

Compensated Absences

Sick Leave Payable: Employees accrue 10-12 days of sick leave each year dependent upon their contract basis. Sick leave may be accumulated up to a maximum of 120 days. An employee will be reimbursed one-half of the current substitute rate or one-half of his/her base daily pay per classification of any unused sick leave days beyond the 120 days annually.

Upon retirement (15 years of more in the District or eligible for PERA retirement with at least 5 years of services in the District) an employee will be reimbursed at the current substitute rate of pay for their classification, up to a maximum of 120 days.

Vacation Payable: Under the District's policies certain employees earn vacation pay of 10-20 days, based on longevity of service. All unused/accrued vacation is vested at June 30, each year.

Personal Leave: A teacher or an employee who works 30 hours or more per week may be absent for two days per year for the purpose of personal leave. Personal days which are not used during the school year may be added to the employee's sick leave days or be reimbursed at the current substitute rate of pay.

The compensated absences balance is reported in the government-wide financial statements. For the governmental fund financial statements, the recognition of this liability is limited to the amount expected to be paid using expendable available resources.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. REVENUES AND EXPENDITURES/EXPENSES (CONTINUED)

Proprietary Funds Operating and Non-operating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges for services. Operating expenses for enterprise funds include cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

H. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net position:

The governmental funds balance sheet includes reconciliation between *total fund balances—governmental funds* and *total net position—governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements”. The details of this difference are as follows:

Non-depreciable assets	\$ 20,479,149
Net depreciable assets	<u>125,018,097</u>
Net adjustment to <i>total fund balances—governmental funds</i> to arrive at <i>total net position—governmental activities</i>	<u>\$ 145,497,246</u>

Another element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and, therefore, are not included in the fund financial statements.” The details of this difference are as follows:

Bonds payable	\$ (4,960,000)
Certificates of Participation	(146,255,000)
COP Premium	(14,373,164)
Capital Lease Obligations	(3,826,291)
Compensated Absences	<u>(2,643,204)</u>
Net adjustment to <i>total fund balances—governmental funds</i> to arrive at <i>net position—governmental activities</i>	<u>\$ (172,057,659)</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(CONTINUED)**

Explanation of certain differences between the governmental funds statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities:

The governmental funds statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net change in fund balances—governmental funds* and *change in net position—governmental activities* as reported in the government-wide statement of activities. One element of the reconciliation states that “governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense”. The details of this difference are as follows:

Depreciation	\$ (7,194,667)
Capital outlays	<u>8,689,511</u>
Net adjustment to <i>net change in fund balances—governmental funds</i> to arrive at <i>change in net position—governmental activities</i>	<u>\$ 1,494,844</u>

Another element of the reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities”. The details of this difference are as follows:

COP proceeds	\$ (88,566,301)
General obligation bonds principal payments	7,345,000
Certificates of participation principal payments	1,705,000
Capital Lease principal payments	223,633
Amortization of deferred on refunding	(904,604)
Accretion of bond and COP premiums	<u>639,056</u>
Net adjustment to <i>net change in fund balances—governmental funds</i> to arrive at <i>change in net position—governmental activities</i>	<u>\$ (79,558,216)</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 1, management submits to the Board of Education, a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public notices are released to obtain taxpayers comments.
3. Prior to June 30, the budget is legally enacted through passage of a resolution.
4. The Chief Education Officer is authorized to transfer budgeted amounts between categories within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education.
5. Formal budgetary integration is employed as a management control device during the year for all funds.
6. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except for proprietary funds which are budgeted on the cash basis. Budgeted amounts in this report are as originally adopted or amended.
7. All original and supplemental appropriations for all funds lapse at the end of the fiscal year.

Excess of expenditures over appropriations

For the year ended June 30, 2017, expenditures exceeded appropriations in the Food Service Fund and the Risk Management Fund by \$204,247 and \$290,687, respectively. These excess of expenditures over appropriations were funded by additional revenues during the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Cash deposits with financial institutions

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits might not be recovered. The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

The carrying amount of the District's deposits at June 30, 2017 was \$1,690,464 and the bank balances were \$2,465,107. Of the bank balances, \$1,230,346 was covered by federal deposit insurance and the balance was uninsured but collateralized in accordance with the provisions of the PDPA.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 4 – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The District is authorized by Colorado statutes to invest in the following:

- ◆ Obligations of the United States and certain U.S. government agencies' securities;
- ◆ Certain international agencies' securities;
- ◆ General obligation and revenue bonds of U.S. local government entities;
- ◆ Bankers' acceptances of certain banks;
- ◆ Certain commercial paper;
- ◆ Local government investment pools;
- ◆ Written repurchase agreements collateralized by certain authorized securities;
- ◆ Certain money market fund;
- ◆ Guaranteed investment contracts.

The District has invested in the Colorado Government Liquid Asset Trust (COLOTRUST). COLOTRUST is an investment vehicle established for local government entities in Colorado pursuant to Part 7 of Article 75 of Title 24 of the Colorado Revised Statutes, to pool surplus funds for investment purposes. This investment vehicle operates similarly to money market funds and each share is equal in value to \$1.00. The fair value of the position in the pool is the same as the value of the pool shares.

The designated custodial bank provides safekeeping and depository services to COLOTRUST in connection with the direct investment and withdrawal function of COLOTRUST. Substantially all securities owned by COLOTRUST are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by COLOTRUST. Investments of COLOTRUST consist of U.S. Treasury bills, notes and note strips, and repurchase agreements collateralized by U.S. Treasury Notes. However, the District does not categorize investments with COLOTRUST because they are not evidenced by securities that exist in physical or book entry form.

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment or deposit. State law and District investment policy limit investment maturities to five years or less as a means of management exposure to fair value loss resulting from increasing interest rates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to interest rate risk. However, almost all investments of the District have maturities less than six months. As such, due to the short-term nature of the District's investments, interest rate risk is minimized.

Credit Risk: Credit risk involves the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments to those described above. The District does not have a formal investment policy that would further limit its investment choices. As of June 30, 2017 all of the District's investments in COLOTRUST and money markets were rated AAAM by Standard & Poor's, the corporate discount notes were rated A1 by Standard & Poor's, and the other investments were not rated.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 4 – DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2017 the District's investment balances were as follows:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
Local Government Investment Pool (COLOTRUST)	Less than 60 days	\$ 118,080,740
Money Market	Less than 60 days	<u>6,016,871</u>
		<u>\$ 124,097,611</u>

Restricted cash and investments

Cash and investments of \$103,812,544 representing reserves for debt service of \$5,267,156 in the Bond Redemption fund, mill levy override funds of \$15,045,388, and Building fund reserves of \$83,500,000.

NOTE 5 – FAIR VALUE MEASUREMENT

The District records assets and liabilities in accordance with GASB 72, which establishes general principles for measuring fair value, provides additional fair value application guidance and enhances disclosures about fair value measurements.

GASB 72 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is a market-based measurement for a particular asset or liability based on assumptions that market participants would use in pricing the asset or liability. Such assumptions include observable and unobservable inputs of market data, as well as assumptions about risk and the risk inherent in the inputs to the valuation technique. As a basis for considering market participant assumptions in fair value measurements, GASB 72 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels.

- Level 1 inputs reflect prices quoted in active markets.
- Level 2 inputs reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3 inputs reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 5 – FAIR VALUE MEASUREMENT (CONTINUED)

Investments classified in Level 1 of the fair value hierarchy are valued directly from a predetermined primary external pricing vendor. Investments classified in Level 2 are subject to pricing by an alternative pricing source due to lack of information available by the primary vendor.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments - unrestricted				
Money Market	\$ 1,296,391	\$ -	\$ -	\$ 1,296,391
ColoTrust	<u>18,988,676</u>	<u>-</u>	<u>-</u>	<u>18,988,676</u>
Total Investments - unrestricted	<u>20,285,067</u>	<u>-</u>	<u>-</u>	<u>20,285,067</u>
Investments - restricted				
Money Market	4,720,480	-	-	4,720,480
ColoTrust	<u>99,092,064</u>	<u>-</u>	<u>-</u>	<u>99,092,064</u>
Total Investments - restricted	<u>\$ 103,812,544</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,812,544</u>

NOTE 6 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Receivables and Payables

Interfund receivables and payables are created in conjunction with the District's pooled cash and investment portfolios. Balances are routinely cleared as a matter of practice.

The composition of interfund balances at June 30, 2017 is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 4,925,037	\$ 1,914,249
Building Fund	-	3,092,166
Food Service Fund	833,162	-
Governmental Designated Purpose Grants Fund	3,913	-
Pupil Activity Fund	361,060	-
Transportation Fund	-	219,872
Kids Corner Fund	-	4,631
Bond Redemption Fund	-	236,299
Capital Projects Fund	716,114	-
Risk Management – Health Insurance Fund	<u>-</u>	<u>1,372,069</u>
	<u>\$ 6,839,286</u>	<u>\$ 6,839,286</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 6 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

Interfund transfers

Interfund transfer activity for the year ended June 30, 2017 is as follows:

	<u>Transfers From Other Funds</u>	<u>Transfers To Other Funds</u>
General Fund	\$ -	\$ 84,008,219
Building Fund	83,500,000	-
Pupil Activity Fund	165,221	-
Transportation Fund	<u>342,998</u>	<u>-</u>
	<u>\$ 84,008,219</u>	<u>\$ 84,008,219</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (3) move capital assets from one fund to another fund when the fund using the capital assets changes.

NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 was as follows:

	<u>Balance 06/30/16</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 06/30/17</u>
<u>Governmental activities</u>				
Capital assets not being depreciated:				
Land	\$ 15,765,500	\$ 1,426,250	\$ -	\$ 17,191,750
Construction in progress	<u>886,034</u>	<u>3,287,400</u>	<u>(886,035)</u>	<u>3,287,399</u>
Total capital assets not being depreciated	<u>16,651,534</u>	<u>4,713,650</u>	<u>(886,035)</u>	<u>20,479,149</u>
Capital assets being depreciated:				
Buildings and improvements	197,724,146	2,967,290	-	200,691,436
Equipment	<u>21,042,469</u>	<u>1,894,606</u>	<u>(6,235,132)</u>	<u>16,701,943</u>
Total capital assets being depreciated	<u>218,766,615</u>	<u>4,861,896</u>	<u>(6,235,132)</u>	<u>217,393,379</u>
Less accumulated depreciation for:				
Buildings and improvements	(70,217,010)	(6,151,618)	-	(76,368,628)
Equipment	<u>(17,988,141)</u>	<u>(1,043,049)</u>	<u>3,024,536</u>	<u>(16,006,654)</u>
Total accumulated depreciation	<u>(88,205,151)</u>	<u>(7,194,667)</u>	<u>3,024,536</u>	<u>(92,375,282)</u>
Total capital assets being depreciated, net	<u>130,561,464</u>	<u>(2,332,771)</u>	<u>(3,210,596)</u>	<u>125,018,097</u>
Governmental activities capital assets, net	<u>\$ 147,212,998</u>	<u>\$ 2,380,879</u>	<u>\$ (4,096,631)</u>	<u>\$ 145,497,246</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 7 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities

Instruction	\$ 6,252,544
General Administration	516,587
Operation and Maintenance	53,177
Student Transportation	359,075
Central Services	<u>13,284</u>
	<u>\$ 7,194,667</u>

NOTE 8 – ACCRUED SALARIES AND BENEFITS

Salaries and retirement benefits of certain contractually employed personnel are paid over a twelve-month period from September to August, but are earned during a school year of approximately ten months. The salaries and benefits earned, but unpaid, as of June 20, 2017, are \$10,501,250. Accordingly, the accrued compensation is reflected as a liability in the accompanying Government-Wide Statement of Net Position.

NOTE 9 - LONG-TERM LIABILITIES

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. All general obligation bonds have been issued for governmental activities.

General Obligation bonds payable at June 30, 2017 are as follows:

	<u>Principal Balance</u>
\$8,780,000 of general obligation refunding bonds series 2015; interest due semi-annually with rates ranging from 0.655% to 1.308%; principal due annually through 2018 in payments of \$400,000 to \$4,960,000. Proceeds were used to advance refund a portion of 2006 and 2006B series bonds.	<u>\$ 4,960,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2018	<u>\$ 4,960,000</u>	<u>\$ 32,438</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 - LONG-TERM LIABILITIES (CONTINUED)

Legal Debt Margin

Assessed valuation	<u>\$ 783,104,780</u>
Debt limit – 20% of assessed valuation	156,620,956
General obligation debt	<u>4,960,000</u>
	<u>\$ 151,660,956</u>

Certificates of Participation

In February 2015, the District issued \$70,575,000 in Refunding Certificates of Participation, Series 2015. Principal payments are due annually on December 15 and interest payments are due on June 15 and December 15, through December 2039. Interest accrues at rates ranging from 2.00% to 5.00%. Proceeds of the Certificates were used to advance refund Certificates of Participation, Series 2006 and 2007A.

In February 2017, the District issued \$79,615,000 in Certificates of Participation, Series 2017A&B. Principal payments are due annually on December 15 and interest payments are due on June 15 and December 15, through December 2042. Interest accrues at rates ranging from 3.00% to 5.00%. Proceeds of the Certificates were used to set up the Building fund.

Future debt service requirements of the Certificates of Participation are as follows:

Fiscal Year <u>Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 1,740,000	\$ 6,558,587
2019	4,865,000	6,441,763
2020	5,025,000	6,249,837
2021	5,245,000	6,008,813
2022	5,505,000	5,766,000
2023-2027	31,375,000	24,772,763
2028-2032	25,915,000	17,846,237
2033-2037	32,290,000	11,393,681
2038-2042	30,225,000	4,220,550
2043	<u>4,070,000</u>	<u>101,750</u>
Total	<u>\$146,255,000</u>	<u>\$ 89,359,981</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 - LONG-TERM LIABILITIES (CONTINUED)

Capital Leases

The District has entered into capital lease agreements to purchase property, portable buildings, and equipment. The lease terms range from five to fifteen years with annual interest rates from 4.0% to 8.5%. Capital assets of \$5,050,000 have been capitalized under these leases.

Assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>
Buildings and improvements	\$ 5,050,000
Less: Accumulated depreciation	<u>(785,000)</u>
Total	<u>\$ 4,265,000</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2017, were as follows

<u>Year Ending June 30</u>	
2018	\$ 443,834
2019	443,834
2020	443,834
2021	443,834
2022	443,834
2023 – 2027	2,150,172
2028 – 2030	<u>892,040</u>
Total minimum lease payments	5,261,382
Less: amount representing interest	<u>(1,435,091)</u>
Present value of minimum lease payments	<u>\$ 3,826,291</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 - LONG-TERM LIABILITIES (CONTINUED)

Changes in Long-Term Liabilities

The following is a summary of long-term liabilities of the District for the year ended June 30, 2017:

	<u>Balance</u> <u>06/30/16</u>	<u>Prior Period</u> <u>Adjustment</u>	<u>Debt Issued</u> <u>And Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>06/30/17</u>	<u>Due Within</u> <u>One year</u>
<i>Governmental Activities</i>						
General obligation bonds	\$ 12,305,000	\$ -	\$ -	\$ 7,345,000	\$ 4,960,000	\$ 4,960,000
Bond premiums	<u>41,754</u>	<u>-</u>	<u>-</u>	<u>41,754</u>	<u>-</u>	<u>-</u>
Total bonds payable	12,346,754	-	-	7,386,754	4,960,000	4,960,000
Certificates of participation	68,345,000	-	79,615,000	1,705,000	146,255,000	4,795,000
COP premium	6,019,165	-	8,951,301	597,302	14,373,164	
Capital lease obligations	4,049,924	-	-	223,633	3,826,291	236,428
Compensated absences	<u>1,101,588</u>	<u>1,848,013</u>	<u>1,906,348</u>	<u>2,075,813</u>	<u>2,780,136</u>	<u>136,932</u>
<i>Total Governmental Activities</i>	<u>\$ 91,862,431</u>	<u>\$ 1,848,013</u>	<u>\$ 90,472,649</u>	<u>\$ 11,988,502</u>	<u>\$ 172,194,591</u>	<u>\$10,128,360</u>

Payments on the general obligation bonds are made by the Bond Redemption fund with property taxes. Certificates of participation and capital lease obligations are serviced by the General fund. The compensated absences liabilities are paid by the fund for which the employee worked.

NOTE 10 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees, or acts of God. The District accounts for and finances its risk activities in the General and Health Insurance Internal Service Funds.

The District purchases commercial insurance for property, liability and worker's compensation risks of loss. Under the District's employee health plan, the District provides coverage for up to a maximum of \$250,000 per employee for each calendar year. Settlements have not exceeded premiums for each of the past three fiscal years.

Claims liabilities are reported in the government-wide financial statements and the internal service fund if information available prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability for the year ended June 30, 2017 are as follows:

Net claims payable as of 6/30/2016	\$ 519,470
Claims presented	7,734,204
Claims paid	<u>(7,823,412)</u>
Net claims payable as of 6/30/2017	<u>\$ 430,262</u>

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 11 – JOINTLY GOVERNED ORGANIZATION

COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

The District in conjunction with other surrounding districts created the Colorado Digital Board of Cooperative Educational Services (BOCES). The BOCES is an organization that utilizes research based learning and technology applications to provide an innovative model of public school education adapted to the needs of elementary, middle and high school students throughout the State of Colorado. The District does not have an ongoing financial interest in or responsibility for the BOCES. Financial statements for the BOCES can be obtained from their office at 4035 Tutt Blvd, Colorado Springs, 80922.

NOTE 12 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. Eligible employees of the El Paso County School District 49 are provided with pensions through the School Division Trust Fund (SCHDTF) – a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided. PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. §24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA Benefit Structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit
- The value of the retiring employee's member contribution account plus a 100 percent match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100 percent of highest average salary and also cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50 percent or 100 percent on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefit recipients who elect to receive a lifetime retirement benefit are generally eligible to receive post-retirement cost-of-living adjustments, referred to as annual increases in the C.R.S. Benefit recipients under the PERA benefit structure who began eligible employment before January 1, 2007 and all benefit recipients of the DPS benefit structure receive an annual increase of 2 percent, unless PERA has a negative investment year, in which case the annual increase for the next three years is the lesser of 2 percent or the average of the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the prior calendar year. Benefit recipients under the PERA benefit structure who began eligible employment after January 1, 2007 receive an annual increase of the lesser of 2 percent or the average CPI-W for the prior calendar year, not to exceed 10 percent of PERA's Annual Increase Reserve (AIR) for the SCHDTF.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. The disability benefit amount is based on the retirement benefit formula shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

Contributions. Eligible employees and El Paso County School District 49 are required to contribute to the SCHDTF at a rate set by Colorado statute. The contribution requirements are established under C.R.S. §24-51-401, *et seq.* Eligible employees are required to contribute 8 percent of their PERA-includable salary. The employer contribution requirements are summarized in the table below:

	For the Year Ended December 31, 2016	For the Year Ended December 31, 2017
Employer Contribution Rate	10.15%	10.15%
Amount of Employer Contribution apportioned to the Health Care Trust Fund as specified in C.R.S. §24-51-208(1)(f)	(1.02)%	(1.02)%
Amount apportioned to the SCHDTF	9.13%	9.13%
Amortization Equalization Disbursement (AED) as specified in C.R.S. §24-51-411	4.50%	4.50%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. §24-51-411	4.50%	5.00%
Total Employer Contribution Rate to the SCHDTF	18.13%	18.63%

Rates are expressed as a percentage of salary as defined in C.R.S. §24-51-101(42)

Employer contributions are recognized by the SCHDTF in the period in which the compensation becomes payable to the member and the El Paso County School District 49 is statutorily committed to pay the contributions to the SCHDTF. Employer contributions recognized by the SCHDTF from El Paso County School District 49 were \$11,827,435 for the year ended June 30, 2017.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the El Paso County School District 49 reported a liability of \$411,418,362 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015. Standard update procedures were used to roll forward the total pension liability to December 31, 2016. The El Paso County School District 49 proportion of the net pension liability was based on El Paso County School District 49 contributions to the SCHDTF for the calendar year 2016 relative to the total contributions of participating employers to the SCHDTF.

At December 31, 2016, the El Paso County School District 49's proportion was 1.3818103030 percent, which was an increase of 0.0627931782 percent from its proportion measured as of December 31, 2015.

For the year ended June 30, 2017, the El Paso County School District 49 recognized pension expense of \$82,157,016. At June 30, 2017, the El Paso County School District 49 reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 5,143,360	\$ 3,620
Changes of assumptions or other inputs	133,496,680	1,855,288
Net difference between projected and actual earnings on pension plan investments	13,756,972	-
Changes in proportion and differences between contributions recognized and proportionate share of contributions	7,611,960	118,700
Contributions subsequent to the measurement date	6,106,113	-
Total	\$ 166,115,085	\$ 1,977,608

\$6,106,113 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$ 63,692,578
2019	\$ 63,135,132
2020	\$ 31,066,440
2021	\$ 137,214

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial assumptions. The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial cost method, actuarial assumptions and other inputs:

Actuarial cost method	Entry age
Price inflation	2.80 percent
Real wage growth	1.10 percent
Wage inflation	3.90 percent
Salary increases, including wage inflation	3.90 – 10.10 percent
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.50 percent
Discount rate	7.50 percent
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07; and DPS benefit structure (automatic)	2.00 percent
PERA benefit structure hired after 12/31/06; (ad hoc, substantively automatic)	Financed by the Annual Increase Reserve

Based on the 2016 experience analysis and the October 28, 2016 actuarial assumptions workshop, revised economic and demographic assumptions were adopted by PERA's Board on November 18, 2016 and effective as of December 31, 2016. These revised assumptions shown below were reflected in the roll-forward calculation of the total pension liability from December 31, 2015 to December 31, 2016:

Actuarial cost method	Entry age
Price inflation	2.40 percent
Real wage growth	1.10 percent
Wage inflation	3.50 percent
Salary increases, including wage inflation	3.50 – 9.70 percent
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25 percent
Discount rate	5.26 percent
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07; and DPS benefit structure (automatic)	2.00 percent
PERA benefit structure hired after 12/31/06; (ad hoc, substantively automatic)	Financed by the Annual Increase Reserve

Mortality rates used in the December 31, 2015 valuation were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on a projection of Scale AA to 2020 with Males set back 1 year, and Females set back 2 years. Active member mortality was based upon the same mortality rates but adjusted to 55 percent of the base rate for males and 40 percent of the base rate for females. For disable retirees, the RP-2000 Disabled Mortality Table (set back 2 years for males and set back 2 years for females) was assumed.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 through December 31, 2011, adopted by PERA's Board on November 13, 2012, and an economic assumption study, adopted by PERA's Board on November 15, 2013 and January 17, 2014.

As a result of the 2016 experience analysis and the October 28, 2016 actuarial assumptions workshop, revised economic and demographic actuarial assumptions including withdrawal rates, retirement rates for early reduced and unreduced retirement, disability rates, administrative expense load, and pre- and post-retirement and disability mortality rates were adopted by PERA's Board on November 18, 2016 to more closely reflect PERA's actual experience. As the revised economic and demographic assumptions are effective as of the measurement date, December 31, 2016, these revised assumptions were reflected in the total pension liability roll-forward procedures.

Healthy mortality assumptions for active members reflect the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Healthy, post-retirement mortality assumptions reflect the RP-2014 White Collar Healthy Annuitant Mortality Table, adjusted as follows:

- Males: Mortality improvement projected to 2018 using the MP-2015 projection scale, a 93 percent factor applied to rates for ages less than 80, a 113 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- Females: Mortality improvement projected to 2020 using the MP-2015 projection scale, a 68 percent factor applied to rates for ages less than 80, a 106 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

For disabled retirees, the mortality assumption was changed to reflect 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four or five years for PERA. Recently, this assumption has been reviewed more frequently. The most recent analyses were outlined in presentations to PERA's Board on October 28, 2016. As a result of the October 28, 2016 actuarial assumptions workshop and the November 18, 2016 PERA Board meeting, the economic assumptions changed, effective December 31, 2016, as follows:

- Investment rate of return assumption decreased from 7.50 percent per year, compounded annually, net of investment expenses to 7.25 percent per year, compounded annually, net of investment expenses.
- Price inflation assumption decreased from 2.80 percent per year to 2.40 percent per year.
- Real rate of investment return assumption increased from 4.70 percent per year, net of investment expenses, to 4.85 percent per year, net of investment expenses.
- Wage inflation assumption decreased from 3.90 percent per year to 3.50 percent per year.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Several factors were considered in evaluating the long-term rate of return assumption for the SCHDTF, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class.

These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation.

As of the November 18, 2016 adoption of the current long-term expected rate of return by the PERA Board, the target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
U.S. Equity – Large Cap	21.20%	4.30%
U.S. Equity – Small Cap	7.42%	4.80%
Non U.S. Equity – Developed	18.55%	5.20%
Non U.S. Equity – Emerging	5.83%	5.40%
Core Fixed Income	19.32%	1.20%
High Yield	1.38%	4.30%
Non U.S Fixed Income - Developed	1.84%	0.60%
Emerging Market Debt	0.46%	3.90%
Core Real Estate	8.50%	4.90%
Opportunity Fund	6.00%	3.80%
Private Equity	8.50%	6.60%
Cash	1.00%	0.20%
Total	100.00%	

In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected rate of return assumption of 7.25%.

Discount rate. The discount rate used to measure the total pension liability was 5.26 percent. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated economic and demographic actuarial assumptions adopted by PERA’s Board on November 18, 2016.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.50%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date, including current and estimated future AED and SAED, until the Actuarial Value Funding Ratio reaches 103%, at which point, the AED and SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions included reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.
- Employer contributions and the amount of total service costs for future plan members were based upon a process used by the plan to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial fiduciary net position, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. As the ad hoc post-retirement benefit increases financed by the AIR are defined to have a present value at the long-term expected rate of return on plan investments equal to the amount transferred for their future payment, AIR transfers to the fiduciary net position and the subsequent AIR benefit payments have no impact on the Single Equivalent Interest Rate (SEIR) determination process when the timing of AIR cash flows is not a factor (i.e., the plan's fiduciary net position is not projected to be depleted). When AIR cash flow timing is a factor in the SEIR determination process (i.e., the plan's fiduciary net position is projected to be depleted), AIR transfers to the fiduciary net position and the subsequent AIR benefit payments were estimated and included in the projections.
- Benefit payments and contributions were assumed to be made at the end of the month.

Based on the above assumptions and methods, the projection test indicates the SCHDTF's fiduciary net position was projected to be depleted in 2041 and, as a result, the municipal bond index rate was used in the determination of the discount rate. The long-term expected rate of return of 7.25 percent on pension plan investments was applied to periods through 2041 and the municipal bond index rate, the December average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by the Board of Governors of the Federal Reserve System, was applied to periods on and after 2041 to develop the discount rate. For the measurement date, the municipal bond index rate was 3.86 percent, resulting in a discount rate of 5.26 percent.

As of the prior measurement date, the projection test indicated the SCHDTF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments of 7.50 percent was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate determination did not use a municipal bond index rate and the discount rate was 7.50 percent, 2.24 percent higher compared to the current measurement date.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Sensitivity of the El Paso County School District 49 proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 5.26 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.26 percent) or 1-percentage-point higher (6.26 percent) than the current rate:

	1% Decrease (4.26%)	Current Discount Rate (5.26%)	1% Increase (6.26%)
Proportionate share of the net pension liability	\$517,345,369	\$411,418,362	\$325,144,649

Pension plan fiduciary net position. Detailed information about the SCHDTF's fiduciary net position is available in PERA's comprehensive annual financial report which can be obtained at www.copera.org/investments/pera-financial-reports.

NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS

Health Care Trust Fund

Plan description. The El Paso County School District 49 contributes to the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer healthcare trust administered by PERA. The HCTF benefit provides a health care premium subsidy and health care programs (known as PERACare) to PERA participating benefit recipients and their eligible beneficiaries. Title 24, Article 51, Part 12 of the C.R.S., as amended, establishes the HCTF and sets forth a framework that grants authority to the PERA Board to contract, self-insure and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of health care subsidies. PERA issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for the HCTF. That report can be obtained at www.copera.org/investments/pera-financial-reports.

Funding policy. The El Paso County School District 49 is required to contribute at a rate of 1.02 percent of PERA-includable salary for all PERA members as set by statute. No member contributions are required. The contribution requirements for the El Paso County School District 49 are established under Title 24, Article 51, Part 4 of the C.R.S., as amended. The apportionment of the contributions to the HCTF is established under Title 24, Article 51, Section 208(1)(f) of the C.R.S., as amended. For the years ending June 30, 2017, 2016, and 2015 the El Paso County School District 49 contributions to the HCTF were \$656,198, \$609,948, and \$565,956, respectively, equal to their required contributions for each year.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Grants

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to a request for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. District management believes disallowances, if any, will be immaterial.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 14 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Legal

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the District.

Construction commitments

The District has active construction projects as of June 30, 2017. The projects include hail damage repair, mill levy override projects, and roof replacements. At year end the district's commitments with contractors are as follows:

Project	Spent-to-Date	Remaining commitment
Hail damage repair	\$ -	\$ 1,660,981
Mill levy override projects	\$ 164,172	\$ 577,681
Roof replacement	\$ 1,377,002	\$ 925,076

NOTE 15 - TAX, SPENDING, AND DEBT LIMITATIONS

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations including revenue raising, spending abilities and other specific requirements of state and local governments.

The District's financial activity provides the basis for calculation of limitations adjusted for allowable increases tied to inflation and local growth.

The amendment excludes Enterprises from its provisions. Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving less than 10% of its annual revenue in grants from all state and local governments combined, are excluded from the provisions of the Amendment.

Fiscal year spending and revenue limits are determined based on the prior years' spending adjusted for inflation and local growth. Revenue in excess of the limit must be refunded unless the voters approve retention of such revenue.

The Amendment requires, with certain exceptions, voter approval prior to imposing new taxes, increasing tax rate, increasing a mill levy above that for the prior year, extending an expiring tax, or implementing a tax policy change directly causing a net tax revenue gain to any local government.

On November 7, 2001, the registered voters approved a ballot resolution authorizing the District to collect, retain and expend all revenues from any source provided that no property tax mill levy be increased or any new tax be imposed.

On November 8, 2016, the registered voters approved a ballot resolution authorizing the District to collect up to \$3,300,000 in property tax revenue in 2017 and such additional amounts generated annually thereafter by continuing to collect 10.159 mills that is currently being levied to be used for general fund purposes including rental payments on lease-purchase financings and for other capital improvements and for operations priorities.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 15 - TAX, SPENDING, AND DEBT LIMITATIONS (CONTINUED)

Except for bond refinancing at lower interest rates or adding employees to existing pension plans, the Amendment specifically prohibits the creation of multiple-fiscal year debt or other financial obligations without voter approval or irrevocable pledging present cash reserves for all future payments.

The Amendment requires Emergency Reserves to be established. These reserves must be 3 percent of Fiscal Year Spending. The District is not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls or salary or benefit increases. As of June 30, 2017 the District reserved \$3,265,000 in the General Fund for this purpose.

The Amendment is complex and subject to judicial interpretation. The District believes it is in compliance with the requirements of the amendment. However, the District has made certain interpretations of the amendment's language in order to determine its compliance.

NOTE 16 – PRIOR PERIOD ADJUSTMENT

During the year, it was determined that sick leave for employees with between five and ten years of service was not being calculated and included with the Compensated Absences. A prior period adjustment is required to show the actual value of the Compensated Absences.

The above restatement had the following impact on previously reported balances:

<u>Statement of Activities</u>	<u>Governmental Activities</u>
Net position, July 1, 2016, as previously stated	\$ (82,122,256)
Restatement for Compensated Absences	<u>(1,848,012)</u>
Net position, July 1, 2016, as restated	<u><u>\$ (83,970,268)</u></u>

NOTE 17 – SUBSEQUENT EVENTS

As of July 1, 2018, the District has executed construction contracts totaling \$60,078,000 for mill levy override projects, renovations, building additions, and for the construction of two elementary school buildings.

On July 7, 2017, the District took out a loan from The Eastern Colorado Bank in the amount of \$3,000,000 with a fixed interest rate at 3.5%. The loan has a maturity date of June 25, 2018.

REQUIRED SUPPLEMENTARY INFORMATION

EL PASO COUNTY SCHOOL DISTRICT 49
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY AND COVERED PAYROLL
JUNE 30, 2017

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
District's proportion of the net pension liability (asset)	1.2885339442%	1.3054972089%	1.3190171248%	1.3818103030%
District's proportionate share of the net pension liability (asset)	\$ 164,352,157	\$ 176,938,723	\$ 201,734,357	\$ 411,418,362
District's covered payroll	\$ 51,944,906	\$ 54,690,968	\$ 57,482,464	\$ 62,018,121
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	316.40%	323.52%	350.95%	663.38%
Plan fiduciary net position as a percentage of the total pension liability	64.1%	62.8%	59.2%	43.1%

* The amounts presented for each fiscal year were determined as of 12/31.

* Complete 10-year information to be presented in future years as it becomes available.

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
SCHEDULE OF EMPLOYER'S STATUTORY PAYROLL CONTRIBUTIONS AND COVERED PAYROLL
JUNE 30, 2017

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Contractually required contribution	\$ 8,067,044	\$ 8,985,726	\$ 9,961,711	\$ 11,243,885
Contributions in relation to the contractually required contribution	<u>(8,067,044)</u>	<u>(8,985,726)</u>	<u>(9,961,711)</u>	<u>(11,243,885)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 51,944,906	\$ 54,690,968	\$ 57,482,464	\$ 62,018,121
Contributions as a percentage of covered payroll	15.53%	16.43%	17.33%	18.13%

* The amounts presented for each fiscal year were determined as of 12/31.

* Complete 10-year information to be presented in future years as it becomes available.

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 28,759,879	\$ 29,741,027	\$ 28,861,515	\$ (879,512)
Specific ownership taxes	3,674,660	3,791,121	4,241,772	450,651
State sources	143,814,179	139,651,720	74,953,911	(64,697,809)
Federal sources	497,291	497,291	428,768	(68,523)
Other local revenue	5,974,313	6,925,972	6,405,848	(520,124)
Total revenues	182,720,322	180,607,131	114,891,814	(65,715,317)
EXPENDITURES				
Instruction	56,866,260	58,329,903	60,986,772	(2,656,869)
Supporting services				
Student support	6,396,816	6,560,211	6,472,212	87,999
Instructional staff	6,530,950	4,344,869	4,833,750	(488,881)
General administration	1,124,301	1,277,515	804,713	472,802
School administration	9,109,322	9,134,400	9,571,887	(437,487)
Business services	1,479,890	1,469,580	1,631,849	(162,269)
Operations and maintenance	9,577,223	9,868,556	11,248,574	(1,380,018)
Student transportation	2,184,913	2,238,763	2,553,999	(315,236)
Central support service	6,018,166	8,630,089	7,329,128	1,300,961
Other support services	2,515	2,515	2,119	396
Community services	-	-	1,860	(1,860)
Facilities acquisition & construction	3,674,453	6,642,818	2,191,577	4,451,241
Debt service	11,316,227	12,585,135	7,670,284	4,914,851
Contingency reserves	1,633,171	213,409	-	213,409
Total expenditures	115,914,207	121,297,763	115,298,724	5,999,039
Excess (deficiency) of revenues over expenditures	66,806,115	59,309,368	(406,910)	(59,716,278)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(66,806,115)	(64,474,459)	(84,008,219)	(19,533,760)
Refunding bond proceeds	-	-	79,615,000	79,615,000
Refunding bond premium	-	-	8,951,301	8,951,301
Total other financing sources (uses)	(66,806,115)	(64,474,459)	4,558,082	69,032,541
Net change in fund balance	-	(5,165,091)	4,151,172	9,316,263
Fund balance - beginning	5,000,000	9,465,781	20,764,521	11,298,740
Fund balance - ending	\$ 5,000,000	\$ 4,300,690	\$ 24,915,693	\$ 20,615,003

See the accompanying independent auditors' report.

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

BUILDING FUND

This fund is used to account for all resources available for acquiring capital sites, buildings, and equipment.

The Building Fund is deemed to be a major fund for financial reporting purposes.

EL PASO COUNTY SCHOOL DISTRICT 49
BUILDING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
Facilities acquisition & construction	\$ 83,500,000	\$ 5,412,698	\$ 78,087,302
Total expenditures	83,500,000	5,412,698	78,087,302
Excess (deficiency) of revenues over expenditures	(83,500,000)	(5,412,698)	78,087,302
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	83,500,000	83,500,000	-
Total other financing sources and (uses)	83,500,000	83,500,000	-
Net change in fund balance	-	78,087,302	78,087,302
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ 78,087,302	\$ 78,087,302

See the accompanying independent auditors' report.

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for specified purposes. The District has the following Special Revenue Funds:

Food Service Fund

This fund accounts for all financial activities associated with the District's school lunch program.

Governmental Designated-Purpose Grant Fund

This fund is used to record financial transactions for grants received for designated programs funded by the federal government.

Pupil Activity Fund

This fund is used to record financial transactions related to school-sponsored pupil intra-scholastic and interscholastic athletic and related events. These activities are supported by revenues from pupils, gate receipts and other fund-raising activities.

Transportation Fund

This fund is used to account for revenues from a tax levied or a 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.

Kids Corner Fund

This fund is a pupil activity fund. It is used to record financial transactions related to the Kids Corner program.

Bond Redemption Fund

This fund is 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.

Capital Projects Fund

This fund is 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.

EL PASO COUNTY SCHOOL DISTRICT 49
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

	Food Service Fund	Governmental Designated- Purpose Grants Fund	Pupil Activity Fund	Transportation Fund	Kids Corner Fund	Bond Redemption Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 305,914	\$ -	\$ -	\$ 116,711	\$ 107,466	\$ -	\$ -	\$ 530,091
Restricted cash and cash equivalents	-	-	-	-	-	5,267,156	-	5,267,156
Accounts receivable	-	-	-	165,568	-	-	-	165,568
Grants receivable	202,209	1,020,216	-	-	-	-	-	1,222,425
Taxes receivable	-	-	-	-	-	112,569	-	112,569
Due from other funds	833,162	3,913	361,060	-	-	-	716,114	1,914,249
Inventories	158,317	-	-	-	-	-	-	158,317
Total assets	<u>\$ 1,499,602</u>	<u>\$ 1,024,129</u>	<u>\$ 361,060</u>	<u>\$ 282,279</u>	<u>\$ 107,466</u>	<u>\$ 5,379,725</u>	<u>\$ 716,114</u>	<u>\$ 9,370,375</u>
LIABILITIES								
Accounts payable and other accrued liabilities	\$ 178,757	\$ 136,741	\$ 1,617	\$ -	\$ 239	\$ -	\$ -	\$ 317,354
Accrued salaries and benefits	53,312	174,049	-	61,699	44,350	-	-	333,410
Compensated absences	110	-	-	708	-	-	-	818
Due to other funds	-	-	-	219,872	4,631	236,299	-	460,802
Unearned revenue	-	713,339	-	-	-	-	-	713,339
Total liabilities	<u>232,179</u>	<u>1,024,129</u>	<u>1,617</u>	<u>282,279</u>	<u>49,220</u>	<u>236,299</u>	<u>-</u>	<u>1,825,723</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	-	58,722	-	58,722
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,722</u>	<u>-</u>	<u>58,722</u>
FUND BALANCES								
Nonspendable	158,317	-	-	-	-	-	-	158,317
Restricted for:								
Debt service	-	-	-	-	-	5,084,704	-	5,084,704
Committed for:								
Capital Projects	-	-	-	-	-	-	716,114	716,114
Assigned:								
Food Services	1,109,106	-	-	-	-	-	-	1,109,106
Pupil activities	-	-	359,443	-	-	-	-	359,443
Kids Corner	-	-	-	-	58,246	-	-	58,246
Total fund balances	<u>1,267,423</u>	<u>-</u>	<u>359,443</u>	<u>-</u>	<u>58,246</u>	<u>5,084,704</u>	<u>716,114</u>	<u>7,485,930</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,499,602</u>	<u>\$ 1,024,129</u>	<u>\$ 361,060</u>	<u>\$ 282,279</u>	<u>\$ 107,466</u>	<u>\$ 5,379,725</u>	<u>\$ 716,114</u>	<u>\$ 9,370,375</u>

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Food Service Fund	Governmental Designated- Purpose Grants Fund	Pupil Activity Fund	Transportation Fund	Kids Corner Fund	Bond Redemption Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
REVENUES								
Local sources	\$ 1,565,459	\$ 300,368	\$ 846,082	\$ 472,750	\$ 406,347	\$ 4,700,111	\$ 296,569	\$ 8,587,686
State sources	66,055	390,093	-	419,938	-	-	-	876,086
Federal sources	2,074,028	6,007,905	-	-	-	-	-	8,081,933
Total revenues	3,705,542	6,698,366	846,082	892,688	406,347	4,700,111	296,569	17,545,705
EXPENDITURES								
Instruction	-	3,929,051	957,776	-	235,659	-	-	5,122,486
Supporting services	-	2,769,294	27,333	1,235,686	60,980	-	-	4,093,293
Community services	-	21	-	-	74,339	-	-	74,360
Food Service	3,869,434	-	-	-	-	-	-	3,869,434
Debt service	-	-	-	-	-	7,520,171	-	7,520,171
Total expenditures	3,869,434	6,698,366	985,109	1,235,686	370,978	7,520,171	-	20,679,744
Excess (deficiency) of revenues over expenditures	(163,892)	-	(139,027)	(342,998)	35,369	(2,820,060)	296,569	(3,134,039)
OTHER FINANCING SOURCES (USES)								
Transfers in (out)	-	-	165,221	342,998	-	-	-	508,219
Net change in fund balances	(163,892)	-	26,194	-	35,369	(2,820,060)	296,569	(2,625,820)
Fund balances - beginning	1,431,315	-	333,249	-	22,877	7,904,764	419,545	10,111,750
Fund balances - ending	\$ 1,267,423	\$ -	\$ 359,443	\$ -	\$ 58,246	\$ 5,084,704	\$ 716,114	\$ 7,485,930

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
FOOD SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources	\$ 1,804,955	\$ 1,565,459	\$ (239,496)
State sources	24,253	66,055	41,802
Federal sources	1,606,979	2,074,028	467,049
	<hr/>	<hr/>	<hr/>
Total revenues	3,436,187	3,705,542	269,355
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Salaries	1,235,572	1,226,734	8,838
Employee benefits	374,428	372,518	1,910
Purchased services	148,465	268,835	(120,370)
Supplies	1,577,319	1,890,928	(313,609)
Equipment	741	798	(57)
Other	117,131	9,621	107,510
Indirect costs	86,825	100,000	(13,175)
Contingency reserve	124,706	-	124,706
	<hr/>	<hr/>	<hr/>
Total expenditures	3,665,187	3,869,434	(204,247)
	<hr/>	<hr/>	<hr/>
Net change in fund balances	(229,000)	(163,892)	65,108
	<hr/>	<hr/>	<hr/>
Fund balances - beginning	1,431,315	1,431,315	-
	<hr/>	<hr/>	<hr/>
Fund balances - ending	<u>\$ 1,202,315</u>	<u>\$ 1,267,423</u>	<u>\$ 65,108</u>

See the accompanying independent auditor's report

EL PASO COUNTY SCHOOL DISTRICT 49
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources	\$ 276,194	\$ 300,368	\$ 24,174
State sources	410,323	390,093	(20,230)
Federal sources	9,313,483	6,007,905	(3,305,578)
	<u>10,000,000</u>	<u>6,698,366</u>	<u>(3,301,634)</u>
EXPENDITURES			
Salaries	7,293,552	3,415,154	3,878,398
Benefits	1,398,141	1,046,606	351,535
Purchased Services	1,760,086	1,462,362	297,724
Supplies	(818,619)	470,114	(1,288,733)
Property and Equipment	250,645	258,661	(8,016)
Other	116,195	45,469	70,726
	<u>10,000,000</u>	<u>6,698,366</u>	<u>3,301,634</u>
Net change in fund balance	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See the accompanying independent auditor's report

EL PASO COUNTY SCHOOL DISTRICT 49
PUPIL ACTIVITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources	\$ 905,405	\$ 846,082	\$ (59,323)
Total revenues	905,405	846,082	(59,323)
EXPENDITURES			
Instruction	1,173,942	957,776	216,166
Supporting services			
Student support	25,752	21,010	4,742
Instructional staff	7,750	6,323	1,427
Total expenditures	1,207,444	985,109	222,335
Excess (deficiency) in revenues over expenditures	(302,039)	(139,027)	163,012
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	-	165,221	165,221
Net change in fund balance	(302,039)	26,194	328,233
Fund balance - beginning	399,877	333,249	(66,628)
Fund balance - ending	\$ 97,838	\$ 359,443	\$ 261,605

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for services	\$ 314,700	\$ 472,438	\$ 157,738
State revenue	462,000	419,938	(42,062)
Interest	-	312	312
	<u>776,700</u>	<u>892,688</u>	<u>115,988</u>
EXPENDITURES			
Salaries	619,285	625,056	(5,771)
Employee benefits	411,993	407,215	4,778
Purchased services	3,000	-	3,000
Fuel charges	201,408	203,052	(1,644)
Other expenses	-	363	(363)
	<u>1,235,686</u>	<u>1,235,686</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(458,986)</u>	<u>(342,998)</u>	<u>115,988</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	<u>458,986</u>	<u>342,998</u>	<u>(115,988)</u>
Net change in fund balance	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
KIDS CORNER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Local sources	\$ 360,000	\$ 406,347	\$ 46,347
Total revenues	360,000	406,347	46,347
EXPENDITURES			
Instruction	236,308	235,659	649
Supporting services			
School administration	21,354	21,295	59
Business services	2,206	2,200	6
Operations and maintenance	36,299	36,199	100
Central	1,290	1,286	4
Community service	74,544	74,339	205
Total expenditures	372,000	370,978	1,022
Excess (deficiency) in revenues over expenditures	(12,000)	35,369	47,369
Net change in fund balance	(12,000)	35,369	47,369
Fund balance - beginning	21,241	22,877	1,636
Fund balance - ending	\$ 9,241	\$ 58,246	\$ 49,005

See the accompanying independent auditor's report

EL PASO COUNTY SCHOOL DISTRICT 49
BOND REDEMPTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 4,839,768	\$ 4,699,399	\$ (140,369)
Interest	10,000	712	(9,288)
Total revenues	4,849,768	4,700,111	(149,657)
EXPENDITURES			
Debt Service			
Principal retirement	7,411,843	7,345,000	66,843
Interest and fiscal charges	108,328	175,171	(66,843)
Total expenditures	7,520,171	7,520,171	-
Net change in fund balance	(2,670,403)	(2,820,060)	(149,657)
Fund balance - beginning	7,904,764	7,904,764	-
Fund balance - ending	\$ 5,234,361	\$ 5,084,704	\$ (149,657)

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Other local revenue	\$ 165,000	\$ 296,569	\$ 131,569
Total revenues	165,000	296,569	131,569
EXPENDITURES			
Facilities acquisition & construction	100,000	-	100,000
Total expenditures	100,000	-	100,000
Net change in fund balance	65,000	296,569	231,569
Fund balance - beginning	419,545	419,545	-
Fund balance - ending	\$ 484,545	\$ 716,114	\$ 231,569

See the accompanying independent auditors' report.

INTERNAL SERVICE FUND

Internal service funds account for operations that provide services to other departments or agencies of the government on a cost-reimbursement basis.

Risk Management Fund

This fund accounts for the Health Insurance Fund risk management activities of the District.

EL PASO COUNTY SCHOOL DISTRICT 49
RISK MANAGEMENT - HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Premiums & employer contributions	\$ 8,615,860	\$ 8,803,530	\$ 187,670
Refunds & other revenue	100,000	(6,187)	(106,187)
Total operating revenues	<u>8,715,860</u>	<u>8,797,343</u>	<u>81,483</u>
OPERATING EXPENSES			
Purchased medical services & supplies	7,358,340	7,824,042	(465,702)
Purchased management services	1,550,000	1,524,985	25,015
Contingency reserve	150,000	-	150,000
Total operating expenses	<u>9,058,340</u>	<u>9,349,027</u>	<u>(290,687)</u>
Operating income (loss)	<u>(342,480)</u>	<u>(551,684)</u>	<u>(209,204)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	-	17,146	17,146
Total non-operating revenue (expenses)	<u>-</u>	<u>17,146</u>	<u>17,146</u>
Change in net position	(342,480)	(534,538)	(192,058)
Net position - beginning	<u>1,713,136</u>	<u>2,055,615</u>	<u>342,479</u>
Net position - ending	<u><u>\$ 1,370,656</u></u>	<u><u>\$ 1,521,077</u></u>	<u><u>\$ 150,421</u></u>

See the accompanying independent auditors' report.

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private and student groups. The District has the following Fiduciary Funds:

Private-Purpose Trust Fund

Scholarship Fund: This fund is used to record financial transactions where both the principal and revenues earned on that principal may be expended for purposes designated by the trust agreement.

Agency Fund

Pupil Activity Fund: This fund was created to act as custodian for various student groups and activity funds.

**EL PASO COUNTY SCHOOL DISTRICT 49
PRIVATE-PURPOSE TRUST FUND - SCHOLARSHIP FUND
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017**

	Final Budget	Actual	Variance Favorable (Unfavorable)
ADDITIONS			
Fundraising activities	\$ 200	\$ 535	\$ 335
Total additions	200	535	335
DEDUCTIONS			
Scholarships awarded	6,133	1,000	5,133
Total deductions	6,133	1,000	5,133
Change in net position	(5,933)	(465)	5,468
Net position - beginning	6,133	6,133	-
Net position - ending	\$ 200	\$ 5,668	\$ 5,468

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
AGENCY FUND - PUPIL ACTIVITY
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>06/30/16</u>	<u>Additions/</u> <u>Revenues</u>	<u>Deletions/</u> <u>Expenditures</u>	<u>Balance</u> <u>06/30/17</u>
ASSETS				
Cash and cash equivalents	\$ 859,041	\$ 1,832,318	\$ 2,010,510	\$ 680,849
Receivable from primary government	<u>-</u>	<u>114,692</u>	<u>-</u>	<u>114,692</u>
Total assets	<u><u>\$ 859,041</u></u>	<u><u>\$ 1,947,010</u></u>	<u><u>\$ 2,010,510</u></u>	<u><u>\$ 795,541</u></u>
LIABILITIES				
Accounts payable	\$ 11,985	\$ 56,761	\$ 11,985	\$ 56,761
Payable to primary government	128,112	-	128,112	-
Due to student organizations	<u>718,944</u>	<u>1,890,249</u>	<u>1,870,413</u>	<u>738,780</u>
Total liabilities	<u><u>\$ 859,041</u></u>	<u><u>\$ 1,947,010</u></u>	<u><u>\$ 2,010,510</u></u>	<u><u>\$ 795,541</u></u>

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
AGENCY FUND - PUPIL ACTIVITY
SCHEDULE OF CHANGES IN DUE TO STUDENT ORGANIZATIONS
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2017

	Final Budget	Actual	Variance Favorable/ (Unfavorable)
ADDITIONS			
Pupil Activities	\$ 2,594,595	\$ 1,890,249	\$ (704,346)
DEDUCTIONS			
Pupil Activities	2,292,556	1,870,413	422,143
Change in Due to Student Organizations	302,039	19,836	(282,203)
Due to student organizations - beginning	821,886	718,944	(102,942)
Due to student organizations - ending	\$ 1,123,925	\$ 738,780	\$ (385,145)

See the accompanying independent auditors' report.

