

Before the COLORADO STATE BOARD OF EDUCATION

Case No. _____

IN RE THE EXCLUSIVE CHARTERING AUTHORITY OF THE LITTLETON PUBLIC SCHOOL BOARD

NOTICE OF REQUEST FOR REVOCATION

The Colorado League of Charter Schools requests that the State Board of Education (the “Board”) revoke Littleton Public Schools’ (“Littleton’s”) exclusive chartering authority. Since receiving exclusive chartering authority, Littleton “has demonstrated a pattern of failing to comply with one or more of the provisions of paragraph (a) of subsection (5)” and failed to provide “fair and equitable treatment” to its charter schools. C.R.S. § 22-30.5-504(5)(a), (7.5)(b). To protect Littleton’s students and in compliance with State law, the Board should revoke Littleton’s exclusive chartering authority.

In support of this Request, the League includes exhibits and a declaration from Dan Schaller, the Vice President of State & Local Policy for the Colorado League of Charter Schools.¹ Mr. Schaller, a former high school teacher and current advocate for Colorado’s students, authenticates and provides contexts for the exhibits supporting this Request. He also provides additional factual context, analysis, and expertise to inform the Board’s evaluation of Littleton’s failure to comply with Colorado law.

Obligations for Littleton’s Exclusive Chartering Authority

Littleton relegates its two, high-performing public charter schools to second-class status by funding them at levels below other public schools and acting out of compliance with applicable state statutes. The schools, Littleton Preparatory Charter School and Littleton Academy Charter School (collectively, the “Charter Schools”), provide Littleton’s students an excellent education.² For instance, Littleton Preparatory Charter School is so popular that students must join a waitlist to enroll in many of the school’s nine grades.³ And, every year since 2002, this Board has

¹ **Exhibit 1** – Declaration of Dan Schaller, Executed December 13, 2019 (“Schaller Dec.”).

² *Id.*, ¶ 2

³ *Id.*, ¶¶ 11-12 (describing how charter schools serve 126,000 students (14% of the State’s Pre-K-12 public school population)).

recognized Littleton Academy with the John Irwin Schools of Excellence Award, including in 2019.⁴

Yet, rather than embrace and encourage these leading schools, Littleton ignores numerous important requirements from the Charter Schools Act, undermining the Charter Schools and harming Littleton’s students. Littleton fails to share local resources equally among all public school students; withholds federal and State grants from public school students; fails to provide the Charter Schools’ students with facilities; ignores the Charter Schools Act’s accounting requirements; and makes it difficult for parents to learn how to enroll in the public Charter Schools. Each of these failings harms Littleton’s Charter Schools and—more importantly—the children they serve.

Littleton’s poor treatment of its Charter Schools reflects, in part, the disparate power dynamic between district and charter. Mitigating that imbalance, Colorado law requires this Board to revoke a school district’s exclusive chartering authority if the school district fails to comply with each of the provisions “of paragraph (a) of subsection (5)” of C.R.S. § 22-30.5-504. Indeed, the General Assembly amended that statutory language in 2016 to clarify that a school district must meet *each* (“one or more”) of the provisions in 5(a), or lose its chartering authority.⁵ This requirement guards against a school district, like Littleton, mistreating its charter schools and ensures that Colorado students receive the highest-quality education in a fair and equitable manner. Colorado’s Constitution vests general supervisory power in this Board precisely so that it can enforce State law and remedy this type of injustice.⁶

Consistent with that framework this Board must revoke a school district’s authority if it fails to meet “one or more” of the following requirements, all of which seek to ensure that all public school students in a school district receive equal access to public resources:

- Mill Levy Sharing. The Board must revoke a school district’s exclusive chartering authority if that district fails to provide a *pro rata* distribution of mill levy funding. C.R.S. § 22-30.5-504(5)(a)(II)(A). Additionally, based on a recent change to State law, if a school district adopts a plan to distribute these funds, they must ensure that the funds are distributed to guarantee the “equitable treatment of all students,”

⁴ *Id.*, ¶¶ 4-5.

⁵ H.B. 16-1422, ch. 351, p. 1434, § 11, effective June 10, 2016.

⁶ *See* Schaller Dec., ¶¶ 14-19.

C.R.S. § 22-32-108.5(1)(c), and that the funds are tied to “purposes specifically approved by voters in approving additional mill levy revenue.” C.R.S. § 22-32-108.5(4)(a).

- Pro Rata Distribution of Grants. The Board must revoke a school district’s exclusive chartering authority if that district does not distribute “a pro rata share of federal and State grants” it receives to its charters. C.R.S. § 22-30.5-504(5)(a)(II)(C). Like mill levy funding, a school district may only deviate from this requirement if the grant’s “express terms . . . benefit a student population” not able to be served by the charter schools. *Id.*
- Facilities. The Board must revoke a school district’s exclusive chartering authority if that district does not help “charter schools to meet their facilities needs.” C.R.S. § 22-30.5-504(5)(a)(II)(B). Colorado law anticipates that a school district will provide “available land and facilities that are comparable to those provided to other public school students in the same grade levels within the school district.” *Id.*
- Full and Accurate Accounting. The Board must revoke a school district’s exclusive chartering authority if that district does not provide “full and accurate accounting practices and charges for central administrative overhead costs.” C.R.S. § 22-30.5-504(5)(a)(I)(A). “Full” anticipates that a school district will provide detail into the district’s accounting practices and decisions; “accurate” means that a school district will precisely identify costs and services, consistent with Colorado law. *Accord* C.R.S. § 22-30.5-112(2)(a.5) (defining “Central administrative overhead costs”). Colorado law, moreover, requires that a school district provide “itemized accounting.” C.R.S. § 22-30.5-112(2)(a.4).
- Equal Publicity. The Board must revoke a school district’s exclusive chartering authority if that district does not comply with the Charter Schools Act, including discriminating “against a charter school in publicizing the educational options available to students residing within the district[.]” C.R.S. § 22-30.5-109(6).

C.R.S. § 22-30.5-504(7.5)(b).

Basis for Revoking Littleton's Exclusive Chartering Authority

I. Littleton refuses to equitably share mill levy override revenue, depriving Charter School students of critical funding.

Littleton refuses to distribute *pro rata* to charter schools its mill levy override revenue, ignoring the requirements of State law and harming the district's Charter School students. The Charter Schools' students receive only 65 cents on the dollar from mill levy overrides, costing their schools approximately \$600,000 every year.⁷ Section 504 requires Littleton to distribute "a pro rata share of mill levy overrides" to its charter schools or lose its exclusive chartering authority. C.R.S. § 22-30.5-504(5)(a)(II)(A). Complementing this requirement, a recent statutory revision also requires a school district to either "adopt a plan" for equitable distribution to charter schools or distribute "an amount equal to at least ninety-five percent of the participating school district's per pupil mill levy share for the applicable budget year." C.R.S. § 22-32-108.5(3). A school district that adopts a plan must ensure distribution is subject to "*purposes specifically approved by voters* in approving additional mill levy revenue." C.R.S. § 22-32-108.5(4)(a) (emphasis added).

Littleton, however, adopted a plan expressly designed to suppress Charter School mill levy funding to about 65% percent of a *pro rata* amount.⁸ In real-dollar terms, Littleton's decision cost the Charter Schools approximately \$600,000 each year. Littleton unilaterally decided to distribute mill levy funding "focused initially on the student population of special education with any remaining funds to be distributed to the district and its charter schools on a per pupil basis."⁹ But a "focus" on special education was not ever a "purpose[] specifically approved by voters" and thus not allowed under State law. *See* C.R.S. § 22-32-108.5(4)(a). Indeed, Littleton never identified special education as a need for its mill levy funding. Standing alone, Littleton's violation of State law surrounding mill levy funding—costing its Charter Schools approximately \$600,000 every year—provides sufficient grounds for the Board to revoke Littleton's exclusive chartering authority.

⁷ *Id.*, ¶¶ 21, 27, 33 (explaining why Littleton's plan is pretense); *see also id.*, ¶ 33 (explaining that Littleton decides where to place special education students, meaning funding decisions based on that distribution is unfair to the Charter Schools for that reason too).

⁸ *Id.*, ¶¶ 23-26.

⁹ *Id.*, ¶ 26-29; **Exhibit 2** Littleton Public Schools, Mill Levy Override Sharing Plan.

Littleton does not offer any basis for its decision to ignore State law requirements surrounding charters. Instead, Littleton defended its decision to ignore State law by arguing that the distribution required by State law is “not more equitable” than Littleton’s unlawful approach.¹⁰ Though Littleton admitted that the Charter Schools *should* receive at least \$1.6 million instead of the reduced amount that they were actually allocated, Littleton defended this allocation based on its against-State-law understanding of what is “fair.”¹¹ Charter school advocates—including the League—explained that Littleton could not “make up new purposes for the revenue out of whole cloth”; but Littleton ignored those protests.¹² As Littleton’s initial communications make clear, the district’s goal was to avoid sharing resources with charter students. Littleton’s post-hoc rationalizations are merely pretense for unlawful behavior.

Littleton’s decision to deprive its Charter Schools of funding harms Littleton’s students. The yearly six-figure amount is not trivial. With \$600,000 in additional recurring mill levy override funding, the Charter Schools could:

- Pay their hard-working teachers and staff higher salaries;
- Hire more teachers and paraprofessionals, improving the quality of classroom instruction;
- Retain more counselors and other critical support staff to better meet students’ mental health and behavioral needs; and
- Provide more resources—textbooks, technology, curricular materials—to serve their student populations.¹³

Littleton’s decision to ignore State law requirements for mill levy override funding harms Littleton students and contradicts State law. This defect provides this Board with a compelling reason to revoke Littleton’s exclusive chartering until Littleton demonstrates complete compliance with State law and equitable funding for its Charter Schools.

II. Littleton declines to share *pro rata* federal and State grants, despite State law.

Compounding the prejudice caused by Littleton’s refusal to equitably share mill levy overrides, Littleton also refuses to share federal and State grants on a *pro rata* basis with charter

¹⁰ **Exhibit 3**, Gilbert, David, “Charter Schools vie for bigger share of mill levy pie—Littleton Public Schools Board seeks to retain funds for special needs students,” CENTENNIAL CITIZEN (June 18, 2018), *available at* <https://centennialcitizen.net/stories/charter-schools-vie-for-bigger-share-of-mill-levy-pie.263391>.

¹¹ *Id.*

¹² *Id.*

¹³ *Id.*, ¶ 34.

school students.¹⁴ Here again, State law does not mince words. The Board *must* revoke a school district’s exclusive chartering authority if the district fails to distribute “a pro rata share of federal and State grants” it receives to its charters—with a narrow exception if the grant by its “express terms . . . benefits a student population” not able to be served by charters. C.R.S. § 22-30.5-504(5)(a)(II)(C).

Littleton does not share its federal and State grant funding with the Charter Schools on a *pro rata* basis.¹⁵ Littleton’s 2018-2019 budget details the millions of dollars it receives in grant funding:¹⁶

Below is a descriptive table of the designated purpose grants with actual expenditures over the prior three years, budget and estimated expenditures for 2017–2018, and budget for 2018–2019.

GRANT TITLE	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
ESEA	\$618,359	\$615,711	\$554,495	\$608,058	\$478,729	\$371,645
IDEA	2,844,205	2,411,338	2,739,028	2,804,296	2,710,571	2,625,185
Carl Perkins Career and Technical Education	88,363	100,639	99,953	95,000	101,577	96,540
Head Start	321,730	286,475	316,006	455,912	455,912	455,912
Other federal grants	474,528	538,938	386,816	459,608	628,807	917,792
Colorado READ Act	-	231,768	243,672	713,711	493,680	445,748
Other state grants	228,480	204,021	355,312	565,998	448,397	700,861
Local sources	166,322	240,824	300,796	312,713	262,780	381,469
TOTALS	\$4,741,987	\$4,629,714	\$4,996,078	\$6,015,296	\$5,580,453	\$5,995,152

But the Charter Schools do not receive a *pro rata* share of this funding.¹⁷ Rather, both Charter Schools receive small sums for a “State capital construction grant” and the Colorado READ Act, but do not otherwise appear to benefit in any meaningful way from Littleton’s extensive State and federal grant funding.¹⁸ Given the requirements in State law, it is neither fair nor equitable for Littleton to accept millions in grant funding and then fail to distribute that funding as the law requires. On this ground alone—and in concert with Littleton’s other violations of State law—Littleton should lose its exclusive chartering authority.

¹⁴ *Id.*, ¶¶ 35-39.

¹⁵ *Id.*

¹⁶ **Exhibit 4**, Littleton Public Schools 2018-2019 Adopted Budget, *available here* <https://littletonpublicschools.net/sites/default/files/2018%e2%80%932019%20Adopted%20Budget.pdf>.

¹⁷ Schaller Dec., ¶¶ 35-39.

¹⁸ **Exhibit 5**, Littleton Academy Budget, 2018-2019, *available here* <https://littletonpublicschools.net/sites/default/files/Uniform%20Budget%20Summary%202018-19.pdf>; **Exhibit 6** Littleton Preparatory Academy Budget, 2018-2019, *available here* <https://drive.google.com/file/d/0BzWVVDug-L6NY0FaZzRwdWxqVEk/view>.

III. Littleton does not provide comparable support for facilities.

Littleton also does not provide fair and equitable treatment to its Charter Schools because it does not provide comparable facilities support. The Board must revoke a school district's exclusive chartering authority if the school district fails to provide "assistance to charter schools to meet their facilities needs." C.R.S. § 22-30.5-504(5)(a)(II)(B). That provision instructs that assistance means "providing available land and facilities that are comparable to those provided to other public school students in the same grade levels within the school district." *Id.* Littleton itself recognizes the importance of physical buildings in educating children; in its use guidelines, Littleton touts its investment "in school buildings and grounds," encouraging community groups to "use" facilities.¹⁹

Despite recognizing the importance of physical facilities, the Charter Schools in the district are *not* in district facilities.²⁰ Littleton does not help Charter Schools obtain "available land and facilities that are comparable to those provided to other public school students in the same grade levels within the school district." C.R.S. § 22-30.5-504(5)(a)(II)(B). In fact, given Littleton's exclusion of the Charter Schools from millions in mill levy override funds and federal and State grants, Littleton actively undermines the Charter Schools' facility needs by limiting their funding in these other areas.

Littleton has included the Charter Schools in past bond initiatives, but not in a manner "comparable" with other district schools. Namely, Littleton recently raised \$300 million through a bond designed to improve the District's facilities. And, though Charter Schools serve 7% of the Littleton's student population, Littleton only allocated 2% of the funds to help the Charter Schools' facilities needs.²¹ State law required Littleton to provide equitable support to the Charter Schools and their facility needs. Because Littleton does not, Littleton should lose its exclusive chartering authority.

¹⁹ **Exhibit 7**, Littleton Public Schools, Facility Use Guidelines, *available here*, <https://littletonpublicschools.net/sites/default/files/Facility%20Use%20Guidelines.pdf>.

²⁰ Schaller Dec., ¶¶ 40-45.

²¹ *Id.*, ¶¶ 44-45 (explaining that Littleton's conduct "detracts from educational programming that would otherwise benefit" Littleton's students).

IV. Littleton does not provide accurate accounting for central administrative and overhead costs.

Obscuring its unfair and inequitable treatment of the Charter Schools, Littleton does not provide full and accurate accounting—a requirement for a district desiring to retain exclusive chartering authority under Colorado law.²² The Board should revoke a school district’s exclusive chartering authority unless the district can establish accurate accounting: “Compliance with full and accurate accounting practices and charges for central administrative overhead costs.” C.R.S. § 22-30.5-504(5)(a)(I)(A). State law defines “full and accurate” to require that “each school district shall provide to each charter school within its district an itemized accounting of all its central administrative overhead costs.” C.R.S. § 22-30.5-112(2)(a.4)(I). Also, Colorado law only allows “central administrative overhead costs for services *actually* provided to the charter school.” C.R.S. § 22-30.5-112(2).

Littleton, however, does not provide anything approaching an itemized accounting of its central administrative costs.²³ Instead, Littleton provides a summary that describes in very general terms its “central administrative overhead costs.”²⁴ The descriptions are not itemized, but instead include amorphous categories of unspecified costs, including “Banking services” and “Superintendent’s office.”²⁵ Even a cursory review of that accounting suggests that the accounting is not “accurate”—in that the school district does not provide listed services to the Charter Schools.

Littleton’s failure to provide full and accurate accounting is yet another example of its failure to comply with State law. This failure also supports the Request here to revoke Littleton’s exclusive chartering authority.

V. Littleton fails to provide equal treatment in publicizing its Charter Schools.

Littleton’s inequitable treatment of its Charter Schools extends to its failure to put the Charter Schools on equal footing for parents who are searching for a school.²⁶ The Charter Schools Act prohibits a school district from discriminating “against a charter school in publicizing the

²² *Id.*, ¶¶ 46-50.

²³ **Exhibit 8**, Littleton Public Schools, Littleton Academy Charter School, Budgeted v. Actual Cost of District Services, Fiscal Year Ended June 30, 2018.

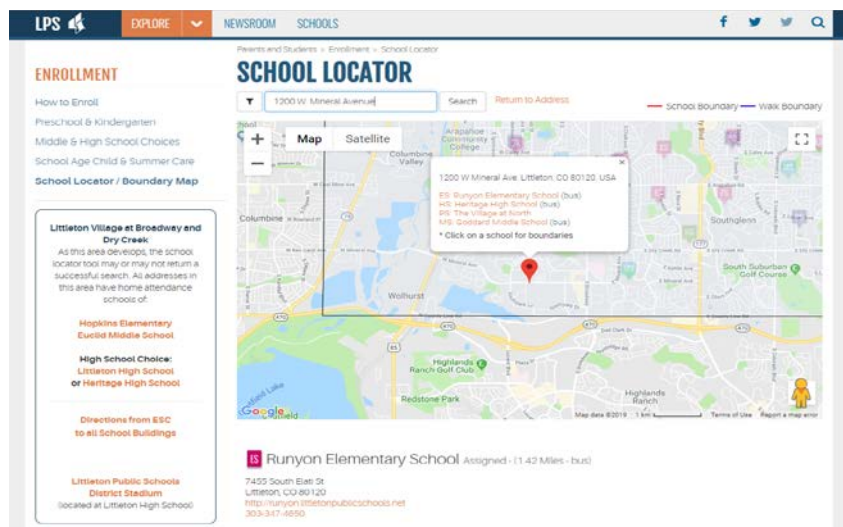
²⁴ *Id.*

²⁵ *Id.*

²⁶ *Id.*, ¶¶ 51-60.

educational options available to students residing within the district[.]” C.R.S. § 22-30.5-109(6). A school district that does discriminate cannot also exclusively authorize charter schools in its jurisdiction. *See* 22-30.5-504(7.5)(b). That makes sense. Any “fair and equitable” treatment requires a school district to treat its Charter Schools as equals, not second-class options.²⁷

Yet, Littleton takes steps to ensure its Charter Schools do not receive the equitable treatment State law demands. For instance, Littleton offers parents a “School Locator” map—a tool to help prospective parents locate a school within the district. Littleton, however, keeps its Charter Schools off the map.²⁸ Even if a parent types in the exact address of either Charter School, the map will not display that school.²⁹ For example, a search using Littleton Academy’s address returns information about everything nearby, except Littleton Academy:



Elsewhere, Littleton takes different steps to hide the existence of the Charter Schools—contradicting State law. For instance, the Charter Schools serve kindergarten and middle school options (indeed, as noted, the Charter Schools often have a wait list to serve Littleton’s students).³⁰ And Littleton provides brochures informing families of their school options for these grades. Yet Littleton’s brochures identifying kindergarten and middle school options do not include the

²⁷ *Id.*, ¶ 51 (explaining that Littleton’s discrimination harms district students by artificially limiting their options and knowledge of educational opportunities).

²⁸ *See id.*, ¶¶ 54-55 (explaining the context for the screen shots obtained from Littleton’s website).

²⁹ **Exhibit 9**, “School Locator” search for Littleton Academy, located at 1200 W. Mineral Avenue, Littleton, Colorado (listing results for over one dozen schools but not the charter), accessed May 30, 2019; **Exhibit 10**, May 30, 2019, “School Locator” search for Littleton Preparatory Academy Charter School, located at 5301 S. Bannock St., Littleton, Colorado (same), accessed May 30, 2019. Though these searches were run in May 2019, the school locator map continued to not display the Charter Schools as of the date of this filing.

³⁰ Schaller Dec., ¶¶ 12, 56.

Charter Schools, treating them as nonexistent and depriving Littleton students the option of attending either high-performing school.³¹ Along these same lines, the registration and “How to Enroll” pages discriminate against the Charter Schools by segregating them and declining to explain the grades the Charter Schools serve.³²

Littleton’s conduct—refusing to advertise the Charter Schools as options on equal footing with the other district schools—disproportionately harms Littleton’s most vulnerable students. Studies demonstrate that these types of structural barriers to information are particularly pernicious for parents with less education, students of color, and parents of special-needs children.³³ Practically, Littleton’s discrimination means Littleton parents and their children may miss the opportunity to attend Littleton’s award-winning charter school options. This necessarily includes families that live close to the school but do not appreciate the education option because of Littleton’s discrimination in publication. Littleton should lose its exclusive chartering authority because it discriminates against the Charter Schools in its advertising and thus violates State law.

Conclusion

Littleton violates State law requiring it provide fair and equitable treatment to its Charter Schools. As detailed in this Request, Littleton:

1. Fails to share local resources equally among all public school students.
2. Withholds federal and State grants from public school students.
3. Ignores the Charter School Act’s accounting requirements.
4. Refuses to provide Charter Schools with comparable support for facilities.
5. Discriminates in advertising Littleton’s public Charter Schools.

Even giving Littleton the benefit of the doubt, it “has demonstrated a pattern of failing to comply with *one or more* of the provisions in paragraph (a) of subsection (5),” and thus this Board must revoke its exclusive chartering authority. C.R.S. § 22-30.5-504(7.5)(b) (emphasis added). Littleton’s conduct evidences a disregard of State law and an unfairness towards its Charter School students and families. State law provides a remedy—the revocation of Littleton’s exclusive chartering authority.

³¹ **Exhibit 11**, Littleton Brochure for Kindergarten; **Exhibit 12**, Littleton Brochure for Middle School.

³² Schaller Dec., ¶ 59; **Exhibit 13** “How to Enroll” (discriminating against “Charter Schools” by failing to include them among the listed grades and failing to identify the populations each Charter School serves).

³³ That study is available here: https://www.crpe.org/sites/default/files/crpe_how-parents-experience-public-school-choice_1_1.pdf.

Respectfully submitted,

SQUIRE PATTON BOGGS (US) LLP

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CERTIFICATE OF SERVICE

I hereby certify that the foregoing and attached were served on the District by being emailed and placed in the United States Mail, postage prepaid, this 13th day of December, 2019, addressed to:

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s/Brent Owen

Brent Owen

EXHIBIT 1

Before the COLORADO STATE BOARD OF EDUCATION

Case No. _____

IN RE THE EXCLUSIVE CHARTERING AUTHORITY OF THE LITTLETON PUBLIC SCHOOL BOARD

DECLARATION OF DAN SCHALLER IN SUPPORT OF REQUEST FOR REVOCATION

I, Dan Schaller, state as follows:

1. My name is Dan Schaller. I am over the age of 18, of sound mind, and competent to make this declaration. If called to testify, my testimony would, in substance, match the representations herein.

2. I am familiar with Littleton Public Schools (“Littleton”), including Littleton’s treatment of the two charter schools located within its district boundaries, Littleton Preparatory Charter School and Littleton Academy Charter School (together, the “Charter Schools”).

Littleton’s Charter Schools perform exceptionally well and Littleton should cultivate them

3. The Charter Schools provide Littleton’s students with an excellent education and are extremely popular. As just one example, both schools have been ranked in the State’s highest performance category since at least 2010.

4. The State Board of Education (the “Board”) identifies Littleton Academy as an excellent school. For every year starting in 2002, the Board has recognized Littleton Academy as a John Irwin Schools of Excellence Award recipient.

5. The John Irwin Schools of Excellence Award is given to schools that demonstrate exceptional academic achievement over time. These schools receive an Exceeds Expectations rating on the Academic Achievement indicator of the School Performance Framework reflecting

exceptional performance in Math, English, Language Arts, and Science. In short, these are the types of schools that the Board should encourage, foster, and support—to best serve Colorado students.

My experience provides useful guidance for this Board

6. I currently serve as Vice President of State & Local Policy for the Colorado League of Charter Schools (the “League”).

7. I serve in this role because I am passionate about helping Colorado’s children receive a quality, equitable education.

8. The League is a non-profit, membership organization dedicated to supporting the charter schools in Colorado. The League is committed to helping these schools reach higher levels of student performance and overall success by providing information and resources, including advocacy assistance.

9. I have held my position for 6 years. I believe in the League’s mission and its tangible benefit in the lives of Colorado students, including the most vulnerable students in this State. I’ve held several education-related positions before joining the League, including five years teaching at a Denver high school.

10. In my position as the Vice President of State & Local policy, I work extensively with the State’s 262 charter schools, including Littleton Preparatory Charter School and Littleton Academy Charter School in Littleton, Colorado.

11. Since the passage of Colorado’s Charter Schools Act in 1993, charter schools have played an important role in providing enhanced choice, quality, and innovation to Colorado’s public school students. Today, Colorado’s charter schools serve 126,000 students, or 14 percent of the State’s preK-12 public school population, in 68 different cities and towns.

12. In Littleton, the Charter Schools provide students an excellent education.

Littleton Preparatory Charter School often includes waitlists for students who wish to enroll in one of the school's nine grades.

13. On *U.S. News and World Report's* recent ranking of Colorado's top public high schools, six of the top 10 were charter schools. Collectively, Colorado's charter schools serve five percent more students of color and English language learners than the State's non-charter public schools.

Framework for School District's Treatment of its Charter Schools ensures equitable treatment of Colorado's students

14. I am familiar with the requirements of Colorado law surrounding exclusive chartering authority, including the Board's authority to revoke a school district's exclusive chartering authority.

15. The requirements for compliance with "one or more" of the provisions in the controlling statute, C.R.S. § 22-30.5-504, ensures fair and equitable treatment of all Colorado students.

16. As detailed herein, in my role as an advocate for public charter schools with the League, I have analyzed and researched Littleton's treatment of its charter schools.

17. The provisions of Colorado law that relate to exclusive chartering authority ensure that districts treat their public charter schools (and their students) equitably relative to other district public schools (and their students). The General Assembly created the revocation remedy to provide an avenue to revoke a school district's exclusive chartering authority where the school district does not engage with its charter schools in an equitable manner consistent with State law.

18. To that end, a school district that loses exclusive chartering authority may regain it once they engage in equitable treatment of charter schools, as required by Colorado law.

19. In my experience working with Littleton, the school district does not treat its charter schools in a fair and equitable manner. Littleton should lose its exclusive chartering authority.

Littleton does not share mill levy override funding on a pro rata basis

20. To retain exclusive chartering authority, Littleton must distribute mill levy overrides on a *pro rata* basis to charter schools within its boundaries.

21. Based on my research, analysis, and review of the evidence, Littleton does not distribute its mill levy funding to the Charter Schools on a *pro rata* basis.

22. Littleton is required to provide equal funding for mill levy funding for the character schools within its boundaries.

23. Yet the plan adopted by Littleton suppresses the Charter Schools' students mill levy funding to about 65% of what other school students in the district are provided.

24. Littleton's approach violates State law and harms Littleton's students.

25. Exhibit 2 is a true and accurate copy of the Mill Levy Override Sharing Plan, which is available on Littleton's website at

<https://littletonpublicschools.net/sites/default/files/Resolution%20MLO%20Share%20Charters%20signed%206.28.18.pdf>.

26. As a result of this plan, the Charter Schools' students receive only about 65 cents on the dollar from mill levy overrides. This reduction in allocated funds deprives the Charter Schools of at least \$600,000 per year.

27. Littleton purports to comply with a recent change in the law, which allows a school district to adopt a plan for the equitable distribution of mill levy override funds. But, to comply, Littleton's plan can only distribute funds inequitably if tied to purposes specifically approved by voters in approving additional mill levy revenue.

28. Littleton voters did not approve any mill levy override funding related to special education. Yet Littleton's plan for distribution of mill levy funding purports to tie funding to special education services even though prior to the recent change in state statute, Littleton had never felt a need to allocate any of its mill levy override funds toward this purpose before. Because voters never approved this purpose, Littleton cannot use that rationale to refuse to distribute mill levy funds on a *pro rata* basis.

29. The League supports special education funding, but Littleton cannot use special education funding to deprive its charter schools of mill levy override funds in violation of State law.

30. While this particular instance of inequitable funding concerns special education, the misconduct could undermine any number of activities critical to fostering well-rounded Colorado citizens.

31. Indeed, even under Littleton's plan, special education students at the Charter Schools receive less dollar-for-dollar funding than other special education students in the school district. *See* Exhibit 2, Appendix A (demonstrating \$4,807 per District Resource Student, \$3,743 per Littleton Academy Resource Student, and \$3,959 per Littleton Prep Resource Student). This inequitable distribution does not align with State law's requirement that "amount distributed for the benefit of each student [be] the same regardless of the type of school in which the student is enrolled." C.R.S. § 22-32-108.5(4)(b).

32. Ignoring State law by tying mill levy funding to the distribution of special education students is also unfair because Littleton often determines where special education students enroll in the school district. As the special education local education provider (“LEP”) for the jurisdiction, Littleton bears ultimate responsibility for compliance with federal education requirements for serving special education students. Tying mill levy funding to special education students thus poses a conflict of interest because Littleton decides which school those students attend.

33. The numbers distributed to each school are not the same per student, as detailed above.

34. With \$600,000 in additional recurring mill levy override funding, the Charter Schools could, among other things:

- a. Better pay their hard-working teachers and staff;
- b. Hire more teachers and paraprofessionals to improve the quality of classroom instruction;
- c. Retain more counselors and other critical support staff to better meet students’ mental health and behavioral needs; and
- d. Provide better textbooks, access to more technology, and additional curricular materials.

Littleton does not provide the Charter Schools *pro rata* grant funding

35. To retain exclusive chartering authority, Littleton must distribute federal and state grants on a *pro rata* basis.

36. Based on my research, analysis, and review of the evidence, Littleton does not distribute federal and state grants on a *pro rata*, harming its own students and underfunding its Charter Schools.

37. Littleton receives millions of dollars in federal and state grant funding every year.

38. Apart from small sums for the Colorado READ Act and the “State capital construction grant,” Littleton’s charter schools do not otherwise benefit in any meaningful way from Littleton’s extensive state and federal grant funding.

39. If the Charter Schools received a *pro rata* distribution of grant funding, the Charter Schools could provide their students with more classroom, curricular, behavioral, and mental health supports.

Littleton does not provide the Charter Schools with comparable facilities support

40. To retain exclusive chartering authority, Littleton must provide comparable assistance and support to help the Charter Schools meet their facilities needs.

41. Based on my research, analysis, and review of the evidence, Littleton does not comparably help its Charter Schools meet their facilities needs.

42. Littleton Preparatory Charter School and Littleton Academy Charter School are the only schools in the district not in the district’s facilities. All other schools within the district operate out of facilities owned and provided by Littleton.

43. As a result, the Charter Schools are required to spend at or above 10% of their limited budgets on facility costs.

44. This spending detracts from educational programming that would otherwise benefit the Charter Schools’ students.

45. And, though Littleton’s Charter Schools serve seven percent of the district’s student population, Littleton offered the schools only two percent of the most recent \$300 million bond package—nowhere near the funding required to allow the schools to “meet their facilities needs.”

Littleton does not provide full and accurate accounting to the Charter Schools

46. To retain exclusive chartering authority, Littleton must provide full and accurate accounting to the Charter Schools of its charges for central administrative overhead costs.

47. Based on my research, analysis, and review of the evidence, Littleton does not provide full and accurate accounting practices and charges for central administrative overhead costs.

48. Full and accurate accounting helps ensure equitable treatment for the Charter Schools’ students because it means those students are not deprived of vital resources.

49. Littleton does not provide the Charter Schools with an itemized accounting of all its central administrative overhead costs. Instead, Littleton provides a summary that describes the district’s “central administrative overhead costs.”

50. Exhibit 8 is a true and accurate copy of the summary of “central administrative overhead costs,” that was provided to Littleton Academy Charter Schools by the district for the fiscal year ending on June 30, 2018.

Littleton discriminates against the Charter Schools in its advertising

51. To retain exclusive chartering authority, Littleton must not discriminate against its Charter Schools in publicizing the educational options available to students residing within the district. Discrimination in school options harms district students by artificially limiting their options and knowledge of educational opportunities in a given district, particularly students from disadvantaged backgrounds.

52. Based on my research, analysis, and review of the evidence, Littleton discriminates against charter schools in advertising.

53. Namely, Littleton does not provide equal treatment in its advertising of the Charter Schools' existence and education offerings.

54. As one example, Littleton offers mapping software that identifies schools within the district. Though the Charter Schools are located within Littleton's boundaries, and though they serve Littleton students, Littleton does not include the Charter Schools on its website.

55. Exhibit 9 and Exhibit 10 are true and accurate screenshots of Littleton's "School Locator" search tool, captured on May 30, 2019. Exhibit 9 shows a search for Littleton Academy, located at 1200 W. Mineral Avenue, Littleton, Colorado. Similarly, Exhibit 10, shows a search for Littleton Preparatory Academy Charter School, located at 5301 S. Bannock St., Littleton, Colorado. As of today, the School Locator search tool does not include the Charter Schools.

56. As another stark example of Littleton's refusal to provide equal publicity to its Charter Schools, Littleton's brochures for its kindergarten and middle school options both fail to mention the Charter Schools—though the Charter Schools each serve the respective grades.

57. Attached as Exhibit 11 is a true and accurate copy of Littleton's brochure advertising Littleton's kindergarten options. (An electronic copy of that brochure is available [here](#).)

58. Attached as Exhibit 12 is a true and accurate copy of Littleton's brochure advertising its middle school options—also excluding the Charter Schools. (An electronic copy of that brochure is available [here](#).)

59. Littleton's website also includes a "How to Enroll" page where prospective parents can access a list of schools, broken up by grade-level (*i.e.*, kindergarten, elementary, middle and

high). In most all cases, the Charter Schools are not listed alongside the other Littleton schools serving the same grades.

60. Exhibit 11 is a true and accurate copy of the kindergarten options for Littleton Public Schools, and Exhibit 12 is a true and accurate copy of the middle and high school options for Littleton Public Schools, both captured on May 30, 2019.

December 13, 2019

s/Dan Schaller

Dan Schaller

EXHIBIT 2

**BOARD OF EDUCATION
ARAPAHOE COUNTY SCHOOL DISTRICT NO. 6
LITTLETON, COLORADO**

**RESOLUTION ADOPTING HOUSE BILL 17-1375 PLAN RELATING TO THE
DISTRIBUTION OF LOCAL MILL LEVY OVERRIDE REVENUE**

WHEREAS, Article IX, Section 15 of the Colorado Constitution vests in the Board of Education of the Arapahoe County School District No. 6 (“Littleton Public Schools”) “control of instruction in the public schools” of the district.

WHEREAS, the voters of Littleton Public Schools have supported the district by passing four local mill levy override (“MLO”) ballot measures in the total amount of \$26,498,234.

WHEREAS, House Bill 17-1375 (C.R.S. § 22-32-108.5) provides that “each school district board of education has a duty to ensure that the school district uses and allocates its resources in a manner that results in the equitable treatment of all students enrolled in the school district, according to their individual needs, regardless of the type of school of the school district in which each student is enrolled.”

WHEREAS, House Bill 17-1375 further provides that the district may adopt a Plan, taking effect with the 2019–2020 budget year, to allocate all or a portion of additional MLO revenue to: (1) students enrolled in alternative education campuses, students who qualify for free or reduced-price meals under the federal “Richard B. Russell National School Lunch Act,” 42 U.S.C. sec. 1751 et seq., students identified as English language learners pursuant to C.R.S. § 22-24-105, and students who have individualized education programs, provided the amount distributed for the benefit of each student is the same regardless of the type of school in which the student is enrolled; and (2) programs that benefit the schools of the district based on meeting the needs of and equitably supporting the education of all of the students enrolled in all of the schools of the district, regardless of the type of school in which each student is enrolled; with any remainder not allocated to such students and/or programs to be distributed to each charter school and innovation school of the district an amount equal to at least 95 percent of the district's per-pupil remaining additional MLO revenue for the applicable budget year multiplied by the number of students enrolled in the charter school or the innovation school for the applicable budget year.

WHEREAS, since the district currently has two charter schools, namely Littleton Academy and Littleton Preparatory, the district desires: (1) to allocate a portion of additional MLO revenue to support students and programs as provided in House Bill 17-1375; and (2) to allocate any remaining additional MLO revenue to the two charter schools at the rate of 100 percent of the district’s per-pupil remaining additional MLO revenue multiplied by the number of students enrolled in each charter school for the applicable budget year.

NOW, THEREFORE, BE IT RESOLVED by the Littleton Public Schools Board of Education that it adopts the following House Bill 17-1375 Plan:

The Board of Education’s Plan for using and distributing mill levy override revenue beginning in the 2019–2020 budget year will be focused on serving the student population of special education with any remaining funds to be distributed to the district and its charter schools on a per-pupil basis. The Plan is attached hereto and is incorporated by reference herein as Appendix

A. The special education population will be counted as special education students served throughout the year. Any remaining mill levy override revenue that has not been allocated to special education students will be distributed to each charter/innovation school authorized by the school district at a rate of 100 percent of the school district's additional mill levy override revenue (to the extent the language of voter approval permits) divided by the districtwide certified funded pupil count multiplied by each charter/innovation school's certified funded pupil count for the budget year.

BE IT FURTHER RESOLVED by the Littleton Public Schools Board of Education that it reserves the right to periodically review and update its House Bill 17-1375 Plan, and any changes to the Plan shall be applied to all innovation and charter schools in the district as of the effective date of an updated Plan. In future years, the Board may decide to allocate additional MLO revenue to additional programs and/or students, including but not limited to early childhood education, alternative education campuses, and students who qualify for free or reduced-price meals.

BE IT FURTHER RESOLVED by the Littleton Public Schools Board of Education that it reserves the right to contract with or financially support any innovation or charter school, in which case it shall not be deemed to modify the House Bill 17-1375 Plan that is in effect.


ADOPTED AND APPROVED this 28 day of June 2018.



Jack Reutzel
President, Board of Education

(District Seal)

ATTEST:



Robert Reichardt
Secretary, Board of Education

DATE: June 28 2018

Littleton Public Schools
House Bill (HB) 17-1375 (C.R.S. 22-32-108.5)
The Mill Levy Override Sharing Plan with Charter Schools
Based on Preliminary 2017-2018 Data (subject to change)

The Board of Education's Plan for using and distributing mill levy override revenue beginning in the 2019-2020 budget year is set forth below and will be focused initially on the student population of special education with any remaining funds to be distributed to the district and its charter schools on a per pupil basis. No mill levy revenue will be spent on administrative services or other district-level uses. The Plan will be reviewed and updated annually beginning with the 2018-2019 school year.

		<u>Preliminary 2017-2018</u>	<u>Students Served</u>
Total Mill Levy Override Revenue	(a)	\$26,498,234	
Special Education Program Costs Included in Plan			
Resource:			
District		5,105,091	1,062
Littleton Academy		89,843	24
Littleton Prep		102,936	26
Total Resource		<u>5,297,870</u>	<u>1,112</u>
Center based significant support needs		3,566,082	220
Excess costs		1,193,662	37
Transition program		1,185,424	30
Transportation of special education students		1,000,000	
Village PK programs and Child Find		871,426	167
Center based mental health		659,763	28
NOVA		653,378	20
School to Work Alliance Program		126,125	
Intervention liaison		113,402	
Total Special Education Program Costs	(b)	<u>\$14,667,132</u>	<u>1,614</u>
Categorical Special Education Revenue from State Allocated to Programs in Plan (67.7% of \$2,665,689)	(c)	<u>\$1,804,671</u>	
Amount of Mill Levy Override Revenue Allocated for Special Education Programs	(d=b-c)	<u>\$12,862,461</u>	
Remaining Amount to be Allocated on a Per Student Basis	(e=a-d)	<u>\$13,635,773</u>	
Total District Students for 2017-2018	(f)	15,264	
Amount to be Allocated on a Per Student Basis	(g=e/f)	<u>\$893.33</u>	

Mill Levy Override Sharing Plan with Charter Schools

	<u>Littleton Academy</u>	<u>Littleton Prep</u>	<u>Total</u>
Students	466	568	1,034
Resource Students	24	26	50
Per Student Allocation of \$893.33	\$416,291	\$507,411	\$923,702
Resource Allocation	89,843	102,936	192,779
Total	<u>\$506,134</u>	<u>\$610,347</u>	<u>\$1,116,481</u>
Current Allocation	361,440	376,068	737,508
Increase to Charters	<u>\$144,694</u>	<u>\$234,279</u>	<u>\$378,973</u>

EXHIBIT 3



A publication of  Colorado Community Media
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CENTENNIAL CITIZEN

Charter schools vie for bigger share of mill levy pie

Littleton Public Schools board seeks to retain funds for special needs students



(/uploads/original/20180618-091030-c9e2283a3

Littleton Public Schools finance director Donna Villamor, left, and assistant superintendent Diane Doney listen to feedback from the Board of Education on their proposal to earmark almost half of mill levy override funds for special education. The rest would be divided up equally between all schools in the district, including two charter schools.

DAVID GILBERT

Posted Monday, June 18, 2018 8:56 am

David Gilbert

dgilbert@coloradocommunitymedia.com (mailto:dgilbert@coloradocommunitymedia.com)

Littleton Public Schools (<http://littletonpublicschools.net/>)' Board of Education (<http://littletonpublicschools.net/board-education>) threw support behind a plan that would amount of mill levy override funding they share with Littleton's charter schools, while retaining funding for students with special needs, but charter parents and officials fall far short of the spirit and intent of a new law that would allow public and charter schools to distribute the money evenly among students.

Parents and administrators from Littleton Academy (<http://littletonpublicschools.net/schools/academy>) and Littleton Preparatory Charter School (<http://littletonpublicschools.net/schools/littletonprep>) — Littleton's two charter schools — turned out at the LPS board's June 15 meeting (<https://www.boarddocs.com/co/lpsco/Board.nsf/Public>) to make their case for why mill levy override funds should be disbursed equally on a per-pupil basis between students, both public and charter.

LPS officials, though, said they are tasked with supporting numerous programs that charters aren't, including special education, at-risk student programs, and a large network — and that equal distribution of the override funds overlooks disparities in how much it costs to educate students with different needs.

At issue are \$26.5 million in annual funds obtained through mill levy overrides. The current negotiated contract between the district and the charter schools has the total of \$737,508 per year, divided roughly in half between Littleton Academy and Littleton Prep, according to a presentation by Littleton Schools' assistant superintendent Doney.

That tally is arrived at by taking about 40-45 percent of the override funds and distributing them equally on a per-pupil basis between all LPS schools and the charter Public Schools superintendent Brian Ewert.

A law signed into effect last year, however, says that 95 percent of mill levy override funds should be distributed equally between public and charter schools in a district called HB 1375 (<https://leg.colorado.gov/bills/hb17-1375>), also allows districts to earmark portions of mill levy override funds for programs that support underserved populations. HB 1375 gives districts until July 1, 2018 to decide how they'll distribute the money for the 2019-2020 school year.

The plan proposed by Doney and LPS director of finance Donna Villamor sets aside \$12.4 million of the \$26.5 million annual funds for funding special education. The million would then be divided up equally between all students in the district — about 14,000 students in Littleton Public Schools, and 1,000 in the two charter schools of about \$740 per student.

The plan would boost the total the charters receive from \$737,508 per year to \$940,832, an increase of \$203,324. If LPS were to equally distribute 95 percent of the charter schools would receive about \$1.6 million a year.

The LPS plan came across as negligent to the charter schools, said Shelly Russell, the principal of Littleton Academy.

"HB 1375 passed so that charters wouldn't have to beg their authorizers annually for their fair share of funding," Russell said. "We're people who come to the table with which we continue to try to do more."

Numerous parents of charter students spoke at the meeting, citing improvements in their children's educational results after switching to charter schools.

LPS would be making a mistake in allocating mill levy override funds for special needs students because that intended use was not spelled out in the ballot measure the overrides, said Dan Schaller, the director of governmental affairs for the nonprofit League of Charter Schools (<https://coloradoleague.org/>).

"You cannot suddenly make up new purposes for the revenue out of whole cloth," Schaller said. "You've maintained good relationships with your charter schools over the years and it would be unfortunate to see those relationships deteriorate over the adoption of a policy geared toward trying to deprive your charter schools and their students of so much equalization support."

Doney said that Littleton's special needs program is hurting for funds, as state support for K-12 education eroded during the Great Recession, with a lasting "negative impact" (https://leg.colorado.gov/sites/default/files/issue_brief_on_the_negative_factor_in_the_school_finance_act.pdf) that shorts LPS by \$17 million a year. Meanwhile, the district's special needs program costs \$20 million a year — up \$6 million a year since 2010.

LPS board members said that while the proposed distribution model isn't totally equitable, it is fair.

"In our budget system, we have explicitly provided higher funding for schools that serve students who have higher needs," said board member Robert Reichardt. "That comes through as our definition of what is fair... We know and we have backed up with our money that different children costs different amounts to educate."

"Equality says I have a stack of money and I'm going to deal it out evenly until it's gone," said board member Jim Stephens. "Equity says I've got kids with different needs and I'm going to spend the same on each kid."

Beyond special needs students, the charter schools have far fewer students on individualized education plans or learning English as a second language, Stephens said. The district's plan is in keeping with the provisions spelled out in the law, said board member Jack Reutzel.

"I believe the act gives us a bright line to do what we're contemplating doing," Reutzel said. "I think this statute is replete with references to equitable funding. (Divvying up at) 95 percent is more equal but it's not more equitable. It doesn't differentiate the types of students we teach. If we believe that all kids are our kids and all means all that some kids cost more."

Reutzel also pushed back against Schaller's assertion that voters who approved mill levy overrides didn't intend for those funds to be set aside for special needs education use was well within the scope of what was presented to voters in years past.

Ewert said that in a perfect world, there would be enough money to equally distribute to all schools in the state.

"The challenge here is that I completely agree charter schools are inadequately funded," Ewert said. "So is every single school district in the state of Colorado."

The Littleton Public Schools Board of Education will vote on whether to approve the plan at their June 28 meeting.

Keywords

charter schools ([/search_mode/keyword/browse.html?search_filter=charter schools](/search_mode/keyword/browse.html?search_filter=charter%20schools)), littleton academy ([/search_mode/keyword/browse.html?search_filter=littleton academy](/search_mode/keyword/browse.html?search_filter=littleton%20academy)), littleton prep ([/search_mode/keyword/browse.html?search_filter=littleton prep](/search_mode/keyword/browse.html?search_filter=littleton%20prep)), littleton preparatory academy ([/search_mode/keyword/browse.html?search_filter=littleton preparatory academy](/search_mode/keyword/browse.html?search_filter=littleton%20preparatory%20academy)), littleton public schools ([/search_mode/keyword/browse.html?search_filter=littleton public schools](/search_mode/keyword/browse.html?search_filter=littleton%20public%20schools)), littleton board of education ([/search_mode/keyword/browse.html?search_filter=littleton board of education](/search_mode/keyword/browse.html?search_filter=littleton%20board%20of%20education)), brian ewert ([/search_mode/keyword/browse.html?search_filter=brian ewert](/search_mode/keyword/browse.html?search_filter=brian%20ewert))

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Englewood Police announced four male suspects have been arrested in connection with the July 14 shooting that left a 13-year-old dead in critical condition.



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Opioid crisis at the root – what are we so afraid of? (/stories/opioid-crisis-at-the-root-what-are-we-so-afraid-of,284215)

A key part of the seminary program I'm in is studying the values that drive our decisions individually and collectively. Yes, it's important to address the top layers of a problem to ...



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Five things to know about The Fray (/stories/five-things-to-know-about-the-fray,283572)

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The Denver area's real estate boom that saw rents and housing prices skyrocket in recent years is slowing down, experts say. "It's flattening out," says Jill Schafer, the head of the ...

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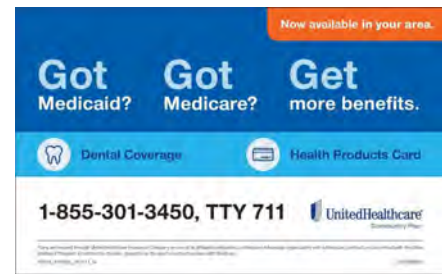
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Speed, stubbornness lead to wins at Mile High Nationals (/stories/speed-stubbornness-lead-to-wins-at-mile-high-nationals,283852)

Greg Anderson is very fond of Bandimere Speedway. Anderson, the 58-year-old from Mooresville, North Carolina, drove his Summit R Camaro to a first-place Pro Stock finish for his second ...

This sport is the real dill (/stories/this-sport-is-the-real-dill,283288)

James Pinkel, 69, of Centennial, plays pickleball three or four days a week against a variety of players at the Lone Tree Recreation Center. "There are some who show up to really play the game ..."



(/stories/this-sport-is-the-real-dill,283288)



(/stories/for-her-great-performances-are-par-for-the-course,282657)

For her, great performances are par for the course (/stories/for-her-great-performances-are-par-for-the-course,282657)

Katie Berrian didn't get herself in too much trouble on the golf course this season to test her mental toughness. In fact Berrian, the Regis lives in Castle Pines, had an ...



(/stories/vista-creek-athletes-dominate-diamond,282658)

Vista, Creek athletes dominate diamond (/stories/vista-creek-athletes-dominate-diamond,282658)

Mountain Vista's Sam Ireland did his usual thing this season, while Nathan Mitchell of Cherry Creek did something that had not happen. Ireland has been named the 2019 Colorado Community ...



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'She is an incredible athlete' (/stories/she-is-an-incredible-athlete,282439)

Katie Collins was hard to keep off the lacrosse field. The Cherry Creek senior was a standout on both offense and named the 2019 Colorado Community Media South ...

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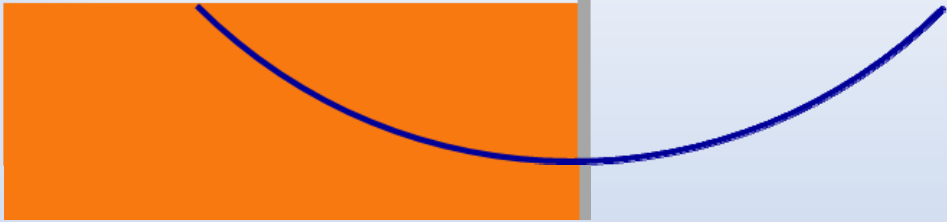
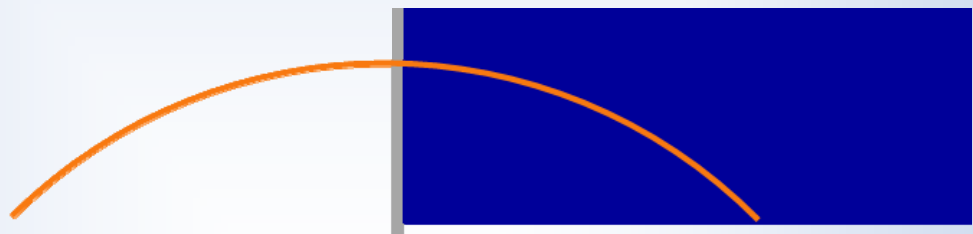
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EXHIBIT 4

Arapahoe County School District Number Six



LITTLETON PUBLIC SCHOOLS 2018–2019 ADOPTED BUDGET



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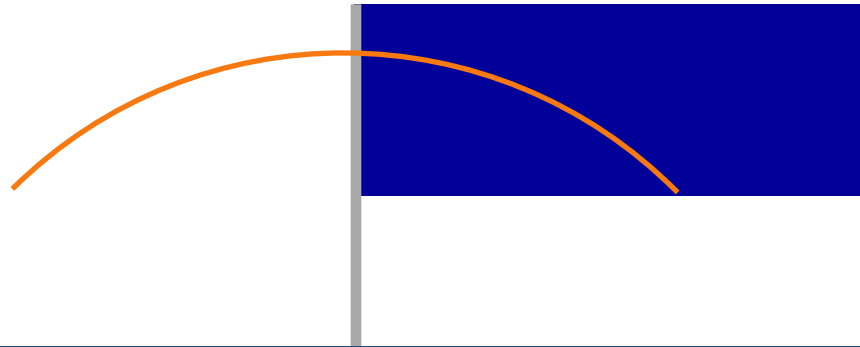
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SCHOOLS REPRESENTED ON THE COVER—*Top row from left to right:* Powell Middle School; Littleton High School; Powell Middle School; Twain Elementary School; and Options Secondary Program. *Bottom row from left to right:* Lenski Elementary School; Heritage High School; Euclid Middle School; Highland Elementary School; and Goddard Middle School.

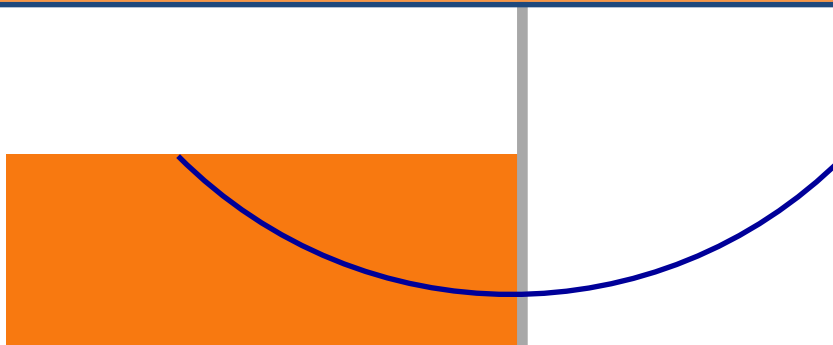
LITTLETON PUBLIC SCHOOLS

(Arapahoe County School District Number Six)

Littleton, Colorado



Adopted Budget 2018–2019



Prepared by Financial Services

Diane Doney

Assistant Superintendent of Business Services/Chief Financial Officer

Donna Villamor

Director of Finance and Risk Management

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

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LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL (ASBO)
MERITORIOUS BUDGET AWARD



This Meritorious Budget Award is presented to

LITTLETON PUBLIC SCHOOLS
(ARAPAHOE COUNTY SCHOOL DISTRICT #6)

for excellence in the preparation and issuance of its budget
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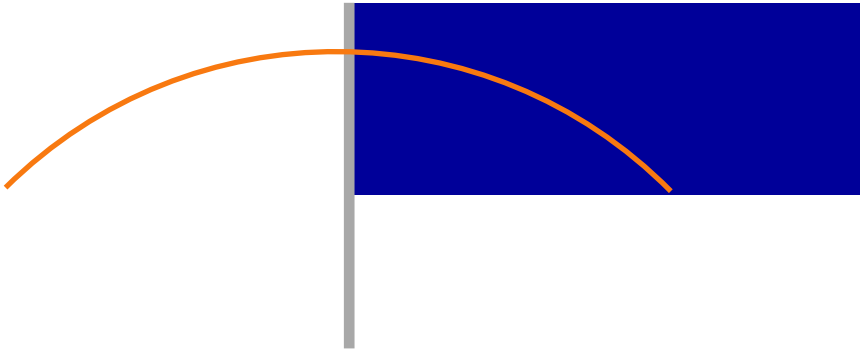
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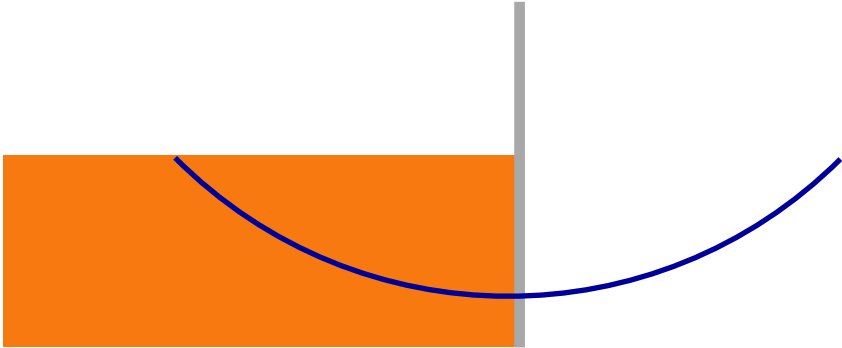
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President

John D. Musso, CAE, RSBA
Executive Director

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EXECUTIVE SUMMARY





June 28, 2018

Board of Education
Littleton Public Schools
(Arapahoe County School District Number Six)
Littleton, Colorado

Dear Board of Education Members:

We are pleased to present the annual Adopted Budget of Arapahoe County School District Number Six, commonly known as Littleton Public Schools (LPS), for the fiscal year 2018–2019. The district has achieved the objective of providing a quality education to children while managing resources in a prudent manner. LPS was one of 30 districts statewide and the only district in the Denver metropolitan area that was Accredited with Distinction by the Colorado Department of Education (CDE) in 2017, for the seventh time. This is Colorado’s highest academic accreditation rating, and LPS is the only Denver metropolitan area school district to have obtained the Accredited with Distinction rating each year it has been awarded.

This document reflects the district’s mission statement, “To educate all students for the future by challenging every individual to continuously learn, achieve, and act with purpose and compassion in a safe and secure environment.”

This budget document follows the values of the Board of Education (the Board) and the Littleton community. As administration develops the budget for the ensuing fiscal year, it seeks to balance revenues and expenditures for the current budget year and in the long term. This document takes the following into consideration:

- Expected student enrollment of 15,161 and 14,646 funded full-time equivalents.
- A commitment to Professional Learning Communities (PLCs) to provide the time for teachers to help all students graduate prepared for meaningful post-secondary opportunities.
- Incorporation and implementation of state goals related to student achievement, educator effectiveness, school/district performance, and curriculum standards and instruction.

The Board and administration will continue to maintain sound policies resulting in a strong financial position for the district. LPS prides itself on the efficient and responsible management of taxpayer funds in providing the community’s students with a high-quality education.

Sincerely,

A handwritten signature in black ink that reads "Brian Ewert".

Brian Ewert
Superintendent

A handwritten signature in black ink that reads "Diane Doney".

Diane Doney
Assistant Superintendent of Business
Services/Chief Financial Officer

Fax Numbers

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Littleton, Colorado

EXECUTIVE SUMMARY

This summary provides an overview of the 2018–2019 Adopted Budget for Littleton Public Schools. State law requires the Board to be presented a proposed budget no later than May 30 and to adopt a budget no later than June 30 each year. The Board adopts and appropriates a budget for all district funds. A complete adopted budget document will be available on the district website at <http://www.littletonpublicschools.net> or may be obtained at the Education Services Center, 5776 South Crocker Street, Littleton, Colorado, in the superintendent’s office after its adoption.

The district’s mission statement, “To educate all students for the future by challenging every individual to continuously learn, achieve, and act with purpose and compassion in a safe and secure environment,” is the driving force in the development of the annual budget. The key philosophical principles in making financial decisions include:

- Operating year-to-year with a budget balanced with available resources.
- Matching recurring expenditures with recurring revenue.
- Building the budget using core assumptions that reflect both current and future legislative and economic expectations.
- Spending within a framework defined by state law and current district priorities.
- Maintaining a fund balance at levels necessary to meet restricted, assigned, committed, and adequate unassigned fund balance needs.

Strategic Plan

The Board is responsible for determining the direction of the district. In November 2014, the Board approved revisions to the district’s strategic plan to better guide the work of the district, students, and community, and align the district’s directions to coincide with eleven core beliefs. The Board’s vision is, “Extraordinary learning, exceptional community, expanded opportunity, and success for all students.” The Board’s strategic plan includes the following ten focus areas to support the district’s mission.

- Enhance instructional systems and career pathways that maximize achievement for all students and integrate knowledge and skills relevant to 21st century career choices.
- Expand utilization of instructional technology with appropriate use for student achievement while providing the infrastructure for organizational efficiency and effectiveness.
- Provide an educational and work environment that supports professional learning and collaborative work for all staff.
- Promote, sustain, and create quality programs that make Littleton Public Schools the uniquely preferred choice for families inside and outside the district.
- Engage the community and parents as active partners in the objectives, activities, and performance of the school district and its students.
- Optimize the use of district resources and facilities to meet student learning needs while operating the district efficiently.
- Promote and provide an environment that fosters caring, respect, and compassion for others.

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Littleton, Colorado

- Enhance and support quality early childhood and childcare programs.
- Educate and support staff, parents, and community to address diverse student learning by providing access and opportunities for all students.
- Partner with parents and community to expand and enhance programs that address the physical, social, and emotional well-being of students, families, and staff.

The environment should foster community engagement, staff collaboration, and student learning. The district will continue to address the diverse community needs and keep the public involved as active partners in increasing achievement levels, a major component of the LPS strategic plan. Littleton Public Schools has established a District Achievement Goal that states, “One hundred percent of LPS students will graduate prepared for meaningful post-secondary opportunities.” This works in conjunction with the district’s accreditation goals:

- To improve student learning, a minimum of one year’s growth in one year’s time in reading, writing, and math will be demonstrated by the Colorado Growth Model.
- To close the learning gap, students in underperforming subgroups will achieve more than a year’s growth in a year’s time in reading, writing, and math as demonstrated by Colorado Measures of Academic Success (CMAS) results and supported by other information.
- To measure student achievement in content areas other than reading, writing, and math, 75–85 percent of all students will achieve at grade level as defined in district adopted curricula and demonstrated by classroom assessment results.

Performance measures are being used as indicators of success for the above focus areas and achievement goals. The measures include process measures, which provide qualitative and quantitative results on the integrity of the work being performed, and results measures, which indicate the level of accomplishment overall. Targets defining the desired level of performance have been documented and published in the District Improvement Plan 2012–2017. Performance progress is reviewed and evaluated by various teams of district personnel as outlined in the plan. The results of these measures, reviews, and evaluations assist the district in determining how best to allocate resources to attain the goals set forth by the Board.

Budget Process and Timeline

The district has an extensive budget process that begins approximately ten months before a budget is adopted. The timeline for development of the 2018–2019 budget is outlined below.

August 2017—Preliminary assessed valuation of taxable property within the district is received from the county assessor, and the budget calendar for the next fiscal year is established.

October and November 2017—The district begins reviewing the current financial conditions and preparations for both pupil count and financial projection assumptions for the district, which drive revenue and expenditure forecasts.

December 2017 and January 2018—The projections are presented to various district committees and to the Board. Concurrently, the Board contemplates requests for significant reallocations or additions to the budget.

February and March 2018—Budget development materials are distributed to principals and budget managers by Financial Services for allocation at their respective locations.

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April 2018—Budget materials are returned to Financial Services for preparation of the Proposed Budget.

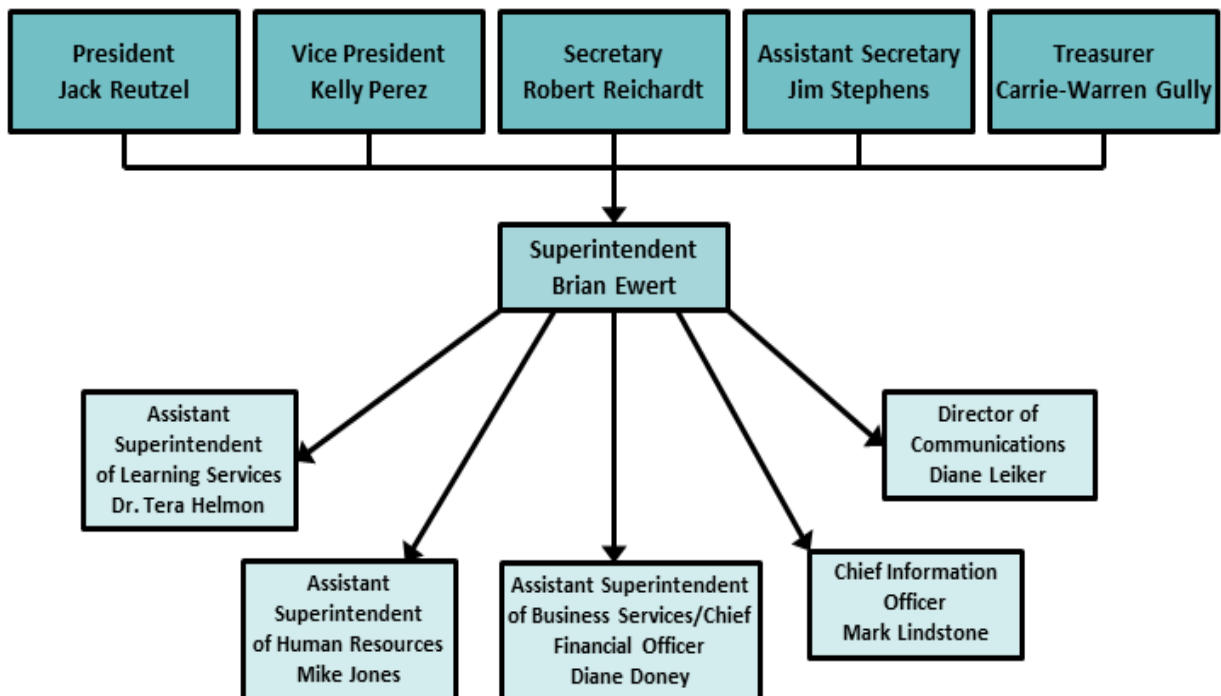
May 2018—The draft document is reviewed and the Proposed Budget is presented to the Board, public, and media.

No later than June 30, 2018—After any modifications based on legislative action have been incorporated into the document, the final budget is adopted by the Board.

Organization

Littleton Public Schools is organized and focused to meet the needs of 15,161 students and manage 24 schools, which are located within approximately 28 square miles of western Arapahoe County. The district operates one early childhood program at two facilities, thirteen elementary schools, four middle schools, three high schools, one combined alternative middle school/high school, and two charter schools. Other operations include learning services, operations and maintenance, human resources, information and technology services, financial services, and nutrition services at the Education Services Center, and pupil transportation services at the Transportation Services Center.

Five locally elected school board members, who serve four-year terms, govern the district. The Board appoints the superintendent who is supported by the superintendent’s staff. The 2018–2019 Board of Education and senior staff includes the following members.



The superintendent’s staff manages various directors and coordinators who handle day-to-day operations. Certified, professional support, and classified staff members report to and work closely with the administrative staff in their respective locations or departments. In 2018–2019, the district will be staffed by 1,604 employees, all of whom are paid out of the General Fund; 905 are licensed teaching personnel, 631 are professional support and classified employees, and 68 are administrative employees.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

TRENDS

Significant Changes

During fiscal year 2016–2017, the Board authorized the formation of the LPS Long-Range Planning Committee (LRPC). This committee’s charge is to review the district’s physical plants, program capacities, enrollment boundaries, transportation routing, and major capital equipment requirements. The committee will determine improvements to efficiency, sustainability, and infrastructure needs required during the next five to ten years. Committee members represent a cross-section of the community. In the spring of 2017, LPS began to explore how to streamline school start and end times to better meet the needs of students. Research supports the positive impacts of later school start time on alertness, mental health, wellness and behavior in both high school and middle school students. This translates to students who are better prepared to learn. In October 2017, LPS employees and parents were invited to participate in a survey regarding possible changes to school start times. In November 2017, the LRPC made a recommendation to the Board, and in December 2017, the Board approved the recommendation. In summary, most elementary schools will start at 8:00 a.m., high schools will start at 8:30 a.m., and middle schools will start at 8:54 a.m. In 2018–2019, the LRPC will continue discussions on instructional programs and facility needs, school consolidation and boundary changes, ADA improvements, and furniture needs. All of these items will be incorporated into an updated Capital Plan.

The district will receive its sixth increase in the state’s educational funding in the past nine years. House Bill (HB) 18-1379, the School Finance Act (SFA), explained in the legislative section of this summary, will increase the district’s local SFA program revenues by \$6.0 million to \$114.5 million when compared to 2017–2018. However, full Amendment 23 funding for 2018–2019, totaling \$125.5 million, would require the state to fund LPS an additional \$11.0 million. The state has included a budget stabilization adjustment, also known as the negative factor, in the Total Program calculation for K–12 funding, which reduced the state’s share for the ninth consecutive year. These education funding cuts have helped to balance the state’s budget and maintain fiscal stability since the economic downturn in 2008. The state’s negative factor reduction of the State Share funding totals nearly \$672.4 million for 2018–2019 and impacts all school districts’ budgets throughout Colorado.

One-time monies, totaling \$4.9 million, will be included in the in 2018–2019 budget with an additional assignment of General Fund fund balance at June 30, 2019, of \$5.8 million for future planned spending as approved by the Board. This budget of one-time spending for student needs, as was outlined in the *Anticipated Funding Needs—Short- and Long-Term White Papers*, will provide funds for curriculum, technology, and other student needs over multiple years.

The Public Employees’ Retirement Association (PERA) provides retirement and other benefits to employees of school districts, state, local governments, and other public entities across the state. Senate Bill (SB) 18-200 modifies PERA with the goal of eliminating the unfunded actuarial accrued liability of each of PERA’s divisions and to reach a 100 percent funded ratio for each division within the next 30 years. Effective July 1, 2019, the bill modifies benefits and increases contributions. It also changes the definition of highest average salary.

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Littleton, Colorado

Student Enrollment Trends and Forecast

Pupil enrollment is projected to decrease by 103 students for fiscal year 2018–2019, as shown in the chart below. LPS reached a plateau of 16,335 in total enrollment in 2003–2004 and reported enrollment of 15,264 students in 2017–2018. Out-of-district choice enrollment, along with large kindergarten classes, boosted enrollment during that year. Out-of-district choice enrollment into LPS helps offset the in-district enrollment decreases. In the 2017–2018 school year, out-of-district student enrollment totaled 2,956 students, approximately 19.4 percent of the district’s total enrollment and an overall increase of 505 students over the last ten years. LPS has the largest percentage of out-of-district students choosing and attending a Denver metropolitan area school district. The overall loss of students would have been greater without the district’s ability to attract students from outside its official boundaries.

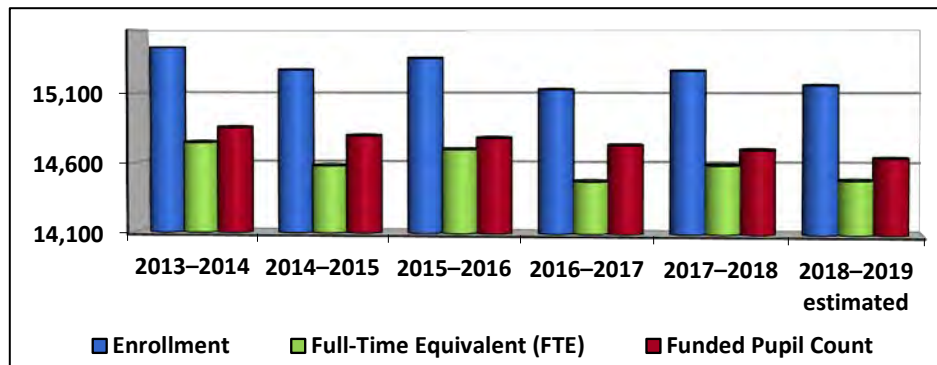
The district updated its demographic study in October 2012, which provided more insight surrounding future enrollment expectations. Long-term projections of pupil counts are currently expected to continue to decline but at a slower rate into the foreseeable future.

Birth rates within the district are not significantly increasing, but the real estate market appears to be turning properties over to younger residents with children of school age. The district is anticipating stable student enrollment during the next fiscal years.

Student Enrollment				
	Actual 2017–2018	Estimated 2018–2019	Increase (Decrease)	Percent Change
Preschool	320	320	0	0.00%
Elementary	6,333	6,193	(140)	(2.21%)
Middle School	3,365	3,409	44	1.31%
High School	5,120	5,113	(7)	(0.14%)
Programs	126	126	0	0.00%
Total	<u>15,264</u>	<u>15,161</u>	<u>(103)</u>	<u>(0.67%)</u>

Total school finance program funding is based on the official pupil count, which occurs around October 1 each school year. Generally, pupils in Grades 1–12 are counted either as full-time or part-time depending upon the number of scheduled hours of coursework. Part-time and kindergarten students enrolled in the district only count as a 0.5 full-time equivalent (FTE). Most school districts receive funding based on the number of pupils counted in the current school year. However, a district experiencing enrollment fluctuations or declining enrollment may elect to use an average of up to five prior years' October pupil counts and the current year's October pupil count. LPS utilized the average funded pupil count to mitigate the financial impact of annual enrollment variances on funding in 2018–2019. This being said, FTE and funded pupil count are not the same, as seen in the graph.

The difference is due to the state including the “supplemental kindergarten enrollment” as defined in section



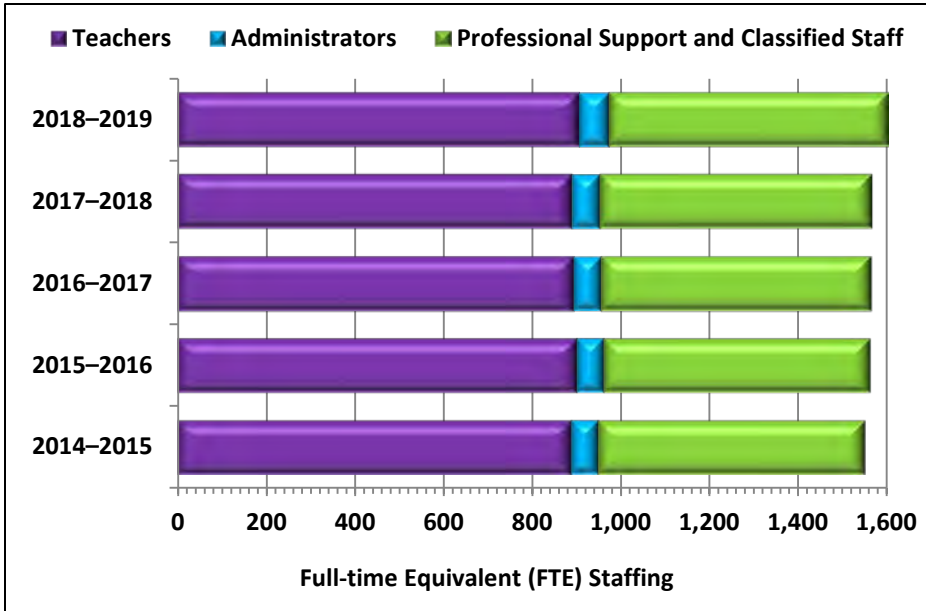
22-54-103(15) of the Colorado Revised Statutes. This adds additional funding of 0.08 for all enrolled kindergarten students, which is included in the funded pupil count but not in the FTE.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

Personnel Resources and Trends

Total staffing over the past five years has increased slightly due to the addition of mental health support, health assistants, and micro technicians. Staffing increased again in 2018–2019, primarily as a result of increasing special education student needs. While constraints on sustainable funding



have required the district to defer the incorporation of additional support personnel at both elementary and secondary levels, LPS has continued to maintain existing programs through careful fiscal management.

The influence of highly qualified teachers cannot be overstated. In fact,

research continues to confirm that the greatest gains in the classroom can be made through a mix of instructional strategies including high-quality teachers, strong parental support, adequate facilities, class size, and ongoing professional development. In 2018–2019, FTE is increasing to meet the various needs of students, for new student programming, and as a result of Board approved one-time spending.

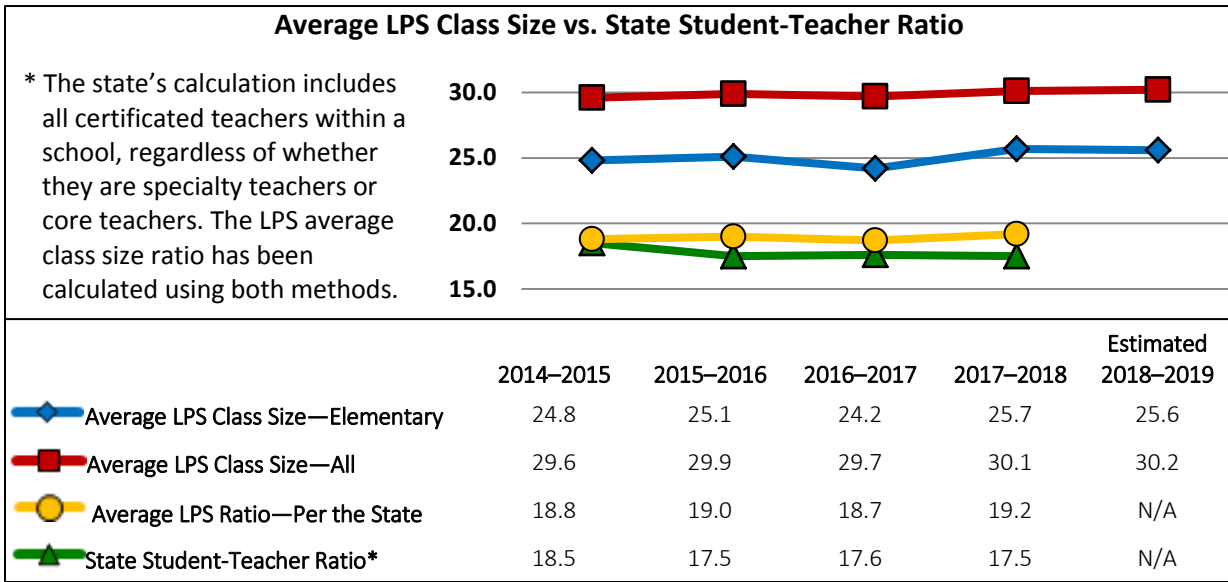
In order to meet the primary goal of educating students, the district uses a weighted staffing formula driven by enrollment projections to provide an equitable division of resources. Individual schools may allocate their staff depending on the needs of their student population. Extra staffing is provided for literacy support, at-risk support, micro technicians, health assistants, mental health support, and other support programs. This chart outlines the district’s staffing formula.

	Instructional Staffing Points	Administration Staffing Points	Additional Support Points
Elementary School	1.0 per 27.87 students	2.55 points	4.75–8.50 points
Middle School	4.675 per 100 students	6.66567 points	—
High School	5.1022 per 100 students	—	—

Class size is sometimes referred to as the face-to-face ratio in a classroom. The LPS student-teacher ratio is calculated using core classroom teachers only, whereas the state calculated ratios include all teachers within a school. The graph on the next page illustrates historical class sizes for the district compared to state averages.

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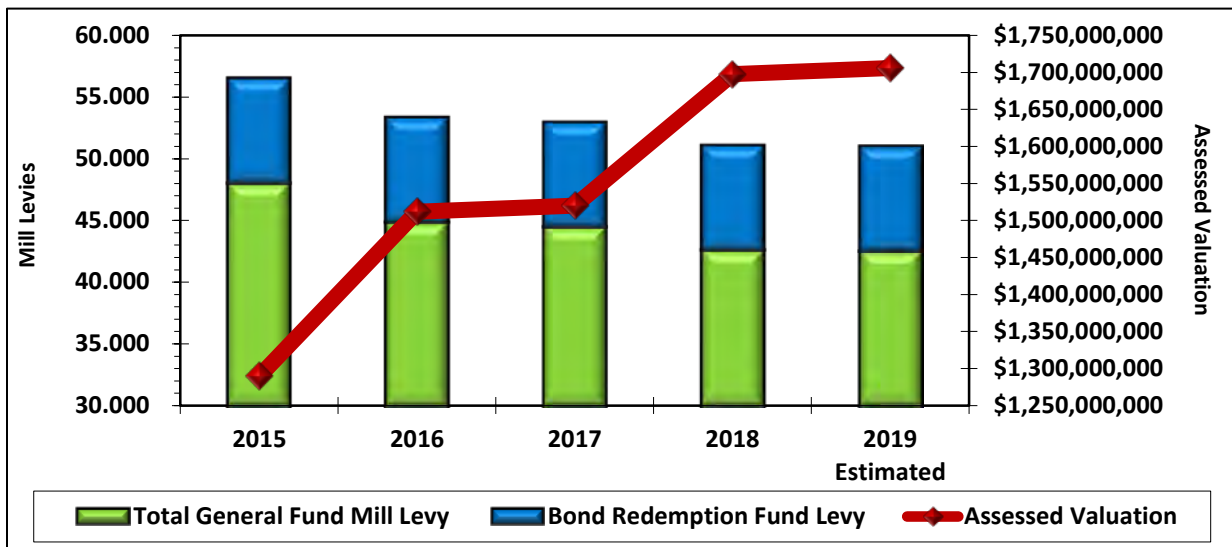
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Tax Base and Rate Trends

Assessed valuation, or “tax base,” is the value placed upon real estate by the county assessor’s office, and it is the basis for levying the property tax mill levy for the district. The estimated district property assessed valuation used for property tax collections for fiscal year 2018–2019 totals \$1.71 billion and represents a 0.5 percent increase when compared to the previous year. The assessment ratio on residential property is 7.2 percent in 2018.

In fiscal year 2017–2018, the property tax mill levy was 51.166 mills, including the statutory levy, overrides, and general obligation bonds debt service requirements. For fiscal year 2018–2019, the mill levy is projected to be 51.080 mills. This 0.086 mill decrease is caused by a static assessed value of the taxable property base, as shown in the graph below. Fixed dollar voter-approved override mill levies decrease when the tax base increases. It is estimated that a homeowner with a home valued at \$300,000 in 2019 will pay \$1,104 for school district property taxes compared to \$1,105 in 2018.



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

Legislative Update

The School Finance Act, House Bill (HB) 18-1379 for fiscal year 2018–2019, includes a statewide base per-pupil revenue (PPR) increase of 3.4 percent for inflation as required by Amendment 23. However, the state negative factor was set at 8.76 percent for 2018–2019. It is the state’s interpretation that the base PPR is protected by Amendment 23, but the other factors which contribute to total PPR (cost of living, size, and at-risk) are not protected. This allowed the state’s General Assembly to adopt a negative factor of \$672.4 million for an overall statewide average total PPR of \$8,137. The reduction of the 2018–2019 State Share means a loss of approximately \$7.6 billion over the last nine years. The average statewide PPR funding based on the requirements of Amendment 23 without the negative factor state funding cut would have been \$8,909, or \$772 more per student. Colorado has a low level of K–12 funding when compared to most other states.

Senate Bill (SB) 18-200, which modifies PERA, will increase both district and employee contributions beginning July 1, 2019. The bill would also make changes to the definition of salary, retirement eligibility for new members, cost of living adjustments to retirees, and creates a public pension legislative oversight committee. Lastly, the bill specifies circumstances under which employer, employee, and the annual increase percentage for retirement benefits can be adjusted so the fund remains within the target of paying off the unfunded liability within 30 years.

Beginning in the 2019–2020 budget year, House Bill (HB) 17-1375 and C.R.S. 22-32-108.5, require school districts which collect revenue from mill levies in addition to the Total Program mill levy to adopt a plan for distributing mill levy revenue for the benefit of the students enrolled in the school district, including charter schools, or distribute 95 percent of the per-pupil amount of revenue to the charter schools. If a school district is already distributing a portion of the mill levy revenue to the charters, it must maintain the same distribution amount for the 2017–2018 and 2018–2019 budget years. By July 1, 2018, each school district that chooses to adopt a plan must post the plan on the school district's website.

General Fund Funding for 2018–2019

The Colorado Public School Finance Act of 1994 (as amended) provides funding to the district through local property taxes, specific ownership taxes, and state equalization based on the pupil count. Additionally, the district receives funding from local voter-approved mill levy overrides, federal revenues, and other local revenues and fees. General Fund revenue highlights for fiscal year 2018–2019 are as follows.

- Total Program funding available to the district under the School Finance Act is expected to be \$114.5 million, or \$6.0 million higher when compared to \$108.5 million projected for fiscal year 2017–2018. Program funding is increasing by the rate of inflation, 3.4 percent based on the Denver, Boulder, and Greeley consumer price index for calendar year 2017, and funding statewide student growth.
- The district’s \$7,819 PPR for 2018–2019 is an increase of \$446 when compared to the \$7,373 PPR in 2017–2018. Amendment 23 funding for the district’s 2018–2019 PPR would have been \$8,570 without the inclusion of the 8.76 percent negative factor, representing a loss of \$751 per student. The negative factor for 2017–2018 was 11.04 percent.
- State categorical funding for special education, transportation, career and technical education, at-risk, gifted and talented, and the English Language Proficiency Act (ELPA) is

LITTLETON PUBLIC SCHOOLS

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expected to be \$4.7 million for 2018–2019. These categorical revenues only fund a small portion of the related student services.

- Voters have approved overrides totaling \$28.8 million in local taxes as the result of mill levy override elections in 1988, 1997, 2004, and 2010, as well as hold-harmless local property tax exclusion. These fixed dollar amounts do not increase annually and are not included as a part of the SFA program funding calculation.
- Budgeted specific ownership taxes are elevated by vehicle registrations that are expected to improve with increased car sales and higher levels of tax collections.
- Additionally, the General Fund budget includes schoolwide Title I federal grant revenues totaling \$752,912. This Title I grant revenue will be used to provide additional resources for three elementary schools (Field, East, and Centennial) with high at-risk student populations.

REVENUES AND EXPENDITURES

Budgets for All Funds

The district’s funds are classified as either governmental or fiduciary. Governmental Funds include the General Fund, Special Revenue Funds (Designated Purpose Grants Fund, Student Athletic and Activities Fund, Nutrition Services Fund, and Extended Day Care Program Fund), Debt Service Fund (Bond Redemption Fund), and the Capital Projects Funds (Building Fund and Capital Projects Fund). The Risk Management Fund is a sub-fund of the General Fund, but is separated for budgetary purposes. The Fiduciary Fund is an Agency Fund for the Student Clubs Fund, and no budget is prepared for this fund. The district does not have any Proprietary Funds.

Total Appropriations — Table 1

	2017–2018	2018–2019	Increase	Percent
	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Change</u>
General Fund	\$186,366,339	\$191,397,988	\$5,031,649	2.70%
Risk Management Fund	4,080,633	4,195,005	114,372	2.80%
Bond Redemption Fund	26,567,750	29,220,929	2,653,179	9.99%
Building Fund	7,730,701	2,597,875	(5,132,826)	(66.40%)
Capital Projects Fund	6,027,689	7,045,270	1,017,581	16.88%
Designated Purpose Grants Fund	6,015,296	5,995,152	(20,144)	(0.33%)
Student Athletic and Activities Fund	5,339,825	4,944,231	(395,594)	(7.41%)
Nutrition Services Fund	5,173,261	5,198,828	25,567	0.49%
Extended Day Care Program Fund	<u>7,204,284</u>	<u>8,245,653</u>	<u>1,041,369</u>	14.45%
Total Appropriation for All Funds	<u>\$254,505,778</u>	<u>\$258,840,931</u>	<u>\$4,335,153</u>	1.70%

All nine funds that comprise the district’s appropriated budget are shown in Table 1 above. The 2018–2019 appropriation, which totals \$258.8 million for all nine funds and includes beginning fund balances and budgeted revenues (available resources), increased approximately 1.7 percent from the 2017–2018 appropriation of \$254.5 million. The General Fund’s \$5.0 million increase is due to increased state funding. The Building Fund’s \$5.1 million appropriation decrease is due to the spending down of the fund balance for building projects. The \$2.7 million increase in the Bond Redemption Fund is due to property tax collections for the principal and interest payments. The Capital Projects Fund’s increase of \$1.0 million is due to projects being completed with the

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Building Fund. The \$1.0 million increase in the Extended Day Care Program Fund is due to the increase in program participation and related tuition. The remaining funds' total appropriations have decreased by \$0.3 million.

Total Revenues and Other Financing Sources — Table 2

	2017–2018 <u>Budget</u>	2018–2019 <u>Budget</u>	Increase (Decrease)	Percent Change
General Fund	\$149,962,737	\$156,668,993	\$6,706,256	4.47%
Risk Management Fund	2,524,830	2,498,481	(26,349)	(1.04%)
Bond Redemption Fund	14,695,610	14,563,437	(132,173)	(0.90%)
Building Fund	12,000	10,000	(2,000)	(16.67%)
Capital Projects Fund	2,690,845	3,294,773	603,928	22.44%
Designated Purpose Grants Fund	6,015,296	5,995,152	(20,144)	(0.33%)
Student Athletic and Activities Fund	4,111,123	4,099,913	(11,210)	(0.27%)
Nutrition Services Fund	4,080,304	4,086,687	6,383	0.16%
Extended Day Care Program Fund	<u>5,389,901</u>	<u>6,135,755</u>	<u>745,854</u>	13.84%
Total Appropriation for All Funds	<u>\$189,482,646</u>	<u>\$197,353,191</u>	<u>\$7,870,545</u>	4.15%

Budgeted revenue and other financing for all fund types, as shown in Table 2 above, has increased \$7.9 million, or 4.2 percent, for a total of \$197.4 million for 2018–2019. The General Fund revenues increased \$6.7 million, or 4.5 percent, to \$156.7 million. This includes the increases from the SFA program revenue and other revenue changes explained previously in the General Fund funding highlights. The budgeted revenue in the Capital Projects Fund increased \$0.6 million, or 22.4 percent, because of an increase transfer from the General Fund and playground donations. The \$0.7 million increase in the Extended Day Care Fund is due to tuition increases as a result of increased program participation. The other funds combined are decreasing \$0.2 million.

Total Expenditures — Table 3

	2017–2018 <u>Budget</u>	2018–2019 <u>Budget</u>	Increase (Decrease)	Percent Change
General Fund	\$155,574,592	\$162,727,945	\$7,153,353	4.60%
Risk Management Fund	2,680,633	2,795,005	114,372	4.27%
Bond Redemption Fund	11,600,621	11,601,850	1,229	0.01%
Building Fund	7,730,701	2,597,875	(5,132,826)	(66.40%)
Capital Projects Fund	2,823,456	2,497,386	(326,070)	(11.55%)
Designated Purpose Grants Fund	6,015,296	5,995,152	(20,144)	(0.33%)
Student Athletic and Activities Fund	4,111,123	4,099,913	(11,210)	(0.27%)
Nutrition Services Fund	4,080,304	4,086,687	6,383	0.16%
Extended Day Care Program Fund	<u>5,389,901</u>	<u>6,135,755</u>	<u>745,854</u>	13.84%
Total Appropriation for All Funds	<u>\$200,006,627</u>	<u>\$202,537,568</u>	<u>\$2,530,941</u>	1.27%

As shown in Table 3 above, the total 2018–2019 expenditures of \$202.5 million for all funds increased \$2.5 million, or 1.3 percent, from the 2017–2018 total of \$200.0 million. The increase in General Fund budgeted expenditures of \$7.2 million, or 4.6 percent, from 2017–2018 is primarily due to salary and benefit increases. The Building Fund, which accounts for capital projects approved by voters during the 2013 general obligation bond election, is decreasing

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\$5.1 million, or 66.4 percent. This is the final year of planned expenditures in that fund. The increase of \$0.7 million in the Extended Day Care Program Fund is due to the expansion of the program. The other funds combined are decreasing \$0.2 million.

Budget Forecasts

The district’s long-range budget projections use historical data to build a model for the future financial outlook. However, the district does not forecast all funds currently in use. The Building Fund is a temporary fund used only for a limited time as approved by district voters. The Designated Purposes Grant Fund is also considered a temporary fund because the availability and awarding of grants is not guaranteed from year to year. Littleton Public Schools does not assume any revenues will be available until official notification has been received. The forecast model depends on assumptions regarding funded pupil count, salaries and benefits, and money allocated to the district via the SFA. Significant assumptions in the forecast include:

- LPS anticipates inflationary growth in state SFA funding for K–12 with minimal fluctuations in the negative factor during the forecast period.
- Projected stable student enrollment.
- Salary schedule advancement costs have not been included in the forecasting model.
- Employer health insurance cost increase, totaling 10.0 percent annually, is expected for fiscal years 2019–2021.
- PERA’s annual required employer contribution will be 20.15 percent for 2018–2019. This will increase to 20.40 percent in 2019–2020 and future years.
- One-time spending for student needs, based on the *Anticipated Funding Needs—Short- and Long-Term White Papers* approved by the Board, have been incorporated into the forecast.

In addition to the revenue and expenditure assumptions, fund balance projections are categorized based on current Board policy and guidance. Table 4 below shows the combined projections for all funds the district currently forecasts.

All Funds’ Budget Forecast (in millions) — Table 4

	2017–2018	2018–2019	2019–2020	2020–2021	2021–2022
	<u>Year-End Projected</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Revenue	\$184.8	\$191.3	\$195.4	\$199.3	\$202.6
Expenditures	<u>185.0</u>	<u>193.9</u>	<u>194.7</u>	<u>196.8</u>	<u>197.1</u>
Operating Surplus (Deficit)	(0.2)	(2.6)	0.7	2.5	5.5
One-Time Expenditures	<u>3.5</u>	<u>4.9</u>	<u>3.1</u>	<u>2.7</u>	<u>0.4</u>
Ongoing Surplus (Deficit)	<u>\$3.3</u>	<u>\$2.3</u>	<u>\$3.8</u>	<u>\$5.2</u>	<u>\$5.9</u>

The 2018–2019 General Fund budget includes a total projected fund balance of \$28.7 million at June 30, 2019. This includes \$17.0 million of restricted, assigned, and non-spendable ending fund balances. These year-end assignments include \$5.8 million for the approved one-time spending for student needs and \$4.5 million restricted year-end fund balance for Taxpayer Bill of Rights (TABOR) emergency reserve requirements. Remaining General Fund fund balances include an

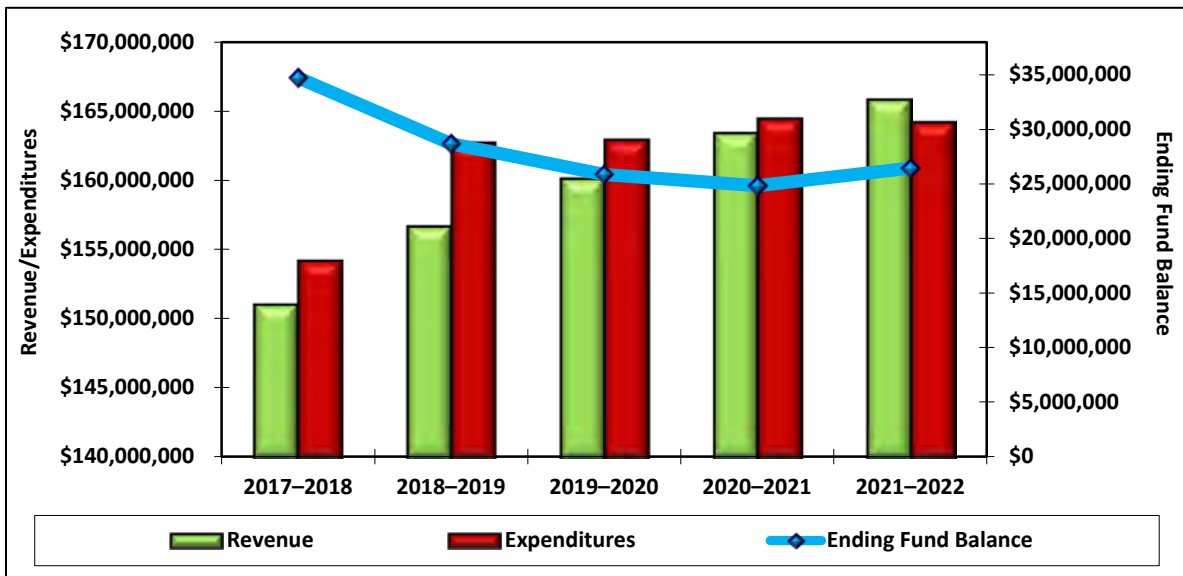
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unassigned balance for future fiscal stability as well as the minimum 5.0 percent of General Fund budgeted revenues as required by Board of Education policy DB – Annual Budget. The bulk of fiscal activity occurs within the General Fund, which represents approximately 80.3 percent of the anticipated expenditure activities for the year, and contains approximately 51.0 percent of estimated remaining 2018–2019 fund balances. General Fund projections are shown in Table 5 below.

General Fund Budget Forecast (in millions) — Table 5

	2017–2018	2018–2019	2019–2020	2020–2021	2021–2022
	Year-End <u>Projected</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Revenue	\$151.0	\$156.7	\$160.1	\$163.4	\$165.8
Expenditures	<u>154.2</u>	<u>162.7</u>	<u>162.9</u>	<u>164.5</u>	<u>164.2</u>
Operating Surplus (Deficit)	(3.2)	(6.0)	(2.8)	(1.1)	1.6
One-Time Expenditures	<u>3.5</u>	<u>4.9</u>	<u>3.1</u>	<u>2.7</u>	<u>0.4</u>
Ongoing Surplus (Deficit)	<u>\$0.3</u>	<u>(\$1.1)</u>	<u>\$0.3</u>	<u>\$1.6</u>	<u>\$2.0</u>

As illustrated in both Table 5 and the graph below, the inflationary pressures within the forecast create an ongoing General Fund deficit beginning in fiscal year 2018–2019. Expenditure growth is outpacing revenue increases based on the detailed forecast assumptions noted above. District management will continue to update and monitor long-term forecasts and make recommendations for Board consideration. Forecasts will incorporate any subsequent changes in state funding as new information is made known. Further budgetary adjustments will be implemented based on recommendations as approved by the Board.



General Fund Revenue Sources

The district’s General Fund receives revenue from federal, state, and local sources. Total estimated revenue for 2018–2019 is \$156.7 million, as shown in detail on Table 6 on the next page. Overall, General Fund revenues have increased 4.5 percent when compared to the

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previous year’s budget. In the SFA, the funding of statewide student growth and inflation increased for the sixth time in nine years, resulting in approximately 91.1 percent of the net \$6.7 million increase in the overall General Fund budgeted revenues. This program funding increase is minor when compared to the \$11.0 million of funding that has been cut by the inclusion of the negative factor in the SFA.

Property taxes, generated from the SFA statutory fixed mill levy and state-equalized specific ownership tax revenues combined with the overall local contribution to the SFA, are expected to increase in fiscal year 2018–2019, as indicated in Table 6 below. The local assessed value of taxable property within the district is projected to grow 0.5 percent. The slight decrease in property tax revenues increases the state’s SFA funding obligation to the district. The specific ownership taxes apportioned to the district by the county treasurer are anticipated to be higher from collections associated with new vehicle sales. Property tax revenues generated with voter-approved fixed dollar mill levy overrides do not change with fluctuations of assessed value.

A portion of the revenue the district receives from the state is for categorical programs for pupil transportation, the Exceptional Children’s Education Act (special education), career and technical education, at-risk, gifted and talented, and the English Language Proficiency Act (ELPA). This General Fund revenue is determined through state and legislative action. Categorical revenues budgeted for fiscal year 2018–2019 total \$4.7 million, which increased slightly from the previous year’s budget. Federal revenues received for Title I schoolwide grants are decreasing by \$0.2 million.

The district also collects local revenues from non-equalized specific ownership taxes, net investment income, charter school administrative services, drivers’ education fees, transportation reimbursements, and from other funds for indirect costs. Non-equalized specific ownership taxes are improving along with the state-equalized share explained above. Other local income is expected to decrease based on current trends surrounding gifts to schools, fees, reimbursements, and a reduction in contracted services with the district’s two charter schools.

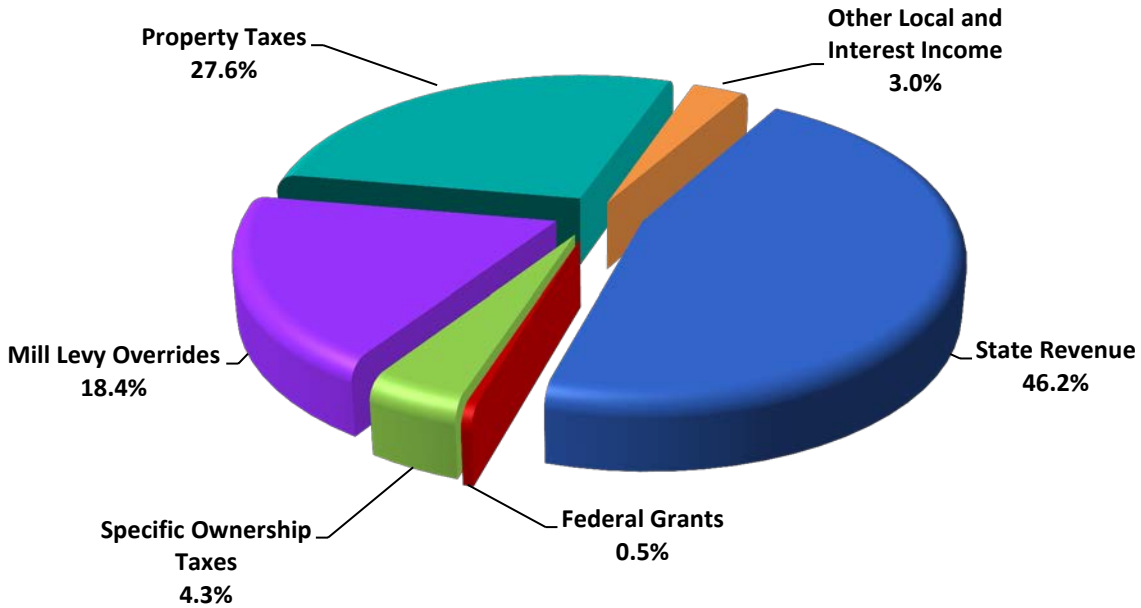
Where Does the Money Come From? — Table 6

	2017–2018	2018–2019	Increase	Percent
	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Change</u>
Property Taxes	\$43,588,738	\$43,179,537	\$(409,201)	(0.94%)
Mill Levy Overrides	28,813,581	28,813,581	-	0.00%
Specific Ownership Taxes (SOT)	6,417,643	6,702,806	285,163	4.44%
Interest Income	150,000	300,000	150,000	100.00%
Other Local Income	4,065,970	4,215,228	149,258	3.67%
State Revenue	65,782,024	72,441,733	6,659,709	10.12%
Federal Grants	928,245	752,912	(175,333)	(18.89%)
Transfers	<u>216,536</u>	<u>263,196</u>	<u>46,660</u>	21.55%
Total	<u>\$149,962,737</u>	<u>\$156,668,993</u>	<u>\$6,706,256</u>	4.47%

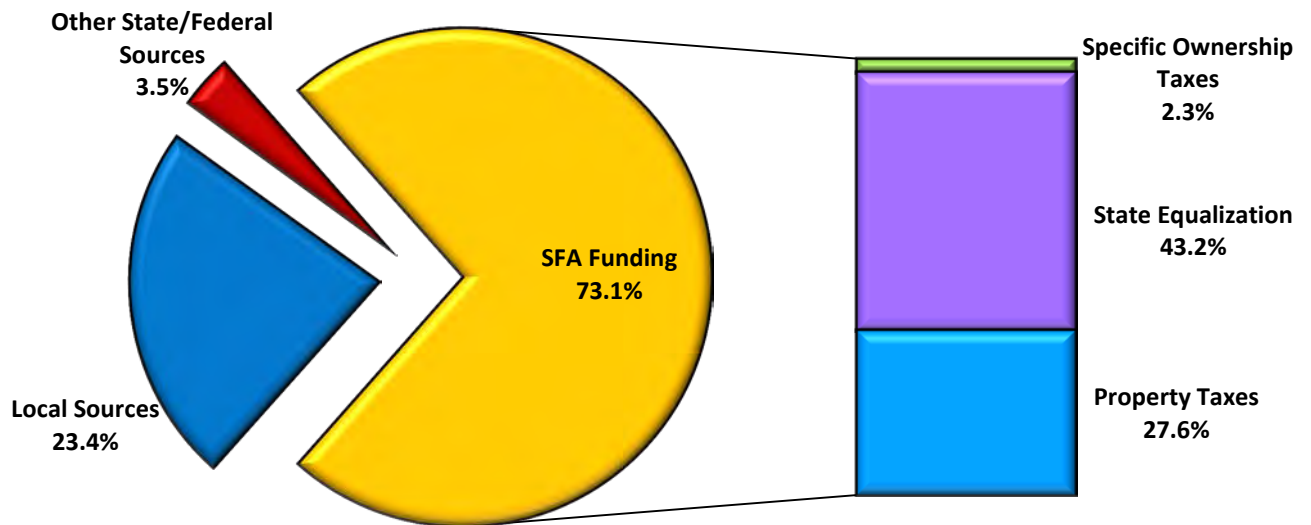
The graph on the next page illustrates the sources of revenues the district receives.

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The majority of this revenue, \$114.5 million, or 73.1 percent, becomes available to the district through the Colorado Public School Finance Act of 1994 (as amended). This SFA program revenue is determined through a formula which utilizes local property taxes, state-equalized specific ownership taxes, and state funds.



General Fund Expenditures

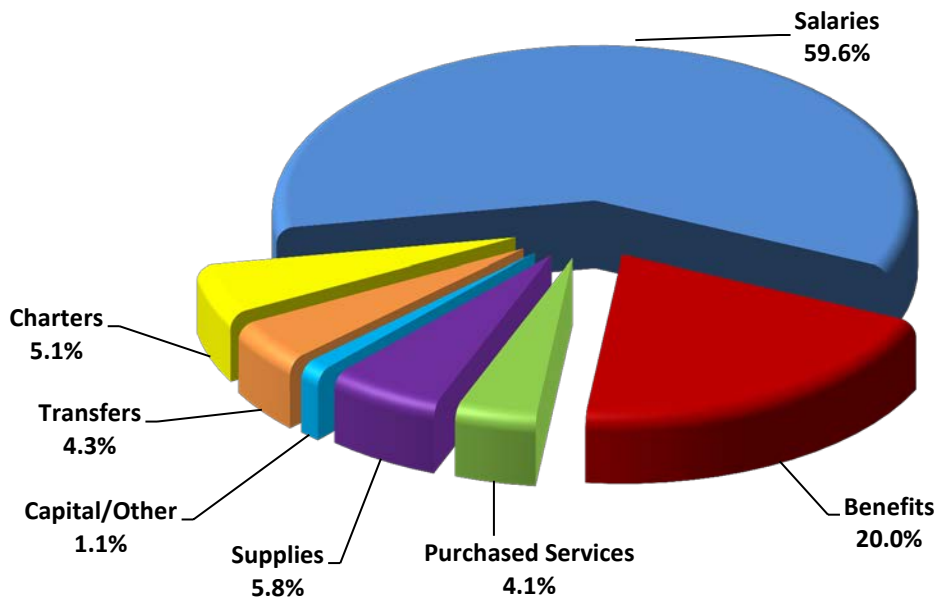
The district’s budgeted General Fund expenditures and transfers are \$162.7 million in 2018–2019, compared to \$155.6 million in 2017–2018, as shown in Table 7 on the next page. Budgeted expenditures in the General Fund represent a 4.6 percent increase over the prior year’s budget. The budgeted one-time spending of \$4.9 million for *Anticipated Funding Needs—Short- and Long-Term White Papers* has not changed from the previous year. This Adopted Budget includes an increase in health insurance renewal costs of 10.0 percent.

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Where Does the Money Go by Object? — Table 7

	2017–2018 <u>Budget</u>	2018–2019 <u>Budget</u>	Increase (Decrease)	Percent Change
Salaries and Wages	\$92,072,937	\$96,982,488	\$4,909,551	5.33%
Employee Benefits	29,941,617	32,488,074	2,546,457	8.50%
Purchased Services	6,290,037	6,669,402	379,365	6.03%
Supplies and Materials	10,810,632	9,391,326	(1,419,306)	(13.13%)
Capital Outlay/Other	1,726,063	1,831,017	104,954	6.08%
Charter Schools	7,971,055	8,330,336	359,281	4.51%
Transfers	<u>6,762,251</u>	<u>7,035,302</u>	<u>273,051</u>	4.04%
Total	<u>\$155,574,592</u>	<u>\$162,727,945</u>	<u>\$7,153,353</u>	4.60%

This graph illustrates the district’s expenditure expectations for the year.



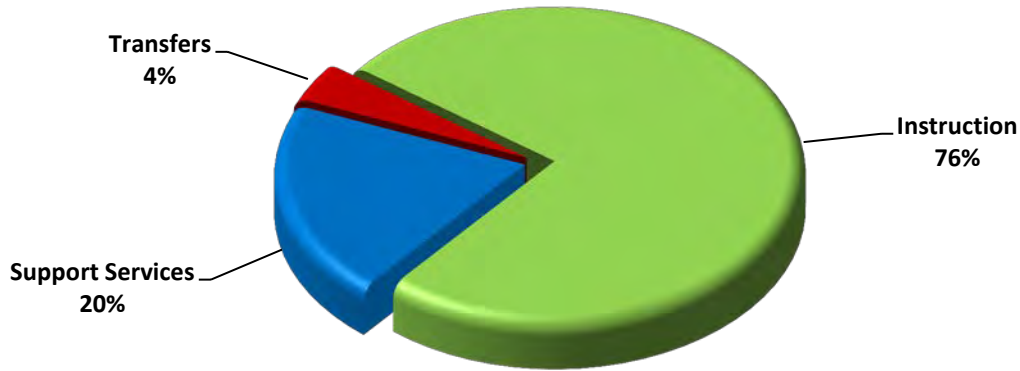
As shown in Table 8 below and the graph on the following page, approximately \$0.76 out of every dollar is devoted to instruction activities. Salaries and benefits, supplies, and other costs related to instruction of students, along with school building administration and special programs, are included. Total support services account for \$0.20 out of every dollar spent. Learning services, operations and maintenance, and transportation services are the largest expenditure areas in this component. Transfers to the Risk Management Fund, Capital Projects Fund, and Student Athletic and Activities Fund account for the remaining \$0.04 out of every dollar spent.

Where Does the Money Go by Service Area? — Table 8

	2017–2018 <u>Budget</u>	2018–2019 <u>Budget</u>	Percent of Total	Percent Change
Instruction	\$116,324,592	\$122,659,066	76%	5.45%
Support Services	32,487,749	33,033,577	20%	1.68%
Transfers	<u>6,762,251</u>	<u>7,035,302</u>	4%	4.04%
Total	<u>\$155,574,592</u>	<u>\$162,727,945</u>	100%	4.60%

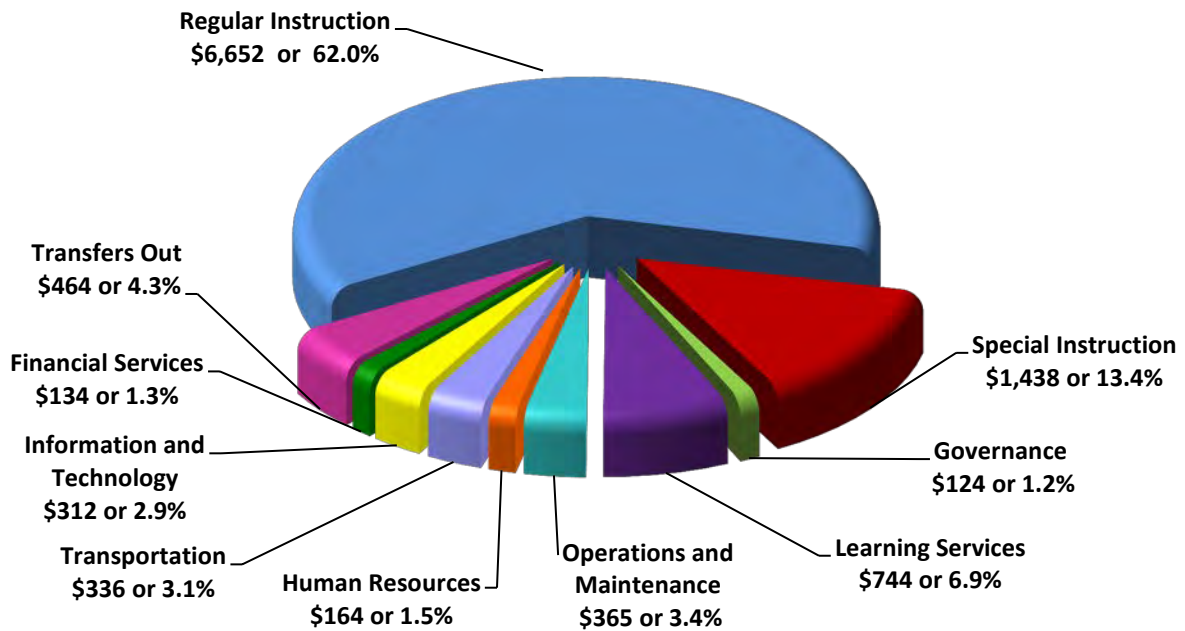
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How Does the Typical Student Use \$10,733?

Another way of looking at expenditures is to show how LPS' operating budget relates to a typical student. In fiscal year 2018–2019, the district will fund 15,161 students. This represents a cost of approximately \$10,733 for each student compared to \$10,294 per student for fiscal year 2017–2018. Using budgeted expenditure information, the graph below illustrates how the district's operating budget will be used to support a typical student in fiscal year 2018–2019.



Other Funds

The budget includes funds for the management of special activities and functions during fiscal year 2018–2019, which are not accounted for in the General Fund. The budget includes nine other funds to properly account for some activities outside of the General Fund.

Risk Management Fund

The 2018–2019 Risk Management Fund is appropriated at \$4.2 million. In 2018–2019, funds will be transferred at \$174 per student based on a projected funded pupil count of 13,658, net of charter schools. This is a decrease from the 2017–2018 budgeted funding of \$177 per student.

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Reserves are projected to be at a targeted \$1.4 million at the end of the year. The Risk Management Fund is partially self-insured and provides for costs of property and liability insurance, workers' compensation insurance, and related losses and loss prevention services, including school resource officers. Charter schools pay the district for insurance coverage and risk management services.

Bond Redemption Fund

The Bond Redemption Fund appropriation is \$29.2 million, including a \$14.7 million beginning fund balance and \$14.6 million of current revenues. The beginning fund balance is needed to meet December 2018 debt service requirements. Expenditures for 2018–2019 are \$11.6 million for the repayment of principal and interest on outstanding current bonds. The remaining \$17.6 million is held in reserves at June 30, 2019, so the district will be able to meet its future annual obligations. The 2018–2019 budget reflects the payment schedule for the \$80.6 million refunding bonds issued in September 2010, the \$50.0 million in bonds issued in December 2013, the \$17.0 million in bonds issued in December 2014, and the \$13.0 million in bonds issued in October 2015. Outstanding general obligation indebtedness at June 30, 2018, is \$130.2 million, with final maturity scheduled for December 1, 2038. The net bonded debt per capita at July 1, 2018, is estimated at \$1,400. The fund's projected mill levy for 2019 is 8.497 mills, which is the same as the 2018 mill levy.