Statistical Section



Financial Trends - The schedules on pages 73-76 contain financial trend information to help the reader understand how the District's financial condition has changed over time.

Revenue Capacity - Pages 77-80 contain information to help the reader assess the District's most significant local revenue source, property taxes.

Debt Capacity - Pages 81-85 present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information - Pages 86-87 offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information - Pages 88-95 contain service data to help the reader understand how the information in the Districts' financial report relates to the services the District provides and the activities it performs.

EL PASO COUNTY SCHOOL DISTRICT 49
NET POSITION BY COMPONENT
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental activities										
Net investment in capital assets	\$ 51,925,850	\$ 62,586,945	\$ 51,041,127	\$ 37,296,989	\$ 35,029,181	\$ 32,761,303	\$ 30,964,957	\$ 28,864,346	\$ 29,971,517	\$ 29,439,037
Restricted	21,459,232	19,023,043	26,707,696	33,118,602	31,302,846	29,538,781	27,481,494	26,765,444	23,249,963	20,342,432
Unrestricted	<u>(229,847,034)</u>	<u>(163,732,245)</u>	<u>(155,030,642)</u>	<u>9,606,890</u>	<u>9,883,219</u>	<u>14,306,890</u>	<u>11,552,181</u>	<u>9,402,720</u>	<u>9,897,606</u>	<u>11,542,753</u>
Total governmental activities net position	<u>(156,461,952)</u>	<u>(82,122,257)</u>	<u>(77,281,819)</u>	<u>80,022,481</u>	<u>76,215,246</u>	<u>76,606,974</u>	<u>69,998,631</u>	<u>65,032,510</u>	<u>63,119,086</u>	<u>61,324,222</u>
Business-type activities										
Net investment in capital assets	-	-	-	103,691	121,007	280,820	342,141	378,298	420,224	406,816
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,126,991</u>	<u>1,061,370</u>	<u>956,988</u>	<u>664,202</u>	<u>799,412</u>	<u>862,500</u>	<u>977,269</u>
Total business-type activities in net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,230,682</u>	<u>1,182,377</u>	<u>1,237,808</u>	<u>1,006,343</u>	<u>1,177,710</u>	<u>1,282,724</u>	<u>1,384,085</u>
Primary government										
Net investment in capital assets	51,925,850	62,586,945	51,041,127	37,400,680	35,150,188	33,042,123	31,307,098	29,242,644	30,391,741	29,845,853
Restricted	21,459,232	19,023,043	26,707,696	33,118,602	31,302,846	29,538,781	27,481,494	26,765,444	23,249,963	20,342,432
Unrestricted	<u>(229,847,034)</u>	<u>(163,732,245)</u>	<u>(155,030,642)</u>	<u>10,733,881</u>	<u>10,944,589</u>	<u>15,263,878</u>	<u>12,216,383</u>	<u>10,202,132</u>	<u>10,760,106</u>	<u>12,520,022</u>
Total primary government net position	<u>\$ (156,461,952)</u>	<u>\$ (82,122,257)</u>	<u>\$ (77,281,819)</u>	<u>\$ 81,253,163</u>	<u>\$ 77,397,623</u>	<u>\$ 77,844,782</u>	<u>\$ 71,004,974</u>	<u>\$ 66,210,220</u>	<u>\$ 64,401,810</u>	<u>\$ 62,708,307</u>

Source: District Financial Records

EL PASO COUNTY SCHOOL DISTRICT 49

Changes in Net Position
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Expenses										
Governmental activities										
Instruction	\$ 116,929,506	\$ 73,810,829	\$ 69,436,074	\$ 60,020,821	\$ 54,910,864	\$ 51,047,331	\$ 55,647,733	\$ 56,308,429	\$ 54,279,772	\$ 48,416,643
Supporting services	81,426,966	55,862,491	51,860,340	44,941,313	39,933,659	35,074,259	37,538,903	39,980,941	45,913,039	39,198,688
Community services	76,220	3,110	2,309	558	5,230	-	-	-	-	-
Facilitates acquisition & construction	4,238,269	2,313,108	1,555,578	956,249	3,921,201	-	-	-	-	-
Food services	3,869,435	3,450,685	3,563,638	-	-	-	-	-	-	-
Interest on long-term debt	6,326,064	4,957,824	5,940,860	5,711,616	6,124,842	6,477,776	6,723,785	6,966,032	8,620,387	8,154,209
Total governmental activities expenses	212,866,460	140,398,047	132,358,799	111,630,557	104,895,796	92,599,366	99,910,421	103,255,402	108,813,198	95,769,540
Business -type activities:										
Food services	-	-	-	3,544,264	3,545,394	3,315,431	3,622,951	3,295,282	3,190,818	2,778,049
Total business-type expenses	-	-	-	3,544,264	3,545,394	3,315,431	3,622,951	3,295,282	3,190,818	2,778,049
Total primary government expenses	<u>212,866,460</u>	<u>140,398,047</u>	<u>132,358,799</u>	<u>115,174,821</u>	<u>108,441,190</u>	<u>95,914,797</u>	<u>103,533,372</u>	<u>106,550,684</u>	<u>112,004,016</u>	<u>98,547,589</u>
Program revenues										
Governmental activities										
Charges for services: Instruction	1,811,590	2,996,028	2,687,910	3,426,721	1,643,086	641,917	641,917	641,918	621,648	689,330
Charges for services: Other	11,722,420	11,029,543	10,787,460	7,605,632	7,488,191	2,417,556	2,358,910	2,253,656	1,655,446	1,213,647
Operating grants and contributions	17,271,849	15,591,007	14,378,042	10,912,740	9,750,503	8,056,987	13,020,420	9,319,463	7,596,128	6,102,382
Capital grants and contributions	1,775,996	704,005	2,835,468	175,389	69,801	55,152	52,088	121,411	-	9,192,240
Total governmental activities program revenues	32,581,855	30,320,583	30,688,880	22,120,482	18,951,581	11,171,612	16,073,335	12,336,448	9,873,222	17,197,599
Business -type activities										
Food services										
Charges for services	-	-	-	1,783,467	1,912,878	2,004,711	2,007,984	1,920,802	1,955,016	1,950,550
Operating grants and contributions	-	-	-	1,804,446	1,712,285	1,535,564	1,435,405	1,252,180	1,097,657	821,234
Total business-type activities program revenues	-	-	-	3,587,913	3,625,163	3,540,275	3,443,389	3,172,982	3,052,673	2,771,784
Total primary government program revenues	<u>32,581,855</u>	<u>30,320,583</u>	<u>30,688,880</u>	<u>25,708,395</u>	<u>22,576,744</u>	<u>14,711,887</u>	<u>19,516,724</u>	<u>15,509,430</u>	<u>12,925,895</u>	<u>19,969,383</u>
Net (expense) revenue										
Governmental activities	(180,284,605)	(110,077,464)	(101,669,919)	(89,510,075)	(85,944,215)	(81,427,754)	(83,837,086)	(90,918,954)	(98,939,976)	(78,571,941)
Business -type activities	-	-	-	43,649	79,769	224,844	(179,562)	(122,300)	(138,145)	(6,265)
Total primary government net (expense) revenue	<u>(180,284,605)</u>	<u>(110,077,464)</u>	<u>(101,669,919)</u>	<u>(89,466,426)</u>	<u>(85,864,446)</u>	<u>(81,202,910)</u>	<u>(84,016,648)</u>	<u>(91,041,254)</u>	<u>(99,078,121)</u>	<u>(78,578,206)</u>
General revenues										
Governmental activities										
Property taxes		33,364,551	25,822,318	27,517,073	27,217,408	27,181,450	28,713,973	28,958,125	29,881,835	28,359,508
Specific ownership taxes		3,676,411	2,762,983	2,737,200	2,447,418	2,476,004	2,467,992	2,607,142	3,115,704	3,169,869
State equalization		65,914,912	71,655,103	61,879,292	58,587,096	57,265,290	55,421,452	60,892,967	66,905,895	59,948,169
Investment earnings		84,202	36,042	43,126	76,283	63,377	71,399	105,569	513,820	2,269,789
Miscellaneous revenues		474,011	414,377	475,430	349,305	1,049,976	2,128,391	289,318	317,586	1,901,364
Total governmental activities	-	103,514,087	100,690,823	92,652,121	88,677,510	88,036,097	88,803,207	92,853,121	100,734,840	95,648,699
Business-type activities										
Investment earnings	-	-	-	4,656	6,406	6,621	8,194	17,287	36,784	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-	-
Total business-type activities	-	-	-	4,656	6,406	6,621	8,194	17,287	36,784	-
Total primary government	-	103,514,087	100,690,823	92,656,777	88,683,916	88,042,718	88,811,401	92,870,408	100,771,624	95,648,699
Transfers										
Governmental activities		-	-	665,189	-	-	-	-	-	-
Business-type activities		-	-	-	-	-	-	-	-	-
Changes in net position										
Governmental activities		(3,563,377)	(979,096)	3,807,235	2,733,295	6,608,343	4,966,121	1,934,167	1,794,864	17,076,758
Prior period adjustment		-	-	-	(3,266,628)	-	-	(20,743)	-	-
Business-type activities	-	-	-	48,305	86,175	231,465	(171,368)	(105,013)	(101,361)	(6,265)
Total primary government	<u>\$ -</u>	<u>\$ (3,563,377)</u>	<u>\$ (979,096)</u>	<u>\$ 3,855,540</u>	<u>\$ (447,158)</u>	<u>\$ 6,839,808</u>	<u>\$ 4,794,753</u>	<u>\$ 1,808,411</u>	<u>\$ 1,693,503</u>	<u>\$ 17,070,493</u>

Source: District Financial Records

EL PASO COUNTY SCHOOL DISTRICT 49
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Fund										
Nonspendable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	16,392,528	11,118,279	10,929,805	18,477,589	17,511,950	16,593,550	15,476,154	13,953,894	12,723,986	11,139,954
Committed	8,399,319	7,639,917	7,311,636	5,926,591	7,059,744	7,088,293	5,447,032	186,246	-	-
Unassigned	123,846	2,006,325	2,658,563	1,442,415	968,551	4,850,061	4,291,762	7,424,523	9,432,871	12,076,994
Total general fund	<u>24,915,693</u>	<u>20,764,521</u>	<u>20,900,004</u>	<u>25,846,595</u>	<u>25,540,245</u>	<u>28,531,904</u>	<u>25,214,948</u>	<u>21,564,663</u>	<u>22,156,857</u>	<u>23,216,948</u>
All other governmental funds										
Nonspendable	158,317	183,162	196,826	-	-	-	-	-	-	-
Restricted	5,087,704	7,904,764	15,777,891	14,641,013	13,790,896	12,945,231	12,005,340	12,625,304	14,372,047	17,711,456
Committed	78,803,416	1,604,279	1,996,455	792,753	393,797	357,732	688,309	-	-	-
Assigned	1,526,795	419,545	160,020	112,581	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	1,006,106	-	-
Total all other governmental funds	<u>85,576,232</u>	<u>10,111,750</u>	<u>18,131,192</u>	<u>15,546,347</u>	<u>14,184,693</u>	<u>13,302,963</u>	<u>12,693,649</u>	<u>13,631,410</u>	<u>14,372,047</u>	<u>17,711,456</u>
 Total governmental funds	 <u>110,491,925</u>	 <u>30,876,271</u>	 <u>39,031,196</u>	 <u>41,392,942</u>	 <u>39,724,938</u>	 <u>41,834,867</u>	 <u>37,908,597</u>	 <u>35,196,073</u>	 <u>36,528,904</u>	 <u>40,928,404</u>

Source: District Financial Records

EL PASO COUNTY SCHOOL DISTRICT 49
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Revenues										
Local sources	\$ 48,276,157	\$ 45,351,070	\$ 35,283,456	\$ 35,954,331	\$ 33,884,059	\$ 34,392,745	\$ 36,760,783	\$ 35,100,024	\$ 33,321,188	\$ 31,079,537
State sources	75,829,997	73,529,158	78,220,600	67,010,620	62,636,526	60,826,416	58,862,469	64,461,633	74,502,023	68,320,340
Federal sources	8,510,701	7,341,539	6,920,031	5,010,456	4,429,055	4,317,990	9,371,883	5,697,502	2,594,680	3,804,341
Total revenues	<u>132,616,855</u>	<u>126,221,767</u>	<u>120,424,087</u>	<u>107,975,407</u>	<u>100,949,640</u>	<u>99,537,151</u>	<u>104,995,135</u>	<u>105,259,159</u>	<u>110,417,891</u>	<u>103,204,218</u>
Expenditures										
Instruction	66,288,594	62,578,937	57,030,514	54,269,244	48,919,131	47,413,220	49,557,020	51,246,285	48,430,943	45,696,300
Supporting services	48,541,524	43,620,742	39,810,635	38,253,961	36,411,011	33,502,268	36,258,829	37,884,658	34,480,640	31,307,588
Community services	76,220	3,110	2,309	1,501	1,066	-	-	-	-	-
Facilities acquisition and construction	7,604,275	2,292,721	5,182,557	1,023,064	3,962,620	1,841,777	2,520,500	2,903,022	6,703,289	39,322,887
Food service	3,869,434	3,450,686	3,563,638	-	-	-	-	-	-	-
Charter schools	-	-	-	-	-	-	-	-	10,317,341	7,656,621
Debt service	15,190,455	10,927,333	13,830,071	13,722,953	13,765,741	13,952,248	14,364,714	14,276,686	14,885,178	13,578,861
Total expenditures	<u>141,570,502</u>	<u>122,873,529</u>	<u>119,419,724</u>	<u>107,270,723</u>	<u>103,059,569</u>	<u>96,709,513</u>	<u>102,701,063</u>	<u>106,310,651</u>	<u>114,817,391</u>	<u>137,562,257</u>
Excess of revenues over (under) expenditures	(8,953,647)	3,348,238	1,004,363	704,684	(2,109,929)	2,827,638	2,294,072	(1,051,492)	(4,399,500)	(34,358,039)
Other financing sources (uses)										
Transfers in	-	(420,884)	-	-	-	567,738	605,662	2,722,344	2,715,782	2,571,002
Transfers out	-	420,844	-	902,055	-	(1,200,299)	(605,662)	(2,722,344)	(2,715,782)	(2,571,002)
Capital lease proceeds	-	-	-	-	-	1,731,193	418,452	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	(19,472,793)	-	-	-	-	-	-	-	-
Payments to escrow agent	-	-	(85,197,394)	(3,592,625)	-	-	-	-	-	-
Refunding bond proceeds	79,615,000	8,780,000	74,313,571	3,470,000	-	-	-	-	-	39,725,000
Premium on bond issued	8,951,301	-	6,353,565	183,890	-	-	-	-	-	1,110,772
Total other financing sources (uses)	<u>88,566,301</u>	<u>(10,692,833)</u>	<u>(4,530,258)</u>	<u>963,320</u>	<u>-</u>	<u>1,098,632</u>	<u>418,452</u>	<u>-</u>	<u>-</u>	<u>40,835,772</u>
Net change in fund balances	<u>\$ 79,612,654</u>	<u>\$ (7,344,595)</u>	<u>\$ (3,525,895)</u>	<u>\$ 1,668,004</u>	<u>\$ (2,109,929)</u>	<u>\$ 3,926,270</u>	<u>\$ 2,712,524</u>	<u>\$ (1,051,492)</u>	<u>\$ (4,399,500)</u>	<u>\$ 6,477,733</u>
Debt services as a percentage of noncapital expenditures	11.3%	9.1%	12.1%	12.9%	13.9%	14.7%	14.3%	13.8%	13.8%	13.8%

Source: District Financial Records

EL PASO COUNTY SCHOOL DISTRICT 49
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Assessment Year	Collection Year	Residential Property	Commercial Property	Industrial, Agricultural, And Natural Resources	State Assessed, Vacant Land, and Other	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessment Rates		
									Taxable Assessed Value as a Percentage of Actual Value	Residential	All others
2016	2017	543,363,800	160,323,070	12,986,880	65,498,680	782,172,430	44.417	7,652,257,611	10.22%	7.96%	29.00%
2015	2016	518,510,430	157,253,610	11,800,340	64,408,090	751,972,470	44.635	7,318,389,792	10.28%	7.96%	29.00%
2014	2015	462,675,840	152,800,100	11,201,630	63,046,990	689,724,560	45.796	6,594,766,136	10.46%	7.96%	29.00%
2013	2014	442,234,860	147,150,700	11,405,580	63,806,180	664,597,320	45.617	6,321,813,966	10.51%	7.96%	29.00%
2012	2013	442,006,450	147,353,840	10,877,810	63,479,710	663,717,810	45.585	6,317,740,713	10.51%	7.96%	29.00%
2011	2012	432,478,460	147,318,740	11,351,400	67,345,580	658,494,180	45.842	6,212,889,184	10.60%	7.96%	29.00%
2010	2011	461,396,340	154,956,330	12,102,310	75,483,300	703,938,280	45.792	6,632,924,756	10.61%	7.96%	29.00%
2009	2010	453,376,890	154,508,260	12,519,520	79,205,910	699,610,580	45.572	6,544,920,650	10.69%	7.96%	29.00%
2008	2009	431,314,820	132,287,440	12,953,120	79,969,530	656,524,910	45.674	6,195,485,589	10.60%	7.96%	29.00%
2007	2008	412,599,750	116,095,780	11,106,720	80,226,220	620,028,470	45.795	5,899,026,417	10.51%	7.96%	29.00%

Source: El Paso County Treasurer's office

EL PASO COUNTY SCHOOL DISTRICT 49
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Taxing Authority	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
El Paso County School District 49										
General Fund	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459
Mill Levy Override	13.756	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.800
Abatement ⁽¹⁾	0.222	0.217	0.325	0.146	0.114	0.371	0.321	0.101	0.203	0.324
Bond Fund	5.98	10.159	11.212	11.212	11.212	11.212	11.212	11.212	11.212	11.212
Total for El Paso County School District 49	44.417	44.635	45.796	45.617	45.585	45.842	45.792	45.572	45.674	45.795
City Of Colorado Springs	4.279	4.279	4.279	4.279	4.279	4.279	4.279	4.944	4.944	4.944
El Paso County	7.919	7.791	7.714	7.663	7.762	7.882	7.531	7.748	7.514	7.710
Fire Districts										
Black Forest	10.178	10.237	10.356	10.382	10.379	10.406	6.275	6.322	6.444	6.600
Cimarron Hills	15.286	15.286	15.290	14.390	11.390	12.150	11.110	11.110	11.082	11.110
Falcon	8.612	8.612	8.612	8.612	8.612	8.612	5.712	5.712	5.712	5.712
Elbert	8.500	8.500	4.575	4.575	4.575	4.575	4.575	4.575	4.575	4.575
Ellicott	9.850	9.760	10.220	10.290	10.168	9.999	9.319	9.374	9.116	4.354
Water Districts										
Up Blk Sqrll GW	1.063	1.057	1.082	1.082	1.082	1.082	1.082	0.682	0.682	0.682
Sanitation water districts										
Westmoor SWD	36.836	34.943	41.288	34.956	37.471	35.508	30.986	29.055	33.07	31.423
Special Districts										
Barnes & Pow N BID	50.000	50.000	47.000	45.000	43.000	41.000	36.000	41.000	51.000	51.000
Barnes & Pow S BID	21.000	21.000	21.000	21.000	21.000	21.000	21.000	28.336	28.336	28.336
EPC PID #2	10.000	10.000	10.000	10.000						
First & Main BID	51.000	51.000	51.000	51.000	51.000	51.000	51.000	51.000	51.000	1.000
First & Main BID #2	51.000	51.000	51.000	51.000	51.000	51.000	51.000	51.000		
First & Main North BID	40.000	40.000	40.000	40.000	40.000	40.000	40.000	40.000	40.000	36.000
Stetson Hills SIMD	3.858	3.858	3.858	3.858	3.858	3.858	3.858	3.858	3.858	3.858
Metropolitan Districts										
4-Way Ranch #1	60.000	45.000	45.000	45.000	45.000	45.000	45.000	45.000	45.000	45.000
Ban Lewis Ranch #2	45.000	50.000	50.000	50.000	50.000	50.000	50.000	50.000	50.000	40.000
Ban Lewis Ranch #3	50.000	50.000	50.000	50.000						
Ban Lewis Ranch Reg	10.000	10.000	10.000	10.000	10.000	10.000				
Bent Grass	35.000	35.000	30.000	30.000	10.000	10.000	40.000	40.000	40.000	
Bobcat Meadows	11.430	11.430	11.430	11.430	11.430	11.430	11.430	11.430	11.464	11.464
Central Marksheffel	30.000	30.000	30.000	40.000	40.000	40.000	40.000	40.000	40.000	40.000
Constitution Heights MD	25.000	25.000	25.000	25.000	25.000	25.000	25.000	25.000	25.000	25.000
Dublin North #2	40.000	40.000	40.000	40.000	40.000					
Falcon Highlands	35.000	35.000	35.000	35.000	35.216	35.000	35.000	35.000	35.000	35.000
Latigo Creek	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	40.000	
Meridian Ranch	25.000	25.000	25.000	25.000	25.000	25.000	25.000	25.000	25.000	25.000
Paintbrush Hills	18.063	22.107	22.107	22.107	22.107	22.107	22.107	22.408	22.408	22.408
Sterling Ranch #1	50.000	50.000								
Sterling Ranch #2	50.000	50.000	60.000							
Sterling Ranch #3	50.000	50.000	60.000							
Stetson Ridge #2	24.472	24.472	24.472	24.472	24.472	24.472	24.472	24.472	32.114	24.472
Stetson Ridge #3	35.000	35.000	35.000	35.000	35.000	35.000	35.000	35.000	35.000	35.000
Woodmen Heights #2	40.000	42.000	42.000	42.000	42.000	40.000	40.000	40.000	40.000	40.000
Woodmen Heights #3	40.000	42.000	42.000	42.000	42.000	40.000	40.000	40.000	40.000	40.000
Woodmen Road	10.800	10.800	10.800	10.800	10.800	10.800	10.800	10.800	10.800	10.800

Source: El Paso County Abstract of Assessments

Notes:

⁽¹⁾ Colorado Revised Statutes Require that districts shall levy, in the next fiscal year, the mill levy that is necessary to recoup property tax abatements granted after the mill levy is certified for the fiscal year.

Overlapping rates are those of local and county governments that apply to property owners within El Paso County School District 49.

Not all overlapping rates apply to all District property owners. The rates for special districts apply only to the proportion of the government's property owners whose property is located.

EL PASO COUNTY SCHOOL DISTRICT 49
Principal Property Taxpayers
Current Year and Nine Years Ago

	2017			2008		
	Assessed Valuation	Rank	% of Total Valuation	Assessed Valuation	Rank	% of Total Valuation
First & Main LLC	12,617,060	1	1.68%	9,141,820	1	1.81%
Mountain View Electric Assn Inc	7,589,430	2	1.01%			
Barnes & Powers North #1 LLC	5,660,010	3	0.75%			
St Francis Land Company LLC	5,249,960	4	0.70%			
First & Main North #1 LLC	4,756,660	5	0.63%	2,597,250	4	0.51%
HR Briargate LLC	4,093,640	6	0.54%			
First & Main South #1 LLC	4,073,430	7	0.54%	3,984,860	2	0.79%
Public Service Company of Colorado	3,990,810	8	0.53%			
Costco Wholesale Corp	3,761,160	9	0.50%			
Wal-Mart Real Estate	3,222,680	10	0.43%			
Target Corporation				3,360,350	3	0.67%
Lowes HIW Inc				2,376,880	5	0.47%
SRPC No 1 LLC				2,144,720	6	0.43%
Catholic Health Initiatives				1,882,610	7	0.37%
Dillion Companies Inc				1,800,520	8	0.36%
Stetson Ridge Associates LTD				1,546,270	9	0.31%
Woodford Manufacturing Co				1,416,600	10	0.28%
Totals	<u>\$55,014,840</u>		7.32%	<u>30,251,880</u>		6.00%
Total Assessed Valuation	\$751,972,470			504,523,250		

Source: El Paso County Assessor's Office

EL PASO COUNTY SCHOOL DISTRICT 49
Property Tax Levies and Collections
Last Ten Fiscal Years

Assessment Year	Collection Year	Collected within the Calendar Year of the Levy			Collections in Subsequent Years	Total Collection to Date	
		Current Tax Levy	Amount	Percentage of Levy		Amount	Percentage of Levy
2016	2017	34,783,165	34,480,628	99.1%	24,214	34,504,843	99.2%
2015	2016	33,564,299	33,496,436	99.8%	(121,885)	33,374,551	99.4%
2014	2015	31,586,636	31,467,474	99.6%	(1,404)	31,466,070	99.6%
2013	2014	30,316,945	30,226,286	99.7%	(88,023)	30,138,263	99.4%
2012	2013	30,255,576	30,209,654	99.8%	(45,554)	30,164,100	99.7%
2011	2012	30,186,698	30,111,476	99.8%	9,213	30,120,689	99.8%
2010	2011	32,234,742	32,114,254	99.6%	9,213	32,123,467	99.7%
2009	2010	31,882,655	31,621,374	99.2%	10,499	31,631,873	99.2%
2008	2009	29,986,124	29,861,565	99.6%	44,120	29,905,686	99.7%
2007	2008	28,394,203	28,264,468	99.5%	(20,023)	28,244,445	99.5%
2006	2007	22,979,518	22,938,055	99.8%	(170,077)	22,767,978	99.1%

Source: El Paso Country Treasurer's Office

2017 collections are from January 1 to August 31. Additional taxes will be collected from September 1 to December 31

Collections in Subsequent years includes delinquent tax collections, interest, penalties and abatements

EL PASO COUNTY SCHOOL DISTRICT 49
Legal Debt Margin
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Assessed valuation	783,104,780	751,972,470	689,724,560	664,597,320	663,717,810	658,494,180	703,938,280	699,610,580	656,524,910	620,028,470
Debt Limit	156,620,956	150,394,494	137,944,912	132,919,464	132,743,562	131,698,836	140,787,656	139,922,116	131,304,982	124,005,694
Total net debt applicable to limit	4,960,000	12,305,000	26,020,000	31,300,002	36,430,000	41,085,000	45,085,000	47,935,000	50,630,000	53,150,000
Legal debt margin	151,660,956	138,089,494	111,924,912	101,619,462	96,313,562	90,613,836	95,702,656	91,987,116	80,674,982	70,855,694
Total net debt applicable to the limit as a percentage of debt limit	3.17%	8.18%	18.86%	23.55%	27.44%	31.20%	32.02%	34.26%	38.56%	42.86%

Source: El Paso County Assessor's Office, District Financial Records

EL PASO COUNTY SCHOOL DISTRICT 49
Ratio of General Bonded Debt to Estimated Actual Taxable Value and Bonded Debt Per Capita
Last Ten Fiscal Years

Assessment Year	Collection Year	Estimated Actual Taxable Value	General Bonded Debt	Ratio of General Bonded Debt to Estimated Actual Taxable Value	Population	Net Bonded Debt per Capita
2016	2017	7,652,257,611	4,960,000	0.06%	87,835	56
2015	2016	7,318,389,792	12,305,000	0.17%	85,144	145
2014	2015	6,594,766,136	26,020,000	0.39%	82,536	315
2013	2014	6,321,813,966	31,300,002	0.50%	80,008	391
2012	2013	6,317,740,713	36,430,000	0.58%	77,006	473
2011	2012	6,212,889,184	41,085,000	0.66%	72,955	563
2010	2011	6,632,924,756	45,085,000	0.68%	81,868	551
2009	2010	6,544,920,650	47,935,000	0.73%	75,517	635
2008	2009	6,195,485,589	50,630,000	0.82%	75,323	672

Sources: El Paso County Assessor's Office and Department of Local Affairs, Demography Section,
Housing and Households

Note: The population number for 2015 and 2016 are estimated based on prior years growth.

EL PASO COUNTY SCHOOL DISTRICT 49
Ratio of Annual Debt Service Expenditures for General Bonded Debt to General Fund Expenditures
Last Ten Fiscal Years

Fiscal Year	Annual Debt Service Expenditures for General Bonded Debt	Total General Fund Expenditures	Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures
2017	5,412,698	115,478,060	4.7%
2016	4,787,504	107,098,324	4.5%
2015	6,593,584	102,261,369	6.4%
2014	6,616,242	92,931,241	7.1%
2013	6,571,172	91,726,364	7.2%
2012	6,513,976	85,058,389	7.7%
2011	6,466,879	89,249,494	7.2%
2010	6,387,174	89,626,080	7.1%
2009	6,276,634	97,308,429	6.5%
2008	5,668,136	88,884,590	6.4%
2007	5,776,100	70,668,163	8.2%

Source: District Financial Records

EL PASO COUNTY SCHOOL DISTRICT 49
Ratio of Outstanding Debt By Type
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Certificates of Participation	Capital Leases	Total Primary Government	Population	Per Capita	Aggregate Income	Percentage of Aggregate Income	Funded Pupil Count	Total Debt per Pupil
2017	4,960,000	146,255,000	3,826,291	155,041,291	87,835	1,765	2,482,973,810	6.24%	21,744	7,130
2016	12,305,000	68,345,000	4,049,924	84,699,924	85,144	995	2,443,871,861	3.47%	21,839	3,878
2015	26,020,000	70,575,000	4,521,429	101,116,429	82,536	1,225	2,405,385,690	4.20%	20,223	5,000
2014	31,300,002	79,945,000	1,751,960	112,996,962	80,008	1,412	2,367,505,600	4.77%	18,279	6,182
2013	36,430,000	82,170,000	2,341,188	120,941,188	77,006	1,571	2,347,809,100	5.15%	14,573	8,299
2012	41,085,000	84,215,000	3,333,903	128,633,903	72,955	1,763	2,086,545,800	6.16%	14,284	9,006
2011	45,085,000	86,090,000	2,791,410	133,966,410	81,868	1,636	2,281,557,700	5.87%	14,028	9,550
2010	47,935,000	87,835,000	4,056,903	139,826,903	75,517	1,852	2,091,957,100	6.68%	13,698	10,208
2009	50,630,000	89,465,000	5,560,259	145,655,259	75,323	1,934	2,058,004,400	7.08%	12,984	11,218
2008	53,150,000	90,960,000	5,827,355	149,937,355	69,116	2,169	1,949,998,200	7.69%	12,222	12,268
2007	55,305,000	52,600,000	7,161,392	115,066,392	65,268	1,763	1,817,646,100	6.33%	11,581	9,936

Source: Department of Local Affairs

Note: The population and aggregate income numbers for 2015 and 2016 are estimated based on prior years growth

EL PASO COUNTY SCHOOL DISTRICT 49
Estimation of Direct and Overlapping Debt
As of June 30, 2017

	2017 Assessed Valuation	Entity's Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct Debt:				
El Paso County School District 49	782,172,430	4,960,000	100.00%	4,960,000
Overlapping Debt:				
City Of Colorado Springs	5,048,412,800	62,529,000	13.17%	8,236,672
El Paso County	6,962,839,210	149,218,059	6.18%	9,216,667
Fire Districts				
Black Forest	149,221,020	998,575	8.08%	80,684
Cimarron Hills	125,465,840	-	49.56%	-
Falcon	335,679,030	-	81.27%	-
Elbert	5,770,240	-	19.74%	-
Ellicott	25,918,110	N/A	0.24%	-
Water Districts				
Up Blk Sqrll GW	274,785,920	-	20.08%	-
Sanitation water districts				
Westmoor SWD	59,290	-	100.00%	-
Special Districts				
Barnes & Pow N BID	6,550,990	3,530,000	100.00%	3,530,000
Barnes & Pow S BID	4,405,190	575,000	100.00%	575,000
EPC PID #2	20,540,370	-	43.05%	-
First & Main BID	3,237,640	1,476,381	100.00%	1,476,381
First & Main BID #2	10,400,770	24,103,935	100.00%	24,103,935
First & Main North BID	4,030,890	1,677,208	100.00%	1,677,208
Stetson Hills SIMD	71,388,200	-	100.00%	-
Metropolitan Districts				
4-Way Ranch #1	1,517,510	2,975,000	100.00%	2,975,000
Ban Lewis Ranch #2	20,145,970	10,920,000	100.00%	10,920,000
Ban Lewis Ranch #3	4,992,140	8,455,000	100.00%	8,455,000
Ban Lewis Ranch Reg	28,452,270	-	45.71%	-
Bent Grass	1,988,470	800,000	100.00%	800,000
Bobcat Meadows	2,553,620	-	100.00%	-
Central Marksheffel	25,052,940	11,880,000	82.01%	9,742,357
Constitution Heights MD	9,676,880	4,330,000	100.00%	4,330,000
Dublin North #2	4,840,870	4,415,916	100.00%	4,415,916
Falcon Highlands	18,217,780	19,461,507	100.00%	19,461,507
Latigo Creek	554,440	-	100.00%	-
Meridian Ranch	46,161,800	41,995,000	100.00%	41,995,000
Paintbrush Hills	17,681,870	-	100.00%	-
Sterling Ranch #1	200	-	100.00%	-
Sterling Ranch #2	95,740	9,062,406	55.49%	5,028,706
Sterling Ranch #3	19,780	-	49.45%	-
Stetson Ridge #2	33,031,350	1,740,000	100.00%	1,740,000
Stetson Ridge #3	5,729,360	4,990,000	100.00%	4,990,000
Woodmen Heights #2	30,085,750	-	78.59%	-
Woodmen Heights #3	2,163,100	-	82.54%	-
Woodmen Road	139,566,010	16,685,000	97.13%	16,205,413

Sources: El Paso County Assessor's Office and from individual entities.

Note: We were unable to get information on Ellicot Fire Districts outstanding debt.

EL PASO COUNTY SCHOOL DISTRICT 49
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Total Personal Income	Per Capital Personal Income	School Enrollment	Unemployment rate
2017	87,835	2,482,973,810	28,269	20,835	3.0%
2016	85,144	2,443,871,861	28,703	20,561	3.9%
2015	82,536	2,405,385,690	29,143	19,552	4.1%
2014	80,008	2,367,505,600	29,591	18,880	4.5%
2013	77,006	2,347,809,100	30,489	15,478	7.1%
2012	72,955	2,086,545,800	28,600	15,063	8.8%
2011	81,868	2,281,557,700	27,869	14,708	10.4%
2010	75,517	2,091,957,100	27,702	14,398	6.7%
2009	75,323	2,058,004,400	27,322	13,616	6.7%
2008	69,116	1,949,998,200	28,213	12,783	3.4%
2007	65,268	1,817,646,100	27,849	12,256	5.4%

Source: Department of Local Affairs, District records

Note: The population and aggregate income numbers for 2015, 2016 and 2017 are estimated based on prior years growth.

EL PASO COUNTY SCHOOL DISTRICT 49
Principal Employers for El Paso County
Current Year and Nine Years Ago

Employer	Rank	Employees	2016	Rank	Employees	2007
			Percentage of Total County Employment			Percentage of Total County Employment
Fort Carson Army Post	1	29,000	10.85%	1	21,400	8.70%
Peterson Air Force Base	2	11,528	4.31%	2	11,814	6.10%
Schriever Air Force Base ²	3	6,918	2.59%	4	8,225	2.40%
Memorial Hospital - UC Health	4	6,200	2.32%	5	4,700	1.90%
United States Air Force Academy	5	5,544	2.08%	3	10,450	2.60%
Colorado Spring School District #11	6	3,931	1.47%	6	3,900	1.50%
Academy School District #20	7	3,336	1.25%	8	2,986	1.20%
El Paso County	8	2,477	0.93%	10	2,230	90.00%
Penrose ST. Francis Health Services	9	2,265	0.85%	9	2,856	1.20%
City of Colorado Springs ¹	10	2,231	0.84%	7	2,995	1.20%

Source: https://coloradosprings.gov/sites/default/files/2015_final_cafr.pdf p.262

2016 is the most current CAFR available from City of Colorado Springs, the City's Fiscal Year is from January to December.

¹ City of Colorado Springs includes the total of all full-time equivalent employees (FTE's) in all funds and enterprises except Colorado Springs Utilities and Memorial Health System.

² Schriever Air Force Base previously known as Falcon Air Force Base.

EL PASO COUNTY SCHOOL DISTRICT 49
Full-Time Equivalent Employees by Functional Program
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Classroom Instruction	939	933	920	914	817	787	818	850	719	700
Teaching Assistants	336	300	251	209	119	149	190	229	193	175
General Office Support	117	102	100	113	96	77	76	76	78	73
Instructional Support	112	75	72	60	53	51	65	60	57	49
Facility Workers	55	66	69	69	64	61	84	79	104	93
Other Assistants	93	61	79	64	82	56	47	41	73	77
Man.Dir.Sup. Coord.	12	60	39	24	8	8	14	15	28	22
Principals/Asst/Assoc	52	53	50	64	48	42	45	50	42	37
Bus Drivers	64	47	49	46	47	44	51	53	80	87
Other Paraprofessionals	44	41	43	64	41	13	11	11	32	31
Special Service Providers	48	41	42	34	33	30	40	42	35	39
Food Services	58	35	39	46	42	43	44	36	57	53
Professionals Support	55	33	17	16	14	11	20	18	12	12
Foreman/Lead Workers	40	29	31	33	33	37	38	38	33	30
Coord./Supr.	12	18	13	11	8	6	6	7	8	7
Office Manager/Supervisor	23	18	36	31	12	14	15	16	10	9
Security	20	11	12	12	12	10	12	12	10	7
Supt/Asst Supt/BOCES Director	8	9	9	9	6	6	3	3	2	2
Computer Technology	19	6	4	12	5	9	14	12	13	13
Vehicle Drivers/Workers	4	4	4	3	4	5	5	5	5	4
Total	2,112	1,942	1,879	1,834	1,543	1,459	1,598	1,653	1,591	1,520

Source: District Financial Records

*2017 data does not contain Charter school information for RMCA

EL PASO COUNTY SCHOOL DISTRICT 49
School Building Capacity and Population
Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Elementary Schools										
Falcon (1982)										
Building Square feet	38,561	38,561	38,561	38,561	38,561	38,561	38,561	38,561	38,561	38,561
Modular Square feet	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640
Core Capacity (building)	425	425	425	425	425	425	425	425	425	425
Total Capacity (w/modulars)	575	575	575	575	575	575	575	575	575	575
Enrollment	321	319	317	324	319	341	339	326	368	433
Meridian Ranch (2003)										
Building Square feet	55,731	55,731	55,731	55,731	55,731	55,731	55,731	55,731	55,731	55,731
Modular Square feet	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
Core Capacity (building)	650	650	650	650	650	650	650	650	650	650
Total Capacity (w/modulars)	700	700	700	700	700	700	700	700	700	700
Enrollment	740	727	748	698	638	607	595	595	628	669
Woodmen Hills (2000)										
Building Square feet	51,603	51,603	51,603	51,603	51,603	51,603	51,603	51,603	51,603	51,603
Modular Square feet	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039
Core Capacity (building)	600	600	600	600	600	600	600	600	600	600
Total Capacity (w/modulars)	900	900	900	900	900	900	900	900	900	900
Enrollment	803	738	744	743	729	714	727	726	748	863
Evans (1976)										
Building Square feet	53,101	53,101	53,101	53,101	53,101	53,101	53,101	53,101	53,101	53,101
Modular Square feet	11,296	11,296	11,296	11,296	11,296	7,760	7,760	7,760	7,760	7,760
Core Capacity (building)	550	550	550	550	550	550	550	550	550	550
Total Capacity (w/modulars)	850	850	850	850	850	825	825	825	825	825
Enrollment	722	684	678	666	722	679	652	666	650	643
Remington (1997)										
Building Square feet	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784
Modular Square feet	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880
Core Capacity (building)	600	600	600	600	600	600	600	600	600	600
Total Capacity (w/modulars)	700	700	700	700	700	700	700	700	700	700
Enrollment	562	580	565	571	560	593	624	586	538	508
Springs Ranch (2002)										
Building Square feet	56,914	56,914	56,914	56,914	56,914	56,914	56,914	56,914	56,914	56,914
Modular Square feet	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880	2,880
Core Capacity (building)	650	650	650	650	650	650	650	650	650	650
Total Capacity (w/modular)	750	750	750	750	750	750	750	750	750	750
Enrollment	603	573	592	654	666	702	676	663	625	635

EL PASO COUNTY SCHOOL DISTRICT 49
School Building Capacity and Population
Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Ridgeview (2002)										
Building Square feet	57,362	57,362	57,362	57,362	57,362	57,362	57,362	57,362	57,362	57,362
Modular Square feet	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760
Core Capacity (building)	600	600	600	600	600	600	600	600	600	600
Total Capacity (w/modulars)	800	800	800	800	800	800	800	800	800	800
Enrollment	818	760	916	720	692	701	684	718	735	700
Stetson Elementary (1987)										
Building Square feet	50,223	50,223	50,223	50,223	50,223	50,223	50,223	50,223	50,223	50,223
Modular Square feet	12,120	12,120	12,120	12,120	12,120	12,120	12,120	12,120	12,120	12,120
Core Capacity (building)	525	525	525	525	525	525	525	525	525	525
Total Capacity (w/modulars)	875	875	875	875	875	875	875	875	875	875
Enrollment	540	568	619	613	625	624	630	680	733	718
Odyssey Elementary (2006)										
Building Square feet	44,505	44,505	44,505	44,505	44,505	44,505	44,505	44,505	44,505	44,505
Modular Square feet	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760	5,760
Core Capacity (building)	450	450	450	450	450	450	450	450	450	450
Total Capacity (w/modulars)	650	650	650	650	650	650	650	650	650	650
Enrollment	542	550	579	572	571	564	544	548	573	572
Middle Schools										
Falcon Middle (1976)										
Building Square feet	92,421	92,421	92,421	92,421	92,421	92,421	92,421	92,421	92,421	92,421
Modular Square feet	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	4,200	4,200
Core Capacity (building)	800	800	800	800	800	800	800	800	800	800
Total Capacity (w/modulars)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Enrollment	980	907	934	902	918	911	908	903	942	622
Horizon Middle (1985)										
Building Square feet	66,380	66,380	66,380	66,380	66,380	66,380	66,380	66,380	66,380	66,380
Modular Square feet	43,488	43,488	7,200	7,200	7,200	9,500	9,500	9,500	9,500	9,500
Core Capacity (building)	625	625	625	625	625	625	625	625	625	625
Total Capacity (w/modulars)	1,175	1,175	800	800	800	875	875	875	875	875
Enrollment	709	650	626	610	623	615	652	672	662	696
Skyview Middle (2000)										
Building Square feet	122,317	122,317	122,317	122,317	122,317	122,317	122,317	122,317	122,317	122,317
Modular Square feet	14,760	14,760	14,760	14,760	14,760	14,760	7,200	7,200	7,200	7,200
Core Capacity (building)	900	900	900	900	900	900	900	900	900	900
Total Capacity (w/modulars)	1,350	1,350	1,350	1,350	1,350	1,150	1,150	1,150	1,150	1,150
Enrollment	1,063	1,127	1,144	1,022	1,028	1,024	1,081	1,178	1,129	1,147

EL PASO COUNTY SCHOOL DISTRICT 49
School Building Capacity and Population
Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
High Schools										
Falcon High (2007)										
Building Square feet	176,352	176,352	176,352	176,352	176,352	176,352	176,352	176,352	176,352	176,352
Modular Square feet	-	-	-	-	-	-	-	-	-	-
Core Capacity (building)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Total Capacity (w/modulars)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment	1,191	1,238	1,275	1,242	1,291	1,239	1,298	1,287	1,236	1,157
Sand Creek High (1997)										
Building Square feet	189,866	189,866	189,866	189,866	189,866	189,866	189,866	189,866	189,866	189,866
Modular Square feet	8,640	8,640	8,640	8,640	11,520	11,520	19,080	18,080	18,080	16,640
Core Capacity (building)	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Total Capacity (w/modulars)	1,900	1,900	1,900	1,900	1,950	2,200	2,200	2,200	2,200	2,150
Enrollment	1,255	1,274	1,245	1,238	1,184	1,175	1,162	1,296	1,535	2,084
Vista Ridge High (2008)										
Building Square feet	166,617	166,617	166,617	166,617	166,617	159,787	159,787	159,787	159,787	
Modular Square feet	-	-	-	-	-	-	-	-	-	-
Core Capacity (building)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
Total Capacity (w/modulars)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
Enrollment	1,486	1,437	1,338	1,230	1,195	1,147	1,105	896	602	-
Charter Schools										
Imagine Classical Academy (2010)										
Building Square feet	48,000	48,000	48,000	48,000	48,000	48,000	48,000	-	-	-
Modular Square feet	1,440	1,440	1,440	-	-	-	-	20,160	20,160	-
Core Capacity (building)	800	800	800	800	800	800	800	350	350	-
Total Capacity (w/modulars)	850	850	850	800	800	800	800	350	350	-
Enrollment	797	773	743	831	858	802	687	592	197	-
Pikes Peak School of Expeditionary Learning (2008)										
Building Square feet	28,967	28,967	28,967	28,967	28,967	28,967	28,967	28,967	28,967	3,997
Modular Square feet	-	-	-	-	-	-	-	-	-	7,404
Core Capacity (building)	475	475	475	475	475	475	475	475	475	200
Total Capacity (w/modulars)	475	475	475	475	475	475	475	475	475	200
Enrollment	412	439	408	384	397	396	383	345	248	193
Rocky Mountain Classical Academy (2015)										
Building Square feet	93,000	93,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	-
Modular Square feet	-	-	36,288	36,288	36,288	36,288	36,288	36,288	36,288	36,288
Core Capacity (building)	1200	1,200	475	475	475	475	475	475	475	0
Total Capacity (w/modulars)	1200	1,200	1,075	1,075	1,075	1,075	1,075	1,075	1,075	600
Enrollment	1,614	1,467	1,300	746	675	892	924	824	679	544

EL PASO COUNTY SCHOOL DISTRICT 49
School Building Capacity and Population
Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Banning Lewis Ranch Academy (2008)										
Building Square feet	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	-
Modular Square feet	1,440	1,440	1,440	1,440	1,440	1,440	-	-	-	-
Core Capacity (building)	675	675	675	675	675	675	675	675	675	
Total Capacity (w/modulars)	725	725	725	725	725	725	-	-	-	-
Enrollment	809	752	749	750	737	742	712	697	601	599
GOAL Academy										
Building Square feet	185,278	185,278								
Modular Square feet	-	-								
Capacity (students)	N/A	N/A	N/A	N/A						
Enrollment	3,764	4,070	3,259	3,149	-	-	-	-	-	-
Power Technical Early College (2017)										
Building Square feet										
Modular Square feet	-									
Capacity (students)										
Enrollment	160									
Other Buildings										
Springs Studio for Academic Excellence (2012)										
Building Square feet	20,000	20,000	20,000	20,000	20,000	7,000	7,000			
Modular Square feet	-	-	-	-	-					
Capacity (students)	600	600	600	600	600	225	225	-	-	-
Enrollment	489	521	321	496	421	362	105	-	-	-
Patriot High School (1952)										
Building Square feet (plus butler & art)	41,929	41,929	41,929	41,929	41,929	41,929	41,929	41,929	41,929	
Modular Square feet	4,812	10,572	10,572	10,572	10,572	10,572	10,572	10,572	10,572	
Core Capacity (building)	125	125	125	125	125	125	125	125	125	
Total Capacity (w/modulars)	325	325	325	325	325	325	325	325	325	
Enrollment	195	201	258	249	244	233	220	200	187	
Homeschool (2001)										
Building Square feet	7,000	7,000	7,000	7,000	7,000					-
Modular Square feet	-	-	-	-	-	-	-	-	-	-
Capacity (students)	225	225	225	225	225					
Enrollment	260	206	194	470	385	-	-	-	-	-

EL PASO COUNTY SCHOOL DISTRICT 49
School Building Capacity and Population
Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Administration Buildings										
Central Office (1981)										
Building Square feet	6,134	6,134	6,134	6,134	6,134	6,134	6,134	6,134	6,134	6,134
Modular Square feet	7,212	7,212	7,212	7,884	8,076	8,076	8,076	8,076	8,076	8,076
Transportation/Nutrition Services (2002)										
Building Square feet	25,800	25,800	25,800	25,800	25,800	25,800	25,800	25,800	25,800	25,800
Modular Square feet	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
Creekside (2008)										
Building Square feet	35,806	35,806								
Modular Square feet	-	-								
Total Student Population	20,835	20,561	19,552	18,880	15,478	15,063	14,708	14,398	13,616	12,783

* GOAL Academy joined the district in 2013/2014 school year. Their enrollment prior to joining the district is not included.

GOAL Academy is primarily an online school. With various small satellite sites for students to visit for additional learning. These sites change periodically based on need. Prior years were not available.

The Creekside building was purchased in 2015

Power Technical Early College joined the district in the 2016/2017 school year.