Building Fund

The 2018–2019 Building Fund appropriation is \$2.6 million. This fund was created after voter approval of \$80.0 million in general obligation bonds in November 2013 for capital projects necessary to maintain current district structures and facilities. Expenditures of \$2.6 million are anticipated for the final projects scheduled in 2018–2019.

Capital Projects Fund

The 2018–2019 Capital Projects Fund appropriation, totaling \$7.0 million, includes \$3.3 million of current revenues and \$3.8 million in beginning fund balances. Expenditures of \$2.5 million are anticipated for projects scheduled in 2018–2019. The fund is expected to end the year on June 30, 2018 with \$4.5 million in committed fund balance. In 2018–2019, funds will be transferred from the General Fund at \$204 per student based on a projected funded pupil count of 13,658, net of charter schools. This is an increase from budgeted funding per student of \$180 in 2017–2018. The Capital Projects Fund is used for districtwide facilities projects, site improvements, equipment, and school buses.

Designated Purpose Grants Fund

The Designated Purpose Grants Fund appropriations total \$6.0 million. Federal, state, and local grants provide additional funding for school programs. The largest grants currently received include Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), and Head Start.

Student Athletic and Activities Fund

The 2018–2019 Student Athletic and Activities Fund appropriation is \$4.9 million for all available resources. This fund receives 45.7 percent of its revenues through a transfer from the General

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Fund. The remaining funding is from student fees, gate receipts, sponsorships, and interest earnings. The Student Athletic and Activities Fund represents the costs of providing extracurricular activities at all levels, intramural athletic programs at the middle school level, and Colorado High School Activities Association (CHSAA) programs at the high school level.

Nutrition Services Fund

The Nutrition Services Fund appropriation is \$5.2 million in 2018–2019. This is a self-sustaining program, which also pays the district approximately \$146,600 for overhead and warehousing services related to the program.

Extended Day Care Program Fund

The 2018–2019 Extended Day Care Program Fund budget forecasts \$6.1 million of both user fee revenue and expenditures. Fund balance will increase to \$2.1 million at the end of the year. This fund accounts for preschool, extended kindergarten, and the before- and after-school care of children at elementary school sites and The Village. This is a self-sustaining fund, which will also pay \$263,196 to the General Fund for overhead expenses.

Charter Schools

The district's two charter schools, Littleton Academy and Littleton Preparatory, are reported as component units. The charter schools are financially dependent on the district; however, they are independent entities accounted for as separate funds. The charter schools receive full funding from the district's per-pupil SFA funding and a share of the 1997, 2004, and 2010 override election funding. Through an annual agreement, the charter schools pay the district for administration costs, including limited special education services.

District Achievement

The Colorado Department of Education (CDE) categorizes districts statewide based on a performance framework. Districts are designated an accreditation category based on an overall framework score, which is a percentage of the total points earned out of the total available in each performance indicator. Littleton Public Schools met or exceeded all performance indicators in 2017 and received an Accredited with Distinction rating. This is the highest academic accreditation offered by CDE. The district has received the rating all seven years it has been offered. Littleton Public Schools continues to be the only district in the Denver metropolitan area to be Accredited with Distinction each year it has been awarded. Only 30 districts of 178 statewide received this rating, placing Littleton Public Schools among the top 17 percent of school districts in the state. Additionally, CDE awarded district schools ten John Irwin School of Excellence awards and three Governor's Distinguished Improvement awards.

Each year, Littleton Public Schools submits its annual budget to the Association of School Business Officials International (ASBO) to be considered for the Meritorious Budget Award (MBA). This international budget award program was established by ASBO in 1995 to encourage and recognize excellence in school system budgeting and help school business administrators achieve a high standard of excellence in budget presentation. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, operations guide, financial plan, and communications device. The award is valid for a period of only one year. The district was awarded the Meritorious Budget Award for the most recent fiscal

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year beginning July 1, 2017, which is the 17th consecutive year the district has received this award. Littleton Public Schools believes this current budget continues to meet the MBA program criteria and will submit this document to determine its eligibility for a new award.

Student Achievement

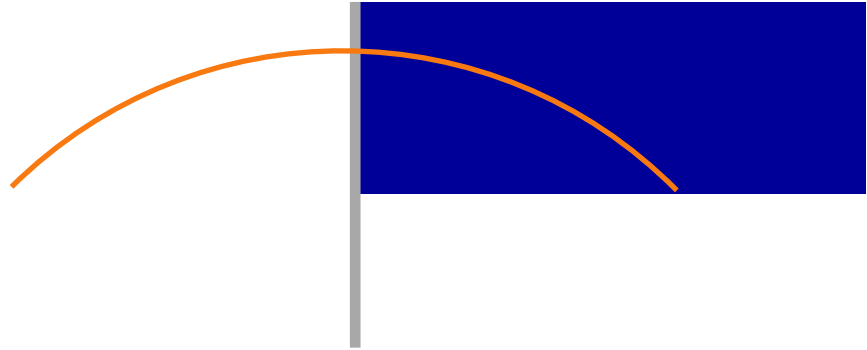
The district determines, in part, the success of its educational mission through the measurement of student achievement. Students are evaluated through written and oral work, classroom tests, other assignments, and standardized tests. In the spring of 2017, students in Grades K–10 took reading and math assessments. Results showed students scored higher than national norms at all levels tested. The CMAS assessments, implemented beginning in 2014, are designed to determine how Colorado’s students achieve in relation to the *Colorado Academic Standards (CAS)*. Even those students for whom no scores are reported must be counted, thus lowering results. Results of the 2017 CMAS test scores show Littleton Public Schools’ students outscored the state by double digits in all grades and content areas tested.

Community Reaction

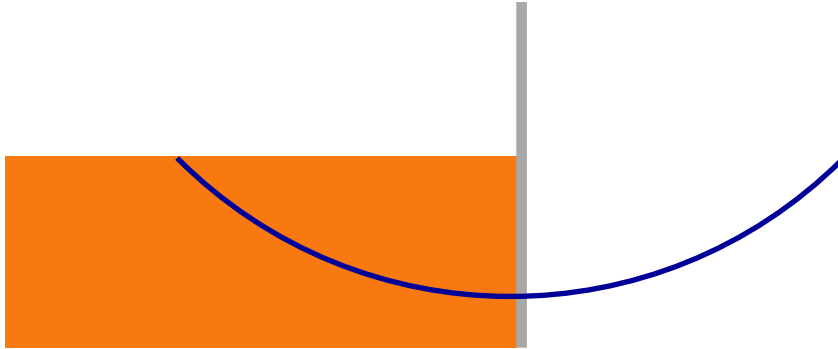
The district periodically uses surveys to determine how the district’s citizens view Littleton Public Schools. Some of the questions posed to respondents are asked in every survey administered in order to provide comparisons over a period of time. Citizens continue to see Littleton Public Schools in a positive light with 93 percent of survey respondents rating district schools as good as or better than schools in other parts of the state. The surveys continue to show positive ratings regarding the quality of the schools and handling of taxpayer dollars.

Summary

Littleton Public Schools’ patrons can remain confident in the district’s determination to maintain a sound financial condition in these difficult economic times. The district continually strives to keep resources strategically focused on improving student learning while seriously accepting the responsibility of public funds stewardship by reviewing long-range financial projections throughout the fiscal year. The rigorous and systematic budget process ensures that taxpayers’ monies are spent efficiently and responsibly while always maintaining the goal of providing LPS students a quality education.



ORGANIZATIONAL SECTION



LITTLETON PUBLIC SCHOOLS

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PROFILE OF THE SCHOOL DISTRICT

The school district was established in 1889 and is organized under Article IX of the Constitution of the State of Colorado. The district was later redistricted and named Arapahoe County School District Number Six. It is commonly called Littleton Public Schools. The district is fiscally independent based on the governmental accounting standards of having an elected governing body with a separate legal status that adopts the annual budget and certifies mill levies to Arapahoe County for property tax collections.

The district operates under a locally elected, five-member board providing educational services as mandated by state and/or federal agencies. The legislative power of the school district is vested in the Board of Education, whose members are elected at successive biennial elections by the electors for staggered four-year terms. The Board of Education governs the district's 24 schools, staffed by 905 certified teaching personnel, 631 professional support and classified employees, and 68 administrative employees. Educational services are provided to approximately 15,161 students in Grades K–12 and special education preschool students.

The school district is the nineteenth largest in Colorado (among 178 school districts) in terms of enrollment and the third largest in Arapahoe County (after the Cherry Creek and Aurora school districts). In 2018–2019, it will operate one early childhood program at two facilities, thirteen elementary schools, four middle schools, three high schools, one combined alternative middle school/high school, and two charter schools.

The district services an area of approximately 28 square miles in western Arapahoe County in the southern portion of the Denver metropolitan area. Included within its boundaries are the town of Columbine Valley, the majority of the city of Littleton, portions of the municipalities of Bow Mar, Centennial, Englewood, Greenwood Village, and approximately four square miles of unincorporated Arapahoe County.

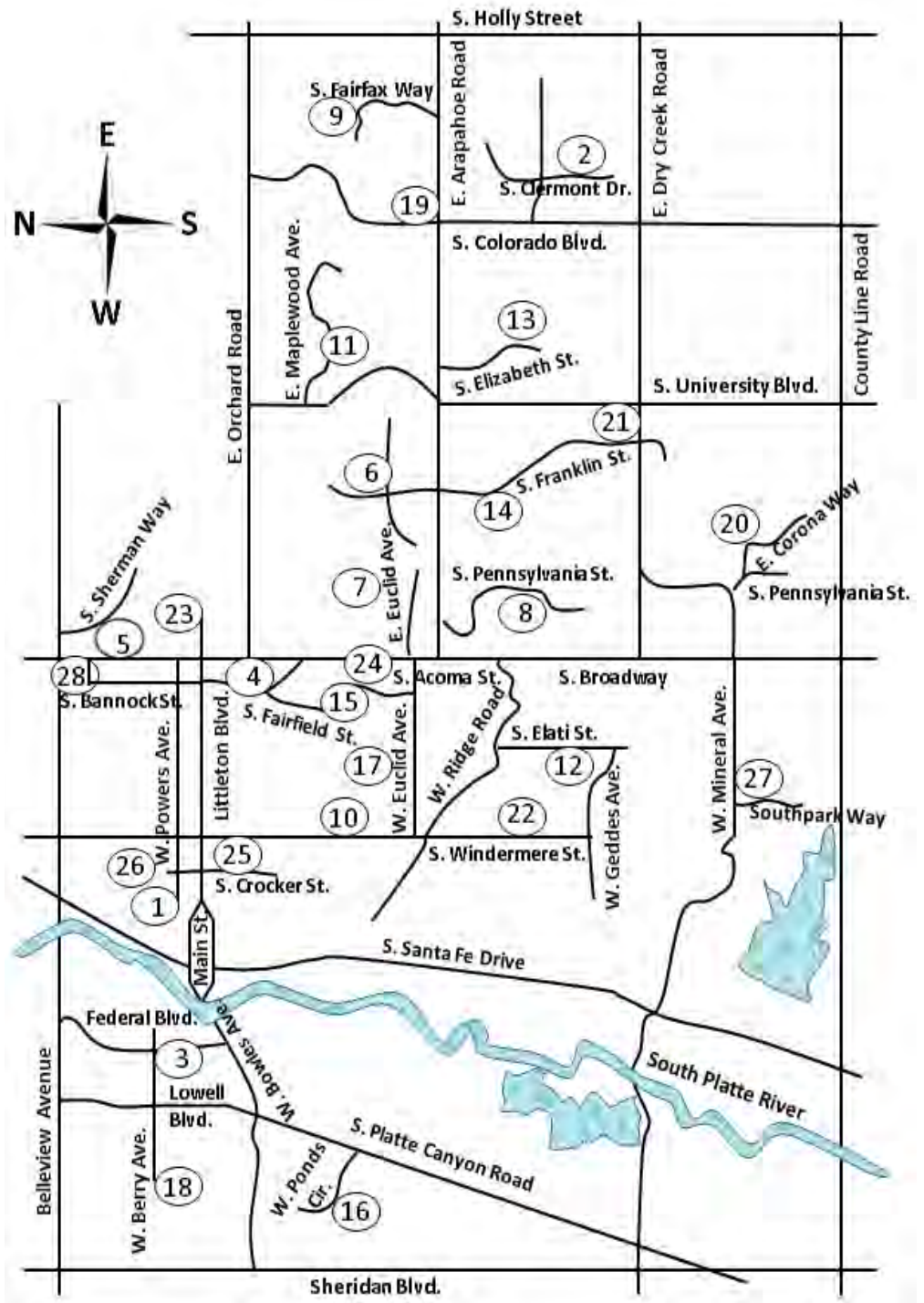
The area of the district is principally residential, with a population estimated at 92,967. The percentage of students in the general population is 16.3 percent. The number of students overall has been stable or slightly declining for several years. Slight enrollment losses are projected for the near future. A static or declining student enrollment limits or reduces funding for educational programs and supporting services.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

MAP OF THE SCHOOL DISTRICT

1. The Village at North
2. Ames Facility
3. Centennial Elementary
4. East Elementary
5. Field Elementary
6. Franklin Elementary
7. Highland Elementary
8. Hopkins Elementary
9. Lenski Elementary
10. Moody Elementary
11. Peabody Elementary
12. Runyon Elementary
13. Sandburg Elementary
14. Twain Elementary
15. Wilder Elementary
16. Euclid Middle School
17. Goddard Middle School
18. Newton Middle School
19. Powell Middle School
20. Arapahoe High School
21. Heritage High School
22. Littleton High School
23. Options Secondary at Whitman
24. Acoma Building
25. Education Services Center
26. Transportation Services Center
27. Littleton Academy Charter School
28. Littleton Preparatory Charter School



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

PRINCIPAL OFFICIALS

Board of Education



Jack Reutzel
 President
 Term: 2017–2021



Kelly Perez
 Vice President
 Term: 2017–2021



Robert Reichardt
 Secretary
 Term: 2015–2019



Jim Stephens
 Assistant Secretary
 Term: 2015–2019



Carrie Warren-Gully
 Treasurer
 Term: 2017–2021

Superintendent’s Staff

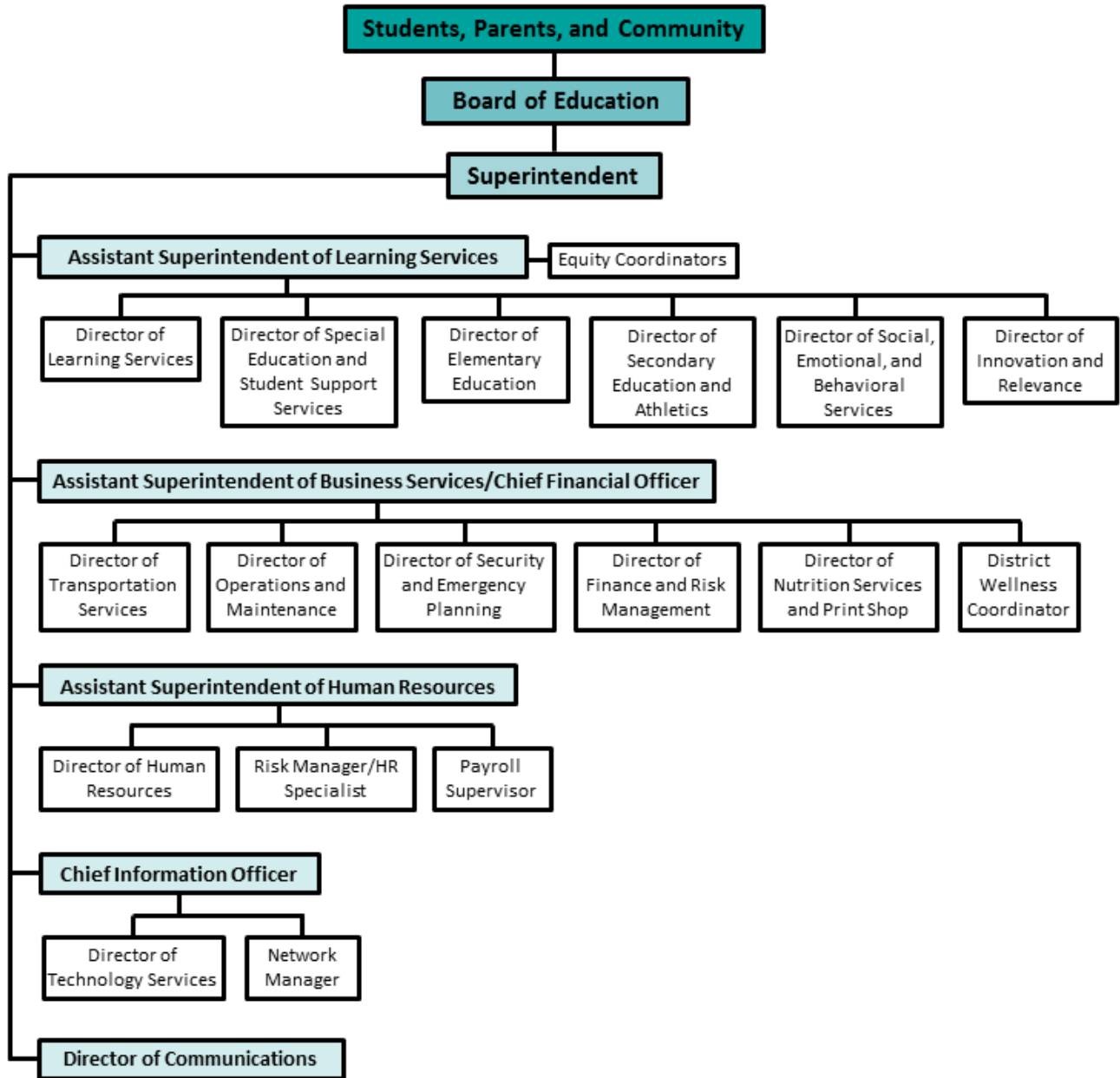
- Brian Ewert..... Superintendent
- Dr. Tera Helmon..... Assistant Superintendent of Learning Services
- Mike Jones Assistant Superintendent of Human Resources
- Diane Doney..... Assistant Superintendent of Business Services/Chief Financial Officer
- Mark Lindstone Chief Information Officer
- Diane Leiker Director of Communications

MISSION STATEMENT

To educate all students for the future by challenging every individual to continuously learn, achieve, and act with purpose and compassion in a safe and secure environment.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

ORGANIZATIONAL CHART



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STRATEGIC PLAN

Vision Statement

Littleton Public Schools ♦ Extraordinary learning, exceptional community, expanded opportunity, and success for all students

Mission Statement

To educate all students for the future by challenging every individual to continuously learn, achieve, and act with purpose and compassion in a safe and secure environment

Core Beliefs

1. A Littleton Public Schools education prepares all students to succeed in a global society.
2. Every student is unique and has different abilities, needs, and learning styles that require varying educational techniques and strategies.
3. Students learn best when their passions and talents are coupled with high expectations and academic rigor in a safe and caring environment.
4. A quality educational environment requires exceptional teachers, administrators, and staff supported by effective professional development, competitive compensation, and personnel practices that attract and retain the best staff.
5. The foundation for education and citizenship is built upon communication and connections with the community, including the active participation of students, staff, and parents.
6. A comprehensive education provides students with varied learning opportunities that include curricular and extra-curricular offerings.
7. Meaningful and appropriate evaluation of student learning occurs through timely and ongoing analysis of student performance on a variety of assessments.
8. Effective use of technology as an instructional tool enables students to successfully communicate, learn, and compete in a global environment.
9. An LPS education enables students to think critically, work collaboratively, communicate effectively, and act with integrity.
10. Students learn best when there are collaborative partnerships that foster thoughtful and relevant learning innovations between school and district leadership.
11. A strong, flexible, and fiscally responsible school district that is adequately funded is critical for long-term success and community confidence; for maintaining strong partnerships with local, state, and national elected officials and neighboring agencies; and for engaging in, shaping, and influencing public policy that affects education services in LPS.

Focus Areas

1. Enhance instructional systems and career pathways that maximize achievement for all students and integrate knowledge and skills relevant to 21st century career choices.
2. Expand utilization of instructional technology with appropriate use for student achievement while providing the infrastructure for organizational efficiency and effectiveness.
3. Provide an educational and work environment that supports professional learning and collaborative work for all staff.
4. Promote, sustain, and create quality programs that make Littleton Public Schools the uniquely preferred choice for families inside and outside the district.
5. Engage the community and parents as active partners in the objectives, activities, and performance of the school district and its students.
6. Optimize the use of district resources and facilities to meet student learning needs while operating the district efficiently.
7. Promote and provide a safe environment that fosters caring, respect, and compassion for others.
8. Enhance and support quality early childhood and childcare programs.
9. Educate and support staff, parents, and community to address diverse student learning by providing access and opportunities for all students.
10. Partner with parents and community to expand and enhance programs that address the physical, social, and emotional well-being of students, families, and staff.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

DISTRICT GOALS FOR SCHOOL IMPROVEMENT

Colorado law requires every school and district to utilize the Unified Improvement Plan (UIP), an annual improvement process that includes measurable goals to improve student achievement. The district supports a three-year planning cycle for school and district improvement to provide quality time to develop long-range goals and to measure student progress over time. In compliance with state law, data are analyzed and progress is documented annually. The Learning Services team makes semi-annual visits to each school to discuss progress toward goals. The district continues to monitor and report graduation and dropout rates, attendance rates, and student achievement data, such as standardized test scores, *American College Test* (ACT) and *Scholastic Aptitude Test* (SAT) scores, Advanced Placement test results, International Baccalaureate (IB) test results, and the *Colorado Measures of Academic Success* (CMAS) test results.

In accordance with state law concerning school and district accreditation and federal legislation, LPS developed goals designed to address and measure student performance. Schools may include additional local goals identified by the school community. Each school, as well as the district, completes a state-required UIP.

LPS Accreditation Goals for Student Achievement

In addition to the following accreditation goals, Littleton Public Schools has established a District Achievement Goal that states, “One hundred percent of LPS students will graduate prepared for meaningful post-secondary opportunities.”

- To improve student learning, a minimum of one year’s growth in one year’s time in reading, writing, and math will be demonstrated by the Colorado Growth Model.
- To close the learning gap, students in underperforming subgroups will achieve more than a year’s growth in a year’s time in reading, writing, and math as demonstrated by CMAS results and supported by other information.
- To measure student achievement in content areas other than reading, writing, and math, 75–85 percent of all students will achieve at grade level as defined in district adopted curricula and demonstrated by classroom assessment results. Those results show 82 percent of all LPS students are achieving on or above grade level.

Increasing achievement and growth are major components of the LPS Strategic Plan. The district has made a commitment to Professional Learning Communities (PLCs); to a Universal Literacy Framework (ULF), which includes Inspired Writing; to science, technology, engineering, and math (STEM) education; and to the implementation of the Colorado Academic Standards. All of this is working to increase equity of experience and to raise standards across all grade levels and in every content area. Strengthening Tier I, or universal instruction, is key to improving student achievement. Toward this end, co-teaching has been implemented with English language learners and some special education classes. Providing solid Tiers II and III interventions is another ongoing mission of the district plan to improve achievement.

A commitment to data is behind each initiative, and ongoing data training is another key component of the overall plan. The district’s Annual Report reflects this commitment. The LPS commitment to using 21st century tools is also reflected in the district’s professional development plan and ULF. Collaboration paves the way to success in the 21st century. The district motto, “big enough to serve you, small enough to know you,” is embodied in the comprehensive programming offered in a caring and involved small-town atmosphere.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

DISTRICT GOALS FOR SCHOOL IMPROVEMENT (continued)

The following summarizes the student achievement data the district monitors and reports.

- **Attendance rates.** Certification of attendance rates is completed at the conclusion of each fiscal year. The 2016–2017 average pupil attendance rate per Colorado Department of Education (CDE) was 95.28 percent. LPS has maintained an average attendance rate of at least 93.0 percent for the past ten years. Schools continue to monitor the attendance rate and work with individual students and their families where attendance problems exist.
- **Graduation rate.** LPS high schools have a graduation rate that is consistently higher than the Colorado average. The 2017 graduation rate for the district was 90.8 percent. High schools continue to set goals to achieve continuous improvement in the graduation rate. In addition, all schools continue to help students take responsibility for their personal academic success.
- **Student achievement.** The standardized test scores of LPS students continue to surpass both the Colorado and national averages. LPS students continue to outscore the state by double digits in all grades and content areas tested. LPS students with disabilities and students in poverty also out-performed the state in all grades and content areas tested. Test results are presented beginning on page 173.
- **Other indicators.**
 - ✓ The dropout rate for 2016–2017 of 0.9 percent is among the lowest in the Denver metropolitan area.
 - ✓ The number of LPS graduates who go on to higher education continues to be high, at approximately 90.6 percent in 2017.
 - ✓ A total of 1,103 high school juniors and seniors sat for 2,018 Advanced Placement exams in 2016–2017. These students may receive college credit by scoring three or higher on a five-point scale on exams in various subjects. Test takers posted scores of three or higher on 67.5 percent of exams taken.
 - ✓ A large number of LPS high school seniors took college entrance tests in 2016–2017. The average scores were above both national and Colorado averages on the ACT tests and on the SAT tests. See pages 178–179 for test results.
 - ✓ In 2017, LPS high school seniors were awarded approximately \$42.1 million in college grants and scholarships.
 - ✓ In 2017, LPS had seven National Merit Scholars, one National Merit Scholar Semifinalist, 19 National Merit Commended Scholars, one United States Presidential Scholar Semifinalist, seven College Board National Hispanic Scholars, one Daniels Fund Scholar, and one Boettcher Scholar. Four students were awarded appointments to United States Military Academies.
 - ✓ In 2017, LPS was the only district in the greater Denver metropolitan area, and one of only 30 districts statewide, to be Accredited with Distinction by the CDE, the highest academic accreditation rating. LPS is the only Denver Metro Area school district to be "Accredited with Distinction."
 - ✓ In 2017, LPS schools received ten John Irwin School of Excellence awards and three Governor's Distinguished Improvement awards from the CDE.
 - ✓ All three LPS high schools — Littleton, Heritage, and Arapahoe — are nationally recognized and award-winning. They have been featured in *Newsweek Magazine's* "Top High Schools in America" and *5280 Magazine's* "Top High Schools in Denver."

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The district was formed under the laws of the State of Colorado and operates under an elected Board of Education. The district's fiscal year is from July 1 through June 30. As required by Generally Accepted Accounting Principles (GAAP), the financial statements of the reporting entity include those of the district only. No additional separate governmental units, agencies, or nonprofit corporations are included in the financial statements of the district, except for the two charter schools of the district, Littleton Academy and Littleton Preparatory.

The two charter schools are separate, independent organizations, but are financially dependent on the district. The statutory and contractual financial obligation to the charter schools is a budgeted expenditure in the district's General Fund. The budgets for the charter schools' entire income and expenses are reported as component units of the district.

The district does not exercise oversight responsibility over any other entity, nor is the district a component unit of any other governmental entity.

Fund Accounting

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregation of transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect available financial resources.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental Funds

- *General Fund*—The General Fund is the general operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund.
- *Risk Management Fund*—The Risk Management Fund is a sub-fund of the General Fund. It is used to account for risk-related activities at the discretion of the Board of Education.
- *Special Revenue Funds*—Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. There are four Special Revenue Funds in the district: the Designated Purposed Grants Fund, Student Athletic and Activities Fund, Nutrition Services Fund, and the Extended Day Care Program Fund.
- *Debt Service Fund*—The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term obligation principal, interest, and related costs. The Bond Redemption Fund is the only Debt Service Fund of the district.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- *Capital Projects Funds*—Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the major capital outlays and ongoing capital needs of the district. There are two Capital Projects Funds in the district: the Building Fund and the Capital Projects Fund.

Fiduciary Fund

- *Agency Fund*—The Agency Fund accounts for assets held by the district as an agent for student clubs and other organizations. The Student Clubs Fund is the only Agency Fund of the district. No budget is prepared for the fund in this category.

System of Classifying Revenues and Expenditures

Revenues for the district are classified by source within a fund. The major divisions by source are as follows:

- Property tax.
- Other local sources—investment earnings, student fees, and fines.
- State sources—state equalization, special education aid, etc.
- Federal sources—federal grants mostly in the grants fund.
- Transfers from other funds.

Expenditures are classified by fund, location, function, object, and purpose. In this budget document, dual presentations for expenditures are by service unit and by object.

Basis of Accounting/Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental funds are used to account for the government's general government activities. Governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred, if measurable, with the exception of unmatured general obligation and capital lease principal, which are accounted for as expenditures when due.

Budget

Budgets are required by state law for all funds. During May, the superintendent of schools submits to the Board of Education a proposed budget for all funds for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. Notice is provided to taxpayers of the availability for inspection of the proposed budget. Prior to June 30, the budget is adopted by formal resolution.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(continued)

Expenditures may not legally exceed appropriations at the fund level. Authorization to transfer budgeted amounts between departments within any fund rests with the superintendent and the assistant superintendents or their respective designees. The reallocation of budget line items within any school or department within any fund rests with the school principal or department supervisor.

Revisions that alter the total appropriation of any fund must be approved by the Board of Education. Appropriations are based on total funds expected to be available in each budget year, including beginning fund balances and reserves as established by the Board of Education. Variances between budgets and actual numbers result from the non-expenditure of reserves, non-occurrence of anticipated events, scheduling of capital projects, and normal operating variances. All appropriations lapse at fiscal year-end.

Cash and Investments

In order to facilitate the recording of cash transactions and maximize earnings on investments, the district has combined the cash resources of certain of its funds and maintains accountability for each fund's equity in the pooled cash and investments. Cash of the Bond Redemption Fund is held by a third party custodian bank.

All investments are stated at fair market value as of the balance sheet date. Earnings on investments are allocated to individual funds based on their proportional equity in cash and investments purchased.

Year-End Fund Balance

Maintaining a fiscal year-end fund balance is a beneficial and sound financial management practice. As such, Board policy states that a minimum General Fund unassigned fund balance amounting to five percent of the district's current fiscal year adopted General Fund revenue budget is included in the annual budget. This minimum reserve is in excess of the emergency reserve required by Article X, Section 20 of the Colorado Constitution (TABOR) and other restricted, nonspendable, committed, or assigned General Fund fund balances.

In the event the district must use any or all of the five percent year-end unassigned fund balance to cover an unexpected loss of revenue or an extraordinary expenditure, those funds will be reallocated to fulfill the five percent required year-end unassigned fund balance before any other budget allocations in the subsequent fiscal year, unless otherwise approved by the Board.

Fund balances in all other district funds are categorized as non-spendable, restricted, committed, assigned, or unassigned per Board policy and as required by law.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BUDGET DEVELOPMENT PROCESS

Basis of Budgeting and Accounting

Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Budget Document

This budget document was designed to provide the general public with extensive and readable information about the school system. It is also intended as a working reference document for administrators and other school personnel.

The Table of Contents lists every topic covered in this document and its page number. As an additional aid, the document is divided into the following four sections.

- **Executive Summary**—Presents the letter to the Board of Education and the Executive Summary, a condensed version of the information contained in other sections of the document.
- **Organizational Section**—Includes an explanation of the school district and its significant governmental accounting and budget policies, an organizational chart, the mission statement, major goals and objectives, and the budget development and administration process.
- **Financial Section**—Presents the budgets for all funds, including summaries down to the school site and departmental levels in the General Fund.
- **Informational Section**—Includes numerous types of performance and operational information, including performance measures, enrollment trends, staffing and employee trends, revenues and expenditures trends, the uniform budget summary as required by C.R.S. 22-44-105 of the School Finance Act, and a glossary of terms.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

Budget Administration Overview

The annual operating budget represents the district's plan to ensure that scarce financial resources are spent as efficiently and effectively as possible to meet the district's goals. It has been developed to focus the district's resources into programs and services that add value to the educational excellence the district provides its students. The district uses the Financial Policies and Procedures Handbook adopted by the State Board of Education in the development of the budget, the keeping of its financial records, and the periodic presentation of the financial information to the Board of Education.

The purposes of this budget document are to serve as a:

- Policy document
- Financial plan
- Operations guide
- Communications tool

Budget administration and management is the process of regulating expenditures throughout the fiscal year to ensure that they do not exceed authorized amounts and are used in a manner consistent with both district policies and Colorado State laws. The district's budget process is ongoing and includes long-range forecasting and planning.

Management of the budget is accomplished in a variety of ways: monitoring program and curriculum implementation; controlling expenditures through the use of selective buying; tracking revenue receipts; making corrections to expenditure allocations to reflect changes in costs, service levels, or plans; and reports to the Board of Education and public on fiscal operations.

During the preparation of the budget, the district utilizes many tools in order to allocate resources. Once the budget is adopted by the Board of Education in June, the document becomes a major fiscal management tool for administering and controlling expenditures. Other budget administration and management issues important to the budget process are discussed below.

Organization for Budget Management

Based on input from the Board of Education, the Financial Advisory Committee, negotiated salary agreements, and other relevant information, Financial Services develops budget guidelines for approval by the superintendent's staff. The budget guidelines and all information necessary to develop a budget are sent to each budget manager to assist them in determining the allocation of funds which best meets the needs of their students or department.

School-centered decision making at the elementary, middle, and high schools further refines the budgeting process as sites strive to meet their improvement goals with the available funding. Budget sums allocated to the schools are further described on the Resource Allocation for Learning Sites on page 37.

Schools and departments determine the dollar amounts for their budget line items within overall limits and allocations. The staff of the Financial Services Department enters the proposed budgets by direct data entry into the district's computerized financial software system. The actual budget for the district

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS **(continued)**

resides with the accounts in the financial software system, and is accessible to budget managers and administration through normal report writing and account balance lookup operations.

The capital projects budget development process consists of developing a prioritized list of projects, from which projects are selected for inclusion in the budget. Projects selected for funding are restricted to high-priority needs required to ensure the safety, security, asset preservation, and basic operation of schools and facilities within the district.

A budget structure chart shown on page 38 illustrates the organization of service units within the General Fund's budget.

Expenditure Control and Approvals

For management control purposes, the operating budget of the district's General Fund is divided into departments. Budget managers are accountable for the management of the financial resources allocated to departments through the annual budget processes. In addition, budgets allocated to other funds within the district are also assigned a budget manager.

Each of the budget managers is authorized to approve expenditures within their area of responsibility up to a certain dollar amount, provided the funds are expended in accordance with district purchasing guidelines and legal requirements. The district's purchasing department monitors acquisitions of larger ticket and bulk items. All items purchased are judged in terms of quality, suitability, services, schedule for delivery, as well as cost. Where appropriate, standardization of supplies and equipment is used. If required by Board of Education policy, Board approval is received before purchases are finalized.

Encumbrance Control

Encumbrance control is another form of budget management the district exercises. Encumbrances are financial obligations for which a portion of an appropriation is reserved. They are used to ensure obligations such as purchase orders and contracts are recognized as soon as the financial commitments are made. This helps the district prevent the inadvertent over-expenditure of budget appropriations. For budgetary purposes, appropriations lapse at fiscal year-end.

Transfers Between Budget Accounts

A budget is a plan for the coordination of resources and expenditures. However, actual expenditures do not always adhere to the plan. In order to provide the budget needed to meet obligations, it is sometimes necessary to transfer budget funds between accounts to either increase or decrease the appropriated amounts. Department managers have the authority to transfer funds between accounts that fall under their responsibility. Transfers between two different departments must be approved. There are no budget transfers between funds unless approved by the Board of Education. The Financial Services Department monitors this process to ensure sufficient budget dollars are available and district guidelines are being followed.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS
(continued)

Management Information and Reporting for Control

The district utilizes a web-based accounting software system to monitor and control the budget. This system allows Financial Services to provide various types of detailed reports to assist the Board of Education, superintendent's staff, and department managers to manage their budget allocations effectively and responsibly. These reports have also been designed to meet state and federal reporting requirements.

While revenue and expenditure reports are primarily for internal use and management control, the district also prepares a Comprehensive Annual Financial Report (CAFR) to report the results of operations. The CAFR includes reports such as a combined balance sheet for all fund types and a combined statement of revenue, expenditures, and changes in fund balances for all governmental funds. Financial reports are provided to the Board of Education and the public on a quarterly basis.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STATE REQUIREMENTS AND ADMINISTRATIVE POLICIES

Colorado Revised Statutes (C.R.S. 22-44-101 through C.R.S. 22-44-119) provide the district with guidelines for budget development. These guidelines evolve continually. Currently, Colorado requires the Board of Education to adopt a budget and an appropriation resolution for each fiscal year prior to the beginning of that fiscal year. State law provides that the fiscal year for school districts begins on July 1 of each year and ends on June 30 of the following year. The adopted budget and the appropriation resolution must then be placed on file in the office of the district's superintendent throughout the fiscal year and be open for inspection during reasonable business hours.

In conjunction with creating an adopted budget, the Board of Education must also:

- Prepare a proposed budget for the ensuing fiscal year. The proposed budget shall be submitted to the Board at least thirty days prior to the beginning of the next fiscal year.
- Within ten days after submission of the proposed budget, the Board of Education shall cause to be published a notice stating the proposed budget is on file at the superintendent's office of the school district and is available for inspection during reasonable business hours.

To comply with state statutes, the district must develop the budget within certain laws.

- A Board of Education of a school district shall not expend any monies in excess of the amount appropriated by resolution for a particular fund.
- A budget shall not provide for expenditures, inter-fund transfers, or reserves in excess of available revenues and beginning fund balances.
- The budget shall summarize revenues by revenue source and shall summarize expenditures by function, fund, and object.
- The budget shall ensure that the school district holds restricted General Fund or cash fund emergency reserves, including Taxpayer's Bill of Rights (TABOR) reserve funds, in the amount required under the provisions of Section 20 (5) of Article X of the State Constitution.

The budget must also be presented in the standard budget report format established by the State Board of Education. It shall:

- Be presented in a summary format which is understandable by any layperson reviewing such budget.
- Be presented in a summary format which will allow for comparisons of revenues and expenditures.
- Be presented in a format that itemizes expenditures of the district by fund by describing the expenditure, showing the amount budgeted for the current fiscal year, and showing the amount budgeted for the ensuing fiscal year.
- Support proposed expenditures and anticipated revenues as needed with explanatory schedules or statements.
- Include a uniform summary sheet in the Adopted Budget document for each fund administered by the district. The uniform summary sheet template is provided by the CDE for use by all districts.

Board of Education Policies

The Board of Education for Littleton Public Schools developed fiscal management policies in order to make certain the district adhered to the highest standards in budgetary development. The Board

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STATE REQUIREMENTS AND ADMINISTRATIVE POLICIES (continued)

recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the Board of Education intends:

- To encourage advance planning through the best possible budget procedures.
- To explore all practical and legal sources of dollar income.
- To guide the expenditure of funds so as to achieve the greatest educational returns.
- To require maximum efficiency in accounting and reporting procedures.
- To maintain a level of per-student expenditure needed to provide high-quality education.
- To maintain adequate levels of unassigned fund balances.

The Board also recognizes its responsibility to provide policy direction, guidance, and support to the superintendent and staff in the creation of an annual budget, as prescribed by Colorado Revised Statutes. The budget is an alignment of the needed human and fiscal resources driven by the district's values, mission, outcomes, and priorities. The primary objectives of the budget process are to:

- Facilitate input from staff, parents, students, and community patrons regarding the alignment of resource allocation to desired outcomes.
- Provide the historical data required for realistic budget preparation and related planning decisions.
- Provide a means of comparing planned (budgeted) expenditures against actual expenditures.
- Develop an annual budget which may serve as a financial plan and communications document aligned with Board of Education policy.
- Review a five-year budget forecast, subject to annual appropriation, that addresses the future financial viability of the district.
- Provide for the fiscal stability of all funds of the district.
- Provide each administrator with budgetary responsibility the financial information necessary to prudently monitor expenditures throughout the year. This includes the approved budget for the year, expenditures and commitments to date, and the balance of funds available. The individual responsible for the program must be sure that the financial management is consistent with Board of Education policy.
- Comply with spending limitation outlined in Article X, Section 20 of the Colorado Constitution, including holding Taxpayer's Bill of Rights (TABOR) reserve funds in a General Fund restricted fund balance.
- Allow for the borrowing of unencumbered monies in any fund by another fund (except the Debt Service Fund), provided that any loan is repaid within three months after the beginning of the following budget year. A Board of Education resolution is required to authorize any inter-fund borrowing.

The Board expects its administrative staff to operate within established departmental budgets. In the event that some unusual or extenuating circumstance occurs during the year and overspending occurs, that amount is charged against the budget for that location for the ensuing year. If a surplus exists in a school's accounts at year-end, the balance is carried over, subject to limitations, and added to the budget of that school for the next year.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

RESOURCE ALLOCATION FOR LEARNING SITES

Each of the district's schools is allocated resources on the basis of per-pupil funding. This funding is designated through two formulas which cover the costs of:

- Staffing, i.e., teachers, paraprofessionals, principals, office personnel, etc.
- Supplies, equipment, and staff development.

Staffing is allocated through a weighted staffing formula, which ensures that staffing is distributed to schools equitably as determined primarily by enrollment projections. Staffing is budgeted at each site based on actual salaries and estimated benefit expenses for the year.

Schools may allocate their staff differently depending on the needs of their student population. This flexibility encourages the collaborative input of local school advisory committees. Staffing ratios are unchanged for fiscal year 2018–2019. At this time, ratios have not been restored to the levels seen before the reductions made in fiscal years 2009–2010 and 2010–2011. In addition to base allocations, extra staffing is provided for literacy support, at-risk support, microcomputer technicians, health assistants, mental health support, and other various support programs. The base staffing levels for fiscal year 2018–2019 are as follows.

Elementary School	1.0 point/27.87 students, plus 2.55 points for office, plus 4.75 to 8.50 points for support programs based on enrollment
Middle School	4.675 points/100 students + 6.66567 points (admin./sec.)
High School	5.1022 points/100 students

For fiscal year 2018–2019, the base per-pupil allocation for instructional supplies and equipment is the same as last year. Those amounts are as follows.

Elementary School	\$106.67/pupil + \$5,348/school
Middle School	\$108.54/pupil + \$14,012/school
High School	\$107.49/pupil + \$63,445/school

In addition to the base allocations, extra funding is provided to various schools for items that include the following.

- The LINK program – helps incoming freshmen transition smoothly to high school.
- Graduation transportation.
- International Baccalaureate (IB) program supplement for Littleton High School.
- Centennial Academy for Fine Arts Education (CAFÉ) program.
- Where Everybody Belongs (WEB) link program.
- Title I schoolwide grant funding at East, Centennial, and Field elementary schools.
- Extended the instructional school days at Field Elementary and Centennial Academy for Fine Arts Education.

Differences in budgeted costs per school do occur and are primarily the result of variations in:

- Number of pupils.
- Utility costs.
- Age of school.
- Square footage of school.
- Experience of staff.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GENERAL FUND BUDGET STRUCTURE

Elementary and Preschool Instruction	Centennial Academy	East	Eugene Field	Benjamin Franklin	Highland
	Mark Hopkins	Lois Lenski	Ralph Moody	Peabody	Damon Runyon
	Carl Sandburg	Mark Twain	Laura Ingalls Wilder	Village Preschool	
Charter School Instruction	Littleton Academy	Littleton Preparatory	<p>The two charter schools are reported as component units of LPS. Accordingly, they are reported separately from the district. However, for General Fund reporting, total funding received for charter schools' number of students, and the funded dollar sums transferred to the charter schools for their funding are recorded as revenue and expenditures, respectively.</p>		
Middle School Instruction	Euclid	Goddard	Isaac Newton	John Wesley Powell	
High School Instruction	Arapahoe	Heritage	Littleton	Options Secondary Program	
Special Instruction	Special Education	Career and Technical Education			
Governance	Board of Education	Superintendent			
Service Components	Learning Services	Operations Services	Human Resources	Financial Services	
	Information and Technology Services		Transportation Services		

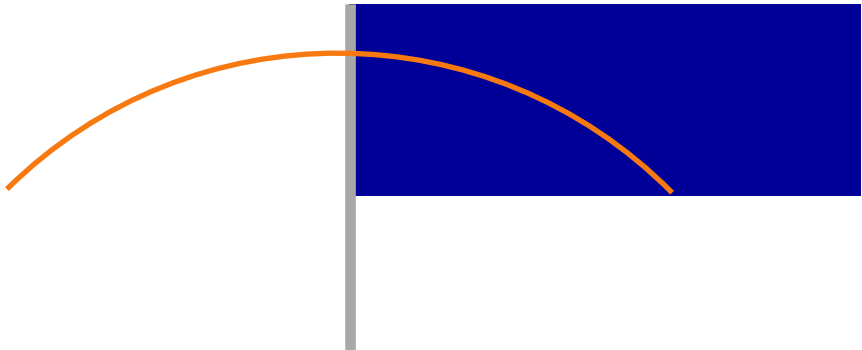
LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

2018–2019 BUDGET DEVELOPMENT CALENDAR

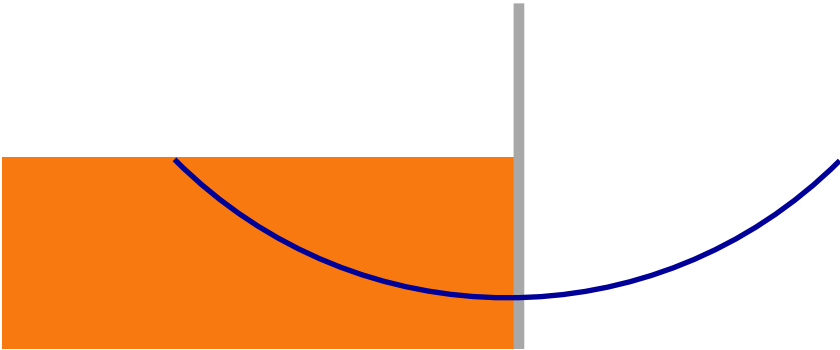
Each year, the district develops a budget calendar to identify the major activities in the preparation and implementation of the budget. The identification of these major steps and activities provides the Board of Education, staff, and general community with the opportunity to be involved in and/or follow the budget-making process and be more cognizant of their role in the process as it affects the accomplishment of the finished product.

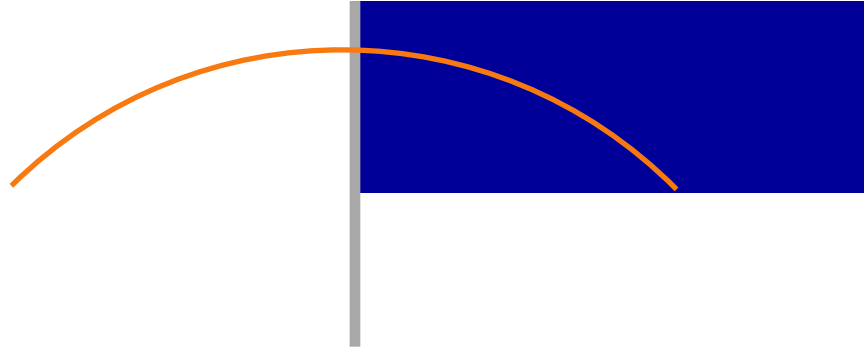
<u>Step</u>	<u>Activity/Description</u>	<u>Date</u>
1.	Budget calendar established by Financial Services.	August 2017
2.	Long-range budget forecast discussions with the Board of Education.	August 2017–April 2018
3.	Distribute budget development materials to principals and budget managers.	February 9–February 23, 2018
4.	Budget materials due to Financial Services for preparation of proposed budget.	April 4, 2018
5.	Budget process update given to the Board of Education.	April 26, 2018
6.	Review draft of proposed budget document, with illustrations and presentation materials, and modify as appropriate.	May 7, 2018
7.	Present the proposed budget to the Board of Education and make available to public and media. Establish date for public comment on budget.	May 31, 2018
8.	Provide newspaper with public notice of proposed budget and final adoption by the Board of Education.	June 7 and 14, 2018
9.	Adoption of the budget by the Board of Education.	June 28, 2018
10.	Receive preliminary assessed valuation figure from Arapahoe County Assessor.	August 24, 2018
11.	Official pupil enrollment count day.	October 3, 2018
12.	Receive final assessed valuation from county assessor.	December 11, 2018
13.	Final day to certify mill levies and property tax collection figures to county commissioners.	December 15, 2018

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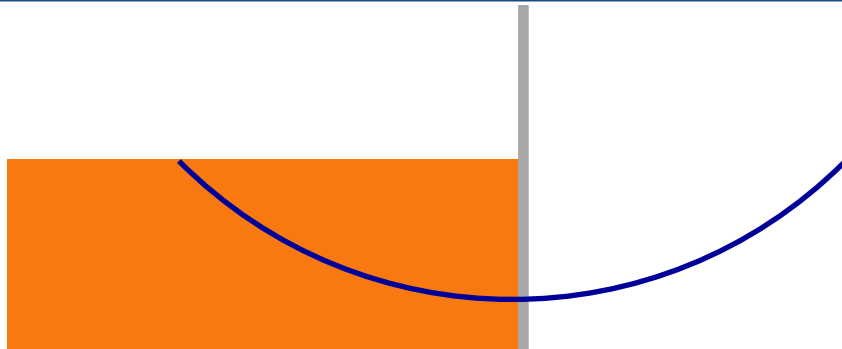


FINANCIAL SECTION





FINANCIAL SECTION
ALL FUNDS



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LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BUDGET FACTS, ASSUMPTIONS, AND SIGNIFICANT TRENDS

The main goal of this budget document is to provide a strategic, financial guideline for the district to control revenues and expenditures based on the information available at the time of preparation. It allows district stakeholders to develop goals for the fulfillment of the district's educational responsibilities while conscientiously utilizing the funding provided by taxpayers to not only achieve those goals, but also to maintain a safe environment for students, staff, and the community.

The 2018–2019 budget was developed knowing some facts and making certain assumptions based on both historical trends and current information. These facts, assumptions, and trends are as follows.

Facts

1. The fiscal year 2018–2019 budget is in alignment with:
 - The district's Board of Education goals.
 - Individual school improvement plans.
2. Legislators determined the amount of funding for K–12 education for 2018–2019 via the Colorado Public School Finance Act (SFA). Additionally, Amendment 23 requires the statewide base per-pupil revenue (PPR) to be increased by current inflation, which is 3.4 percent. In order to offset required base funding increases, the state incorporates a budget adjustment (negative factor) into SFA funding calculations. The amount of the negative factor was reduced to a negative 8.76 percent for fiscal year 2018–2019, a reduction from a negative 11.04 percent the prior year. Based on the state's calculations, the budget has been prepared using an SFA funding amount of \$7,819 in PPR.
3. The district's School Finance Act Total Program revenue is based on an estimated average funded pupil count of 14,646.1, generating \$114,518,032 of program revenues.
4. An additional \$1,967 per pupil is provided by local taxes as the result of the override elections of 1988, 1997, 2004, and 2010, and the hold-harmless override.
5. Effective June 30, 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 68 Accounting and Financial Reporting for Pensions (Statement No. 68), which revised and established new financial reporting requirements for school districts that provide employees with pension benefits, i.e., Colorado Public Employees' Retirement Association (PERA). Statement No. 68 requires cost-sharing districts participating in the PERA program to record their proportionate share of PERA's unfunded pension liability in financial reports. The district has no legal obligation to fund this shortfall, nor does it have any ability to affect PERA's funding, benefits, or annual required contribution decisions. Because the district has no legal obligation to fund the pension liability, this budget does not include an unfunded pension liability line item.
6. PERA's annual required employer contribution will be 20.15 percent for the fiscal year.
7. This budget's revenue projections were prepared using information provided by the Colorado Department of Education (CDE), the Arapahoe County Assessor, the federal government, and other sources using methods recommended in the CDE's Financial Policies and Procedures Handbook. The expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BUDGET FACTS, ASSUMPTIONS, AND SIGNIFICANT TRENDS (continued)

8. The 2018–2019 budget was prepared in compliance with Article X, Section 20 of the Colorado Constitution, which outlines the tax limitations and reserve requirements, including TABOR reserves. However, the district is not subject to revenue and spending limitations under that same law because district voters approved a ballot issue exempting the district from such limits in the November 1998 general election. The district remains subject to reserve requirements.
9. Board policy DB—Annual Budget requires the district to maintain an unassigned fund balance equivalent to 5.0 percent of the district’s current fiscal year General Fund budgeted revenues, excluding charter school revenues.
10. This budget includes a Board-approved negotiated salary schedule increase of 1.75 percent, plus a one-step advancement on the salary schedule for all certified employees for fiscal year 2018–2019. Classified employees receive a salary schedule increase of 4.5 percent. Administrators and professional support receive a 4.0 percent increase to their base. Additionally, a one-time salary adjustment of 0.5 percent has been awarded to classified employees with administrators and professional support receiving a one-time adjustment of 0.75 percent.
11. The district’s average budgeted rate increase for the employer’s share of the 2018–2019 health and dental insurance program is 10.0 percent.
12. The Extended Day Care Program Fund will transfer \$263,196 to offset General Fund indirect costs. The Nutrition Services Fund will pay direct costs for warehousing services and utilities expenses totaling \$146,600 in 2018–2019.
13. The General Fund will transfer \$378 per pupil to the Capital Projects and Risk Management Funds. This transfer is divided between the two funds, with Risk Management Fund expenditures being projected and funded first. Remaining dollars are allocated to the Capital Projects Fund.