<http://www.cde.state.co.us/cdereval/pupilcurrent>

EL PASO COUNTY SCHOOL DISTRICT 49
Capital Assets by Function/Program
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities											
Instruction	213,368,856	211,624,573	210,439,589	206,271,659	205,341,762	201,779,181	197,631,047	196,365,203	196,984,706	191,367,260	141,420,892
General Administration	14,679,803	12,593,392	12,313,675	8,622,325	7,121,798	7,021,798	6,950,027	6,778,232	5,802,432	5,604,270	4,697,904
Operation and Maintenance	557,283	464,480	326,569	276,762	91,930	48,394	48,394	48,394	48,394	48,394	48,394
Student Transportation	9,433,502	8,773,770	8,249,302	7,694,696	7,424,696	7,424,696	7,371,620	6,761,030	6,517,820	6,168,661	6,073,123
Technology	1,916,705	1,916,705	1,916,705	1,916,705	1,916,705	1,879,589	1,879,589	1,838,890	852,318	460,045	84,380
Business	45,229	45,229	45,229	45,229	45,229	45,229	45,229	45,229	12,589	12,589	12,589
Business-type Activities											
Food Service	-	-	-	1,101,957	1,101,956	1,101,956	1,101,956	1,070,696	1,043,007	956,916	911,111
Total	240,001,378	235,418,150	233,291,069	225,929,333	223,044,076	219,300,843	215,027,862	212,907,674	211,261,265	204,618,134	153,248,394

Source: District Financial Records

EL PASO COUNTY SCHOOL DISTRICT 49
Operating Statistics
Last Ten Fiscal Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Primary Government Expenses	212,866,460	140,398,047	132,358,799	115,174,821	108,441,190	95,914,797	103,533,372	106,550,684	112,004,016	98,547,589
Enrollment, Oct 1 count	20,835	20,561	19,552	18,880	15,478	15,063	14,708	14,398	13,616	12,783
Funded Pupil Count (FPC)	21,743.7	21,839.3	20,222.5	18,279.3	14,572.9	14,283.7	14,027.8	13,698.0	12,984.3	12,221.5
Cost per FPC	9,789.80	6,428.69	6,545.13	6,300.83	7,441.29	6,714.98	7,380.59	7,778.56	8,626.11	8,063.46
Per Pupil Funding After Negative Factor	7,075.60	6,977.57	6,688.52	6,303.45	6,139.43	6,137.57	6,202.47	6,872.52	6,529.78	6,279.02
Students Qualified for Federal Assistance:										
Free Lunch Program	3,445	5,560	4,961	4,267	2,316	2,145	1,813	1,827	1,314	1,176
Reduced Lunch Program	951	1,556	1,345	1,404	959	1,027	909	887	974	808
SAT/ACT Average Composite score*										
Springs Studio for Academic Excellence**	972.8	19.6	19.1	19.9	21.0	-	-	-	-	-
Falcon HS	992.7	20.2	20.1	19.9	20.0	19.9	20.0	20.4	19.5	19.08
Sand Creek HS	976.8	19.8	19.4	19.8	19.9	18.6	18.7	19.0	18.6	19.28
Vista Ridge HS	982.2	20.3	19.6	18.8	19.1	19.2	19.2	19.8	-	-
Patriot High School***	827.2	15.4	14.7	16.3	16.7	15.8	15.0	15.7	15.3	-
Goal Academy	827.9	15.4	16.1	16.3	-	-	-	-	-	-
Colorado Average	1014.3	20.4	20.1	20.3	20.1	20.0	19.9	19.4	19.6	19.4
Dropout Rate	TBD	12.0%	5.9%	4.6%	6.0%	7.0%	9.0%			
Graduation Rates										
Springs Studio for Academic Excellence**	TBD	87.1%	91.9%	91.2%	92.3%	85.7%	66.7%	-	-	-
Falcon High School	TBD	94.7%	92.1%	96.3%	94.4%	92.6%	94.7%	88.8%	84.7%	84.2%
Goal Academy	TBD	38.9%	30.2%	31.5%	-	-	-	-	-	-
Patriot High School***	TBD	47.2%	42.0%	57.4%	64.1%	62.4%	55.4%	56.2%	50.0%	0.0%
Sand Creek High School	TBD	85.5%	89.0%	89.8%	88.7%	91.4%	86.6%	86.2%	80.8%	77.5%
Vista Ridge High School	TBD	87.0%	88.1%	92.1%	94.6%	95.3%	87.1%	-	-	-
CO state	TBD	79.8%	77.3%	77.3%	76.9%	75.4%	7.9%	7240.0%	74.6%	73.9%

COMPLIANCE SECTION

SINGLE AUDIT

EL PASO COUNTY SCHOOL DISTRICT 49
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
<i>Child Nutrition Cluster</i>				
Passed Through Colorado Department of Education				
School Breakfast Program	10.553	4553	\$ -	\$ 222,028
National School Lunch Program	10.555	4555		1,531,326
Summer Food Service Program for Children	10.559	4559		6,446
Passed Through Colorado Department of Human Services				
National School Lunch Program	10.555	4555		314,228
<i>Total Child Nutrition Cluster</i>				<u>2,074,028</u>
Total U.S. Department of Agriculture				<u>2,074,028</u>
U.S. Department of Defense				
Direct Programs				
Reserve Officer Training Corps (ROTC)	12.Unknown			187,321
Promoting K-12 Student Achievement at Military- Connected Schools	12.556			193,888
Total Department of Defense				<u>381,209</u>
U.S. Department of Education				
Direct Programs				
Impact Aid	84.041		89,347	<u>241,446</u>
Passed Through Colorado Department of Education				
<i>Special Education Cluster</i>				
Special Education: Grants to States IDEA Part B	84.027	4027, 5027		2,837,698
Special Education: Preschool Grants	84.173	4173		26,603
<i>Total SPED Cluster</i>				<u>2,864,301</u>
No Child Left Behind, Title I, Part A	84.010	4010		1,179,124
Charter Schools	84.282	5282		210,416
Advanced Placement Programs	84.330	5330		5,194
English Language Learners, Title III, Part A	84.365	4365, 7365		66,900
Quality Teacher, Title II, Part A	84.367	4367		106,187
Race to the Top	84.412	5412		23,477
Passed through Colorado Community College System				
Vocational Education - Carl Perkins	84.048	4048		76,941
Total U.S. Department of Education			<u>89,347</u>	<u>4,773,986</u>
Total Federal Awards			<u>\$ 89,347</u>	<u>\$ 7,229,223</u>

See the accompanying independent auditors' report.

EL PASO COUNTY SCHOOL DISTRICT 49
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of El Paso County School District 49 under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of El Paso County School District 49, it is not intended to and does not present the financial position, changes in net assets, or cash flows of El Paso County School District 49.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Pass-through entity identifying numbers are presented where available. ROTC does not have a CFDA number, so the Federal CFDA number on the Schedule of Expenditures of Federal Awards identifies the Department followed by "Unknown".

NOTE 3 – INDIRECT COST RATE

El Paso County School District 49 has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – NON-CASH ASSISTANCE

During the year end June 30, 2017, El Paso County School District 49 received \$314,228 in non-cash assistance in the form of food commodities. Commodities are valued at current market value at the time of receipt.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Education
El Paso County School District 49

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of El Paso County School District 49, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise El Paso County School District 49's basic financial statements, and have issued our report thereon dated January 29, 2018. The financial statements of the aggregate discretely presented component units were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered El Paso County School District 49's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of El Paso County School District 49's internal control. Accordingly, we do not express an opinion on the effectiveness of El Paso County School District 49's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether El Paso County School District 49's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hoelting & Company Inc.

Colorado Springs, Colorado
January 29, 2018



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education
El Paso County School District 49

Report on Compliance for Each Major Federal Program

We have audited El Paso County School District 49's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of El Paso County School District 49's major federal programs for the year ended June 30, 2017. El Paso County School District 49's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of El Paso County School District 49's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about El Paso County School District 49's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of El Paso County School District 49's compliance.

Opinion on Each Major Federal Program

In our opinion, El Paso County School District 49, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of El Paso County School District 49 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered El Paso County School District 49's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of El Paso County School District 49's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hoelting & Company Inc.

Colorado Springs, Colorado
January 29, 2018

**EL PASO COUNTY SCHOOL DISTRICT 49
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

Section I—Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes x no
- Significant deficiency(ies) identified? ___ yes x none reported

Noncompliance material to financial statements noted? ___ yes x no

Federal Awards

Internal control over major programs?

- Material weakness(es) identified? ___ yes x no
- Significant deficiency(ies) identified? ___ yes x none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ___ yes x no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
CFDA 12.556	Promoting K-12 Student Achievement at Military-Connected Schools
CFDA 84.027 & 84.173	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs? \$750,000

Auditee qualified as low-risk auditee? ___ yes x no

**EL PASO COUNTY SCHOOL DISTRICT 49
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

Section II—Financial Statement Findings

No findings reported.

Section III—Findings and Questioned Costs for Federal Awards

No findings reported.

**EL PASO COUNTY SCHOOL DISTRICT 49
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

The Summary Schedule of Prior Audit Findings (the Summary) summarizes the status of the audit findings reported in the El Paso County School District 49 Schedule of Findings and Questioned Costs for the year ended June 30, 2016. If the prior audit finding was fully addressed, the Summary indicates that the corrective action described in the prior audit report was taken or that corrective action is no longer needed. Otherwise, the Summary references the page number of the June 30, 2017 single audit report where a repeat recommendation, description of the planned corrective action, or reason for not implementing the recommendation is presented.

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Program/ Cluster Title</u>	<u>Finding</u>	<u>Status of Finding</u>
2016-001	N/A	N/A	Segregation of Duties- Wire Transfers	Corrected

**COLORADO SCHOOL DISTRICT/BOCES AUDITORS'
DATA INTEGRITY REPORT**



**INDEPENDENT AUDITORS' REPORT ON
COLORADO SCHOOL DISTRICT/BOCES
AUDITOR'S INTEGRITY REPORT**

To the Board of Education
El Paso County School District 49

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of El Paso County School District 49, as of and for the year ended June 30, 2017, which collectively comprise El Paso County School District 49's basic financial statements, and our report thereon dated January 29, 2018, which expressed an unmodified opinion on those financial statements, appears as listed in the table of contents.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the El Paso County School District 49's financial statements. The accompanying *Colorado School District/BOCES, Auditor's Integrity Report* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Hoelting & Company, Inc.

Colorado Springs, Colorado
January 29, 2018



Colorado Department of Education
Auditors Integrity Report
District: 1110 - FALCON 49
Fiscal Year 2016-17
Colorado School District/BOCES

Revenues, Expenditures, & Fund Balance by Fund

Fund Type &Number	Beg Fund Balance & Prior Per Adj (6880*)	1000 - 5999 Total Revenues & Other Sources	0001-0999 Total Expenditures & Other Uses	6700-6799 & Prior Per Adj (6880*) Ending Fund Balance
Governmental	+		-	=
10 General Fund	20,311,000	116,786,362	113,401,601	23,695,761
18 Risk Mgmt Sub-Fund of General Fund	380,653	2,204,109	1,445,986	1,138,775
19 Colorado Preschool Program Fund	72,869	459,424	451,136	81,158
Sub- Total	20,764,522	119,449,895	115,298,723	24,915,694
11 Charter School Fund	17,814,982	57,230,025	51,707,696	23,337,311
20,26-29 Special Revenue Fund	22,877	406,347	370,979	58,246
06 Supplemental Cap Const, Tech, Main. Fund	0	0	0	0
21 Food Service Spec Revenue Fund	1,431,315	3,705,543	3,869,435	1,267,423
22 Govt Designated-Purpose Grants Fund	0	6,698,366	6,698,366	0
23 Pupil Activity Special Revenue Fund	333,249	1,011,304	985,110	359,443
24 Full Day Kindergarten Mill Levy Override	0	0	0	0
25 Transportation Fund	0	1,235,686	1,235,686	0
31 Bond Redemption Fund	7,904,764	4,700,111	7,520,171	5,084,704
39 Certificate of Participation (COP) Debt Service Fund	0	0	0	0
41 Building Fund	0	83,500,000	5,412,698	78,087,302
42 Special Building Fund	0	0	0	0
43 Capital Reserve Capital Projects Fund	419,545	296,569	0	716,114
46 Supplemental Cap Const, Tech, Main Fund	0	0	0	0
Totals	48,691,255	278,233,846	193,098,865	133,826,236
Proprietary				
50 Other Enterprise Funds	-3,587,730	441,134	351,209	-3,497,805
64 (63) Risk-Related Activity Fund	2,055,615	2,668,447	3,202,985	1,521,077
60,65-69 Other Internal Service Funds	0	0	0	0
Totals	-1,532,115	3,109,581	3,554,194	-1,976,728
Fiduciary				
70 Other Trust and Agency Funds	0	0	0	0
72 Private Purpose Trust Fund	0	0	0	0
73 Agency Fund	6,133	536	1,000	5,668
74 Pupil Activity Agency Fund	718,944	1,890,249	1,870,413	738,780
79 GASB 34:Permanent Fund	0	0	0	0
85 Foundations	0	0	0	0
Totals	725,077	1,890,784	1,871,413	744,448

FINAL



BOARD OF EDUCATION ITEM 8.07
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Sue Holmes, Falcon Zone Leader

TITLE OF AGENDA ITEM: Falcon Zone Performance Update

ACTION/INFORMATION/DISCUSSION: Discussion

BACKGROUND OR RATIONALE

RELEVANT DATA AND EXPECTED OUTCOMES:

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	Our students' learning is our priority. Data informs our staff to make focused decisions to target and enhance student performance.
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Being transparent about our data including trends, gaps, celebrations, and work builds trust. Data analysis assist us with providing exactly what each of our students needs to thrive in our schools and prepare them for success.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: Information only

APPROVED BY: Peter Hilts, Chief Education Officer

DATE: February 23, 2018



Falcon Zone Performance Report

Sue Holmes
Falcon Zone Leader
February 2018

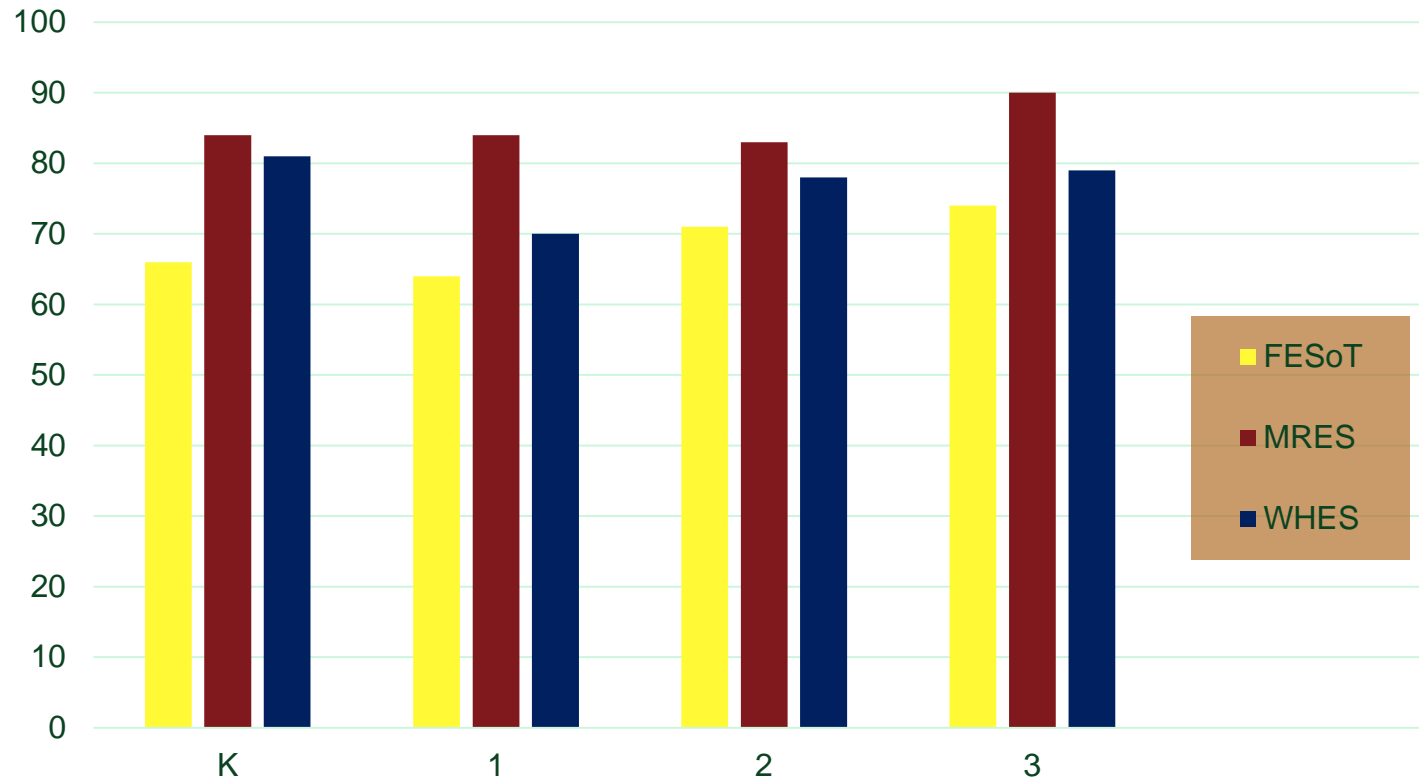
Falcon Zone Performance Goals District 49

- 90% K-2 Students at/exceeding DIBELS Next Benchmark
- 92% 3rd Grade Students at/exceeding DIBELS Next Benchmark
- Increase Academic Growth of all 3 – 8 students on state assessments by 5 percentile points
- Achieve SAT Average of 1060 for 11th Grade Students; Increase ACT Aspire Proficiency by 5 points

Primary Literacy



DIBELS MOY 2018 Composite At/Above Benchmark



FMS ELA, Science, Math



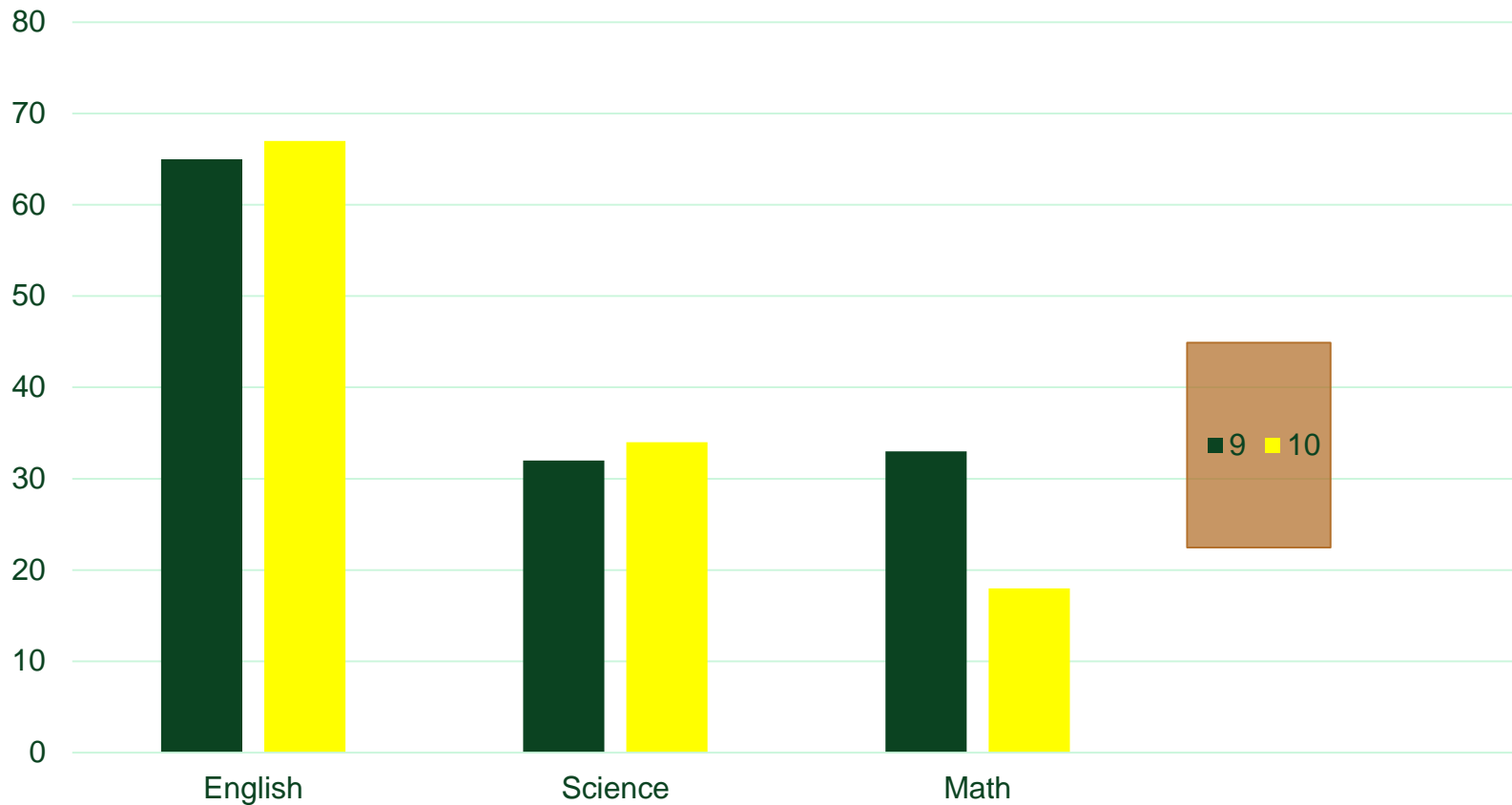
ACT Aspire Subject Proficiency



FHS ELA, Science, Math



ACT Aspire Subject Proficiency



Learning from the Data



- Our data is only as good as how we use it
- Learning from the high points as well as leveraging our efforts to impact our gaps is critical
 - Our MOY interim data is used diligently to make student intervention decisions;
 - Make coaching and PL decisions;
 - Make instruction decisions

Falcon Zone Improvement Plan



- Implement Learnings from Master Teacher Literacy Initiative
- Launch Modern Teacher Professional Learning, Modern Curriculum and Digital Ecosystem
- Imbed best instructional practices and differentiation throughout the Zone

BOARD OF EDUCATION ITEM 8.08
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Andy Franko, iConnect Zone Leader

TITLE OF AGENDA ITEM: iConnect Zone Performance Update

ACTION/INFORMATION/DISCUSSION: Information

BACKGROUND OR RATIONALE

The Zone Leader will provide the board with an update of student performance within iConnect Zone schools. This information includes Middle of the Year results on internal assessments. In addition, the board will receive an update on the launch of programs at the Falcon Legacy Campus and as well as a status update on Power Technical Early College, and Banning Lewis Preparatory Academy.

RELEVANT DATA AND EXPECTED OUTCOMES:

The iConnect Zone performance report provides clarity to the board of education and general public of student outcomes within the zone.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Information to the board promotes quality communication and insight to the process of building trust with the iConnect Zone and D49 community. The information includes an update to the performance of our portfolio of schools. The performance update includes strategies both in place and in development. These strategies are implemented to ensure firm foundations for all students.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: No action required.

APPROVED BY: Peter Hilts, Chief Education Officer

DATE: February 23, 2018

iConnect Zone Performance Update

March 8, 2018

Submitted by Andy Franko, iConnect Zone Leader



Thank you to the Board for the opportunity to submit the iConnect Zone Performance Update as an information report. This platform allows the iConnect Zone an opportunity to provide detailed information regarding specific performance areas within in the Zone without the constraint of a presentation. As such, this update provides a narrative and detail of performance in areas that beyond the routine Beginning of the Year (BOY) to Middle of the Year (MOY) assessment data. While these data are extremely important, they will be captured in other reports to the Board. This performance report includes the following highlighted areas:

Patriot High School: Student performance update - Reading Horizons
Banning Lewis Preparatory Academy: Implementation Site Review
iConnect Zone: Reorganization 3.0

Patriot High School: Student performance update - Reading Horizons

Whole school Reading Horizons 3-year Plan: Currently in year 2

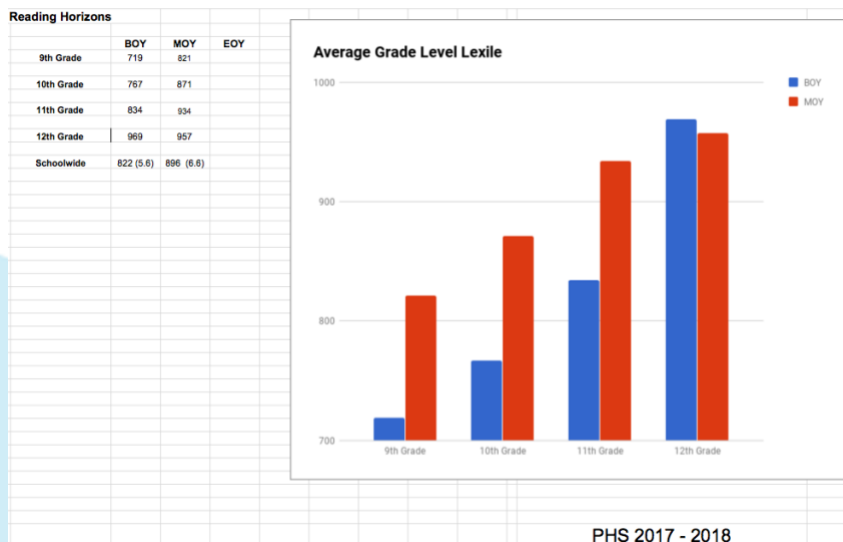
- Assess every student at the beginning of the year and every new student.
- Students who score 1-4 years below grade level are required to participate in a "Bison Time" a 20-minute online intervention.
- Students who score 5 years or below grade-level participate in the 20 minute online intervention in addition to direct instruction.

As we progress in our 2nd year of Reading Horizons we are creating an additional tier for students who still need support. This tier builds a bridge to grade level instruction.

- REWARDS PROGRAM (Began using Feb. 2018)
- Reading Plus (would like to implement next school year)

Reading Plus is more aligned to STAR 360 in which is aligned to state assessments. This tool will inform instruction and give us a better look at how students are Achieving in the area of reading based on standards.

Students at PHS come to us with many gaps, and with diverse learning needs however, with intentional and targeted intervention we are seeing growth.



As we look to the future, hiring a general interventionist would support our students in a variety of areas. We need someone who can work with students in all areas. Our students are sufficiently low in the area of math as well as reading. Beginning next year, Math intervention systems will be implemented with intentionality much like Reading Horizons has supporting literacy for the past two years. The intention is to build upon the MTSS model that has taken form. Ideally, more support would be provided to Tier 2 and Tier 3 student needs.

Banning Lewis Preparatory Academy: Implementation Site Review

On February 7, 2018, a site visit was conducted at Banning Lewis Preparatory Academy. The purpose of the site visit was to observe the implementation process of the newest charter school site in District 49, collect evidence through observations and interviews, compile the information in a feedback report to the BLRA Board of Directors and Administration, and share the outcome with the District 49 Board of Education. The observation focused on key quality school standards as well as measures of the charter school expansion application approved by the District 49 BOE. Along with a summary, the full report is attached.

iConnect Zone: Reorganization 3.0

The iConnect Zone continues to progress through the Learn, Work, and Lead innovation model. As such, learning has led to improved work and leadership within the Zone. As innovation continues, new insights from gained experience inform the decision-making process. This report identifies changes to continually improve the efficiency and effectiveness of the operated schools in the iConnect Zone as well as the impact had on charter schools. The reorganization focuses on administration and leadership, facilities, and operations. The full report is attached.

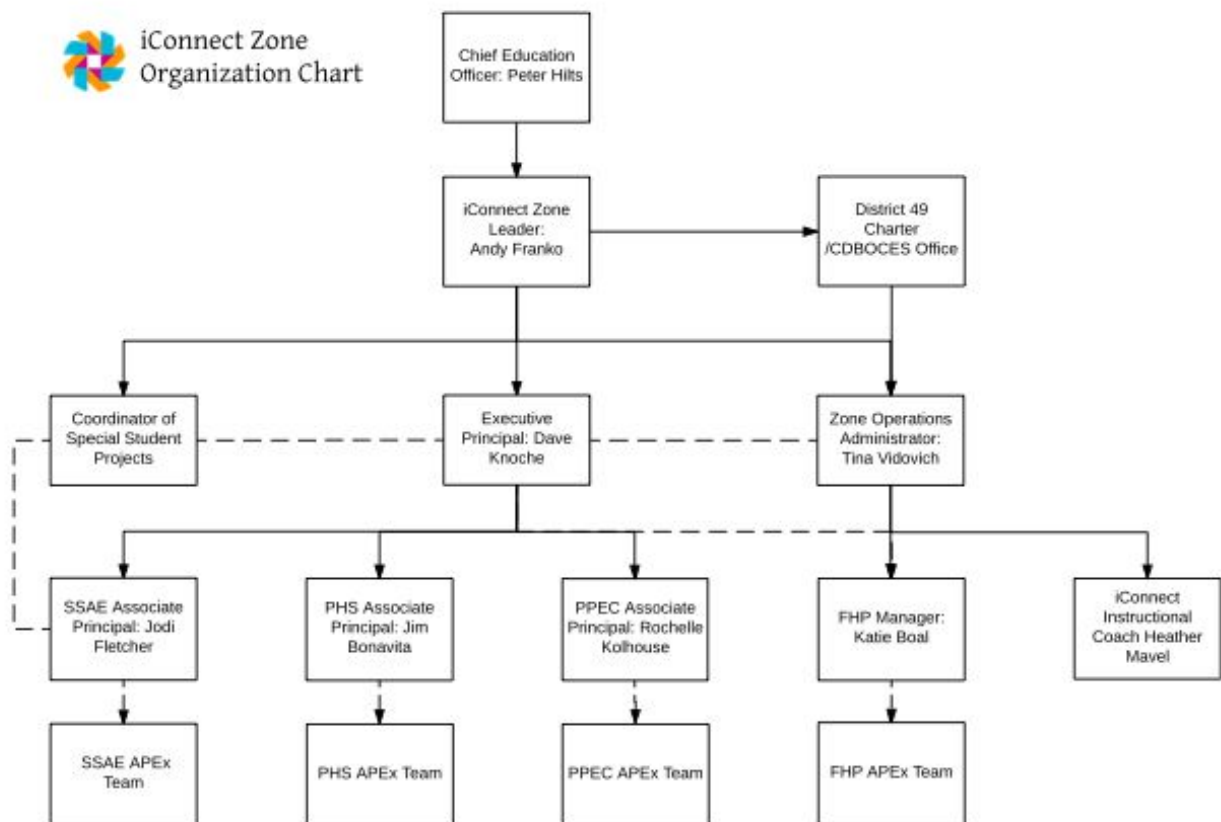
SUMMARY OF CHANGES

	START DATE
Move the Executive Principal to SSAE	January 2018
Change status of SSAE Principal to Associate Principal	January 2018
Change status of iSolutions Instructional Coach to PPEC Associate Principal	January 2018
Develop and deploy data driven PLC model at PHS and SSAE as led by the ZOA	January 2018
Develop a facility/schedule plan to maximize efficiency of space at Springs Studio Campus	Winter 2018
Deploy a facility/schedule plan that maximizes efficiency of space and staff that incorporates moving PPEC to SSAE	Fall 2018
Reduce the offerings a SSAE Elementary by one grade each year until 2021. Begin by discontinuing kindergarten for 2018-19 and continuing until SSAE Elementary serves grades 3-5.	Fall 2018
Formalize a partnership with the CDBOCES as the K12 member to enhance the opportunities of District 49 and the iConnect Zone	Spring 2018

INTRODUCTION

The iConnect Zone continues to progress through the Learn, Work, and Lead innovation model. As such, learning has lead to improved work and leadership within the Zone. As innovation continues, new insights from gained experience inform the decision making process. This report identifies changes to continually improve the efficiency and effectiveness of the operated schools in the iConnect Zone as well as the impact had on charter schools. The reorganization focuses on administration and leadership, facilities, and operations.

ADMINISTRATION and LEADERSHIP



The process of the continuous improvement cycle has made it clear the solo principal model is not the most effective or efficient school leadership model for the operated schools of the iConnect Zone. Duplicate leadership efforts hinder innovation, instruction, and student learning. Under the reorganized model, Patriot High School, Pikes Peak Early College, and the Falcon

Homeschool Program would operate more efficiently and more effectively as complementary schools in association with Springs Studio for Academic Excellence.

During the 2017-18 school year, the iConnect Zone piloted a shared leadership model at Patriot High School. The APEX (Aligned Partner Experts) team, comprised of teacher and administrative leaders, is led by the Associate Principal who reports directly to the Executive Principal. Zone leadership has learned this model benefits the school's internal leadership. Under the guidance of the Associate Principal, the APEX team maneuvers quickly towards decision making at the school level. The Associate Principal participates and communicates directly with the team and the Executive Principal. The Executive Principal works with the Zone Leader and Zone Operations Administrator to develop the strategic plan of the APEX team and support the implementation of action steps.

The iConnect Zone is primed for shared leadership both at the Zone level as well as at the operated school sites. Aligning experts to the critical tasks ensures both efficiency and effectiveness, builds collaborative environments, and promotes input from multiple stakeholders. As such, the iConnect Zone intends to leverage the knowledge gained from the pilot at Patriot High School to implement shared leadership models that are appropriate for each school setting. With this approach in mind, the organization model of the Zone shifts some in personnel titles and assignments. Clarification of Zone administration roles are defined here:

The Associate Principal (AP) role is designed to provide administrative expertise and management support to the APEX team as part of a collaborative decision-making model designed to localize and distribute authority and responsibility. The Associate Principal will focus on areas that impact the day to day organizational management of the school. The Associate Principal will serve on the APEX leadership team ensuring leadership decisions and organizational directions determined by the APEX leadership team are implemented and managed with fidelity. Specific focus will be placed on: instructional management, human resource management and financial management. As an instructional leader, the Associate Principal is first and foremost responsible for increasing student achievement by developing an aligned and coherent standards based instructional system. As the human resource manager, the Associate Principal will ensure that the state aligned teacher performance system is aligned to Unified Improvement Plans which foster student growth and develop teachers as leaders. Fiscal management of taxpayer dollars will be the responsibility of the Associate Principal placing emphasis on transparency, efficiency and alignment to the school's mission and vision. The Associate Principal will ensure compliance with all D49 Board of Education policies and procedures ensuring a school environment that is safe, has a positive climate and fosters a culture of learning and student support.

The Executive Principal (EP) role is to provide authoritative oversight to the Associate Principals (AP's) who leads the day-to-day operations of Patriot High School, Pikes Peak Early College, and Springs Studio for Academic Excellence respectively. The EP works with the AP's to enhance school performance through improved instructional practices leading to

improvements in student performance. In addition, the EP supervises and evaluates the AP, advises and directs on staffing, school based budget, facility, master schedule, school calendar, measures of student learning, and instructional decisions. The EP attends district principal meetings and represents the iConnect Zone on initiatives such as the graduation guidelines task force. The EP collaborates with the Zone Leader and Zone Operations administrator to develop the strategic priorities of the Zone on an annual basis. The EP serves as the conduit with the schools to ensure the strategic priorities are being met. The EP is evaluated by the Zone Leader.

The Zone Operations Administrator (ZOA) role is to provide critical support to the administrative and instructional staff at each of the iConnect Zone schools. The ZOA provides appropriate support to charter school administration and instructional staff based on invitation and agreement with the charter school. The primary function of the ZOA in charter schools is to support district Special Education, Language Acquisition, and Gifted Education service providers through Professional Learning Communities and individualized coaching. To accomplish this, the ZOA collaborates with the Office of Individualized Education and the Director of Special Education. While the ZOA does not evaluate district services providers in the charter schools, the ZOA provides critical feedback to the supervisors of these positions. In addition to serving operated schools in a similar capacity to charter schools, the ZOA oversees and directs in the areas of learning and assessments. The ZOA provides guidance to building level administrators and instructional coaches (both Zone and building) in the development of Unified Improvement Plans, Professional Learning Communities, and data driven instruction. Additionally, the ZOA evaluates the Falcon Homeschool Program Manager and provides direct support to the Falcon Homeschool Program. The ZOA also evaluates the Zone Instructional Coach. The ZOA collaborates with the Zone Leader and Executive Principal to develop strategic priorities of the Zone on an annual basis. The ZOA is evaluated by the Zone Leader.

The Zone Leader (ZL) role is to provide direction and leadership to the iConnect Zone. The ZL provides support to EP and ZOA through collaborative decision making. To ensure the members of the iConnect Zone can provide successful opportunities for students, the ZL manages the zone budget and works directly with fellow ZL's, the Education Office, and the Chief Officers. The ZL represents the iConnect Zone at Board of Education meetings as well as with state and national affiliations. The ZL attends CDE charter authorizer and school of choice unit meetings. The ZL hosts both operated and charter school leader meetings. Additionally, the ZL oversees the authorization of district charter schools. As such, the ZL annually evaluates the status of each existing charter school, reviews during the renewal cycle, reviews and evaluates new charter applications, and works directly with the charter boards. As needed, the ZL also works with district staff to ensure both the district and the charter schools have all necessary elements to promote a successful charter/district relationship. As a core function, the iConnect Zone creates innovative opportunity and embraces innovations gained through the district and outside agencies. The ZL creates and manages these

innovations by communicating with key stakeholders, assigning roles and tasks, working between involved parties, and sharing outcomes. Over the past three years, the ZL has served on the CDBOCES Board of Directors. Under this reorganization, the iConnect ZL will step off the board and work directly with CDBOCES to both enhance the membership opportunity of the district and protect the district's interest as the BOCES develops.

The ZL evaluates the ZOA, the EP, and the Coordinator of Special Student Projects. The ZL collaborates with the ZOA and Executive Principal to develop strategic priorities of the Zone on an annual basis. The ZL is evaluated by the Chief Education Officer.

FACILITIES

Facility constraints continue to hinder the ability to increase the scale of successful programs within the iConnect Zone. The Falcon Legacy Campus, Springs Studio, Creekside Success Center and Banning Lewis Preparatory Academy currently host Patriot High School and FHAP, SSAE K-12, PPEC, and FHEP respectively. A reframe of schedules and school models allow for more flexibility and maximization of space. The table below describes the facility plan the iConnect Zone will undertake over the next five years.

	<i>Falcon Legacy Campus</i>	<i>Springs Studio Campus</i>	<i>Creekside Success Center</i>	<i>Falcon Homeschool Program</i>
2017-18	PHS 9th -12th M-F 7:45AM - 3PM FHAP 7th-12th T/Th 8AM - 3PM	SSAE K - 5th W-F 9AM - 3:15PM 6th - 8th M-W 8:30AM - 3PM 9th - 12th T-Th 8:30AM - 3PM	PPEC 9th - 12th M-F 7:30AM - 2:30 PM	FHEP @BLPA K-7 T-W-Th 8AM - 4PM
2018-19	PHS 9th -12th M-Th 7:45AM - 3PM	Both SSAE and PPEC will occupy the SSC. The schedule is	With PPEC vacating the CSC, classroom space will be	FHEP @BLPA K-7 T-W-Th

	<p>Foundations Day Friday 7:45AM - 3PM</p> <p>FHAP 7th-12th T/Th 8AM - 3PM</p>	<p>TBD, but additional “space” will be captured through modifying the schedule to extend the hours of operation into the evening.</p>	<p>utilized by either the SSAE elementary or SSAE middle school.</p>	<p>8AM - 4PM</p>
2019-20	<p>PHS 9th -12th M-Th 7:45AM - 3PM</p> <p>Foundations Day Friday 7:45 - 3</p> <p>FHAP 7th-12th T/TH 8AM - 3PM</p>	<p>SSAE/PPEC 9th - 14th M-F 8AM - 7:30PM</p>	<p>SSAE 2nd - 5th M-W-F</p> <p>6th - 8th T-Th</p>	<p>FHEP @Vista Del Pico K-7 M-F 8AM - 4PM</p>
2020-21	<p>PHS 9th -12th M-Th 7:45AM - 3PM</p> <p>Foundations Day Friday 7:45AM - 3PM</p> <p>FHAP 7th-12th T/TH 8AM - 3PM</p>	<p>SSAE/PPEC 9th - 14th M-F 8AM - 7:30PM</p>	<p>SSAE 3rd - 5th M-W-F</p> <p>6th - 8th T-Th</p>	<p>FHEP @Vista Del Pico K-7 M-F 8AM - 4PM</p>

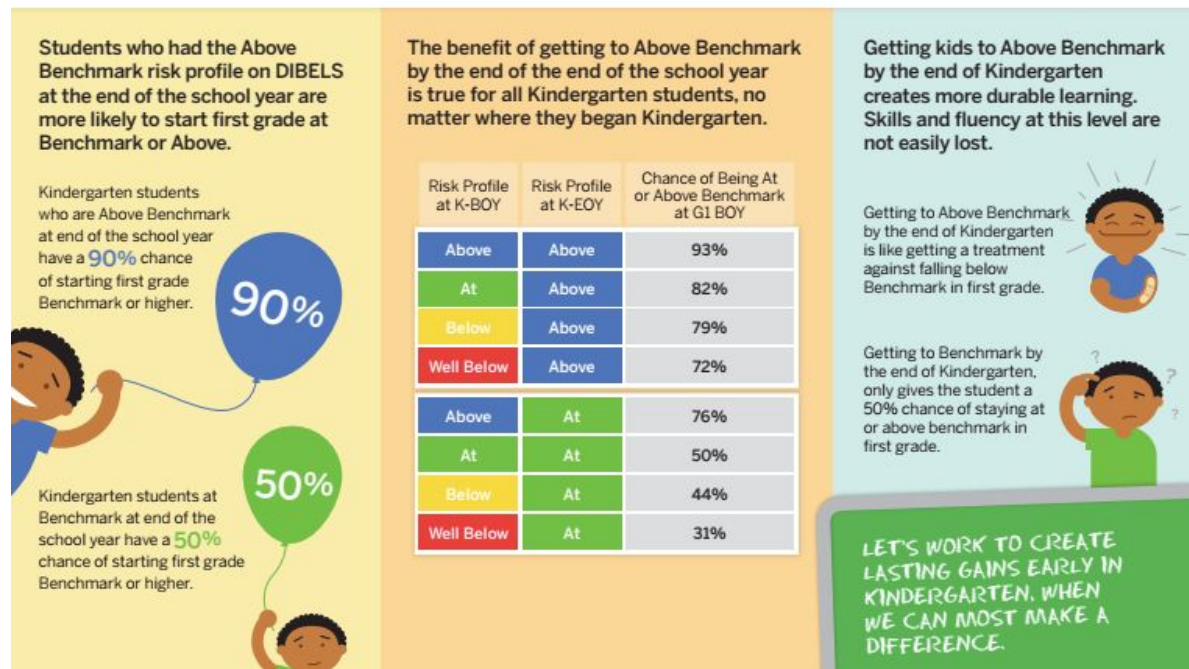
OPERATIONS

SSAE Elementary

Since the school's inception, Falcon Virtual Academy, now Springs Studio for Academic Excellence has offered a K-12 opportunity for students seeking a flexible learning model. Many years and iterations later, student learning data continues to lag behind district peer groups in grades K - 2. SSAE is designed to promote independent learning, with students attending the physical location of school only two days per week. Insignificant development of strong core skills, in particular in the area of reading, has inhibited SSAE K-2 students from meeting optimal success. Data supports contracting the SSAE Elementary by one grade each year until the 2020- 2021 school year. This will be done by discontinuing new enrollments in Kindergarten for the 2018-19 school year; Kindergarten and first grade for the 2019-20 school year; and Kindergarten, first and second grade for the 2020-21 school year. At the end of the cycle, SSAE will only enroll students in grades 3-12 and will utilize an entrance policy ensuring students have the appropriate skills to engage in the content both at school and at a remote location.

Colorado Start Strong

Attention Colorado Kindergarten Educators: The Colorado Department of Education partnered with Amplify (providers of mCLASS: DIBELS Next) to analyze Kindergarten students' reading progress. The findings suggest that to retain progress into Grade 1, CO kindergarteners should aim to reach Above Benchmark by the end of the year.



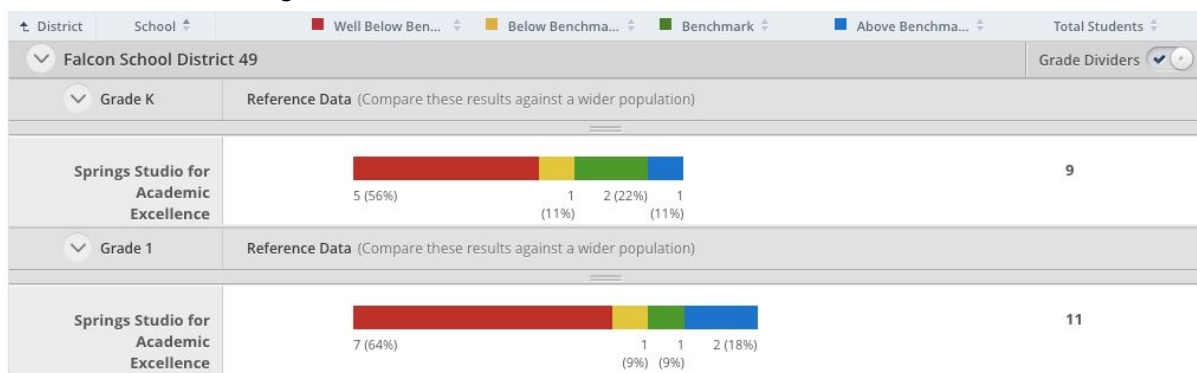
When students enter kindergarten Well Below Benchmark on DIBELS, and make above average progress, these children still only have a 31% chance of making Benchmark at the beginning of first grade. These students can make significant gains when there is precise, daily instruction and targeted intervention given by a highly trained teacher and/ or interventionist.

Unfortunately, DIBELS data verifies that District 49's kindergarteners are following the national trend; their collective kindergarten readiness is actually decreasing year by year. Springs

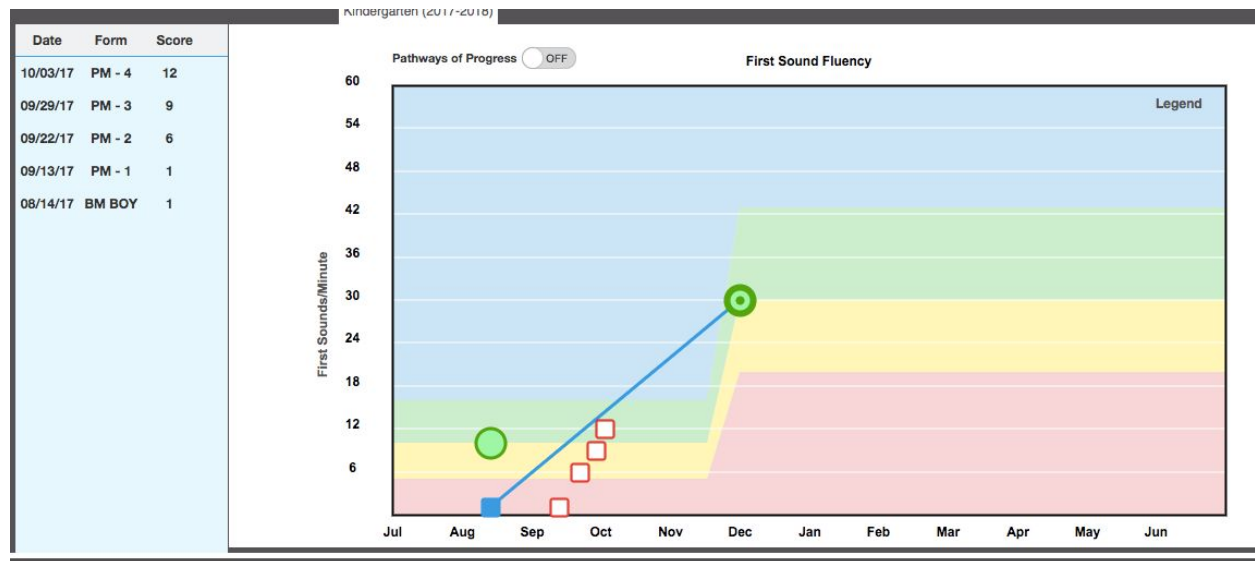
Studio students are no exception. The only difference is that under the current structure, they do not have daily access to the precise instruction and strategic interventions only their teachers can offer. Parents, cannot be a substitute for first good instruction when their children come to kindergarten and first grade so profoundly at-risk.

At the beginning of the year, to reach Benchmark, a kindergartener must be able to do 2 things: recognize letters and name them and distinguish at least 10 first sounds of spoken words (ex. /b/ bat). By the middle of the year, that number increases to *thirty* and new measures are introduced, including word reading. The Benchmarks are not particularly ambitious. In fact, the authors of DIBELS are clear: scoring At Benchmark is the *lowest indicator of being okay*. Rather, longitudinal data show that for students to have the best odds of sustaining adequate growth, they need to score Above Benchmark.

This year, the kindergarten and first grade classes had 12 students benchmark Well Below Grade Level on Test Day. Some of these students could not identify a single letter or sound. Five of the first graders scoring Well Below Benchmark are profoundly at-risk and their rate of growth will not be enough to ever make Benchmark.



Notice the the student below is significant progress but not at a rate that he will reach grade level. If he ends kindergarten Well Below Benchmark, his/her odds continue to decrease.



With limited access to her students, this teacher is doing an *incredible job* of growing the K-1 students; however, without daily access to the most at-risk learners, her students have little chance of ever reaching benchmark and parents are under no obligation to fill that gap. And so, the gap grows, and grows, and grows...

Our K-1 students need more access to their teacher, face-to-face. Until that happens, SSAE will continue to struggle to help K-1 students reach their potential.

Banning Lewis Preparatory Academy
iConnect Zone Site Visit | February 7, 2018

Executive Summary

On February 7, 2018, the iConnect Zone in conjunction with the District 49 Office of Education and the Sand Creek Zone conducted a full day site visit of Banning Lewis Preparatory Academy (BLPA). In the Fall of 2017, the Banning Lewis Ranch Academy Charter Board opened its second school campus under the expansion charter contract authorized by the District 49 Board of Education. Upon the completion of the first semester in operation, the iConnect Zone led the site visit to gain understanding of the school's implementation status, provide third party feed-back to the school's administration and board, and report the findings to the District 49 Board of Education as an information update.

Review Team:

Amber Whetstine, Executive Director of Learning Services - District 49
Christina Vidovich, iConnect Zone Operations Administrator - District 49
Andy Franko, iConnect Zone Leader - District 49
Sean Dorsey, Sand Creek Zone Leader - District 49

Interviews Conducted:

School administration
Core subject teachers
Elective subject teachers
Student leaders
Board of Directors

Classrooms Observed:

MS Science	HS Biology
MS Math	HS Geometry
MS English Language Arts	HS World History
MS Social Studies	HS English
MS Physical Education	HS House
MS Order	

Summary of Key Findings:

The site review team provided the school with the framework from which the team would be working during the visit. The Eight Standards and Indicators for Continuous Improvement outline the elements of systemic improvement within Colorado schools necessary to ensure student success in postsecondary and workforce settings. Additional inputs from the BLPA Charter application were added to align the outcomes appropriately. Each domain was observed or measured relative to the school's purpose, mission and vision, and the expansion application submitted to the District during the charter approval process. As such, the team identified strengths and opportunities which are detailed in the review teams final report. A summary of the findings are offered bellow.