Assumptions

1. Actual funding to the district is primarily provided by the Colorado Public School Finance Act and is calculated from the pupil counts. For fiscal year 2018–2019, the counts will be taken October 3, 2018. The average funded pupil count is projected at 14,646.1 for 2018–2019, a decrease of 23.6 in funded pupils from the prior year.
2. An amount equal to 0.1 percent of property taxes will be uncollectible and unrecoverable.
3. The assessment rate for residential property is 7.2 percent of assessed value for 2018–2019.
4. The district anticipates a mill levy of 51.080 mills in 2019 based on an estimated assessed valuation of \$1,705,998,684. The 2018 mill levy was 51.166 mills. Out of these revenues, 83.4 percent was approved by voters as mill levy overrides and the remaining 16.6 percent provides property tax revenues to cover the annual debt service on the district’s outstanding general obligation bond issuances.
5. Interest earnings have been calculated using a 1.6 percent interest rate on the average investments for the district for 2018–2019.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BUDGET FACTS, ASSUMPTIONS, AND SIGNIFICANT TRENDS (continued)

Significant Revenue and Expenditure Trends

1. School Finance Act program revenues have been cut significantly over the past nine years. This is due to the inclusion of the negative factor in the per-pupil revenue calculation by the state, which is intended to help the state balance its budget. The negative factor for fiscal year 2017–2018 was 11.04 percent. For 2018–2019, the state has funded student growth and inflation at 3.4 percent, and is using the negative factor of 8.76 percent to offset the funding increases required by statute. The negative factor results in an \$11.0 million loss of district program revenue for the fiscal year when compared to the state fully funding the program revenue.
2. Other state revenues for transportation, special education, and other categorical programs have shown little growth and some losses in recent years.
3. Statutory local property tax revenues are decreasing \$0.4 million in 2018–2019 as a result of slightly higher property tax assessed values. However, voter-approved mill levy override revenues will remain flat when compared to 2017–2018. Lower levels of budgeted abated property taxes levied will partially offset the revenue increase from the statutory levy.
4. Salary and benefit expenditures have increased over the past several years. Increased employer healthcare costs and statutory pension contribution increases have been incorporated into future benefits costs.
5. Purchased services, supplies and materials, and capital outlay costs are mostly flat except for one-time spending that has been incorporated into recent budgets. These budgets have been reduced due to the state K–12 funding cuts.
6. The 2018–2019 General Fund budget includes \$4.9 million in budgeted one-time spending as approved by the Board of Education. These one-time projects include social studies, math, and other curriculum support; student and teacher technology devices; high school science, technology, engineering, and mathematics (STEM) support; career and technical education (CTE) support; secondary instructional coaches; and a new general education diploma (GED) program.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

BUDGET SUMMARY OF ALL FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019
WITH EXPENDITURES BY OBJECT

	Sub-Fund of the General Fund	Debt Service Fund	Capital Projects Funds		
	Risk Management Fund	Bond Redemption Fund	Building Fund	Capital Projects Fund	
	General Fund				
Beginning fund balances	\$34,728,995	\$1,696,524	\$14,657,492	\$ 2,587,875	\$3,750,497
Revenues:					
Property taxes	71,993,118	-	14,442,937	-	-
Specific ownership taxes	6,702,806	-	-	-	-
Interest income	300,000	15,150	120,500	10,000	35,000
Other local income	3,789,688	106,425	-	-	474,000
State/Federal revenue	73,194,645	-	-	-	-
Charter contracts	425,540	-	-	-	-
Transfers in	263,196	2,376,906	-	-	2,785,773
Total revenues	<u>156,668,993</u>	<u>2,498,481</u>	<u>14,563,437</u>	<u>10,000</u>	<u>3,294,773</u>
Total available	<u>\$191,397,988</u>	<u>\$4,195,005</u>	<u>\$29,220,929</u>	<u>\$2,597,875</u>	<u>\$7,045,270</u>
Expenditures/Expenses:					
Salaries and wages	\$96,982,488	\$291,925	\$ -	\$ -	\$ -
Employee benefits	32,488,074	106,020	-	-	-
Purchased services	6,669,402	2,365,395	-	-	-
Contracts with charter schools	8,330,336	-	-	-	-
Supplies and materials	9,391,326	22,065	-	-	-
Debt service	-	-	11,601,850	-	-
Capital outlay	1,886,491	9,000	-	2,597,875	2,497,386
Other expenditures	(55,474)	600	-	-	-
Transfers out	7,035,302	-	-	-	-
Total expenditures/expenses	162,727,945 ★	2,795,005	11,601,850	2,597,875	2,497,386
Fund balances					
Non-spendable fund balance	307,512	-	-	-	-
Restricted fund balance	4,450,160	-	17,619,079	-	-
Committed fund balance	-	1,400,000	-	-	4,547,884
Assigned fund balance	11,803,847	-	-	-	-
Unassigned fund balance	12,108,524	-	-	-	-
Ending fund balances	<u>28,670,043</u>	<u>1,400,000</u>	<u>17,619,079</u>	<u>-</u>	<u>4,547,884</u>
Total Appropriation	<u>\$191,397,988</u>	<u>\$4,195,005</u>	<u>\$29,220,929</u>	<u>\$2,597,875</u>	<u>\$7,045,270</u>

★ Includes budgeted one-time spending of \$4.9 million as outlined on page 44.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

BUDGET SUMMARY OF ALL FUNDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2019
WITH EXPENDITURES BY OBJECT (continued)

	Special Revenue Funds				Totals	Component Units Charter Schools
	Designated Purpose Grants Fund	Student Athletic and Activities Fund	Nutrition Services Fund	Extended Day Care Program Fund		
Beginning fund balances	\$ -	\$844,318	\$1,112,141	\$2,109,898	\$61,487,740	\$2,940,481
Revenues:						
Property taxes	-	-	-	-	86,436,055	-
Specific ownership taxes	-	-	-	-	6,702,806	-
Interest income	-	8,500	4,500	28,000	521,650	23,000
Other local income	381,469	2,218,790	2,401,000	6,107,755	15,479,127	730,198
State/Federal revenue	5,613,683	-	1,681,187	-	80,489,515	262,577
Charter contracts	-	-	-	-	425,540	8,330,336
Transfers in	-	1,872,623	-	-	7,298,498	-
Total revenues	<u>5,995,152</u>	<u>4,099,913</u>	<u>4,086,687</u>	<u>6,135,755</u>	<u>197,353,191</u>	<u>9,346,111</u>
Total available	<u>\$5,995,152</u>	<u>\$4,944,231</u>	<u>\$5,198,828</u>	<u>\$8,245,653</u>	<u>\$258,840,931</u>	<u>\$12,286,592</u>
Expenditures/Expenses:						
Salaries and wages	\$3,911,167	\$1,758,732	\$1,442,010	\$3,535,052	\$107,921,374	\$5,128,058
Employee benefits	1,238,444	506,710	658,975	1,604,594	36,602,817	1,822,639
Purchased services	313,997	257,687	277,137	210,502	10,094,120	1,422,066
Contracts with charter schools	-	-	-	-	8,330,336	527,184
Supplies and materials	432,238	1,475,172	1,643,725	427,926	13,392,452	422,551
Debt service	-	-	-	-	11,601,850	-
Capital outlay	-	8,412	57,440	7,000	7,063,604	10,238
Other expenditures	99,306	93,200	7,400	87,485	232,517	13,375
Transfers out	-	-	-	263,196	7,298,498	-
Total expenditures/expenses	<u>5,995,152</u>	<u>4,099,913</u>	<u>4,086,687</u>	<u>6,135,755</u>	<u>202,537,568</u> ★	<u>9,346,111</u>
Fund balances						
Non-spendable fund balance	-	-	-	-	307,512	-
Restricted fund balance	-	-	1,112,141	-	23,181,380	266,000
Committed fund balance	-	844,318	-	2,109,898	8,902,100	-
Assigned fund balance	-	-	-	-	11,803,847	870,652
Unassigned fund balance	-	-	-	-	12,108,524	1,803,829
Ending fund balances	<u>-</u>	<u>844,318</u>	<u>1,112,141</u>	<u>2,109,898</u>	<u>56,303,363</u>	<u>2,940,481</u>
Total Appropriation	<u>\$5,995,152</u>	<u>\$4,944,231</u>	<u>\$5,198,828</u>	<u>\$8,245,653</u>	<u>\$258,840,931</u>	<u>\$12,286,592</u>

★ Includes budgeted one-time spending of \$4.9 million as outlined on page 44.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

BUDGET APPROPRIATION RESOLUTION
FISCAL YEAR 2018–2019

BE IT RESOLVED by the Board of Education of Arapahoe County School District Number Six in Arapahoe County that the amount shown in the following schedule be appropriated to each fund as specified for the ensuing fiscal year beginning July 1, 2018, and ending June 30, 2019.

General Fund	\$191,397,988
Sub-Fund of the General Fund—Risk Management Fund	<u>4,195,005</u>
Total General Fund	195,592,993
Bond Redemption Fund	29,220,929
Building Fund	2,597,875
Capital Projects Fund	7,045,270
Designated Purpose Grants Fund	5,995,152
Student Athletic and Activities Fund	4,944,231
Nutrition Services Fund	5,198,828
Extended Day Care Program Fund	<u>8,245,653</u>
Total Appropriation for All Funds	<u>\$258,840,931</u>

BE IT FURTHER RESOLVED the Board of Education authorizes the use of a portion of the 2018–2019 beginning fund balance for the following funds.

- General Fund, in the amount of \$6,058,952 to balance the budget and for one-time spending outlined in the *Anticipated Funding Needs—Short- and Long-Term White Papers*.
- Sub-Fund of the General Fund—Risk Management Fund, in the amount of \$296,524 to balance the budget.
- Building Fund, in the amount of \$2,597,875 to close out deferred capital projects funded by the issuance of the 2013 voter-approved general obligation bonds of \$80.0 million.

BE IT FURTHER RESOLVED the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit due to one-time expenditures and the anticipation of an expenditure rate savings based on historical trends.

BE IT FURTHER RESOLVED that the Board of Education approves all fees charged for cost of expendable materials; assessed fines for lost, damaged, or defaced book(s), materials, or equipment; and participation fees related to attending or participating in a school-sponsored activity or program not within the academic portion of the educational program.

BE IT FURTHER RESOLVED that the Board of Education authorizes the superintendent or his designee to borrow available unencumbered cash balances in the Capital Projects, Nutrition Services, Extended Day Care Program, Student Athletic and Activities, and Risk Management funds, in accordance with C.R.S. 22-44-113, to be used to fund short-term cash needs of the district during fiscal year 2018–2019.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

BUDGET APPROPRIATION RESOLUTION
FISCAL YEAR 2018–2019
(continued)

BE IT FURTHER RESOLVED this resolution, in accordance with C.R.S. 22-44-113, excludes inter-fund borrowing from the Bond Redemption Fund.

BE IT FURTHER RESOLVED, in accordance with C.R.S. 22-32-108.5, the Board of Education's plan for using and distributing mill levy revenue beginning in the 2019-2020 budget year will be focused specifically on the student population of special education with any remaining funds to be distributed to the district and its charter schools on a per pupil basis. The plan shall be reviewed and updated as necessary as required by the statute.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

ALL FUNDS' COMPARATIVE BUDGET SUMMARIES

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Projected	2018–2019 Budget
Beginning Fund Balances						
General Fund	\$39,244,592	\$39,666,066	\$38,726,350	\$36,403,602	\$37,885,288	\$34,728,995
Risk Management Fund	1,451,194	1,252,012	1,386,391	1,555,803	1,619,493	1,696,524
Bond Redemption Fund	8,954,969	9,180,321	10,554,228	11,872,140	11,880,350	14,657,492
Building Fund	48,282,639	46,888,715	28,084,105	7,718,701	7,853,888	2,587,875
Capital Projects Fund	2,307,924	2,663,510	3,205,810	3,336,844	3,480,298	3,750,497
Designated Purpose Grants Fund	-	-	-	-	-	-
Student Athletic and Activities Fund	1,206,942	1,302,885	1,204,824	1,228,702	1,043,384	844,318
Nutrition Services Fund	1,209,385	1,155,566	1,092,957	1,092,957	1,112,715	1,112,141
Extended Day Care Program Fund	1,270,970	1,327,678	1,641,219	1,814,383	2,007,220	2,109,898
Totals	<u>\$103,928,615</u>	<u>\$103,436,753</u>	<u>\$85,895,884</u>	<u>\$65,023,132</u>	<u>\$66,882,636</u>	<u>\$61,487,740</u>
Revenues and Other Financing Sources						
General Fund	\$142,936,184	\$147,494,076	\$148,539,801	\$149,962,737	\$151,044,670	\$156,668,993
Risk Management Fund	2,125,694	2,049,359	2,379,391	2,524,830	2,530,221	2,498,481
Bond Redemption Fund	10,927,907	12,771,076	12,927,152	14,695,610	14,377,693	14,563,437
Building Fund	18,250,100	18,293,662	104,295	12,000	57,987	10,000
Capital Projects Fund	3,153,585	2,914,408	2,643,329	2,690,845	3,093,655	3,294,773
Designated Purpose Grants Fund	4,741,987	4,629,714	4,996,078	6,015,296	5,580,453	5,995,152
Student Athletic and Activities Fund	4,012,705	4,013,306	4,056,609	4,111,123	4,109,363	4,099,913
Nutrition Services Fund	3,840,224	3,839,778	3,924,909	4,080,304	3,919,535	4,086,687
Extended Day Care Program Fund	4,954,429	5,177,038	5,512,418	5,389,901	5,748,937	6,135,755
Totals	<u>\$194,942,815</u>	<u>\$201,182,417</u>	<u>\$185,083,982</u>	<u>\$189,482,646</u>	<u>\$190,462,514</u>	<u>\$197,353,191</u>
Expenditures						
General Fund	\$142,514,710	\$148,433,792	\$149,380,863	\$155,574,592	\$154,200,963	\$162,727,945
Risk Management Fund	2,324,876	1,914,980	2,146,289	2,680,633	2,453,190	2,795,005
Bond Redemption Fund	10,702,555	11,397,169	11,601,030	11,600,621	11,600,551	11,601,850
Building Fund	19,644,024	37,098,272	20,334,512	7,730,701	5,324,000	2,597,875
Capital Projects Fund	2,797,999	2,372,108	2,368,841	2,823,456	2,823,456	2,497,386
Designated Purpose Grants Fund	4,741,987	4,629,714	4,996,078	6,015,296	5,580,453	5,995,152
Student Athletic and Activities Fund	3,916,762	4,111,367	4,218,049	4,111,123	4,308,429	4,099,913
Nutrition Services Fund	3,894,043	3,902,387	3,905,151	4,080,304	3,920,109	4,086,687
Extended Day Care Program Fund	4,897,721	4,863,497	5,146,417	5,389,901	5,646,259	6,135,755
Totals	<u>\$195,434,677</u>	<u>\$218,723,286</u>	<u>\$204,097,230</u>	<u>\$200,006,627</u>	<u>\$195,857,410</u>	<u>\$202,537,568</u>
Ending Fund Balances						
General Fund	\$39,666,066	\$38,726,350	\$37,885,288	\$30,791,747	\$34,728,995	\$28,670,043
Risk Management Fund	1,252,012	1,386,391	1,619,493	1,400,000	1,696,524	1,400,000
Bond Redemption Fund	9,180,321	10,554,228	11,880,350	14,967,129	14,657,492	17,619,079
Building Fund	46,888,715	28,084,105	7,853,888	-	\$2,587,875	-
Capital Projects Fund	2,663,510	3,205,810	3,480,298	3,204,233	3,750,497	4,547,884
Designated Purpose Grants Fund	-	-	-	-	-	-
Student Athletic and Activities Fund	1,302,885	1,204,824	1,043,384	1,228,702	844,318	844,318
Nutrition Services Fund	1,155,566	1,092,957	1,112,715	1,092,957	1,112,141	1,112,141
Extended Day Care Program Fund	1,327,678	1,641,219	2,007,220	1,814,383	2,109,898	2,109,898
Totals*	<u>\$103,436,753</u>	<u>\$85,895,884</u>	<u>\$66,882,636</u>	<u>\$54,499,151</u>	<u>\$61,487,740</u>	<u>\$56,303,363</u>

* Overall changes in ending fund balances are the result of the spending down of the \$80 million in general obligation bonds over the course of six fiscal years.

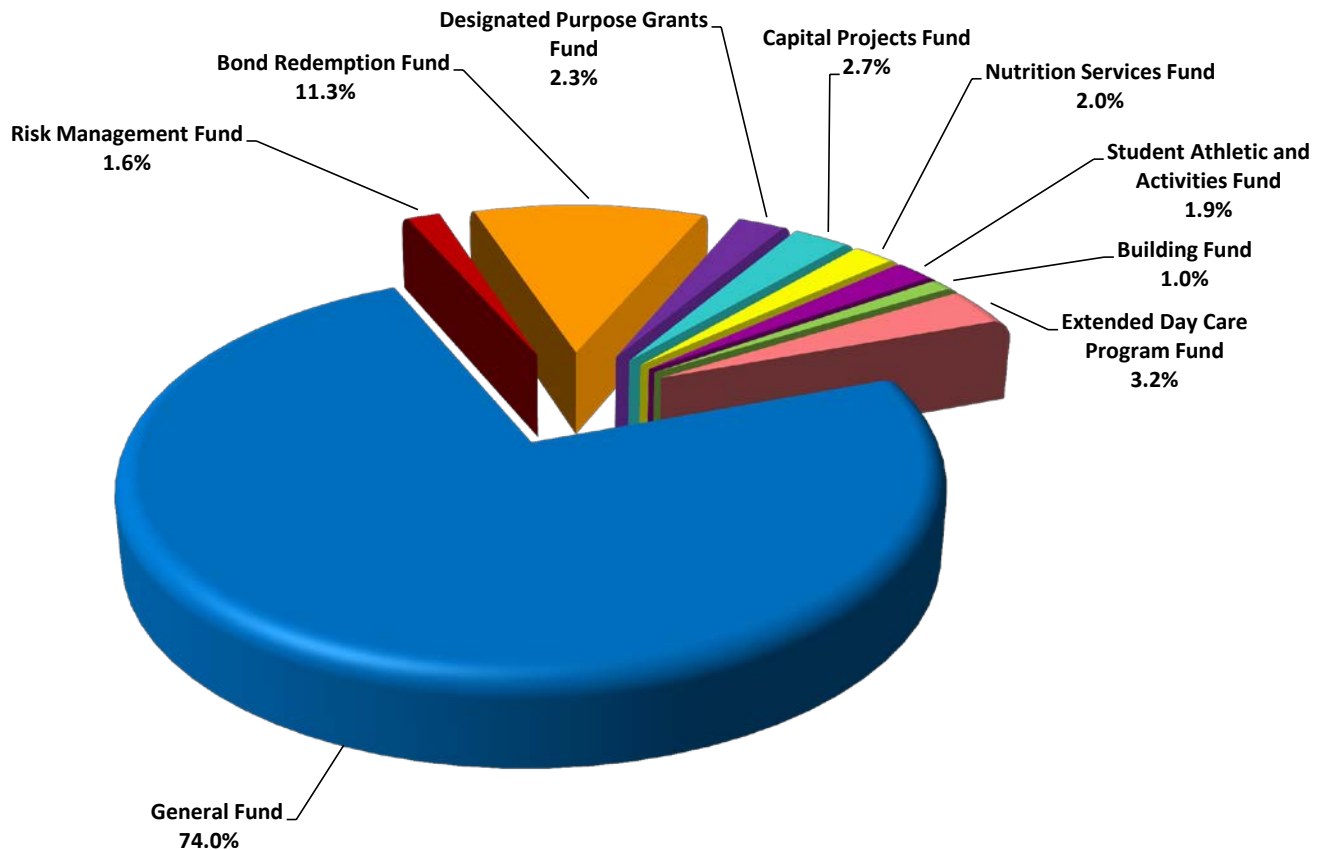
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

ALL FUNDS' COMPARATIVE SUMMARY OF APPROPRIATIONS

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Projected	2018–2019 Budget
Total Appropriations						
General Fund	\$182,180,776	\$187,160,142	\$187,266,151	\$186,366,339	\$188,929,958	\$191,397,988
Risk Management Fund	3,576,888	3,301,371	3,765,782	4,080,633	4,149,714	4,195,005
Bond Redemption Fund	19,882,876	21,951,397	23,481,380	26,567,750	26,258,043	29,220,929
Building Fund	66,532,739	65,182,377	28,188,400	7,730,701	7,911,875	2,597,875
Capital Projects Fund	5,461,509	5,577,918	5,849,139	6,027,689	6,573,953	7,045,270
Designated Purpose Grants Fund	4,741,987	4,629,714	4,996,078	6,015,296	5,580,453	5,995,152
Student Athletic and Activities Fund	5,219,647	5,316,191	5,261,433	5,339,825	5,152,747	4,944,231
Nutrition Services Fund	5,049,609	4,995,344	5,017,866	5,173,261	5,032,250	5,198,828
Extended Day Care Program Fund	6,225,399	6,504,716	7,153,637	7,204,284	7,756,157	8,245,653
Totals	\$298,871,430	\$304,619,170	\$270,979,866	\$254,505,778	\$257,345,150	\$258,840,931

2018–2019 TOTAL BUDGET APPROPRIATIONS



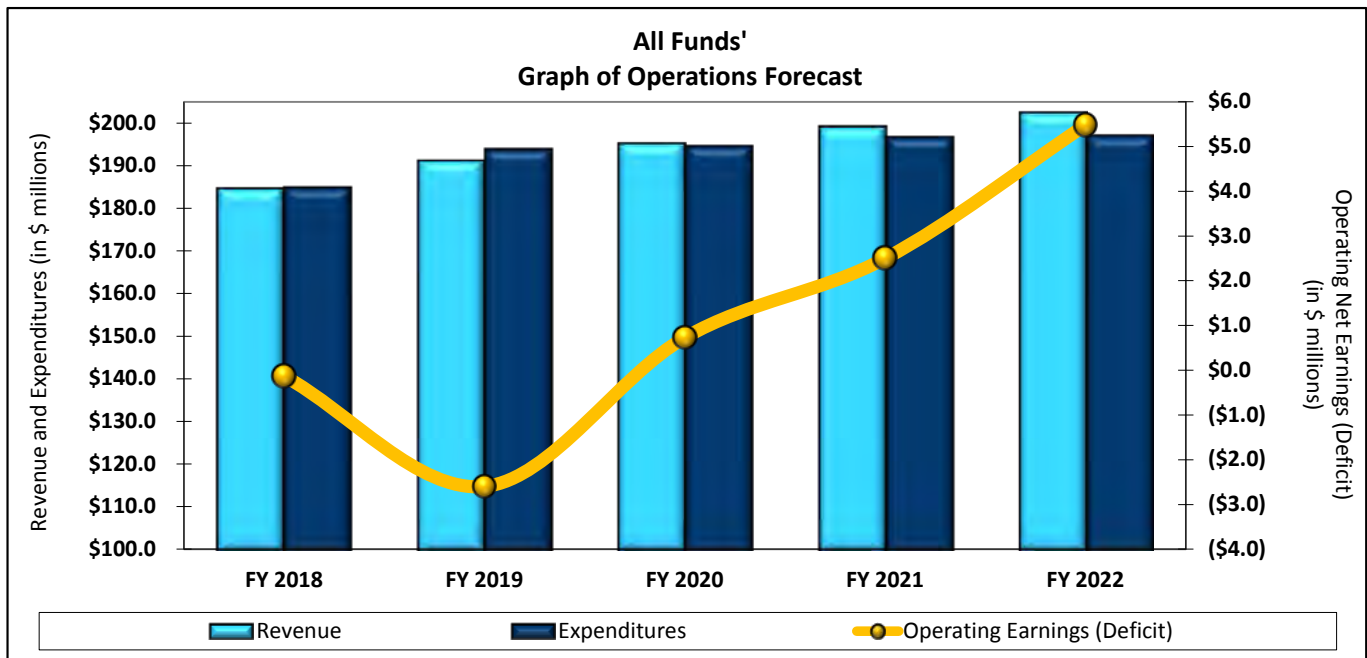
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

ALL FUNDS'—FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2017–2018 Projected	2018–2019 Budget	2019–2020 Forecast	2020–2021 Forecast	2021–2022 Forecast
Beginning Fund Balance	\$59,028,748	\$58,899,865	\$56,303,363	\$57,034,437	\$59,534,134
Revenue:					
Property taxes	86,040,341	86,436,055	87,628,298	87,922,518	89,105,285
Specific ownership taxes	6,702,806	6,702,806	6,702,806	6,702,806	6,702,806
Interest income	465,416	511,650	512,135	512,881	513,639
Other local income	15,069,134	15,423,198	15,348,678	15,552,631	15,761,078
State/Federal revenue	69,567,328	74,975,832	77,631,063	80,741,576	82,312,178
Transfers in	6,979,049	7,298,498	7,600,606	7,863,542	8,198,455
Total revenues	184,824,074	191,348,039	195,423,586	199,295,954	202,593,441
Expenditures:					
Salaries and wages	98,565,734	102,892,210	103,038,355	103,188,117	103,304,824
Employee benefits	32,357,389	35,054,608	36,495,693	37,813,356	39,258,797
Purchased services	9,226,828	9,173,403	9,260,238	9,351,173	9,446,410
Contract with charter schools	7,971,055	8,330,336	8,550,528	8,769,293	8,929,929
Supplies and materials	10,984,264	11,320,967	11,644,675	11,971,928	12,311,724
Debt service	11,600,551	11,601,850	11,608,113	11,546,450	11,528,075
Capital outlay	3,682,596	3,240,729	3,446,357	3,715,687	3,985,595
Other expenditures	86,062	132,874	133,848	134,830	135,817
One-time major expenditures	3,487,469	4,899,066	3,062,497	2,671,617	384,942
Transfers out	6,991,009	7,298,498	7,452,208	7,633,806	7,826,114
Total expenditures	184,952,957	193,944,541	194,692,512	196,796,257	197,112,227
Ending Fund Balance	\$58,899,865	\$56,303,363	\$57,034,437	\$59,534,134	\$65,015,348

NOTE: The Building Fund and Designated Purpose Grant Fund are not included in this combined forecast. The Building Fund is a temporary fund. The Designated Purpose Grant Fund is considered temporary, since there is no guarantee the district will continue to receive grant funding or even have the same grants.



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

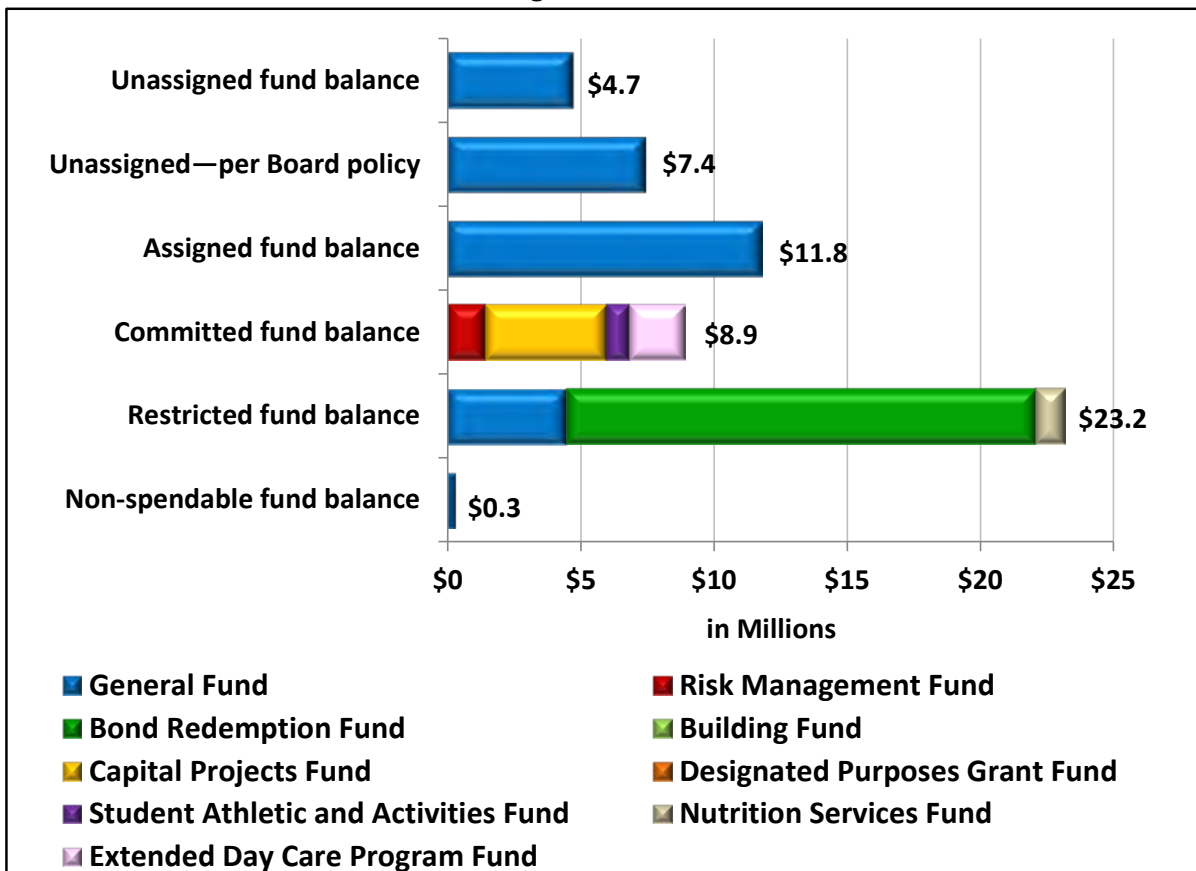
BEGINNING AND ENDING FUND BALANCES FOR ALL FUNDS

The following table presents the revised beginning fund balances of all funds for fiscal year 2017–2018 as compared to beginning fund balances of all funds for fiscal year 2018–2019.

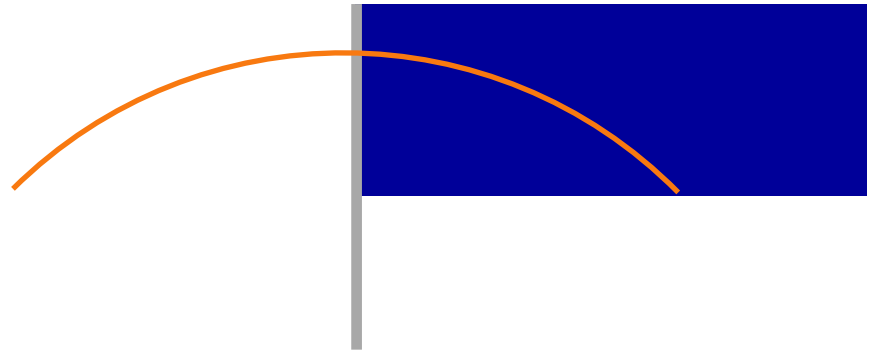
	2017–2018 Budgeted Beginning Fund Balance	2018–2019 Budgeted Beginning Fund Balance	Change in Beginning Fund Balance
General Fund	\$36,403,602	\$34,728,995	(\$1,674,607)
Risk Management Fund	1,555,803	1,696,524	140,721
Bond Redemption Fund	11,872,140	14,657,492	2,785,352
Building Fund	7,718,701	2,587,875	(5,130,826)
Capital Projects Fund	3,336,844	3,750,497	413,653
Designated Purpose Grant Fund	-	-	-
Student Athletic and Activities Fund	1,228,702	844,318	(384,384)
Nutrition Services Fund	1,092,957	1,112,141	19,184
Extended Day Care Program Fund	1,814,383	2,109,898	295,515
Total Beginning Fund Balances	\$65,023,132	\$61,487,740	(\$3,535,392)

The graph below illustrates the classification categories of ending fund balances for all funds as of 2018–2019.

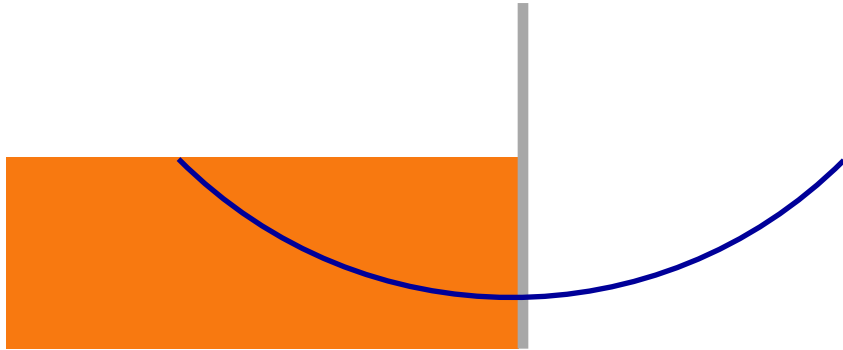
2018–2019 Ending Fund Balances for All Funds



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FINANCIAL SECTION
GENERAL FUND



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GENERAL FUND

2018–2019 BUDGET OPERATIONS AND FUND BALANCE SUMMARY WITH EXPENDITURES BY FUNCTION

	2014–2015	2015–2016	2016–2017
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Beginning Fund Balance	\$39,244,592	\$39,666,066	\$38,726,350
Revenues:			
Property taxes	61,832,201	67,472,788	67,444,570
Specific ownership taxes	5,675,945	6,049,245	6,445,006
Interest income	45,526	87,253	156,998
Other local income	4,762,687	5,113,431	5,133,674
State revenue	69,348,775	67,543,957	68,157,584
Federal revenue	1,079,376	1,028,308	988,167
Transfers in	191,674	199,094	213,802
Total revenues	<u>142,936,184</u>	<u>147,494,076</u>	<u>148,539,801</u>
Total Available	<u>\$182,180,776</u>	<u>\$187,160,142</u>	<u>\$187,266,151</u>
Expenditures:			
Instruction:			
Regular instruction	\$90,357,944	\$92,958,862	\$93,879,535
Special instruction	18,644,418	20,044,574	20,522,510
Governance	1,437,692	1,504,090	1,618,409
Support Components at Education Services Center:			
Learning Services	8,782,302	9,458,116	9,215,394
Operations and Maintenance	4,562,162	4,677,570	4,860,197
Human Resource Services	1,978,752	2,248,828	2,110,990
Transportation Services	4,158,753	4,420,462	4,318,338
Information and Technology Services	5,165,084	5,355,107	4,858,331
Financial Services	1,471,268	1,565,956	1,501,739
Transfers out	5,956,335	6,200,227	6,495,420
Total expenditures	<u>142,514,710</u>	<u>148,433,792</u>	<u>149,380,863</u>
Ending Fund Balance	<u>\$39,666,066</u>	<u>\$38,726,350</u>	<u>\$37,885,288</u>
Budget Appropriation			

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GENERAL FUND

2018–2019 BUDGET OPERATIONS AND FUND BALANCE SUMMARY WITH EXPENDITURES BY FUNCTION (continued)

	2017–2018 Budget	2017–2018 Percent of Total	2018–2019 Budget	2018–2019 Percent of Total	Change in Percent of Total
Beginning Fund Balance	\$36,403,602	19.53%	\$34,728,995	18.14%	(1.39%)
Revenues:					
Property taxes	72,342,319	38.85%	71,933,118	37.62%	(1.23%)
Specific ownership taxes	6,417,643	3.44%	6,702,806	3.50%	0.06%
Interest income	150,000	0.08%	300,000	0.16%	0.08%
Other local income	4,125,970	2.18%	4,275,228	2.20%	0.02%
State revenue	65,782,024	35.30%	72,441,733	37.85%	2.55%
Federal revenue	928,245	0.50%	752,912	0.39%	(0.11%)
Transfers in	216,536	0.12%	263,196	0.14%	0.02%
Total revenues	<u>149,962,737</u>		<u>156,668,993</u>		
Total Available	<u>\$186,366,339</u>	100.00%	<u>\$191,397,988</u>	100.00%	
Expenditures:					
Instruction:					
Regular instruction	\$96,343,847	61.93%	\$100,851,852	61.98%	0.05%
Special instruction	19,980,745	12.84%	21,807,214	13.40%	0.56%
Governance	1,725,953	1.11%	1,884,413	1.16%	0.05%
Support Components at Education Services Center:					
Learning Services	11,459,979	7.37%	11,278,236	6.93%	(0.44%)
Operations and Maintenance	5,372,773	3.46%	5,527,872	3.40%	(0.06%)
Human Resource Services	2,373,117	1.53%	2,480,281	1.52%	(0.01%)
Transportation Services	4,830,532	3.10%	5,097,052	3.13%	0.03%
Information and Technology Services	4,829,615	3.10%	4,732,511	2.91%	(0.19%)
Financial Services	1,895,780	1.22%	2,033,212	1.25%	0.03%
Transfers out	6,762,251	4.34%	7,035,302	4.32%	(0.02%)
Total expenditures	<u>155,574,592</u>	100.00%	<u>162,727,945</u> ★	100.00%	
Ending Fund Balance	<u>30,791,747</u>		<u>28,670,043</u>		
Budget Appropriation	<u>\$186,366,339</u>		<u>\$191,397,988</u>		

★ Includes budgeted one-time spending of \$4.9 million as outlined on page 44.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GENERAL FUND—REVENUE SOURCES AND TRENDS

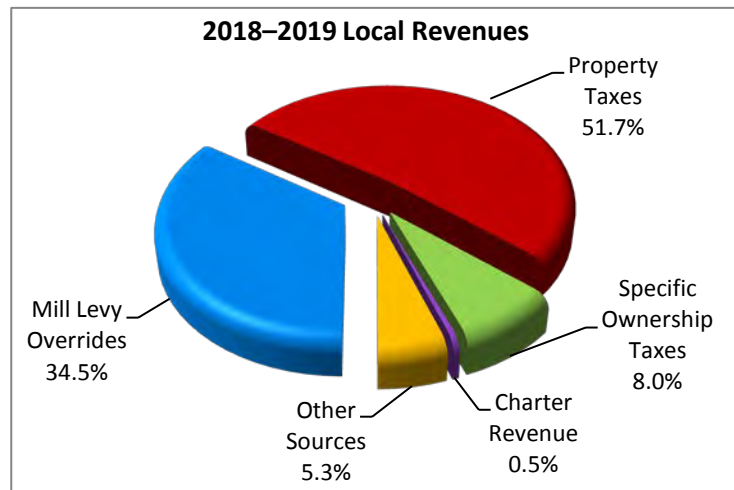
District revenues come from multiple sources, with the primary source being the School Finance Act (SFA). Total Program is the term used to describe the total amount of money each school district receives under the SFA, and this revenue is classified as either the Local Share or the State Share. Total Program funding for school districts is provided first by the Local Share. Since the ability of districts to actually raise the taxes necessary to cover the Local Share varies extensively across the state, shortfalls in the Total Program are covered with state funds called the State Share. In fiscal year 2018–2019, LPS will receive an estimated \$114.5 million in Total Program funding.

All revenues received by the district are categorized as local, state, or federal funding. In the 2018–2019 fiscal year, the district expects to collect \$156.7 million with approximately 53.3 percent of the revenue coming from local sources, 46.2 percent from state sources, and the remaining 0.5 percent from federal sources.

Local Sources

Every Colorado homeowner and business owner, except government, charitable, and religious organizations, pays property taxes for schools and other public services. A part of those taxes are the Local Share of the SFA, which is financed by a property tax that all Colorado districts are required to impose. Currently, 51.7 percent of local revenues come from those property taxes. Together with approximately half of the specific ownership (vehicle registration) taxes, that money is the Local Share.

Furthermore, districts can supplement school funding by asking voters to approve additional taxes in the form of mill levy overrides. While this funding source does not affect the amount of state funding a district receives, it is limited by state law to an amount equal to not more than 25.0 percent of a district's Total Program funding.



Other local sources of funding include tuition payments, student fees for expendable materials used in coursework and projects, fines for damaged materials or equipment, gifts to schools, charter revenues, and interest income.

State Sources

State equalization revenues account for 93.5 percent of the funds the district receives from the state. This State Share is ultimately based on an annual pupil enrollment count, which will be conducted October 3 for fiscal year 2018–2019. Each district is given an eleven-day window in which to establish the enrollment of its students to make certain anyone absent on the count day is included. Pupils are either counted as full-time or part-time depending on the number of scheduled hours of coursework. Part-time students are counted as a 0.5 full-time equivalent (FTE) and kindergarten students are counted as a 0.58 FTE, so the number of actual pupils counted is always higher than the number funded.

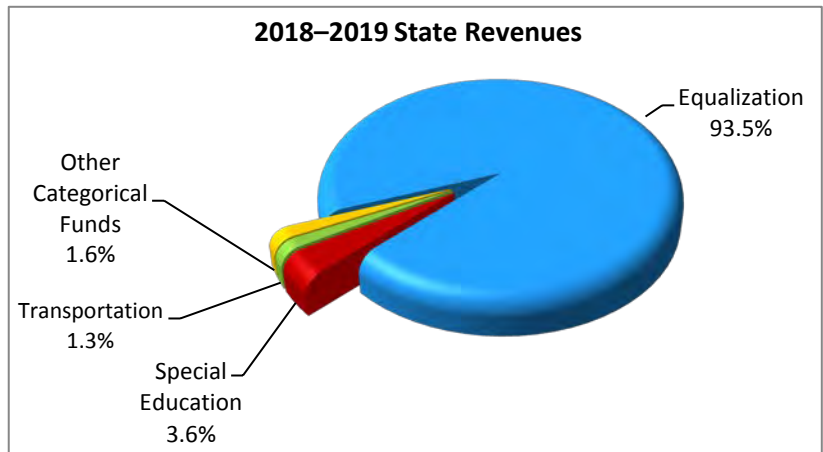
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GENERAL FUND—REVENUE SOURCES AND TRENDS (continued)

State equalization provides a per-pupil amount based on the funded pupil count. The formula to calculate the per-pupil funding includes several factors that equalize funding by recognizing district-by-district variances in cost of living, personnel costs, district size, and number of at-risk pupils. Starting in fiscal year 2010–2011, the negative factor was added to the formula to help the state manage budgeting challenges. Since its inclusion in the formula, the negative factor has reduced the district’s funding by approximately \$123.6 million.

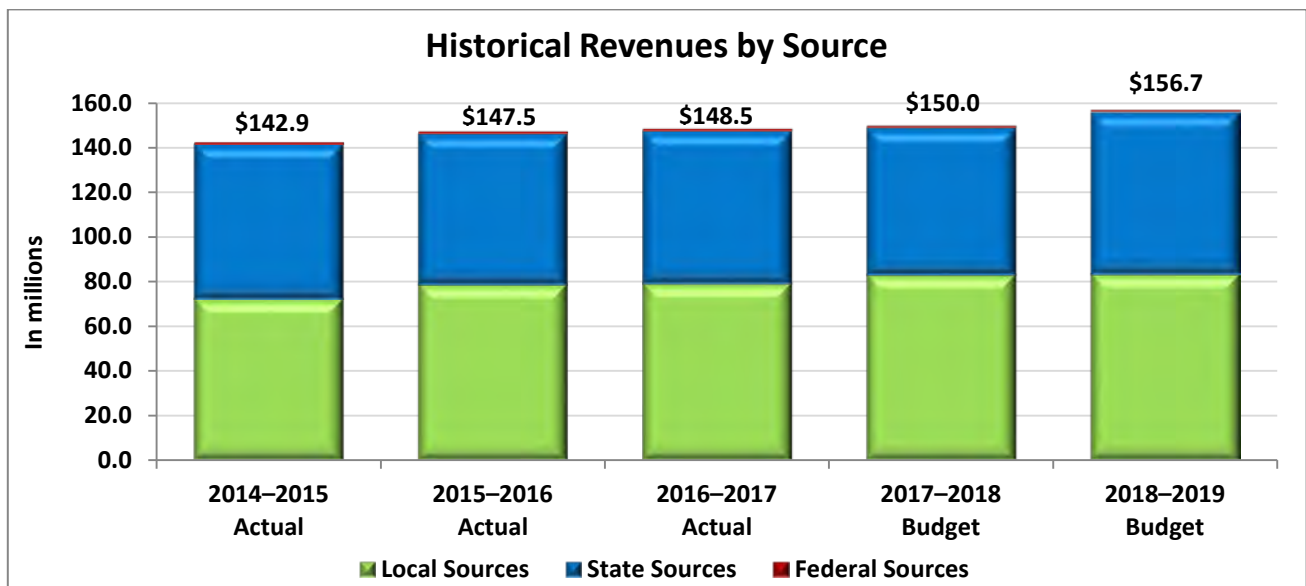
Categorical revenues are also received from the state and account for 6.5 percent of state revenues. These are funds to pay for specific programs designed to serve particular groups of students or particular student needs. The district receives



funds for all six of the primary categorical program areas. They are English language proficiency, gifted and talented education, special education, transportation, vocational education, and at-risk.

Federal Sources

The federal government provides a very limited amount of funding for the district. All of the district’s federal revenue is currently distributed through Title I of the Elementary and Secondary Education Act (ESEA) to provide extra support for low-income students. The purpose of these funds is to ensure that all students have a fair, equal, and significant opportunity to obtain a high-quality education and reach proficiency on state academic achievement standard assessments. The district uses this funding to meet the educational needs of at-risk students in the schools where needs are greatest.



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

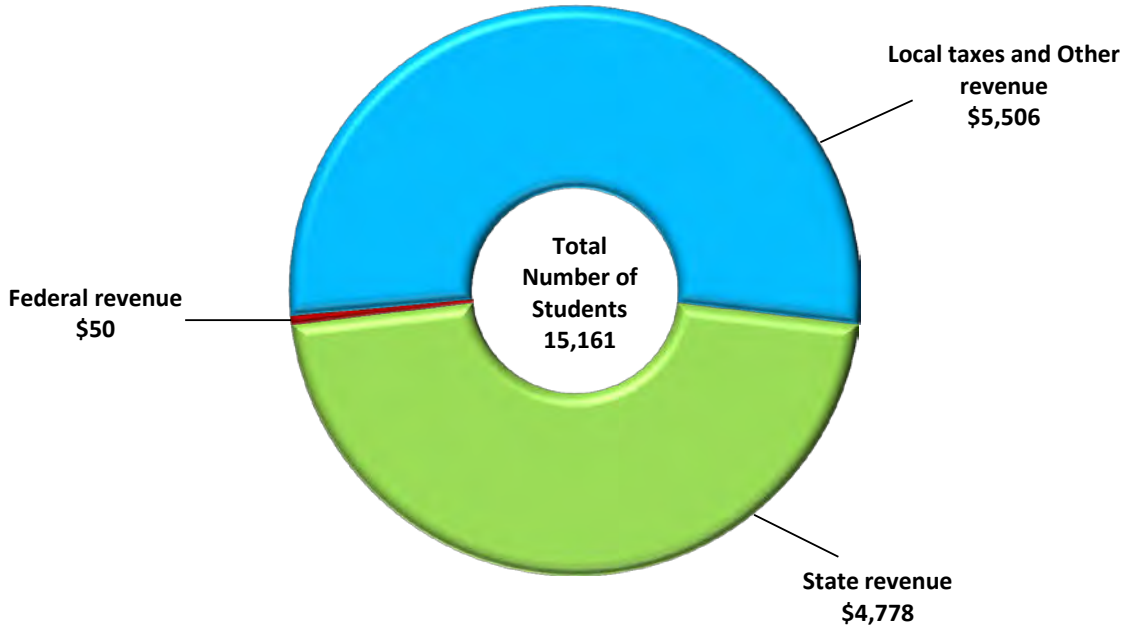
GENERAL FUND
BUDGETED REVENUES SUMMARY

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Beginning Fund Balance	\$39,244,592	\$39,666,066	\$38,726,350	\$36,403,602	\$34,728,995
Revenue:					
Local sources:					
1988 Mill Levy Override	2,998,234	2,998,234	2,998,234	2,998,234	2,998,234
1997 Mill Levy Override	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2004 Mill Levy Override	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
2010 Mill Levy Override	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Hold Harmless	2,315,347	2,315,347	2,315,347	2,315,347	2,315,347
Property taxes	33,018,620	38,659,207	38,630,989	43,528,738	43,119,537
Specific ownership taxes	5,675,945	6,049,245	6,445,006	6,417,643	6,702,806
Interest on current/delinquent taxes	(5,498)	36,253	45,249	60,000	60,000
Interest on investments	45,526	87,253	156,998	150,000	300,000
Facility rental fees	74,311	72,006	75,008	68,900	58,900
Parking fees	51,103	37,895	37,132	40,000	45,000
Transportation fees—other	73,819	117,205	72,002	60,000	57,000
Tuition—driver education	257,044	229,397	237,240	247,070	259,560
Tuition—from other sources	162,949	189,575	169,066	188,000	178,218
Instructional materials fees	715,509	734,016	723,287	700,000	700,000
Gifts to schools	1,226,565	1,172,902	1,190,723	1,357,000	1,266,010
Miscellaneous revenue	1,174,894	1,451,596	1,449,838	980,000	1,225,000
Charter revenue	1,003,752	1,052,287	1,087,303	425,000	425,540
Other local income	28,239	20,299	46,826	-	-
Transfers from other funds	191,674	199,094	213,802	216,536	263,196
Total local revenue	<u>72,508,033</u>	<u>78,921,811</u>	<u>79,394,050</u>	<u>83,252,468</u>	<u>83,474,348</u>
State sources:					
Equalization	64,807,999	62,961,972	63,606,020	61,135,524	67,720,733
Special education	2,521,840	2,584,084	2,540,651	2,500,000	2,600,000
Transportation	963,088	1,009,657	1,000,192	991,000	978,000
Career/Technical Education	533,113	497,224	486,328	650,000	650,000
ELPA	329,665	264,801	301,937	282,500	277,000
Gifted and Talented	193,070	185,345	182,973	183,000	180,000
At-Risk	-	40,874	39,483	40,000	36,000
Total state revenue	<u>69,348,775</u>	<u>67,543,957</u>	<u>68,157,584</u>	<u>65,782,024</u>	<u>72,441,733</u>
Federal sources:					
Grants	1,079,376	1,028,308	988,167	928,245	752,912
Total federal revenue	<u>1,079,376</u>	<u>1,028,308</u>	<u>988,167</u>	<u>928,245</u>	<u>752,912</u>
Total Revenues	<u>142,936,184</u>	<u>147,494,076</u>	<u>148,539,801</u>	<u>149,962,737</u>	<u>156,668,993</u>
Total funds available	<u>\$182,180,776</u>	<u>\$187,160,142</u>	<u>\$187,266,151</u>	<u>\$186,366,339</u>	<u>\$191,397,988</u>

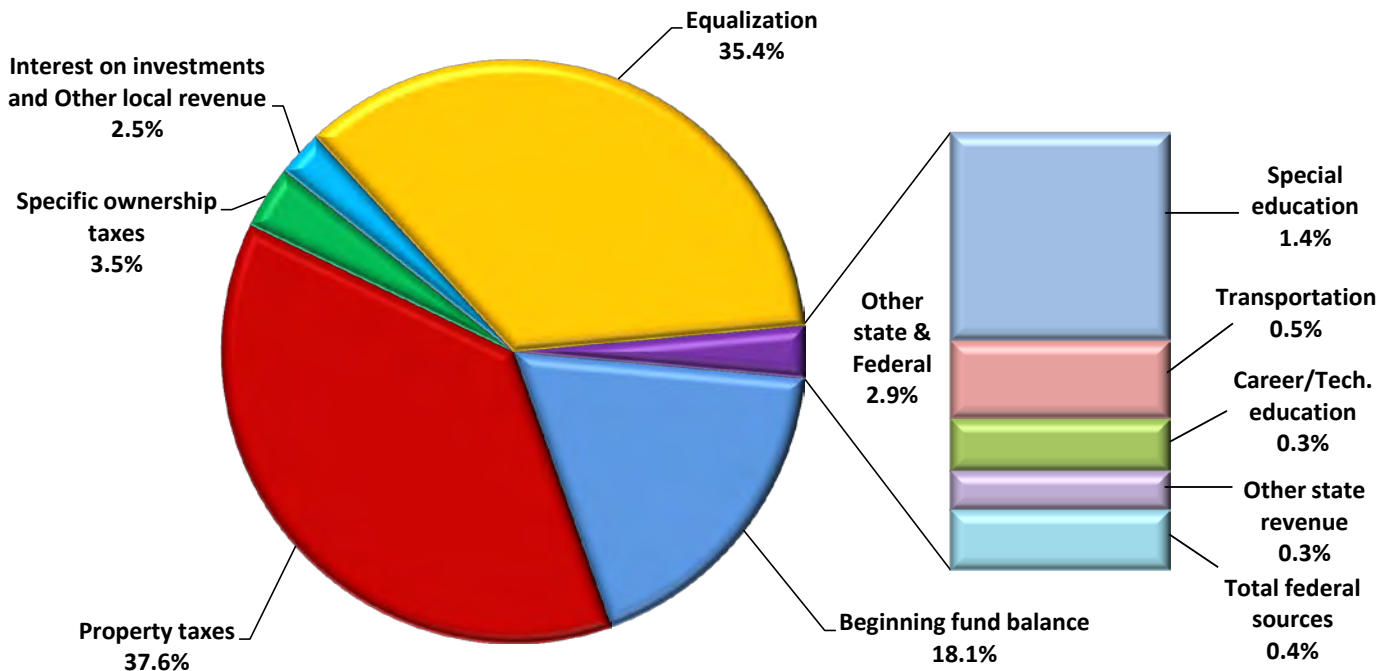
LITTLETON PUBLIC SCHOOLS Littleton, Colorado

GENERAL FUND REVENUE GRAPHS

2018–2019 Revenue Components Per Student



2018–2019 General Fund—Total Funds Available

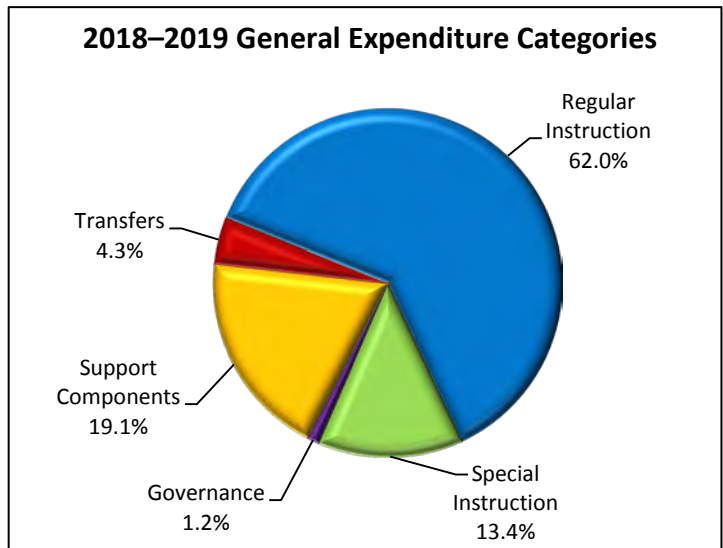


LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GENERAL FUND—EXPENDITURES OVERVIEW

The General Fund is the district’s general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Expenditures in this fund include all costs associated with the daily operations of the district, and they are allocated first by department and/or location, which identify specific uses such as maintenance, transportation, or regular education. The district divides departments into five general categories as shown in the chart to the right.



Expenditures by Service Area

Within the general expenditure categories, expenditures are arranged into service areas that further distinguish the types of expenditures that occur within each.

- Regular Instruction includes expenditures for preschool and elementary schools, charter schools, middle schools, high schools, and districtwide fees and gifts. The expenditures consist of not only the costs associated with education of students but also the general costs of running the various buildings that house the students. Overall, in fiscal year 2018–2019, regular instruction accounts for 63.8 percent of General Fund staffing and 62.0 percent of total expenditures.
- Special Instruction includes expenditures for special education and career and technical education. These expenditures are comprised of not only the costs for the programs offered for students identified as having a disability and who meet state and federal eligibility requirements but also the costs for the many vocational programs the district offers for Grades 6–12. In fiscal year 2018–2019, special instruction accounts for 18.1 percent of General Fund staffing and 13.4 percent of total expenditures.
- Governance pertains to the expenditures of the district’s Board of Education and Superintendent. These expenditures include expenses for strategic planning, community relations and communications services, organizational improvements, and supervision of mandates. This service area accounts for 0.4 percent of General Fund staffing and 1.2 percent of the total budgeted expenditures in fiscal year 2018–2019.
- Support Components encompass expenditures related to the centralized departments of the district that contribute to the overall efficient function of the district. These service areas are Learning Services, Operations and Maintenance, Human Resource Services, Transportation Services, Information and Technology Services, and Financial Services. Together, they account for the remaining 17.7 percent of General Fund staffing along with 19.1 percent of the budgeted expenditures.
- Transfers are not an actual service area, although they do comprise 4.3 percent of the budgeted 2018–2019 expenditures. In order to provide sufficient operating resources in other district funds, the General Fund supplements them in the form of transfers. The Risk Management Fund and Capital Projects Fund will split a total of \$5,162,679 between the two funds in fiscal year

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GENERAL FUND—EXPENDITURES OVERVIEW (continued)

2018–2019. This provides capital for both general district insurance needs and annual facilities maintenance projects. Additionally, the General Fund will provide \$1,872,623 to the Student Athletic and Activities Fund in support of the many district-sponsored extracurricular activities in which students participate. This is equivalent to 45.7 percent of the total budgeted revenues in that particular fund.

Expenditures by Object

Within each service area, expenditures are further categorized by objects which are used to describe the general service or commodity obtained as the result of the expenditures.