Strengths:

In general, the strengths of the school can be identified in the areas of the school culture. There is a strong sense of community throughout the campus. This is first evident upon arriving as all are greeted with a smile. The site review team found BLPA to have a positive and safe school culture. The school community is developing in a way that builds on a foundation of strong character and care. The school administration is committed to strategies such as Capturing Kids Hearts and House and Order to instill leadership, relationship, self advocacy, and self awareness. The school leadership structure - to include the administration and the Board of Directors, is organized and supportive of one another. Teacher and support staff are encouraging and show a true care for students and their learning. Finally, teachers and support staff encourage and equip each other, promoting a sense of unity.

Opportunities:

As might be true with all start up schools, BLPA has the opportunity to take theory into practice at a deeper level. While many of the key findings are in the developing stage, each of the stakeholders envision and hold high hope for what BLPA can become. With additional effort, the school will continue to align instruction to student needs, understand student learning outcomes as related to Colorado Academic Standards, adjust instructional practices to meet the mission and vision of the school, and create systems to grow and sustain the instructional identity of the school.

Recommendations:

The review team offers three broad recommendations in its summary in addition to the many specific recommendations embedded within the detailed report.

I. Increase the focus on individual learners

The charter application suggests a number of ways in which the school will address and support the individualized learner. As a starting point, BLPA uses ICAPS (Individualized Career and Academic Plans) to guide individualized outcomes for its students. That being said, current instruction is generalized and indifferent to individual student needs. Increase the practice around data analysis and use for informed instruction. In addition, consider the implementation of ILPs (individualized learning plans) as described in the

charter application. Similar, it is advised the school develop and implement a plan for tier III instruction and focusing a robust MTSS process.

II. Develop a standard expectation for instruction

High yield practices in the classroom start with a strong set of instructional expectations. The review team encourages the school administration to develop a set of instructional expectations that includes specificity about student learning objectives, daily lesson planning, assessments for learning, and differentiated instruction.

III. Develop and implement growth plans for instructors

The school administration and instructional staff describe the process of professional development as collaborative and “in-house”. While both are good beginning solutions to professional growth and development, the review team encourages a more strategic approach. Consider how the information from classroom observations and formal evaluations can be leveraged to build a system of support for the instructional staff. Utilize resources both within the team and the budget to allocate time and dollars to improve the quality of education by investing in teacher professional learning.

Conclusion:

First and foremost, the review team would like to express many thanks to the entire BLPA who supported the visit to the school.

It is a tremendous accomplishment of the BLPA Board and staff who have the school operating at this level in such a short amount of time. Running a school is extremely difficult; running a new school is even harder. That being said, there is a strong foundation being created at BLPA. As the work continues, it is essential for the BLPA team to eliminate any confusion of what is foundation and what is the structure. It is necessary to continue paying close attention to foundational things such as safety, culture, process, and procedures. It is also the time to build on that foundation and create the structures that will ensure continuous success. It is the hope of the review team that you will find our feedback helpful in considering both the foundation and the structures of what is becoming Banning Lewis Preparatory Academy. As the team reads and considers the information provided within the report, please feel free to reach out with any questions. As always, we are happy to help with any support the school feels the district can provide.

Site Review

Banning Lewis Preparatory Academy

District 49 - iConnect Zone

February 7, 2018

Site Review Process

District 49 in conjunction with the iConnect Zone conducted a comprehensive Site Review February 7, 2018. The purpose of the review was to synthesize strengths and opportunities for improvement aligned with the Colorado Department of Education's Eight Standards and Indicators for Continuous Improvement and the BLPA charter application. The site visit included classroom observations and a variety of stakeholder interviews with school leaders, teachers, parents, students and the charter board in which the Review Team collected standards-aligned evidence to verify strengths and opportunities. While some standards aligned better with evidence from stakeholder interviews, others relied heavily on evidence collected during classroom observations. For each standard, a variety of evidence from all available sources, (interviews and observations) were calibrated by the Review Team to ensure consistency of findings for each identified strength and opportunity.

Review Team

The Review for Banning Lewis Preparatory Academy was conducted on February 7, 2018 by the following District 49 team members:

Amber Whetstone, Executive Director of Learning Services - District 49

Christina Vidovich, iConnect Zone Operations Administrator - District 49

Andy Franko, iConnect Zone Leader - District 49

Sean Dorsey, Sand Creek Zone Leader - District 49

The Eight Standards and Indicators for Continuous Improvement outline the elements of systemic improvement within Colorado schools necessary to ensure student success in postsecondary and workforce settings. Additional inputs from the BLPA Charter application were added to align the outcomes appropriately.

Strand I: Teaching for Learning

The Teaching for Learning strand describes the necessary elements of a comprehensive, standards-based teaching and learning cycle informed by four primary questions:

What do students need to know, understand, and be able to do? (Plan)

How do we teach effectively to ensure students are learning? (Do)

How do we know students are learning? (Reflect)

What do we do when students are not learning or are reaching mastery before expectation? (Revise)

The four standards that organize this strand are:

Standard 1: Standards and Instructional Planning

The school implements a curriculum that is aligned to Colorado Academic Standards and ensures rigorous, effective instructional planning.

Standard 2: Best First Instruction

Instructional staff members provide aligned, integrated, and research-based instruction that engages students cognitively and ensures that students learn to mastery.

Standard 3: Assessment of & for Learning

Teachers use multiple sources of data and consistent, high quality assessment practices to guide school, department, grade-level, and classroom decisions.

Standard 4: Tiered Support

The school implements a comprehensive system of tiered academic and behavioral support to enable students to master grade-level expectations.

Strand II: Organizing for Results

The Organizing for Results strand describes key elements required for schools to function as effective learning organizations. The standards and indicators within this strand identify critical organizational supports for the standards-based teaching and learning cycle to ensure effective results for students. The strand is informed by four primary questions:

How do we lead the school to accomplish effective results for students? (Lead)

How does our school community ensure high expectations for the performance of all students and □staff? (Expect)

How do we develop and support a high quality professional staff? (Develop)

How do we keep our focus on and reach the teaching and learning goals we've set? (Sustain)

The four standards that organize this strand are:

Standard 5: Leadership

School leadership ensures the school functions as a learning organization focused on shared responsibility for student success and a rigorous cycle of teaching and learning.

Standard 6: Culture and Climate

The school functions as an effective learning community and supports a climate conducive to performance excellence for students and staff.

Standard 7: Educator Effectiveness

School leadership actively develops a high quality professional staff through professional learning, supervision, evaluation, and commitment to continuous improvement.

Standard 8: Continuous Improvement

The school implements a mission-driven cycle of continuous improvement that optimizes learning and ensures organizational effectiveness.

	Strand I: Teaching for Learning
	<p>Standard 1: Standards and Instructional Planning The school implements a curriculum that is aligned to Colorado Academic Standards and ensures rigorous, effective instructional planning.</p> <p>Key Findings BPLA is beginning to implement a curriculum that is aligned to Colorado Academic Standards, but does not yet ensure rigorous instruction .</p> <p>Strengths</p> <ul style="list-style-type: none"> • Teachers are aware that instruction must be aligned to State Standards and are planning activities to address standards. • Some teachers are collaborating with each other to plan instruction that is integrated across content areas. For example social studies and language arts teachers were working together on student research projects. <p>Opportunities</p>

	<ul style="list-style-type: none"> Although learning targets were posted in many classrooms, many classrooms had agendas or activities posted rather than learning objectives aligned with Colorado Academic Standards. A few teachers used technology (Schoology and Tenmark) to map curriculum. This practice can be expanded to ensure a guaranteed, viable standards aligned curriculum. In most classrooms, students were observed completing lower level tasks such as answering recall questions, completing worksheets or copying down definitions.
	<p>Standard 2: Best First Instruction Instructional staff members provide aligned, integrated, and research-based instruction that engages students cognitively and ensures that students learn to mastery.</p> <p>Key Findings BLPA staff members are beginning to align and integrate research-based instruction to engage students in mastery learning.</p> <p>Strengths</p> <ul style="list-style-type: none"> Teachers and students are using rubrics to assess understanding of concepts and skills. For example, the the site visit team observed some rubrics in use during classroom instruction and individual student work time. When asked, students explained that they use rubrics to grade their own work before their teachers grade it. Other students stated teachers share rubrics during the introduction of a unit or project. The site team observed the use of laptops for technology integration. Students were using Schoology and Google Drive to manage assignments and research. Students were also observed using technology in math to plot coordinates. Teachers used document cameras to model expectations. <p>Opportunities</p> <ul style="list-style-type: none"> The 100-minute block has high potential, but is currently a challenge for teachers. Teachers reported that they like the block schedule, but have not received professional development to ensure that they are planning to maximize instructional time. During classroom visits, the site team observed that instructional time was not maximized. For example, during multiple classroom visits, the last 15-20 minutes of class time was used to complete tasks which often led to disengaged students. Although the use of graphic organizers and cooperative learning were emphasized as priorities in the school's charter application, a lack of these strategies was observed in classrooms. The site team did not observe the use of graphic organizers to promote student learning in any classrooms. Further, although some classrooms had desks or tables situated in groups, students primarily worked independently to complete assignments. The majority of instruction was directed from the teacher to the students. Cooperative learning was not a pronounced learning strategy.
	<p>Standard 3: Assessment of and for Learning The school uses multiple measures and assessment strategies to continuously inform instruction to meet student needs, measure student progress toward and mastery of grade-level expectations, and improve instruction.</p> <p>Key Findings</p>

<p>BPLA is beginning to use assessment measures to inform instruction to meet student needs.</p> <p>Strengths</p> <ul style="list-style-type: none"> Teachers and school leaders shared that the STAR assessment is given to all students to track achievement and growth in English language arts and math. They also reported that eighth graders took the PSAT this year. Teachers reported that common writing assessments are given to students and that some teachers give pre-post tests to track student progress. During classroom visits, the site team observed students completing assessments and teachers providing students with feedback on quizzes. Student grades are monitored regularly by teachers. Teachers and school leaders reported that students attend House in Order at the end of each day to check their grades, complete unfinished work and receive additional support from teachers. <p>Opportunities</p> <ul style="list-style-type: none"> School leaders and teachers are not yet using assessment results to continuously inform and improve instruction. When asked, school administration stated data are analyzed and reported to teachers. It was also stated that Professional Learning Community meeting protocols are used to guide data discussions. Closure at end of lessons (ie. exit tickets, etc.) were not observed during classroom visits. Although tests and quizzes are administered to students periodically, closure at the end of lessons did not allow for student demonstration of mastery of the daily lesson objective. Additionally, in most classrooms, checks for student understanding throughout the lesson focused on lower-level understanding and typically involved calling on individual students with raised hands versus ensuring all students understood the lesson progression of concepts and skills. 	<p>Standard 4: Tiered Support The school implements a comprehensive system of tiered academic and behavioral support to enable students to master grade-level expectations.</p> <p>Key Findings A comprehensive system of tiered academic and behavioral supports is developing at BLPA.</p> <p>Strengths</p> <ul style="list-style-type: none"> Teachers reported that they identify students needing additional support using the STAR data. In previous visits, team members observed teachers and staff willingness to provide services for English Learners and students on IEPs through accommodations and modifications. <p>Opportunities</p> <ul style="list-style-type: none"> When asked, teachers reported that they have not received professional development on differentiating instruction to meet the individual needs of students. Many teachers reported that students are coming to BLPA below grade level and additional supports are needed to ensure they are successful in a college preparatory school environment. Teachers reported that
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there is currently an interventionist that works with students in math, but no additional support is provided for students in literacy.

- The site team did not find evidence of how data are being used to inform instruction. Additionally, the site visit team did not find evidence that student learning data are being used to develop course offerings, differentiated learning opportunities, or professional development plans.
- BLPA does not yet have a systematic MTSS process in place. Although teachers discuss students that are not making progress, there are not defined interventions or processes in place to ensure all students are successful.
- Although the application identified character education and report cards as a function of the school process, when asked, students reported that character lessons were taught at the beginning of the year, but had not been taught since. Additionally school leaders and teachers reported that individual learning plans are not yet in place.

Strand II: Organizing for Results

Standard 5: Leadership School leadership ensures the school functions as a learning organization focused on shared responsibility for student success and a rigorous cycle of teaching and learning.

Key Findings

School leadership is not yet functioning as a shared leadership team focused on implementing a rigorous instructional program.

Strengths

- School leaders are beginning to identify ways to share leadership with teachers. For example, a teacher has been identified to lead the House in Order initiative and teachers share demo-slams at staff meetings to demonstrate various instructional strategies.
- Although decision making is not yet purposely shared, tasks and responsibilities are given to key staff members.
- School administration explained that some teachers are asked to provide professional development for others in areas in which they have a deep skill set or passion.
- Safety and adult supervision is a shared leadership responsibility as evident in the drop-off and pick-up of students, hallway presence, and cafeteria presence.
- The Board of Directors reports school leaders at both BLRA and BLPA attend and engage at regular monthly board meetings. The Board of Directors report there is a positive relationship between the Board and the operator, Accel Schools, in particular with the site based staff.

Opportunities

- School administration shared that departments and grade level teams meet with regular frequency. To build shared leadership, consider the development of department chairs or team leads who also meet then with school administration to ensure alignment to the school's mission, vision, and purpose.

	<ul style="list-style-type: none"> • Instructional deployment lacked consistency. Consider how a shared leadership model may bring consistency to the expectation of instruction and learning at BLPA • Although the Board recognized that a mid-year evaluation had been conducted of the Executive Director, there had not yet been an evaluation of the Head of School.
	<p>Standard 6: Culture and Climate The school functions as an effective learning community and supports a climate conducive to performance excellence for students and staff.</p> <p>Key Findings As a new school, BPLA has laid the foundation for a safe and caring learning community.</p> <p>Strengths</p> <ul style="list-style-type: none"> • The site team observed a clean and secure school building conducive to learning. Hallways and classrooms were organized and clean and student behavior in hallways and common areas was generally respectful. • Teachers reported that all teachers have been trained in Capturing Kids Hearts. Teachers stated that the staff is bought-in to the Capturing Kids Hearts philosophy and committed to ensuring a safe and caring learning environment for students. • School leaders and teachers explained that a social contract was developed school-wide with input from school staff and students. The site team noted the social contract posted classrooms and in meeting spaces. • All stakeholders reported that BLPA provides a safe school environment for students. Students stated that BLPA is one of the safest high schools in Colorado. They described a community in which everyone knows each other and watches out for each other. Students reported that if something bad were to happen (ie. drug use) someone would know about it and report it. Students reported that teachers have high expectations for student behavior in the classroom. <p>Opportunities</p> <ul style="list-style-type: none"> • Although students were generally polite and respectful, some teachers struggled with classroom management. For example, some teachers struggled to get the attention of students. In some classrooms students were disruptive during student work time or talked over other students and the teacher during instruction. BPLA school leaders may consider how the school ensures that newer teachers or those who struggle with classroom management receive adequate support to ensure student engagement.
	<p>Standard 7: Educator Effectiveness School leadership actively develops a high quality professional staff through professional learning, supervision, evaluation, and commitment to continuous improvement.</p> <p>Key Findings Development of professional staff is not yet focused and targeted to align with staff needs and school goals.</p>

Strengths

- iConnect Zone Instructional coach is beginning to work with language arts teachers
- The iConnect Zone Administrator provided training on English language development strategies and theory of acquisition. Follow-up observations and feedback sessions were also conducted by the iConnect Zone Administrator with BPLA teachers.
- Teachers reported that they support each other and learn from each other. They reported that their primary professional development is reliant on their collaboration with one another. Teachers reported that some teachers are beginning to access the Aha! Network for professional learning opportunities.

Opportunities

- Professional development is not targeted to the areas identified as priorities for the school (ie college prep., graphic organizers, cooperative learning)
- The majority of professional development is provided by teachers rather than school leaders or other trained professional developers.
- Professional development for teachers is lacking within the areas of Best First Instruction, Assessment of Learning and Tiered Support.
- BLPA has not taken full advantage of district supports in the areas of professional development. Although the iConnect Zone instructional coach and Zone Operations Administrator have provided some support, the school may benefit from further collaboration from D49 expertise.

Standard 8: Continuous Improvement The school implements a mission-driven cycle of continuous improvement that optimizes learning and ensures organizational effectiveness.

Key Findings

School leadership has not yet articulated a clearly defined mission to align school improvement efforts to optimize organizational effectiveness.

Strengths

- School leaders and teachers recognize the school's accomplishments and areas for continued growth and improvement.
- School administration consistently reports to the Board of Directors regarding the school's progress. Measurable outcomes are delivered in the form of a dashboard and are included in the board packet and discussed at regular monthly board meetings.
- The Board of Directors reports the relationship with the operator, Accel Schools, is strong and collaborative. The Board feels supported by the operator and is being provided quality services in the areas of finance, marketing, technology, and school administration.

Opportunities

- **Teacher reported that teachers would like more opportunities to provide input to school leaders to improve the school.**
- **Students also reported that they would like more opportunities for input.**
- **Define the school's instructional vision and develop a systematic approach to fulfill a college preparatory mission.**

BOARD OF EDUCATION ITEM 8.09
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: D. Richer, Executive Assistant to the Board

TITLE OF AGENDA ITEM: Board Sub-Committee Minutes

ACTION/INFORMATION/DISCUSSION: Information Item

BACKGROUND OR RATIONALE

At the 2018 Annual Peak Planning meeting the Board requested the inclusion of board sub-committee minutes as an information item in the board packet.

RELEVANT DATA AND EXPECTED OUTCOMES:

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: Information only.

APPROVED BY: Dave Cruson, Board Secretary

DATE: February 28, 2018

District Accountability Advisory Committee (DAAC) Agenda

October 24, 2017-Approved Minutes
Board Room-Education Service Center: 6:00 – 8:00 pm

Call Meeting to Order- Meeting was called to order at 6:04pm

Introductions-

Approval of Agenda- approved unanimously

Approval of Minutes - approved unanimously

Administration Update – Dr. Kim Boyd started as the Director of Community Care. She is working on social emotional support for students, staff and the community.

Board Update – Dave Cruson: 3B money is being spent and being used for building improvement. There is a builder's representative who helps to ensure that projects are being done on time, on budget, and in the best way possible. COO, Pedro Almeida, has been hired for the district and is on week 4. Many people were involved in the hiring process; staff, students and administration, as well as the board. Election: Nobody in 2 of the 3 districts challenged Dave or Kevin so they are automatically appointed. Board is also looking to replace Tammy Harold, who is retiring. There is an opening in the Southern boundary that they are looking to fill. Dave also thanked members for participating in DAAC. Mr. Cruson wanted to add that the safe school entries are done 2 schools at a time, so they will take some extra time.

RMCA: Christianna Fogler brought in a thank you basket for DAAC and their assistance with 3B and the visible changes they can see in their school.

Presentations:

Robert Sparks – Transportation logistics manager

- Fees: Decided on a flat-rate fee. Parents can buy a quarterly, semester, or yearly pass. There are also punch cards available in \$20 increments. There are discounts for multiple students and the fee is capped at 3 students per home. There is also an option to convert your BOY quarterly pass to an annual pass by the end of the 1st quarter. Free and reduced lunch ride free. Added a new bus to each zone. There have been 250 new riders in the 1st quarter.
- Buses: Have obtained several new buses: all are equipped with seat belts. There is one small, gas one which does not require a CDL license
- News: Short 6 drivers and 2 para professionals. They have also added a managerial position to help with hiring and retaining drivers. Stop arm violations are becoming a huge issue!! They can report violations, but you have to have the license plate number. There is a dedicated person at transportation to report violations. Drivers get a warning. Ideas were shared on ways to increase community awareness: Can Matt Meister disseminate the info to local news stations? DAAC members create a letter and send it to news stations.
- Bus safety: New application called “safe stop” to alert parents of where the buses are located. Transportation can send a push alert if a bus is running late, or a parent can track a specific bus. They are also looking at parents being able to track their individual students.

Rachel Duerr- District Health and Wellness:

- See Power Point
- D4.9 run/walk is on 11/4
- Required to have changes in the wellness policy secondary to healthy school's campaign.
D49.org/wellnesspolicy
 - School day is Midnight to 30 minutes after the bell
 - 3 fundraisers that are exempt from the policy: Cookie dough does not count because it is not meant for immediate consumption.
 - Looking at chick-fil-a and other fundraisers-they may be allowed by January
 - It is not looking to affect incentive programs- e.g. Pizza Hut Book is allowable

Unfinished Business

- Please get your SAC meeting dates turned in to Dave Rex.
- Budget priorities – Jan. deadline
 - Can we get something in writing on what is included in a Budget priority?

Subcommittee updates:

- Budget subcommittee-revisions to Falcon Legacy Campus and Remington Elementary. 3A presentation from RMCA for instruments for a new band class. Presentation from budget and finance: How the student based funding model works (based on individual student and normalized across the district)
- Bylaws subcommittee- No information
- Charter subcommittee- DAAC is questioning why people from charter schools can't be on the committee.
- Parent Engagement subcommittee- Have not met
- Restorative Practices Subcommittee-They will meet in November
- Unified Improvement Plan Subcommittee-Meet tomorrow, 10/25 at 4pm.

New Business

- DAAC applications need to be submitted for SAC representative vacancies

SAC Reports

Woodmen Hills Elementary-Have not met since last DAAC meeting.

Banning Lewis Ranch Academy-11/14-UIP and MLO-B proposals

Pikes Peak Early College-First meeting in September-9% participation. Next meeting in November, went back

to High Trails for team building. Working on getting college tours scheduled

Sand Creek High School-11/14 @ 5:45-discuss future dates and UIP. 20th school reunion with 80 attendees.

+ behavior referrals-good thing to get called in to the principal and Dean's office and parents are called

right then. Gave SAC brochure to school representative and it was handed out at PTC. Round 1 of soccer state championship tomorrow.

Springs Ranch Elementary School-PTO and SAC are meeting together. Last SAC meeting was with the zone.

Safety of students addressed. Fundraiser-\$9100

Springs Studio-Fall dance tonight, 10/24 for Middle School, High Trails retreat for 7th grade

Falcon Elementary School-Next meeting is 11/30-3B covered entry was done over Fall Break.

Skyview Middle School-10/26-6th grade won a sweepstakes to a special screening to the movie Wonders-tying

the movie in to Language Arts and empathy. They will have a Live Q & A with surprise guests. They have started 3B painting projects in 8th grade.

Vista Ridge High School-11/1-Band is going to State-got the highest score at regionals in School history.

Allies-First SAC meeting was last month. They will participate with Odyssey Elementary School and a lot of their activities since they are so small. Team Building day went well.

Pikes Peak School of Expeditionary Learning-UIP, budget and by-laws. Veteran's day program 11/10. Fun Run/Color Run was very successful as was the Book Fair. Replaced turf field and pour-in-place was added. PBIS-Character bucks, "Knapp" time.

Rocky Mountain Classical Academy-SAC meeting was today. They have been seeing some behavior trends and

working on how to decrease them, UIP. RMCA 5K-great turnout. They also just had the ground breaking on the new early childhood wing.

Falcon Middle School-Principal Brian Smith presented UIP. Currently, #'s-all green. Mill-Levy money-with lots of visible changes in the school.

Meridian Ranch Elementary School-SAC tomorrow, 10/25. MLO money is being well spent. Discussed UIP and budget.

Stetson Elementary School-Fun Run coming up, Veterans Day presentation

Imagine Classical Academy-started playground

Evans Elementary School-new canopy over front entrance, MLO-security cameras, Healthy choice week, 1 school/1 book challenge, over 500 families showed up for literacy night!

Horizon Middle School- They are back on a performance plan-increased in every category except math, they went down 1 point. They are looking at hiring another math instructor with Title I money to help with math scores.

Remington Elementary School- Math night Thursday night.

Adjournment- Meeting adjourned at 8:59

Next Meeting is December 5, 2017

NOTE: DAAC meeting dates for next year: Dec. 5, Jan. 23, Feb. 27, Mar. 13, Apr. 24, May 15 (Submit SAC dates by Sept. meeting.) with proposed agenda setting meetings: Oct. 3, Nov. 14, Jan. 9, Feb. 13, Feb. 27, Apr. 10, May 1

<u>Name</u>	<u>School/Parent</u>	<u>Signature</u>
Christianna Fogler	Admin Rep Charter	
	Admin Rep Elem	
	Admin Rep Homeschool	
	Admin Rep HS	
Patricia Gioscia	Admin Rep MS	present
Guin Leeder	BLRA	present
Todd Morse	BLRA	present
Kevin Butcher	BOE	present
Louis Fletcher	CEO Liaison	present
Brittany McVicker	Community	
Arda Eisele	EIES	present
Christy Kennedy	FES	present
Mike Regennitter	FHS	present
Laura Nelson	FMS	present
	GOAL	
Shelly Demetrelis	HMS	
David Rex	ICA/Chair	present
Kris Levi	MRES/Teacher	present
Ryan Sherman	OES	
Patricia Claman	PHS	
Jimmi Wright	PPEC	present
Joanne Wheeler	PPSEL/Teacher	present
Amanda Ogilvy	RES/Secretary	present
Lori McCoy	RES alt	
Kathleen Winchester	RMCA	present
Melynee Finch	RVES	
Jennifer VanHook	SCHS	present
Jeff Moulton	SES	present

Sharon Smith	SMS	present
Mariana Lewis	SRES	
Tara Routsis	SSAE	present
Tambria Miller	VRHS	present
John Newbill	WHES/Vice Chair	present
Jim Bonavita	PHS principal	present
Lyndell Copeland	ALLIES	
Debbie Hall	Guest-Culture and Service	present
Mary Velasques	Guest-IGNITE	Present
Susan Imhoff	Guest-El Paso County	present
Sharon Smith	SMS pending	downiesmith@yahoo.com

Next meeting: October 24 at the Education Service Center in the board room.

*Board Meeting Notes for
December 19, 2017 at 4:04 p.m.*

Guests/Staff: Maria Walker, Kindra Whitmyre, Brett Ridgway, Brad Miller, Amy Attwood, Nicole Tiley, Ken witt

Guests on Conference Call: Board Member Chelsy Harris

Via Skype and Google Hangout: none

Note:

Role Call:

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Here	x	x	x	x	x
NOT Here					

Approval for the Agenda:

Motion: Holloman

Second: Franko

Motion Passed: 5-0

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE	x	x	x	x	x
Voted NAY					
Not at mtg.					

Approval for Consent Agenda.

Motion: Holloman

Second: Franko

Motion Passed: 5-0

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE	x	x	x	x	x
Voted NAY					
Not at mtg.					

Approval for Action Item IV-A: Data Privacy Policy

Motion: Franko

Second: Holloman

Motion Passed: 5-0

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE	x	x	x	x	x
Voted NAY					
Not at mtg.					

Approval for Action Item IV-B Executive Assistant Employment Status

Motion: Franko

Second: Holloman

Motion Passed: 5-0

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE	x	x	x	x	x
Voted NAY					
Not at mtg.					

*Approval for Action Item IV -C. **No Action Needed***

Motion:

Second:

Motion Passed:

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE					
Voted NAY					
Not at mtg.					

Approval to Amend the Resolution to add “and students”.

Motion: Franko

Second: Holloman

Motion Passed: 5-0

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE	x	x	x	x	x
Voted NAY					
Not at mtg.					

Approval for Action Item IV-D. Amended Resolution as presented

Motion: Franko

Second: Holloman

Motion Passed: 5-0

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE	x	x	x	x	x
Voted NAY					
Not at mtg.					

Approval for Action Item IV-E. Extend the current Aabren Group, Ken Witt contract with the same terms for 90 days

Motion: Franko

Second: Holloman

Motion Passed: 5-0

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE	x	x	x	x	x
Voted NAY					
Not at mtg.					

Approval to Adjourn at 5:39 p.m.

Motion: Franko

Second: Holloman

Motion Passed: 5-0

	Drosendahl	Franko	Harris	Holloman	Lavere-Wright
Voted AYE	x	x	x	x	x
Voted NAY					
Not at mtg.					

District 49 SEAC Executive Committee Meeting Agenda

6:00 p.m. Monday, February 12th

1. Welcome/Introductions
2. Special Education News
 - a. ESY Update
 - i. Interviews for coordinators this week and next
 - ii. ESY teacher positions to be posted this week
 - b. SPED Admin Restructure
 - i. Proposed change to 4 zone SPED administrators presented at the town hall last Wednesday
 - ii. Allows for school psychologist and social workers to spend more time with students rather than the administrative components
 - iii. Requesting parent volunteers for the interview committee
3. Discussion: ALLIES Program for Dyslexia
 - a. Currently for elementary age students-could we look into adding a middle school and high school extension?
 - i. Email to principal and zone leader could give more specifics on the vision
4. Inclusion Conference take aways
 - a. Two attendees who when to the conference are not present, will present information at next meeting
5. Realm of Caring Presentations
 - a. Transition to Transition services Feb. 28th at the Realm of Caring Office
 - b. Offering to provide for D49 possible after Spring Break as a general session
6. Next Meeting
 - a. Next meeting: **March 12th at 6:00** at Central Office
 - b. Taking t-shirt orders, bring \$20 to purchase

District Wellness Advisory Council Meeting

October 4, 2017

Names of attendees:

Rachel Duerr: Central Office, Learning Services
Melissa Ardolf: FES
Kim Boyd: Central Office, Community Care
Jenna Bruce: Centura Health
Rebekah Davis: SCHS
Tony Marino: SMS
Matt Monfre: SES
Aaron Villegas: Central Office, Communications
Sam Baldwin: VRHS
Matt Sisson: VRHS
Jennifer Scarselli: SCHS
Megan Bies: Nutrition Services
Monica Deines-Henderson: Nutrition Services
Dave Cruson: D49 Board Representative
Michelle Gold: Nursing Services
Kirin Kinder: FES
Shannon Hathaway: Human Resources
Jill Miller: Adapted PE
Sheryl Yee: Central Office, Medicaid

Welcome and Introductions - A number of new members, Activity: show and describe your last picture on your phone with your neighbor.

SWAT (Students Working Against Tobacco) club leaders - Three seniors from Sand Creek High School presented on what the SWAT club is about. They present at basketball games, art contests, kick butts day and the Boo Bash. They will come to you school or event
#scorpsdontsmoke SWAT is funded through the El Paso County Health Department. The students shared a powerpoint with the council that showed statistics of smoking and doing drugs.

Fuel Up to Play 60 - Matt Monfre from Stetson talked about the program and provided hand-outs. Contact Nicole Croy ncroy@westernmilk.org for more information or go to the website www.fueltoplay60.com

Director of Community Care- Kim Boyd presented on this new position, she works to support emotional/social with students, staff and community, Capturing Kids Hearts, PBIS, staff employee crisis team lead, and grief counseling. Talked about other ways to support staff-

getting a discount list of places to eat ect., (creating benefits list), still have a social committee- help staff feel better about working in D49. Example of staff benefit is 50% off price for Kids' Corner.

Staff wellness- D4.9 walk/run still need participants - registration is up to 200 people. \$250 will go to the wellness team who has the highest participation for the walk/run.

Checking vendors for biometric screening in Jan. Trial and fitness classes in D49 in Falcon Zone based on staff wellness survey sent last May

Ways to increase participation- free hot on yoga, 12 week maintain no gain maybe do in next year, New slogan "Get your new year in gear"

How we spend our Medicaid funds- If you have ideas on ways to improve or health needs not being met contact Sheryl Yee syee@d49.org

Physical Activity Break - Led by Matt Monfre, also provided a calendar with an activity for each day

Policy Implementation- Members shared how we are coping with the implementation of the new wellness policy. Questions were given to CDE and they responded. Needed more clarification.

A meeting with Sam Baldwin, Rachel Duerr, Tony Marino, Michelle Gold and Melissa Ardolf will meet on Friday October 6th at Vista Ridge to make the changes/clarifications in the policy to be presented at the board meeting in November during work session.

Launch- Group picture taken

BOARD OF EDUCATION ITEM 9.01
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Ron Lee, Director of 3B MLO

TITLE OF AGENDA ITEM: 3B Projects Updates

ACTION/INFORMATION/DISCUSSION: Discussion Item

BACKGROUND OR RATIONALE

Discussion item, 3B project updates.

RELEVANT DATA AND EXPECTED OUTCOMES:

Clarity of understanding our current 3B MLO projects and status of the projects.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:


Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	Always mindful with our integrity, we manage every project to the best possible outcome.
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Continually provide clear and concise communication with our community and carry out their requests with effectiveness and efficiency. Providing newly refreshed and safe learning environments assists with the growth and development towards this distinction of exceptional schools.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED:

Review of the current 3B MLO report and make any inquiries needed for clarity or direction.

APPROVED BY: Pedro Almeida, Chief Operations Officer

DATE: February 22, 2018



3B / MLO & Priority 2 Capital Construction Progressive Update

Ron Lee, Director of 3B/MLO Capital Construction

March 2018

The Best Choice to Learn, Work and Lead



Falcon High School Baseball Field – - *Pitcher's Mound & Dugout fencing*



Pitcher's mound had to be
reconstructed to meet
regulations.



Dugout fencing

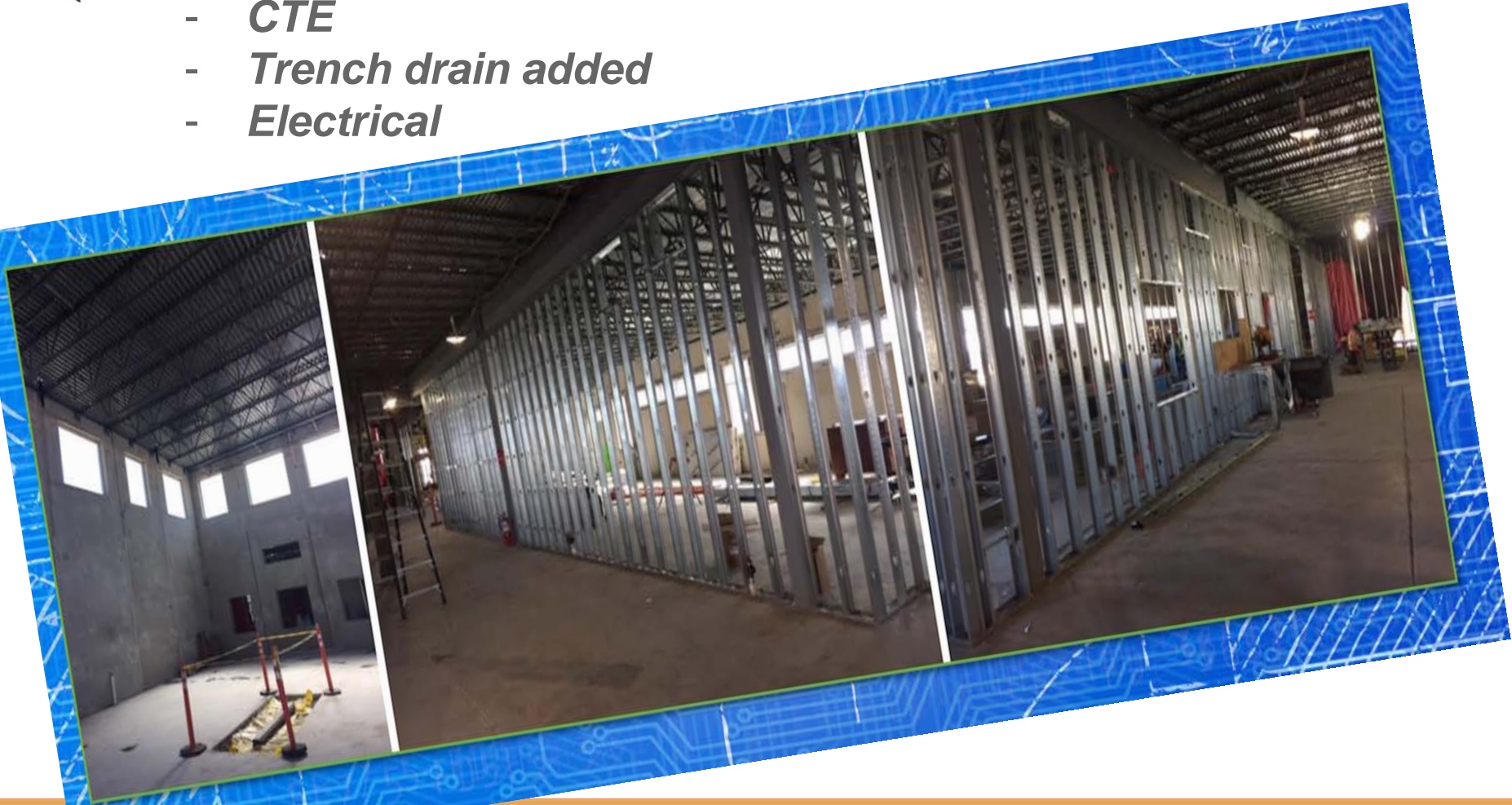


The Best Choice to Learn, Work and Lead



Falcon High School Addition –

- *Interior Framing*
- *CTE*
- *Trench drain added*
- *Electrical*





Falcon High School Addition – Roofing & Windows



The Best Choice to Learn, Work and Lead



Sand Creek High School - *Phase II MLO Addition Completed!*



The Best Choice to Learn, Work and Lead



Vista Ridge High School Addition –

- *Back of stage framing*
- *Equipment concrete pads poured*



The Best Choice to Learn, Work and Lead



Bennett Ranch Elementary -

- *Exterior barrier wrap*
- *HVAC duct insulation*
- *Interior framing continues*



The Best Choice to Learn, Work and Lead



Bennett Ranch Elementary -



Signs of a “pet friendly” school!



*Continued progress of the school –
Plumbing, HVAC, Electrical & Steel work.
Nearing the last of the interior concrete pours.*



The Best Choice to Learn, Work and Lead



WOODMEN HILLS
ELEMENTARY SCHOOL



Construction of new “Bus Loop” will be completed over Spring Break!



The Best Choice to Learn, Work and Lead

Priority 2 MLO Forecast



Additional flooring at:

Meridian Ranch Elementary

Woodmen Hills Elementary

Springs Ranch Elementary

Stetson Elementary

Ridgeview Elementary

Safe Entry at Meridian Ranch Elementary

LED Light upgrades at Skyview Middle & Falcon Middle



Thank you for your
time this evening.

Questions?

Ron Lee, Director of 3B/MLO Capital Construction

January 2018

The Best Choice to Learn, Work and Lead

Project Update Report

Project Name:
Wember Inc. Project Number:
Issue Date:

District 49 Schools – P2 Projects
2016.63
February 28, 2018

The purpose of this update is to report on the current status of the District 49 School P2 Projects. This report is to serve as a summary of pertinent information related to the project at this point:

Summary

- Projects below are information thru February 27th, 2018
- Full Schedule of Projects and Project Planning is attached.

Budget Key

Initial Budget	Approved Budget for the MLO approved by the schools SAC.
Current Forecast	Current planned funds to be expended on the Project. Number may be different the Initial Budget due to understanding of Costs Estimated or Contracted during the Planning and Bidding Process.
Committed Cost	Contracts, Purchases or any cost that has been encumbered as a PO. Nothing is considered Committed till a PO is in place.
Projected to Complete	Estimated costs to complete project. Estimates could be those of a contractors or just the Project Team.
Projected (Over)/Under	Amount project is over or Under from the "Initial Budget" (Not Current Forecast)

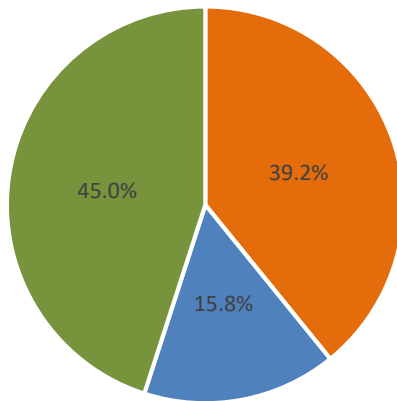
Other Definitions

- GC - General Contractor
 HVAC - Heating, Ventilation, & Air Conditioning
 Substantial Complete - State in the progress of Work when the Work or designated portion thereof is sufficiently complete in accordance with the Contract Documents so the Owner can occupy or utilize the Work for its intended use.
 Value Engineering (VE) - An organized team effort directed at analyzing the functions of systems, equipment, facilities, services, and supplies for the purpose of achieving the essential functions at the lowest life-cycle cost consistent with required performance, reliability, quality, and safety.

Overall P2 Budget Summary

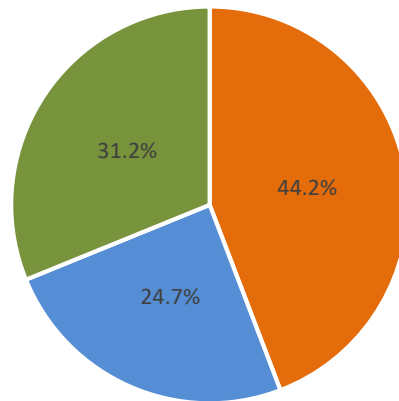
			A Initial Budget	C Current Budget	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
A	Falcon Zone		\$6,124,500.00	\$6,124,500.00	\$3,726,758.23	\$1,688,760.54	\$708,981.23
	A.1	FHS - Falcon High School	\$1,378,000.00	\$1,378,000.00	\$1,082,688.00	\$15,000.00	\$280,312.00
	A.2	FMS - Falcon Middle School	\$2,441,000.00	\$2,441,000.00	\$993,362.53	\$1,142,521.22	\$305,116.25
	A.3	FES - Falcon Elementary School of Technology	\$1,039,500.00	\$1,039,500.00	\$534,230.83	\$475,287.32	\$29,981.85
	A.4	MRE - Meridian Ranch Elementary School	\$571,000.00	\$571,000.00	\$534,127.87	\$35,452.00	\$1,420.13
	A.5	WHE - Woodmen Hills Elementary School	\$695,000.00	\$695,000.00	\$582,349.00	\$20,500.00	\$92,151.00
B	Power Zone		\$4,783,000.00	\$4,783,000.00	\$2,669,143.73	\$1,868,661.78	\$245,194.49
	B.1	VRH - Vista Ridge High School	\$1,167,500.00	\$1,167,500.00	\$719,411.74	\$298,438.26	\$149,650.00
	B.2	SMS - Skyview Middle School	\$1,549,500.00	\$1,549,500.00	\$733,642.44	\$776,326.85	\$39,530.71
	B.3	OES - Odyssey Elementary School	\$384,000.00	\$384,000.00	\$337,228.48	\$34,800.00	\$11,971.52
	B.4	RVE - Ridgeview Elementary School	\$680,500.00	\$680,500.00	\$497,603.53	\$157,720.50	\$25,175.97
	B.5	SES - Stetson Elementary School	\$1,001,500.00	\$1,001,500.00	\$381,257.54	\$601,376.17	\$18,866.29
C	Sand Creek Zone		\$6,946,500.00	\$6,946,500.00	\$3,207,002.16	\$3,275,026.75	\$464,471.09
	C.1	SCH - Sand Creek High School	\$2,711,500.00	\$2,711,500.00	\$481,976.80	\$1,981,969.46	\$247,553.74
	C.2	HMS - Horizon Middle School	\$1,538,500.00	\$1,538,500.00	\$1,280,871.75	\$240,000.00	\$17,628.25
	C.3	EES - Evans International Elementary School	\$1,230,500.00	\$1,230,500.00	\$381,512.68	\$756,809.64	\$92,177.68
	C.4	RME - Remington Elementary School	\$791,500.00	\$791,500.00	\$673,466.25	\$71,749.35	\$46,284.40
	C.5	SRE - Springs Ranch Elementary	\$674,500.00	\$674,500.00	\$389,174.68	\$224,498.30	\$60,827.02
D	I Connect Zone		\$1,154,000.00	\$1,154,000.00	\$728,628.83	\$277,500.00	\$147,871.17
	D.1	SSAE - Springs Studio for Academic Excellence	\$75,500.00	\$75,500.00	\$63,161.39	\$10,000.00	\$2,338.61
	D.2	FLC - Falcon Legacy Campus	\$990,000.00	\$990,000.00	\$613,758.90	\$260,000.00	\$116,241.10
	D.3	MOH -Mohawk (Home School Program)	\$88,500.00	\$88,500.00	\$51,708.54	\$7,500.00	\$29,291.46
E	Charter Schools		\$1,037,000.00	\$1,037,000.00	\$415,329.42	\$578,370.00	\$43,300.58
	E.1	BLA - Banning Lewis Ranch Academy	\$444,000.00	\$444,000.00	\$0.00	\$409,100.00	\$34,900.00
	E.2	ICA - Imagine Classical Academy	\$258,500.00	\$258,500.00	\$258,500.00	\$0.00	\$0.00
	E.3	PPS - Pikes Peak School or Expeditionary Learning	\$209,000.00	\$209,000.00	\$156,829.42	\$49,270.00	\$2,900.58
	E.4	RMCA - Rocky Mountain Classical Academy	\$125,500.00	\$125,500.00	\$0.00	\$120,000.00	\$5,500.00
F	Owner Requirements		\$0.00	\$0.00	\$98,800.00	\$0.00	(\$98,800.00)
	Total		\$20,045,000.00	\$20,045,000.00	\$10,845,662.37	\$7,688,319.07	\$1,511,018.56

Falcon Zone



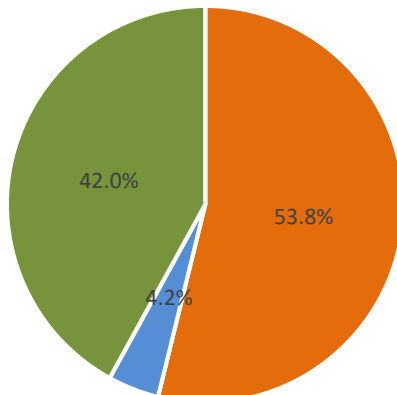
- Projects in Planning (No PO or Encumbered Cost)
- Projects In Progress (Under Contract/PO)
- Project Work in Place (Completed Scope)

Power Zone



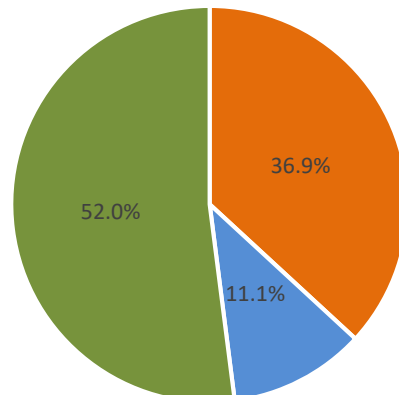
- Projects in Planning (No PO or Encumbered Cost)
- Projects In Progress (Under Contract/PO)
- Project Work in Place (Completed Scope)

Sand Creek Zone



- Projects in Planning (No PO or Encumbered Cost)
- Projects In Progress (Under Contract/PO)
- Project Work in Place (Completed Scope)

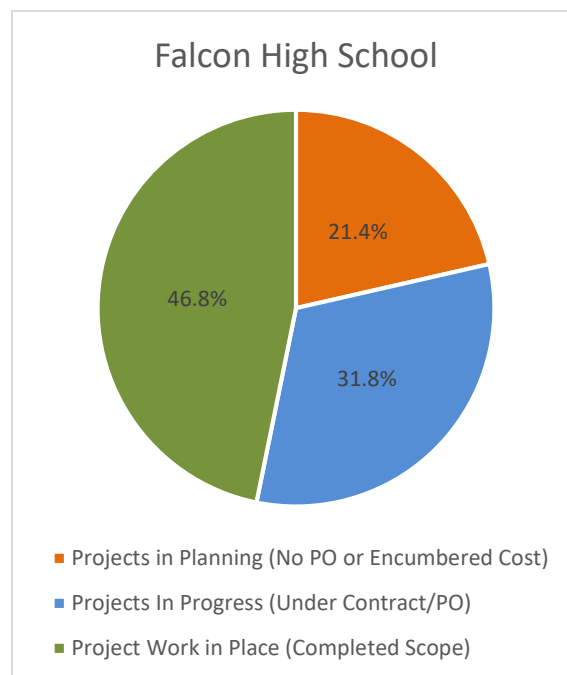
I Connect



- Projects in Planning (No PO or Encumbered Cost)
- Projects In Progress (Under Contract/PO)
- Project Work in Place (Completed Scope)

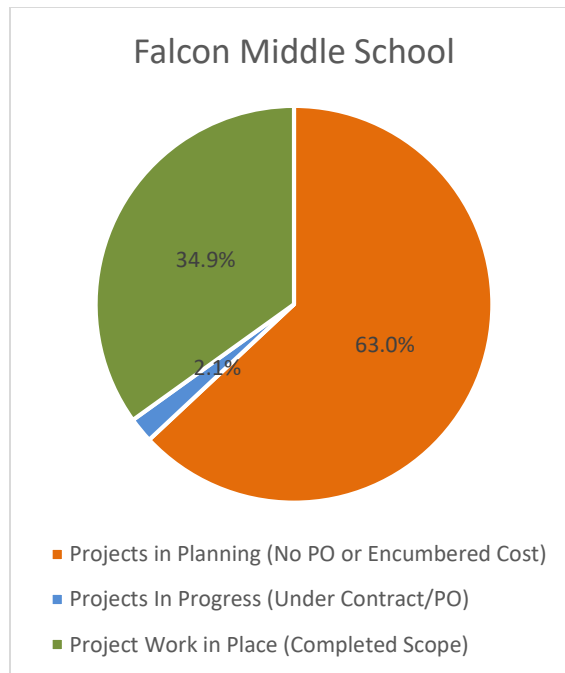
Falcon High School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under A-(G+H)
A.1.A	FHS-01-HVAC System	\$200,000.00	\$210,670.00	\$210,670.00	\$0.00	\$0.00
A.1.B	FHS-02-Turf Baseball Field	\$633,000.00	\$633,000.00	\$602,018.00	\$0.00	\$30,982.00
A.1.C	FHS-03-Flooring	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00
A.1.D	FHS-04-Paint - Interior Classrooms & Gym	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	\$0.00
A.1.E	FHS-05-Paint - Exterior Doors & Trim	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
A.1.F	FHS-06-Lighting & Automation	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00
A.1.G	FHS-07-Auditorium Lights & Sounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
A.1.H	FHS-Contingency - Unallocated Funds	\$260,000.00	\$249,330.00	\$0.00	\$0.00	\$249,330.00
	Total	\$1,378,000.00	\$1,378,000.00	\$1,082,688.00	\$15,000.00	\$280,312.00



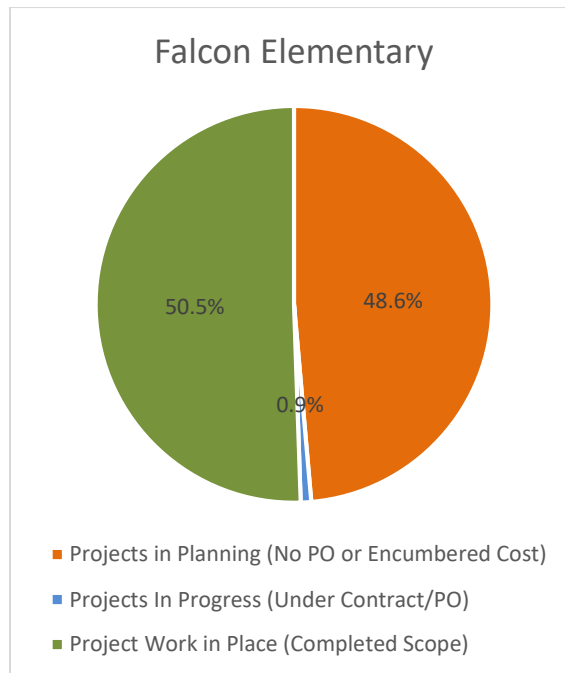
Falcon Middle School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under A-(G+H)
A.2.A	<u>FMS-01-Library/Office Reconfigure - Bldg Efficiency</u>	\$600,000.00	\$703,620.00	\$681,750.57	\$0.00	\$21,869.43
A.2.B	FMS-02-Science Lab - Bldg Efficiency	\$123,000.00	\$123,000.00	\$0.00	\$123,000.00	\$0.00
A.2.C	FMS-03-Classroom Flooring - Bldg Efficiency	\$170,000.00	\$170,000.00	\$67,141.50	\$102,858.50	\$0.00
A.2.D	FMS-06-Roof Replacement - Decks - Roof	\$200,000.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00
A.2.E	FMS-05-LED Fixture Upgrade -Lighting	\$250,000.00	\$250,000.00	\$52,208.28	\$197,791.72	\$0.00
A.2.F	FMS-07-Fixed Furnishings - Bldg Efficiency	\$200,000.00	\$200,000.00	\$41,705.00	\$158,295.00	\$0.00
A.2.G	FMS-08-Paving - Bus Loop - Transportation	\$206,125.00	\$206,125.00	\$23,700.00	\$182,425.00	\$0.00
A.2.H	FMS-09-Ext Conc Repair and Drainage - Safety	\$75,000.00	\$75,000.00	\$31,535.00	\$0.00	\$43,465.00
A.2.I	FMS-10-Custodial Equip - Bldg Efficiency	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00
A.2.J	FMS-11-Safety & Security Package	\$45,500.00	\$45,500.00	\$0.00	\$45,500.00	\$0.00
A.2.K	FMS-12-Bldg Automation Upgrade - Bldg Efficiency	\$90,000.00	\$90,000.00	\$0.00	\$90,000.00	\$0.00
A.2.L	FMS-04-Paint Refresh	\$60,000.00	\$60,000.00	\$47,349.00	\$12,651.00	\$0.00
A.2.M	FMS-Contingency - Unallocated Funds	\$346,375.00	\$239,781.00	\$0.00	\$0.00	\$239,781.00
	Total	\$2,441,000.00	\$2,441,000.00	\$993,362.53	\$1,142,521.22	\$305,116.25



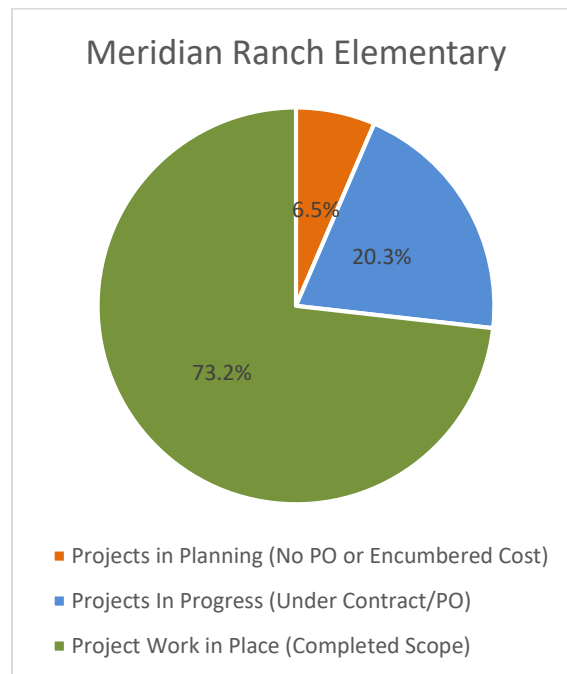
Falcon Elementary School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
A.3.A	FES-01-Safe Entry	\$155,000.00	\$187,535.95	\$187,535.95	\$0.00	\$0.00
A.3.B	FES-02-Intercom System	\$71,000.00	\$64,097.13	\$64,097.13	\$0.00	\$0.00
A.3.C	FES-03-Refresh Exterior Play Area	\$278,000.00	\$278,000.00	\$243,283.68	\$34,716.32	\$0.00
A.3.D	FES-04-Flooring	\$160,000.00	\$160,000.00	\$34,429.00	\$125,571.00	\$0.00
A.3.E	FES-05-Paint Classrooms	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00
A.3.F	FES-06-Electronic Marquee	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
A.3.G	FES-07-Replace Drinking Fountain	\$8,000.00	\$8,000.00	\$4,885.07	\$0.00	\$3,114.93
A.3.H	FES-08-LED Fixture Upgrade	\$125,000.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00
A.3.I	FES-09-Update Fixed Furnishings	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00
A.3.J	FES-Contingency - Unallocated Funds	\$52,500.00	\$26,866.92	\$0.00	\$0.00	\$26,866.92
Total		\$1,039,500.00	\$1,039,500.00	\$534,230.83	\$475,287.32	\$29,981.85



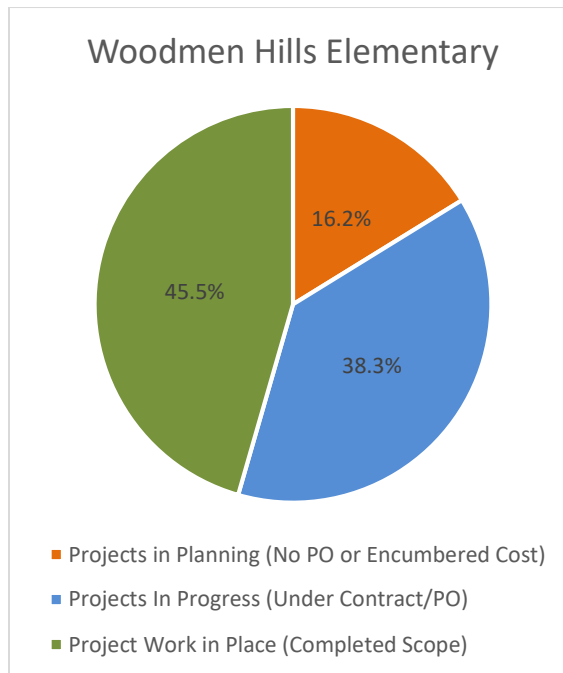
Meridian Ranch Elementary School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
A.4.A	MRE-01-Paint Refresh	\$50,000.00	\$54,425.00	\$54,425.00	\$0.00	\$0.00
A.4.B	MRE-02-Flooring Refresh	\$222,924.00	\$236,540.00	\$236,540.00	\$0.00	\$0.00
A.4.C	MRE-03-Restroom Update	\$88,000.00	\$84,000.00	\$29,548.00	\$54,452.00	\$0.00
A.4.D	MRE-04-Exterior Play Area Upgrade	\$100,000.00	\$142,703.00	\$142,702.87	\$0.00	\$0.13
A.4.E	MRE-05-Secure Safe Entry	\$65,000.00	\$53,332.00	\$70,912.00	(\$19,000.00)	\$1,420.00
A.4.F	MRE-06-Building Automation	\$55,000.00	\$0.00	\$0.00	\$0.00	\$0.00
A.4.G	MRE-Contingency - Unallocated Funds	(\$9,924.00)	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$571,000.00	\$571,000.00	\$534,127.87	\$35,452.00	\$1,420.13



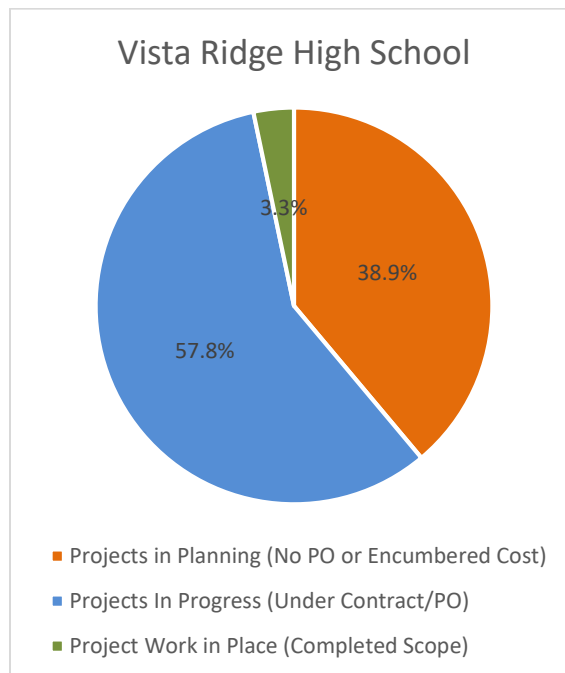
Woodmen Hills Elementary School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
A.5.A	WHE-01-Secure Front Entry	\$65,000.00	\$71,437.00	\$71,437.00	\$0.00	\$0.00
A.5.B	WHE-02-Flooring Refresh	\$206,412.00	\$223,259.00	\$221,722.00	\$0.00	\$1,537.00
A.5.C	WHE-03-Paint Refresh	\$95,000.00	\$95,000.00	\$48,280.00	\$0.00	\$46,720.00
A.5.D	WHE-04-Pick Up / Drop Off in Back (increased parking)	\$260,000.00	\$260,000.00	\$240,910.00	\$0.00	\$19,090.00
A.5.E	WHE-05-Safety & Security Package	\$20,500.00	\$20,500.00	\$0.00	\$20,500.00	\$0.00
A.5.F	WHE-06-Bldg Automation	\$35,000.00	\$24,804.00	\$0.00	\$0.00	\$24,804.00
A.5.G	WHE-07-Exterior Play Area Upgrade	\$128,625.00	\$0.00	\$0.00	\$0.00	\$0.00
A.5.H	WHE-08-LED Fixture Upgrade	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
A.5.I	WHE-Contingency - Unallocated Funds	(\$160,537.00)	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$695,000.00	\$695,000.00	\$582,349.00	\$20,500.00	\$92,151.00



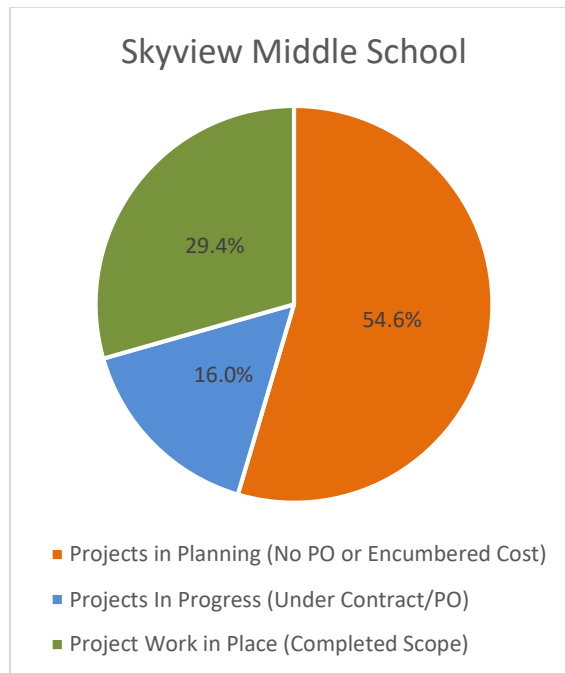
Vista Ridge High School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
B.1.A	VRH-01-Security - Cameras, Storage & Lights	\$58,500.00	\$58,500.00	\$5,997.00	\$52,503.00	\$0.00
B.1.B	VRH-03-Auditorium Seating Upgrade	\$300,000.00	\$285,232.00	\$285,232.00	\$0.00	\$0.00
B.1.C	VRH-04-Auditorium Lighting Upgrade	\$175,000.00	\$189,768.00	\$189,768.00	\$0.00	\$0.00
B.1.D	VRH-05-HVAC Improvements Gym	\$200,000.00	\$209,350.00	\$209,350.00	\$0.00	\$0.00
B.1.E	VRH-02-ADA Access & Concessions Area	\$40,000.00	\$40,000.00	\$29,064.74	\$10,935.26	\$0.00
B.1.F	VRH-06-Landscape - Retaining Wall & Logo	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
B.1.G	VRH-07-Site Circulation	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00
B.1.H	VRH-08-Custodial Equipment	\$60,000.00	\$60,000.00	\$0.00	\$60,000.00	\$0.00
B.1.I	VRH-Contingency - Unallocated Funds	\$159,000.00	\$149,650.00	\$0.00	\$0.00	\$149,650.00
	Total	\$1,167,500.00	\$1,167,500.00	\$719,411.74	\$298,438.26	\$149,650.00



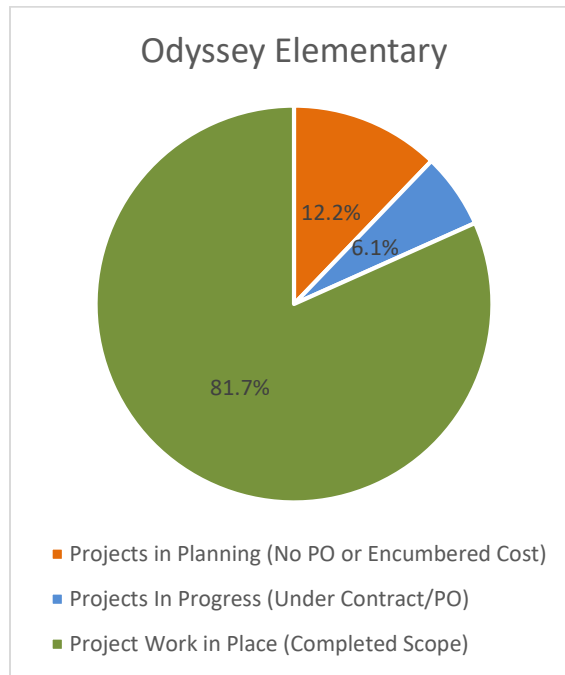
Skyview Middle School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
B.2.A	SMS-01-Flooring Refresh	\$521,611.00	\$523,561.00	\$523,560.29	\$0.00	\$0.71
B.2.B	SMS-02-Paint Refresh	\$180,000.00	\$180,000.00	\$144,915.00	\$35,085.00	\$0.00
B.2.C	SMS-03-Security Entry	\$45,000.00	\$45,000.00	\$10,040.71	\$34,959.29	\$0.00
B.2.D	SMS-04-LED Fixture Upgrade	\$125,000.00	\$125,000.00	\$15,343.02	\$109,565.98	\$91.00
B.2.E	SMS-05-HVAC System - Gym AC	\$180,000.00	\$180,000.00	\$9,200.00	\$170,800.00	\$0.00
B.2.F	SMS-06-Building Automation	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00
B.2.G	SMS-07-Roof Replacement	\$400,000.00	\$400,000.00	\$5,955.71	\$394,044.29	\$0.00
B.2.H	SMS-08-Bleachers - Softball & Football	\$36,500.00	\$36,500.00	\$24,627.71	\$11,872.29	\$0.00
B.2.I	SMS-09-Logo - Gym Floor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
B.2.J	SMS-Contingency – Unallocated Funds	\$41,389.00	\$39,439.00	\$0.00	\$0.00	\$39,439.00
	Total	\$1,549,500.00	\$1,549,500.00	\$733,642.44	\$776,326.85	\$39,530.71



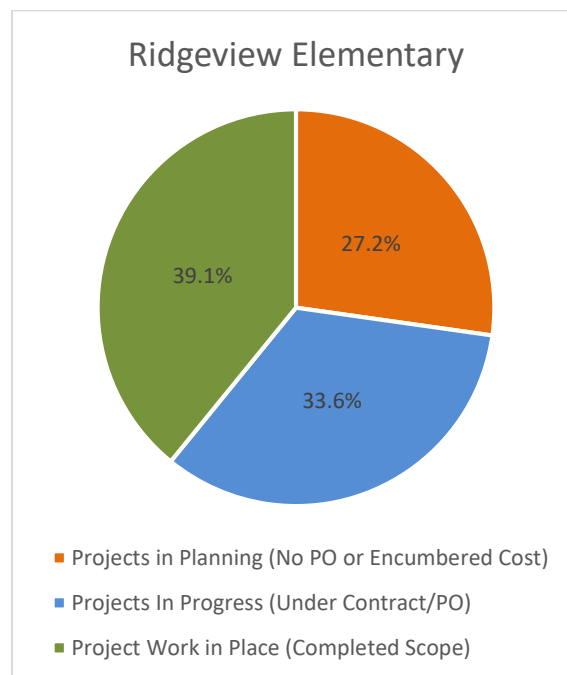
Odyssey Elementary School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
B.3.A	OES-01-Sprung Building	\$265,000.00	\$265,000.00	\$264,540.59	\$0.00	\$459.41
B.3.B	OES-02-Safe Entry	\$65,000.00	\$72,688.00	\$72,687.89	\$0.00	\$0.11
B.3.C	OES-03-Replace Student Furniture	\$34,800.00	\$34,800.00	\$0.00	\$34,800.00	\$0.00
B.3.D	OES-Contingency - Unallocated Funds	\$19,200.00	\$11,512.00	\$0.00	\$0.00	\$11,512.00
	Total	\$384,000.00	\$384,000.00	\$337,228.48	\$34,800.00	\$11,971.52



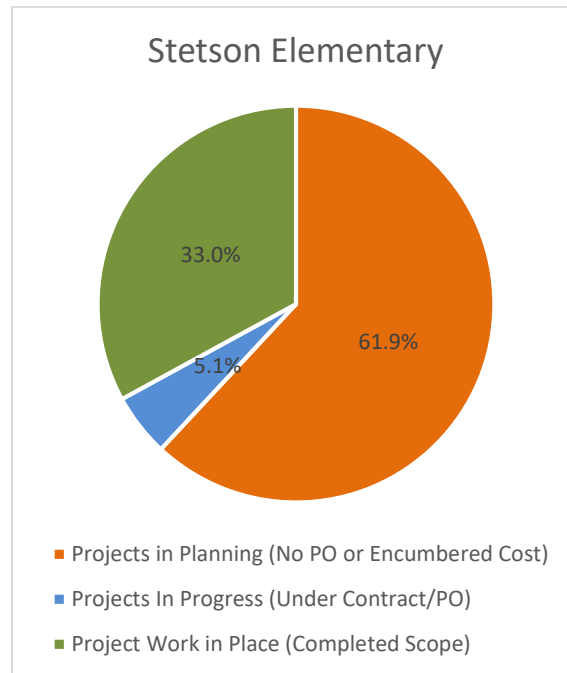
Ridgeview Elementary School P2 Financial

		A Initial Budget	C Current Budget	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
B.4.A	RVE-01-Secure Front Entry	\$65,000.00	\$74,463.00	\$74,462.40	\$0.00	\$0.60
B.4.B	RVE-02-Fencing	\$10,000.00	\$10,000.00	\$5,840.00	\$0.00	\$4,160.00
B.4.C	RVE-03-Safety & Security Package	\$35,000.00	\$35,000.00	\$13,306.50	\$21,693.50	\$0.00
B.4.D	RVE-04-Interior Paint Refresh	\$115,000.00	\$115,000.00	\$45,999.97	\$69,000.00	\$0.03
B.4.E	RVE-05-Flooring	\$229,448.00	\$239,344.00	\$239,344.00	\$0.00	\$0.00
B.4.F	RVE-06-Landscaping/Play Area Upgrade	\$125,000.00	\$125,000.00	\$118,650.66	\$0.00	\$6,349.34
B.4.G	RVE-07-Custodial Equipment	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
B.4.H	RVE-08-LED Fixture Upgrade	\$52,027.00	\$52,027.00	\$0.00	\$52,027.00	\$0.00
B.4.I	RVE-Contingency - Unallocated Funds	\$34,025.00	\$14,666.00	\$0.00	\$0.00	\$14,666.00
	Total	\$680,500.00	\$680,500.00	\$497,603.53	\$157,720.50	\$25,175.97



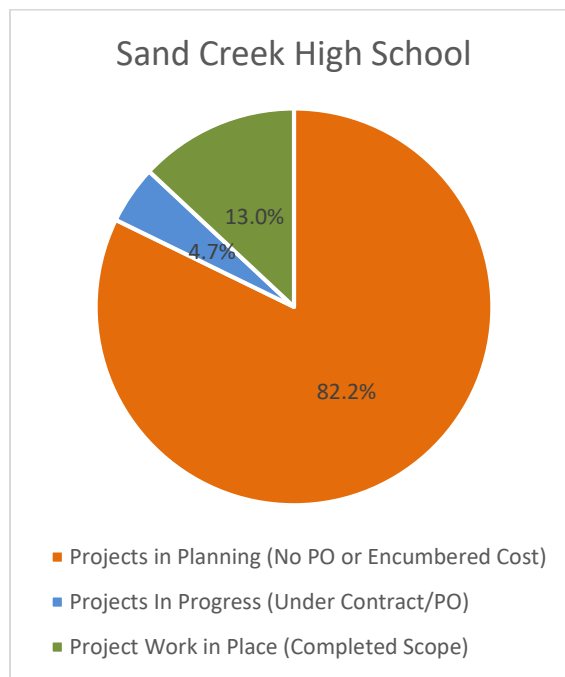
Stetson Elementary School P2 Financial & Schedule

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
B.5.A	SES-01-Secure Front Entry	\$65,000.00	\$65,000.00	\$0.00	\$64,125.00	\$875.00
B.5.B	SES-02-Restroom Refresh	\$130,000.00	\$130,000.00	\$0.00	\$130,000.00	\$0.00
B.5.C	SES-03-Playground Refresh	\$123,000.00	\$132,946.00	\$132,945.71	\$0.00	\$0.29
B.5.D	SES-04-Flooring	\$200,892.00	\$222,955.00	\$222,955.00	\$0.00	\$0.00
B.5.E	SES-05-Fixed Furnishings	\$50,000.00	\$50,000.00	\$16,256.83	\$33,743.17	\$0.00
B.5.F	SES-06-Paint Refresh	\$40,000.00	\$40,000.00	\$9,100.00	\$30,900.00	\$0.00
B.5.G	SES-07-Blinds for Classroom	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$0.00
B.5.H	SES-08-Removable Wall in Gym/Music	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00
B.5.I	SES-09-Gym Sound System	\$27,500.00	\$27,500.00	\$0.00	\$27,500.00	\$0.00
B.5.J	SES-10-Staff Lounge Refresh	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
B.5.K	SES-11-Parking Repair	\$175,000.00	\$175,000.00	\$0.00	\$175,000.00	\$0.00
B.5.L	SES-12-Library Furniture	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
B.5.M	SES-13-LED Fixture Upgrade	\$35,108.00	\$35,108.00	\$0.00	\$35,108.00	\$0.00
B.5.N	SES-Contingency - Unallocated Funds	\$50,000.00	\$17,991.00	\$0.00	\$0.00	\$17,991.00
	Total	\$1,001,500.00	\$1,001,500.00	\$381,257.54	\$601,376.17	\$18,866.29



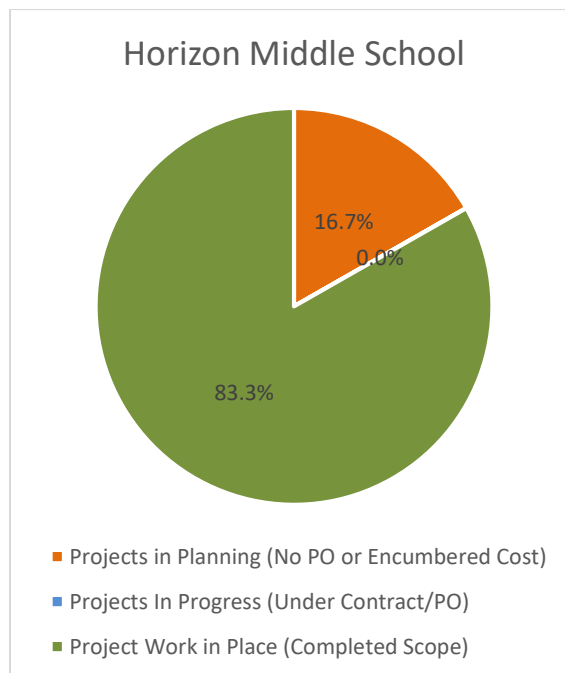
Sand Creek High School P2 Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
C.1.A	SCH-01-Secure Front Entry	\$22,000.00	\$22,000.00	\$21,230.94	\$0.00	\$769.06
C.1.B	SCH-02-Athletic Package (Field & Track)	\$890,000.00	\$890,000.00	\$104,166.25	\$785,833.75	\$0.00
C.1.C	SCH-03-Flooring Refresh	\$500,000.00	\$500,000.00	\$98,727.67	\$401,272.33	\$0.00
C.1.D	SCH-04-LED Fixture Upgrade	\$125,000.00	\$125,000.00	\$105,787.32	\$0.00	\$19,212.68
C.1.E	SCH-05-Paint Refresh	\$325,000.00	\$325,000.00	\$101,921.00	\$223,079.00	\$0.00
C.1.F	SCH-06-Auditorium Refresh	\$295,000.00	\$295,000.00	\$21,715.62	\$273,284.38	\$0.00
C.1.G	SCH-07-Fire Safety - Electrical Upgrades	\$28,500.00	\$28,500.00	\$28,428.00	\$0.00	\$72.00
C.1.I	SCH-09-Scoreboards	\$95,000.00	\$95,000.00	\$0.00	\$95,000.00	\$0.00
C.1.J	SCH-10-Classroom Furniture	\$31,500.00	\$31,500.00	\$0.00	\$31,500.00	\$0.00
C.1.K	SCH-11-Replace Gym Bleachers	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	\$0.00
C.1.L	SCH-12-Safety & Security Package	\$22,000.00	\$22,000.00	\$0.00	\$22,000.00	\$0.00
C.1.M	SCH-Contingency - Unallocated Funds	\$227,500.00	\$227,500.00	\$0.00	\$0.00	\$227,500.00
	Total	\$2,711,500.00	\$2,711,500.00	\$481,976.80	\$1,981,969.46	\$247,553.74



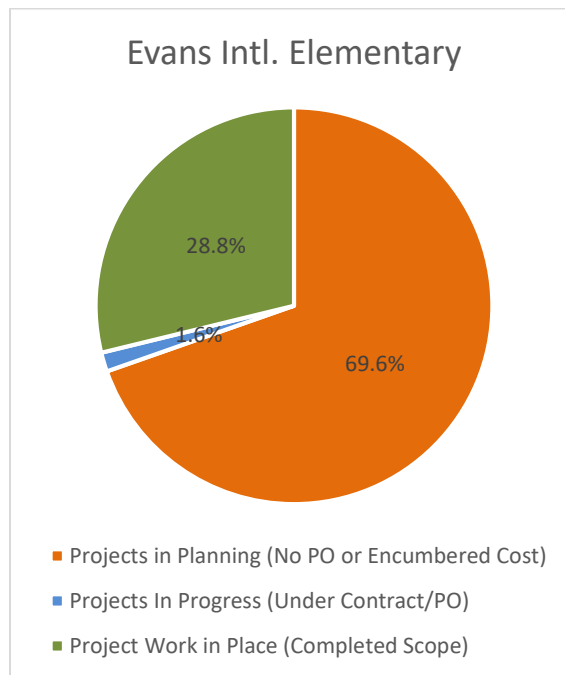
Horizon Middle School Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
C.2.A	HMS-01-Entry/Safe Entry/Reconfigure Admin	\$1,043,846.00	\$1,067,248.00	\$1,066,979.66	\$0.00	\$268.34
C.2.B	HMS-02-ADA Ramp Access to Field/Track	\$21,215.00	\$21,216.00	\$21,215.09	\$0.00	\$0.91
C.2.C	HMS-03-Exterior Door Replacement (6 doors)	\$29,694.00	\$31,794.00	\$31,794.00	\$0.00	\$0.00
C.2.D	HMS-04-LED Fixture Upgrade	\$282,985.00	\$282,985.00	\$42,985.00	\$240,000.00	\$0.00
C.2.E	HMS-05-Paint Interior Trim	\$12,500.00	\$12,500.00	\$10,529.00	\$0.00	\$1,971.00
C.2.F	HMS-06-Library Refresh	\$92,000.00	\$79,230.00	\$79,230.00	\$0.00	\$0.00
C.2.G	HMS-07-Flooring Classrooms	\$28,139.00	\$28,139.00	\$28,139.00	\$0.00	\$0.00
C.2.H	HMS-Contingency - Unallocated Funds	\$28,121.00	\$15,388.00	\$0.00	\$0.00	\$15,388.00
Total		\$1,538,500.00	\$1,538,500.00	\$1,280,871.75	\$240,000.00	\$17,628.25



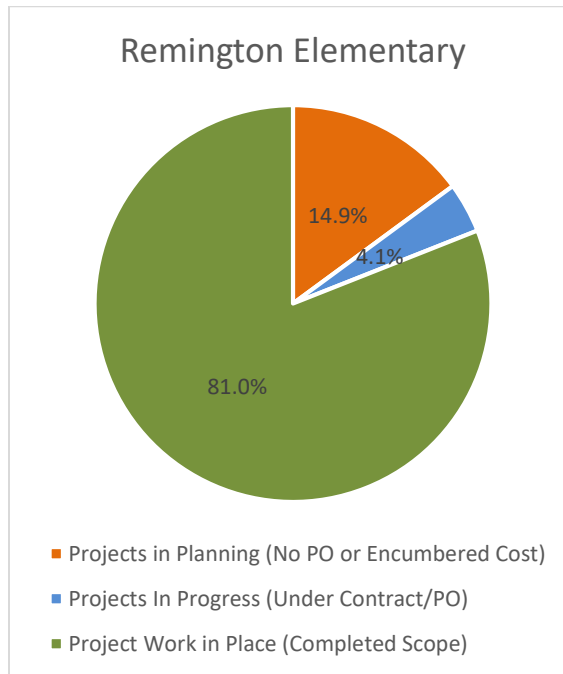
Evans International Elementary School Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
C.3.A	EES-01-Secure Front Entry	\$200,000.00	\$205,622.32	\$205,622.32	\$0.00	\$0.00
C.3.B	EES-02-Safety & Security Package	\$91,200.00	\$91,200.00	\$75,850.50	\$15,349.50	\$0.00
C.3.C	EES-03-HVAC System Improvements	\$75,000.00	\$75,000.00	\$8,375.00	\$66,625.00	\$0.00
C.3.D	EES-04-Fire System Upgrade	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
C.3.E	EES-05-Bldg Automation Upgrade	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
C.3.F	EES-06-Exterior Landscaping & Play Area Upgrade	\$100,000.00	\$100,000.00	\$69,680.86	\$30,319.14	\$0.00
C.3.G	EES-07-Flooring Refresh	\$215,000.00	\$215,000.00	\$21,984.00	\$193,016.00	\$0.00
C.3.H	EES-08-Restroom Refresh	\$62,500.00	\$62,500.00	\$0.00	\$62,500.00	\$0.00
C.3.I	EES-09-LED Fixture Upgrade	\$104,000.00	\$104,000.00	\$0.00	\$104,000.00	\$0.00
C.3.J	EES-10-Fixed Furnishings Update	\$115,000.00	\$115,000.00	\$0.00	\$115,000.00	\$0.00
C.3.K	EES-11-Weatherproof Southwest Ext False Wall	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
C.3.L	EES-12-Paint Refresh	\$105,000.00	\$105,000.00	\$0.00	\$105,000.00	\$0.00
C.3.M	EES-Contingency - Unallocated Funds	\$97,800.00	\$92,177.68	\$0.00	\$0.00	\$92,177.68
	Total	\$1,230,500.00	\$1,230,500.00	\$381,512.68	\$756,809.64	\$92,177.68



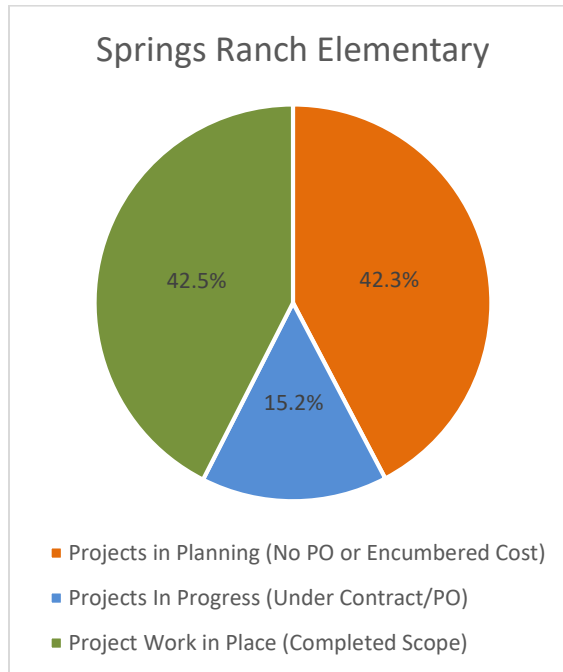
Remington Elementary School Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
C.4.A	RME-01-Play Area Upgrade	\$320,860.00	\$320,860.00	\$278,620.65	\$42,239.35	\$0.00
C.4.B	RME-02-Paint Refresh - Wallpaper Removal	\$38,050.00	\$38,050.00	\$38,050.00	\$0.00	\$0.00
C.4.C	RME-03-Flooring Refresh	\$216,314.00	\$163,691.00	\$163,691.00	\$0.00	\$0.00
C.4.D	RME-04-Replace Basketball Court	\$45,152.00	\$47,052.00	\$47,052.00	\$0.00	\$0.00
C.4.E	RME-05-Safety & Security Package	\$91,200.00	\$91,200.00	\$69,169.60	\$29,510.00	(\$7,479.60)
C.4.F	RME-06-Secure Front Entry	\$76,282.00	\$76,883.00	\$76,883.00	\$0.00	\$0.00
C.4.G	RME-Contingency - Unallocated Funds	\$3,642.00	\$53,764.00	\$0.00	\$0.00	\$53,764.00
Total		\$791,500.00	\$791,500.00	\$673,466.25	\$71,749.35	\$46,284.40



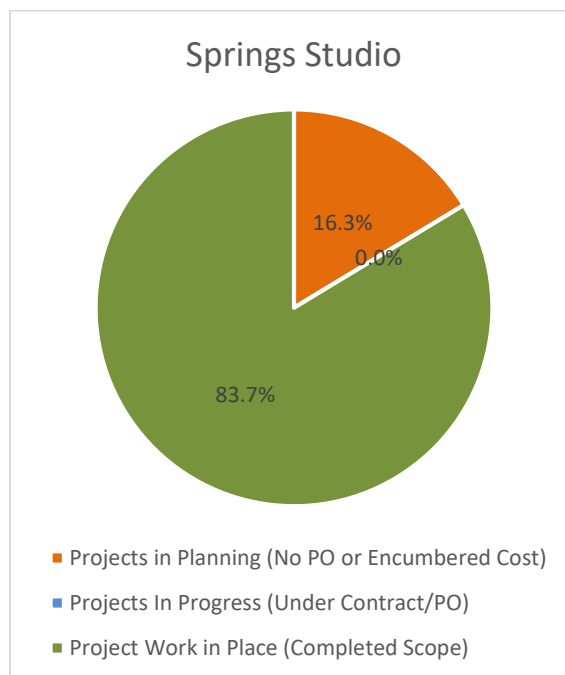
Springs Ranch Elementary School Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
C.5.A	SRE-01-Safe Entry	\$65,000.00	\$71,437.00	\$71,437.00	\$0.00	\$0.00
C.5.B	SRE-02-Safety & Security Package	\$20,200.00	\$20,200.00	\$4,901.70	\$15,298.30	\$0.00
C.5.C	SRE-03-Flooring	\$240,000.00	\$240,492.00	\$238,130.00	\$0.00	\$2,362.00
C.5.D	SRE-04-Exterior Landscaping	\$64,125.00	\$74,706.00	\$74,705.98	\$0.00	\$0.02
C.5.E	SRE-05-School Yard Garden	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00
C.5.F	SRE-06-Replace Turf Play Area	\$53,200.00	\$53,200.00	\$0.00	\$53,200.00	\$0.00
C.5.G	SRE-07-Restroom Refresh (8 restrooms)	\$78,000.00	\$78,000.00	\$0.00	\$78,000.00	\$0.00
C.5.H	SRE-08-Intercom System	\$71,000.00	\$71,000.00	\$0.00	\$71,000.00	\$0.00
C.5.I	SRE-Contingency - Unallocated Funds	\$75,975.00	\$58,465.00	\$0.00	\$0.00	\$58,465.00
	Total	\$674,500.00	\$674,500.00	\$389,174.68	\$224,498.30	\$60,827.02



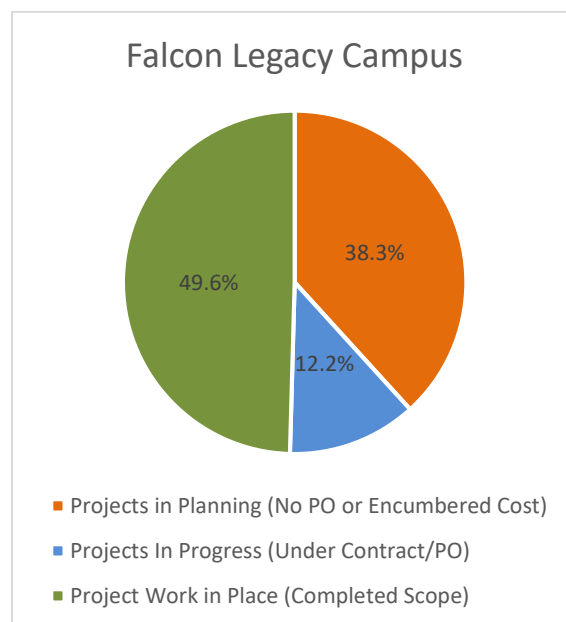
Springs Studio for Academic Excellence Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
D.1.A	SSAE-01-Loftwall System	\$21,000.00	\$16,359.00	\$16,359.00	\$0.00	\$0.00
D.1.B	SSAE-02-3 Form Wall System/Counselor	\$3,000.00	\$2,979.65	\$2,979.65	\$0.00	\$0.00
D.1.C	SSAE-03-Pour in Place Playground Refurb/addition	\$42,000.00	\$43,822.74	\$43,822.74	\$0.00	\$0.00
D.1.D	SSAE-04-Whiteboard Refresh	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
D.1.E	SSAE-05-K-1 Kitchen Carpet Install	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
D.1.F	SSAE-Contingency-Unallocated Funds	\$7,500.00	\$12,338.61	\$0.00	\$0.00	\$12,338.61
	Total	\$75,500.00	\$75,500.00	\$63,161.39	\$0.00	\$12,338.61



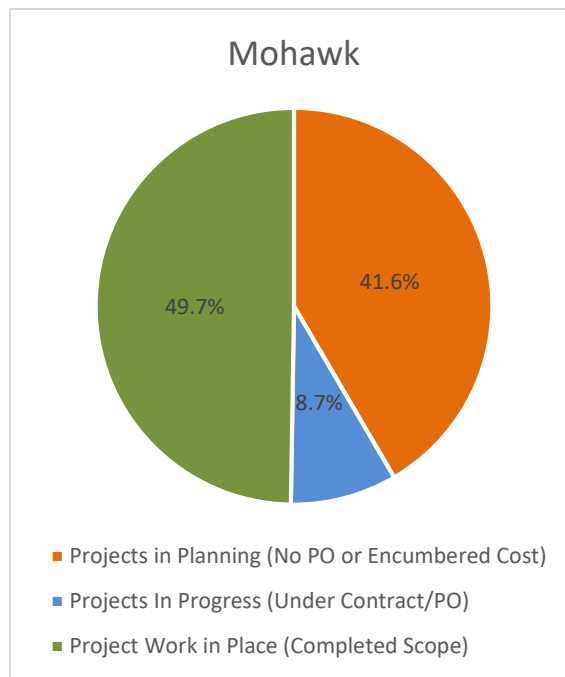
Falcon Legacy Campus Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
D.2.A	FLC-01-Technology Refresh (Switches, Cables, Panels, etc.)	\$129,310.00	\$129,310.00	\$129,310.00	\$0.00	\$0.00
D.2.B	FLC-02-Safety & Security (Roof Leaks, Walkways, Bathroom Repairs, etc.)	\$122,500.00	\$122,500.00	\$122,500.00	\$0.00	\$0.00
D.2.C	FLC-02-Reconfigure Old Bathroom, Concrete Work, Etc	\$101,821.00	\$101,821.00	\$101,821.00	\$0.00	\$0.00
D.2.D	FLC-03-Bathroom Expansion Walls, Drywall	\$4,050.00	\$4,050.00	\$4,050.00	\$0.00	\$0.00
D.2.E	FLC-04-Plumbing Fixtures	\$2,850.00	\$2,850.00	\$2,850.00	\$0.00	\$0.00
D.2.F	FLC-05-Toilet Compartments	\$4,600.00	\$4,600.00	\$4,600.00	\$0.00	\$0.00
D.2.G	FLC-06-Conference Room Carpet	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00
D.2.H	FLC-07-New Ceiling Grid	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	\$0.00
D.2.I	FLC-08-Wall Tile Install Boys, Girls, and Staff	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00
D.2.J	FLC-09-Final Electrical	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	\$0.00
D.2.K	FLC-10-Plumbing Underground - Water Runs	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00
D.2.L	FLC-11-Concrete Repair	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00
D.2.M	FLC-12-Add Additional Parking Lot Pole	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
D.2.N	FLC-13-Parking Lot Lights	\$65,000.00	\$65,000.00	\$65,000.00	\$0.00	\$0.00
D.2.O	FLC-14-Parking Lot Final Upgrades	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00
D.2.P	FLC-15-Exterior Painting	\$16,000.00	\$16,000.00	\$15,350.00	\$0.00	\$650.00
D.2.Q	FLC-16-Safe Entry (Hwy 24 PHS side)	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00
D.2.R	FLC-17-Culinary Arts Room Expansion	\$185,000.00	\$185,000.00	\$1,470.00	\$185,000.00	(\$1,470.00)
D.2.S	FLC-18-Carpet Entire Building	\$140,000.00	\$140,000.00	\$121,640.00	\$0.00	\$18,360.00
D.2.T	FLC-19-Curb Appeal-Outdoor Learning/Eating Space/Paint Exterior/Landscaping and Signage	\$1,268.00	\$1,268.00	\$1,267.90	\$0.00	\$0.10
D.2.U	FLC-Contingency - Unallocated Funds	\$98,701.00	\$98,701.00	\$0.00	\$0.00	\$98,701.00
	Total	\$990,000.00	\$990,000.00	\$613,758.90	\$260,000.00	\$116,241.10



Mohawk (Home School Program) Financial

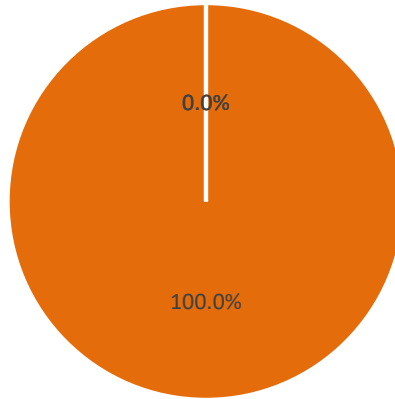
		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
D.3.A	MOH-01-Exterior Doors/Door Alarm	\$4,090.00	\$13,586.00	\$3,856.25	\$0.00	\$9,729.75
D.3.B	MOH-02-Fencing	\$9,940.00	\$7,112.00	\$7,112.00	\$0.00	\$0.00
D.3.C	MOH-03-Apple TV Infrastructure	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$1,100.00
D.3.D	MOH-04-Coat Hanger Removal	\$1,400.00	\$1,400.00	\$0.00	\$0.00	\$1,400.00
D.3.E	MOH-05-Surveillance Cameras	\$800.00	\$800.00	\$367.00	\$0.00	\$433.00
D.3.F	MOH-06-Shoretel Phones	\$7,365.00	\$7,365.00	\$812.80	\$0.00	\$6,552.20
D.3.G	MOH-07-Hallway Storefront	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
D.3.H	MOH-08-Carpet	\$31,055.00	\$31,055.00	\$30,413.00	\$0.00	\$642.00
D.3.I	MOH-09-Door 109	\$2,300.00	\$2,300.00	\$0.00	\$0.00	\$2,300.00
D.3.J	MOH-10-Observation Window	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00
D.3.K	MOH-11-Paint	\$6,000.00	\$9,147.49	\$9,147.49	\$0.00	\$0.00
D.3.L	MOH-Contingency-Unallocated Funds	\$11,950.00	\$2,134.51	\$0.00	\$0.00	\$2,134.51
	Total	\$88,500.00	\$88,500.00	\$51,708.54	\$7,500.00	\$29,291.46



Banning Lewis Ranch Academy Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
E.1.A	BLA-01-Landscape Playground and Add Equipment	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00
E.1.B	BLA-02- Improve Safety of Front Vestibule	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00
E.1.C	BLA-03 - Repurpose Locker Room as Computer Lab/Media Center	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00
E.1.D	BLA-04-Upgrade Desk and Chairs in 8 Classrooms	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
E.1.E	BLA-05-Re-Carpet 2 Modular Classrooms	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	\$0.00
E.1.F	BLA-06-Bleachers, Divider Screen, Projector & Retractable Screen in Gym	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
E.1.G	BLA-07-Gates for Hallway Security after hours	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
E.1.H	BLA-08-Repair/Paint Exterior of Main Building	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00
E.1.I	BLA-09-Refinish and Stripe Parking Lot	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00
E.1.J	BLA-10-Re-Caulk front Patio and Curb Joints	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
E.1.K	BLA-11-Remove Bump-outs in Driveway	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00
E.1.L	BLA-12-Add Paved Walkways to Sidewalk and Playground	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00
E.1.M	BLA-13-Lift to Access Storage Loft	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
E.1.N	BLA-14-Refresh Landscaping	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00
E.1.O	BLA-15-Test and Tune-up HVAC Controls and Damper Unit	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00
E.1.P	BLA-16-Artificial Turf between Cafeteria and Fire Lane	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00
E.1.Q	BLA-17-Add Speakers to Admin Office	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
E.1.R	BLA-18-Run Power to Shed	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00
E.1.S	BLA-Contingency - Unallocated Funds	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00
	Total	\$444,000.00	\$444,000.00	\$0.00	\$344,000.00	\$100,000.00

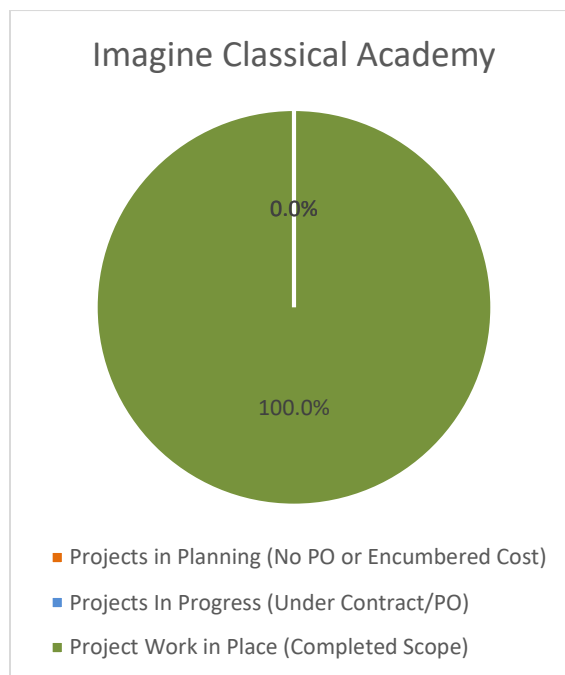
Banning Lewis Ranch



- Projects in Planning (No PO or Encumbered Cost)
- Projects In Progress (Under Contract/PO)
- Project Work in Place (Completed Scope)

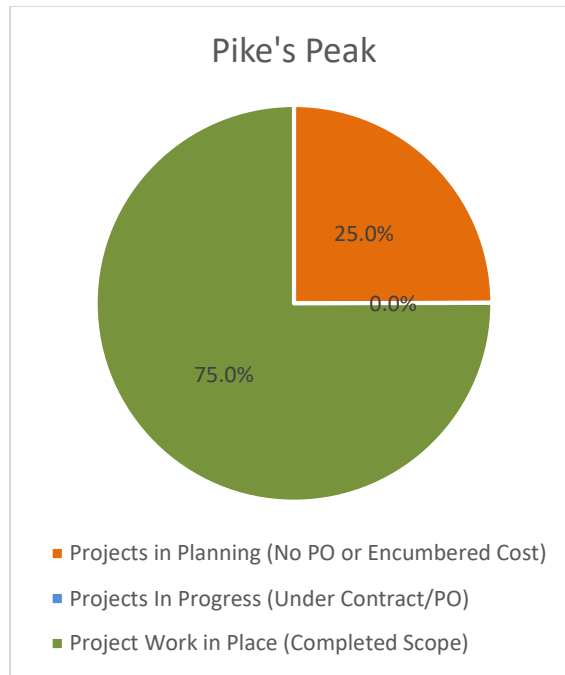
Imagine Classical Academy Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
E.2.A	ICA-01-Parking 1	\$21,000.00	\$25,823.21	\$25,823.21	\$0.00	\$0.00
E.2.B	ICA-02-Basketball	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$0.00
E.2.C	ICA-03-Pour in Place	\$18,750.00	\$18,750.00	\$18,750.00	\$0.00	\$0.00
E.2.D	ICA-04-Play Equipment	\$83,500.00	\$91,926.79	\$91,926.79	\$0.00	\$0.00
E.2.E	ICA-05-Turf Play Area	\$82,250.00	\$82,250.00	\$82,250.00	\$0.00	\$0.00
E.2.F	ICA-06-Fencing	\$21,750.00	\$21,750.00	\$21,750.00	\$0.00	\$0.00
E.2.G	ICA-Contingency - Unallocated Funds	\$13,250.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$258,500.00	\$258,500.00	\$258,500.00	\$0.00	\$0.00