- Salaries and wages are the amounts paid for personnel services rendered by both permanent and temporary school district employees, including personnel substituting for those in permanent positions. Salaries and wages account for 59.6 percent of budgeted 2018–2019 expenditures.
- Employee benefits are the amounts paid by the school district on behalf of employees. They include life and disability insurance, Medicare, Colorado Public Employees Retirement Association (PERA) retirement contributions, and health, dental, and vision insurances. In fiscal year 2018–2019, the district has allocated 20.0 percent of budgeted expenditures for benefits.
- Purchased services are services which by their nature can only be performed by individuals or companies with specialized skills and knowledge. They may or may not result in an actual product, but regardless, a service has been performed for the district. Purchased services account for 4.1 percent of the district’s 2018–2019 budgeted expenditures.
- Contracts with charter schools are considered a purchased service; however, the district does show it as a separate line item because it is a material amount. This contracted expenditure specifically reflects the revenues the district collects from the SFA and the various mill levy overrides on behalf of the district’s two charter schools. These contracts account for 5.1 percent of the district’s budgeted expenditures in fiscal year 2018–2019.
- Supplies and materials reflect amounts paid for any items that are consumed, worn out, or deteriorate through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. This includes general supplies, energy expenditures, books and periodicals, and electronic media materials. In the 2018–2019 budget, supplies and materials account for 5.8 percent of planned expenditures.
- Capital outlay refers to expenditures for the acquisition of capital assets, improvements to grounds, and the purchase of higher-cost equipment. The majority of the district’s capital outlay purchases occur in the Capital Projects Fund, so this particular object accounts for only 1.1 percent of the 2018–2019 budgeted General Fund expenditures.
- Other expenditures are the amounts paid for goods and services not otherwise classified in the other object categories. This includes dues and fees, interest expenditures for debt, and internal services accounts, such as transportation for field trips and printing services. Because of the internal service accounts, this budgeted item is typically expressed as a negative expense.
- Transfers to other funds account for the revenue resources the district transfers from the General Fund to other funds. Together with the other expenditures object category, this accounts for the remaining 4.3 percent of the 2018–2019 budgeted expenditures.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

GENERAL FUND
EXPENDITURES BY SERVICE AREA

	2014–2015 <u>Actual</u>	2015–2016 <u>Actual</u>	2016–2017 <u>Actual</u>	2017–2018 <u>Budget</u>	2018–2019 <u>Budget</u>
Regular Instruction					
Elementary Schools and Preschool	\$35,736,534	\$36,325,056	\$36,453,135	\$36,658,424	\$37,869,391
Charter Schools	7,457,926	7,741,511	7,752,579	7,971,055	8,330,336
Middle Schools	17,113,556	17,514,174	18,519,057	18,253,470	19,388,528
High Schools	30,049,928	31,378,121	31,154,764	31,360,898	33,063,597
Districtwide Fees and Gifts	-	-	-	2,100,000	2,200,000
Subtotal	<u>90,357,944</u>	<u>92,958,862</u>	<u>93,879,535</u>	<u>96,343,847</u>	<u>100,851,852</u>
Special Instruction					
Special Education	17,625,206	18,990,039	19,345,182	18,866,694	20,568,749
Career and Technical Education	<u>1,019,212</u>	<u>1,054,535</u>	<u>1,177,328</u>	<u>1,114,051</u>	<u>1,238,465</u>
Subtotal	<u>18,644,418</u>	<u>20,044,574</u>	<u>20,522,510</u>	<u>19,980,745</u>	<u>21,807,214</u>
Governance					
Governance	<u>1,437,692</u>	<u>1,504,090</u>	<u>1,618,409</u>	<u>1,725,953</u>	<u>1,884,413</u>
Subtotal	<u>1,437,692</u>	<u>1,504,090</u>	<u>1,618,409</u>	<u>1,725,953</u>	<u>1,884,413</u>
Support Components at ESC					
Learning Services	8,782,302	9,458,116	9,215,394	11,459,979	11,278,236
Operations and Maintenance	4,562,162	4,677,570	4,860,197	5,372,773	5,527,872
Human Resource Services	1,978,752	2,248,828	2,110,990	2,373,117	2,480,281
Transportation Services	4,158,753	4,420,462	4,318,338	4,830,532	5,097,052
Information and Technology Services	5,165,084	5,355,107	4,858,331	4,829,615	4,732,511
Financial Services	<u>1,471,268</u>	<u>1,565,956</u>	<u>1,501,739</u>	<u>1,895,780</u>	<u>2,033,212</u>
Subtotal	<u>26,118,321</u>	<u>27,726,039</u>	<u>26,864,989</u>	<u>30,761,796</u>	<u>31,149,164</u> ★
Transfers	<u>5,956,335</u>	<u>6,200,227</u>	<u>6,495,420</u>	<u>6,762,251</u>	<u>7,035,302</u>
Subtotal, expenditures and transfers	<u>142,514,710</u>	<u>148,433,792</u>	<u>149,380,863</u>	<u>155,574,592</u>	<u>162,727,945</u>
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,791,747</u>	<u>28,670,043</u>
Total Appropriation	<u><u>\$142,514,710</u></u>	<u><u>\$148,433,792</u></u>	<u><u>\$149,380,863</u></u>	<u><u>\$186,366,339</u></u>	<u><u>\$191,397,988</u></u>

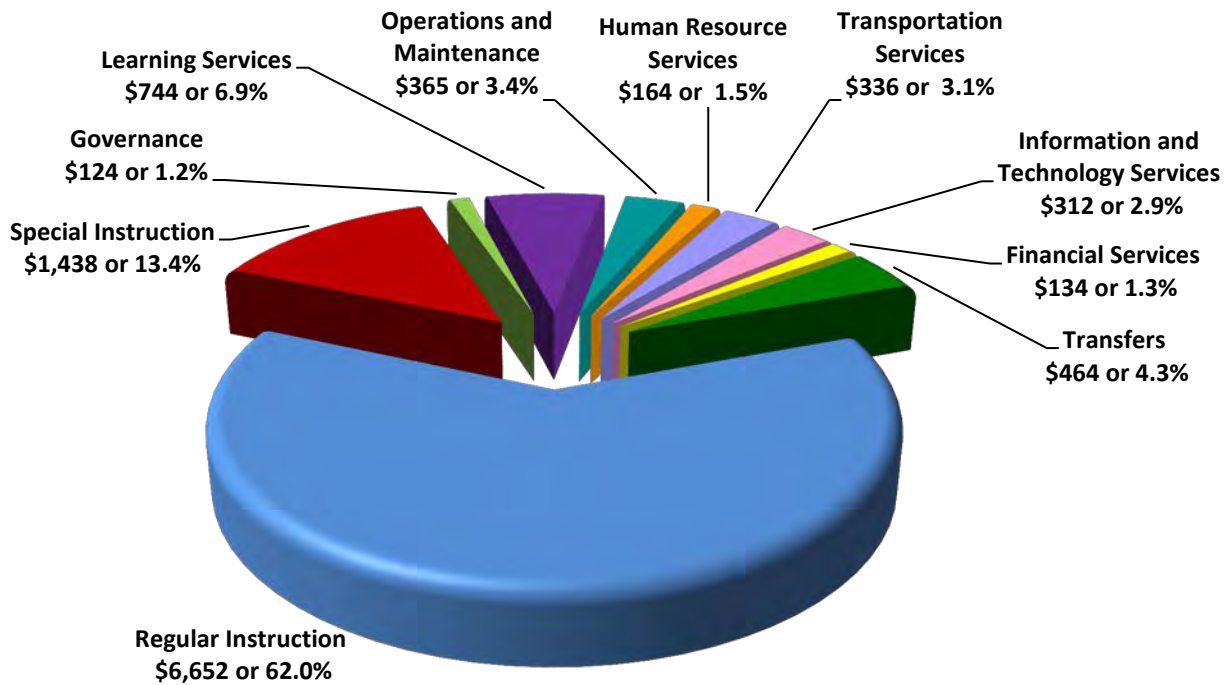
★ Includes budgeted one-time spending of \$4.9 million as outlined on page 44.

LITTLETON PUBLIC SCHOOLS

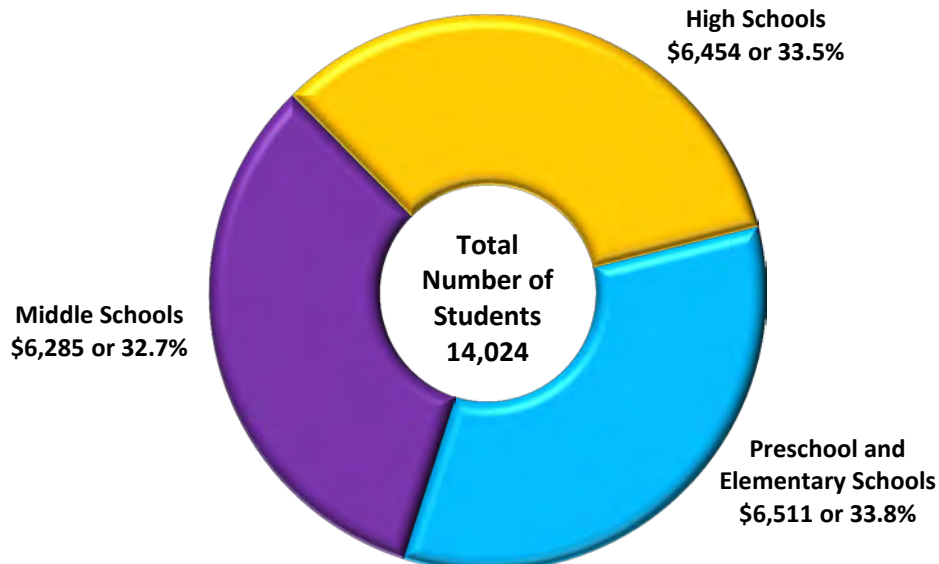
Littleton, Colorado

GENERAL FUND EXPENDITURES GRAPHS

2018–2019 Expenditures by Service Area Per Student
(Based on Total Projected Enrollment of 15,161)



2018–2019 Regular Instruction Per-Pupil Expenditures by Level
(Number of Students Net of Charter Schools, Other Programs, and Districtwide Fees and Gifts)



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

GENERAL FUND
2018–2019 BUDGET BY EXPENDITURE CATEGORY

	<u>Salaries and Wages</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies/ Materials</u>
Regular Instruction				
Elementary Schools and Preschool	\$26,719,003	\$9,153,069	\$409,464	\$1,451,922
Charter Schools	-	-	8,330,336	-
Middle Schools	13,802,674	4,439,291	251,382	859,451
High Schools	23,279,634	7,589,789	425,763	1,711,975
Districtwide Fees and Gifts	-	-	-	1,930,000
Subtotals	<u>63,801,311</u>	<u>21,182,149</u>	<u>9,416,945</u>	<u>5,953,348</u>
Special Instruction				
Special Education	14,288,112	5,047,993	903,135	64,600
Career and Technical Education	<u>788,731</u>	<u>235,917</u>	<u>130,367</u>	<u>51,950</u>
Subtotal	<u>15,076,843</u>	<u>5,283,910</u>	<u>1,033,502</u>	<u>116,550</u>
Governance	<u>757,077</u>	<u>234,504</u>	<u>809,081</u>	<u>37,901</u>
Support Components at ESC				
Learning Services	6,145,949	2,026,696	1,257,200	1,801,154
Operations and Maintenance	3,258,107	1,078,357	559,379	714,801
Human Resource Services	1,570,774	402,789	463,465	26,650
Transportation Services	3,257,096	1,262,715	198,798	619,243
Information and Technology Services	2,004,493	646,419	688,345	103,363
Financial Services	<u>1,110,838</u>	<u>370,535</u>	<u>573,023</u>	<u>18,316</u>
Subtotal	<u>17,347,257</u>	<u>5,787,511</u>	<u>3,740,210</u>	<u>3,283,527</u>
Transfers	-	-	-	-
Subtotal, expenditures and transfers	<u>96,982,488</u>	<u>32,488,074</u>	<u>14,999,738</u>	<u>9,391,326</u>
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriation	<u><u>\$96,982,488</u></u>	<u><u>\$32,488,074</u></u>	<u><u>\$14,999,738</u></u>	<u><u>\$9,391,326</u></u>

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

GENERAL FUND
2018–2019 BUDGET BY EXPENDITURE CATEGORY
(continued)

	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Transfers and Fund Balance</u>	<u>Grand Totals</u>
Regular Instruction				
Elementary Schools and Preschool	\$39,700	\$96,233	\$ -	\$37,869,391
Charter Schools	-	-	-	8,330,336
Middle Schools	34,180	1,550	-	19,388,528
High Schools	42,950	13,486	-	33,063,597
Districtwide Fees and Gifts	270,000	-	-	2,200,000
Subtotals	<u>386,830</u>	<u>111,269</u>	<u>-</u>	<u>100,851,852</u>
Special Instruction				
Special Education	128,000	136,909	-	20,568,749
Career and Technical Education	26,000	5,500	-	1,238,465
Subtotal	<u>154,000</u>	<u>142,409</u>	<u>-</u>	<u>21,807,214</u>
Governance	<u>750</u>	<u>45,100</u>	<u>-</u>	<u>1,884,413</u>
Support Components at ESC				
Learning Services	17,800	29,437	-	11,278,236
Operations and Maintenance	19,820	(102,592)	-	5,527,872
Human Resource Services	8,000	8,603	-	2,480,281
Transportation Services	8,000	(248,800)	-	5,097,052
Information and Technology Services	1,288,791	1,100	-	4,732,511
Financial Services	2,500	(42,000)	-	2,033,212
Subtotal	<u>1,344,911</u>	<u>(354,252) ❖</u>	<u>-</u>	<u>31,149,164</u> ★
Transfers	<u>-</u>	<u>-</u>	<u>7,035,302</u>	<u>7,035,302</u>
Subtotal, expenditures and transfers	<u>1,886,491</u>	<u>(55,474)</u>	<u>7,035,302</u>	<u>162,727,945</u>
Fund Balance	<u>-</u>	<u>-</u>	<u>28,670,043</u>	<u>28,670,043</u>
Total Appropriation	<u><u>\$1,886,491</u></u>	<u><u>(\$55,474)</u></u>	<u><u>\$35,705,345</u></u>	<u><u>\$191,397,988</u></u>

★ Includes budgeted one-time spending of \$4.9 million as outlined on page 44.

❖ Includes credits for internal service revenues for print shop, field trip transportation, and other indirect costs.

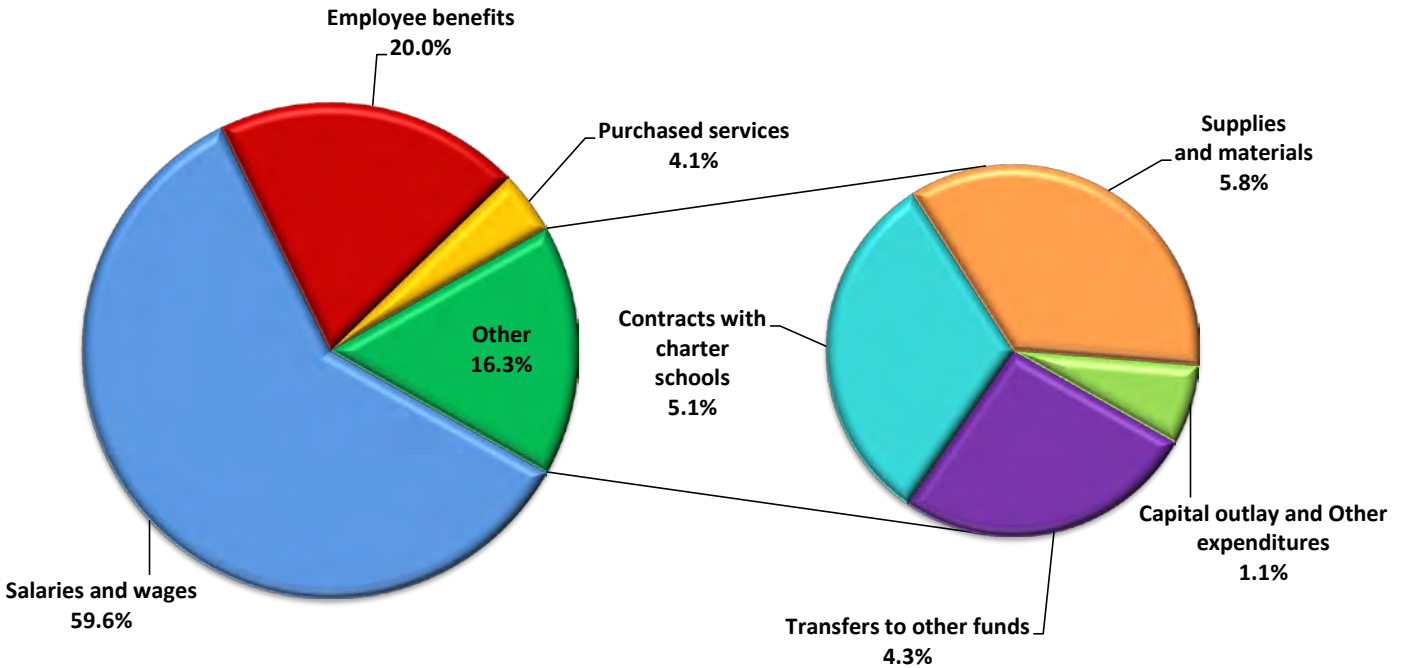
LITTLETON PUBLIC SCHOOLS Littleton, Colorado

GENERAL FUND EXPENDITURES BY OBJECT

	2014–2015 <u>Actual</u>	2015–2016 <u>Actual</u>	2016–2017 <u>Actual</u>	2017–2018 <u>Budget</u>	2018–2019 <u>Budget</u>
Salaries and wages	\$86,296,841	\$89,630,085	\$89,705,053	\$92,072,937	\$96,982,488
Employee benefits	26,092,465	27,313,249	28,272,844	29,941,617	32,488,074
Purchased services	6,964,673	8,504,235	8,778,694	6,290,037	6,669,402
Contracts with charter schools	7,457,926	7,741,511	7,752,579	7,971,055	8,330,336
Supplies and materials	8,680,567	6,863,764	7,032,499	10,810,632	9,391,326
Capital outlay	1,161,586	2,235,695	1,368,801	1,859,486	1,886,491
Other expenditures	(95,683)	(54,974)	(25,027)	(133,423)	(55,474)
Transfers to other funds	5,956,335	6,200,227	6,495,420	6,762,251	7,035,302
Total Expenditures	<u>\$142,514,710</u>	<u>\$148,433,792</u>	<u>\$149,380,863</u>	<u>\$155,574,592</u>	<u>\$162,727,945</u> ★

★ Includes budgeted one-time spending of \$4.9 million as outlined on page 44.

2018–2019 Budgeted Expenditures by Object



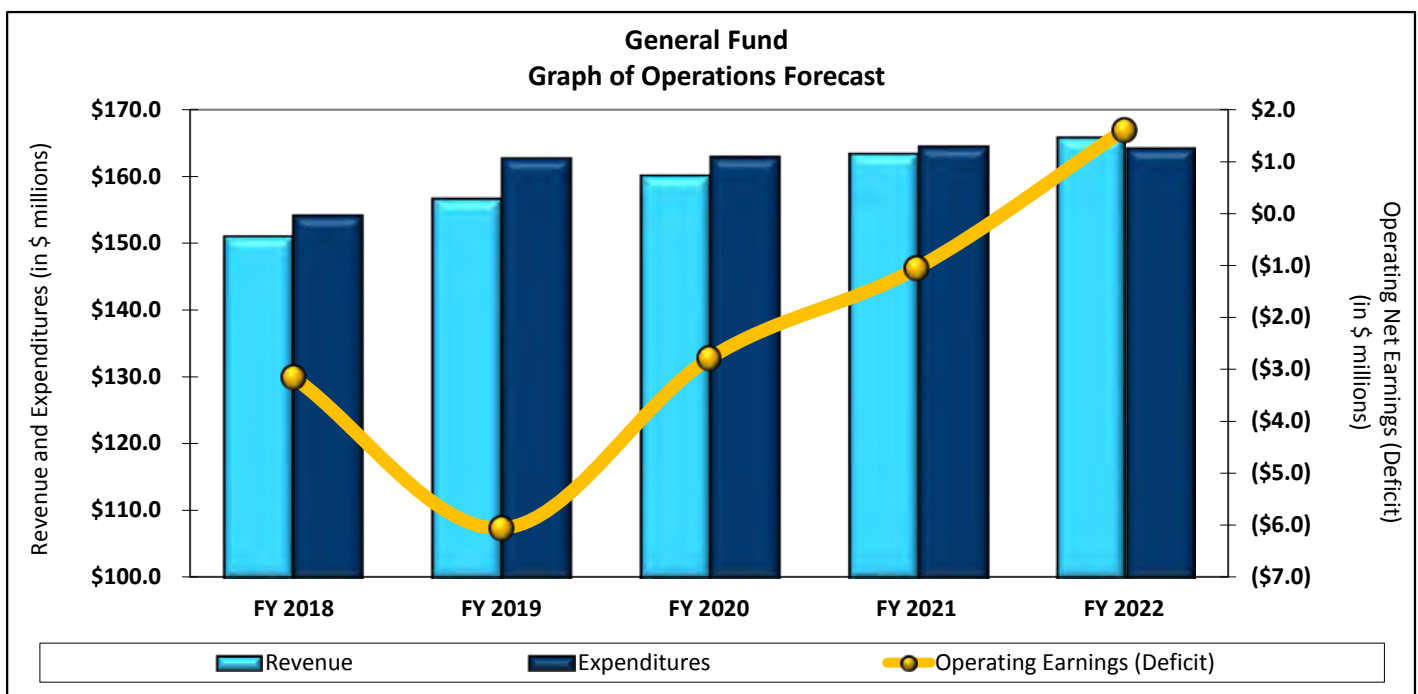
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GENERAL FUND—FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2017–2018 Projected	2018–2019 Budget	2019–2020 Forecast	2020–2021 Forecast	2021–2022 Forecast
Beginning Fund Balance	\$37,885,288	\$34,728,995	\$28,670,043	\$25,878,664	\$24,824,539
Revenue:					
Property taxes	71,778,148	71,993,118	72,857,296	73,077,661	73,963,531
Specific ownership taxes	6,702,806	6,702,806	6,702,806	6,702,806	6,702,806
Interest income	255,425	300,000	300,000	300,000	300,000
Other local income	4,164,350	4,115,228	4,115,228	4,115,228	4,115,228
State/Federal revenue	67,933,941	73,294,645	75,899,440	78,958,005	80,475,100
Transfers in	210,000	263,196	263,196	263,196	263,196
Total revenues	151,044,670	156,668,993	160,137,966	163,416,896	165,819,861
Expenditures:					
Salaries and wages	91,683,969	95,864,491	95,864,491 ‡	95,864,491 ‡	95,864,491 ‡
Employee benefits	29,941,617	32,178,309	33,568,144	34,833,335	36,225,046
Purchased services	5,593,787	6,062,682	6,062,682	6,062,682	6,062,682
Contract with charter schools	7,971,055	8,330,336	8,550,528	8,769,293	8,929,929
Supplies and materials	8,259,752	7,752,079	8,012,875	8,284,300	8,566,837
Capital outlay	634,486	661,491	661,491	661,491	661,491
Other expenditures	(133,423)	(55,811)	(55,811)	(55,811)	(55,811)
One-time major expenditures	3,487,469	4,899,066	3,062,497	2,671,617	384,942
Transfers out	6,762,251	7,035,302	7,202,448	7,379,623	7,567,429
Total expenditures	154,200,963	162,727,945	162,929,345	164,471,021	164,207,036
Ending Fund Balance	\$34,728,995	\$28,670,043	\$25,878,664	\$24,824,539	\$26,437,364

‡ Salary schedule advancement costs have not been included in the forecasting model.



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

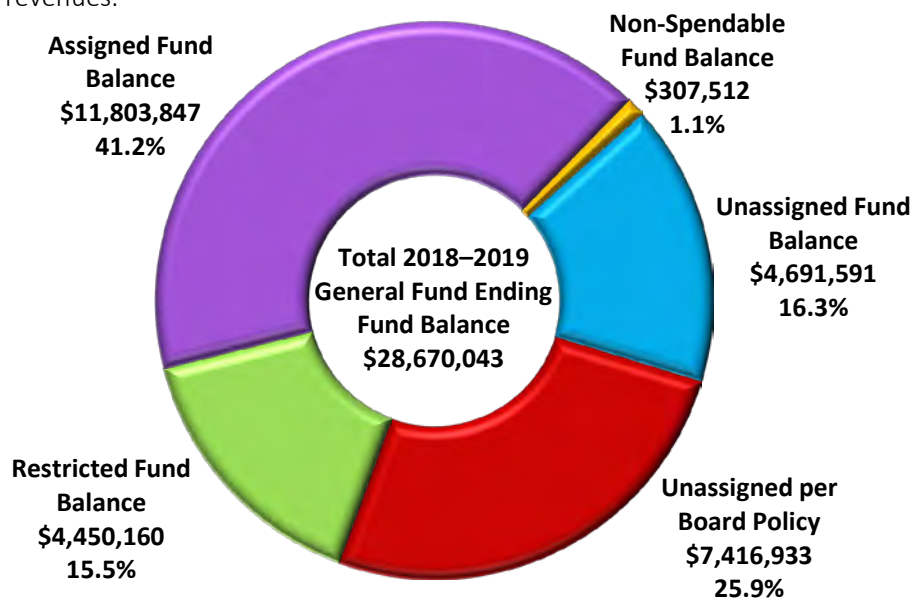
BUDGETED YEAR-END FUND BALANCE POSITION AS OF JUNE 30, 2019

	Budgeted
Beginning Fund Balance June 30, 2018, projected	\$34,728,995
Budgeted Revenue	156,668,993
Budgeted Expenditures	(162,727,945)
Budgeted Ending Fund Balance June 30, 2019	\$28,670,043

Composition of Budgeted Fund Balance as of June 30, 2019

		Percent of General Fund Revenue ✓
Unassigned Fund Balances:		
For Fiscal Stability	\$4,691,591	3.0%
Per Board Policy ✓	7,416,933	5.0%
Restricted, Committed, and Assigned Fund Balances:		
Restricted—Taxpayer's Bill of Rights (TABOR)		
Emergency Reserve	4,450,160	3.0%
Assigned—One-Time Spending for Curriculum, Technology, and Student Needs	5,768,975	3.7%
Assigned—Encumbrances and Carry Forwards	5,891,872	3.8%
Assigned—Health Insurance Reserve	143,000	0.1%
Non-Spendable Fund Balances:		
Inventory and Prepays	307,512	0.2%
Total Fund Balance	\$28,670,043	18.3%

✓ Board of Education policy DB - Annual Budget requires the district to maintain an unassigned fund balance equivalent to 5.0 percent of the district's current fiscal year General Fund revenue budget, excluding charter school revenues.



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

GENERAL FUND
EXPENDITURES BUDGET DETAIL INTRODUCTION AND OVERVIEW

The following budget detail will allow interested readers to compare five years of expenditures on a more detailed level. Information on revenues can be found in the budget summary section. A summary page is presented for each category followed by the detailed pages included in that category. The budget detail is grouped into the following categories:

<u>Budget Detail Category</u>	<u>Initial Page</u>
Elementary Schools and Preschool	70
Middle Schools	88
High Schools	94
Special Instruction	101
Governance	106
Support Components	108

Instruction budgets at the elementary, middle, and high school levels include teachers, aides, instructional supplies, librarians, counselors, office of the principal, custodians, and utilities. Costs which are incurred to operate the school but managed centrally for cost effectiveness, i.e., maintenance of buildings, human resources, etc., are summarized in the support components section.

The traditional line-item budget format continues to be prepared because it conforms to the format used by the CDE. The traditional budget format and the budget detail are identical in terms of the total amount. The traditional line-item budget is available for review in the offices of Financial Services.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

ELEMENTARY SCHOOLS AND PRESCHOOL SUMMARY

Elementary education in Littleton Public Schools is conducted at thirteen learning sites and includes Grades K–5. The elementary learning sites are Centennial, East, Field, Franklin, Highland, Hopkins, Lenski, Moody, Peabody, Runyon, Sandburg, Twain, and Wilder.

Preschool education at The Village in Littleton Public Schools is conducted at two learning sites for 175 Colorado Preschool Program (CPP) children, 133 children with disabilities, and 11 children who are enrolled as CPP with disabilities.

Per Colorado Revised Statute, 450 hours for kindergarten and 990 hours for Grades 1–5 are the minimum scheduled hours required per year. At Littleton Public Schools, kindergarten and Grades 1–5 are primarily scheduled for 501.54 and 1,035.56 hours respectively based on the new start times. Centennial and Field have increased instructional time.

Subject areas taught at the elementary level include:

Language Arts—Instruction in reading, writing, speaking, and listening/viewing skills and strategies.

Mathematics—Operations with whole numbers, decimals, fractions, money, time, geometric shapes (two- and three-dimensional), measurement (linear, weight, and volume), perimeter, area, graphing, problem solving, and communication.

Science—Earth science, life science/ecology, physical science.

Social Studies—U.S. history is the major theme and incorporates general study of U.S. history and geography concepts as well as Littleton/Centennial and Colorado geography and history.

Computers—Using computers to learn and produce work by gathering information, word processing, and connecting with others.

Health—Accident prevention and safety, community health, consumer health, environmental health, personal health, disease prevention and control, substance use and abuse, and family life.

Music—Rhythm, melody, harmony, form, expression, and music reading.

Physical Education—Instruction and application of knowledge and skills in physical fitness, movement, sports/games/recreation, and sportsmanship/citizenship.

Visual Arts—Concepts and skills in communication, history and culture, aesthetics, cognitive process, media, technique and production, and safety.

Gifted and Talented—Gifted and talented education in Littleton Public Schools identifies needs and programs for individual academic growth and assesses the effectiveness of a differentiated curriculum.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

ELEMENTARY SCHOOLS AND PRESCHOOL

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures by School:					
The Village Preschools	\$1,202,836	\$1,181,113	\$1,281,515	\$1,269,838	\$1,627,857
Lewis Ames Facility	172,833	182,770	193,854	189,576	188,804
Centennial Academy of Fine Arts	3,646,903	3,811,183	3,930,754	3,782,482	4,031,069
East Elementary	2,437,739	2,472,126	2,449,259	2,399,230	2,487,900
Eugene Field Elementary	3,364,200	3,163,098	2,938,687	2,891,776	2,850,893
Benjamin Franklin Elementary	2,938,225	3,146,437	3,282,795	3,552,799	3,559,348
Highland Elementary	1,986,482	2,056,206	2,113,512	2,180,174	2,141,357
Mark Hopkins Elementary	1,987,084	1,937,699	1,786,533	1,804,625	1,969,732
Lois Lenski Elementary	3,033,095	3,057,367	3,080,162	3,044,405	3,097,769
Ralph Moody Elementary	2,351,925	2,395,459	2,477,082	2,345,363	2,375,172
Peabody Elementary	2,272,146	2,302,630	2,289,427	2,347,878	2,505,865
Damon Runyon Elementary	2,490,360	2,483,363	2,519,587	2,676,642	2,650,350
Carl Sandburg Elementary	2,461,719	2,673,039	2,693,278	2,751,029	2,911,496
Mark Twain Elementary	2,173,274	2,213,188	2,173,032	2,091,200	2,028,686
Laura Ingalls Wilder Elementary	3,217,713	3,249,378	3,243,658	3,331,407	3,443,093
Total expenditures	<u>\$35,736,534</u>	<u>\$36,325,056</u>	<u>\$36,453,135</u>	<u>\$36,658,424</u>	<u>\$37,869,391</u>
Expenditures by Object:					
Salaries and wages	\$25,518,155	\$25,826,507	\$25,805,285	\$26,067,981	\$26,719,003
Employee benefits	7,606,419	7,819,590	8,047,614	8,655,694	9,153,069
Purchased services	557,235	544,286	565,848	409,686	409,464
Supplies and materials	1,824,991	1,819,256	1,811,273	1,453,243	1,451,922
Capital outlay	144,432	232,235	132,312	41,270	39,700
Other expenditures	85,302	83,182	90,803	30,550	96,233
Total expenditures	<u>\$35,736,534</u>	<u>\$36,325,056</u>	<u>\$36,453,135</u>	<u>\$36,658,424</u>	<u>\$37,869,391</u>
Personnel (full-time equivalents):					
Administrators	14.72	14.72	14.75	14.69	16.63
Clerical	26.29	27.86	25.77	26.17	27.65
Custodians	34.38	34.25	34.25	34.75	35.50
Paraprofessionals	79.20	71.15	76.48	79.82	84.57
Teachers	312.23	314.79	304.74	300.35	291.74
Total personnel	<u>466.82</u>	<u>462.77</u>	<u>455.99</u>	<u>455.78</u>	<u>456.09</u>
Number of Students Served*	<u>6,064</u>	<u>6,011</u>	<u>5,937</u>	<u>5,952</u>	<u>5,816</u>

* Number of students served does not include students in any program or charter school not specifically referenced on this page.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

THE VILLAGE PRESCHOOLS

NORTH LOCATION

1907 W. Powers Ave., Littleton, CO 80120
(303) 347-6985

LEWIS AMES LOCATION

7300 S. Clermont Dr., Centennial, CO 80122
(303) 347-4400

	2014–2015 <u>Actual</u>	2015–2016 <u>Actual</u>	2016–2017 <u>Actual</u>	2017–2018 <u>Budget</u>	2018–2019 <u>Budget</u>
Expenditures:					
Salaries and wages	\$749,497	\$793,149	\$837,326	\$734,112	\$920,012
Employee benefits	299,810	301,902	329,159	359,636	471,277
Purchased services	55,044	13,249	19,333	35,494	29,967
Supplies and materials	92,939	71,762	92,721	139,546	135,818
Capital outlay	3,931	-	-	-	-
Other expenditures	1,615	1,051	2,976	1,050	70,783 ★
Total expenditures	<u><u>\$1,202,836</u></u>	<u><u>\$1,181,113</u></u>	<u><u>\$1,281,515</u></u>	<u><u>\$1,269,838</u></u>	<u><u>\$1,627,857 ‡</u></u>
Personnel (full-time equivalents):					
Administrators	0.72	0.72	0.75	0.69	0.63
Clerical	1.49	2.50	1.79	2.51	3.52
Custodians	2.00	2.00	2.00	2.00	2.00
Paraprofessionals	21.74	19.93	24.03	24.54	28.01
Teachers	0.63	0.15	0.12	0.22	0.25
Total personnel	<u><u>26.58</u></u>	<u><u>25.30</u></u>	<u><u>28.69</u></u>	<u><u>29.96</u></u>	<u><u>34.41 ‡</u></u>
Number of Students Served	<u><u>290</u></u>	<u><u>280</u></u>	<u><u>287</u></u>	<u><u>320</u></u>	<u><u>320</u></u>

★ Due to a change in accounting practices for Colorado Preschool Program revenues, the overhead expense is now recorded directly to the program.

‡ Increased actual enrollment in 2017–2018 required the addition of personnel to meet the needs of the students. Due to the increased staffing, actual costs also increased in 2017–2018 but were not reflected in the budget until 2018–2019.



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

LEWIS AMES FACILITY

7300 S. Clermont Dr., Centennial, CO 80122

(303) 347-4400

	2014–2015 <u>Actual</u>	2015–2016 <u>Actual</u>	2016–2017 <u>Actual</u>	2017–2018 <u>Budget</u>	2018–2019 <u>Budget</u>
Expenditures:					
Salaries and wages	\$62,559	\$74,263	\$75,863	\$71,968	\$69,142
Employee benefits	21,238	25,893	24,832	32,671	34,725
Purchased services	19,778	17,572	21,784	19,000	19,000
Supplies and materials	69,258	65,042	70,375	65,937	65,937
Capital outlay	-	-	1,000	-	-
Other expenditures	-	-	-	-	-
Total expenditures	<u>\$172,833</u>	<u>\$182,770</u>	<u>\$193,854</u>	<u>\$189,576</u>	<u>\$188,804</u>
Personnel (full-time equivalents):					
Clerical	1.00	1.00	0.73	0.60	0.60
Custodians	1.63	1.50	1.50	2.00	2.00
Total personnel	<u>2.63</u>	<u>2.50</u>	<u>2.23</u>	<u>2.60</u>	<u>2.60</u>

NOTE: This building is currently being used for career and technical education classes, other district programs, and community needs.



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

CENTENNIAL ACADEMY of FINE ARTS EDUCATION

3306 W. Berry Ave., Littleton, CO 80123
(303) 347-4425

	<u>2014–2015</u> <u>Actual</u>	<u>2015–2016</u> <u>Actual</u>	<u>2016–2017</u> <u>Actual</u>	<u>2017–2018</u> <u>Budget</u>	<u>2018–2019</u> <u>Budget</u>
Expenditures:					
Salaries and wages	\$2,658,969	\$2,774,772	\$2,797,179	\$2,773,403	\$2,940,067
Employee benefits	775,322	818,062	855,666	869,203	943,299
Purchased services	52,316	34,444	32,207	26,224	30,225
Supplies and materials	146,339	163,023	192,372	106,982	113,828
Capital outlay	5,754	14,080	44,084	3,620	3,000
Other expenditures	8,203	6,802	9,246	3,050	650
Total expenditures	<u><u>\$3,646,903</u></u>	<u><u>\$3,811,183</u></u>	<u><u>\$3,930,754</u></u>	<u><u>\$3,782,482</u></u>	<u><u>\$4,031,069</u></u>
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	2.00
Clerical	2.08	2.08	1.96	1.96	1.96
Custodians	2.50	2.50	2.50	2.50	2.50
Paraprofessionals	6.22	6.18	6.53	6.53	6.46
Teachers	33.36	33.82	31.78	31.80	30.40
Total personnel	<u><u>45.16</u></u>	<u><u>45.58</u></u>	<u><u>43.77</u></u>	<u><u>43.79</u></u>	<u><u>43.32</u></u>
Number of Students Served	<u><u>539</u></u>	<u><u>536</u></u>	<u><u>532</u></u>	<u><u>539</u></u>	<u><u>532</u></u>



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

EAST ELEMENTARY SCHOOL

5993 S. Fairfield St., Littleton, CO 80120

(303) 347-4450

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$1,721,103	\$1,772,159	\$1,747,058	\$1,727,844	\$1,778,461
Employee benefits	495,767	508,848	522,260	564,848	601,423
Purchased services	37,745	37,241	29,855	32,017	30,695
Supplies and materials	178,660	143,303	144,466	73,771	76,771
Capital outlay	815	6,839	1,188	-	-
Other expenditures	3,649	3,736	4,432	750	550
Total expenditures	\$2,437,739	\$2,472,126	\$2,449,259	\$2,399,230	\$2,487,900
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	2.00
Clerical	2.00	2.00	2.00	2.00	2.02
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	3.79	3.23	4.57	4.85	5.69
Teachers	21.50	21.90	20.90	19.76	18.50
Total personnel	30.54	30.38	30.72	29.86	30.46
Number of Students Served	310	323	307	311	304



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

EUGENE FIELD ELEMENTARY

5402 S. Sherman Way, Littleton, CO 80121

(303) 347-4475

	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2018–2019</u> Budget
Expenditures:					
Salaries and wages	\$2,432,342	\$2,299,521	\$2,096,390	\$2,098,026	\$2,056,825
Employee benefits	721,166	694,332	667,524	667,075	668,619
Purchased services	75,543	39,520	44,580	28,025	30,625
Supplies and materials	125,689	124,961	125,397	96,850	93,124
Capital outlay	3,887	854	1,364	500	500
Other expenditures	5,573	3,910	3,432	1,300	1,200
Total expenditures	<u>\$3,364,200</u>	<u>\$3,163,098</u>	<u>\$2,938,687</u>	<u>\$2,891,776</u>	<u>\$2,850,893</u>
Personnel (full-time equivalents):					
Administrators	2.00	2.00	2.00	2.00	2.00
Clerical	2.00	2.00	2.00	2.00	2.00
Custodians	3.00	3.00	3.00	3.00	3.00
Paraprofessionals	6.32	5.90	4.92	4.42	4.49
Teachers	29.98	27.10	23.10	22.27	20.54
Total personnel	<u>43.30</u>	<u>40.00</u>	<u>35.02</u>	<u>33.69</u>	<u>32.03</u>
Number of Students Served	<u>353</u>	<u>339</u>	<u>328</u>	<u>306</u>	<u>288</u>



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

BENJAMIN FRANKLIN ELEMENTARY SCHOOL

1603 E. Euclid Ave., Centennial, CO 80121

(303) 347-4500

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$2,132,219	\$2,248,676	\$2,338,711	\$2,492,867	\$2,476,993
Employee benefits	609,637	671,516	724,844	903,385	927,515
Purchased services	49,935	62,340	66,326	40,167	38,267
Supplies and materials	119,016	137,046	126,206	111,380	106,073
Capital outlay	18,174	16,460	13,273	5,000	10,500
Other expenditures	9,244	10,399	13,435	-	-
Total expenditures	\$2,938,225	\$3,146,437	\$3,282,795	\$3,552,799	\$3,559,348
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.69	1.63	2.00	1.81	1.50
Custodians	2.50	2.50	2.50	2.50	2.75
Paraprofessionals	4.60	4.53	6.25	6.61	6.18
Teachers	26.20	27.65	27.20	28.70	29.16
Total personnel	35.99	37.31	38.95	40.62	40.59
Number of Students Served	561	589	602	611	608



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

HIGHLAND ELEMENTARY SCHOOL

711 E. Euclid Ave., Centennial, CO 80121

(303) 347-4525

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$1,448,015	\$1,468,108	\$1,504,857	\$1,565,950	\$1,530,119
Employee benefits	417,940	443,722	470,922	503,364	500,678
Purchased services	21,703	27,692	28,300	23,967	21,967
Supplies and materials	94,328	110,053	103,417	81,993	88,593
Capital outlay	1,524	3,826	3,404	4,900	-
Other expenditures	2,972	2,805	2,612	-	-
Total expenditures	\$1,986,482	\$2,056,206	\$2,113,512	\$2,180,174	\$2,141,357
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.56	1.70	1.56	1.56	1.63
Custodians	2.50	2.50	2.50	2.50	2.50
Paraprofessionals	2.81	2.03	3.48	3.37	2.57
Teachers	17.40	17.40	16.85	17.35	16.05
Total personnel	25.27	24.63	25.39	25.78	23.75
Number of Students Served	330	334	311	310	284



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

MARK HOPKINS ELEMENTARY SCHOOL

7171 S. Pennsylvania St., Centennial, CO 80122

(303) 347-4550

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$1,414,707	\$1,370,623	\$1,244,666	\$1,268,052	\$1,378,632
Employee benefits	423,470	413,586	400,393	422,415	474,382
Purchased services	33,852	38,674	38,731	29,167	30,199
Supplies and materials	105,732	99,366	95,442	80,891	82,569
Capital outlay	6,366	12,314	4,469	4,000	3,500
Other expenditures	2,957	3,136	2,832	100	450
Total expenditures	\$1,987,084	\$1,937,699	\$1,786,533	\$1,804,625	\$1,969,732
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.69	1.69	1.63	1.31	1.50
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	4.20	4.03	2.88	1.82	3.02
Teachers	18.19	17.30	16.69	16.57	16.82
Total personnel	27.33	26.27	24.45	22.95	24.59
Number of Students Served	305	296	270	295	301



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

LOIS LENSKI ELEMENTARY SCHOOL

6350 S. Fairfax Way, Centennial, CO 80121

(303) 347-4575

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$2,164,267	\$2,178,958	\$2,181,901	\$2,198,183	\$2,209,618
Employee benefits	637,595	656,566	665,589	706,045	745,240
Purchased services	54,208	52,162	59,683	30,823	31,317
Supplies and materials	159,828	149,590	136,694	99,054	102,794
Capital outlay	6,168	10,776	26,457	7,000	5,000
Other expenditures	11,029	9,315	9,838	3,300	3,800
Total expenditures	\$3,033,095	\$3,057,367	\$3,080,162	\$3,044,405	\$3,097,769
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	2.00	1.88	1.50	1.88	1.78
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	4.81	3.05	3.25	3.28	5.40
Teachers	28.00	28.77	28.40	28.00	27.26
Total personnel	38.06	36.95	36.40	36.41	37.69
Number of Students Served	609	574	572	571	558



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

RALPH MOODY ELEMENTARY SCHOOL

6390 S. Windermere St., Littleton, CO 80120

(303) 347-4600

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$1,718,690	\$1,710,207	\$1,773,201	\$1,675,531	\$1,687,703
Employee benefits	510,340	525,590	558,037	554,427	575,318
Purchased services	13,919	23,960	34,223	16,617	22,817
Supplies and materials	102,795	126,933	106,572	94,738	86,784
Capital outlay	-	1,777	1,188	50	50
Other expenditures	6,181	6,992	3,861	4,000	2,500
Total expenditures	\$2,351,925	\$2,395,459	\$2,477,082	\$2,345,363	\$2,375,172
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.75	2.00	2.00	2.00	2.00
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	3.90	3.83	2.84	4.49	5.37
Teachers	21.21	22.00	21.95	20.20	18.83
Total personnel	30.11	31.08	30.04	29.94	29.45
Number of Students Served	385	368	363	347	331



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

PEABODY ELEMENTARY SCHOOL

3128 E. Maplewood Ave., Centennial, CO 80121

(303) 347-4625

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$1,633,388	\$1,611,731	\$1,623,181	\$1,675,991	\$1,790,253
Employee benefits	492,992	504,001	517,825	541,232	585,757
Purchased services	25,044	34,029	24,032	27,267	25,267
Supplies and materials	115,106	134,912	111,154	98,188	99,388
Capital outlay	630	14,410	8,174	5,200	5,200
Other expenditures	4,986	3,547	5,061	-	-
Total expenditures	\$2,272,146	\$2,302,630	\$2,289,427	\$2,347,878	\$2,505,865
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.97	1.97	1.97	1.97	1.97
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	2.04	1.96	1.12	1.12	1.12
Teachers	20.90	21.40	21.60	21.60	21.53
Total personnel	28.16	28.58	27.94	27.94	27.87
Number of Students Served	403	403	419	404	411



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

DAMON RUNYON ELEMENTARY SCHOOL

7455 S. Elati St., Littleton, CO 80120

(303) 347-4650

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$1,773,149	\$1,770,143	\$1,796,521	\$1,918,833	\$1,889,863
Employee benefits	560,366	563,085	559,097	630,903	634,168
Purchased services	21,654	28,167	27,893	20,517	20,517
Supplies and materials	129,114	105,565	122,824	95,389	94,452
Capital outlay	-	11,178	6,684	8,000	8,350
Other expenditures	6,077	5,225	6,568	3,000	3,000
Total expenditures	\$2,490,360	\$2,483,363	\$2,519,587	\$2,676,642	\$2,650,350
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.69	1.69	1.50	1.50	1.91
Custodians	2.25	2.25	2.25	2.25	2.75
Paraprofessionals	5.42	4.92	4.14	4.99	3.23
Teachers	23.01	22.50	22.60	22.60	22.76
Total personnel	33.37	32.36	31.49	32.34	31.65
Number of Students Served	471	460	469	487	468



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

CARL SANDBURG ELEMENTARY SCHOOL

6900 S. Elizabeth St., Centennial, CO 80122

(303) 347-4675

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$1,768,628	\$1,871,515	\$1,900,047	\$1,969,716	\$2,087,479
Employee benefits	535,307	564,656	592,806	635,364	679,615
Purchased services	30,524	47,278	47,219	23,667	23,667
Supplies and materials	115,646	142,750	124,469	111,282	109,735
Capital outlay	-	35,210	16,493	2,000	2,000
Other expenditures	11,614	11,630	12,244	9,000	9,000
Total expenditures	\$2,461,719	\$2,673,039	\$2,693,278	\$2,751,029	\$2,911,496
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.81	1.72	1.69	1.69	1.88
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	4.08	2.99	4.39	4.46	3.06
Teachers	23.06	24.87	24.64	24.42	23.94
Total personnel	32.20	32.83	33.97	33.82	32.13
Number of Students Served	502	489	511	502	489



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

MARK TWAIN ELEMENTARY SCHOOL

6901 S. Franklin St., Centennial, CO 80122

(303) 347-4700

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$1,572,053	\$1,594,910	\$1,565,617	\$1,493,155	\$1,436,241
Employee benefits	463,748	468,048	460,444	481,754	481,820
Purchased services	31,520	32,749	44,418	32,217	29,867
Supplies and materials	100,996	95,735	95,331	82,574	78,858
Capital outlay	1,377	17,835	4,140	1,000	1,600
Other expenditures	3,580	3,911	3,082	500	300
Total expenditures	\$2,173,274	\$2,213,188	\$2,173,032	\$2,091,200	\$2,028,686
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.56	2.00	1.44	1.50	1.50
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	2.60	2.60	2.53	2.95	3.44
Teachers	19.66	20.40	18.90	16.90	15.66
Total personnel	27.07	28.25	26.12	24.60	23.85
Number of Students Served	373	374	325	318	286



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

LAURA INGALLS WILDER ELEMENTARY SCHOOL

4300 W. Ponds Circle, Littleton, CO 80123

(303) 347-4750

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$2,268,569	\$2,287,772	\$2,322,767	\$2,404,350	\$2,467,595
Employee benefits	641,721	659,783	698,216	783,372	829,233
Purchased services	34,450	55,209	47,264	24,517	25,067
Supplies and materials	169,545	149,215	163,833	114,668	117,198
Capital outlay	95,806	86,676	394	-	-
Other expenditures	7,622	10,723	11,184	4,500	4,000
Total expenditures	\$3,217,713	\$3,249,378	\$3,243,658	\$3,331,407	\$3,443,093
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	2.00	2.00	2.00	1.88	1.88
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	6.67	5.97	5.55	6.39	6.53
Teachers	29.13	29.53	30.01	29.96	30.04
Total personnel	41.05	40.75	40.81	41.48	41.70
Number of Students Served	633	646	641	631	636



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INTENTIONALLY FOR
PRESENTATION PURPOSES

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

MIDDLE SCHOOLS SUMMARY

Middle school education in Littleton Public Schools is conducted at four learning sites and includes Grades 6–8. The middle school learning sites are Euclid, Goddard, Newton, and Powell. Per Colorado Revised Statute, the required minimum scheduled hours is 1,080 hours per year. Littleton Public Schools currently schedules 1,108.54 hours per year based on the new start times.

Subject areas taught at the middle school level include:

Language Arts— Reading, writing, speaking, listening/viewing, journalism, and drama.

Mathematics—Estimation, decimals, fractions, integers, simple equations, expand knowledge of percents and geometric concepts, algebra, problem solving, and communication.

Science—Earth science, physical science, and life science.

Social Studies—World history from ancient civilizations through modern times, and U.S. history from American Revolution through World War I.

Computers—Keyboarding, computers, word processing, database, hypercard, and programming.

Health—Accident prevention and safety, community health, consumer health, environmental health, personal health, disease prevention and control, substance use and abuse, and family life.

Music—Vocal music, band, orchestra, and music appreciation.

Physical Education—Individual and team sports, cooperation, fitness, safety and sportsmanship, and recreational games.

Arts—Elements of design and principles of organization, media and techniques, and art appreciation.

World Language—Spanish and French.

Technology Education—Modular technology, woods and metals.

Gifted and Talented—Gifted and talented education in Littleton Public Schools identifies needs and programs for individual academic growth and assesses the effectiveness of a differentiated curriculum.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

MIDDLE SCHOOLS

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures by School or Program:					
Euclid Middle School	\$4,259,357	\$4,273,136	\$4,656,838	\$4,547,574	\$4,780,132
Goddard Middle School	4,214,551	4,350,442	4,710,773	4,497,023	4,745,136
Isaac Newton Middle School	3,570,436	3,635,948	3,798,762	3,697,218	4,118,850
John Wesley Powell Middle School	5,069,212	5,254,648	5,352,684	5,511,655	5,744,410
Total expenditures	\$17,113,556	\$17,514,174	\$18,519,057	\$18,253,470	\$19,388,528
Expenditures by Object:					
Salaries and wages	\$12,058,503	\$12,237,261	\$12,747,822	\$12,981,728	\$13,802,674
Employee benefits	3,567,860	3,698,668	3,948,020	4,132,862	4,439,291
Purchased services	376,050	438,145	534,966	251,382	251,382
Supplies and materials	942,199	974,058	1,020,655	843,818	859,451
Capital outlay	137,472	138,718	231,570	42,680	34,180
Other expenditures	31,472	27,324	36,024	1,000	1,550
Total expenditures	\$17,113,556	\$17,514,174	\$18,519,057	\$18,253,470	\$19,388,528
Personnel (full-time equivalents):					
Administrators	12.00	12.00	12.00	12.00	12.00
Clerical	15.00	14.69	14.00	14.00	14.00
Custodians	18.00	18.00	18.00	18.00	18.00
Paraprofessionals	10.13	10.05	9.08	6.06	4.09
Teachers	137.84	143.14	148.44	148.61	154.76
Total personnel	192.97	197.88	201.52	198.67	202.85
Number of Students Served*	2,919	2,991	2,997	3,032	3,076

* Number of students served does not include students in any program or charter school not specifically referenced on this page.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

EUCLID MIDDLE SCHOOL

777 W. Euclid Ave., Littleton, CO 80120

(303) 347-7800

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$3,039,852	\$3,018,113	\$3,189,821	\$3,243,675	\$3,397,868
Employee benefits	891,181	913,907	981,816	1,021,022	1,096,782
Purchased services	70,320	96,519	129,472	62,458	62,458
Supplies and materials	230,932	221,769	273,354	204,919	207,524
Capital outlay	19,497	16,004	75,230	15,500	15,500
Other expenditures	7,575	6,824	7,145	-	-
Total expenditures	\$4,259,357	\$4,273,136	\$4,656,838	\$4,547,574	\$4,780,132
Personnel (full-time equivalents):					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	4.00	4.00	4.00	4.00	4.00
Custodians	4.50	4.50	4.50	4.50	4.50
Paraprofessionals	4.07	3.57	2.46	2.32	1.96
Teachers	33.60	33.97	35.45	35.54	36.81
Total personnel	49.17	49.04	49.41	49.36	50.27
Number of Students Served	686	697	713	743	742



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

GODDARD MIDDLE SCHOOL

3800 W. Berry Ave., Littleton, CO 80123

(303) 347-7850

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$2,936,939	\$3,044,709	\$3,231,947	\$3,220,686	\$3,387,139
Employee benefits	868,992	914,692	1,006,132	1,017,851	1,097,580
Purchased services	142,134	166,446	186,120	66,308	66,308
Supplies and materials	223,145	199,682	215,844	185,178	190,609
Capital outlay	35,113	16,766	62,824	7,000	3,500
Other expenditures	8,228	8,147	7,906	-	-
Total expenditures	\$4,214,551	\$4,350,442	\$4,710,773	\$4,497,023	\$4,745,136
Personnel (full-time equivalents):					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	4.00	4.00	4.00	4.00	4.00
Custodians	4.50	4.50	4.50	4.50	4.50
Paraprofessionals	2.03	2.03	2.17	0.98	1.05
Teachers	35.94	36.85	39.12	37.63	38.53
Total personnel	49.47	50.38	52.79	50.11	51.08
Number of Students Served	707	732	724	727	742



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

ISAAC NEWTON MIDDLE SCHOOL

4001 E. Arapahoe Road, Centennial, CO 80122

(303) 347-7900

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$2,493,094	\$2,476,559	\$2,545,494	\$2,553,994	\$2,893,239
Employee benefits	713,055	744,961	793,690	860,488	938,317
Purchased services	79,776	110,007	117,835	61,058	61,058
Supplies and materials	212,906	245,363	249,483	211,178	215,186
Capital outlay	62,831	51,131	78,035	9,500	9,500
Other expenditures	8,774	7,927	14,225	1,000	1,550
Total expenditures	\$3,570,436	\$3,635,948	\$3,798,762	\$3,697,218	\$4,118,850
Personnel (full-time equivalents):					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	3.00	2.69	2.00	2.00	2.00
Custodians	4.50	4.50	4.50	4.50	4.50
Paraprofessionals	2.21	2.21	2.21	1.64	1.08
Teachers	28.74	28.74	29.26	29.26	32.82
Total personnel	41.45	41.14	40.97	40.40	43.40
Number of Students Served	601	601	592	620	645



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

JOHN WESLEY POWELL MIDDLE SCHOOL

8000 S. Corona Way, Littleton, CO 80122

(303) 347-7950

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$3,588,618	\$3,697,880	\$3,780,560	\$3,963,373	\$4,124,428
Employee benefits	1,094,632	1,125,108	1,166,382	1,233,501	1,306,612
Purchased services	83,820	65,173	101,539	61,558	61,558
Supplies and materials	275,216	307,244	281,974	242,543	246,132
Capital outlay	20,031	54,817	15,481	10,680	5,680
Other expenditures	6,895	4,426	6,748	-	-
Total expenditures	\$5,069,212	\$5,254,648	\$5,352,684	\$5,511,655	\$5,744,410
Personnel (full-time equivalents):					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	4.00	4.00	4.00	4.00	4.00
Custodians	4.50	4.50	4.50	4.50	4.50
Paraprofessionals	1.82	2.24	2.24	1.12	-
Teachers	39.56	43.58	44.61	46.18	46.60
Total personnel	52.88	57.32	58.35	58.80	58.10
Number of Students Served	925	961	968	942	947



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

HIGH SCHOOLS SUMMARY

High school education in Littleton Public Schools is conducted at four learning sites and includes Grades 9–12. The high school learning sites are Arapahoe, Heritage, Littleton, and Options Secondary at Whitman. Per Colorado Revised Statute, the required minimum scheduled hours is 1,080 hours per year. Littleton Public Schools currently schedules 1,108.54 hours per year at Arapahoe, 1,213.56 hours per year at Heritage, and 1,124.56 per year at Littleton based on internal scheduling differences and the new start times.

Subject areas taught at the high school level include:

Language Arts—English and American literature, world literature, mythology, journalism, newspaper, yearbook, speech, reading, and composition writing.

Mathematics—Algebra, advanced algebra, geometry, trigonometry, precalculus, calculus, and communication.

Science—Aeronautics, biology, botany, chemistry, earth science, experimental science, genetics, global science, microbiology, physical geology, physics, physiology, zoology, energy resource, and environment.

Social Studies—United States history, world history, economics, international relations, behavioral science, law, anthropology, geography, sociology, world religions, government and civics, and psychology.

Computer—Computer science I and II and advanced placement computer science.

Health—Accident prevention and safety, community health, consumer health, environmental health, personal health, disease prevention and control, substance use and abuse, and family life.

Music—Choir, orchestra, concert and wind ensemble bands, marching and jazz bands, music theory, music appreciation, and musical theatre.

Physical Education—Individual and team sports, fitness, recreational games, social dance, weight training, swimming, introduction to sports medicine, and personal survival.

Art—Elements of design and principles of organization, art history, skill development, and art appreciation.

Foreign Language—Spanish, French, German, Latin, Chinese, and Japanese.

Business—Accounting, advertising and sales promotion, applied economics, business law, computer applications, consumer finance, marketing/human relations, retail, and international business.

Family and Consumer Sciences—Culinary arts, cultural foods, fashion design, food analysis, independent living, child development, interior design, teen issues, and textile arts.

Drama—Introduction to drama, drama history, acting study, technical theory, and theatre company.

Gifted and Talented—Gifted and talented education in Littleton Public Schools identifies needs and programs for individual academic growth and assesses the effectiveness of a differentiated curriculum.