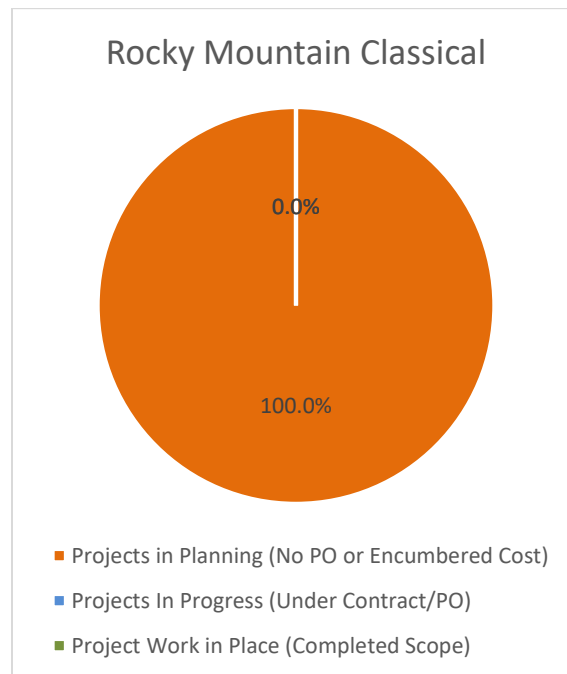
Pikes Peak School of Expeditionary Learning Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
E.3.A	PPS-01-Turf Play Area	\$64,000.00	\$64,000.00	\$63,650.31	\$0.00	\$349.69
E.3.B	PPS-02-Pour-in-Place	\$85,000.00	\$87,450.00	\$87,449.11	\$0.00	\$0.89
E.3.C	PPS-03-Pave and Repair Fire Lane	\$55,000.00	\$55,000.00	\$5,730.00	\$49,270.00	\$0.00
E.3.D	PPS-Contingency - Unallocated Funds	\$5,000.00	\$2,550.00	\$0.00	\$0.00	\$2,550.00
Total		\$209,000.00	\$209,000.00	\$156,829.42	\$49,270.00	\$2,900.58



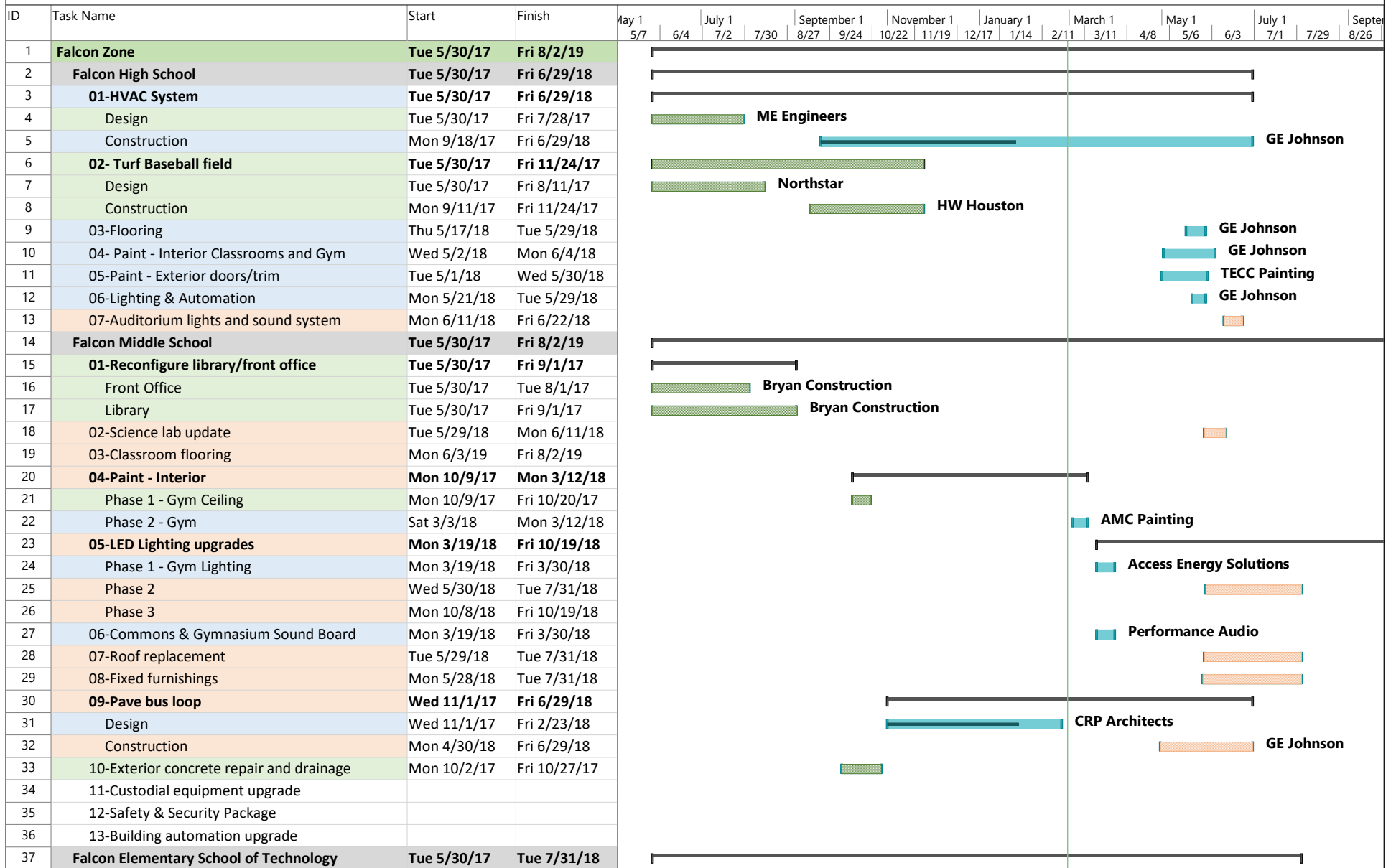
Rocky Mountain Classical Academy Financial

		A Initial Budget	C Current Forecast	G Committed Cost	H Projected To Complete	I Projected (Over)/Under
E.4.A	RMCA-01-Reconfigure Office Area into Classrooms	\$76,500.00	\$76,500.00	\$0.00	\$76,500.00	\$0.00
E.4.B	RMCA-02-Install Bathrooms	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00
E.4.C	RMCA-03-Paint Rooms	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
E.4.D	RMCA-04-Safety & Security Package	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00
E.4.E	RMCA-05-Replace Metal Door in PE Area	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00
E.4.F	RMCA-Contingency - Unallocated Funds	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$5,500.00
	Total	\$125,500.00	\$125,500.00	\$0.00	\$120,000.00	\$5,500.00



P2 Schedule Color Legend

	Used in Schedule Table - Completed Projects – There may be some invoices yet to pay and final closeout but the project is Substantially Complete.
	Used in Schedule Table – In Progress Projects – These are projects that have been encumbered and contracts and scope are in place. Work is scheduled and coordinated. Work may be in currently progress or still yet to start but if it as not started the schedule is set with contractor.
	Used in Schedule Table - Planning Projects – These projects that are still in the planning process. This may be anywhere in the process. The teams has reached out to the school and or potential contractors and are somewhere in the process of scoping or bidding. Nothing is finalized and nothing is under contract or encumbered by the District.



Project: D49-P2-Schedule-2018.02.28
Date: Wed 2/28/18

Split
Milestone

Project Task
Project Summary

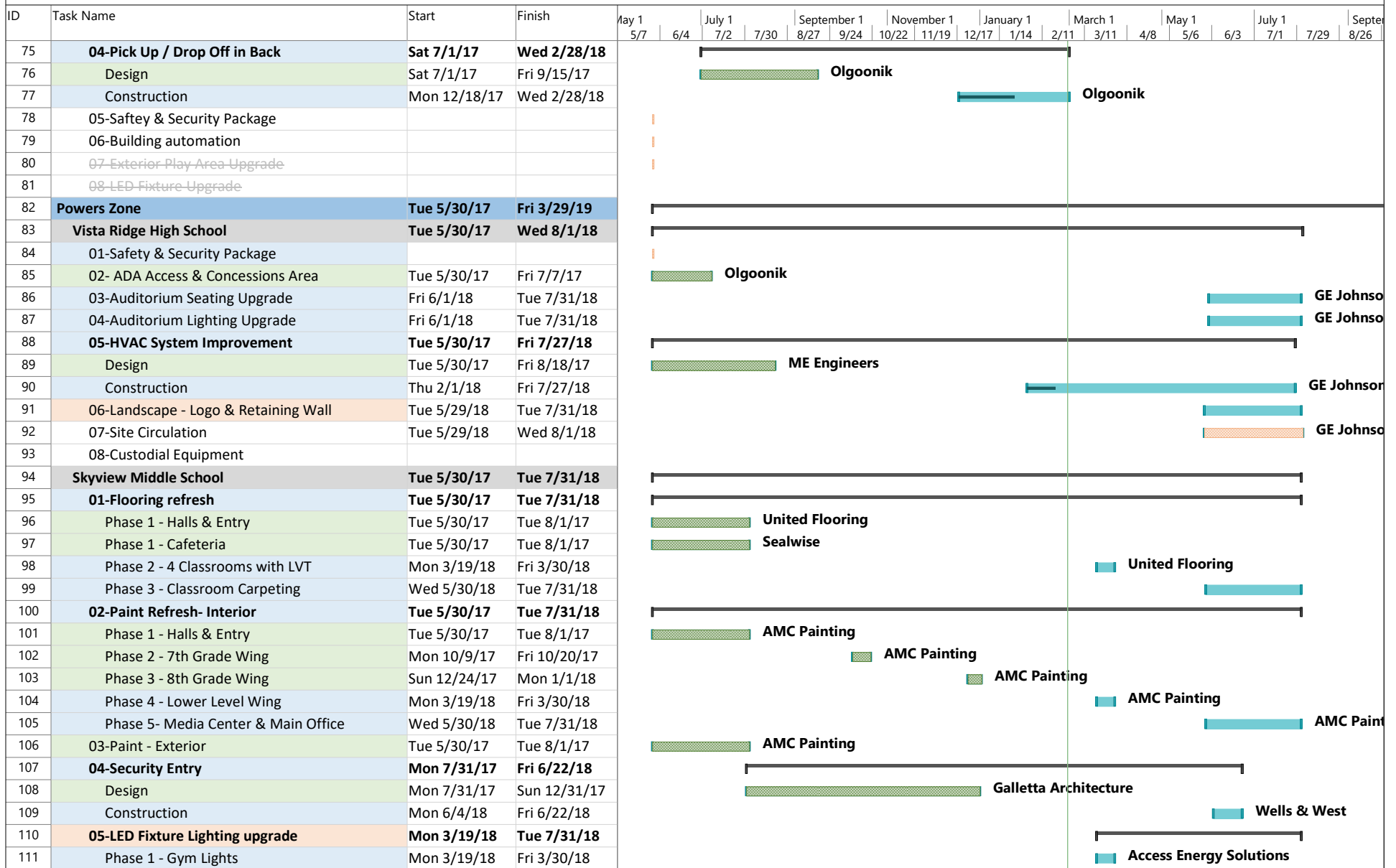
Project Progress
Estimated Durations

Project Task Complete

ID	Task Name	Start	Finish	May 1 5/7	6/4	July 1 7/2	7/30	September 1 8/27	9/24	November 1 10/22	11/19	January 1 12/17	1/14	2/11	March 1 3/11	4/8	May 1 5/6	6/3	July 1 7/1	7/29	Septem 8/26
38	01-Safe Entry	Tue 5/30/17	Fri 10/20/17	<div><div></div></div>																	
39	Safe Entry Doors	Tue 5/30/17	Tue 8/1/17	<div><div></div> Wells & West</div>																	
40	Entry Canopy	Mon 10/9/17	Fri 10/20/17	<div><div></div> Wells & West</div>																	
41	02-Intercom system	Tue 5/30/17	Fri 8/4/17	<div><div></div> Alerio</div>																	
42	03-Refresh Exterior Play Area	Tue 5/30/17	Tue 7/31/18	<div><div></div></div>																	
43	Basketball Courts/ADA Walkway	Tue 5/30/17	Tue 8/1/17	<div><div></div> Olgoonik</div>																	
44	Pour in place	Tue 5/30/17	Sat 8/5/17	<div><div></div> Performance Recreation</div>																	
45	Playground	Wed 5/30/18	Tue 7/31/18	<div><div></div></div>																	
46	04-Flooring throughout	Tue 5/29/18	Tue 7/31/18	<div><div></div></div>																	
47	05-Paint classrooms	Tue 5/29/18	Tue 7/31/18	<div><div></div></div>																	
48	06-Electronic Marquee																				
49	07-Drinking fountains																				
50	08-LED Fixture Lighting																				
51	09-Fixed furnishings																				
52	Meridian Ranch Elementary School	Tue 5/30/17	Wed 7/25/18	<div><div></div></div>																	
53	01-Paint Refresh	Tue 5/30/17	Fri 8/4/17	<div><div></div></div>																	
54	Paint-Interior	Tue 5/30/17	Tue 8/1/17	<div><div></div> AMC Painting</div>																	
55	Paint - Exterior	Mon 7/24/17	Fri 8/4/17	<div><div></div> AMC Painting</div>																	
56	03-Flooring	Tue 5/30/17	Wed 7/25/18	<div><div></div></div>																	
57	Phase 1 - Halls, Admin & Cafeteria	Tue 5/30/17	Tue 8/1/17	<div><div></div> United Flooring</div>																	
58	Phase 2 - 4th & 5th Grade Wing	Mon 10/9/17	Fri 10/20/17	<div><div></div> United Flooring</div>																	
59	Phase 3 - Preschool-K Wing & Core	Mon 3/19/18	Fri 3/30/18	<div><div></div> United Flooring</div>																	
60	Phase 4 - 2nd & 3rd Grade Wing	Thu 5/31/18	Wed 7/25/18	<div><div></div> United Floo</div>																	
61	04-Restroom	Mon 3/19/18	Fri 3/30/18	<div><div></div> Wells & West</div>																	
62	04-Exterior Play Area Upgrade	Tue 5/30/17	Tue 8/1/17	<div><div></div> Performance Recreation</div>																	
63	05-Safe Entry	Mon 3/19/18	Fri 3/30/18	<div><div></div> Wells & West</div>																	
64	06-Building Automation																				
65	Woodmen Hills Elementary School	Tue 5/30/17	Wed 7/25/18	<div><div></div></div>																	
66	01-Secure Front Entry	Mon 10/9/17	Fri 10/20/17	<div><div></div> Wells & West</div>																	
67	02-Flooring refresh	Tue 5/30/17	Wed 7/25/18	<div><div></div></div>																	
68	Phase 1: - Halls and Admin	Tue 5/30/17	Tue 8/1/17	<div><div></div> United Flooring</div>																	
69	Phase 2: - Preschool-K Wing	Mon 10/9/17	Fri 10/20/17	<div><div></div> United Flooring</div>																	
70	Phase 3 - 1st & 2nd Grade Wing	Mon 3/19/18	Fri 3/30/18	<div><div></div> United Flooring</div>																	
71	Phase 4 - 3rd & 4th Grade Wing & Core	Thu 5/31/18	Wed 7/25/18	<div><div></div> United Floo</div>																	
72	03-Paint Refresh	Tue 5/30/17	Fri 10/20/17	<div><div></div></div>																	
73	Paint-Interior - Halls & Entry	Tue 5/30/17	Tue 8/1/17	<div><div></div> AMC Painting</div>																	
74	Paint -Exterior	Mon 10/9/17	Fri 10/20/17	<div><div></div> TECC Painting</div>																	

Project: D49-P2-Schedule-2018.02.28
Date: Wed 2/28/18

Split Project Task Project Progress Project Task Complete
Milestone Project Summary Estimated Durations



Project: D49-P2-Schedule-2018.02.28
Date: Wed 2/28/18

Split Project Task Project Progress Project Task Complete
Milestone Project Summary Estimated Durations

ID	Task Name	Start	Finish	May 1 5/7	6/4	July 1 7/2	7/30	September 1 8/27	9/24	November 1 10/22	11/19	January 1 12/17	1/14	2/11	March 1 3/11	4/8	May 1 5/6	6/3	July 1 7/1	7/29	September 1 8/26
112	Phase 2 - Cafeteria Lights	Wed 5/30/18	Tue 7/31/18																		
113	Phase 3 - Hallway Lights	Wed 5/30/18	Tue 7/31/18																		
114	06-HVAC Improvements	Wed 5/30/18	Tue 7/31/18																		
115	07-Building Automation	Wed 5/30/18	Tue 7/31/18																		
116	08-Roof replacement	Wed 5/30/18	Tue 7/31/18																		
117	09-Bleachers -Softball and football																				
118	10-Logo - Gym Floor	Wed 5/30/18	Tue 7/31/18																		
119	11-Custodial Equipment																				
120	12-Update Furniture																				
121	Odyssey Elementary School	Thu 6/1/17	Fri 5/25/18																		
122	01-Replace Modular Bldg Support	Thu 6/1/17	Fri 5/25/18																		
123	Design	Thu 6/1/17	Fri 8/18/17																		
124	Construction	Mon 10/30/17	Fri 5/25/18																		
125	02-Safe Entry	Mon 10/9/17	Fri 10/20/17																		
126	03-Replace student furniture																				
127	Ridgeview Elementary School	Tue 5/30/17	Fri 3/29/19																		
128	01-Secure Front Entry	Tue 5/30/17	Mon 8/28/17																		
129	02-Fencing	Mon 10/9/17	Fri 10/20/17																		
130	03-Safety & Security Package																				
131	04-Paint - Interior	Tue 5/30/17	Fri 1/4/19																		
132	Phase 1 - Hallways & Entry	Tue 5/30/17	Tue 8/1/17																		
133	Phase 2 - 5 Classrooms (3rd Grade)	Mon 10/9/17	Fri 10/20/17																		
134	Phase 3 - 5 Classrooms	Mon 3/19/18	Fri 3/30/18																		
135	Phase 4 - Media Center, Preschool & Wing Class	Thu 5/31/18	Fri 7/6/18																		
136	Phase 5 - Paint 4 Classrooms	Mon 7/9/18	Fri 7/27/18																		
137	Phase 6 - Paint 4 Classrooms	Mon 10/8/18	Fri 10/26/18																		
138	Phase 7 - Paint 3 Storage Rooms	Mon 11/19/18	Wed 11/21/18																		
139	Phase 8 - Paint Offices & Classrooms	Wed 12/26/18	Fri 1/4/19																		
140	05-Flooring	Tue 5/30/17	Fri 3/29/19																		
141	Phase 1: Hallways & Cafeteria	Tue 5/30/17	Tue 8/1/17																		
142	Phase 2: 5 Classrooms (painted)	Mon 3/19/18	Fri 3/30/18																		
143	Phase 3: 5 Classrooms (painted)	Wed 5/30/18	Fri 6/29/18																		
144	Phase 4: Media Center, Preschool & Wing Class	Mon 7/2/18	Fri 7/27/18																		
145	Phase 5 - 4 Classrooms	Mon 10/8/18	Fri 10/26/18																		
146	Phase 6 - 4 Classrooms	Wed 12/26/18	Fri 1/4/19																		
147	Phase 7 - Remaining Core	Mon 3/18/19	Fri 3/29/19																		
148	06-Landscaping/Play Area Upgrade	Mon 3/19/18	Fri 3/30/18																		

RTA Architects

Wells & West

Wells & West

Mod Squad

AMC Painting

AMC Painting

AMC Painting

AMC Painting

AMC Painting

United Flooring

United Flooring

United Flooring

United Flooring

Performance Recreation

Project: D49-P2-Schedule-2018.02.28
Date: Wed 2/28/18

Split

Milestone



Project Task

Project Summary



Project Progress



Estimated Durations



Project Task Complete



ID	Task Name	Start	Finish	May 1 5/7	6/4	July 1 7/2	7/30	September 1 8/27	9/24	November 1 10/22	11/19	January 1 12/17	1/14	2/11	March 1 3/11	4/8	May 1 5/6	6/3	July 1 7/1	7/29	September 1 8/26
149	07-Custodial Equipment																				
150	08-LED Fixture lighting upgrade																				
151	Stetson Elementary School	Tue 5/30/17	Tue 7/31/18																		
152	01-Secure Front Entry	Mon 9/4/17	Tue 7/31/18																		
153	Design	Mon 9/4/17	Fri 2/23/18																		
154	Construction	Tue 5/29/18	Tue 7/31/18																		
155	02-Restroom refresh	Tue 5/29/18	Tue 7/31/18																		
156	03-Playground Refresh	Tue 5/30/17	Fri 9/29/17																		
157	Turf -Play Area	Fri 9/1/17	Fri 9/29/17																		
158	Pour in place - Playground	Tue 5/30/17	Wed 8/9/17																		
159	Drainage - Playground	Fri 9/1/17	Fri 9/29/17																		
160	04-Flooring Refresh	Tue 5/30/17	Tue 7/31/18																		
161	Phase 1:	Tue 5/30/17	Tue 8/1/17																		
162	Phase 2: Wings 300 & 200	Mon 10/9/17	Fri 10/20/17																		
163	Phase 3: Wing 500 & 600	Mon 3/19/18	Fri 3/30/18																		
164	Phase 4: Core	Tue 5/29/18	Tue 7/31/18																		
165	05-Fixed Furnishings	Tue 5/30/17	Fri 1/26/18																		
166	Kilns	Tue 5/30/17	Fri 7/28/17																		
167	Choir Risers	Mon 1/15/18	Fri 1/26/18																		
168	Book cases & cabinets																				
169	06-Paint Refresh	Mon 10/9/17	Fri 3/30/18																		
170	Paint Interior	Mon 10/9/17	Fri 10/20/17																		
171	Paint Exterior	Mon 3/19/18	Fri 3/30/18																		
172	07-Blinds for classrooms																				
173	08-Removable Wall - Gym/Music																				
174	09-Gym Sound system																				
175	10-Staff Lounge Refresh																				
176	11-Parking Repair																				
177	12-Library furniture																				
178	13-LED Fixture Upgrade																				
179	Sand Creek Zone	Mon 5/29/17	Tue 7/31/18																		
180	Sand Creek High School	Tue 5/30/17	Tue 7/31/18																		
181	01-Secure Front Entry	Tue 5/30/17	Fri 8/18/17																		
182	02-Athletic Package (Field & Track)	Tue 5/30/17	Tue 7/31/18																		
183	Design	Tue 5/30/17	Mon 1/22/18																		
184	Construction	Wed 5/30/18	Tue 7/31/18																		
185	03-Flooring refresh	Wed 5/30/18	Tue 7/31/18																		

Project: D49-P2-Schedule-2018.02.28
Date: Wed 2/28/18

Split
Milestone

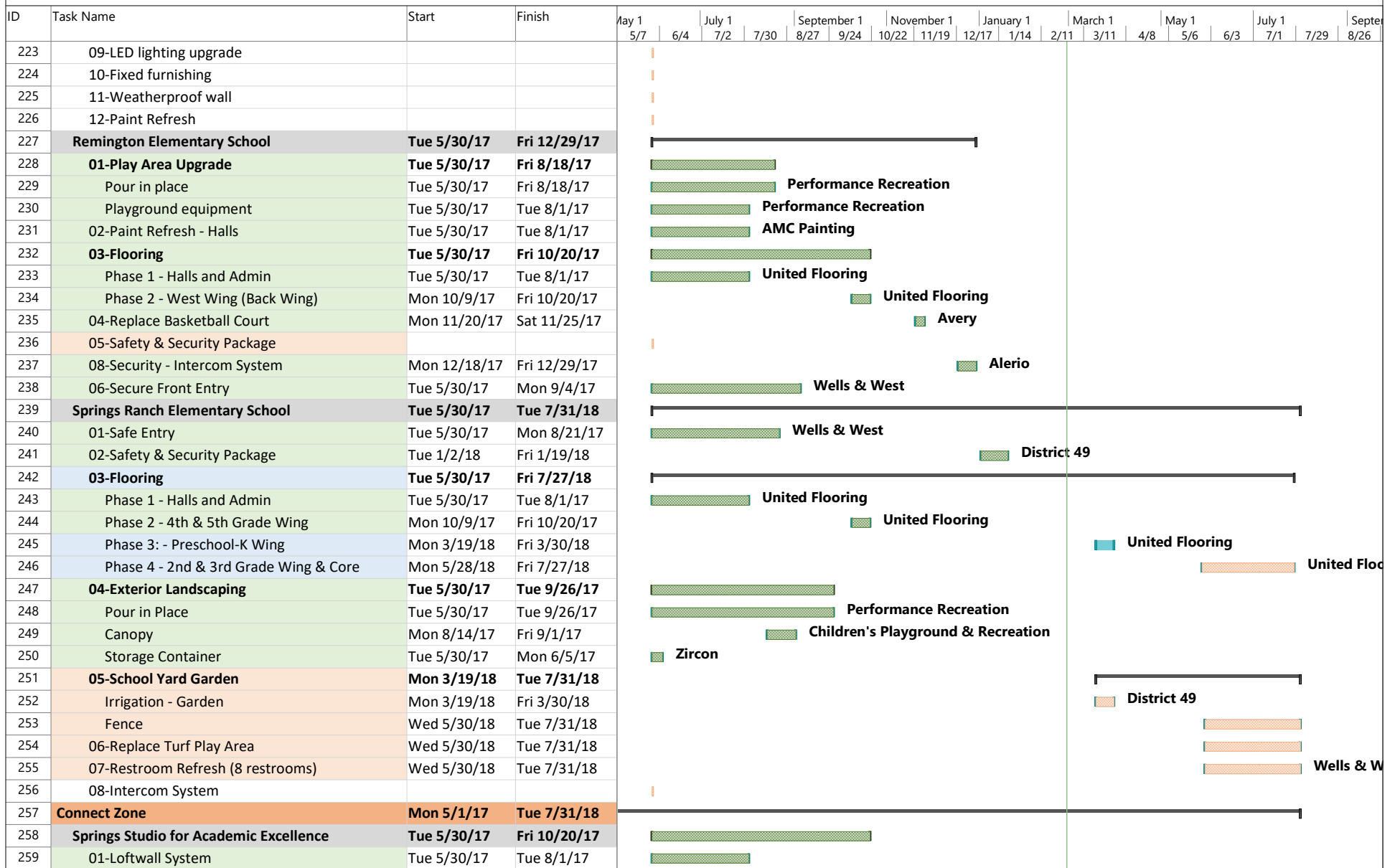
Project Task
Project Summary

ID	Task Name	Start	Finish	May 1 5/7	6/4	July 1 7/2	7/30	September 1 8/27	9/24	November 1 10/22	11/19	January 1 12/17	1/14	2/11	March 1 3/11	4/8	May 1 5/6	6/3	July 1 7/1	7/29	September 1 8/26
186	04-LED Fixture Lighting - Halls & Admin	Tue 5/30/17	Tue 8/1/17	Nunn Construction																	
187	05-Paint Refresh	Tue 5/30/17	Tue 7/31/18																		
188	Paint - Interior	Wed 5/30/18	Tue 7/31/18																		
189	Paint - Exterior	Tue 5/30/17	Fri 8/4/17	Wells & West																	
190	06-Auditorium Refresh																				
191	07-Fire Safety - Electrical Upgrades	Mon 10/9/17	Fri 10/20/17	Elight																	
192	08-Remove Modular	Fri 9/1/17	Fri 11/10/17																		
193	09-Scoreboards																				
194	10-Classroom Furniture																				
195	11-Replace Gym Bleachers																				
196	12-Safety & Security Package																				
197	Horizon Middle School	Mon 5/29/17	Tue 7/31/18																		
198	01-Entry/safe Entry	Mon 7/10/17	Fri 2/9/18	Bryan Construction																	
199	02-ADA Ramp Access to Field/Track	Tue 5/30/17	Tue 8/1/17	Olgoonik																	
200	03-Door Replacement	Tue 5/30/17	Mon 7/31/17																		
201	04-LED Fixture Lighting upgrade	Tue 5/29/18	Tue 7/31/18																		
202	05-Paint Interior Trim	Mon 5/29/17	Mon 7/31/17	Bryan Construction																	
203	06-Library Refresh	Tue 5/30/17	Mon 7/31/17	Bryan Construction																	
204	07-Flooring -Classrooms	Mon 5/29/17	Mon 7/31/17	Bryan Construction																	
205	Evan International Elementary	Tue 5/30/17	Tue 7/31/18																		
206	01-Safe Entry	Tue 5/30/17	Fri 10/20/17																		
207	Safe Entry Doors & Remodel	Tue 5/30/17	Tue 8/1/17	Wells & West																	
208	Entry Canopy	Mon 10/9/17	Fri 10/20/17	Wells & West																	
209	02-Safety & Security Package	Tue 5/30/17	Tue 8/1/17																		
210	Cameras & Security Storage																				
211	Security -Intercom	Tue 5/30/17	Tue 8/1/17	Alerio																	
212	03-HVAC System Improvements	Mon 10/9/17	Tue 7/31/18																		
213	Replace RTU at Safe Entry	Mon 10/9/17	Fri 10/20/17																		
214	Three more Units	Wed 5/30/18	Tue 7/31/18																		
215	04-Fire Suppression	Mon 3/19/18	Fri 3/30/18																		
216	05-Building Automation Upgrade	Tue 5/29/18	Tue 7/31/18																		
217	06-Exterior Landscaping & Play Area Upgrade	Tue 5/30/17	Tue 7/31/18																		
218	Pour in Place	Tue 5/30/17	Thu 8/31/17	Performance Recreation																	
219	Drainage	Tue 5/30/17	Tue 8/1/17	Wells & West																	
220	Turf	Wed 5/30/18	Tue 7/31/18																		
221	07-Flooring Refresh	Wed 5/30/18	Tue 7/31/18																		
222	08-Restroom Refresh	Wed 5/30/18	Tue 7/31/18																		

Project: D49-P2-Schedule-2018.02.28
Date: Wed 2/28/18

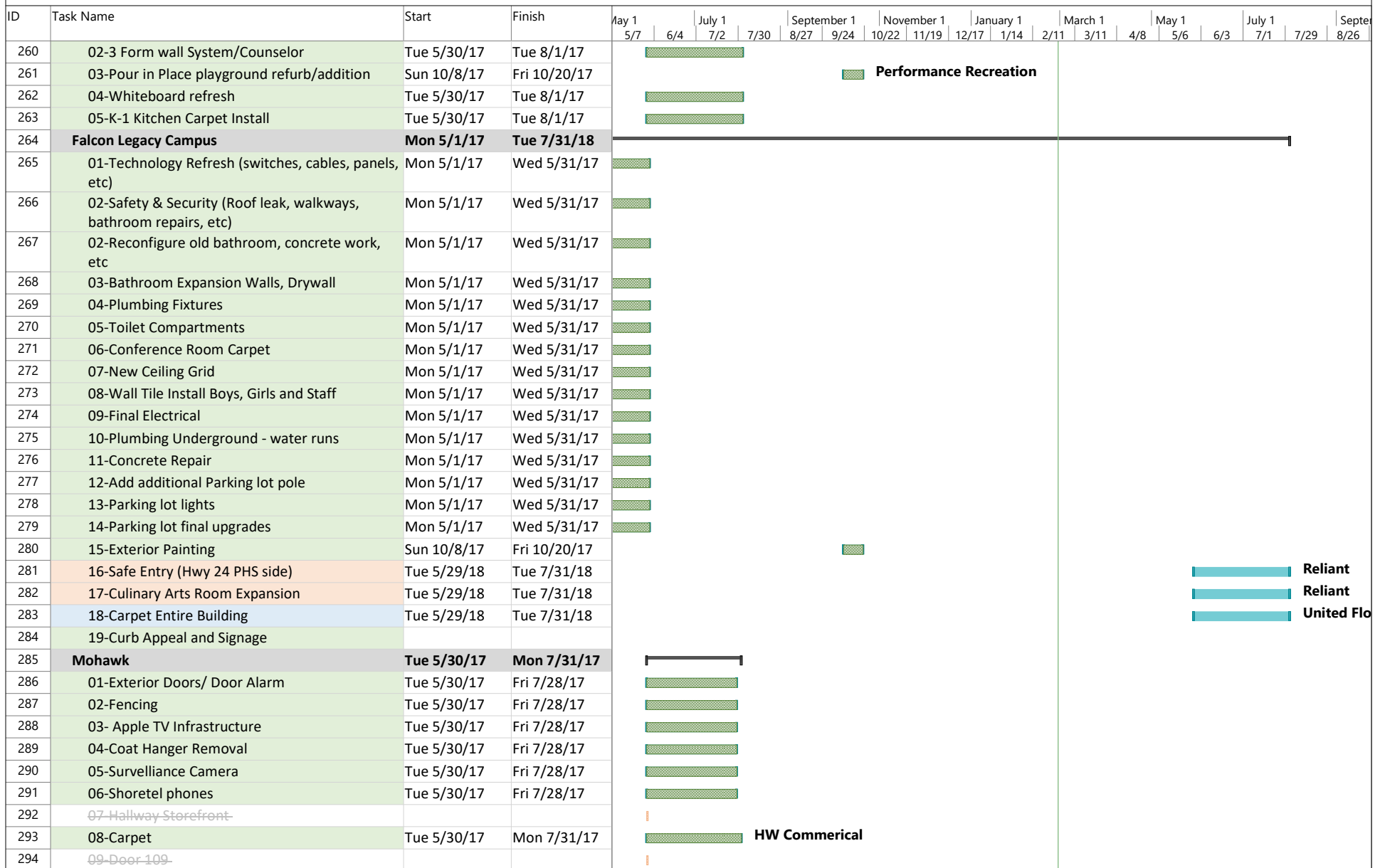
Split
Milestone

Project Task
Project Progress
Project Task Complete
Estimated Durations



Project: D49-P2-Schedule-2018.02.28
Date: Wed 2/28/18

Split Project Task Project Progress Project Task Complete
Milestone Project Summary Estimated Durations



Reliant
 Reliant
 United Flo

Project: D49-P2-Schedule-2018.02.28
 Date: Wed 2/28/18

Split Project Task Project Progress Project Task Complete
 Milestone Project Summary Estimated Durations

ID	Task Name	Start	Finish	May 1 5/7	6/4	July 1 7/2	7/30	September 1 8/27	9/24	10/22	November 1 11/19	12/17	January 1 1/14	2/11	March 1 3/11	4/8	May 1 5/6	6/3	July 1 7/1	7/29	September 1 8/26
295	10-Observation window																				
296	11-Paint	Tue 5/30/17	Mon 7/31/17																		

Project Update Report

Project Name:

District 49 Schools – P3 & P4 Projects

Wember Inc. Project Number:

2016.63

Issue Date:

February 28, 2018

The purpose of this update is to report on the current status of the District 49 School P3 & P4 Projects. This report is to serve as a summary of pertinent information related to the project at this point:

Summary

Sand Creek

- Construction of the Field House is complete. The practice net at the interior turf field has been moved to accommodate baseball / softball practices.
- The Phase 2 Addition is complete. Fitness Equipment is being installed. Some landscape work will be finished next summer as part of the Phase 3 work.
- FFE has been ordered for the library Phase 1 and will be installed over Spring Break. The remainder of the furniture will be finalized in the next month and ordered for summer delivery.
- Phase 3 work (Summer 18) is being reviewed by contractor and a more detail schedule will be developed with team over the following month.

Bennett Ranch

- Londonderry construction is underway.
 - Roofing in in progress- over 70% complete.
 - Exterior sheathing is complete on the building. Exterior building wrap is going up soon.
 - Mechanical and Electrical Rough-in is in progress on 2nd Floor
 - Framing is in progress throughout on 2nd floor. Framing is approx. 90% complete.
 - Door frames are being installed. Glass has been measured and order is in progress.
 - Floor is being polished at hall areas on second floor.
- Furniture Selection & Design is wrapping up. All furniture has been selected and final verification on the order is taking place. Final order scheduled to be placed in March.
- IT is in process of pricing Network Equipment. Numbers should be in place by months end.

Falcon High

- Contingency is low as previously reported. Currently approx. 55% of the contingency has been spent.
- Construction is in progress and on schedule.
 - Precast is complete.
 - Steel is complete with the exception of the final details.
 - Underground rough-in is complete.
 - Storefront (windows) are installed.
 - Roofing has started. They are done with approximately 1/3 the roof area.
- Final furniture selection for class chairs will also be finalized over the next month.

Vista Ridge

- Precast is complete for the Gym and the Multi-Purpose Room.
- Catwalk is installed at Theater space.
- Floor has been cut for addition of future stage.
- Mechanical and Electrical rough-in our in progress in the Theater space.
- Damp-proofing has been complete on Multi-Purpose Room. Installation has also been installed.
- Roof decking is complete at the Gym.
- Slab pour for the gym and Multi-Purpose Room will take place in the next month.
- Steel framing at the Theater addition will also take place this month.

Vista Del Pico

- Design Development was completed in mid-January. A cost estimate was completed on those drawings and current estimate is under budget.

- Architect has met with the Homeschool program and is incorporating their program needs into the Construction Documents.
- Construction documents are scheduled to be completed March 26 2018 with construction starting in late April or early May.

Overall Budget

		C Current Budget	G Committed Cost	H Projected To Complete	I Projected (Over)/Under	J Incurred Costs
A	Bennett Ranch Elementary	\$23,300,000.00	\$21,501,312.11	\$1,771,650.19	\$27,037.70	\$9,187,985.67
B	Falcon High School	\$5,650,000.00	\$5,421,777.11	\$228,221.44	\$1.45	\$2,547,902.87
C	Sand Creek High School	\$4,850,000.00	\$4,667,915.61	\$181,900.91	\$183.48	\$3,900,797.53
D	Vista Del Pico Elementary	\$24,400,000.00	\$1,875,822.00	\$22,504,978.00	\$19,200.00	\$683,131.90
E	Vista Ridge High School	\$7,000,000.00	\$6,572,045.72	\$427,954.00	\$0.28	\$2,308,138.51
	Total	\$65,200,000	\$40,038,873	\$25,114,705	\$46,423	\$18,627,956

- Individual budgets for each project can be found on following pages.
- Committed Cost is only amounts under contract or PO. Project to Complete are costs estimated for project.

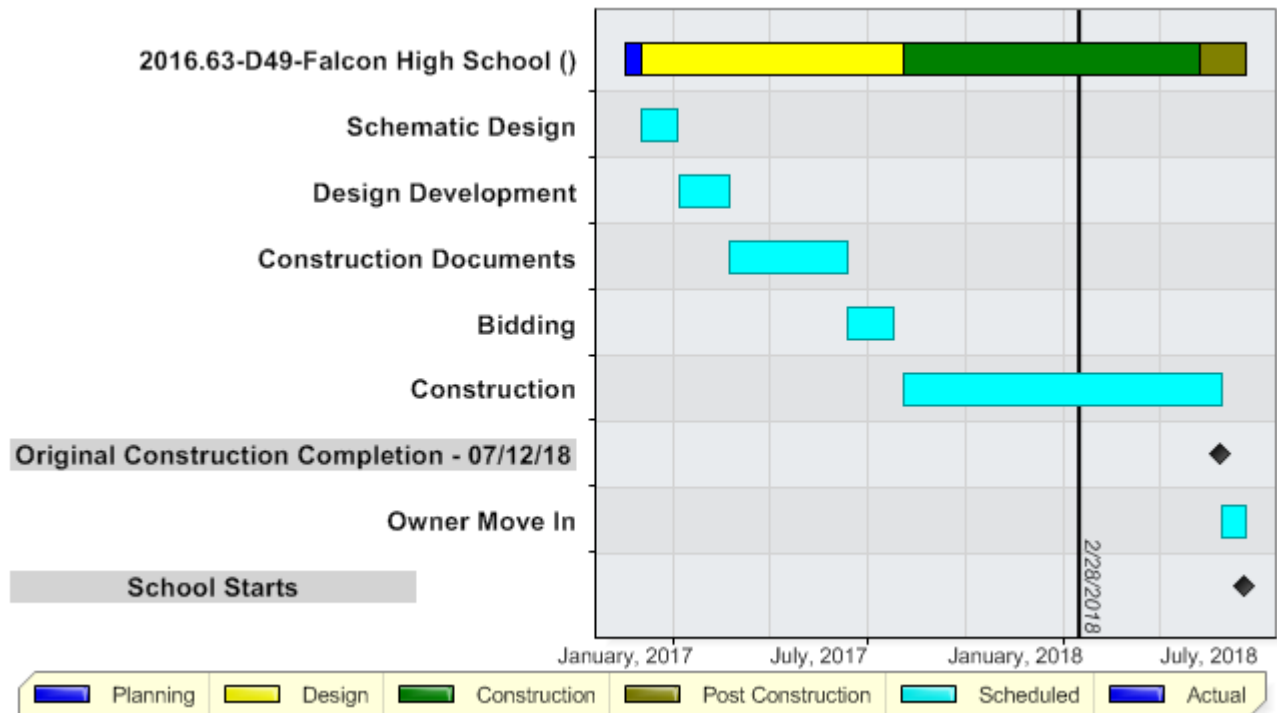
Next Steps

- Finalize Furniture on the many projects: Bennett Ranch, Falcon High School, Vista Ridge & Sand Creek. Complete the orders for this furniture to ensure a summer delivery.
- Coordinate and get quotes for equipment for IT equipment and set order date based on coordinating schedule with Contractor.
- Finalize list of all Owner supplied equipment and work on what is specified and what still needs to be specified. Also incorporate that into the master schedule with order times.
- Begin Utility Applications at Vista Del Pico.
- Vista Del Pico to issue construction documents on site and building packages.
- Order AV Equipment for Falcon High School
- Work with Brian Smith & Sue Holmes to review curriculum and cost at Bennett Ranch.
- Finalize Access Control, Intrusion, Cameras, Intercom & Clock scope with GE Johnson at Bennett Ranch Elementary School.
- Finalize Sand Creek Phase 3 Schedule with Nunn construction. Work to begin once students are released for summer break.

Submitted by:
Ashley Trunnell / Matt Wilhelm

Falcon High School Schedule

Below are some of the key milestone dates. The master more detailed schedule is in progress and should be done before the end of the month.

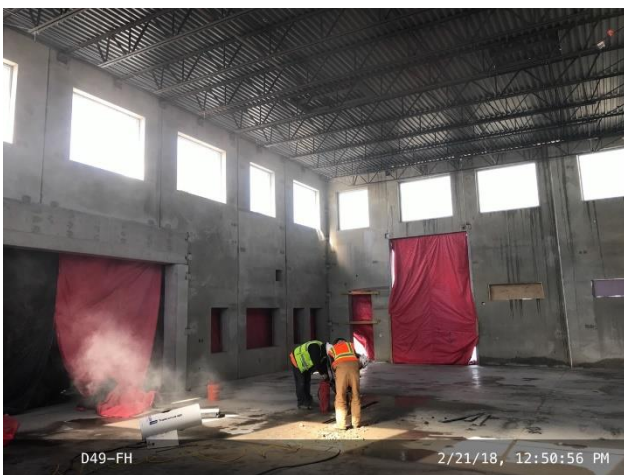


Falcon High School Financial

		C Current Budget	G Committed Cost	H Projected To Complete	I Projected (Over)/Under	J Incurred Costs
A	Land & Lease Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
B	Professional Services	\$729,328.00	\$713,630.00	\$15,698.00	\$0.00	\$538,234.11
C	Construction	\$4,688,870.56	\$4,688,870.56	\$0.00	\$0.00	\$1,992,829.21
D	Permits & Fees	\$19,278.00	\$19,276.55	\$0.00	\$1.45	\$16,839.55
E	Furniture, Fixtures & Equip	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00
F	Technology	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$0.00
G	Contingencies & Escalation	\$102,523.44	\$0.00	\$102,523.44	\$0.00	\$0.00
	Total	\$5,650,000.00	\$5,421,777.11	\$228,221.44	\$1.45	\$2,547,902.87

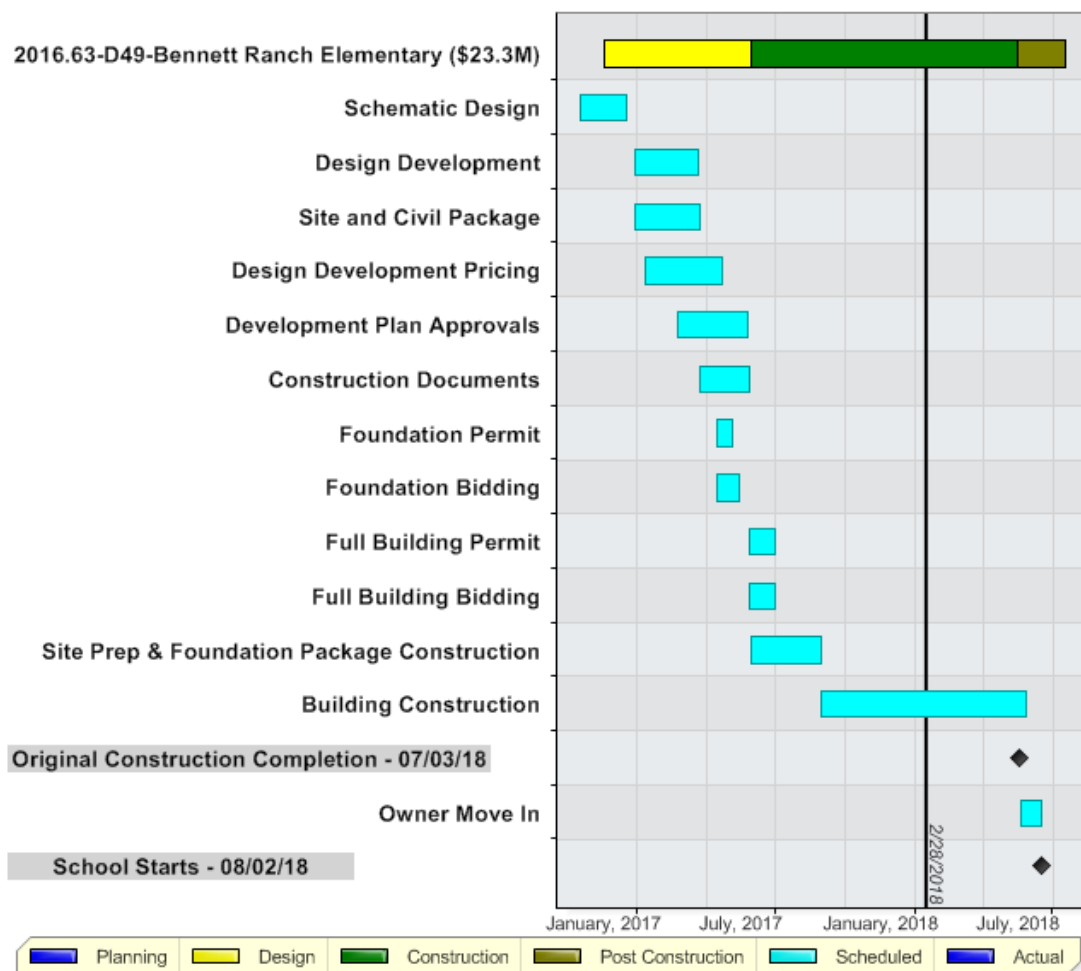
- All contracts, invoices, and documents to date are available on Owner Insite
<http://app.owner-insite.com/User/Project/Accounting/TotalProjectBudget.aspx?project=8149>

Falcon High School



Bennett Ranch Elementary Schedule

Project is on Schedule. Below are some of the key milestone dates. The more detailed master schedule and construction schedules can also be found on Owner Insite.

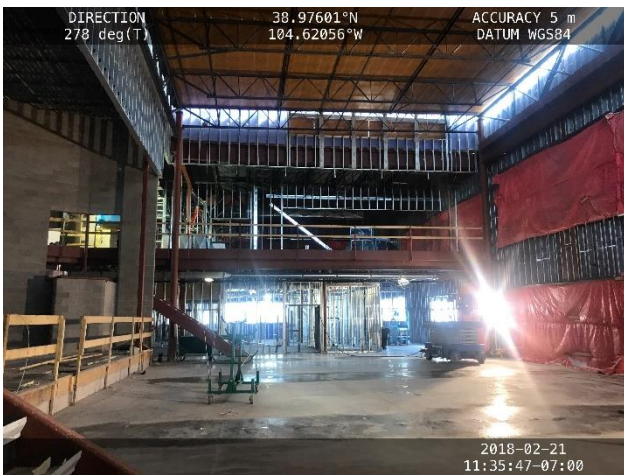
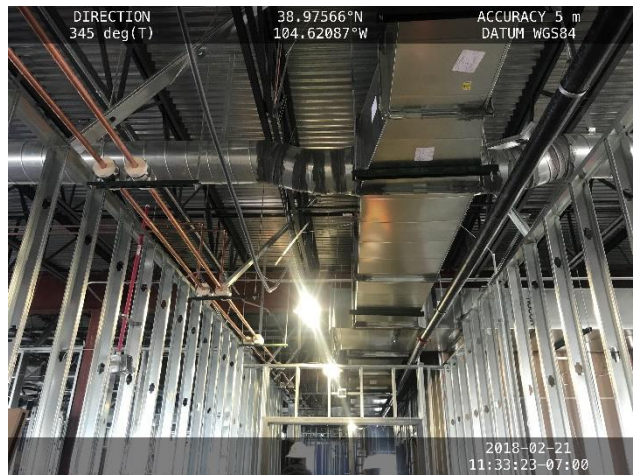


Bennett Ranch Elementary Financials

		C Current Budget	G Committed Cost	H Projected To Complete	I Projected (Over)/Under	J Incurred Costs
A	Land & Lease Cost	\$1,000.00	\$559.00	\$441.00	\$0.00	\$559.00
B	Professional Services	\$3,172,539.00	\$3,136,344.92	\$34,790.00	\$1,404.08	\$2,570,230.77
C	Construction	\$17,923,697.21	\$17,923,697.00	\$0.00	\$0.21	\$6,532,528.15
D	Permits & Fees	\$482,382.00	\$440,711.19	\$16,037.40	\$25,633.41	\$84,667.75
E	Furniture, Fixtures & Equip	\$850,000.00	\$0.00	\$850,000.00	\$0.00	\$0.00
F	Technology	\$350,000.00	\$0.00	\$350,000.00	\$0.00	\$0.00
G	Contingencies & Escalation	\$520,381.79	\$0.00	\$520,381.79	\$0.00	\$0.00
	Total	\$23,300,000.00	\$21,501,312.11	\$1,771,650.19	\$27,037.70	\$9,187,985.67

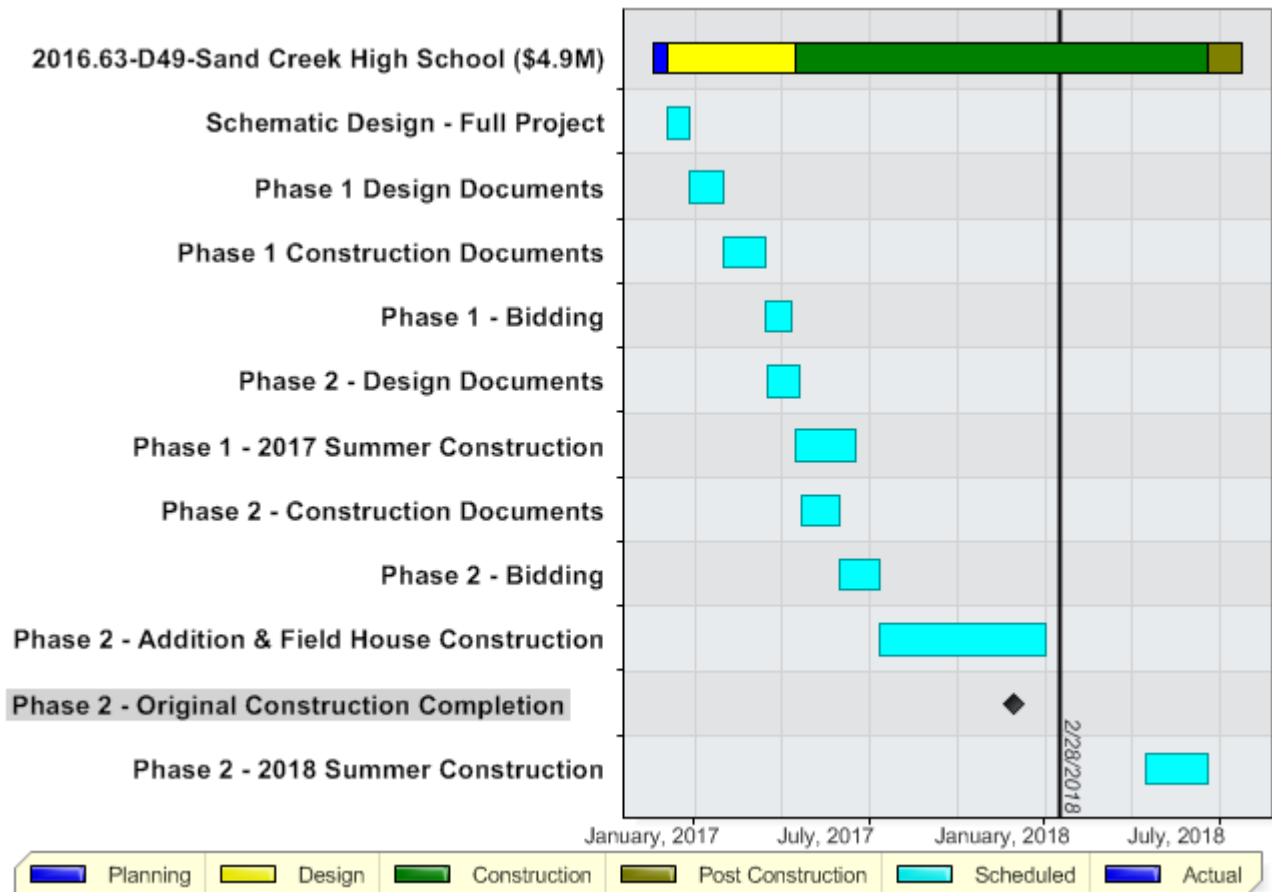
- All contracts, invoices, and documents to date are available on Owner Insite
<http://app.owner-insite.com/User/Project/Accounting/TotalProjectBudget.aspx?project=8128>

Bennett Ranch Elementary



Sand Creek High School Schedule

Project is on Schedule. Below are some of the key milestone dates. The more detailed master schedule and construction schedules can also be found on Owner Insite.



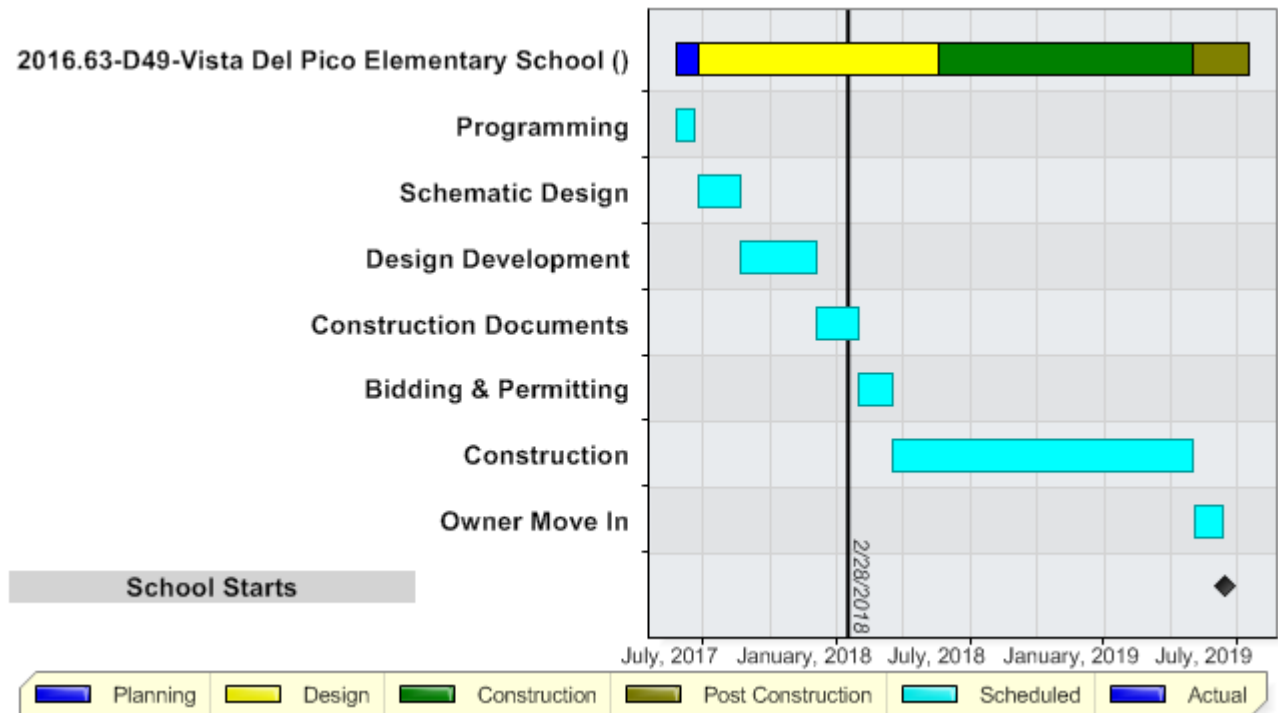
Sand Creek High School Financial

		C Current Budget	G Committed Cost	H Projected To Complete	I Projected (Over)/Under	J Incurred Costs
A	Land & Lease Cost	\$1,000.00	\$559.00	\$441.00	\$0.00	\$559.00
B	Professional Services	\$646,627.50	\$641,750.50	\$4,696.00	\$181.00	\$538,265.09
C	Construction	\$3,739,248.33	\$3,739,248.08	\$0.00	\$0.25	\$3,146,244.93
D	Permits & Fees	\$16,531.00	\$16,529.95	\$0.00	\$1.05	\$16,529.95
E	Furniture, Fixtures & Equip	\$303,111.00	\$250,787.12	\$52,322.74	\$1.14	\$187,017.56
F	Technology	\$75,000.00	\$19,599.96	\$55,400.00	\$0.04	\$12,740.00
G	Contingencies & Escalation	\$69,482.17	\$0.00	\$69,482.17	\$0.00	\$0.00
	Total	\$4,850,000.00	\$4,667,915.61	\$181,900.91	\$183.48	\$3,900,797.53

- All contracts, invoices, and documents to date are available on Owner Insite
<http://app.owner-insite.com/User/Project/Accounting/TotalProjectBudget.aspx?project=8148>

Vista Del Pico Elementary Schedule

Project is on Schedule. Below are some of the key milestone dates. The more detailed master schedule and construction schedules can also be found on Owner Insite.



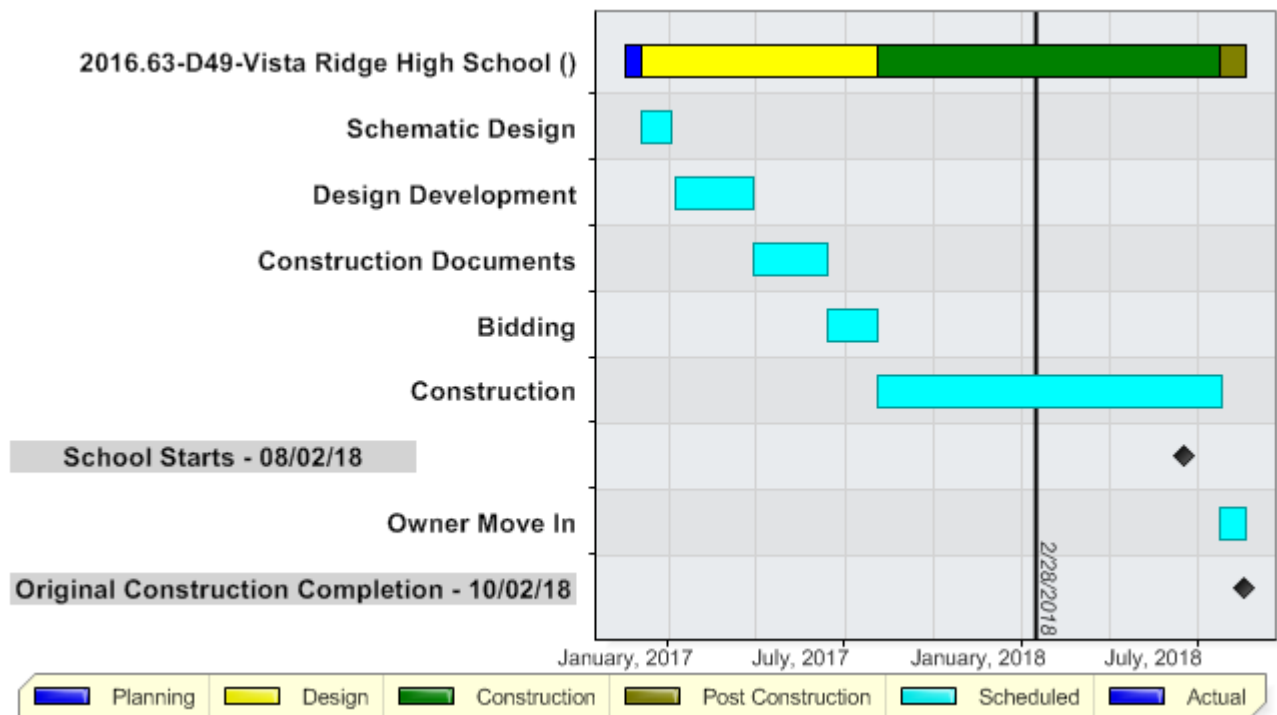
Vista Del Pico Elementary Financials

		C Current Budget	G Committed Cost	H Projected To Complete	I Projected (Over)/Under	J Incurred Costs
A	Land & Lease Cost	\$1,000.00	\$269.00	\$731.00	\$0.00	\$269.00
B	Professional Services	\$1,949,025.00	\$1,828,129.00	\$101,696.00	\$19,200.00	\$670,862.90
C	Construction	\$19,900,000.00	\$41,650.00	\$19,858,350.00	\$0.00	\$12,000.00
D	Permits & Fees	\$319,975.00	\$5,774.00	\$314,201.00	\$0.00	\$0.00
E	Furniture, Fixtures & Equip	\$930,000.00	\$0.00	\$930,000.00	\$0.00	\$0.00
F	Technology	\$340,000.00	\$0.00	\$340,000.00	\$0.00	\$0.00
G	Contingencies & Escalation	\$960,000.00	\$0.00	\$960,000.00	\$0.00	\$0.00
	Total	\$24,400,000.00	\$1,875,822.00	\$22,504,978.00	\$19,200.00	\$683,131.90

- All contracts, invoices, and documents to date are available on Owner Insite
<http://app.owner-insite.com/User/Project/Accounting/TotalProjectBudget.aspx?project=8151>

Vista Ridge High School Schedule

Below are some of the key milestone dates. The master more detailed schedule is in progress and should be done before the end of the month.

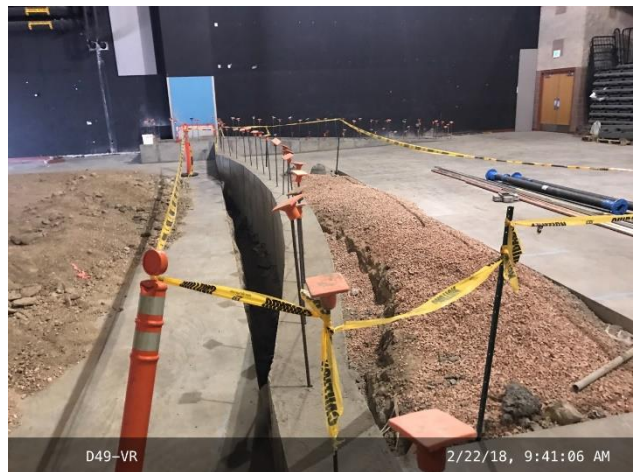
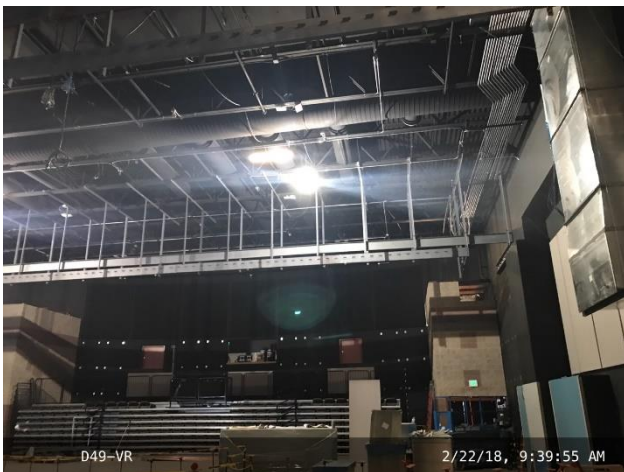


Vista Ridge High School Financial

		C Current Budget	G Committed Cost	H Projected To Complete	I Projected (Over)/Under	J Incurred Costs
A	Land & Lease Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
B	Professional Services	\$881,317.00	\$868,195.00	\$13,122.00	\$0.00	\$646,594.12
C	Construction	\$5,699,503.00	\$5,686,756.00	\$12,747.00	\$0.00	\$1,644,449.67
D	Permits & Fees	\$31,895.00	\$17,094.72	\$14,800.00	\$0.28	\$17,094.72
E	Furniture, Fixtures & Equip	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00
F	Technology	\$65,000.00	\$0.00	\$65,000.00	\$0.00	\$0.00
G	Contingencies & Escalation	\$297,285.00	\$0.00	\$297,285.00	\$0.00	\$0.00
	Total	\$7,000,000.00	\$6,572,045.72	\$427,954.00	\$0.28	\$2,308,138.51

- All contracts, invoices, and documents to date are available on Owner Insite
<http://app.owner-insite.com/User/Project/Accounting/TotalProjectBudget.aspx?project=8150>

Vista Ridge High School



BOARD OF EDUCATION ITEM 9.02
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: David Nancarrow, Director of Communications

TITLE OF AGENDA ITEM: Establishing A Common and Legal Identity for District 49

ACTION/INFORMATION/DISCUSSION: Action/Discussion

BACKGROUND OR RATIONALE

To provide the Board of Education initial analysis on data collected from the VOC Survey addressing consolidation of District identity so the district's official, legal, and colloquial names are all the same.

RELEVANT DATA AND EXPECTED OUTCOMES:

By reviewing this presentation, the Board of Education will increase its understanding of the survey results regarding consolidation of the district's identity.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	Community participation gives senior leaders input from all stakeholders.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: I move to approve the presentation for further review prior to any further discussion on establishing a common and legal identity for District 49.

APPROVED BY: Peter Hilts, Chief Education Officer

DATE: February 28, 2018



Discussion of a Resolution

**Reserving the Name Falcon
for the Schools in that Community
and**

**Adopting a Consolidated
Regional Identity for District 49**

David Nancarrow, Director of Communication

Background



2001



2002—

2014



2015—

2018



Proposed

2018



The Best Choice to Learn, Work and Lead

Public Input Plan



VOC Survey 2/12—3/12	<ul style="list-style-type: none">• Open to entire community• Language drawn from the resolution
Work Session 2/28/2018	<ul style="list-style-type: none">• Initial review of the formal resolution with early feedback (this presentation)
SAC/DAAC Input (ongoing)	<ul style="list-style-type: none">• SAC and DAAC members will discuss and comment on the proposed resolution
BOE Meeting 3/8/2018	<ul style="list-style-type: none">• The board may discuss the resolution and receive public input through open forum
BOE Meeting 4/12/2018	<ul style="list-style-type: none">• The board may discuss and act on the resolution and may receive public input through open forum

Preliminary Survey Overview



- Hosted through the district's provider—SurveyGizmo™
- Over 1,500 participants through 2/20/18
- Q1 Parents have the highest participation rate by role (61%)
- Q2 Falcon Zone has the highest participation rate by zone (49%)

Preliminary Survey Statistics



Q3 **42% Agree** **35.5% Disagree**

Q4 **61.9% Agree** **11.1% Disagree**

Q5 **51.3% Agree** **29.5% Disagree**

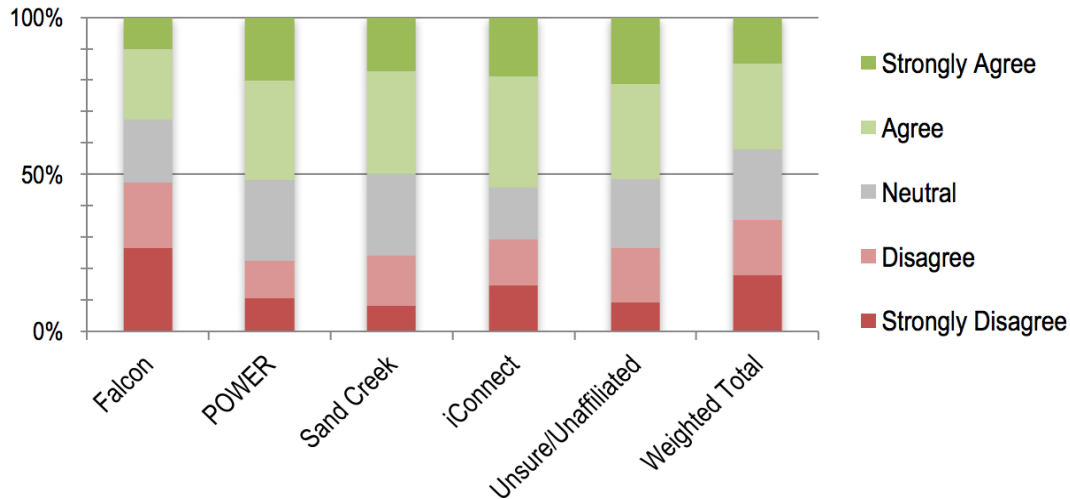
Q6 **34.9% Agree** **48.3% Disagree**

Q7 **61.5% Agree** **20.4% Disagree**

Q3 Details



Growth Has Diluted Association With Falcon



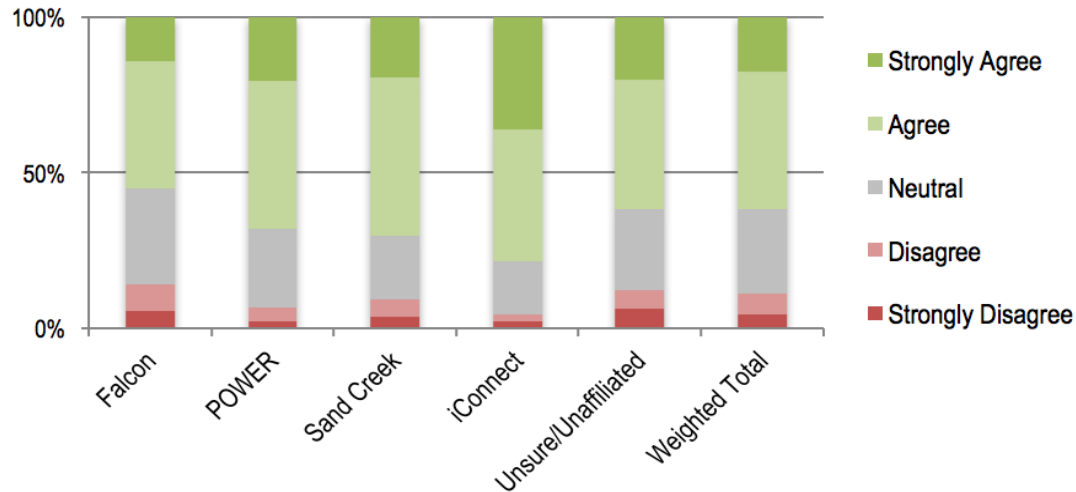
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Falcon	195	154	150	166	74
POWER	34	39	83	103	65
Sand Creek	21	41	67	84	44
iConnect	7	7	8	17	9
Unsure/Unaffiliated	12	23	29	40	28
Weighted Total	269	264	337	410	220
	17.9%	17.6%	22.5%	27.3%	14.7%
		35.5%		42.0%	

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Q4 Details



D49's Portfolio is a Leading Regional Provider



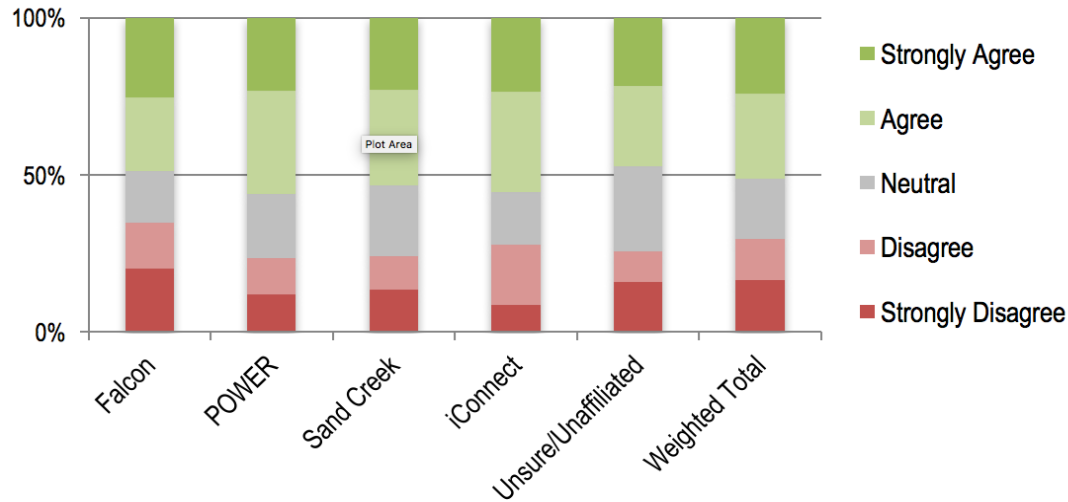
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Falcon	40	63	227	298	105
POWER	7	14	82	154	66
Sand Creek	9	14	52	131	49
iConnect	1	1	8	20	17
Unsure/Unaffiliated	8	8	35	56	27
Weighted Total	65	100	404	659	264
	4.4%	6.7%	27.1%	44.2%	17.7%
		11.1%		61.9%	

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Q5 Details



Reserve Falcon for Schools in that Zone



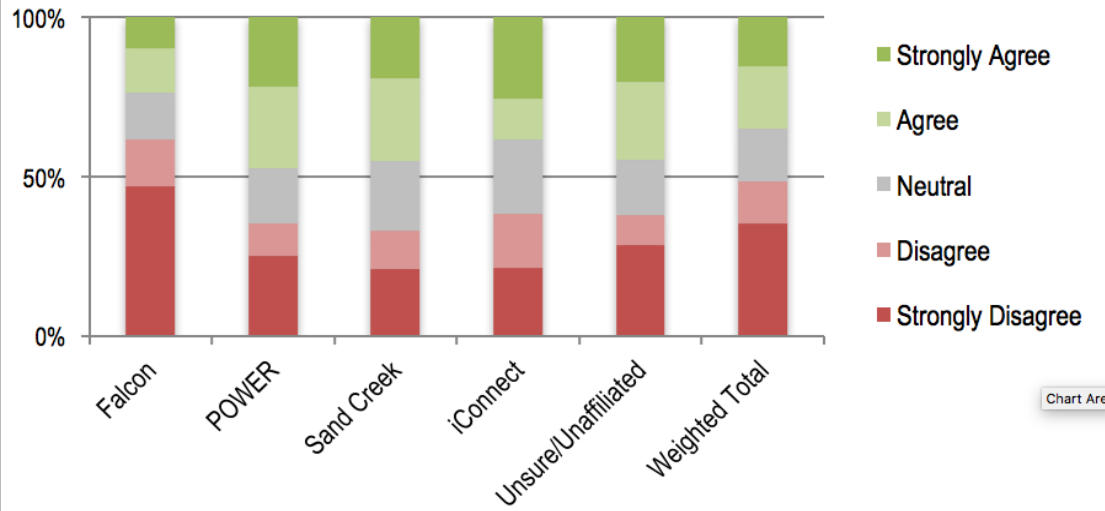
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Falcon	148	108	119	173	186
POWER	39	37	66	107	75
Sand Creek	35	27	58	78	59
iConnect	4	9	8	15	11
Unsure/Unaffiliated	21	13	36	34	29
Weighted Total	247	194	287	407	360
	16.5%	13.0%	19.2%	27.2%	24.1%
		29.5%		51.3%	

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Q6 Details



Name District Pikes Peak SD49



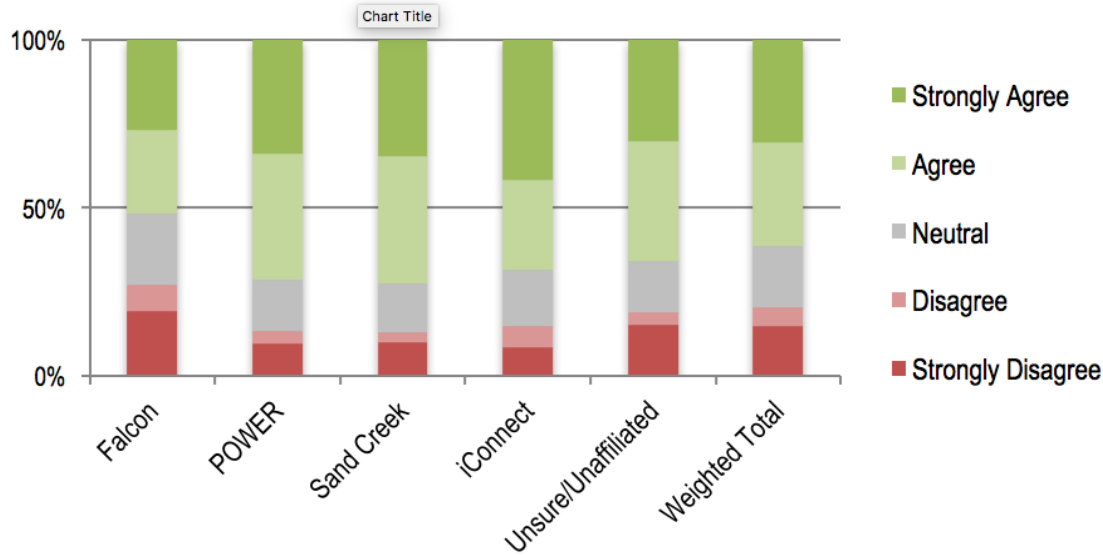
	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Falcon	344	108	106	101	72
POWER	81	34	55	84	70
Sand Creek	54	31	56	66	49
iConnect	10	8	11	6	12
Unsure/Unaffiliated	38	13	23	33	27
Weighted Total	527	194	251	290	230
	35.3%	13.0%	16.8%	19.4%	15.4%
		48.3%		34.9%	

The Best Choice to Learn, Work and Lead

Q7 Details



Preserve Investment in Current Materials



	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Falcon	141	56	157	183	199
POWER	30	12	50	121	110
Sand Creek	25	8	36	97	88
iConnect	4	3	8	13	20
Unsure/Unaffiliated	20	5	20	47	40
Weighted Total	220	84	271	461	457
	14.7%	5.6%	18.2%	30.9%	30.6%
		20.4%		61.5%	

The Best Choice to Learn, Work and Lead

Survey Comments Factors



- Approximately 10% of respondents commented on any given question
- Q6 received the most comments (261)
- Comments are primarily (70-75%) negative statements or questions
- Multiple comments question the wording, hidden agendas, or value of the proposal

Supporting Comment Themes



- Need an all-encompassing name
- Adapt our name to our growth
- Current name is misleading
- Naming for America's Mountain

Supporting Comment Examples



D49 is not as "rural" as it once was. We have interesting opportunity in that we serve students from the more urban/suburban Powers corridor to the rural/quiet of the eastern plains. This means that our community is not just Falcon. Our community is D49 or a part of the Pikes Peak Region.

Falcon School District 49 no longer identifies the expansion of schools in all the different geographic locations. It only identifies where the main HQ is located. An appropriate, all encompassing identifier of D49 schools is long overdue!

The word, "Falcon" really feels more or less like a specific location in our district and not part of the whole.

YES-YES-YES. This is an absolute slam dunk. The size of our district is most certainly reflected in the name Pikes Peak. It also connects us an opportunity to be Peak Performers. I love this.

Opposing Comment Themes



- Cost or Waste of Time and Money
- Other Priorities are More Important
- Proposal Disrespects Legacy of Falcon
- Proposal Adds No Value for Students
- *Pikes Peak* is Common/Generic/Inaccurate
- Survey Questions are Leading/Misleading
- Proposal Erodes Trust in Community

Opposing Comment Examples



My family homesteaded this area and firmly disagree with this change by people who have only recently been a part of this community and area. Growth doesn't always require change. We should be proud of the history and celebrate what it means to be part of that.

If we should drop the name of an area actually in the district (Falcon), it doesn't make any sense to select a landmark that isn't even located in the district. People are going to think D49 is in Teller County. The district is trying to distinguish itself as a Portfolio district. Choose a name that reflects that!

After finally getting voters to approve funds, why would you even appear to waste time and money on something like this? I am already hearing very unhappy people who trusted us again.

This change is a waste of taxpayer dollars. The name does not give any added value to students or classrooms. When so many schools are overcrowded, perhaps D49 could focus time, energy & money into imp.

Suggested Names



- East District 49
- East Springs District 49
- Colorado Springs District 49
- District of Dreams 49
- Innovation District
- The Armed Forces District 49
- Pathways D49
- Rocky Mountain D49
- High Plains District 49

Next Steps



- The board may decide to move the proposal forward for discussion, or discontinue consideration
- The board may direct additional processes for input or clarity

Brand Identity Proposal General Questions and Answers

It seems like we just changed the district name by dropping Falcon. Why are we considering changing?

Although we adjusted our branding in 2015 to emphasize District 49 as opposed to Falcon District 49, we never changed our legal or official name. We are officially El Paso County School District 49. In the larger community and around Colorado, there is some confusion about what is District 49, what is Falcon, and what is the right way to refer to schools in District 49 that are not part of the Falcon community. One purpose of this change is to consolidate all our names so that our official, legal, and colloquial names are all the same.

Will it be expensive and wasteful to change our logos and all our materials again so soon?

The proposal does not direct staff to change our logo. In fact, the short forms of the logo such as D49 or District 49 would still be accurate and usable. We would maintain our current investments. However, as we continually produce new materials for new audiences, we would begin incorporating the language of Pikes Peak District 49 where appropriate. Name changes with legal and financial institutions, press agencies, and state agencies don't cost anything but we would plan to notify those agencies promptly to begin the transition process. Overall, we would ensure this transition would have very minor financial impacts.

Why choose Pikes Peak and not some other name?

Clarity: Many districts in Colorado have some geographical/numerical pairing, like Harrison 2 or Lewis-Palmer 38. We have learned that across Colorado and especially outside the state, the designation "District 49" and the name "Falcon" are both ineffective identifiers. Coloradans who know about Falcon, tend to have an outdated perception that we are a rural district, somewhere on the plains east of Colorado Springs. Outside the state, at recruiting fairs and conferences, both Falcon and District 49 are unknowns. In the limited instances when we use El Paso County District 49, people often infer incorrectly that we are affiliated with the city of El Paso in Texas. It would be accurate to affiliate with Colorado Springs, since so much of that municipality is in our district, but that would create confusion with the existing Colorado Springs District 11. We see exactly that confusing scenario with Pueblo 60 and Pueblo 70 school districts.

Familiarity: We are proposing to adopt Pikes Peak District 49 because it is a regional identity that matches our profile of regional leadership and service. It is easily recognizable across Colorado and outside Colorado, and the mountain is a landmark that all our schools and programs have in common.

How does this make our schools better?

District 49 aspires to recruit highly-qualified new teachers, both locally and nationally. Pikes Peak is grounded locally, but recognized across the country, giving top candidates an immediate way to identify where they would learn, work and lead as part of the District 49 team.

Why now?

District 49 enters 2018 as the recipient of the Rocky Mountain Performance Excellence Peak Award. It is the highest award of performance excellence an organization can earn from RMPEx, and District 49 is the first school district in the 18-year history of the program to receive this award. As we carry momentum from this recognition into pursuing new goals of achievement, establishing our district identity as Pikes Peak District 49 would reflect our regional and state leadership, in addition to providing a very well-known point of reference for our efforts to recruit students and staff from all over the country.

How soon would the name change take effect?

If the board adopts a resolution, then they would task the administration to begin implementing the naming change upon adoption. Some aspects would probably take very little time, such as communicating with CDE. Other work might take weeks or months as we use up existing materials and begin developing new communications materials with the new branding.



RESOLUTION
Reserving the Name Falcon for the Schools in that Community and
Adopting a Consolidated Regional Identity for District 49
April 12, 2018

WHEREAS, the school district known legally as El Paso County School District 49 has been historically identified as Falcon 49; and

WHEREAS, the population of the district has grown substantially since its founding in 1884, especially during the period of rapid community expansion from 1990 to the present; and

WHEREAS, the district now encompasses many developments and neighborhoods in addition to Falcon, including regions reflected in our district's zones including the Sand Creek area, the Powers corridor; new development in Banning Lewis Ranch, and major developments along Meridian Road north of Falcon; and

WHEREAS, District 49's portfolio of schools serves over 21,000 students including several thousands who do not reside within our district boundaries—making our district a regional provider with the largest choice enrollment in the Pikes Peak region; and

WHEREAS, expansion of communities, neighborhoods, and populations across our portfolio of schools has diluted the district's traditional identification with Falcon;

NOW, THEREFORE, we, the District 49 Board of Education, direct administration and all staff to reserve the exclusive use of the designation Falcon to refer to the zone of schools in the traditional community of Falcon, including Falcon Elementary School of Technology, Falcon Middle School, Falcon High School, Woodmen Hills Elementary School, Meridian Ranch Elementary School and Bennett Ranch Elementary School as well as the Falcon Legacy Campus— including the Falcon Homeschool Program.

We further direct the administration and all staff to implement a single legal and standard identity for the district. Given the district's role as a leader for choice and innovation in the Pikes Peak region, recognizing the district's recent recognition as a peak performer by Rocky Mountain Performance Excellence, and recognizing that every school in the district shares a view of our local landmark, we adopt the legal name *Pikes Peak School District 49* effective immediately for all ongoing communications, transactions and identification with governmental and other agencies. For all settings where "school" would be redundant, such as on busses or at school conferences, the shorter form of *Pikes Peak District 49* is acceptable.

Approved and adopted this 12th day of April 2018.

Marie La Vere-Wright, Board President
District 49



BOE Resolution Dated April 12, 2018
Page 2

(SEAL)

Attest:

Dave Cruson, Board Secretary
District 49



Feb 2018 Voice of the Community (VOC)



Voice of the Community - *The Future Identity of District 49*

Beginning at their work session on Feb. 28, the District 49 Board of Education will consider a resolution to reserve the name Falcon for the schools in that community while adopting a regional name (Pikes Peak District 49) to reflect the regional leadership and geographic expanse of the district.

To view the proposed resolution, [click here](#).

Questions of identity are significant and meaningful to the community, so before making a decision, the board is seeking input from every segment of our community. Our mission is to *learn, work, and lead* so we can be *the best choice*.

In fulfillment of that mission and vision, we seek your input and appreciate the time you invest in sharing your insights.

The Voice of the Community survey includes seven questions and should take about 5 minutes to complete.

With the completed surveys we have already received, some questions have been asked about the proposal. We'd like to share those questions with you, along with answers to clarify. To view these questions and answers, [click here.](#)

Please share your response to each item below and provide any additional comments that might inform the board's decision.

(mobile users, please click next to see questions)

1) Please indicate your connection with District 49 (check all that apply).

- ☐ I am a student at a district school or a district charter school.
- ☐ I am a parent of a student enrolled in a district school or a district charter school.
- ☐ I am employed by District 49.
- ☐ I am a resident of District 49.

2) Please indicate which zone you reside in or identify with most.

- ☐ Falcon
- ☐ POWER
- ☐ Sand Creek
- ☐ iConnect
- ☐ I'm unsure or Not Affiliated with a Single Zone

3) Significant growth in population, developments and neighborhoods—reflected in our district's expansion to include the Sand Creek area, the Powers corridor, new development in Banning Lewis Ranch and major developments along Meridian Road north of Falcon—has diluted the district's traditional identification with Falcon.

☐ Strongly Agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly Disagree

Comments:

4) By serving more than 21,000 students, which includes several thousand who do not reside within our district boundaries and with the largest choice enrollment in the Pikes Peak region, our portfolio of schools is a leading regional provider.

☐ Strongly Agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly Disagree

Comments:

5) District 49 should reserve the name Falcon exclusively for the zone of schools associated with the traditional community of Falcon, including Falcon Elementary School of Technology, Falcon Middle School, Falcon High School, Woodmen Hills Elementary School, Meridian Ranch Elementary School and Bennett Ranch Elementary School as well as the Falcon Legacy Campus—including the Falcon Homeschool Program.

☐ Strongly Agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly Disagree

Comments:

6) Given the district's role as a leader for choice and innovation in the Pikes Peak Region, noting the district's recent recognition as a peak performer by Rocky Mountain Performance Excellence, and recognizing that every school in the district shares a view of our local landmark, District 49 should adopt the legal name Pikes Peak School District 49 with approval to use the short form of Pikes Peak District 49 as appropriate.

☐ Strongly Agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly Disagree

Comments:

7) If it adopts a new district name, District 49 should continue using brand and other items with the D49 logo and should preserve its investment in current logos and brand materials by developing a consistent logo similar to that in current use. The graphic below illustrates one possible design.



☐ Strongly Agree ☐ Agree ☐ Neutral ☐ Disagree ☐ Strongly Disagree

Comments:

Do you have any specific questions about this proposal?

☐ Yes

☐ No

Please tell us what specific questions you have.

Thanks!

Thank you for taking our survey. Feedback from community members, like you, is very important to us as we explore a new identity for District 49.

Discussion Considerations for Naming D49

Of all possible names, why does the resolution call out *Pikes Peak* District 49? What are the tradeoffs for other name options?

	Does the name:					
	Establish a Geographic Anchor?	Refer to an Accurate Identity?	Refer to a Precise Identity?	Provide a Unique Brand?	Foster Colorado or National Recognition?	Equip Future Growth or Consolidation?
District 49	No	Yes	No	Yes	No	Yes
Falcon District 49	Yes	Partially	Partially	Yes	No	No
Pikes Peak District 49	Yes	Partially	Partially	No	Yes	Yes
Colorado Springs District 49	Yes	Partially	Partially	No	Yes	No
District of Dreams 49	No	Subjective	Subjective	Yes	No	Yes
East District 49	Yes	Yes	No	Yes	No	Yes
East Springs District 49	Partially	Yes	Yes	Yes	Partially	Yes
High Plains District 49	Partially	Yes	No	No	No	Yes
Innovation District 49	No	Yes	No	Yes	No	Unknown
Pathways District 49	No	Yes	No	Yes	No	Yes
Rocky Mountain District 49	Yes	Yes	No	No	Yes	Yes
The Armed Forces District 49	No	Partially	No	Yes	No	Unknown

All of the answers are subject to discussion, and many are subjective or debatable. The answers in the matrix are a starting point for ongoing board or community discussion.

Responses to Cost Concerns about the Proposal for Consolidating a District Brand

Concern	Response
Replacing Signage	The proposal does not recommend replacing any of our current signs. Signs with D49 and District 49 remain accurate and consistent with the proposed consolidated brand.
Repainting Buses or other vehicles	Just as we did not repaint buses or other vehicles in 2015, but continued operating with legacy logos saying Falcon District 49, we will continue using existing equipment with existing branding.
Buying New Letterhead	We use digital letterhead and transmit written documents via email or shared storage like Google drive.
Buying new Business Cards	As we run out of existing stocks of business cards, we would refill with the new logo, but since the logo and other information is still accurate, there would be no need to discard useful items. Many of us with business cards still use the pre-2015 version and will continue using the D49 items.
Buying new recruiting materials	New materials to support our out-of-state recruiting presence and efforts would be the most visible expenditure related to this proposal, but those would not be new costs. We refresh our recruiting materials annually and buy brochures, flyers, or signage as part of our presence at recruiting fairs. Even that annual expense is low—estimated at \$1,323, but having the consolidated brand and new logo will help us attract attention and interest from prospective employees.
Buying new logowear	Most of the schools in the district purchase staff shirts for identity and unity. Those shirts are always designed around the school logo, not the district log. For the very limited number of staff who should represent our district in settings like job fairs, conferences, etc. it has been our practice to make small orders annually. The total of those annual orders has been under \$366.
New Badges and Name Tags	Badges are replaced or refreshed for secure entry purposes, not for branding purposes. Many schools use a school-specific logo and branding. Employees with District 49 name tags could continue to use current versions as the logo would still be accurate.

Cost of the Survey	We purchase SurveyGizmo through an annual enterprise contract (\$7K/year) and use it for hundreds of surveys and forms capturing hundreds of thousands of responses. The enterprise contract is both less expensive and dramatically more useful than having each individual school bootstrap a low-priced solution using Google forms or some other free provider. All of our large scale surveys including VoW monthly, the Bennett Ranch naming and boundaries processes, our Director District process, all of our cultural compass surveys, our teacher compensation survey, and the Voice of the Community for this issue are only possible on an enterprise platform with unlimited responses and unlimited surveys. It added no cost to host this survey through our account, just as adding a web page or sending an additional thousand emails adds no cost to those platforms. If we had never considered this proposal, we would still find great value in our SurveyGizmo contract.
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Cost of changing the website	Our website is built around a library of core elements, so changing a picture or calendar item in the library is reflected across more than 600 individual pages. We only have to upload a single image file.
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Filing Fees	There are no new legal filing fees. We already have to file annually to affirm our business identity using the formal/legal name as well as all the other names by which we have done business. So, we simply add one name to that list. For agencies and media outlets, the time to send an email is the only real investment.
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Time to Create Proposal and Solicit Input	This proposal did take time and collecting and reporting public input does take time. We consider proposals to improve district performance as part of our work, so with the board's direction, we prioritize exploring a wide range of possibilities and upgrades.
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BOARD OF EDUCATION ITEM 9.03
BACKGROUND AND DOCUMENTATION FOR CONSENT OR ROUTINE AGENDA ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Ron Sprinz – Finance Group Manager

TITLE OF AGENDA ITEM: 18/19 – Budget Focus

ACTION/INFORMATION/DISCUSSION: Discussion

BACKGROUND OR RATIONALE

In an effort to provide School/Department administration more accurate information on financial performance throughout the year, a new financial ‘score card’ is being developed by the finance department.

RELEVANT DATA AND EXPECTED OUTCOMES:

These ‘score cards’ now measure monthly actual performance against a 3 year monthly historic average in an effort to help administration achieve budget targets.

IMPACTS ON THE DISTRICT’S MISSION PRIORITIES—THE RINGS AND ROCKS:

With the district’s commitment to Continuous Improvement, these score cards will provide an objective way to monitor and report on financial performance at the school and zone level.

Culture	Inner Ring —How we treat each other Outer Ring —How we treat our work	
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community Rock #2 —Research, design and implement programs for intentional <u>community</u> participation Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u> Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	<p>Reviewing progress on budget targets as a fiscal/school year progresses will provide clarity and transparency to continue to develop trust with our community.</p> <p>The firm foundation for financial performance is information, and providing scorecards will improve the availability of pertinent financial information.</p>

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: N/A

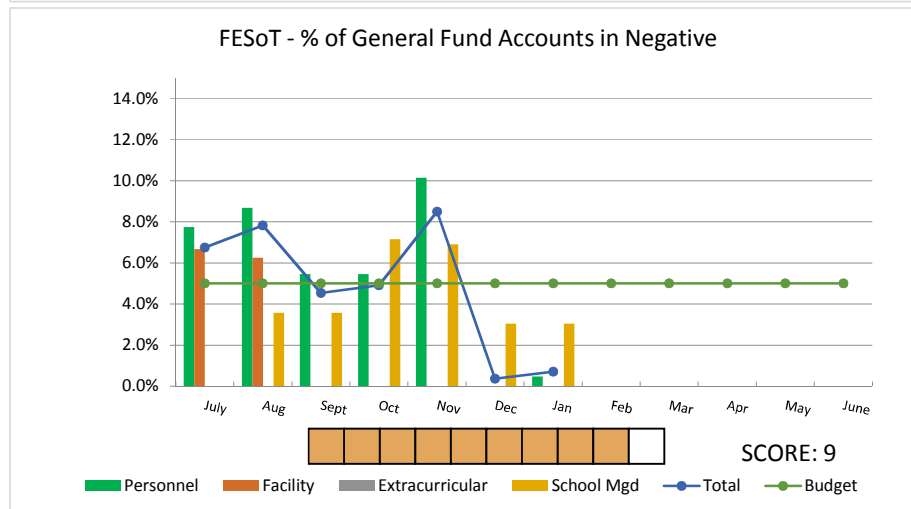
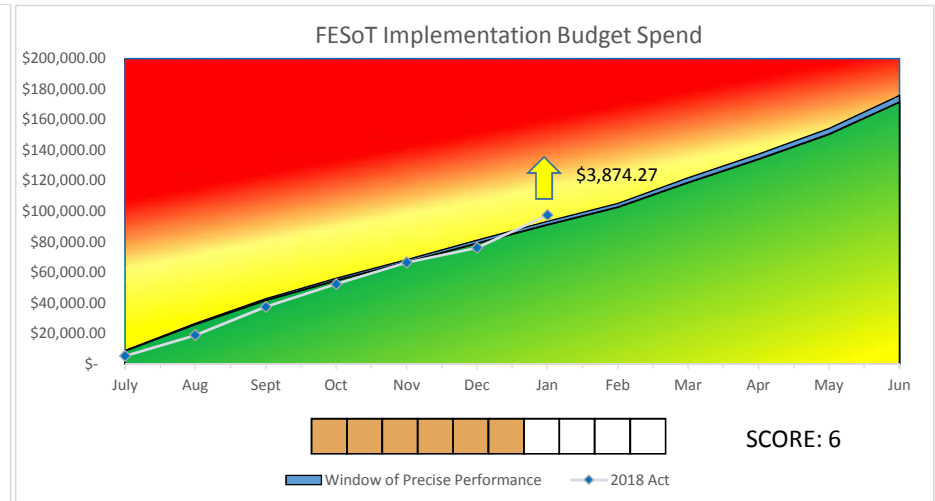
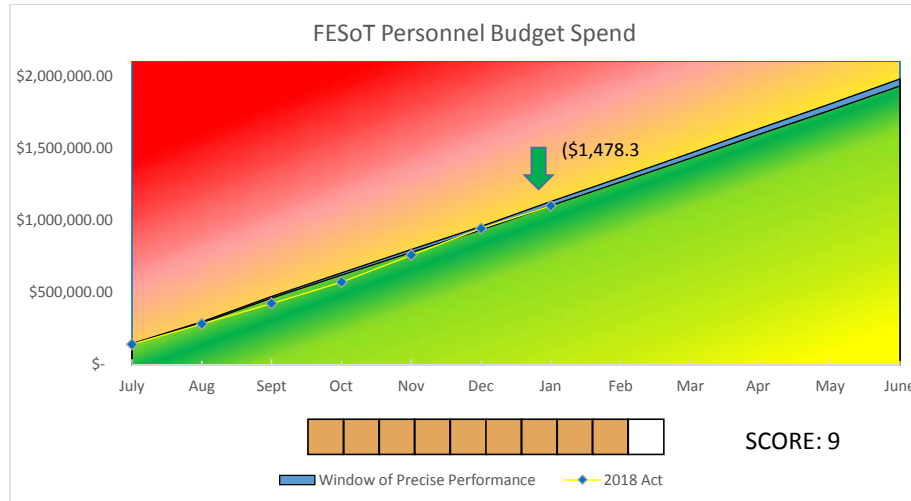
APPROVED BY: Brett Ridgway, Chief Business Officer

DATE: 2/28/2018



Falcon Elem School of Technology

Finance Scorecard

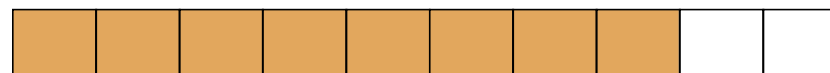


FESoT - Finance Notes:

Personnel Budget: Running slightly under budget (\$1,478.30) due to trending positive in sub pay.