Early High School—An accelerated program of core class studies for Grade 8 students only at Littleton High School with additional electives available.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

HIGH SCHOOLS

	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2018–2019</u> Budget
Expenditures by School or Program:					
Arapahoe High School	\$11,102,426	\$11,369,963	\$11,302,544	\$11,414,862	\$11,953,381
Heritage High School	8,537,477	9,202,327	9,201,284	9,068,166	9,677,346
Littleton High School	7,687,413	7,755,597	7,521,449	7,543,259	7,902,805
Options Secondary at Whitman	2,722,612	3,050,234	3,129,487	3,334,611	3,530,065
Districtwide Fees and Gifts to Schools	-	-	-	2,100,000	2,200,000
Total expenditures	<u>\$30,049,928</u>	<u>\$31,378,121</u>	<u>\$31,154,764</u>	<u>\$33,460,898</u>	<u>\$35,263,597</u>
Expenditures by Object:					
Salaries and wages	\$21,059,760	\$21,999,120	\$21,600,722	\$22,130,144	\$23,279,634
Employee benefits	6,176,520	6,450,108	6,560,935	7,042,386	7,589,789
Purchased services	610,384	682,249	736,075	416,446	425,763
Supplies and materials	2,011,097	1,879,244	2,044,241	3,591,887	3,641,975
Capital outlay	149,878	324,884	173,022	266,050	312,950
Other expenditures	42,289	42,516	39,769	13,985	13,486
Total expenditures	<u>\$30,049,928</u>	<u>\$31,378,121</u>	<u>\$31,154,764</u>	<u>\$33,460,898</u>	<u>\$35,263,597</u>
Personnel (full-time equivalents):					
Administrators	15.00	15.00	15.53	17.00	17.00
Professional/technical support	-	-	-	-	-
Clerical	30.81	35.36	36.19	36.68	36.68
Custodians	30.32	30.32	30.32	30.32	30.75
Paraprofessionals	25.82	22.26	21.06	22.98	25.90
Teachers	253.08	255.18	255.39	252.07	254.60
Total personnel	<u>355.03</u>	<u>358.12</u>	<u>358.49</u>	<u>359.05</u>	<u>364.93</u>
Number of Students Served*	<u>5,151</u>	<u>5,225</u>	<u>5,075</u>	<u>5,139</u>	<u>5,132</u>

* Number of students served does not include students in any program or charter school not specifically referenced on this page.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

ARAPAHOE HIGH SCHOOL

2201 E. Dry Creek Road, Centennial, CO 80122

(303) 347-6000

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$7,793,827	\$8,021,342	\$7,789,279	\$8,083,432	\$8,443,484
Employee benefits	2,296,462	2,354,990	2,387,963	2,576,511	2,756,791
Purchased services	238,008	250,834	314,798	137,917	137,679
Supplies and materials	716,210	603,981	712,935	580,002	585,977
Capital outlay	44,828	126,646	83,806	33,500	25,950
Other expenditures	13,091	12,170	13,763	3,500	3,500
Total expenditures	\$11,102,426	\$11,369,963	\$11,302,544	\$11,414,862	\$11,953,381
Personnel (full-time equivalents):					
Administrators	5.00	5.00	5.00	6.00	6.00
Clerical	11.25	12.13	12.25	12.25	12.11
Custodians	10.50	10.50	10.50	10.50	10.50
Paraprofessionals	7.73	6.32	6.18	7.73	8.47
Teachers	95.70	95.75	96.24	96.79	96.65
Total personnel	130.18	129.70	130.17	133.27	133.73
Number of Students Served	2,115	2,177	2,185	2,150	2,160



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

HERITAGE HIGH SCHOOL

1401 W. Geddes Ave., Littleton, CO 80120
(303) 347-7600

	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2018–2019</u> Budget
Salaries and wages	\$6,001,308	\$6,447,241	\$6,446,928	\$6,386,957	\$6,798,985
Employee benefits	1,759,827	1,905,500	1,941,847	2,028,855	2,220,632
Purchased services	130,684	155,264	185,354	115,559	122,559
Supplies and materials	575,088	580,527	580,162	523,295	526,170
Capital outlay	57,041	98,830	33,518	8,500	3,500
Other expenditures	13,529	14,965	13,475	5,000	5,500
Total expenditures	<u>\$8,537,477</u>	<u>\$9,202,327</u>	<u>\$9,201,284</u>	<u>\$9,068,166</u>	<u>\$9,677,346</u>
Personnel (full-time equivalents):					
Administrators	4.00	4.00	4.53	5.00	5.00
Clerical	8.38	9.38	9.88	10.25	10.38
Custodians	9.75	9.75	9.75	9.75	9.75
Paraprofessionals	5.41	4.91	4.56	5.06	6.39
Teachers	72.33	74.65	74.46	71.04	74.19
Total personnel	<u>99.87</u>	<u>102.69</u>	<u>103.18</u>	<u>101.10</u>	<u>105.71</u>
Number of Students Served	<u>1,600</u>	<u>1,657</u>	<u>1,566</u>	<u>1,642</u>	<u>1,650</u>



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

LITTLETON HIGH SCHOOL

199 E. Littleton Blvd., Littleton, CO 80121

(303) 347-7700

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$5,255,256	\$5,285,553	\$5,113,199	\$5,217,767	\$5,466,470
Employee benefits	1,543,882	1,551,224	1,563,148	1,684,897	1,797,030
Purchased services	209,515	237,157	184,741	125,136	128,791
Supplies and materials	620,740	579,082	606,989	492,109	498,514
Capital outlay	47,159	93,115	45,777	19,550	9,000
Other expenditures	10,861	9,466	7,595	3,800	3,000
Total expenditures	\$7,687,413	\$7,755,597	\$7,521,449	\$7,543,259	\$7,902,805
Personnel (full-time equivalents):					
Administrators	4.00	4.00	4.00	4.00	4.00
Clerical	9.18	8.69	8.69	8.81	8.82
Custodians	8.57	8.57	8.57	8.57	8.50
Paraprofessionals	8.93	8.36	8.50	8.79	8.63
Teachers	60.38	58.36	56.55	56.08	55.92
Total personnel	91.06	87.98	86.31	86.25	85.87
Number of Students Served	1,258	1,228	1,166	1,177	1,152



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

OPTIONS SECONDARY AT WHITMAN

6557 S. Acoma St., Littleton, CO 80120

(303) 347-3580

	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2018–2019</u> Budget
Expenditures:					
Salaries and wages	\$2,009,369	\$2,244,984	\$2,251,316	\$2,441,988	\$2,570,695
Employee benefits	576,349	638,394	667,977	752,123	815,336
Purchased services	32,177	38,994	51,182	37,834	36,734
Supplies and materials	99,059	115,654	144,155	96,481	101,314
Capital outlay	850	6,293	9,921	4,500	4,500
Other expenditures	4,808	5,915	4,936	1,685	1,486
Total expenditures	<u>\$2,722,612</u>	<u>\$3,050,234</u>	<u>\$3,129,487</u>	<u>\$3,334,611</u>	<u>\$3,530,065</u>
Personnel (full-time equivalents):					
Administrators	2.00	2.00	2.00	2.00	2.00
Clerical	2.00	5.16	5.37	5.37	5.37
Custodians	1.50	1.50	1.50	1.50	2.00
Paraprofessionals	3.75	2.67	1.82	1.40	2.41
Teachers	24.67	26.42	28.14	28.16	27.84
Total personnel	<u>33.92</u>	<u>37.75</u>	<u>38.83</u>	<u>38.43</u>	<u>39.62</u>
Number of Students Served	<u>178</u>	<u>163</u>	<u>158</u>	<u>170</u>	<u>170</u>



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

DISTRICTWIDE INSTRUCTIONAL FEES AND GIFTS TO SCHOOLS

	<u>2014–2015</u> <u>Actual</u>	<u>2015–2016</u> <u>Actual</u>	<u>2016–2017</u> <u>Actual</u>	<u>2017–2018</u> <u>Budget</u>	<u>2018–2019</u> <u>Budget</u>
Expenditures:					
Supplies and materials	\$ -	\$ -	\$ -	\$ 1,900,000	\$ 1,930,000
Capital outlay	-	-	-	200,000	270,000
 Total expenditures	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 2,100,000</u>	 <u>\$ 2,200,000</u>

NOTE: Districtwide expenditure budgets for spending of instructional fees and gifts to schools will be allocated to the various instructional sites throughout the fiscal year as fees are collected at the respective school locations. This results in no actual expenditures in the districtwide accounts in these categories.



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SPECIAL INSTRUCTION SUMMARY

Special Education

Special education programs are offered for students identified as having a disability and who meet state and federal eligibility requirements. Individual Education Programs (IEP) are developed by a legally constituted IEP team. The goal is to serve the student in the least restrictive environment possible while providing maximum interaction with typically developing peers in the general education classroom(s) and providing instruction that is aligned with the general education curriculum. Services and supports are provided on a continuum of options, from modifications and accommodations in the general education classroom to instruction in a special education setting for most of the day. The services and supports are determined by the student's IEP team and will vary depending upon the individual needs of the student. Students with suspected disabilities are referred through their school site, generally initiated by the teacher, parent, or administrator. The following programs are offered in special education.

Audiology—Staff based at The Village provides vision and hearing screenings and audiological evaluations. Screenings are done by specially trained paraprofessionals who travel to all district sites. Evaluations by the district audiologist are arranged by appointment.

Child Find—The Child Find team is responsible for screening, referral, assessment, and staffing of all students birth to five years of age. Students five to twenty-one years of age who attend LPS schools are referred to their attendance area school for screening. Students who reside within district boundaries and are not attending LPS schools are referred to the LPS school of residence for screening.

DHH (Deaf and Hard of Hearing)—This preschool through Transition-age program provides services to all eligible students who are deaf or hard of hearing. The DHH staff supports students through both oral and total communication methodologies. Students are served by staff traveling to the students' schools as well as in self-contained classes.

Early Childhood—These programs are located at The Village at North and The Village at Ames. These special education programs provide language, motor, cognitive, and affective skill development for three- and four-year-old students with disabilities.

Mental Health Programs—Two self-contained classes for students with educational and significant mental health needs are provided to middle and high school students. The Apollo program at Goddard Middle School and the Summit program at Heritage High School are available as intensive interventions for identified students.

Learning Support Services-Center-Based—These K–12 programs are for students who require more intensive services for a variety of needs. The need for intensive services may be due to developmental delays, behavioral and social emotional challenges, and needs due to functioning two to three years behind the expected level of performance in the cognitive, affective, language, motor, and/or academic areas. Programs for students with developmental delays are located at Franklin, Highland, Runyon, and Twain elementary schools; Euclid, Newton, and Powell middle schools; and Arapahoe, Heritage, and Littleton high schools. Programs for students functioning two to three years behind the expected level of performance in the cognitive, affective, language, motor, and/or academic areas are located at Centennial, Field, Hopkins, Peabody, and Twain elementary schools,

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

and the program for students with behavioral and social/emotional challenges is located at Moody Elementary School.

Learning Support Services-Resource Programs—Each school has a building resource team to service students with disabilities. Services may be provided by special education teachers, psychologists, speech/language pathologists, and/or occupational therapists.

SWAP (School to Work Alliance Program)—In collaboration with the Colorado Division of Vocational Rehabilitation, the SWAP program provides case management and direct services to 16- to 25-year-old students with disabilities. These students have mild to moderate needs in employment and require short-term support to become competitively employed and to make community linkages.

Nova Center—A partnership program with Catapult Learning that provides a non-traditional instructional setting for LPS students from grades Kindergarten to Eighth Grade. Located at The Village at North and Newton Middle School, the Nova Center believes that the route to success for our students with emotional disabilities begins with individualized education that focuses on a high level of structure and consistency. These characteristics create a productive and positive learning environment that properly addresses internalizing and externalizing behavior issues and teaches self-regulation.

Transition Program—This program is for 18- to 21-year-old students with developmental delays. The emphasis is on vocational programming and community-based instruction. Transition planning from school to work is provided for each student. This program is based out of the Acoma Building.

Visually Impaired—Most students who are visually impaired receive services at their neighborhood schools. Centralized services are located at Centennial Academy for Fine Arts Education, Goddard Middle School, and Heritage High School.

Career and Technical Education

Career and Technical Education (CTE) training provides for rigorous and relevant learning while raising achievement among all students and preparing students to strengthen Colorado's workforce and economy. Today's generation of CTE programs are totally integrated with the academic courses needed to prepare students for college and career success. Many of the programs allow students the opportunity to earn college credit while still in high school. All students gain the academic knowledge and technical skills required for the best jobs in Colorado's hottest careers, along with 21st century skill preparation.

Over two-thirds of all high school students will have participated in a CTE course or program before high school graduation. Littleton Public Schools has a variety of career and technical education opportunities available to middle and high school students. Programs include business education, marketing, alternative cooperative education, family and consumer sciences, and technology and engineering education. Littleton Public Schools also offers fashion design, health sciences, and teacher cadet to both in- and out-of-district students. In addition, LPS students have the opportunity to participate in over 18 out-of-district CTE programs ranging from auto technology and graphic design to criminal justice and agricultural sciences.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SPECIAL INSTRUCTION

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures by Support Component:					
Special Education	\$17,625,206	\$18,990,039	\$19,345,182	\$18,866,694	\$20,568,749
Career and Technical Education	1,019,212	1,054,535	1,177,328	1,114,051	1,238,465
Total expenditures	<u>\$18,644,418</u>	<u>\$20,044,574</u>	<u>\$20,522,510</u>	<u>\$19,980,745</u>	<u>\$21,807,214</u>
Expenditures:					
Salaries and wages	\$12,745,164	\$13,438,672	\$13,603,384	\$13,777,332	\$15,076,843
Employee benefits	4,075,264	4,324,954	4,506,781	4,689,675	5,283,910
Purchased services	1,526,300	1,964,342	2,045,363	1,094,834	1,033,502
Supplies and materials	195,107	173,655	165,262	131,300	116,550
Capital outlay	19,369	39,540	57,854	157,000	154,000
Other expenditures	83,214	103,411	143,866	130,604	142,409
Total expenditures	<u>\$18,644,418</u>	<u>\$20,044,574</u>	<u>\$20,522,510</u>	<u>\$19,980,745</u>	<u>\$21,807,214</u>
Personnel (full-time equivalents):					
Administrators	2.00	2.00	2.00	2.00	2.00
Professional/technical support	0.98	0.98	0.98	0.49	-
Clerical	3.41	3.23	4.16	2.46	3.58
Paraprofessionals	120.90	127.55	120.67	119.71	123.46
Teachers	137.70	139.15	148.76	147.83	158.77
Total personnel	<u>264.99</u>	<u>272.91</u> ★	<u>276.57</u>	<u>272.49</u> ❖	<u>287.81</u> ‡

★ Beginning in fiscal year 2015–2016, FTE increased due to Board of Education recommendations to offset the decline in Individuals with Disabilities Education Act (IDEA) federal grant revenues and the continuation of The Village at Ames preschool program.

❖ Beginning in fiscal year 2017–2018, FTE decreased due to contractual reductions in the district-provided special education services utilized by the charter schools.

‡ Beginning in fiscal year 2018–2019, FTE increased to meet the various needs of students and for new student programming.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SPECIAL EDUCATION

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures:					
Salaries and wages	\$12,129,093	\$12,839,075	\$12,911,203	\$13,079,857	\$14,288,112
Employee benefits	3,899,094	4,142,854	4,301,675	4,486,916	5,047,993
Purchased services	1,375,908	1,775,601	1,861,440	967,467	903,135
Supplies and materials	128,376	93,198	90,539	79,350	64,600
Capital outlay	12,657	39,937	44,083	128,000	128,000
Other expenditures	80,078	99,374	136,242	125,104	136,909
Total expenditures	\$17,625,206	\$18,990,039	\$19,345,182	\$18,866,694	\$20,568,749
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Professional/technical support	0.98	0.98	0.98	0.49	-
Clerical	2.91	2.73	3.66	1.96	3.08
Paraprofessionals	114.45	121.10	120.17	119.21	122.96
Teachers	137.70	139.15	141.81	140.88	150.87
Total personnel	257.04	264.96 ★	267.62	263.54 ❖	277.91 ‡
Number of Students Served	1,394	1,398	1,404	1,425	1,575

★ Beginning in fiscal year 2015–2016, FTE increased due to Board of Education recommendations to offset the decline in Individuals with Disabilities Education Act (IDEA) federal grant revenues and the continuation of The Village at Ames preschool program.

❖ Beginning in fiscal year 2017–2018, FTE decreased due to contractual reductions in the district-provided special education services utilized by the charter schools.

‡ Beginning in fiscal year 2018–2019, FTE increased to meet the various needs of students.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

CAREER AND TECHNICAL EDUCATION

	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2018–2019</u> Budget
Expenditures:					
Salaries and wages	\$616,071	\$599,597	\$692,181	\$697,475	\$788,731
Employee benefits	176,170	182,100	205,106	202,759	235,917
Purchased services	150,392	188,741	183,923	127,367	130,367
Supplies and materials	66,731	80,457	74,723	51,950	51,950
Capital outlay	6,712	(397)	13,771	29,000	26,000
Other expenditures	3,136	4,037	7,624	5,500	5,500
Total expenditures	<u><u>\$1,019,212</u></u>	<u><u>\$1,054,535</u></u>	<u><u>\$1,177,328</u></u>	<u><u>\$1,114,051</u></u>	<u><u>\$1,238,465</u></u>
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	0.50	0.50	0.50	0.50	0.50
Paraprofessionals	-	-	0.50	0.50	0.50
Teachers	6.45	6.45	6.95	6.95	7.90
Total personnel	<u><u>7.95</u></u>	<u><u>7.95</u></u>	<u><u>8.95</u></u>	<u><u>8.95</u></u>	<u><u>9.90</u></u> ‡

‡ Beginning in fiscal year 2018–2019, FTE increased for new student programming.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GOVERNANCE

The governance of Littleton Public Schools includes the Board of Education and the office of the superintendent. The Board of Education consists of five uncompensated elected officials. The superintendent's office consists of the superintendent and communications. It is staffed with 7.00 full-time equivalent employees.

The functions of the governance team include: strategic planning, district calendar, policies and procedures, communications, community relations, organizational improvements, supervision of mandates, Board policy manual, election planning, media relations, grant development, Board of Education assistance, legal services, parent teacher organization (PTO) Presidents Council (PPC), District Accountability Committee, recognition programs, the Littleton Public Schools Foundation, and appointed Board of Education study committees.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

GOVERNANCE

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures by Support Component:					
Board of Education	\$490,056	\$538,460	\$649,334	\$655,350	\$669,350
Office of the Superintendent	947,636	965,630	969,075	1,070,603	1,215,063
Total expenditures	<u>\$1,437,692</u>	<u>\$1,504,090</u>	<u>\$1,618,409</u>	<u>\$1,725,953</u>	<u>\$1,884,413</u>
Expenditures:					
Salaries and wages	\$665,143	\$645,284	\$646,643	\$650,681	\$757,077
Employee benefits	178,949	175,321	200,693	197,440	234,504
Purchased services	519,365	612,663	714,646	790,548	809,081
Supplies and materials	26,907	35,655	23,349	40,184	37,901
Capital outlay	8,793	625	0	750	750
Other expenditures	38,535	34,542	33,078	46,350	45,100
Total expenditures	<u>\$1,437,692</u>	<u>\$1,504,090</u>	<u>\$1,618,409</u>	<u>\$1,725,953</u>	<u>\$1,884,413</u>
Personnel (full-time equivalents):					
Administrators	2.30	2.00	2.00	2.00	2.00
Professional/technical support	1.00	1.00	2.00	2.00	3.00
Clerical	3.52	3.52	2.52	2.00	2.00
Total personnel	<u>6.82</u>	<u>6.52</u>	<u>6.52</u>	<u>6.00</u>	<u>7.00 ‡</u>
Number of Students Served	<u>15,269</u>	<u>15,353</u>	<u>15,131</u>	<u>15,264</u>	<u>15,161</u>

‡ FTE increased in 2018–2019 due to an internal restructuring of existing positions.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SUPPORT COMPONENTS

Support components at the Education Services Center (ESC) include Human Resource Services, Learning Services, Operations and Maintenance, Transportation Services, Information and Technology Services, and Financial Services. These components are centralized to increase efficiency throughout the district. The functions of each support component are as follows.

- **Learning Services**—Learning services including curriculum development and implementation, assessment and testing, English language proficiency, gifted and talented, special reading, child abuse reporting, students' rights and responsibilities, discipline, home schooling, Americans With Disabilities Act compliance, driver education, truancy, foreign students, dropout prevention, summer school, innovative projects, and two alternative instructional programs: Voyager Online Program and Transition.
- **Operations and Maintenance**—Buildings and grounds maintenance, environmental compliance, custodial services, security, contracted services, management of stadium, trash services, print shop, nutrition services, and emergency preparedness.
- **Human Resource Services**—Recruiting/hiring, payroll, personnel records, employee appraisals, employee benefits, staff development, teacher assistance teams, senior citizen tax rebate program, volunteers in schools, employee relations/negotiations, early retirement incentive, and substitute employees.
- **Transportation Services**—Pupil transportation to and from school, bus routes, field trips, bus safety, and vehicle maintenance.
- **Information and Technology Services**—Technology planning, central records, data processing, word processing, technical support (software and training), technology and audiovisual maintenance, and telecommunications.
- **Financial Services**—Accounting and auditing, budgeting, cash management, financial planning, legislative matters, insurance, purchasing, warehousing, intradistrict mail, contract review, student accounting, and student enrollment projections.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

SUPPORT COMPONENTS

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Expenditures by Support Component:					
Learning Services	\$8,782,302	\$9,458,116	\$9,215,394	\$11,459,979	\$11,278,236
Operations and Maintenance	4,562,162	4,677,570	4,860,197	5,372,773	5,527,872
Human Resource Services	1,978,752	2,248,828	2,110,990	2,373,117	2,480,281
Transportation Services	4,158,753	4,420,462	4,318,338	4,830,532	5,097,052
Information and Technology Services	5,165,084	5,355,107	4,858,331	4,829,615	4,732,511
Financial Services	1,471,268	1,565,956	1,501,739	1,895,780	2,033,212
Total expenditures	<u>\$26,118,321</u>	<u>\$27,726,039</u>	<u>\$26,864,989</u>	<u>\$30,761,796</u>	<u>\$31,149,164</u> ★
Expenditures by Object:					
Salaries and wages	\$14,250,116	\$15,483,241	\$15,301,197	\$16,465,071	\$17,347,257
Employee benefits	4,487,453	4,844,608	5,008,801	5,223,560	5,787,511
Purchased services	3,375,339	4,262,550	4,181,796	3,327,141	3,740,210
Supplies and materials	3,680,266	1,981,896	1,967,719	4,750,200	3,283,527
Capital outlay	701,642	1,499,693	774,043	1,351,736	1,344,911
Other expenditures	(376,495)	(345,949)	(368,567)	(355,912)	(354,252)
Total expenditures	<u>\$26,118,321</u>	<u>\$27,726,039</u>	<u>\$26,864,989</u>	<u>\$30,761,796</u>	<u>\$31,149,164</u> ★
Personnel (full-time equivalents):					
Administrators	15.00	16.00 ❖	16.00	16.00	18.70
Professional/technical support	35.88	36.34	37.82	36.42	37.07
Bus drivers	53.50	53.00	54.00	54.00	54.00
Clerical	42.84	41.28	44.28	44.15	44.47
Custodians	6.50	6.50	6.50	4.00	4.00
Maintenance	37.46	36.96	36.96	45.23	45.34
Paraprofessionals	31.29	31.78	32.46	33.26	36.11
Teachers	41.17	41.86	36.96	40.66	45.55
Total personnel	<u>263.64</u>	<u>263.72</u>	<u>264.98</u>	<u>273.72</u>	<u>285.24</u> ‡
Number of Students Served	<u>15,269</u>	<u>15,353</u>	<u>15,131</u>	<u>15,264</u>	<u>15,161</u>

★ Includes budgeted one-time spending of \$4.9 million as outlined on page 44.

❖ Beginning in fiscal year 2015–2016, FTE increased due to Educator Effectiveness.

‡ Beginning in fiscal year 2018–2019, FTE increased due to Board approved one-time spending.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

LEARNING SERVICES

	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2018–2019</u> Budget
Expenditures:					
Salaries and wages	\$4,733,482	\$5,347,872	\$5,374,166	\$5,475,530	\$6,145,949
Employee benefits	1,383,942	1,577,465	1,652,914	1,685,607	2,026,696
Purchased services	1,334,643	1,954,660	1,782,634	969,512	1,257,200
Supplies and materials	1,209,915	500,798	298,718	3,282,475	1,801,154
Capital outlay	59,411	18,720	56,891	15,450	17,800
Other expenditures	60,909	58,601	50,071	31,405	29,437
Total expenditures	<u><u>\$8,782,302</u></u>	<u><u>\$9,458,116</u></u>	<u><u>\$9,215,394</u></u>	<u><u>\$11,459,979</u></u>	<u><u>\$11,278,236</u></u> ★
Personnel (full-time equivalents):					
Administrators	7.00	8.00 ❖	8.00	8.00	9.70
Professional/technical support	6.38	6.38	8.88	8.48	9.13
Clerical	6.40	6.40	7.40	7.40	7.49
Paraprofessionals	25.02	24.34	22.88	20.30	20.48
Teachers	40.17	40.86	35.96	39.66	44.55
Total personnel	<u><u>84.97</u></u>	<u><u>85.98</u></u>	<u><u>83.12</u></u>	<u><u>83.84</u></u>	<u><u>91.35</u></u> ‡
Number of Students Served	<u><u>15,269</u></u>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,161</u></u>

★ Includes budgeted one-time spending approved by the Board of Education for new curriculum development and new standards implementation.

❖ Beginning in fiscal year 2015–2016, FTE increased due to Educator Effectiveness.

‡ Beginning in fiscal year 2018–2019, FTE increased due to Board approved one-time spending.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

OPERATIONS AND MAINTENANCE

	<u>2014–2015</u> <u>Actual</u>	<u>2015–2016</u> <u>Actual</u>	<u>2016–2017</u> <u>Actual</u>	<u>2017–2018</u> <u>Budget</u>	<u>2018–2019</u> <u>Budget</u>
Expenditures:					
Salaries and wages	\$2,733,472	\$2,910,025	\$2,952,043	\$3,088,413	\$3,258,107
Employee benefits	819,296	874,355	934,782	981,932	1,078,357
Purchased services	587,222	544,258	637,476	689,222	559,379
Supplies and materials	527,908	468,984	454,464	705,478	714,801
Capital outlay	46,580	2,972	20,341	20,320	19,820
Other expenditures	(152,316)	(123,024)	(138,909)	(112,592)	(102,592)
Total expenditures	<u><u>\$4,562,162</u></u>	<u><u>\$4,677,570</u></u>	<u><u>\$4,860,197</u></u>	<u><u>\$5,372,773</u></u>	<u><u>\$5,527,872</u></u>
Personnel (full-time equivalents):					
Administrators	3.20	3.20	3.20	3.20	3.20
Professional/technical support	4.00	4.46	4.44	4.44	5.44
Clerical	5.00	4.50	4.50	3.75	3.00
Custodians	5.50	5.50	5.50	3.00	3.00
Maintenance	28.00	27.50	27.50	35.50	35.50
Total personnel	<u><u>45.70</u></u>	<u><u>45.16</u></u>	<u><u>45.14</u></u>	<u><u>49.89</u></u> ★	<u><u>50.14</u></u> ‡
Number of Students Served	<u><u>15,269</u></u>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,161</u></u>

★ Beginning in fiscal year 2017–2018, FTE increased due to the addition of permanent rotating custodial and maintenance support for all schools.

‡ Overall FTE increased in 2018–2019 due to the addition of a new security position and an internal restructuring of some existing positions.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

HUMAN RESOURCE SERVICES

	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2018–2019</u> Budget
Expenditures:					
Salaries and wages	\$1,068,370	\$1,078,182	\$1,053,924	\$1,520,093	\$1,570,774
Employee benefits	415,054	419,593	372,635	411,896	402,789
Purchased services	439,535	706,053	636,234	390,228	463,465
Supplies and materials	33,408	23,168	23,386	30,200	26,650
Capital outlay	4,858	9,177	9,862	6,000	8,000
Other expenditures	17,527	12,655	14,949	14,700	8,603
Total expenditures	<u><u>\$1,978,752</u></u>	<u><u>\$2,248,828</u></u>	<u><u>\$2,110,990</u></u>	<u><u>\$2,373,117</u></u>	<u><u>\$2,480,281</u></u>
Personnel (full-time equivalents):					
Administrators	2.00	2.00	2.00	2.00	2.00
Professional/technical support	3.50	3.50	3.50	3.50	3.50
Clerical	8.00	8.00	8.00	8.00	8.00
Teachers	1.00	1.00	1.00	1.00	1.00
Total personnel	<u><u>14.50</u></u>	<u><u>14.50</u></u>	<u><u>14.50</u></u>	<u><u>14.50</u></u>	<u><u>14.50</u></u>
Number of Students Served	<u><u>15,269</u></u>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,161</u></u>

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

TRANSPORTATION SERVICES

	<u>2014–2015</u> <u>Actual</u>	<u>2015–2016</u> <u>Actual</u>	<u>2016–2017</u> <u>Actual</u>	<u>2017–2018</u> <u>Budget</u>	<u>2018–2019</u> <u>Budget</u>
Expenditures:					
Salaries and wages	\$2,797,917	\$3,018,662	\$2,903,047	\$3,192,683	\$3,257,096
Employee benefits	975,118	1,030,226	1,068,041	1,131,458	1,262,715
Purchased services	76,158	111,975	137,065	136,498	198,798
Supplies and materials	566,738	457,915	479,599	609,543	619,243
Capital outlay	3,595	77,296	7,226	9,500	8,000
Other expenditures	(260,773)	(275,612)	(276,640)	(249,150)	(248,800)
Total expenditures	<u><u>\$4,158,753</u></u>	<u><u>\$4,420,462</u></u>	<u><u>\$4,318,338</u></u>	<u><u>\$4,830,532</u></u>	<u><u>\$5,097,052</u></u>
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	1.00
Professional/technical support	2.00	2.00	2.00	2.00	2.00
Clerical	4.00	4.00	4.00	4.00	5.00
Paraprofessionals	6.27	7.44	9.58	12.96	15.63
Bus drivers	53.50	53.00	54.00	54.00	54.00
Custodians	1.00	1.00	1.00	1.00	1.00
Maintenance	5.00	5.00	5.00	5.00	5.00
Total personnel	<u><u>72.77</u></u>	<u><u>73.44</u></u>	<u><u>76.58</u></u>	<u><u>79.96</u></u>	<u><u>83.63 ‡</u></u>
Number of Students Served	<u><u>15,269</u></u>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,161</u></u>

‡ 2018–2019 FTE increase caused by an increase in special needs staffing.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

INFORMATION AND TECHNOLOGY SERVICES

	<u>2014–2015</u> <u>Actual</u>	<u>2015–2016</u> <u>Actual</u>	<u>2016–2017</u> <u>Actual</u>	<u>2017–2018</u> <u>Budget</u>	<u>2018–2019</u> <u>Budget</u>
Expenditures:					
Salaries and wages	\$2,010,578	\$2,148,815	\$2,108,415	\$2,174,567	\$2,004,493
Employee benefits	576,703	613,392	655,133	682,511	646,419
Purchased services	668,372	680,404	717,613	573,208	688,345
Supplies and materials	1,322,664	519,906	697,979	98,863	103,363
Capital outlay	584,632	1,391,528	676,567	1,297,466	1,288,791
Other expenditures	2,135	1,062	2,624	3,000	1,100
Total expenditures	<u><u>\$5,165,084</u></u>	<u><u>\$5,355,107</u></u>	<u><u>\$4,858,331</u></u>	<u><u>\$4,829,615</u></u>	<u><u>\$4,732,511</u></u> ★
Personnel (full-time equivalents):					
Administrators	1.00	1.00	1.00	1.00	2.00
Professional/technical support	17.00	17.00	16.00	15.00	14.00
Clerical	10.56	9.50	11.50	12.50	11.48
Teachers	-	-	-	-	-
Maintenance	1.00	1.00	1.00	1.00	1.00
Total personnel	<u><u>29.56</u></u>	<u><u>28.50</u></u>	<u><u>29.50</u></u>	<u><u>29.50</u></u>	<u><u>28.48</u></u> ‡
Number of Students Served	<u><u>15,269</u></u>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,161</u></u>

★ Includes one-time spending approved by the Board of Education.

‡ FTE decreased in 2018–2019 due to an internal restructuring of existing positions.

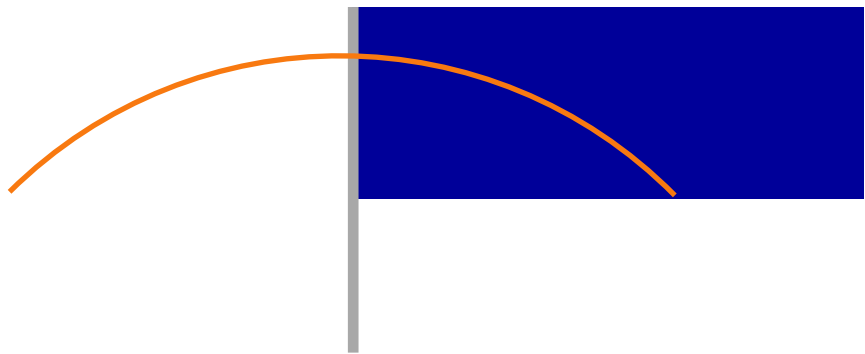
LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

FINANCIAL SERVICES

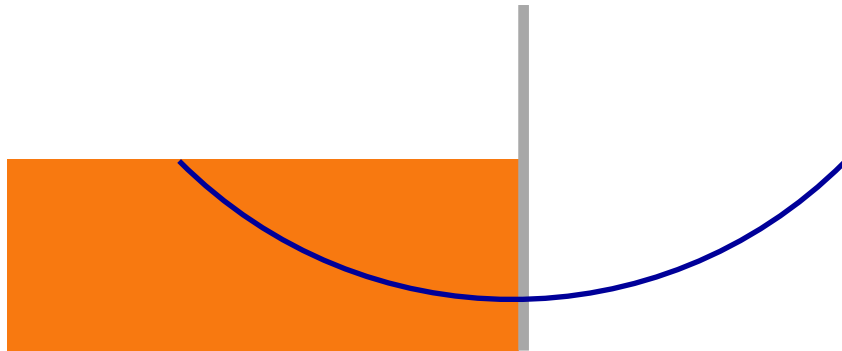
	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2018–2019</u> Budget
Expenditures:					
Salaries and wages	\$906,297	\$979,685	\$909,602	\$1,013,785	\$1,110,838
Employee benefits	317,340	329,577	325,296	330,156	370,535
Purchased services	269,409	265,200	270,774	568,473	573,023
Supplies and materials	19,633	11,125	13,573	23,641	18,316
Capital outlay	2,566	-	3,156	3,000	2,500
Other expenditures	(43,977)	(19,631)	(20,662)	(43,275)	(42,000)
Total expenditures	<u><u>\$1,471,268</u></u>	<u><u>\$1,565,956</u></u>	<u><u>\$1,501,739</u></u>	<u><u>\$1,895,780</u></u>	<u><u>\$2,033,212</u></u>
Personnel (full-time equivalents):					
Administrators	0.80	0.80	0.80	0.80	0.80
Professional/technical support	3.00	3.00	3.00	3.00	3.00
Clerical	8.88	8.88	8.88	8.50	9.50
Maintenance	3.46	3.46	3.46	3.73	3.84
Total personnel	<u><u>16.14</u></u>	<u><u>16.14</u></u>	<u><u>16.14</u></u>	<u><u>16.03</u></u>	<u><u>17.14</u></u> ‡
Number of Students Served	<u><u>15,269</u></u>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,161</u></u>

‡ FTE increased in 2018–2019 due to an internal restructuring of existing positions.

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FINANCIAL SECTION
OTHER FUNDS



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PRESENTATION PURPOSES

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

OTHER FUNDS

INTRODUCTION—OVERVIEW

State law requires each Board of Education to approve expenditures of all funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts and with its own assets, liabilities, and fund equity, which are segregated for the purpose of conducting specific activities of the district in accordance with special regulations, restrictions, and limitations.

This section of the budget document presents all funds, other than the General Fund, for review and comparison purposes. In order, they are:

- Risk Management Fund (sub-fund of the General Fund)
- Bond Redemption Fund
- Building Fund
- Capital Projects Fund
- Designated Purpose Grants Fund
- Student Athletic and Activities Fund
- Nutrition Services Fund
- Extended Day Care Program Fund
- Student Clubs Fund

While historical and budgetary financial information is provided for all funds except the Student Clubs Fund, the nature of some funds precludes them from having forecast projections presented as well. The Building, Designated Purpose Grants, and Student Clubs funds do not have forecasted projections presented in this document. The Building Fund supports the facilities projects funded by the voter-approved 2013 general obligation bond and is therefore a temporary fund with a total anticipated life of six fiscal years. Five of those fiscal years have already occurred or are underway currently. In the Designated Purpose Grants Fund, awarded grants are considered temporary as well, since the award period of each grant is finite. While the district does request and utilize some grants on an ongoing basis, the actual award amount can vary significantly from year to year. Additionally, the life of a grant is determined by the funding available to the grant itself, making the duration and awarding of grants highly unpredictable. The Student Clubs Fund is an agency fund and does not require budgetary control.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

RISK MANAGEMENT FUND
(SUB-FUND OF THE GENERAL FUND)

The Risk Management Fund is a governmental fund used to account for premiums on insurance, loss control, workers’ compensation, payment of loss or damage to property, administrative insurance expenses, legal claims against the district which have been settled, and judgments rendered against the district for injury.

Revenues

The primary revenue for this fund is a transfer from the General Fund shared between the Capital Projects Fund and the Risk Management Fund. The district determines the total dollars available based on the current funded pupil count. Risk Management Fund expenditures are projected and funded. The remaining dollars are then allocated to the Capital Projects Fund. This table shows the amount per student allocated to each fund.

Fund	2017–2018 Actual	2018–2019 Budget
Risk Management Fund	\$176.56	\$174.03
Capital Projects Fund	<u>180.44</u>	<u>203.97</u>
Total	<u>\$357.00</u>	<u>\$378.00</u>

Expenditures

While the primary expenditures in this fund are related to managing and maintaining the various insurances the district carries, this fund also supports salaries and benefits for key personnel in finance, human resources, and security. Additionally, school resource officers (SROs) are supported by this fund. The following table provides an overview of the district’s insurance coverages.

Coverage Description	Carrier	Coverage Limit	Deductible	Premium
General Liability and School Leaders Errors and Omissions	Excess-of-Loss Self-Insurance Pool (ELSIP)	\$5,000,000 each occurrence \$5,000,000 aggregate limit	\$150,000	\$115,430
Property:	Travelers			\$385,000
• inland marine		\$366,690,905	\$25,000	
• boiler and machinery		\$50,000,000	\$25,000	
• flood and earthquake		\$25,000,000	\$50,000	
• automobile physical damage		\$6,803,819	\$25,000	
Automobile liability	Excess-of-Loss Self-Insurance Pool (ELSIP)	\$5,000,000 each occurrence \$5,000,000 aggregate limit	\$150,000	\$70,000
Crime	Travelers	\$1,000,000	\$25,000	\$5,440
Fiduciary Liability	Travelers	\$1,000,000	\$10,000	\$3,485
Workers’ Compensation	Joint School Districts’ Workers’ Compensation Pool (JSDWCP)	\$1,000,000	\$450,000	\$750,000
Cyber Liability	AIG	\$1,000,000	\$50,000	\$12,790

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

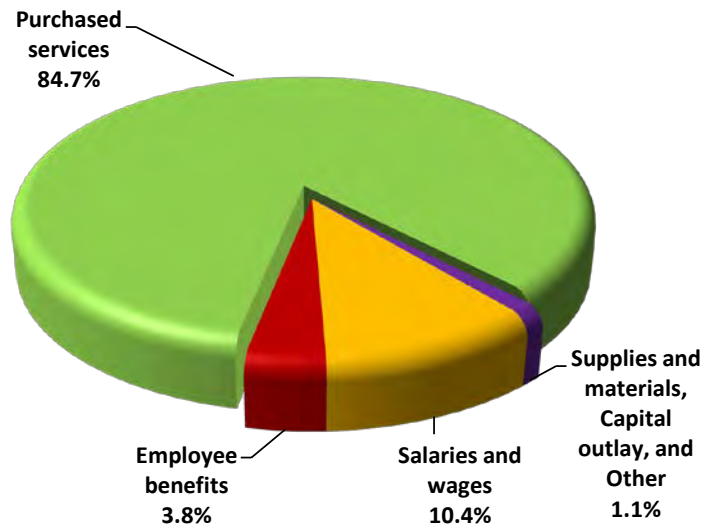
RISK MANAGEMENT FUND
(SUB-FUND OF THE GENERAL FUND)

	<u>2014–2015</u> Actual	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Budget	<u>2017–2018</u> Estimated	<u>2018–2019</u> Budget
Revenues:						
Transfer from General Fund	\$1,440,195	\$1,952,789	\$2,274,693	\$2,416,783	\$2,413,771	\$2,376,906
Services to charter schools	85,966	90,424	93,667	98,347	99,450	104,425
Insurance reimbursements	597,628	2,092	497	2,000	2,000	2,000
Interest income	1,905	4,054	10,534	7,700	15,000	15,150
Total revenues	<u>2,125,694</u>	<u>2,049,359</u>	<u>2,379,391</u>	<u>2,524,830</u>	<u>2,530,221</u>	<u>2,498,481</u>
Expenditures:						
Salaries and wages	235,852	264,796	262,863	286,175	272,100	291,925
Employee benefits	71,951	86,999	90,305	96,739	98,705	106,020
Purchased services	1,997,225	1,520,907	1,765,384	2,266,054	2,065,885	2,365,395
Supplies and materials	13,841	14,036	7,898	22,065	11,500	22,065
Capital outlay	4,372	27,757	9,354	9,000	4,500	9,000
Other expenditures	1,635	485	10,485	600	500	600
Total expenditures	<u>2,324,876</u>	<u>1,914,980</u>	<u>2,146,289</u>	<u>2,680,633</u>	<u>2,453,190</u>	<u>2,795,005</u>
Excess of Revenues Over (Under) Expenditures	(199,182)	134,379	233,102	(155,803)	77,031	(296,524)
Fund Balance—beginning	<u>1,451,194</u>	<u>1,252,012</u>	<u>1,386,391</u>	<u>1,555,803</u>	<u>1,619,493</u>	<u>1,696,524</u>
Committed fund balance	<u>1,252,012</u>	<u>1,386,391</u>	<u>1,619,493</u>	<u>1,400,000</u>	<u>1,696,524</u>	<u>1,400,000</u>
Fund Balance—ending	<u><u>\$1,252,012</u></u>	<u><u>\$1,386,391</u></u>	<u><u>\$1,619,493</u></u>	<u><u>\$1,400,000</u></u>	<u><u>\$1,696,524</u></u>	<u><u>\$1,400,000</u></u>
Budget Appropriation				<u><u>\$4,080,633</u></u>		<u><u>\$4,195,005</u></u>

2018–2019 Budgeted Revenues



2018–2019 Budgeted Expenditures

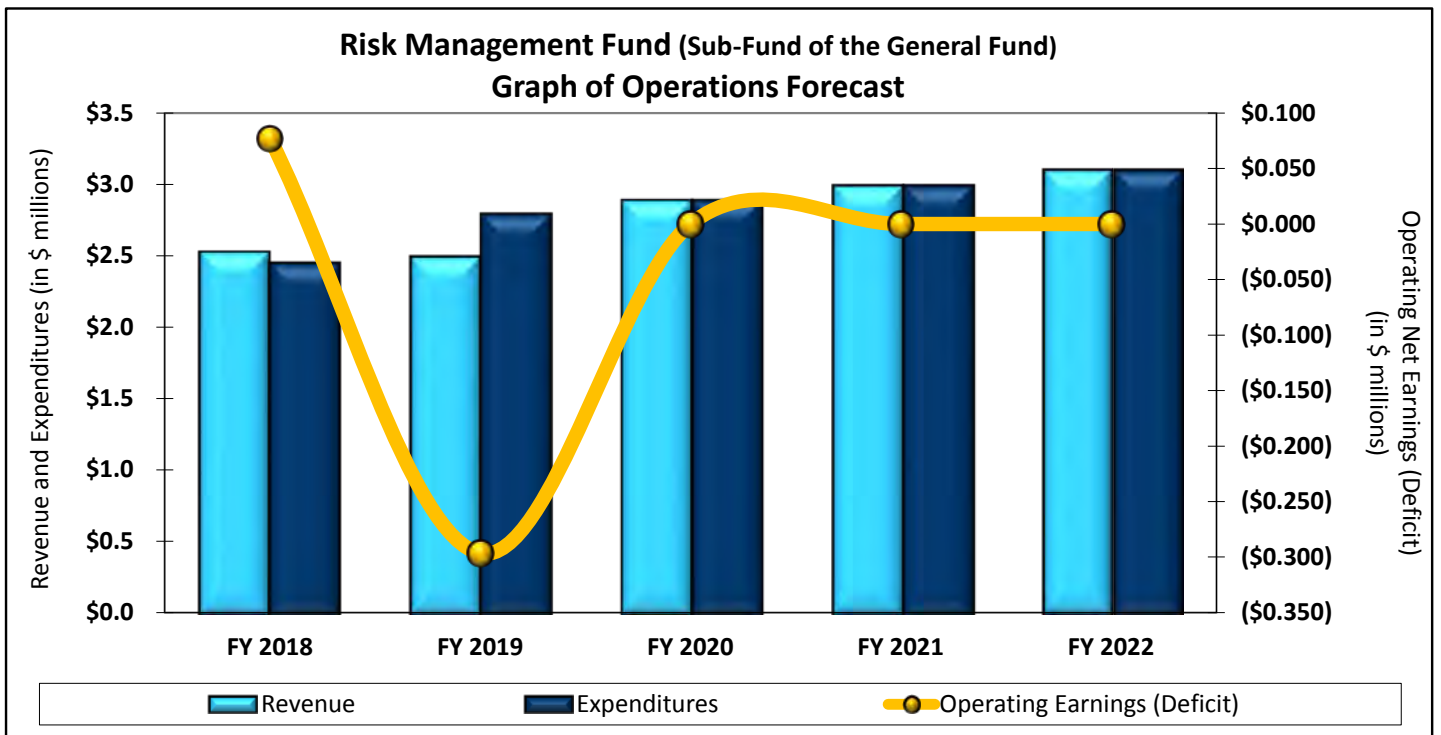


LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

RISK MANAGEMENT FUND
(SUB-FUND OF THE GENERAL FUND)

FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2017–2018 Projected	2018–2019 Budget	2019–2020 Forecast	2020–2021 Forecast	2021–2022 Forecast
Beginning Fund Balance	\$1,619,493	\$1,696,524	\$1,400,000	\$1,400,000	\$1,400,000
Revenue:					
Transfer from General Fund	2,413,771	2,376,906	2,765,308	2,861,785	2,963,092
Services to charter schools	99,450	104,425	109,645	115,128	120,885
Insurance reimbursements	2,000	2,000	2,000	2,000	2,000
Federal grants	-	-	-	-	-
Interest income	15,000	15,150	15,302	15,455	15,610
Total revenues	2,530,221	2,498,481	2,892,255	2,994,368	3,101,587
Expenditures:					
Salaries and wages	272,100	291,925	306,521	321,847	337,940
Employee benefits	98,705	106,020	111,321	116,887	122,731
Purchased services	2,065,885	2,365,395	2,441,798	2,522,040	2,606,315
Supplies and materials	11,500	22,065	22,727	23,409	24,111
Capital outlay	4,500	9,000	9,270	9,548	9,835
Other expenditures	500	600	618	637	655
Total expenditures	2,453,190	2,795,005	2,892,255	2,994,368	3,101,587
Ending Fund Balance	\$1,696,524	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

DEBT SERVICE FUND

The governmental funds in this category are used to account for the accumulation of resources and payments of long-term debt used to finance governmental activities involved with capital construction and acquisition. The district operates one debt service fund.

Bond Redemption Fund

The Bond Redemption Fund is used to account for property taxes levied, investment income, and bond premiums to provide for payment of general long-term debt principal retirement, semi-annual interest, and related fees. This fund provides revenues based on a property tax mill set by the Board to satisfy the district’s bonded indebtedness on an annual basis. This fund is required by Colorado Revised Statute (C.R.S.) 22–45–103(b).

In accordance with Colorado Revised Statute (C.R.S.) 22–42–104(a) and (b), two calculation options for determining the legal debt limit are available to the district. Those options are as follows:

- a) 20.0 percent of the latest valuation for assessment of the taxable property in the district, as certified by the county assessor to the board of county commissioners.
- b) 6.0 percent of the most recent determination of the actual value of the taxable property in the district, as certified by the county assessor to the board of county commissioners.

The district is allowed to use whichever calculation is greater. The computation of the district’s legal debt margin using option A, which calculates using assessed valuation, is shown below in Table 1.

Legal Debt Margin Calculation Using Calculation Option A—Table 1

Estimated Assessed Valuation at June 30, 2019	\$1,705,998,684
Times—Limitation Percent	_____ x 20%
Legal Debt Limit	341,199,737
Less—Projected Outstanding Bonded Debt	<u>124,111,196</u>
Projected Legal Debt Margin at June 30, 2019	<u>\$217,088,541</u>

The computation using option B, which calculates using actual values, is shown below in Table 2.

Legal Debt Margin Calculation Using Calculation Option B—Table 2

Estimated Actual Valuation at June 30, 2019	\$17,756,767,216
Times—Limitation Percent	_____ x 6%
Legal Debt Limit	1,065,406,033
Less—Projected Outstanding Bonded Debt	<u>124,111,196</u>
Projected Legal Debt Margin at June 30, 2019	<u>\$941,294,837</u>

As the tables illustrate, there is a substantial difference in legal debt limit when using the two calculation options. Based on the information provided, the district has chosen to use Option B, which makes the legal debt margin for Littleton Public Schools \$941,294,837 as of June 30, 2019.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BOND REDEMPTION FUND

Revenues

The sole revenue for the Bond Redemption Fund is property tax revenue and the interest earnings on these tax revenues between time of collection and payment of debt. The projected mill levy for 2019 is 8.497 mills based on an estimated assessed valuation of \$1,705,998,684. The 2018 mill levy was also 8.497 mills. Spending for general obligations bonds debt service and property taxation to generate revenue to cover the debt service are considered exempt from TABOR amendment limitations because the current bonded indebtedness was approved by the voters in elections.

Expenditures

This fund has expenditures of principal, interest, and service fees for the general obligation refunding bond issue dated September 28, 2010, and the general obligation bond issues dated December 4, 2013, December 11, 2014, and October 6, 2015. Outstanding indebtedness at June 30, 2018, is \$130,156,196, with final maturity scheduled for December 1, 2038. Taxes collected in the spring must be used to pay the June and December debt payment of the same calendar year. At the end of the district's fiscal year, June taxes have been collected but the second calendar debt payment has not been made. The ending fund balance represents tax revenues earned and saved to make the December principal and interest payments. The net bonded debt per capita at July 1, 2018, is estimated at \$1,400.

Ten-Year Overview of District Debt Obligations			
Fiscal Year Ended	Principal	Interest	Total
6/30/19	\$6,045,000	\$5,554,450	\$11,599,450
6/30/20	6,230,000	5,375,713	11,605,713
6/30/21	6,400,000	5,144,050	11,544,050
6/30/22	6,695,000	4,830,675	11,525,675
6/30/23	7,030,000	4,487,550	11,517,550
6/30/24	7,380,000	4,127,300	11,507,300
6/30/25	7,750,000	3,749,050	11,499,050
6/30/26	5,437,616	4,455,534	9,893,150
6/30/27	3,250,000	3,420,450	6,670,450
6/30/28	4,960,000	3,260,800	8,220,800

General Obligation Bonds	Outstanding Principal Balance as of June 30, 2018	Outstanding Principal Balance as of June 30, 2019
2010 Bond Series	\$47,530,000	\$41,485,000
2013 Bond Series	50,000,000	50,000,000
2014 Bond Series	17,000,000	17,000,000
2015 Bond Series	<u>15,626,196</u>	<u>15,626,196</u>
Total Bonds	<u>\$130,156,196</u>	<u>\$124,111,196</u>

The full Bond Amortization Schedule, on pages 160–161, presents the remaining scheduled principal and interest payments to maturity by bond series for each of the district's four series. The district may redeem callable bonds prior to maturity.

Bond Rating Information

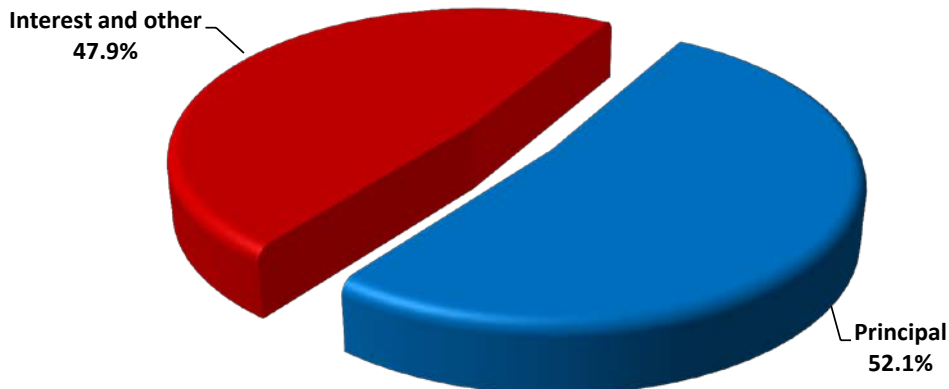
Moody's Investor Service assigned an underlying Aa1 rating to the LPS general obligation bonds due to the tax intercept program maintained by the state. An enhanced Aa2 rating was also assigned based on the district's own merits. Additionally, Standard and Poor's Ratings Services assigned an AA rating to LPS. The district's financial policies and fund balance were highlighted in the ratings reports by both Moody's and Standard and Poor's. LPS demonstrated strong financial controls and planning to obtain these high ratings.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

BOND REDEMPTION FUND

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
Revenues:						
Property taxes	\$10,920,428	\$12,753,459	\$12,876,104	\$14,655,610	\$14,262,193	\$14,442,937
Interest income	7,479	17,617	51,048	40,000	115,500	120,500
Total revenues	<u>10,927,907</u>	<u>12,771,076</u>	<u>12,927,152</u>	<u>14,695,610</u>	<u>14,377,693</u>	<u>14,563,437</u>
Expenditures:						
Principal	5,210,000	5,475,000	5,680,000	5,860,000	5,860,000	6,045,000
Interest	5,490,915	5,919,949	5,919,475	5,738,401	5,738,401	5,554,450
Trustee bank fees	1,640	2,220	1,555	2,220	2,150	2,400
Total expenditures	<u>10,702,555</u>	<u>11,397,169</u>	<u>11,601,030</u>	<u>11,600,621</u>	<u>11,600,551</u>	<u>11,601,850</u>
Excess of Revenues Over (Under) Expenditures	225,352	1,373,907	1,326,122	3,094,989	2,777,142	2,961,587
Fund Balance—beginning	<u>8,954,969</u>	<u>9,180,321</u>	<u>10,554,228</u>	<u>11,872,140</u>	<u>11,880,350</u>	<u>14,657,492</u>
Restricted fund balance	<u>9,180,321</u>	<u>10,554,228</u>	<u>11,880,350</u>	<u>14,967,129</u>	<u>14,657,492</u>	<u>17,619,079</u>
Fund Balance—ending	<u><u>\$9,180,321</u></u>	<u><u>\$10,554,228</u></u>	<u><u>\$11,880,350</u></u>	<u><u>\$14,967,129</u></u>	<u><u>\$14,657,492</u></u>	<u><u>\$17,619,079</u></u>
Budget Appropriation				<u><u>\$26,567,750</u></u>		<u><u>\$29,220,929</u></u>
Mill Levy	8.497	8.497	8.497	8.497	8.497	8.497
Assessed Valuation (in millions of dollars)	\$1,289.7	\$1,512.0	\$1,519.6	\$1,519.9	\$1,697.5	\$1,705.9

2018–2019 Principal and Interest



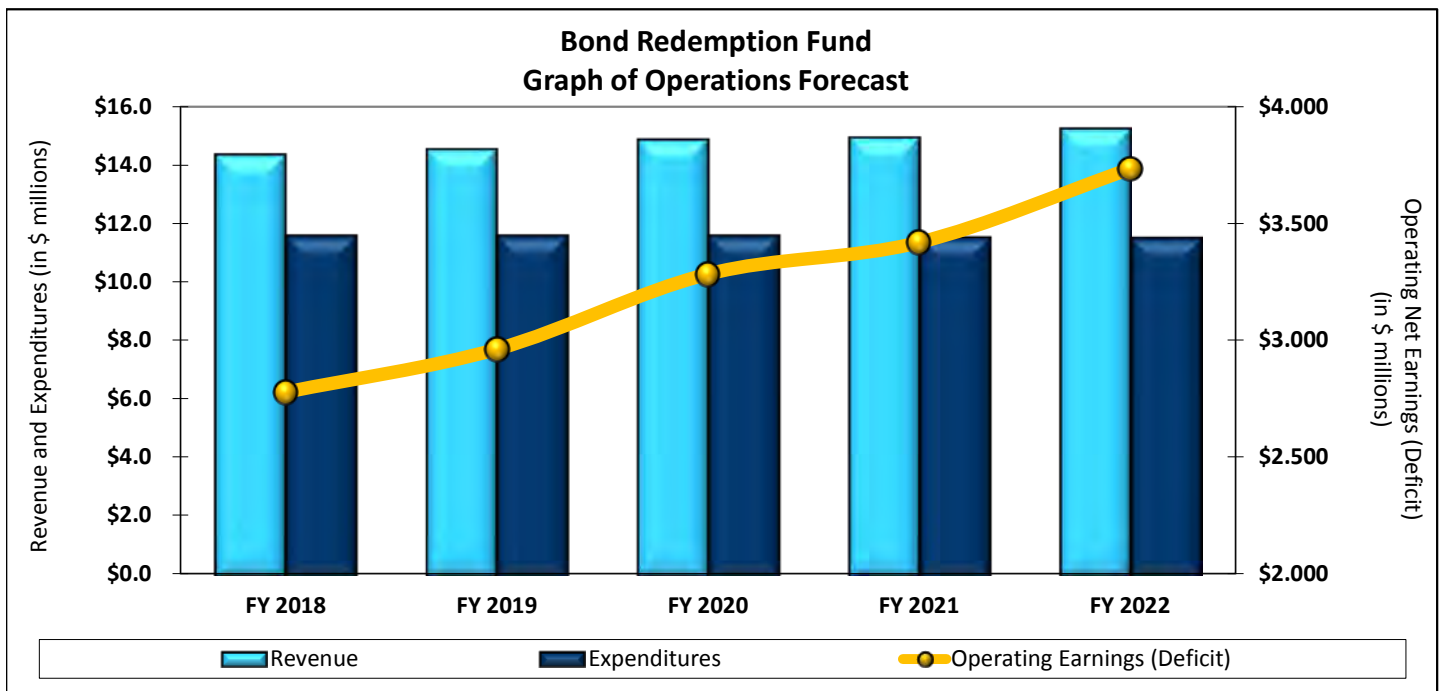
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BOND REDEMPTION FUND

FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2017–2018 Projected	2018–2019 Budget	2019–2020 Forecast	2020–2021 Forecast	2021–2022 Forecast
Beginning Fund Balance	\$11,880,350	\$14,657,492	\$17,619,079	\$20,902,468	\$24,321,375
Revenue:					
Property taxes	14,262,193	14,442,937	14,771,002	14,844,857	15,141,754
Earnings on investments	115,500	120,500	120,500	120,500	120,500
Total revenues	14,377,693	14,563,437	14,891,502	14,965,357	15,262,254
Expenditures:					
Principal	5,860,000	6,045,000	6,230,000	6,400,000	6,695,000
Interest	5,738,401	5,554,450	5,375,713	5,144,050	4,830,675
Trustee bank fees	2,150	2,400	2,400	2,400	2,400
Total expenditures	11,600,551	11,601,850	11,608,113	11,546,450	11,528,075
Ending Fund Balance	\$14,657,492	\$17,619,079	\$20,902,468	\$24,321,375	\$28,055,554



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

CAPITAL PROJECTS FUNDS

The governmental funds in this category are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, acquisition, or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds). They are optional under Colorado Revised Statutes.

In order to develop an updated capital plan, the Board of Education created the Long-Range Planning Committee (LRPC) in February 2017. The committee will make recommendations on capacity needs, attendance boundaries, and facility capital needs. It operates under the following charge.

“To review the district physical plant, program capacity, enrollment boundaries, transportation routing, and major capital investment requirements, and determine what improvements to efficiency, sustainability, and infrastructure needs may be required during the next five to ten years.”

The district currently operates two capital projects funds.

Building Fund

The district uses the Building Fund as a capital improvement fund to budget and account for any major capital outlays for district facilities funded by voter-approved general obligation bonds. The planned duration of the 2013 bond projects, and therefore the life of this fund, was five years. The final year of planned expenditures was fiscal year 2017–2018; however, the completion of some projects will occur in fiscal year 2018–2019. The ultimate goal of the district bond program was to stay true to the projects described in the Capital Improvement Planning Committee Report (CIPC Report), which was presented to the Board in the fall of 2013. Projects were grouped and planned to cause as little disruption as possible. Most of the construction work for the bond was completed outside school hours.

Progress of the improvements listed on the program and projects list was monitored by the Citizens' Bond Oversight Committee (CBOC). Their responsibilities included:

- Meet monthly with the Program Management Team to review progress to date.
- Participate in scheduled site visits during construction.
- Review with the Program Management Team any anticipated revisions to the master schedule of projects.
- Formulate a quarterly status report to the Board of Education.

Capital Projects Fund

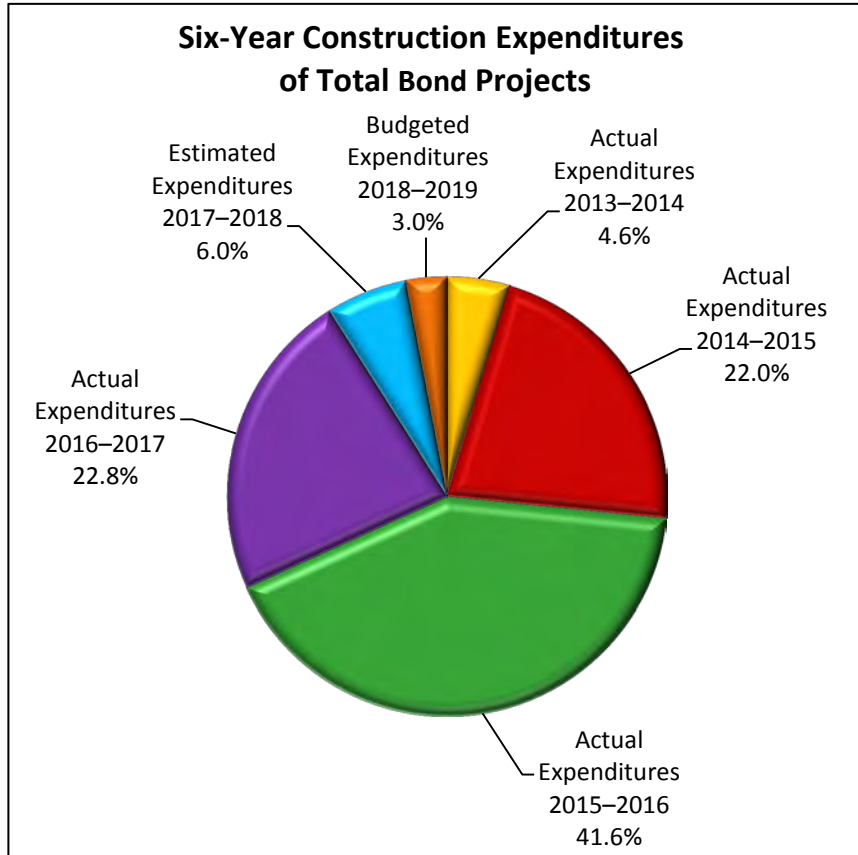
The Capital Projects Fund is used to account for the ongoing capital needs of the district. Projects selected for funding are restricted to high-priority needs which are necessary to ensure safety, security, asset preservation, and the basic operation of schools and facilities within the district. Projects included in this fund are primarily general year-to-year maintenance, remodeling, Americans with Disabilities Act (ADA) compliance projects, and vehicle purchases for both the bus and maintenance fleets, along with purchases of equipment.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BUILDING FUND

The Building Fund is a temporary fund used solely to manage expenditures for major capital projects throughout the district authorized and funded by the issuance of voter-approved general obligation bonds. Projects associated with the 2013 voter-approved bonds were primarily completed during fiscal years 2014–2015 through 2017–2018. Projects included numerous roofing repairs, upgrades to security and technology infrastructure systems, improvements to classroom heating and cooling systems, boiler replacements, kitchen serving line replacements, repairs and upgrades to the district stadium, additions to several schools, flooring replacements, and general mechanical and electrical upgrades.



Revenues

The revenue for this fund was provided by the sale of \$80.0 million of general obligation bonds. The general obligation bond issue was passed by the voters in the November 2013 coordinated election. In order to best facilitate the monetary needs of the planned projects, the bonds were issued in staggered amounts.

On December 4, 2013, a total of \$50.0 million bonds were issued and resulted in \$2.3 million in premiums. An additional \$17.0 million of bonds were issued on December 11, 2014, which resulted in \$1.1 million in premiums. The final \$13.0 million of the voter-approved bonds, plus \$2.6 million in 'B' interest certificates, were issued October 6, 2015, and resulted in \$2.3 million in premiums.

Expenditures

Capital projects under this bond issue focused on extending the useful life of all district-owned facilities via roof and floor repairs; heating, ventilation, and cooling (HVAC) upgrades; plumbing and electrical system improvements; security and fire system upgrades; expansion of technology infrastructures; reconfigurations of instructional, office, and restroom areas; and resurfacing grounds or repairing concrete and paved areas. The projects were identified and prioritized by the Capital Improvement Planning Committee and were authorized by the Board of Education. Most work concluded in fiscal year 2017–2018 with remaining projects expected to be completed in 2018–2019.

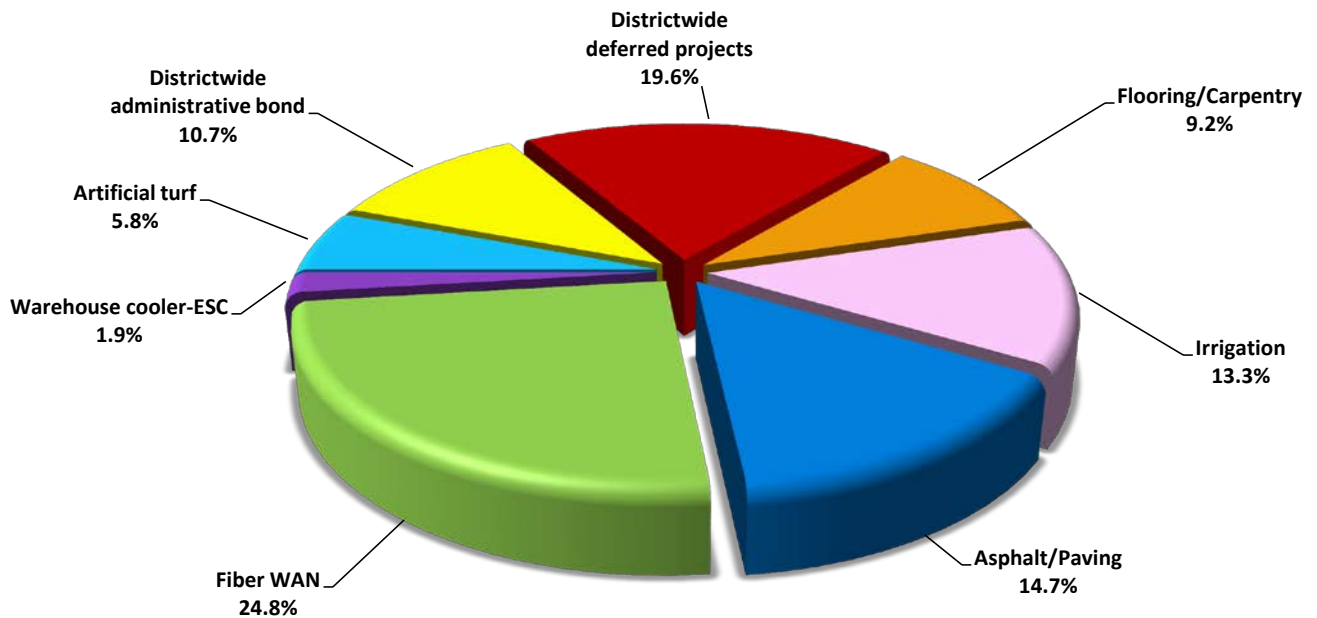
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BUILDING FUND

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
Revenues:						
Interest income	\$134,548	\$394,039	\$97,909	\$12,000	\$57,987	\$10,000
Other	-	11,089	6,386	-	-	-
Total revenues	<u>134,548</u>	<u>405,128</u>	<u>104,295</u>	<u>12,000</u>	<u>57,987</u>	<u>10,000</u>
Expenditures:						
Capital projects	19,469,499	36,945,651	20,334,512	7,730,701	5,324,000	2,597,875
Bond issuance costs	174,525	152,621	-	-	-	-
Total expenditures	<u>19,644,024</u>	<u>37,098,272</u>	<u>20,334,512</u>	<u>7,730,701</u>	<u>5,324,000</u>	<u>2,597,875</u>
Excess of Revenues Over (Under) Expenditures	(19,509,476)	(36,693,144)	(20,230,217)	(7,718,701)	(5,266,013)	(2,587,875)
Other Financing Sources (Uses)						
Bonds issued	17,000,000	15,626,195	-	-	-	-
Premium	1,115,552	2,262,339	-	-	-	-
Total other financing sources (uses)	<u>18,115,552</u>	<u>17,888,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance—beginning	<u>48,282,639</u>	<u>46,888,715</u>	<u>28,084,105</u>	<u>7,718,701</u>	<u>7,853,888</u>	<u>2,587,875</u>
Restricted fund balance	46,888,715	28,084,105	7,853,888	-	2,587,875	-
Fund Balance—ending	<u>\$46,888,715</u>	<u>\$28,084,105</u>	<u>\$7,853,888</u>	<u>\$ -</u>	<u>\$2,587,875</u>	<u>\$ -</u>
Budget Appropriation				<u>\$7,730,701</u>		<u>\$2,597,875</u>

2018–2019 Budgeted Bond Projects



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

CAPITAL PROJECTS FUND

The planning of capital projects is an intensive process for the district. Every year, the director and managers of Operations and Maintenance meet with the principal of each school about their building's needs. All needs are added to the capital reserve projects database, which includes extensive details on each facility issue. The database list is then evaluated and vetted using a priority matrix in order to make the project selection process as objective as possible. The matrix is intended to estimate the relative priority among identified facility issues by assessing the significance of each issue in terms of the following.

- Need—safety versus aesthetics
- Urgency—failure expectancy
- Effect—building shutting down versus inconvenience
- Scope—affects an entire school versus a single individual

In some instances, other considerations may warrant re-ranking or even the overriding of minor differences in the calculated priority ratings; however, the overall highest priority facility issues are the first to be added to the budgeted projects for the next fiscal year. Any remaining facilities issues are retained in the database for possible inclusion in subsequent budget years.

Additionally, the district's two vehicle fleets are handled through this fund. The yellow fleet is composed of 84 buses, which have an expected life span of 18 years. The white fleet is composed of 45 vehicles including pickup trucks, dump trucks, maintenance vans, passenger vans, and cargo trucks. The average life span of these vehicles varies depending on the type of vehicle, what it is used for, and maintenance needs. The district's replacement schedule keeps the fleets safe and efficient while providing a long-term budget plan for these types of capital expenditures.

Revenues

The primary revenue for this fund is a per-pupil transfer from the General Fund shared between the Risk Management Fund and the Capital Projects Fund. The district determines the total dollars available based on the current funded pupil count. Risk Management Fund expenditures are projected and funded. The remaining dollars are then allocated to the Capital Projects Fund. This table shows the amount per student allocated to each fund.

Fund	2017–2018 Actual	2018–2019 Budget
Capital Projects Fund	\$180.44	\$203.97
Risk Management Fund	<u>176.56</u>	<u>174.03</u>
Total	<u>\$357.00</u>	<u>\$378.00</u>

Expenditures

Facility projects represent the largest category of budgeted expenditures, as shown in the descriptive listing of capital projects on pages 131–132. Other budgeted categories include bus and maintenance vehicle purchases, districtwide technology, and office equipment.

The acquisition of new equipment, buildings, and site improvements typically affects operating costs in the form of higher maintenance and energy expenses. Vehicles and other equipment to be acquired under this budget replace older equipment; therefore, operating costs are not considered to be impacted. The buildings and site improvements budgeted for 2018–2019 do not increase square footage of buildings. Associated maintenance and energy costs for these facility projects are considered to have immaterial operating impact.

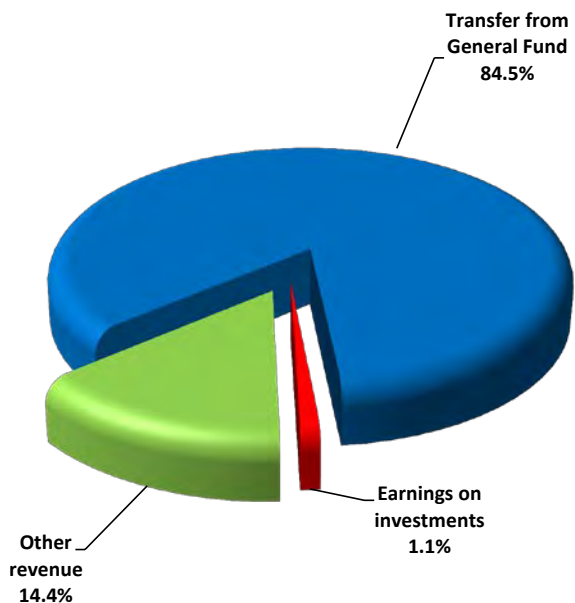
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

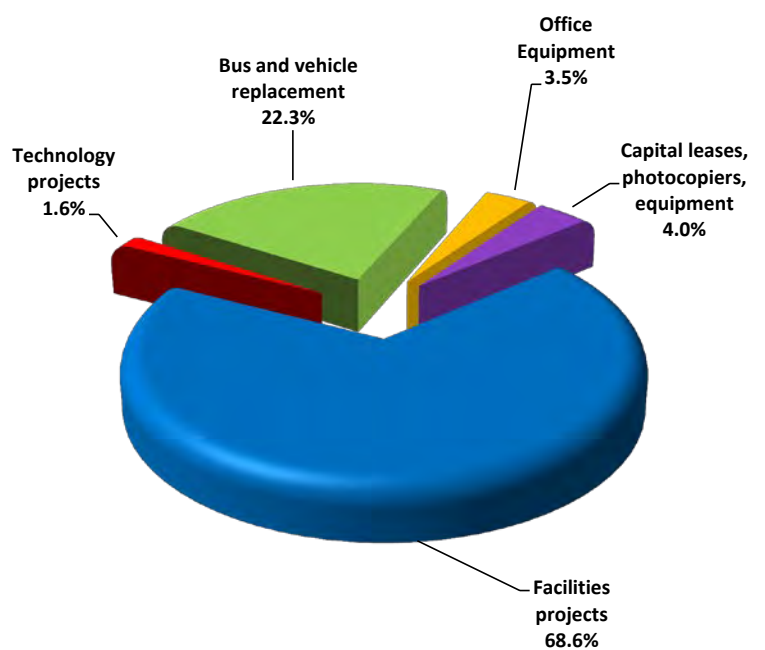
CAPITAL PROJECTS FUND

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
Revenues:						
Transfer from General Fund	\$2,701,737	\$2,433,035	\$2,348,104	\$2,472,845	\$2,482,655	\$2,785,773
Interest income	2,612	13,261	23,886	18,000	35,000	35,000
Other revenue	449,236	468,112	271,339	200,000	576,000	474,000
Total revenues	3,153,585	2,914,408	2,643,329	2,690,845	3,093,655	3,294,773
Expenditures:						
Facilities projects	2,239,114	1,914,848	1,633,646	2,060,886	1,992,456	1,713,279
Technology projects	77,600	40,000	11,557	40,000	68,000	40,000
Bus and vehicle replacement	481,285	368,787	611,768	534,570	663,000	556,107
Office equipment	-	-	30,050	88,000	-	88,000
Capital leases, photocopiers, equipment	-	48,473	81,820	100,000	100,000	100,000
Total expenditures	2,797,999	2,372,108	2,368,841	2,823,456	2,823,456	2,497,386
Excess of Revenues Over (Under) Expenditures	355,586	542,300	274,488	(132,611)	270,199	797,387
Fund Balance—beginning	2,307,924	2,663,510	3,205,810	3,336,844	3,480,298	3,750,497
Committed fund balance	2,663,510	3,205,810	3,480,298	3,204,233	3,750,497	4,547,884
Fund Balance—ending	\$2,663,510	\$3,205,810	\$3,480,298	\$3,204,233	\$3,750,497	\$4,547,884
Budget Appropriation				\$6,027,689		\$7,045,270

2018–2019 Budgeted Revenues



2018–2019 Budgeted Expenditures



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

CAPITAL PROJECTS FUND
CAPITAL PROJECTS DESCRIPTIONS

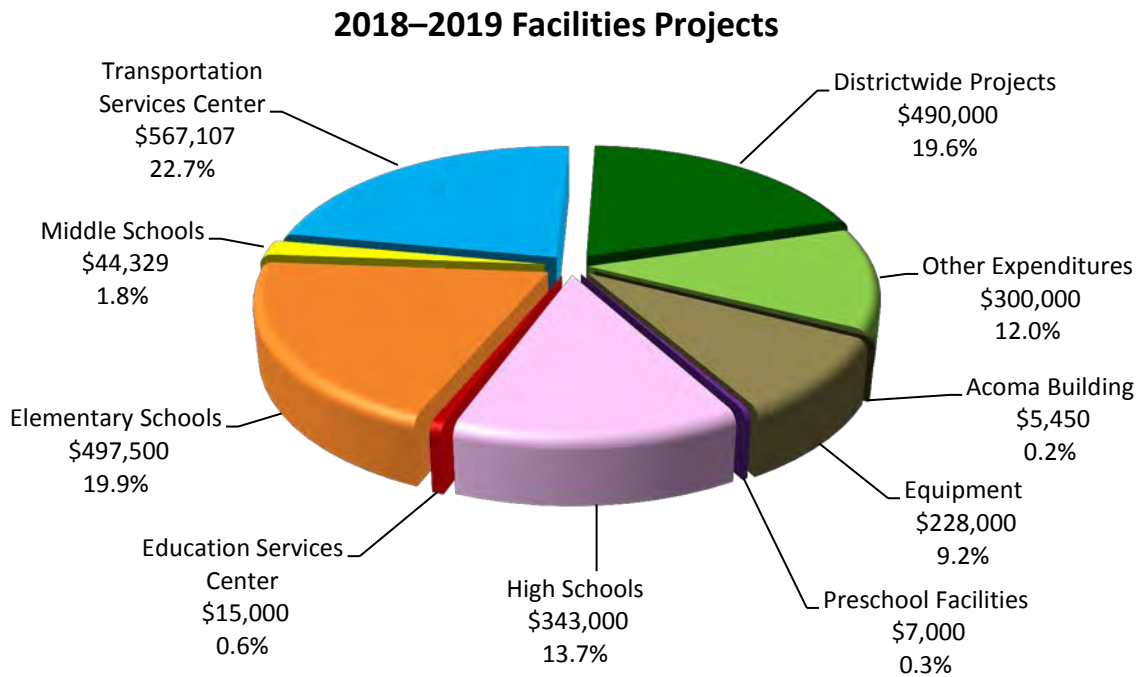
The Capital Projects Fund has \$2,497,386 budgeted for 2018–2019 for facilities and technology projects. The projects were determined from a prioritized list. Descriptions and budgeted amounts of the projects are as follows:

	<u>2018–2019</u> <u>Budget</u>
Districtwide facilities projects	
Fire extinguisher upgrades	\$8,000
Fire sprinkler head replacement	12,000
Lift replacement	15,000
Exterior door replacement	20,000
Plumbing fixture replacement.....	25,000
Painting	30,000
Playground refurbishing and turf repair	40,000
Unanticipated environmental response	50,000
Concrete/asphalt repair.....	50,000
Tree trimming.....	50,000
Custodial equipment.....	50,000
Environmental/asbestos projects	65,000
Security	<u>75,000</u>
Subtotal districtwide facilities projects	<u>\$490,000</u>
Facilities projects by site	
The Village at North—shade structure over downstairs sandbox.....	\$7,000
Field Elementary School—playground upgrade.....	400,000
Highland Elementary School—walk-in cooler and freezer	80,000
Lenski Elementary School—replace gravel with engineered wood fibers.....	17,500
Euclid Middle School—replace check valves with backflow devices	6,829
Goddard Middle School—replace cast iron pipes in locker rooms	9,000
Goddard Middle School—replace check valves with backflow devices.....	8,500
Newton Middle School—resurface and finish gym floor	5,000
Powell Middle School—replace remaining KALWALL panels	15,000
Arapahoe High School—irrigation: hot box.....	10,000
Arapahoe High School—ADA concrete work to docks, curbs, and sidewalks	77,000
Arapahoe High School—auxiliary gym four-row bleacher	9,000
Arapahoe High School—replace pool boiler with heat exchanger.....	40,000
Arapahoe High School—resurface tennis courts	20,000
Littleton High School—wall in room 126 - permanent	10,000
Littleton High School—meeting/conference rooms in library.....	10,000
Littleton High School—soccer field modifications	82,000
Littleton High School—replace north gym bleachers, both sides	75,000
Littleton High School—irrigation: hot box	10,000
Education Services Center—warehouse office/HVAC ceiling.....	15,000

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

CAPITAL PROJECTS DESCRIPTIONS
(Continued)

Transportation Services Center—replace existing gas pump spill buckets	11,000
Acoma Building—interior hardware/doors	<u>5,450</u>
Subtotal facilities projects	<u>\$923,279</u>
Transportation Services Center improvements	
Buses and vehicles	\$520,503
Equipment rental	22,500
Non-capitalized equipment	<u>13,104</u>
Subtotal Transportation Services Center improvements	<u>\$556,107</u>
Equipment	
Copier leases	\$100,000
Office equipment	88,000
Technology equipment	<u>40,000</u>
Subtotal equipment	<u>\$228,000</u>
Other expenditures	
Playground upgrades	\$100,000
Advanced engineering	100,000
Unanticipated emergency	<u>100,000</u>
Subtotal other expenditures	<u>\$300,000</u>
Total fiscal year 2018–2019 Capital Projects Fund projects	<u>\$2,497,386</u>



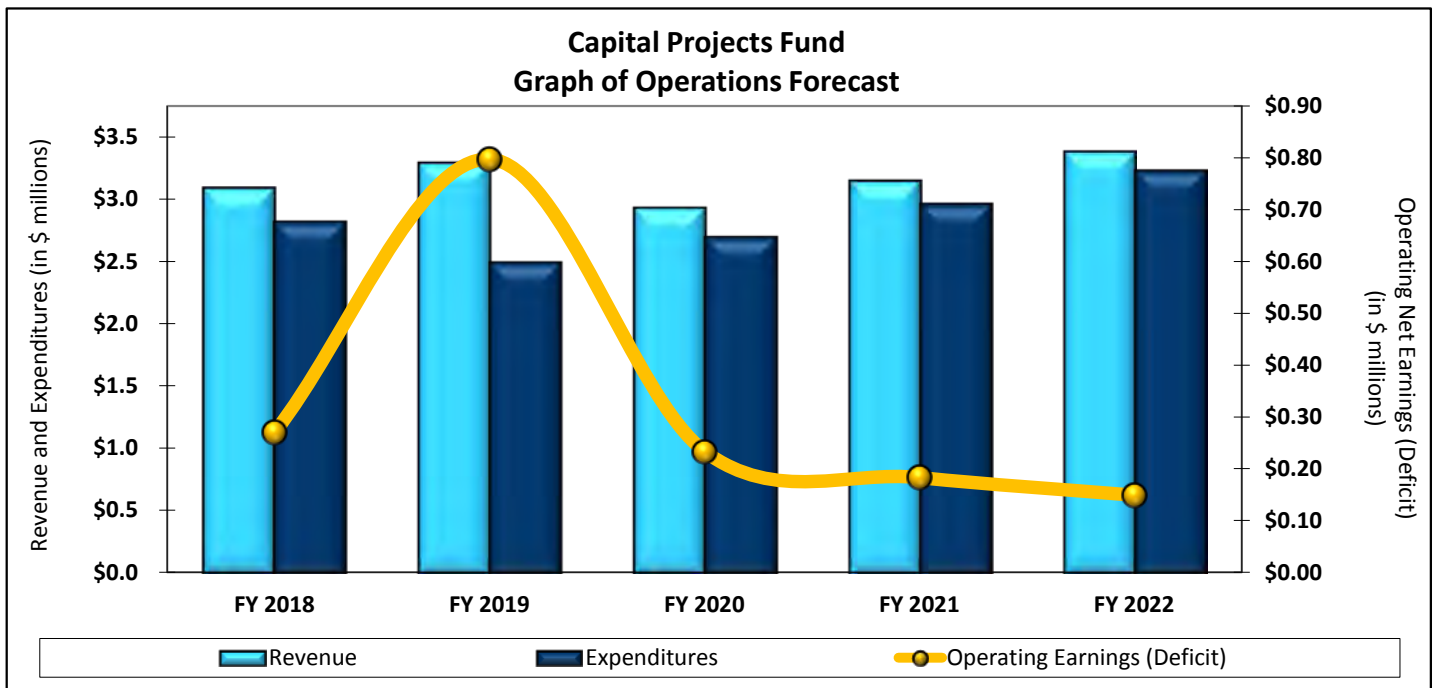
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

CAPITAL PROJECTS FUND

FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2017–2018 Projected	2018–2019 Budget	2019–2020 Forecast	2020–2021 Forecast	2021–2022 Forecast
Beginning Fund Balance	\$3,480,298	\$3,750,497	\$4,547,884	\$4,781,573	\$4,964,537
Revenue:					
Transfer from General Fund	2,482,655	2,785,773	2,699,479	2,915,938	3,149,544
Interest income	35,000	35,000	35,000	35,000	35,000
Other revenue	576,000	474,000	200,000	200,000	200,000
Total revenues	3,093,655	3,294,773	2,934,479	3,150,938	3,384,544
Expenditures:					
Facilities projects	1,992,456	1,713,279	1,900,000	2,150,000	2,400,000
Technology projects	68,000	40,000	40,000	40,000	40,000
Bus and vehicle replacements	663,000	556,107	572,790	589,974	607,673
Office equipment	-	88,000	-	-	-
Capital leases, photocopiers, equipment	100,000	100,000	188,000	188,000	188,000
Total expenditures	2,823,456	2,497,386	2,700,790	2,967,974	3,235,673
Ending Fund Balance	\$3,750,497	\$4,547,884	\$4,781,573	\$4,964,537	\$5,113,408



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LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SPECIAL REVENUE FUNDS

Special revenue funds are governmental funds used to account for specific revenues that are legally restricted to expenditures for specified purposes. The district operates four special revenue funds.

Designated Purposes Grant Fund

This fund is optional under Colorado Revised Statutes. However, based on federal and state reporting requirements, the district has chosen to maintain most federal, state, and selected local grants in this separate fund.

The Designated Purpose Grants Fund is provided to maintain a separate accounting for fully-funded federal, state, and local grant programs which are restricted as to the type of expenditures for which they may be used and which may have a different fiscal period than that of the district.

Student Athletic and Activities Fund

The Student Athletic and Activities Fund accounts for extracurricular activities at the elementary, middle, and high school levels; intramural athletic programs at the middle level; and Colorado High School Activities Association (CHSAA) programs and district-sponsored activities at the high school level.

The district supports a diverse extracurricular athletic and activity program that enjoys significant participation from students. Athletic and activity involvement is vital to the development of leadership skills and good physical health that enhances student self-esteem and ensures a higher likelihood of academic success.

Nutrition Services Fund

This fund accounts for all the financial activities associated with the district's school nutrition programs. It is a mandatory fund under the Colorado Code of Regulations 301-11-3.03(1).

The Nutrition Services Fund provides meals at all of the schools in the district and participates in the National School Lunch Program (NSLP), the National School Breakfast Program (NSBP), the After-School Snack Program, and the Summer Food Service Program (SFSP).

The district believes that improved nutrition optimizes student performance, and students who eat a well-balanced diet are more likely to learn in the classroom and develop a lifetime of healthy habits. In order to promote those beliefs, the district has structured the meal program around the following objectives.

- Providing foods for breakfast and lunch that meet or exceed United States Department of Agriculture (USDA) nutritional standards set for school meals.
- Emphasizing whole grains on district menus.
- Improving the nutritional integrity of all programs.
- Increasing the focus on marketing the value of the district's program to parents and students.
- Reducing less nutritious a la carte foods and focus on providing popular, kid-friendly meal options at all grade levels.
- Encouraging and supporting the offering of healthful food and beverages for school functions outside of the meal periods.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

Extended Day Care Fund

This fund accounts for all the financial activities associated with the operation of the fee-based preschool, K-plus, kindergarten extended day, and the before- and after-school (B&A) child care programs offered by the district's twelve elementary schools and The Village preschool facilities. This fund is optional under Colorado Revised Statutes.

- Before- and after-school child care offers affordable, quality childcare to families for elementary school students. Not only does the program provide full-time childcare during the summer, but participants also benefit from an educational setting rather than a typical childcare center setting.
- K-plus and kindergarten extended day programs offer an extension of enrichment activities for the regular half-day kindergarten students in the district. This extension is not part of the district curriculum but does compliment the daily educational programs in the regular half-day kindergarten classrooms.
- Preschool programs offer developmentally appropriate learning opportunities for children as young as age three. Educational studies indicate that the earlier a child can participate in a structured learning opportunity the better the chances of success. Programs operate in conjunction with state and federally supported programs run by the district.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

DESIGNATED PURPOSE GRANTS FUND

Grants supplement regular district educational programs. Currently, the district participates in ten local, five state, and nine federal grants. This number can, and does, fluctuate throughout the year as new grant options become available or existing grants expire.

Revenues

The district obtains grants from federal, state, and local sources that provide additional and/or alternative funding for school district programs. As grants are received, administration formally accepts them, which establishes the accounting records for the grants.

Expenditures

Expenditures for designated purpose grants must be made in accordance with the conditions of the grant.

The Elementary and Secondary Education Act (ESEA) is a consolidated grant that consists primarily of the Title I Basic Programs, which results in students achieving proficiency in reading and math within 12 years, and the Title II-A Improving Teacher Quality, which focuses on preparing, training, and recruiting high-quality teachers. The 2018–2019 General Fund budget includes Title I grant expenditures for schoolwide grants for Centennial, East, and Field elementary schools. Prior to 2009–2010, the expenditures were accounted for in the Designated Purpose Grant Fund.

Larger federal grants received by the district include the Individuals with Disabilities Education Act (IDEA), which provides funds for special education; Head Start, which provides funding for preschool education; and Carl Perkins grant, which provides funding for high school vocational education students. Colorado READ Act, a state grant, is to provide summer school to some of the exiting K–2 students who have not yet mastered grade level expectations with both academic and enrichment opportunities. Other state grants include the School Health Professional grant and School to Work Alliance Program, among others.

Below is a descriptive table of the designated purpose grants with actual expenditures over the prior three years, budget and estimated expenditures for 2017–2018, and budget for 2018–2019.

GRANT TITLE	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
ESEA	\$618,359	\$615,711	\$554,495	\$608,058	\$478,729	\$371,645
IDEA	2,844,205	2,411,338	2,739,028	2,804,296	2,710,571	2,625,185
Carl Perkins Career and Technical Education	88,363	100,639	99,953	95,000	101,577	96,540
Head Start	321,730	286,475	316,006	455,912	455,912	455,912
Other federal grants	474,528	538,938	386,816	459,608	628,807	917,792
Colorado READ Act	-	231,768	243,672	713,711	493,680	445,748
Other state grants	228,480	204,021	355,312	565,998	448,397	700,861
Local sources	<u>166,322</u>	<u>240,824</u>	<u>300,796</u>	<u>312,713</u>	<u>262,780</u>	<u>381,469</u>
TOTALS	<u>\$4,741,987</u>	<u>\$4,629,714</u>	<u>\$4,996,078</u>	<u>\$6,015,296</u>	<u>\$5,580,453</u>	<u>\$5,995,152</u>

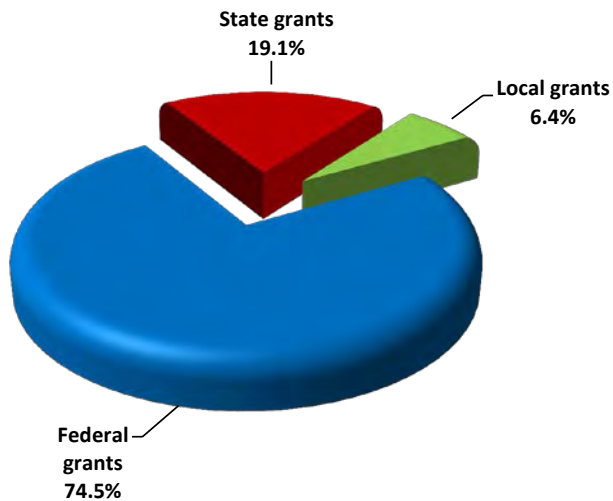
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

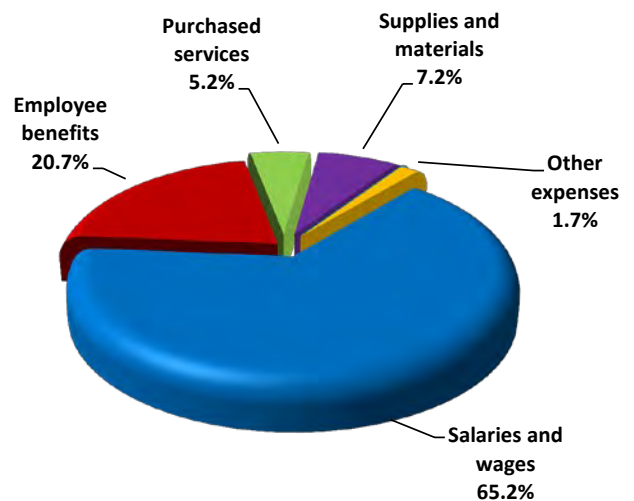
DESIGNATED PURPOSE GRANTS FUND

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
Revenues:						
Federal grants	\$4,347,185	\$3,953,101	\$4,338,105	\$4,422,874	\$4,375,596	\$4,467,074
State grants	228,480	435,789	357,177	1,279,709	942,077	1,146,609
Local grants	166,322	240,824	300,796	312,713	262,780	381,469
Total revenues	<u>4,741,987</u>	<u>4,629,714</u>	<u>4,996,078</u>	<u>6,015,296</u>	<u>5,580,453</u>	<u>5,995,152</u>
Expenditures:						
Salaries and wages	3,167,951	3,012,184	3,314,739	3,893,833	3,425,170	3,911,167
Employee benefits	1,024,887	964,327	1,069,541	1,265,533	1,290,593	1,238,444
Purchased services	406,423	271,403	258,281	426,276	283,667	313,997
Supplies and materials	74,179	164,006	86,695	346,918	410,975	432,238
Capital outlay	15,164	167,070	199,361	-	5,528	-
Other expenditures	53,383	50,724	67,461	82,736	164,520	99,306
Total expenditures	<u>4,741,987</u>	<u>4,629,714</u>	<u>4,996,078</u>	<u>6,015,296</u>	<u>5,580,453</u>	<u>5,995,152</u>
Excess of Revenues Over (Under) Expenditures	-	-	-	-	-	-
Fund Balance—beginning	-	-	-	-	-	-
Fund Balance—ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Budget Appropriation				<u>\$6,015,296</u>		<u>\$5,995,152</u>

2018–2019 Budgeted Revenues



2018–2019 Budgeted Expenditures



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STUDENT ATHLETIC AND ACTIVITIES FUND

Revenues

This fund receives revenue from the General Fund, pupil participation fees, gate receipts, and other fundraising activities. In 2018–2019, the General Fund provides 45.7 percent of the funding.

Expenditures

Expenditures provide salaries, benefits, uniforms, supplies, and transportation to the following athletic programs and activities.

Middle School

Intramural athletic programs include:

- Basketball
- Track
- Volleyball
- Wrestling

Activities include:

- Assemblies
- Band
- Class activities
- Student awards
- Student council
- Vocal music

High School

CHSAA programs include:

- Baseball
- Basketball
- Cross country
- Field hockey
- Football
- Golf
- Gymnastics
- Ice hockey
- Lacrosse
- Soccer
- Softball
- Spirit teams
- Swimming
- Tennis
- Track
- Volleyball
- Wrestling

Activities include:

- Band
- Chorus
- Class activities
- Drama
- Forensics
- Jazz band
- Newspaper
- Student council
- Yearbook



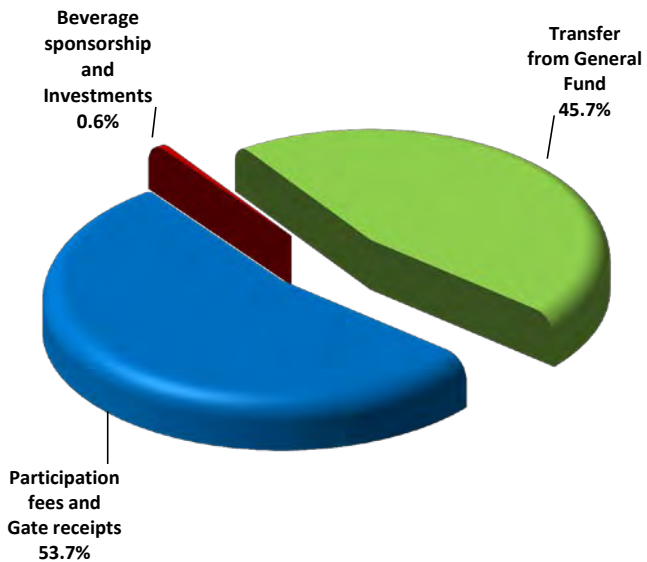
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

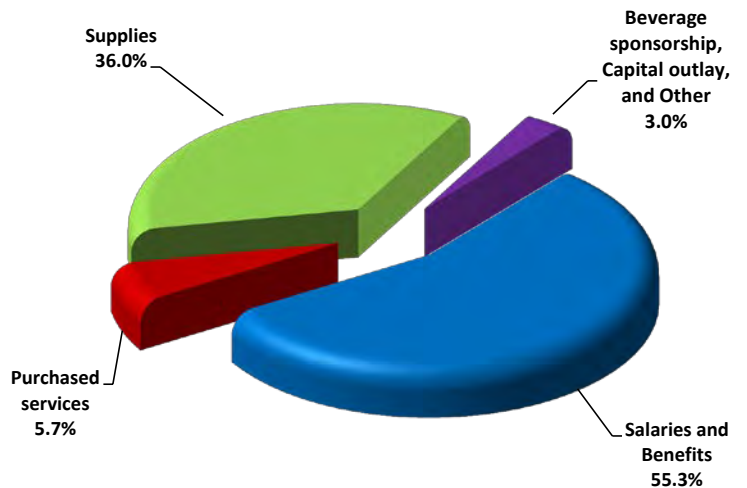
STUDENT ATHLETIC AND ACTIVITIES FUND

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
Revenues:						
Local sources, fees, and gate receipts:						
Elementary schools	\$127,115	\$99,388	\$82,389	\$96,000	\$84,500	\$96,000
Middle schools	157,045	181,781	157,944	165,500	161,000	166,030
High schools	1,896,055	1,896,357	1,919,907	1,955,000	1,968,000	1,942,000
Beverage sponsorship	16,420	16,304	15,432	14,000	14,760	14,760
Interest income	1,667	5,073	8,314	8,000	8,480	8,500
Transfer from General Fund	1,814,403	1,814,403	1,872,623	1,872,623	1,872,623	1,872,623
Total revenues	4,012,705	4,013,306	4,056,609	4,111,123	4,109,363	4,099,913
Expenditures:						
Salaries and wages	1,499,546	1,550,826	1,565,460	1,663,551	1,659,480	1,758,732
Employee benefits	377,208	396,041	416,627	468,653	453,480	506,710
Purchased services	824,604	1,037,689	1,093,990	209,717	1,055,629	234,427
Supplies and materials	956,497	796,603	843,683	1,647,590	871,122	1,475,172
Beverage sponsorship fees	19,601	22,488	22,053	22,000	21,700	23,260
Capital outlay	90,827	159,228	122,822	6,912	93,000	8,412
Other expenditures	148,479	148,492	153,414	92,700	154,018	93,200
Total expenditures	3,916,762	4,111,367	4,218,049	4,111,123	4,308,429	4,099,913
Excess of Revenues Over (Under) Expenditures	95,943	(98,061)	(161,440)	-	(199,066)	-
Fund Balance—beginning	1,206,942	1,302,885	1,204,824	1,228,702	1,043,384	844,318
Committed fund balance	1,302,885	1,204,824	1,043,384	1,228,702	844,318	844,318
Fund Balance—ending	\$1,302,885	\$1,204,824	\$1,043,384	\$1,228,702	\$844,318	\$844,318
Budget Appropriation				\$5,339,825		\$4,944,231

2018–2019 Budgeted Revenue



2018–2019 Budgeted Expenditures

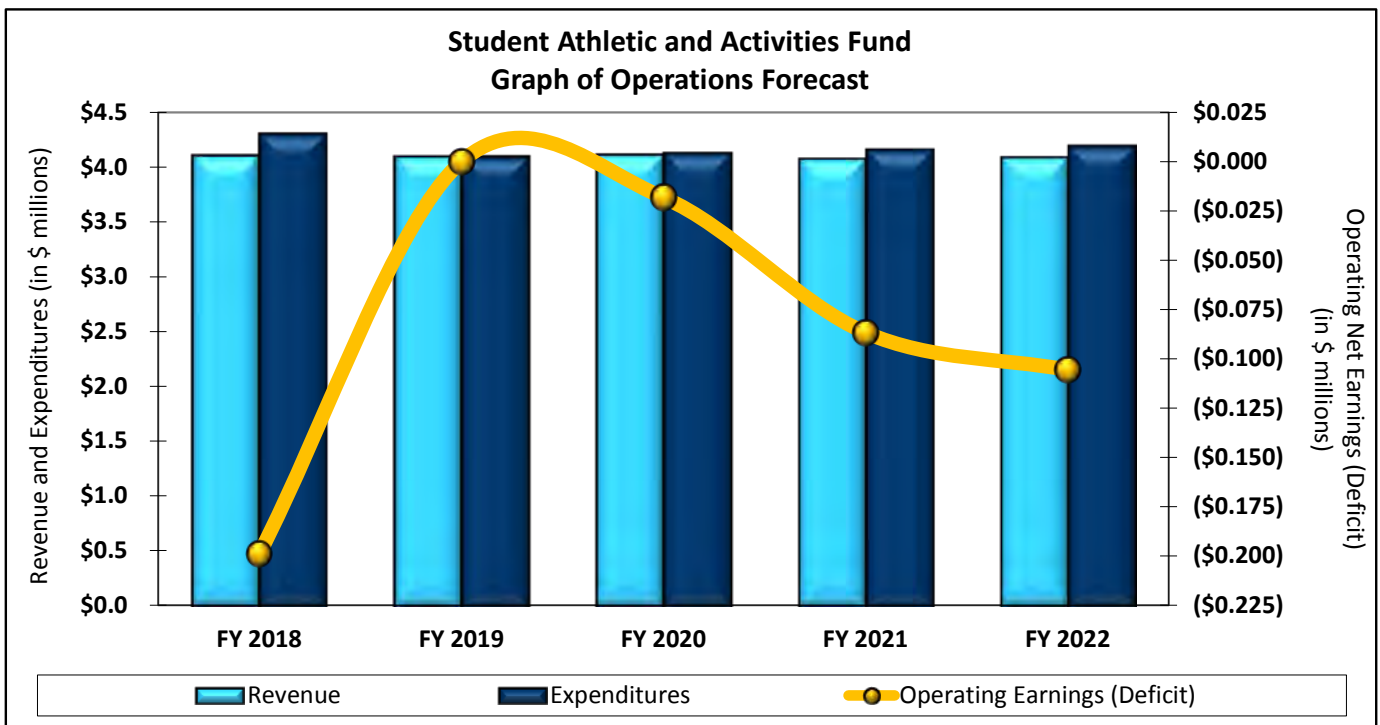


LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ATHLETIC AND ACTIVITIES FUND FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2017–2018 Projected	2018–2019 Budget	2019–2020 Forecast	2020–2021 Forecast	2021–2022 Forecast
Beginning Fund Balance	\$1,043,384	\$844,318	\$844,318	\$826,181	\$739,518
Revenue:					
Local sources, fees, and gate receipts:					
Elementary schools	84,500	96,000	96,000	96,000	96,000
Middle schools	161,000	166,030	170,030	174,030	178,030
High schools	1,968,000	1,942,000	1,952,000	1,962,000	1,972,000
Beverage sponsorship	14,760	14,760	14,760	14,760	14,760
Interest income	8,480	8,500	8,670	8,843	9,020
Transfer from General Fund	1,872,623	1,872,623	1,872,623	1,822,623	1,822,623
Total revenues	<u>4,109,363</u>	<u>4,099,913</u>	<u>4,114,083</u>	<u>4,078,256</u>	<u>4,092,433</u>
Expenditures:					
Salaries and wages	1,659,480	1,758,732	1,776,319	1,794,083	1,812,023
Employee benefits	453,480	506,710	516,844	527,181	537,725
Purchased services	1,055,629	234,427	235,013	235,601	236,190
Supplies and materials	871,122	1,475,172	1,478,860	1,482,557	1,486,263
Beverage sponsorship fees	21,700	23,260	23,318	23,376	23,435
Capital outlay	93,000	8,412	8,433	8,454	8,475
Other expenditures	154,018	93,200	93,433	93,667	93,901
Total expenditures	<u>4,308,429</u>	<u>4,099,913</u>	<u>4,132,220</u>	<u>4,164,919</u>	<u>4,198,012</u>
Ending Fund Balance	<u><u>\$844,318</u></u>	<u><u>\$844,318</u></u>	<u><u>\$826,181</u></u>	<u><u>\$739,518</u></u>	<u><u>\$633,939</u></u>



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

NUTRITION SERVICES FUND

Financially, the Nutrition Services Fund operates on a self-supporting basis, and a primary consideration in its operation is adherence to the current dietary guidelines updated in response to the Healthy, Hunger-Free Kids Act of 2010. The focus of the new guidelines includes the following.

- Providing meals developed to meet predetermined calorie ranges for each age/grade group.
- Providing both fruits and vegetables in all lunch meals.
- Providing whole-grain rich grains.
- Reducing sodium levels in all meals.

In order to facilitate the implementation of guidelines, the staff assesses not only department needs but also customer needs so as to set measurable goals and maintain a high level of customer service in all areas. Currently, ten district schools offer breakfast; two of those schools serve breakfast after the bell. Lunch is offered at all district schools. Meal prices are evaluated annually and adjusted only

2018–2019 Meal Prices		
	Breakfast Price	Lunch Price
Elementary student	\$1.85	\$2.95
Middle school student	1.85	3.15
High school student	2.05	3.25
Adult	N/A	4.05

when necessary to cover the costs of operation. Slight meal price increases will be implemented beginning July 2018 as a result of state and federal mandates through the Healthy, Hunger-Free Kids Act of 2010 and increased food costs.

Revenues

Revenue is generated from student and adult meal sales as well as from sales of individual a la carte items, which may change based on cost changes from suppliers. Additionally, Nutrition Services receives

Preschool Through Grade 12			
Fiscal Year	Total Number of Students	Students Eligible for Free and Reduced Meals	Percent Free and Reduced
2014–2015	15,691	2,952	18.81%
2015–2016	15,780	2,791	17.69%
2016–2017	15,517	2,919	18.81%
2017–2018	15,643	2,628	16.80%

a federal reimbursement for a portion of the meals served and participates in the federal commodity program. Federal programs include breakfast, snacks, lunch, and summer meals at selected sites. As a part of NSLP, additional funding is provided to the district to provide nutritionally balanced, low-cost or free lunches to qualifying students. In recent years, the number of students eligible for free and reduced meal assistance has been declining.

Source: <http://www.cde.state.co.us/cdereval/pupilcurrent>

Expenditures

The Nutrition Services Fund revenue completely covers the expenses of the fund, including expenditures for providing meals, warehousing costs, utilities, and salaries and benefits.

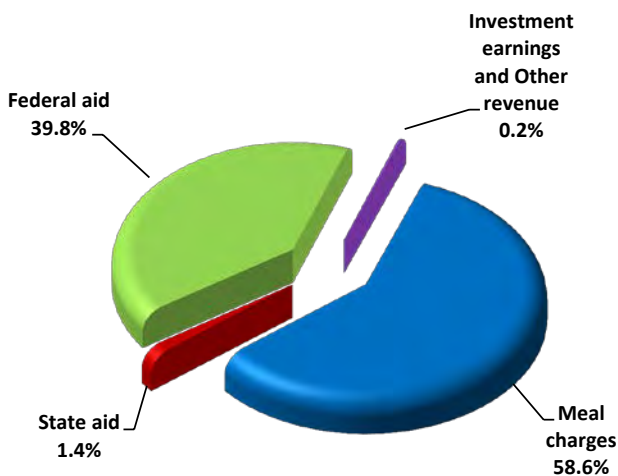
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

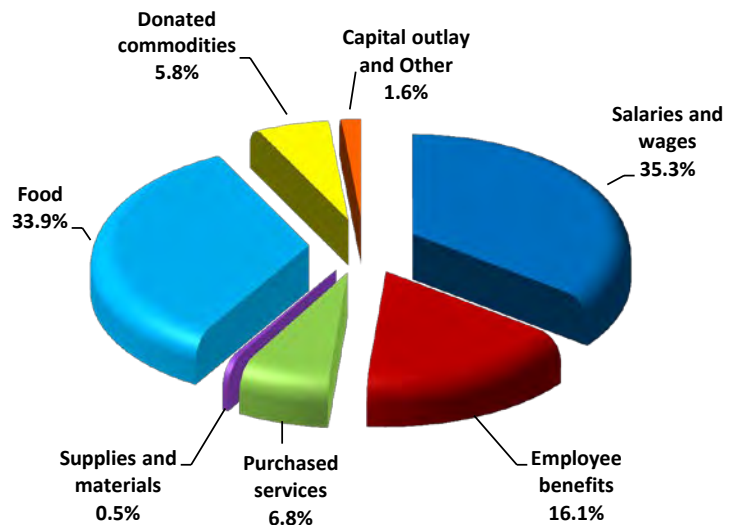
NUTRITION SERVICES FUND

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
Revenues:						
Meal charges	\$1,999,699	\$2,013,244	\$2,116,018	\$2,375,500	\$2,266,206	\$2,396,000
Federal aid	1,679,542	1,664,378	1,664,708	1,648,254	1,585,209	1,625,687
State aid	52,649	50,488	49,881	48,800	48,178	55,500
Interest income	1,681	4,693	8,532	3,250	6,011	4,500
Other revenue	106,653	106,975	85,770	4,500	13,931	5,000
Total revenues	3,840,224	3,839,778	3,924,909	4,080,304	3,919,535	4,086,687
Expenditures:						
Salaries and wages	1,364,035	1,391,371	1,449,918	1,470,100	1,380,907	1,442,010
Employee benefits	562,367	548,298	564,792	582,146	582,121	658,975
Purchased services	238,311	214,569	197,437	240,750	254,590	277,137
Supplies and materials	111,824	118,160	116,499	19,000	17,140	19,538
Food	1,378,850	1,315,862	1,271,498	1,445,000	1,352,349	1,385,000
Donated commodities	233,715	246,190	265,199	238,354	254,820	239,187
Capital outlay	1,127	60,145	35,066	78,000	70,448	57,440
Other expenditures	3,814	7,792	4,742	6,954	7,734	7,400
Total expenditures	3,894,043	3,902,387	3,905,151	4,080,304	3,920,109	4,086,687
Excess of Revenues Over (Under) Expenditures	(53,819)	(62,609)	19,758	-	(574)	-
Fund Balance—beginning	1,209,385	1,155,566	1,092,957	1,092,957	1,112,715	1,112,141
Restricted fund balance	1,155,566	1,092,957	1,112,715	1,092,957	1,112,141	1,112,141
Fund Balance—ending	\$1,155,566	\$1,092,957	\$1,112,715	\$1,092,957	\$1,112,141	\$1,112,141
Budget Appropriation				\$5,173,261		\$5,198,828

2018–2019 Budgeted Revenue



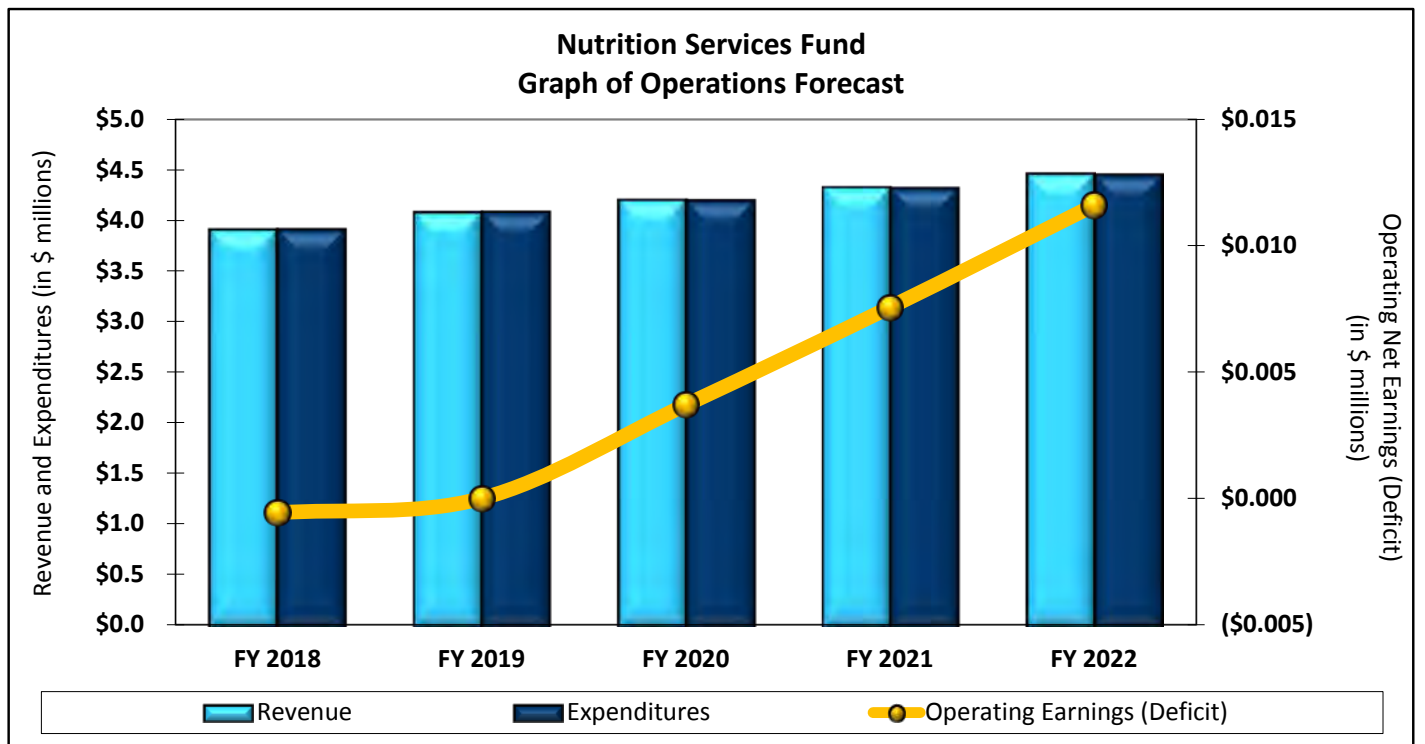
2018–2019 Budgeted Expenditures



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

NUTRITION SERVICES FUND
FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2017–2018 Projected	2018–2019 Budget	2019–2020 Forecast	2020–2021 Forecast	2021–2022 Forecast
Beginning Fund Balance	\$1,112,715	\$1,112,141	\$1,112,141	\$1,115,841	\$1,123,404
Revenue:					
Meal charges	2,266,206	2,396,000	2,467,880	2,541,916	2,618,174
Federal aid	1,585,209	1,625,687	1,674,458	1,724,691	1,776,432
State aid	48,178	55,500	57,165	58,880	60,646
Interest income	6,011	4,500	4,635	4,774	4,917
Other revenue	13,931	5,000	5,150	5,305	5,464
Total revenues	3,919,535	4,086,687	4,209,288	4,335,566	4,465,633
Expenditures:					
Salaries and wages	1,380,907	1,442,010	1,485,270	1,529,828	1,575,723
Employee benefits	582,121	658,975	678,744	699,107	720,080
Purchased services	254,590	277,137	285,451	294,015	302,835
Supplies and materials	17,140	19,538	20,124	20,728	21,350
Food	1,352,349	1,385,000	1,426,550	1,469,347	1,513,427
Donated commodities	254,820	239,187	242,775	246,416	250,113
Capital outlay	70,448	57,440	59,163	60,938	62,766
Other expenditures	7,734	7,400	7,511	7,624	7,738
Total expenditures	3,920,109	4,086,687	4,205,588	4,328,003	4,454,032
Ending Fund Balance	\$1,112,141	\$1,112,141	\$1,115,841	\$1,123,404	\$1,135,005



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

EXTENDED DAY CARE PROGRAM FUND

The programs offered through the Extended Day Care Program Fund provide parents and guardians with safe, educational, and constructive before- and after-school activities for students from preschool through Grade 5 by promoting physical, emotional, and intellectual development opportunities for participants. The

programs provide homework assistance, give access to music and art teachers, assist in the development of communications skills and cognitive reasoning, contribute to science and technology programs, and furnish both indoor and outdoor recreational activities and field trips.