Implementation Budget: is running over budget by \$3,874.27. Primarily driven by READ-Act spending in Jan. To get back into the WOPP Feb spend will need to be \$5,130 or under.

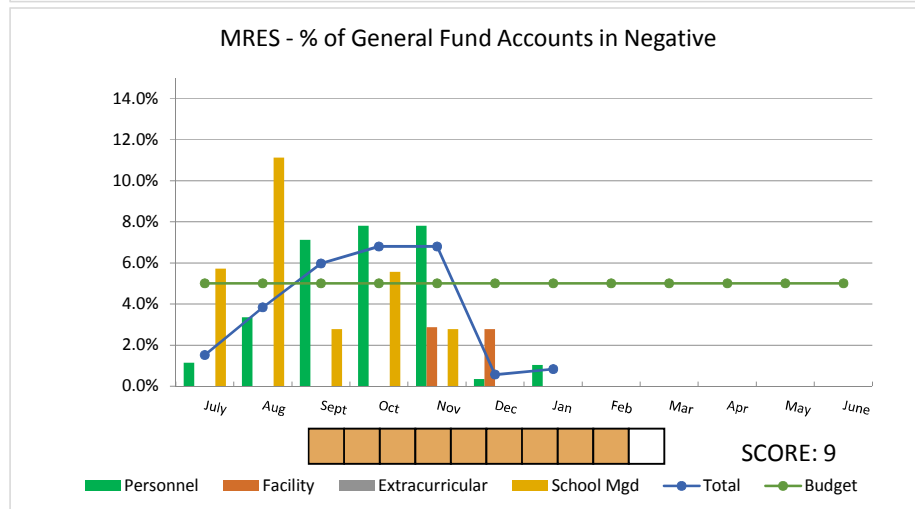
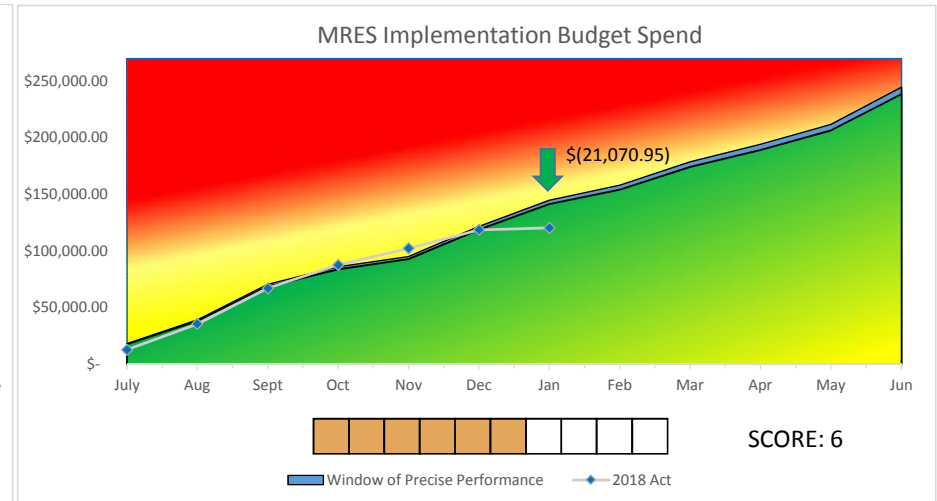
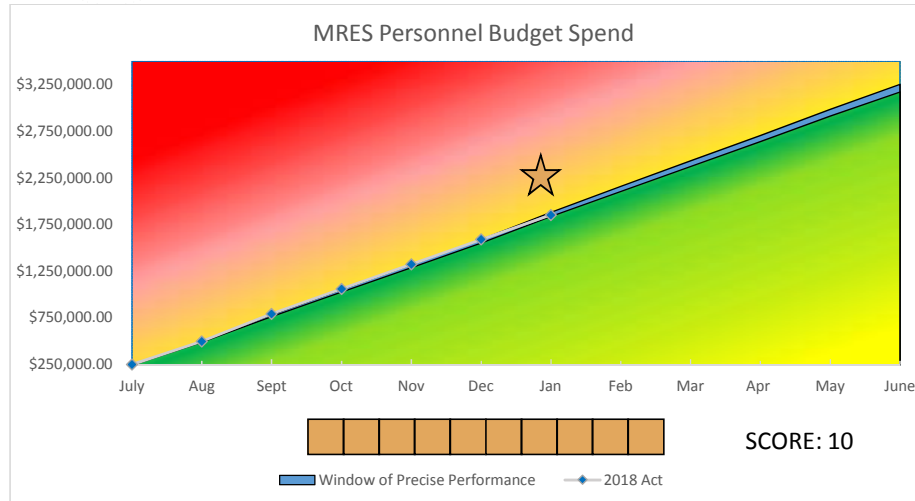
General Fund Negative accounts: Entering the personnel amended budget has reduced the number of salary & benefit accounts that were in a negative budget available. A change in back dating budget entries will help the number of School Mgd negative accounts.



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Meridian Ranch Elementary School Finance Scorecard

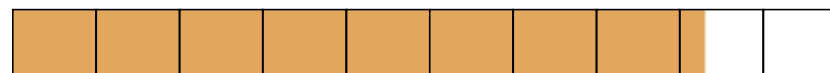


MRES - Finance Notes:

Personnel Budget: On Target

Implementation Budget: is running under budget by \$(21,070.95). Primarily driven by a Jan reclass of a water bill that was previously mis-coded.

General Fund Negative accounts: Entering the personnel amended budget has reduced the number of salary & benefit accounts that were in a negative budget available. A change in back dating budget entries will help the number of School Mgd negative accounts.

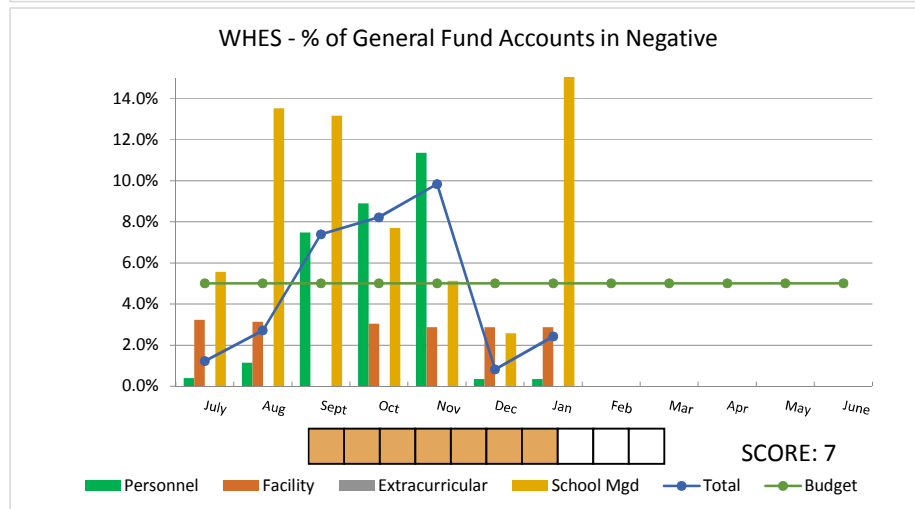
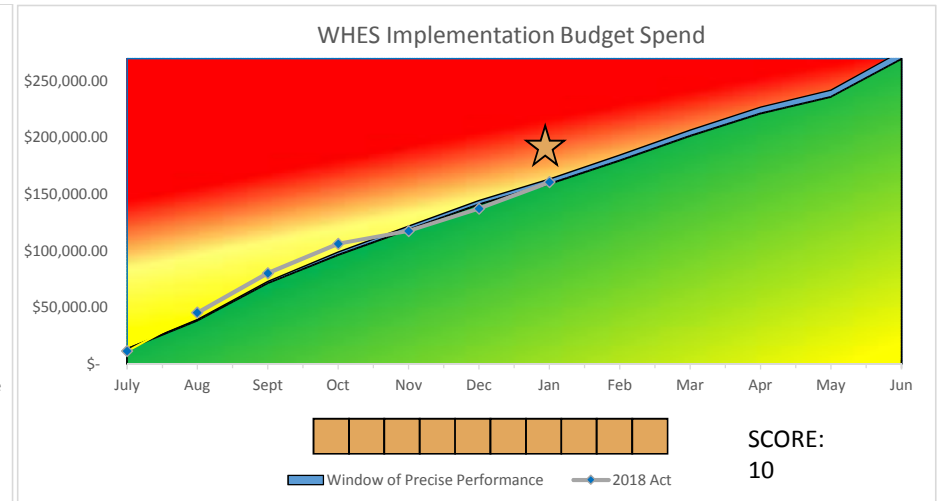
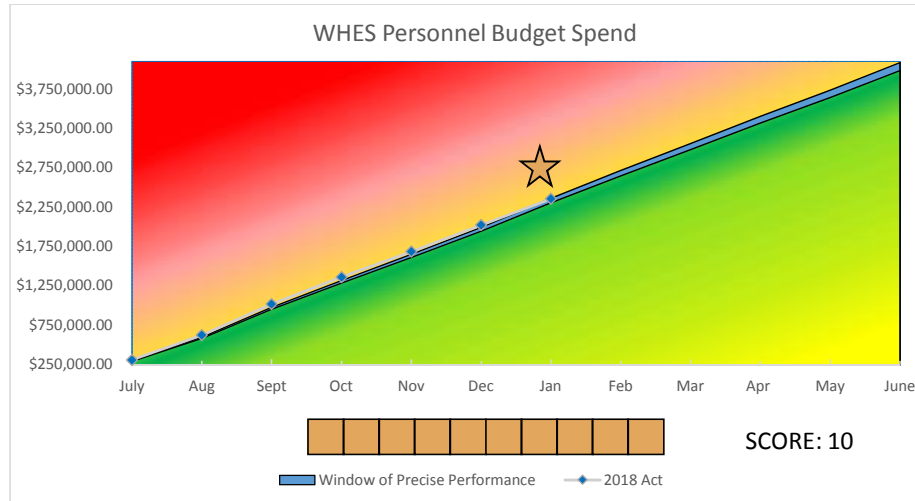


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Woodmen Hills Elementary School

Finance Scorecard

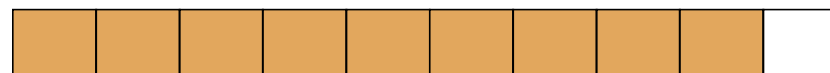


WHES - Finance Notes:

Personnel Budget: On Target

Implementation Budget: On Target

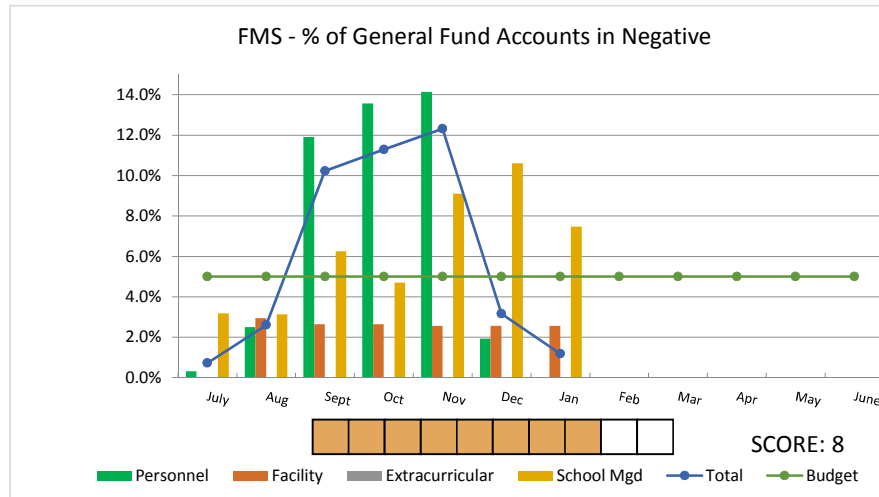
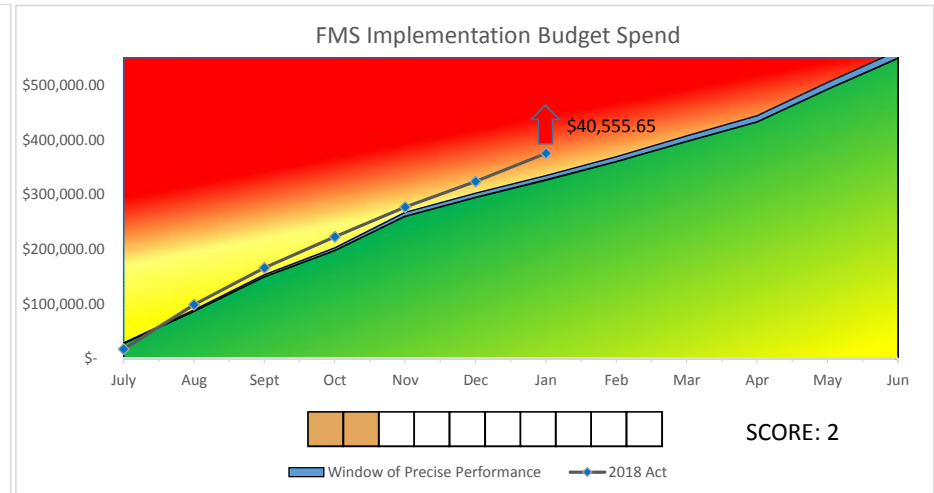
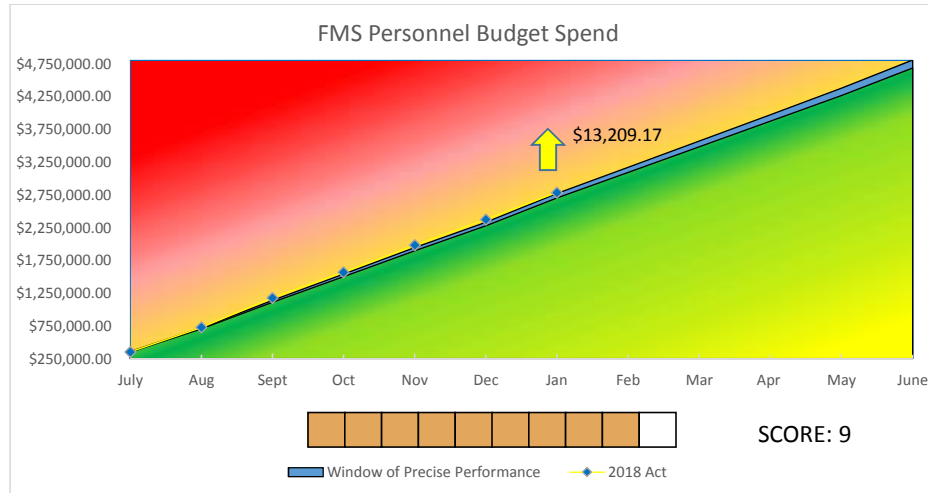
General Fund Negative accounts: Entering the personnel amended budget has reduced the number of salary & benefit accounts that were in a negative budget available. A change in back dating budget entries will help the number of School Mgd negative accounts.



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Falcon Middle School Finance Scorecard



FMS - Finance Notes:

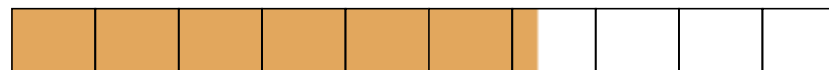
Personnel Budget: Slightly over target driven by sub pay. Budget looks low when compared to last 2 years actual.

Finance recommends moving budget from Zone to bring back in line.

Implementation Budget: Over target primarily driven from Utilities (Water), an unexpected rate change from Paint Brush Hills Water District.

Finance recommends moving budget from Zone Contingency to cover the negative and the rest of the year.

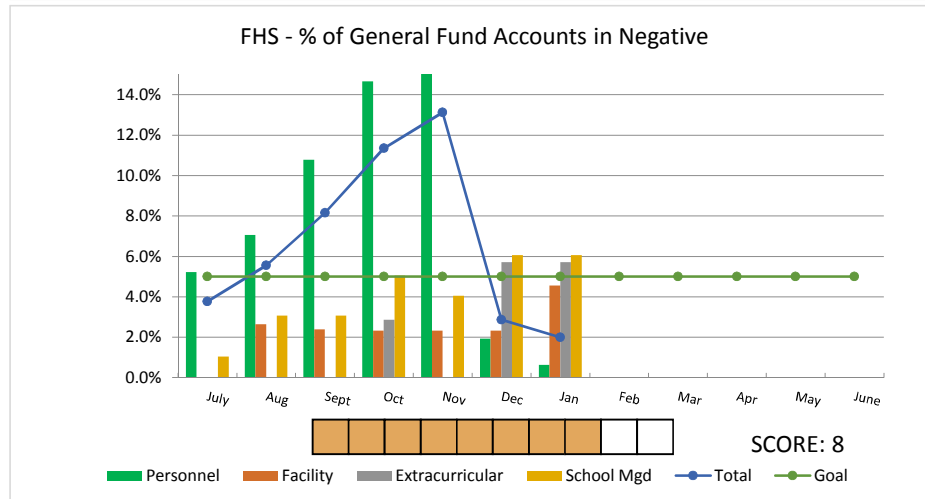
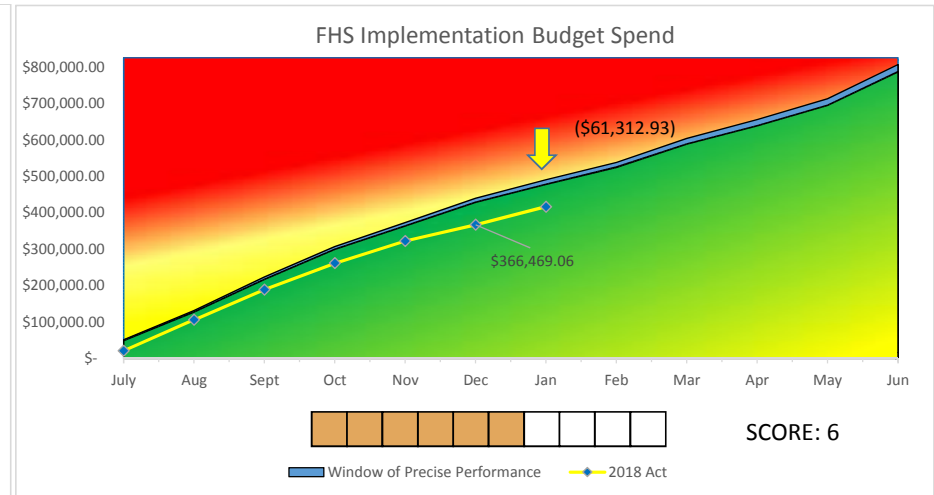
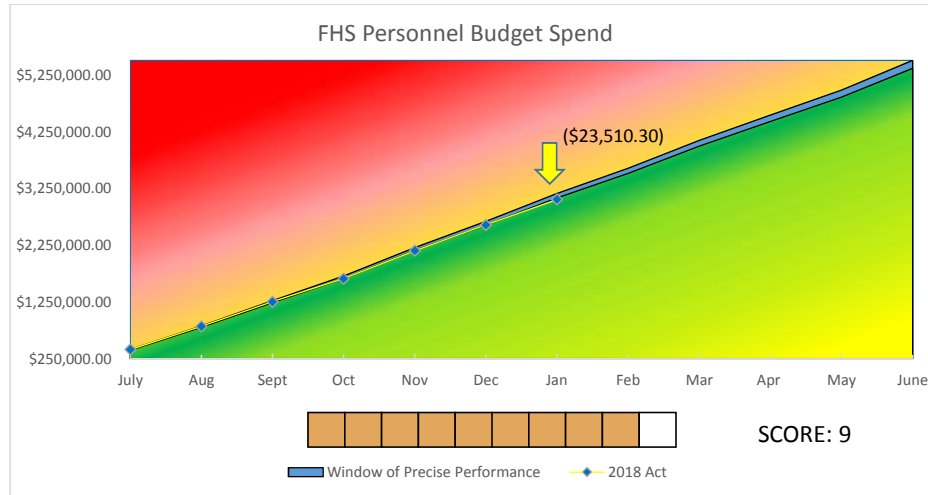
General Fund Negative accounts: Entering the personnel amended budget has reduced the number of salary & benefit accounts that were in a negative budget available. A change in back dating budget entries will help the number of School Mgd negative accounts.



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Falcon High School Finance Scorecard



FHS - Finance Notes:

Personnel Budget: Under spend (\$23,510.30)

Implementation Budget: Under spend (\$61,312.93)

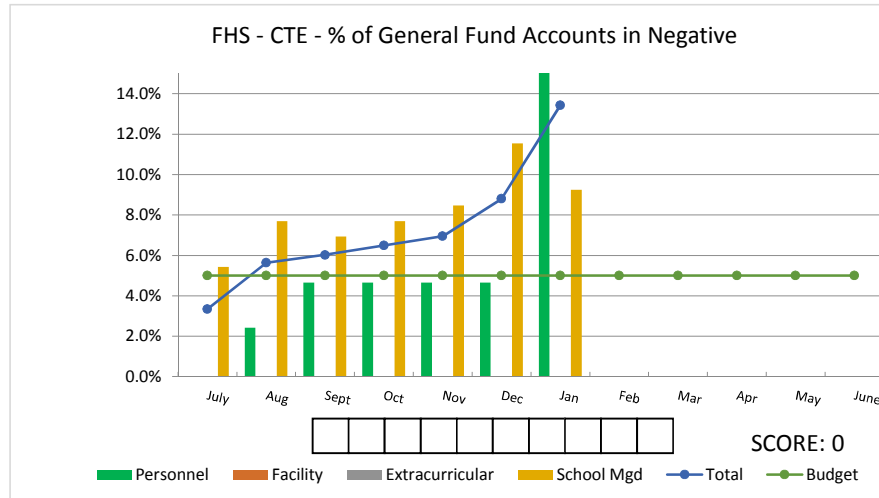
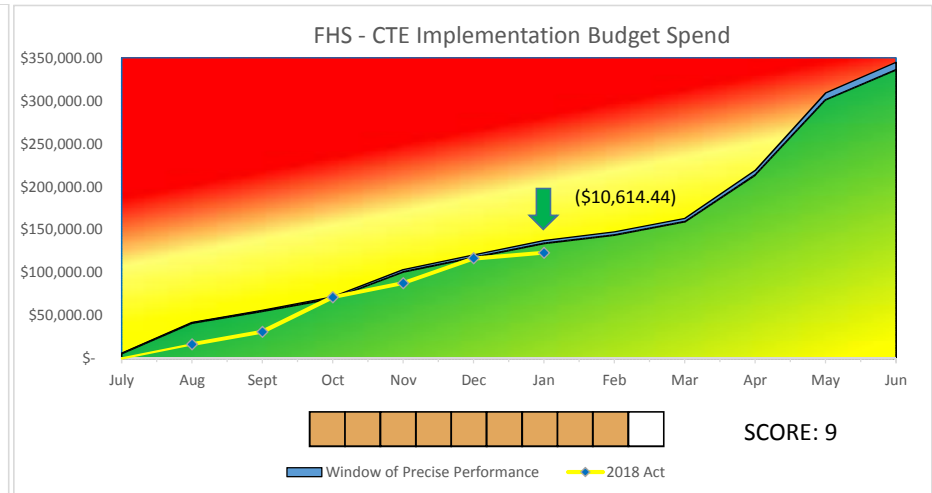
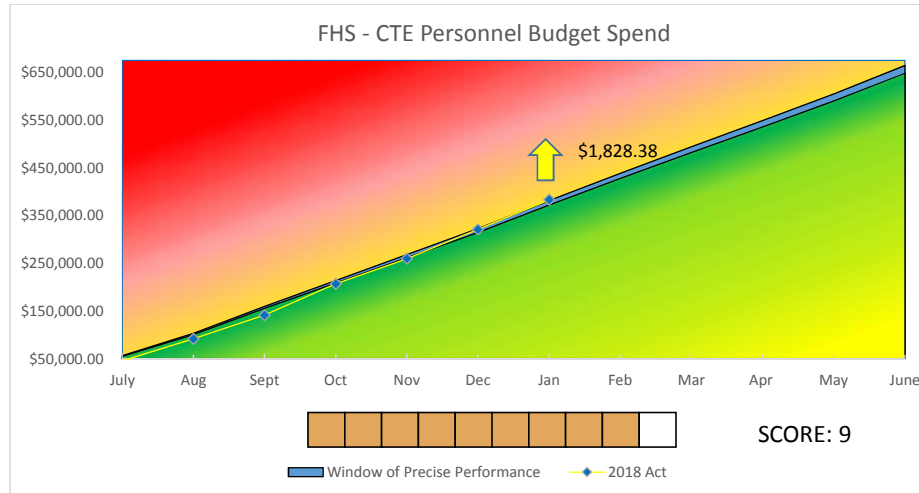
General Fund Negative accounts: Entering the personnel amended budget has reduced the number of salary & benefit accounts that were in a negative budget available. A change in back dating budget entries will help the number of School Mgd negative accounts.



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Falcon High School School - CTE Finance Scorecard



FHS - CTE - Finance Notes:

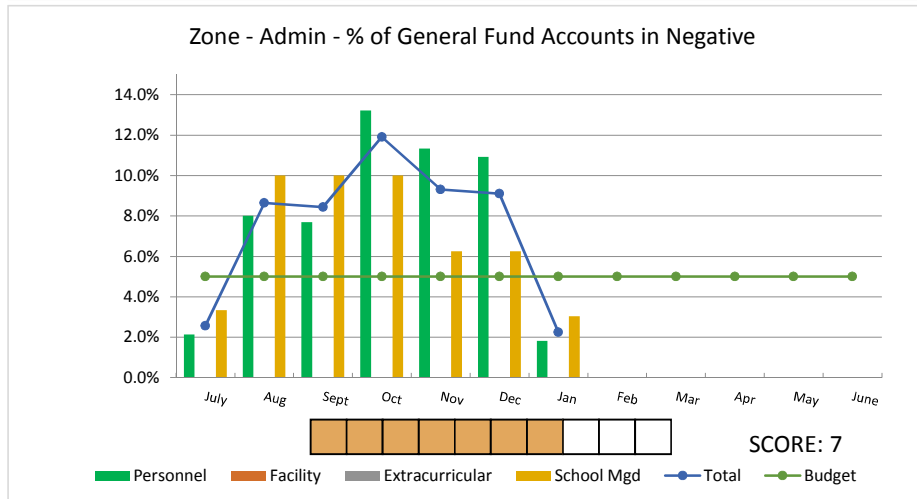
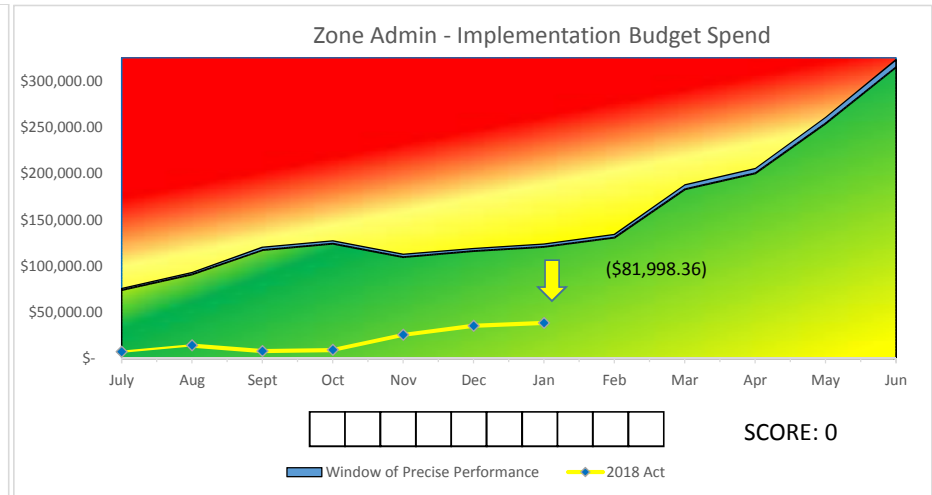
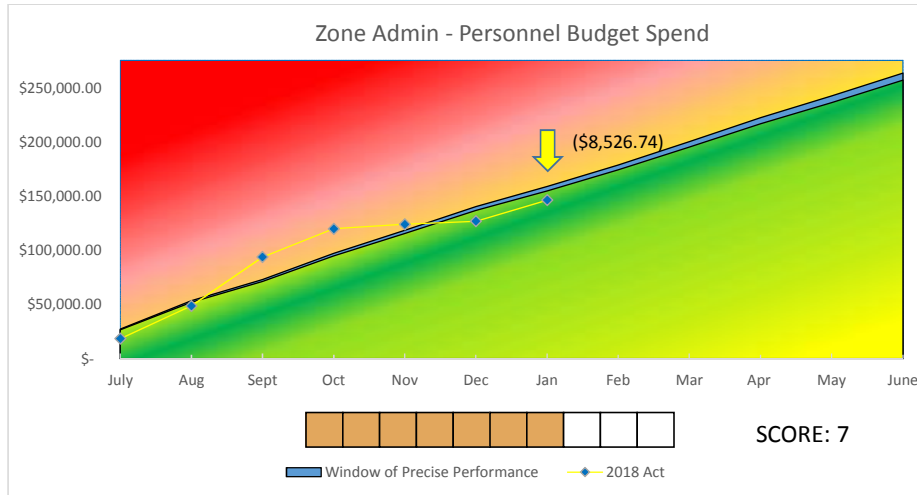
Personnel Budget: Over spend (\$1,828.38)

Implementation Budget: Under spend (\$10,614.44)

General Fund Negative accounts: Entering the personnel amended budget has reduced the number of salary & benefit accounts that were in a negative budget available. A change in back dating budget entries will help the number of School Mgd negative accounts.



Falcon Zone Admin Finance Scorecard

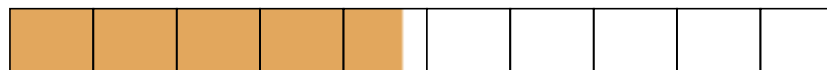


Zone Admin - Finance Notes:

Personnel Budget: Under spend (\$8,526.74)

Implementation Budget: Under spend (\$81,998.36)

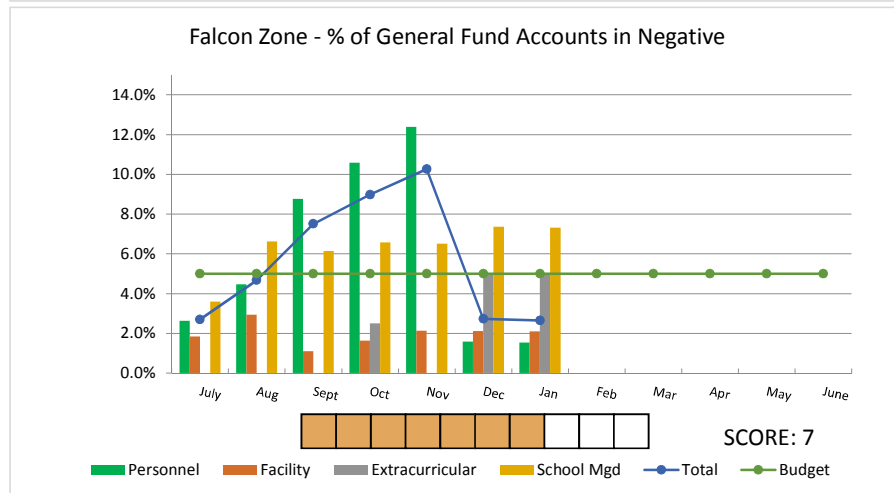
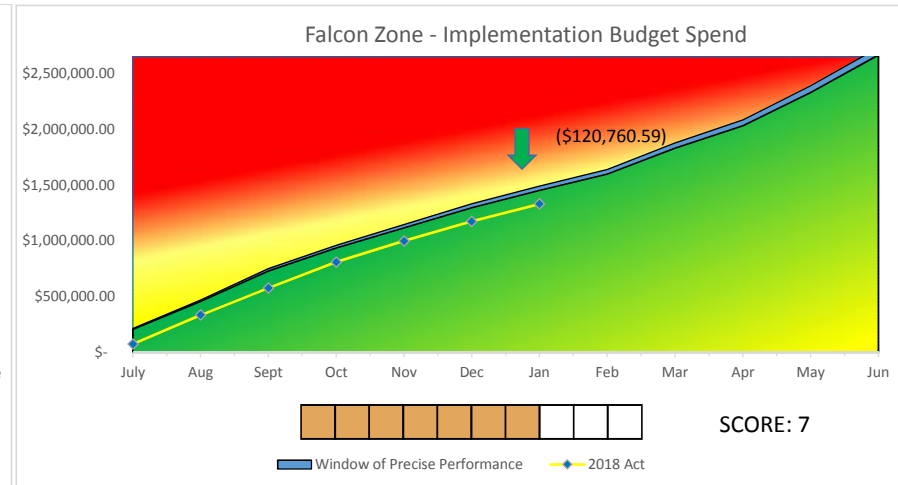
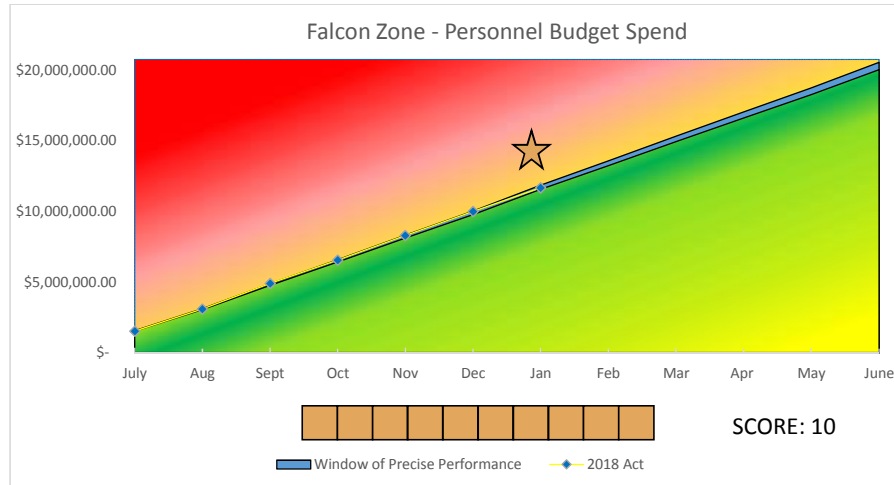
General Fund Negative accounts: Entering the personnel amended budget has reduced the number of salary & benefit accounts that were in a negative budget available. A change in back dating budget entries will help the number of School Mgd negative accounts.



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Falcon Zone Finance Scorecard



Falcon Zone - Finance Notes:

Personnel Budget: On Target

Implementation Budget: Under spend (\$120,760.59), Driven primarily at the Zone (\$81K) & FHS (\$61K) Offset by FMS \$41K

General Fund Negative accounts: Entering the personnel amended budget has reduced the number of salary & benefit accounts that were in a negative budget available. A change in back dating budget entries will help the number of School Mgd negative accounts.



BOARD OF EDUCATION ITEM 9.04
OPPORTUNITY AND RISK: DECISION ANALYSIS FOR MAJOR DISCUSSION AND ACTION ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Brett Ridgway, Chief Business Officer

TITLE OF AGENDA ITEM: Annual Peak Plan Review

ACTION/INFORMATION/DISCUSSION: Discussion

BACKGROUND INFORMATION: DESCRIPTION OF EXPECTATION/NEED/ OPPORTUNITY:

In D49's pursuit of Performance Excellence, we continue to refine processes that are key contributors to that pursuit. A foundational process to that is the Cultural and Strategic Planning Process (CSPP). That process leads to the 'Annual Peak Plan, and progress to that is reported in the Annual Performance Report. This presentation keys in on the CSPP and the resulting Peak Plan for 2018/19.

RATIONALE:

Performance Excellence, again, relies on processes that are properly defined; and the intentional execution of those processes according to its design and within the prescribed timeline. CSPP is the annual gathering of information that happens throughout the course of the fall each year, synthesizing that information into discussion points for the CSPP meeting held each January. The commitment to process and the consistent implementation of that process has been, and will continue to be, a key part of the growth and improvement of District 49.

RELEVANT DATA AND EXPECTED OUTCOMES:

The consolidation of five key pieces of information will give perspective on whether current priorities are being pursued and realized appropriately and whether, then, new priorities – or adjustments to current priorities need to be pursued in the coming cycle. The five sources of information are: (1) Financial Results and the resulting CAFR; (2) State of the Workforce report; (3) Other external feedback from a Baldrige-styled process; (4) Operations Reports and; (5) Performance Frameworks of our delivery of educational services.

INNOVATION AND INTELLIGENT RISK:

Process is often anathema to K12 education. That tradition, unfortunately, does not see the benefit of innovation and intelligent risk. As a district of innovation, D49 – almost by definition is opposed to traditional norms of K12 education but to pursue that without structure and strategy of process and intelligent risk would be more harmful than treading water in the in the 'safe places' of traditional education. Therefore, we pursue performance excellence by pursuing process and innovation and intelligent risk – informed by key information and optimized through the CSPP.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Culture	Inner Ring —How we treat each other	<i>The CSPP and the resulting Annual Peak Plan are</i>
	Outer Ring —How we treat our work	<i>focused exactly on the level presented here – 'the rings</i>
Strategy	Rock #1 —Establish enduring <u>trust</u> throughout our community	<i>And the rocks' – one section for each of the seven items</i>
	Rock #2 —Research, design and implement programs for intentional <u>community</u> participation	<i>that we measure any single task and item against in</i>

BOE Regular Meeting March 8, 2017
Item 9.04 continued

Rock #3 — Grow a robust <u>portfolio of</u> distinct and exceptional <u>schools</u>	<i>this format of the board cover sheet. Distilling our preferred directions and pursuits along these lines</i>
Rock #4 — Build <u>firm foundations</u> of knowledge, skills and experience so all learners can thrive	<i>ensures the coordination of multiple pursuits and</i>
Rock #5 — Customize our educational systems to <u>launch each student toward success</u>	<i>validates their existence when the align this way.</i>

BUDGET IMPACT: None specific, but all non-specific.

AMOUNT BUDGETED: N/A.

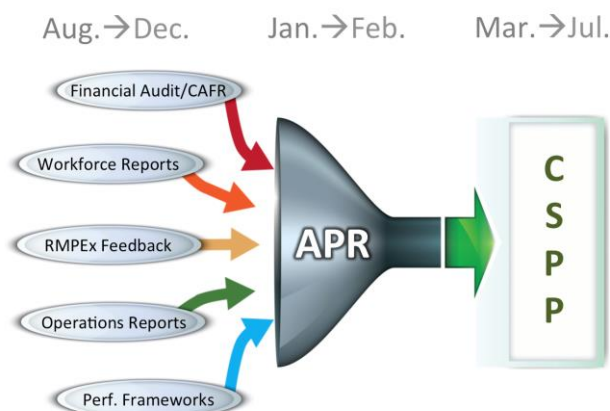
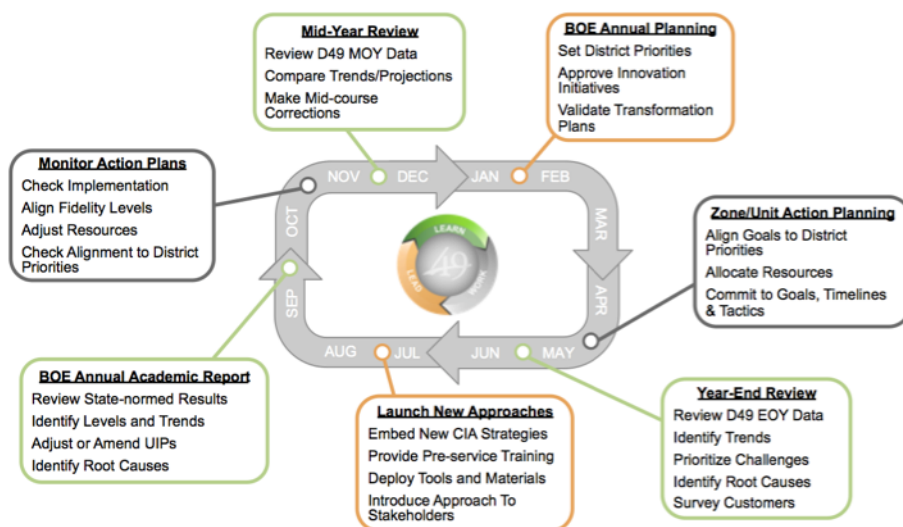
RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: Join the Administration making this presentation by reflecting on the CSPP, how it drives the Annual Peak Plan, and being fluent in each of the items in preparation for conversation with students, staff, and constituents.

APPROVED BY: Brett Ridgway, Chief Business Officer
Peter Hiltz, Chief Education Officer
Pedro Almeida, Chief Operations Officer








DATE: March 5, 2018

Peak Planning for 2018

Cultural and Strategic Planning Process (CSPP)



Item	Inputs	Recommendations
<u>Vision</u>		<ul style="list-style-type: none"> • Maintain the language of “The Best Choice” • Pursue changing our district identity to Pikes Peak District 49 • Elaborate a “Long Form” statement of our vision • Amplify key measures for “choice” • Drive deployment of the vision through SI #1
<u>Mission</u>		<ul style="list-style-type: none"> • <input type="checkbox"/> Maintain the language of “Learn, Work, and Lead” • <input type="checkbox"/> Increase use of our mission on D49 materials • Develop key measures for each element of the mission • <input type="checkbox"/> Drive deployment of the mission through SI #1
<u>Cultural Priorities</u>		<ul style="list-style-type: none"> • Elaborate or reinforce the language of the cultural initiatives. • Implement district initiatives for each cultural priority
<u>Strategic Priorities</u>		<ul style="list-style-type: none"> • Elaborate or reinforce the language of the strategic initiatives. • Implement district initiatives for each strategic priority

District Initiatives	Measures and Targets*	Major Action Steps
CI #1 Community Care 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Coordinate care efforts across district and community • Increase training and specialization for mental health support • Reorganize Individualized Education to emphasize school psychologist services • Recognize and reinforce performance through rounding and commendations
CI #2 Equip and Encourage 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Empower systematic innovation through Mission Innovation • Invest in enhanced, relevant training for all workforce classifications • Create a systematic process for aggregating inputs through APR to the annual CSPP work session for 6—18-mo. implementation
SI #1 Keep the Peak in View 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Implement interactive PeakView displays • Align accreditation with local indicators and VMCS • Enhance the BOE Evaluation Process
SI #2 Climb with Community 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Continue PPLA, SBOR, and DAAC engagement. • Amplify 3B Project communications • Implement a VoiCe (Voice of the Customer—Stakeholders) • Pursue conversion of 2014 3A MLO to fixed rate • Incorporate VMSC in contracts and partnerships with vendors and also D49-affiliated entities
SI #3 Portfolio Performance 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Plan and monitor aggressively to earn at least performance level on all SPF's • Conduct Annual Performance Reviews for all charter schools • Transition Performance Excellence cycle to develop an Annual Performance Review to complete the CSPP cycle • Consolidate and implement a Facilities Planning Process • Elevate partnerships with entities that complement or enable our portfolio of schools.
SI #4 Primary Proficiency 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Extend Primary Literacy Gains • Consolidate and validate ALLIEs performance • Continue math curriculum adoption and implementation • Convert to Business Plus and PowerSchool core OS's
SI #5 49 Pathways 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Integrate pathway planning into PowerSchool • Transition iCAPs to pathway plans in PowerSchool transcripts • Develop a Portfolio “Showcase” event for 8th-9th grade transition • Enlist the FEF in developing and managing financial capstone opportunities

*During the last annual cycle, we adopted Cascade for performance excellence tracking. We would like to discuss measures at the CSPP Annual Work Session and then load them into Cascade for ongoing BOE review.

BOARD OF EDUCATION ITEM 9.05
OPPORTUNITY AND RISK: DECISION ANALYSIS FOR MAJOR DISCUSSION AND ACTION ITEMS

BOARD MEETING OF: March 8, 2018

PREPARED BY: Peter Hilts, Chief Education Officer

TITLE OF AGENDA ITEM: Mission Innovation Proposals

ACTION/INFORMATION/DISCUSSION: Discussion and Direction

BACKGROUND INFORMATION: DESCRIPTION OF EXPECTATION/NEED/ OPPORTUNITY:

In 2011, District 49 began innovating all aspects of district operations. From replacing the superintendent with a team of three chief officers to reorganizing the district into innovation zones based on feeder school systems, nearly every aspect of district performance was subject to change and improvement. Some of those early innovations were excellent ideas that have paid significant dividends, like the move to give schools more control of curriculum and instruction. Others, like differentiating the calendar by zone, were not as successful and were later reversed. Through years of experience, we have learned that systematic, thoughtful, and deliberate innovation proposals are more likely to be successful than isolated, impulsive, and rushed proposals. Even some of our best ideas have failed to thrive when we don't support them with sufficient thought, resources, and time. So, Mission Innovation is our commitment to improve the way we innovate.

Whenever we seek to improve our performance, we follow the district's mission to Learn, Work, and Lead. In this instance, our major source of learning has been the input through the Voice of the Workforce on our VOW Annual survey as well as several VOW monthly surveys. We also heard clearly through our cultural compass survey and other sources like the teacher compensation task force, that many of our colleagues do not feel like their ideas are received or appreciated. We aim to change that. Some staff feel like they have good opportunities to influence their leaders, but others might not feel heard. So, with that learning in mind, we are working to build a systematic process that will bring staff leadership to the forefront of district improvement. We've named that process Mission Innovation because we fulfill our mission by being innovative, and we envision a future where innovation drives our mission upward toward peak performance.

RATIONALE:

The rationale for each MI proposal is embedded in the content documents.

RELEVANT DATA AND EXPECTED OUTCOMES:

The expected outcomes for each proposal are embedded in the content documents, but the overall expected outcome of the mission innovation process is to foster systematic consideration and adoption of innovation sourced from our workforce and honoring the capacity and creativity of our colleagues.

INNOVATION AND INTELLIGENT RISK:

The innovation and intelligent risk analysis for each MI proposal is embedded in the content documents. Depending on the direction of the board to pilot, adopt, or offer support for specific innovation opportunities, the business office will complete a financial analysis to consider for incorporating into the 2018-19 budget.

IMPACTS ON THE DISTRICT'S MISSION PRIORITIES—THE RINGS AND ROCKS:

Putting Mission Innovation into Practice

There are two major aspects to *Mission Innovation*. The first is an intentional process to solicit, select, and support innovations from every teacher, support professional, or administrator. Beginning at the start of the school year, we asked ourselves to suggest ideas for small scale or large-scale improvements. Like the selection process used on *American Idol*, we began in our local settings like schools and offices with every idea eligible for consideration. Just as those early *Idol* auditions brought bright spots and bad sounds to the judges—we received a chorus of ideas from

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brilliant to impractical. At each building, and around our district offices, leaders created their own audition process to evaluate and select one innovation idea to move forward. From the schools offices, and zones the top-rated innovation ideas are now presented to the board of education for adoption, support, and integration with the district's annual cultural and strategic planning.

BUDGET IMPACT: The budget impact is highly variable and dependent on the timing and scale of adoption. Individual proposals detail general financial implications, but we will need to develop more precise projections based on the board's direction.

AMOUNT BUDGETED: In most cases, the MI proposal would rely on funds that are not yet identified or budgeted. In one case, the proposal may generate revenue.

RECOMMENDED COURSE OF ACTION/MOTION REQUESTED: We recommend that the board identify one or two proposals for deeper evaluation and cost projections, along with guidance about timeframe and scope. For example, the board might direct administration to adopt a specific proposal with a three year commitment as a pilot in a specific zone.

APPROVED BY: Pedro Almeida, Chief Operations Officer, Peter Hilts, Chief Education Officer, Brett Ridgway, Chief Business Officer

DATE: March 1, 2018



District Finalist Proposals

The Best Choice to Learn, Work and Lead

Background



- Mission Innovation is a response to feedback from the 2016 VoW Annual
- MI is an attempt to create a systematic process for soliciting and selecting innovations
- Each finalist proposal was selected from a zone or department

Camp Innovation

Courtney Hutchinson & Staci Gehling



Our proposal is for an overdue essential learning day camp program that will expose all 3rd, 4th, and 5th grade students in District 49 to a minimum of a week of hands on science, technology, engineering, and math through activities, including STEAM/STEM. All students will be engaged, gain confidence, and experience real life situations through collaboration, accomplishment of mini application missions, and exploration. Students will get a chance to work with technology to code, design, and experience simulations relevant to our world and learning skills. They will have an opportunity to work closely with their peers and explore STEM/STEAM activities.

APEx Evaluation Teams



Amber Whetstine

- Opt-in process which involves teams of three non-probationary, highly-effective teachers, and one lead teacher (such as an instructional coach or dean) Principal and zone leader approval required
- Teams of three provide multi-directional feedback based on on-going observation, collaboration and teamwork
- Each participating teacher must complete 30-hour evaluator certification course and additional calibration activities at the district, zone and school-levels as required

Building Tech Coaches

Tim Scheck



It would be very beneficial to have a person in each building who can serve as an instructional coach when it comes to the use and implementation of technology. This is not a new idea, and it has already been implemented in many school districts. The International Society for Technology in Education (ISTE) has standards written for such a position. In addition, a 2016 Education Week poll found that 97% of teachers who learned technology from peers found the information useful, as compared to only 76% who found professional development trainings useful. This person could also be trained by CCS and be authorized to solve most tickets that pop up. This would greatly reduce the turnaround time on tickets.

Teacher Cadet Sahvanna Mease



Adding Teacher Cadet to our current Education Pathway will allow us to add diverse course offerings to students, enable students to explore and consider careers in the education field (where there is a teacher shortage), as well as add an additional opportunity for capstone completion/Mastery demonstration. Students will benefit from the program by gaining experience and college credits, teachers around the district will benefit by having a student intern in their room to assist with lesson planning and individualized attention, and the school/zone/district will benefit by producing potential teacher candidates and making professional postsecondary connections.

Department of Cont. Learning

Kristy Rigdon & Kayla Martinez



The solution is a one-stop shop for coordination and collaboration of out of school learning. The Department of Continuous Learning initially staffed by a coordinator and a support staff member is a support resource where schools, zones and district services can go to coordinate and develop out of school learning opportunities. Through this department, programs can centrally coordinate logistics such as transportation, facilities, scheduling, registration, communication, attendance, security, and resource acquisition. Programs can also collaborate with this department on program development, and program evaluation.

Next Steps



- The board may adopt any or all of the proposals. Admin recommends adopting no more than two.
- The board may direct chief officers to develop a more robust implementation plan
- The board may direct that proposals be placed on a future agenda cycle for final approval with implementation and financial plans.