Changes in the needs of the individual schools' communities cause schools to adjust program offerings accordingly each fiscal year.

2018–2019 Programs by Location				
School	Preschool	Kindergarten Extended Day	Kindergarten Plus	Before- and After-School
Centennial				✓
East				✓
Franklin		✓		✓
Highland	✓		✓	✓
Hopkins	✓			✓
Lenski		✓	✓	✓
Moody	✓			✓
Peabody	✓	✓	✓	✓
Runyon		✓		✓
Sandburg		✓		✓
Twain			✓	✓
Wilder	✓	✓		✓
The Village	✓			

Revenues

The primary revenue source for this fund is user fees. Beginning in 2018–2019, rates for most programs and service options were standardized.

Approximate Rates for 2018–2019									
	Before School	Before School (PLC days)	After School	Both Before- and After-School	All day (nonstudent days and summer)	Kindergarten Extended Day	Kindergarten-Plus	Preschool (full day)	The Village Preschool (full day)
Daily	\$8.00	\$5.00	\$15.00	\$23.00	\$40.00	\$19.25	\$20.00	\$33.54	\$34.50
Weekly	\$40.00	—	\$75.00	\$115.00	\$200.00	\$96.25	—	\$167.69	\$172.50

Expenditures

Extended day care revenues primarily cover direct program expenditures including the salaries and benefits of employees, supplies to maintain the programs, field trips for program participants, and any required state and county licensing fees. Additionally, approximately \$263,196 of indirect cost is expressed as a transfer to the General Fund. Indirect costs help cover administrative and operational expenses associated with maintaining the buildings in which the programs operate.

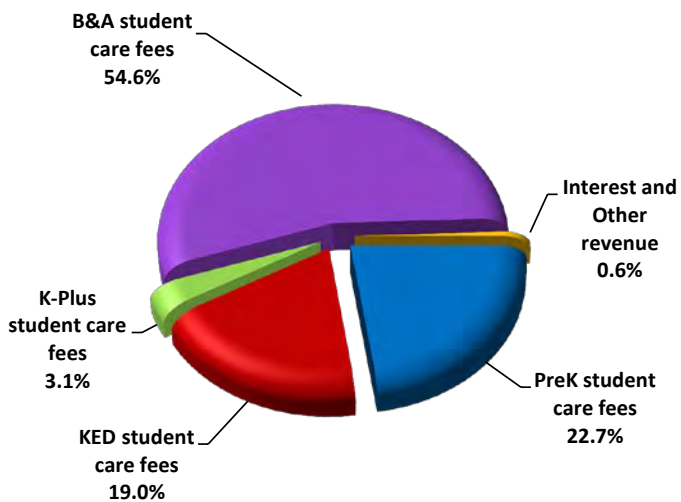
LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

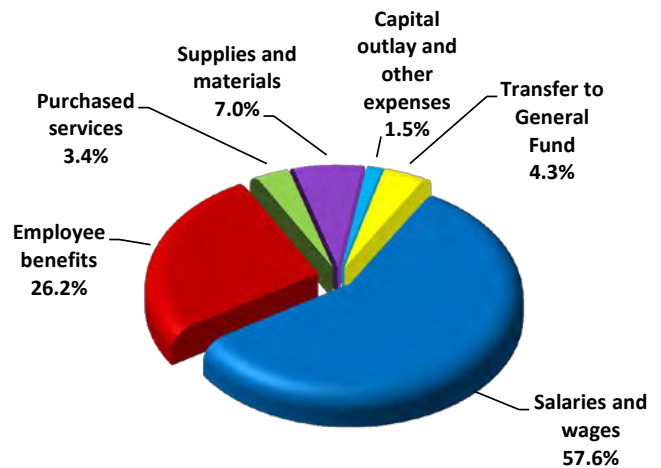
EXTENDED DAY CARE PROGRAM FUND

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2017–2018 Estimated	2018–2019 Budget
Revenues:						
PreK student care fees	\$1,133,785	\$1,142,236	\$1,209,052	\$1,323,392	\$1,186,136	\$1,392,092
KED student care fees	489,202	601,363	776,211	822,021	798,488	1,165,883
K-Plus student care fees	509,567	447,639	461,380	456,531	471,830	189,020
B&A student care fees	2,804,233	2,958,135	3,029,950	2,778,457	3,255,744	3,350,760
Interest income	1,865	6,636	14,993	9,500	30,000	28,000
Gifts to schools	15,777	19,941	14,827	-	5,902	10,000
Other revenue	-	1,088	6,005	-	837	-
Total revenues	4,954,429	5,177,038	5,512,418	5,389,901	5,748,937	6,135,755
Expenditures:						
Salaries and wages	3,177,195	3,055,331	3,298,466	3,292,601	3,569,278	3,535,052
Employee benefits	1,066,535	1,047,581	1,192,603	1,345,120	1,281,466	1,604,594
Purchased services	163,217	167,958	170,172	183,192	235,237	210,502
Supplies and materials	180,772	186,263	192,002	266,345	217,581	427,926
Capital outlay	67,961	144,112	31,912	6,605	56,706	7,000
Other expenditures	50,367	63,158	47,460	79,502	57,233	87,485
Transfer to General Fund	191,674	199,094	213,802	216,536	228,758	263,196
Total expenditures	4,897,721	4,863,497	5,146,417	5,389,901	5,646,259	6,135,755
Excess of Revenues Over (Under) Expenditures	56,708	313,541	366,001	-	102,678	-
Fund Balance—beginning	1,270,970	1,327,678	1,641,219	1,814,383	2,007,220	2,109,898
Committed fund balance	1,327,678	1,641,219	2,007,220	1,814,383	2,109,898	2,109,898
Fund Balance—ending	\$1,327,678	\$1,641,219	\$2,007,220	\$1,814,383	\$2,109,898	\$2,109,898
Budget Appropriation				\$7,204,284		\$8,245,653

2018–2019 Budgeted Revenues



2018–2019 Budgeted Expenditures

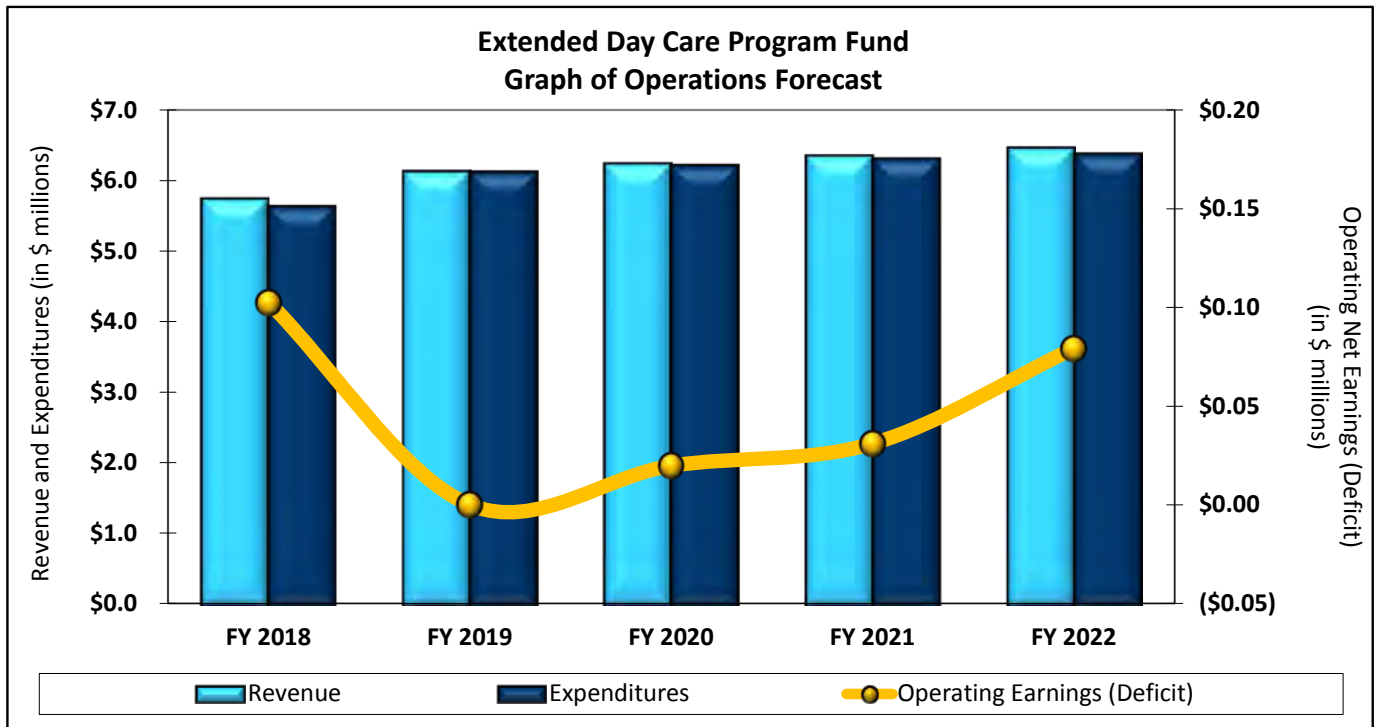


LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

EXTENDED DAY CARE PROGRAM FUND FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2017–2018 Projected	2018–2019 Budget	2019–2020 Forecast	2020–2021 Forecast	2021–2022 Forecast
Beginning Fund Balance	\$2,007,220	\$2,109,898	\$2,109,898	\$2,129,710	\$2,160,759
Revenue:					
PreK student care fees	1,186,136	1,392,092	1,412,973	1,434,168	1,455,681
KED student care fees	798,488	1,165,883	1,183,371	1,201,122	1,219,139
K-Plus student care fees	471,830	189,020	191,855	194,733	197,654
B&A student care fees	3,255,744	3,350,760	3,417,775	3,486,131	3,555,853
Interest income	30,000	28,000	28,028	28,308	28,591
Gifts to schools	5,902	10,000	10,010	10,110	10,211
Other revenue	837	-	-	-	-
Total revenues	5,748,937	6,135,755	6,244,012	6,354,572	6,467,129
Expenditures:					
Salaries and wages	3,569,278	3,535,052	3,605,753	3,677,868	3,714,647
Employee benefits	1,281,466	1,604,594	1,620,640	1,636,846	1,653,215
Purchased services	235,237	210,502	211,976	213,459	214,954
Supplies and materials	217,581	427,926	440,764	445,171	449,623
Capital outlay	56,706	7,000	7,210	7,282	7,355
Other expenditures	57,233	87,485	88,097	88,714	89,335
Transfers out	228,758	263,196	249,760	254,183	258,685
Total expenditures	5,646,259	6,135,755	6,224,200	6,323,523	6,387,814
Ending Fund Balance	\$2,109,898	\$2,109,898	\$2,129,710	\$2,160,759	\$2,240,074



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT CLUBS FUND

The Student Clubs Fund is categorized as a fiduciary fund. The fund accounts for the financial transactions of all of the individual student club accounts in all schools in the district. Since the fund is considered an agency fund, and the district merely acts as a trustee of the student club monies; the district does not record revenues, expenditures, or prepare a budget. However, this fund is subject to district accounting policies and audit.

Receipts for this fund are direct charges for the activities of the club(s) and fundraising efforts. This fund does not receive a subsidy from the General Fund. A sampling of clubs accounted for in this fund follows.

- Elementary School—Art and book clubs, music/choir, gardening/wellness, performing arts, student council, running, and robotics.
- Middle School—Band/choir, Destination Imagination, memory book, National Junior Honor Society, student store, and Technology Student Association (TSA).
- High School—Art clubs; Distributive Education Clubs of America (DECA); National Honor Society; Future Business Leaders of America (FBLA); Family, Career, and Community Leaders of America (FCCLA); Key Club; Technology Student Association (TSA); foreign language clubs; Amnesty International; various athletics clubs; and thespians/drama clubs.

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FINANCIAL SECTION COMPONENT UNITS

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LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

CHARTER SCHOOLS

Overview

Charter schools in Colorado are authorized by Colorado Revised Statutes 22-30.5-101 et. seq. (referred to as the “Charter Schools Act”). The two charter schools of the district are each organized as not-for-profit organizations with their own governing boards of directors. Effective with the fiscal year 2002–2003 budget, the charter schools have been accounted for as component units of the district, evidencing the fact that they are financially dependent on the district but are largely independent entities. The district includes the per-pupil funding for the number of charter school students in its General Fund budgeted revenue, and budgets the same funding amount, which is provided to the charter schools for their operating costs, as an expenditure.

Littleton Academy

Littleton Academy was created in the 1996–1997 school year to provide a new choice for education, emphasizing the Core Knowledge curriculum. Enrollment is open, by application, for pupils in Grades K–8 who seek a more traditional educational experience.

Funding for Littleton Academy is based on an annual agreement between Littleton Academy and the district which calls for the district to provide full funding of the district’s per-pupil funding. An additional \$361,440 is provided representing Littleton Academy’s share of the 1997, 2004, and 2010 override elections funding. Included in the annual agreement is provision for payment of certain district central administration including limited special education services and administration central support costs by the charter school.

Littleton Academy has adopted the following mission statement: The mission of Littleton Academy is to provide, within the Littleton community, a content-rich, academically rigorous education with a well-defined, sequential curriculum in a safe, orderly, and caring environment.

Littleton Preparatory

Littleton Preparatory Charter School was created in the 1998–1999 school year to also provide an educational choice for students and parents, utilizing the direct instruction model. Enrollment is open, by application, for pupils in Grades K–8.

Student mastery of the core academic subjects and then advancement to more challenging material is central to the concept of Littleton Preparatory. Littleton Preparatory shares the same mission statement as Littleton Academy.

Funding for Littleton Preparatory is based on an annual agreement for full district per-pupil funding, plus \$376,068 representing its share of the 1997, 2004, and 2010 override elections funding. The annual agreement also provides for payment by the charter school to the district for certain central administration including limited special education services and administration support costs.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COMPONENT UNITS—CHARTER SCHOOLS

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Beginning Funds Available	\$2,681,635	\$2,486,376	\$2,807,428	\$2,807,427	\$2,940,481
Revenue:					
Per-pupil funding	6,720,418	7,004,003	7,015,071	7,233,547	7,592,828
Override election funding	737,508	737,508	737,508	737,508	737,508
State capital construction grant	436,352	257,250	272,576	256,358	262,577
Kindergarten and Preschool fees	399,734	405,125	390,819	385,000	385,000
Child care fees	176,093	147,479	165,702	173,712	98,550
Gifts to schools	173,952	133,233	102,924	63,585	89,990
Interest income	4,253	13,339	28,618	12,500	23,000
Book fees	31,754	29,557	30,102	30,000	30,000
Instructional materials fees	72,614	69,732	28,467	66,742	50,554
Grocery certificates	8,846	15,814	18,204	-	-
Other income	94,109	117,434	178,600	41,840	76,104
Total revenue	8,855,633	8,930,474	8,968,591	9,000,792	9,346,111
Total Funds Available	11,537,268	11,416,850	11,776,019	11,808,219	12,286,592
Expenditures:					
Salaries	4,185,606	4,315,335	4,522,629	4,786,982	5,128,058
Employee benefits	1,282,642	1,328,499	1,439,156	1,629,764	1,822,639
Purchased services	1,310,027	1,369,289	1,287,221	1,264,837	1,422,066
District services	1,089,718	1,142,710	1,180,971	675,279	527,184
Supplies and materials	372,204	384,251	314,987	583,495	422,551
Capital outlay	795,123	53,381	74,308	16,800	10,238
Other expenditures	15,572	15,957	16,266	14,475	13,375
Total expenditures	9,050,892	8,609,422	8,835,538	8,971,632	9,346,111
Fund Balance					
Restricted fund balance	252,800	263,300	266,000	263,300	266,000
Assigned fund balance	171,442	171,190	870,652	1,410,632	870,652
Unassigned fund balance	2,062,134	2,372,938	1,803,829	1,162,655	1,803,829
Ending Fund Balance	\$2,486,376	\$2,807,428	\$2,940,481	\$2,836,587	\$2,940,481
Number of Students Served	1,043	1,043	1,030	1,034	1,030

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COMPONENT UNIT—LITTLETON ACADEMY

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Beginning Funds Available	\$1,655,147	\$1,363,833	\$1,547,778	\$1,547,777	\$1,718,370
Revenue:					
Per-pupil funding	3,011,659	3,119,115	3,166,750	3,265,376	3,465,068
Override election funding	361,440	361,440	361,440	361,440	361,440
State capital construction grant	343,546	114,563	123,058	106,358	112,577
Child care fees	176,093	147,479	165,702	173,712	98,550
Instructional materials fees	72,614	69,732	28,467	66,742	50,554
Gifts to schools	119,412	63,258	49,794	63,585	89,990
Interest income	2,441	7,443	17,236	5,000	8,000
Other income	10,287	9,619	67,811	11,840	47,104
Total revenue	4,097,492	3,892,649	3,980,258	4,054,053	4,233,283
Total Funds Available	5,752,639	5,256,482	5,528,036	5,601,830	5,951,653
Expenditures:					
Salaries	1,806,654	1,842,295	1,899,209	2,037,948	2,243,455
Employee benefits	553,660	562,603	609,347	696,053	824,248
Purchased services	613,773	623,116	582,906	510,285	687,866
District services	489,565	510,111	534,719	379,453	238,301
Supplies and materials	174,074	145,765	166,729	409,689	223,650
Capital outlay	742,066	17,224	9,235	11,050	7,738
Other expenditures	9,014	7,590	7,521	9,575	8,025
Total expenditures	4,388,806	3,708,704	3,809,666	4,054,053	4,233,283
Fund Balance					
Restricted fund balance	111,700	114,300	117,900	114,300	117,900
Assigned fund balance	171,442	171,190	333,572	873,552	333,572
Unassigned fund balance	1,080,691	1,262,288	1,266,898	559,925	1,266,898
Ending Fund Balance	\$1,363,833	\$1,547,778	\$1,718,370	\$1,547,777	\$1,718,370
Number of Students Served	467	465	465	466	465

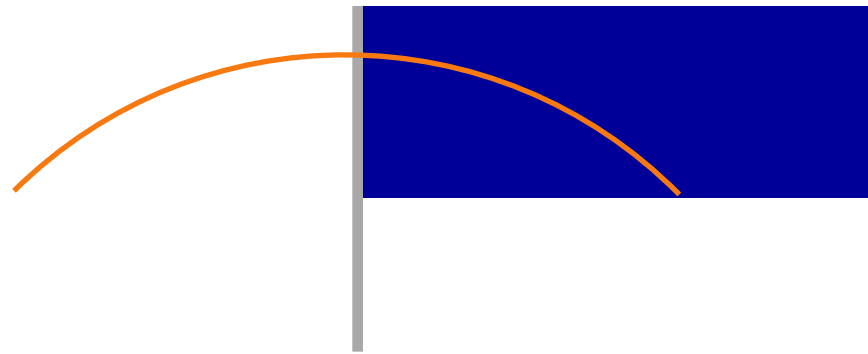


LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

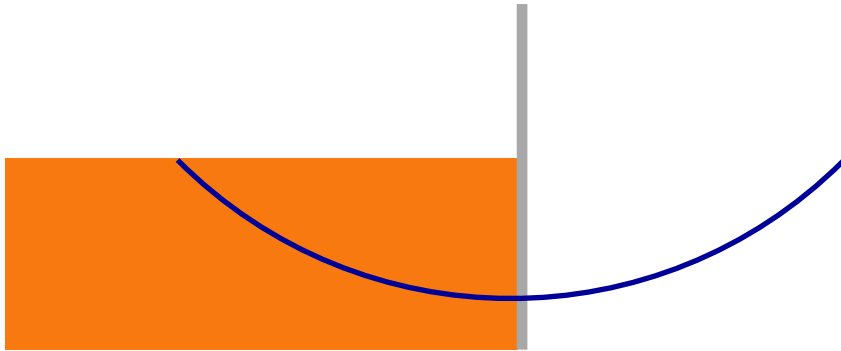
COMPONENT UNIT—LITTLETON PREPARATORY

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Beginning Funds Available	\$1,026,488	\$1,122,543	\$1,259,650	\$1,259,650	\$1,222,111
Revenue:					
Per-pupil funding	3,708,759	3,884,888	3,848,321	3,968,171	4,127,760
Override election funding	376,068	376,068	376,068	376,068	376,068
State capital construction grant	92,806	142,687	149,518	150,000	150,000
Kindergarten and Preschool fees	399,734	405,125	390,819	385,000	385,000
Gifts to schools	54,540	69,975	53,130	-	-
Interest income	1,812	5,896	11,382	7,500	15,000
Book fees	31,754	29,557	30,102	30,000	30,000
Grocery certificates	8,846	15,814	18,204	-	-
Other income	83,822	107,815	110,789	30,000	29,000
Total revenue	4,758,141	5,037,825	4,988,333	4,946,739	5,112,828
Total Funds Available	5,784,629	6,160,368	6,247,983	6,206,389	6,334,939
Expenditures:					
Salaries	2,378,952	2,473,040	2,623,420	2,749,034	2,884,603
Employee benefits	728,982	765,896	829,809	933,711	998,391
Purchased services	696,254	746,173	704,315	754,552	734,200
District services	600,153	632,599	646,252	295,826	288,883
Supplies and materials	198,130	238,486	148,258	173,806	198,901
Capital outlay	53,057	36,157	65,073	5,750	2,500
Other expenditures	6,558	8,367	8,745	4,900	5,350
Total expenditures	4,662,086	4,900,718	5,025,872	4,917,579	5,112,828
Fund Balance					
Restricted fund balance	141,100	149,000	148,100	149,000	148,100
Assigned fund balance	-	-	537,080	537,080	537,080
Unassigned fund balance	981,443	1,110,650	536,931	602,730	536,931
Ending Fund Balance	\$1,122,543	\$1,259,650	\$1,222,111	\$1,288,810	\$1,222,111
 Number of Students Served	 576	 578	 565	 568	 565





INFORMATIONAL SECTION



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

MAJOR REVENUE SOURCES

Total Program Funding

Colorado public school districts are primarily funded from revenues that are determined through the Public School Finance Act of 1994 (as amended). Total Program, the total amount of funding each district receives under the Act, is based on a per-pupil formula. The formula provides a base per-pupil amount of money for each pupil funded in the October pupil count. In addition, money is provided to recognize district-by-district variances in (a) cost-of-living, (b) personnel costs, (c) enrollment size, and (d) at-risk pupils as defined by the United States Department of Agriculture (USDA) free and reduced lunch count eligibility guidelines. The School Finance Act’s budget stabilization adjustment (a.k.a. negative factor) was first included in the formula in 2010–2011. It is utilized by the state to reduce K–12 funding and balance its budget. For fiscal year 2018–2019, the negative factor was reduced to 8.76 percent from 11.04 percent and 11.51 percent in 2017–2018 and 2016–2017, respectively.

The following table summarizes recent years’ and current budgeted funding levels and pupil counts for the district.

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Estimated	2018–2019 Budget
Per-pupil formula funding	\$6,765	\$7,040	\$7,146	\$7,373	\$7,819
Averaged funded pupil count	<u>14,799.8</u>	<u>14,785.0</u>	<u>14,734.6</u>	<u>14,703.7</u>	<u>14,646.1</u>
Total Program	<u>\$100,126,638</u>	<u>\$104,091,580</u>	<u>\$105,291,081</u>	<u>\$108,405,594</u>	<u>\$114,518,032</u>

The \$7,819 per-pupil funding for fiscal year 2019 is an increase of \$446 per pupil compared to the prior year. The district is experiencing this increase in Total Program as a result of improved funding by the state.

State and Local Share of Funding

Two local sources of revenues are incorporated into the Public School Finance Act of 1994 (as amended): property taxes and specific ownership (vehicle registration) taxes. Funding for a school district’s Total Program is provided by these revenue sources first (the Local Share). The district’s Public School Finance Levy has been frozen by state statute. Moreover, the district has no control over the amount of specific ownership tax revenues from the vehicle registration fees.

State monies provide the balance of funds necessary to fully finance Total Program. Payment of the State Share monies (State Equalization) is made monthly to the district by the state. This funding is primarily provided from state income, sales, and use tax revenues.

Recent years’ and current budgeted components of Total Program funding for LPS are shown below.

Funding Source	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Estimated	2018–2019 Budget
Property taxes	\$32,698,772	\$38,334,255	\$38,535,916	\$43,037,000	\$43,252,185
Specific ownership taxes	2,584,833	2,763,514	3,102,752	3,183,898	3,545,114
State and federal	<u>64,843,033</u>	<u>62,993,811</u>	<u>63,652,413</u>	<u>62,184,696</u>	<u>67,720,733</u>
Total Program	<u>\$100,126,638</u>	<u>\$104,091,580</u>	<u>\$105,291,081</u>	<u>\$108,405,594</u>	<u>\$114,518,032</u>

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

MAJOR REVENUE SOURCES
(continued)

Capital Projects/Risk Management Funding

Previously, the School Finance Act of 1994 required a prescribed level of General Fund per-pupil funding be allocated to either the Capital Projects Fund, the Risk Management Fund, or shared by both. Beginning fiscal year 2009–2010, this requirement was removed. The district believes continued funding of these funds is prudent, so a transfer of \$378 per pupil will be made for fiscal year 2018–2019. Via inter-fund transfers from the General Fund, the Capital Projects Fund will receive \$203.97 and the Risk Management Fund will receive \$174.03 of per-pupil funding. The sums to be transferred based on the budgeted funded pupil count, net of charter schools, are \$2,785,773 and \$2,376,906, respectively.

Mill Levy

The General Fund mill levy for 2019 is estimated at 42.583 mills, a 0.086 mill decrease when compared to the 2018 mill levy of 42.669 mills. During the 2007 state legislative session, the Public School Finance Levy for 2008 and thereafter was frozen at the level of the 2007 levy. As allowed by the Public School Finance Act of 1994 (as amended), the district also levies and collects property taxes for voter-approved override elections, the hold harmless override, and for the recovery of abated taxes. In 1988, 1997, 2004, and 2010, approval was given by voters in override elections to raise and expend more tax revenues than computed under the Public School Finance Act of 1994 (as amended) formula funding. The final mill levy for the calendar year is certified by the Board of Education by December 15 of each year.

In addition, the estimated 2019 mill levy for the Bond Redemption Fund is 8.497 mills. This levy provides sufficient property tax revenues to cover the annual debt service on the four outstanding general obligation bond issuances. The purposes of the bond elections were for capital improvements to district schools and other facilities.

A summary of the district’s estimated mill levy components for 2019 and the previous four years follows.

Funding Source	2015	2016	2017	2018	2019 Estimated
Public School Finance Levy	25.353	25.353	25.353	25.353	25.353
1988 Override Election	2.325	1.983	1.973	1.766	1.757
1997 Override Election	3.877	3.307	3.290	2.945	2.931
2004 Override Election	5.040	4.299	4.276	3.829	3.810
2010 Override Election	9.304	7.936	7.895	7.069	7.034
Hold Harmless Override	1.795	1.531	1.523	1.364	1.357
Abatement Recapture	<u>0.410</u>	<u>0.518</u>	<u>0.223</u>	<u>0.343</u>	<u>0.341</u>
Total General Fund Mill Levy	48.104	44.927	44.533	42.669	42.583
Bond Redemption Fund Levy	<u>8.497</u>	<u>8.497</u>	<u>8.497</u>	<u>8.497</u>	<u>8.497</u>
Total Mill Levy	<u>56.601</u>	<u>53.424</u>	<u>53.030</u>	<u>51.166</u>	<u>51.080</u>

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

MAJOR REVENUE SOURCES (continued)

Assessed Valuation

The district’s assessed valuation, or “tax base,” is estimated to be \$1,705,998,684 for the fiscal year 2018–2019 budget. This represents a 0.5 percent increase from the 2017–2018 actual assessed valuation of \$1,697,577,128. According to the county assessor, the total assessed value for the district has increased at a slower rate than both Arapahoe County and the State of Colorado over the last ten years. This is due to a higher percentage of residential properties in the district than are found in other areas within the county. While the county was approximately 45 percent residential as of 2016, the district was approximately 65 percent residential. Real property is reappraised biannually in Colorado by county assessors. The last biannual reappraisal was completed in June 2016 for collections beginning in 2018.

This table to the right presents the assessed valuation and taxable values for property within the district for recent years with estimates for 2018 through 2021 (source: Arapahoe County Assessor’s Office).

Tax Year	Assessed Valuation	Taxable Property Market Value
2015	\$1,289,739,756	\$12,155,370,401
2016	1,512,020,466	14,582,623,716
2017	1,519,974,596	14,647,201,908
2018	1,697,511,128	17,668,425,091
2019 Projected	1,705,998,684	17,756,767,216
2020 Projected	1,740,118,657	18,111,902,560
2021 Projected	1,748,819,250	18,202,462,073
2022 Projected	1,783,795,635	18,566,511,315

Budgeted Mill Levy’s Effect on Taxpayers

State law sets the property tax assessment rate. The assessment rate on residential property is currently 7.2 percent, while businesses are at a 29.0 percent assessment rate. The general calculation to determine expected property taxes is the same for both homes and businesses except for the assessment rate used. The following example shows how to calculate property taxes for each \$100,000 of home value.

Home value (per the county)		\$100,000
Multiply by assessment rate (dependent on property type)	X	.072
Equals the assessed value of the property	=	\$7,200
Multiply by the tax mill, which equals \$1.00 on every \$1,000 or 0.001	X	0.001
Equals the amount in taxes homeowners owe for every mill	=	\$7.20
Multiply that amount by the number of mills for the year	X	51.080
Equals the property taxes owed for the home	=	\$368

Property values within the boundaries of the district vary. The chart on the next page illustrates what a residential property owner within the boundaries of the district could expect to owe in property taxes for the mill levies the district’s voters approved.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

MAJOR REVENUE SOURCES
(continued)

Value of a Home	Assessed Value Based on 7.96% Ratio	2015 Mill Levy 56.601	2016 Mill Levy 53.424	2017 Mill Levy 53.030	Assessed Value Based on 7.20% Ratio	2018 Mill Levy 51.166	2019 Estimated Mill Levy 51.080
\$100,000	\$7,960	\$451	\$425	\$422	\$7,200	\$368	\$368
200,000	15,920	901	851	844	14,400	737	736
300,000	23,880	1,352	1,276	1,266	21,600	1,105	1,104
400,000	31,840	1,802	1,701	1,688	28,800	1,474	1,471
500,000	39,800	2,253	2,126	2,111	36,000	1,842	1,839

Other Major Revenue Sources

Interest income, earned on district monies in authorized banks, governmental money pools, or other fixed income investments authorized by the state, has been a major source of revenue in certain prior years. For fiscal year 2018–2019, \$300,000 is budgeted in the General Fund, with other funds seeing relative increases as well.

Other local income, budgeted at \$4.5 million for fiscal year 2018–2019, is derived from various fees and from rental of school facilities, non-school bus use, charter school administration services, gifts to schools, and transfers in from other funds. The sum budgeted is comparable to prior years as no significant change in operations is planned. For most of the local revenue, there are associated costs, which are correspondingly budgeted as expenditures. For example, cash gifts to schools predominately come from school parent-teacher organizations to purchase additional staff time or operating supplies.

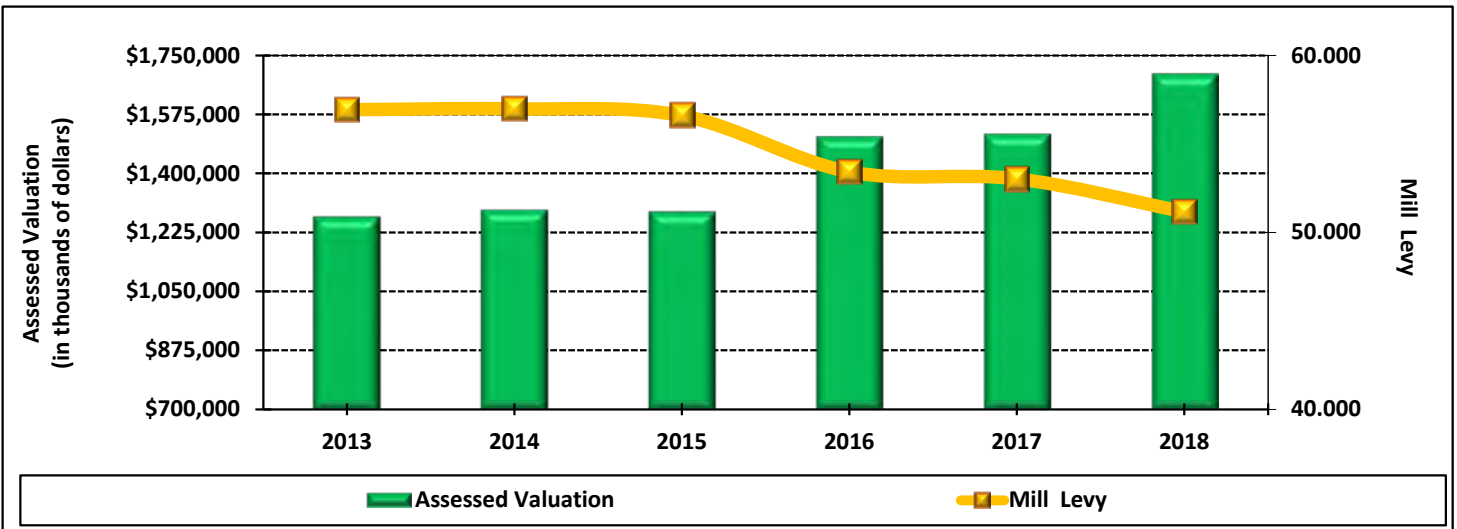
Federal, state, and local grants are accounted for in the grants fund (a special revenue fund). This revenue is discussed on page 137. The Title I schoolwide grants, totaling \$752,912, are included in the General Fund budget in 2018–2019.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

ACTUAL PROPERTY TAX RATES AND COLLECTIONS

MILL LEVY	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund						
School Finance Act/ Statutory levy	25.353	25.353	25.353	25.353	25.353	25.353
1988 override election	2.351	2.314	2.325	1.983	1.973	1.766
1997 override election	3.920	3.859	3.877	3.307	3.29	2.945
2004 override election	5.097	5.017	5.040	4.299	4.276	3.829
2010 override election	9.409	9.262	9.304	7.936	7.895	7.069
Hold harmless override	1.816	1.787	1.795	1.531	1.523	1.364
Abatements	0.492	0.895	0.410	0.518	0.223	0.343
Total General Fund	48.438	48.487	48.104	44.927	44.533	42.669
Bond Redemption Fund	8.497	8.497	8.497	8.497	8.497	8.497
Total Mill Levy	56.935	56.984	56.601	53.424	53.030	51.166
ASSESSED VALUATION (in thousands of dollars)	\$1,275,353	\$1,295,552	\$1,289,739	\$1,512,020	\$1,519,974	\$1,697,511



	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
COLLECTIONS						
Maximum Property Tax	\$72,612,227	\$73,827,075	\$73,000,560	\$80,778,181	\$80,604,253	\$86,854,854
Actual Tax Collections	72,134,168	73,392,415	72,904,078	80,461,340	80,480,468	Year unfinished
Actual Percent Collected	99.34%	99.41%	99.87%	99.61%	99.85%	Year unfinished

(Revenues, collections, and percent collected presented on a calendar year basis)

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

BONDS AMORTIZATION SCHEDULE OUTSTANDING GENERAL OBLIGATION DEBT

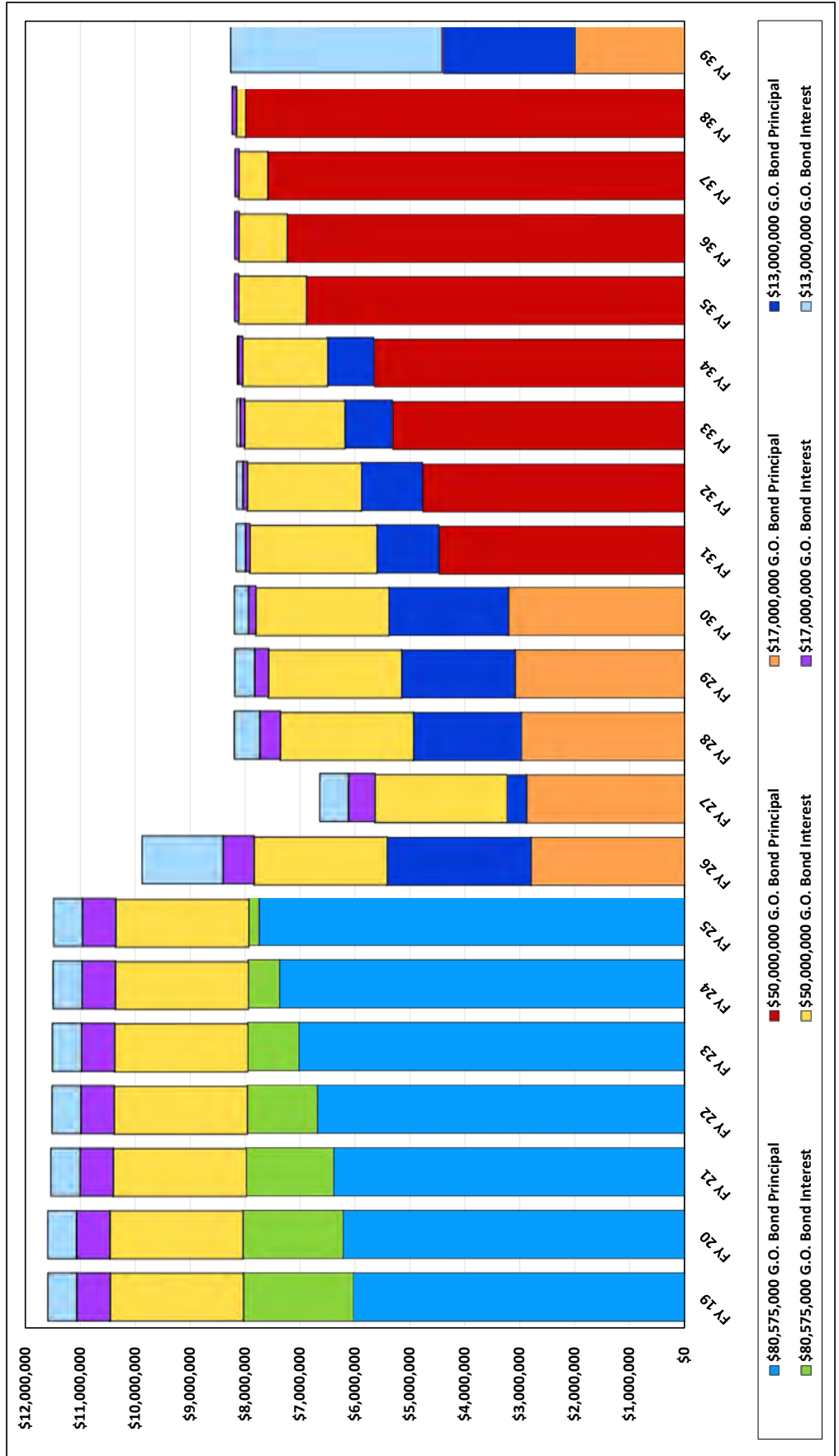
Fiscal Year Ended	Fiscal Year 2019–Fiscal Year 2025			Fiscal Year 2019–Fiscal Year 2038			Fiscal Year 2019–Fiscal Year 2039			Fiscal Year 2019–Fiscal Year 2039			Grand Total Annual Debt Service
	Principal	Rate	Interest	Principal	Rate	Interest	Principal	Rate	Interest	Principal	Rate	Interest	
06/30/19	\$6,045,000	2.50% & 4.00%	\$1,999,150	-	-	\$2,422,000	-	-	\$606,900	-	-	\$526,400	\$11,599,450
06/30/20	6,230,000	2.75%	1,820,413	-	-	2,422,000	-	-	606,900	-	-	526,400	11,605,713
06/30/21	6,400,000	3.00% & 5.00%	1,588,750	-	-	2,422,000	-	-	606,900	-	-	526,400	11,544,050
06/30/22	6,695,000	5.00%	1,275,375	-	-	2,422,000	-	-	606,900	-	-	526,400	11,525,675
06/30/23	7,030,000	5.00%	932,250	-	-	2,422,000	-	-	606,900	-	-	526,400	11,517,550
06/30/24	7,380,000	5.00%	572,000	-	-	2,422,000	-	-	606,900	-	-	526,400	11,507,300
06/30/25	7,750,000	5.00%	193,750	-	-	2,422,000	-	-	606,900	-	-	526,400	11,499,050
06/30/26	-	-	-	-	-	2,422,000	\$2,810,000	3.00%	564,750	-	-	1,468,784	9,893,150
06/30/27	-	-	-	-	-	2,422,000	2,890,000	3.00%	479,250	360,000	4.00%	519,200	6,670,450
06/30/28	-	-	-	-	-	2,422,000	2,980,000	4.00%	376,300	1,980,000	5.00%	462,500	8,220,800
06/30/29	-	-	-	-	-	2,422,000	3,100,000	4.00%	254,700	2,075,000	5.00%	361,125	8,212,825
06/30/30	-	-	-	-	-	2,422,000	3,220,000	3.50%	136,350	2,185,000	5.00%	254,625	8,217,975
06/30/31	-	-	-	\$4,485,000	5.00%	2,309,875	-	-	80,000	1,140,000	5.00%	171,500	8,186,375
06/30/32	-	-	-	4,780,000	5.00%	2,078,250	-	-	80,000	1,125,000	5.00%	114,875	8,178,125
06/30/33	-	-	-	5,325,000	5.00%	1,825,625	-	-	80,000	880,000	5.00%	64,750	8,175,375
06/30/34	-	-	-	5,660,000	5.00%	1,551,000	-	-	80,000	855,000	5.00%	21,375	8,167,375
06/30/35	-	-	-	6,900,000	5.00%	1,237,000	-	-	80,000	-	-	-	8,217,000
06/30/36	-	-	-	7,250,000	5.00%	883,250	-	-	80,000	-	-	-	8,213,250
06/30/37	-	-	-	7,600,000	4.50%	531,000	-	-	80,000	-	-	-	8,211,000
06/30/38	-	-	-	8,000,000	4.50%	180,000	-	-	80,000	-	-	-	8,260,000
06/30/39	\$47,530,000	-	\$8,381,688	-	-	\$39,660,000	2,000,000	4.00%	40,000	2,398,580	4.18%	3,846,420	8,285,000
				\$50,000,000		\$17,000,000			\$6,739,650			\$10,969,954	\$195,907,488

The currently outstanding general obligation debt funded the extension of the useful life of all district facilities. The projects included were identified and prioritized by the Capital Improvement Planning Committee and authorized by the Board of Education. Projects undertaken with the revenues generated by the sales of the bonds focused on roof and floor repairs; heating, ventilation, and cooling (HVAC) upgrades; plumbing and electrical system improvements; security and fire system upgrades; expansion of technology infrastructures; reconfigurations of instructional, office, and restroom areas; and resurfacing grounds or repairing concrete and paved areas. The majority of the work funded by the currently outstanding general obligation debt was completed in fiscal years 2014–2015 through 2017–2018.

LITTLETON PUBLIC SCHOOLS Littleton, Colorado

BONDS AMORTIZATION SCHEDULE OUTSTANDING GENERAL OBLIGATION DEBT

Graph of Future Debt Service, Fiscal Year 2019–Fiscal Year 2039



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

OVERRIDE ELECTION FUNDING AND USES

State statute (C.R.S. 22-54-108) authorizes school districts to raise additional local revenue via mill levies approved by voters during general elections. The 2009–2010 School Finance Act increased the override limit from 20 percent to 25 percent of program funding less previously authorized override election sums. The School Finance Act for 2013–2014 specified that the state budget adjustment, also known as the negative factor, would not be included in the program funding considered for override.

LPS last asked district voters to authorize new override election funding from local property taxes in November 2010 by \$12.0 million. This funding is being used to:

- Continue the district’s commitment to academic excellence and accountability and to provide an educational program of the highest quality and standards.
- Maintain class size in Grades K–12.
- Provide students with the curriculum and instruction necessary for success in college, post-secondary education, and the workplace.
- Maintain adequate numbers of well-qualified teachers.
- Continue to provide students with a safe environment for successful achievement.

The following table summarizes the current override funding calculation.

Total Program funding, fiscal year 2019 before the negative factor	\$125,518,582
Override limit percentage	<u> </u> X 25%
Additional funding, at 25 percent of Total Program	31,379,646
Plus, cost-of-living adjustment of 2001	<u> 3,157,851 </u>
Allowable tax override	34,537,497
Less, annual tax revenue received from the 1988, 1997, 2004, 2010, and hold harmless overrides	<u>(28,813,581)</u>
Maximum eligible for new override election	<u><u>\$5,723,916</u></u>
Maximum mill levy based on estimated assessed valuation of \$1,705,998,684	<u><u>3.355 mills</u></u>

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

HISTORICAL COMPARISON OF STAFF RETENTION RATES

Student achievement is highly dependent on the effectiveness of the teaching force, and both research and achievement scores show teachers become more valuable as they gain experience. A well-trained instructional workforce, engaged in continual professional development and committed to staying with the district, results in all students receiving the instruction necessary to achieve their highest potential. However, instructional staff are not the only components in the success of the district and its students. Every category of employee within the district works together to provide the tools, safety, security, and support needed to help our students become successful members of the Littleton community.

Littleton Public Schools actively engages in providing professional development classes, offering continuing education opportunities, and implementing technology advances to provide innovative and collaborative support for all staff. Utilizing both induction and mentoring to assist personnel in their jobs are just a few of the ways the district provides support and encourages employee longevity. Professional Learning Communities also provide instructional staff with additional tools and support in providing the services our students need.

It is the LPS commitment to both staff and students that have helped the district achieve the lowest teacher turnover rate and one of the highest overall retention rates in the Denver metropolitan area. The estimated average length of employment for the district's general staffing categories are as follows:

- Administrative staff—10 years
- Licensed staff—10.2 years
- Classified staff—8 years

The historical turnover rates for both the district and the state are shown in the table below.

	2014–2015		2015–2016		2016–2017		2017–2018	
	District Turnover Rates	State Turnover Rates	District Turnover Rates	State Turnover Rates	District Turnover Rates	State Turnover Rates	District Turnover Rates	State Turnover Rates
Administrators	20.69%	24.67%	3.85%	23.69%	10.71%	22.98%	3.57%	20.83%
Crafts/Trades/Services	17.32%	19.75%	17.54%	21.89%	16.30%	20.72%	21.28%	21.11%
Instructional Support	23.44%	29.89%	7.35%	23.53%	13.89%	24.82%	22.97%	23.13%
Office/Admin. Support	12.00%	16.89%	12.58%	17.28%	13.42%	15.85%	16.23%	17.03%
Other Support	16.22%	19.58%	13.25%	20.29%	21.74%	22.25%	11.36%	19.51%
Paraprofessional	18.52%	26.71%	24.19%	28.96%	20.81%	28.64%	19.96%	28.28%
Principals	21.43%	19.51%	7.14%	16.34%	11.63%	15.90%	15.91%	14.97%
Professional-Other	7.14%	23.18%	5.19%	22.66%	16.25%	24.07%	19.48%	18.46%
Teachers	8.33%	17.13%	9.28%	17.05%	8.73%	16.88%	9.51%	16.03%
Average Turnover	13.28%	20.22%	13.89%	20.65%	13.93%	20.46%	14.86%	19.71%

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SUMMARY OF STAFFING

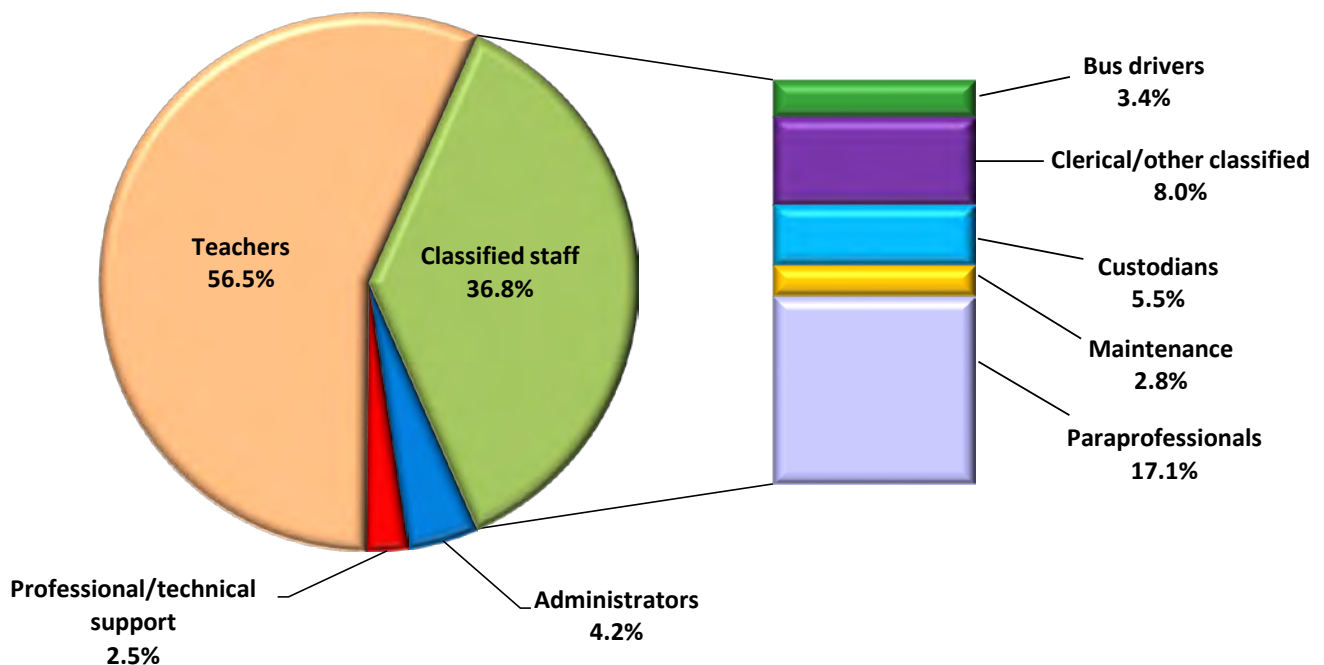
The following chart summarizes full-time equivalent (FTE) staffing in the General Fund. The current year is compared to prior years and presented by major employee categories. Actual FTE numbers are not presented for the district's other funds budgets due to the nature of compensation and work assignments.

<u>Employee Category</u>	<u>2014–2015 Budgeted General Fund</u>	<u>2015–2016 Budgeted General Fund</u>	<u>2016–2017 Budgeted General Fund</u>	<u>2017–2018 Budgeted General Fund</u>	<u>2018–2019 Budgeted General Fund</u>
Administrators	61.0	61.7	62.3	63.7	68.3
Professional/technical support	37.9	38.3	40.8	38.9	40.1
Bus drivers	53.5	53.0	54.0	54.0	54.0
Clerical/other classified	121.9	125.9	126.9	125.5	128.4
Custodians	90.7	90.6	90.6	87.1	88.3
Maintenance	36.0	35.5	35.5	45.2	45.3
Paraprofessionals	260.9	256.3	259.8	261.8	274.1
Teachers	888.5	900.6	894.3	889.5	905.4
Totals	1,550.4	1,561.9 ★	1,564.2	1,565.7	1,603.9 ‡

★ Beginning in fiscal year 2015–2016, FTE increased due to additions of mental health professionals at the elementary level, additional staffing in special education, and Educator Effectiveness support in Learning Services.

‡ Beginning in fiscal year 2018–2019, FTE increased to meet the various needs of students, for new student programming, and due to Board approved one-time spending.

2018–2019 Staffing



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

DEMOGRAPHICS

Demographics relates to the dynamic balance of a population in regards to age, density, capacity for expansion or decline, fiscal stability, and ethnic diversity. The district uses a comprehensive enrollment and demographic analysis to form the basis for not only facility and resource utilization decisions that impact the entire district community, but also for the development of the strategic plans that guide district management in the education of Littleton Public Schools' students.

Arapahoe County currently has the third largest population of all Colorado counties, and estimates by the Colorado Division of Local Government anticipate that the population will increase by 48.1 percent between 2010 and 2040. However, the vast majority of the anticipated growth in the county will occur outside of district boundaries in more rural areas. Trends over the last several years indicate the district can anticipate overall population growth within district boundaries to be approximately 0.10 percent annually. The district's population is aging, but there are some pockets with growth indicative of housing turnover. So, while the district's most recent demographic study, completed in 2012, indicated enrollment is starting to stabilize, that is due to the increasing out-of-district enrollment offsetting the declining birthrate within district boundaries.

The demographics included in the 2012 report detail that poverty levels in the district have increased, the English Language Development (ELD) population has remained steady, the non-white population has grown, and special education students have declined. These changes are similar for both in-district and out-of-district students. Student capacity results indicate that the closing of two elementary schools in June 2009 was the correct decision by the Board. Overall, the study indicated that enrollment declines were expected to continue into at least fiscal year 2017, though possibly at a slower pace. Out-of-district choice enrollment offsets the expected decreases of in-district enrollment.

Historical Distribution Numbers

Fiscal Year	American Indian/ Native Alaskan	Asian	Black	Hispanic	White	Native Hawaiian or Other Pacific Islander	Two or More Races	Total
2013–2014	74	482	200	2,622	11,513	18	520	15,429
2014–2015	68	492	199	2,604	11,253	19	634	15,269
2015–2016	122	543	249	2,655	11,391	20	373	15,353
2016–2017	60	474	188	2,656	11,083	21	649	15,131
2017–2018	52	468	198	2,681	11,198	22	645	15,264

Source of Enrollment

	2013–2014	2014–2015	2015–2016	2016–2017	2017–2018
In-district	12,366	12,205	12,274	12,265	12,308
Out-of-district	3,063	3,064	3,079	2,866	2,956
Total Enrollment	15,429	15,269	15,353	15,131	15,264

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

PARTICIPATION IN FREE AND REDUCED-PRICE MEAL PLANS
(BY LOCATION)

	2014–2015			2015–2016		
	Enrolled	Free and Reduced	% Free and Reduced	Enrolled	Free and Reduced	% Free and Reduced
The Village Preschools	449	80	17.82%	428	64	14.95%
Elementary Schools						
Centennial Elementary	539	238	44.16%	536	243	45.34%
East Elementary	310	240	77.42%	323	236	73.07%
Field Elementary	353	281	79.60%	339	280	82.60%
Franklin Elementary	561	52	9.27%	589	52	8.83%
Highland Elementary	366	73	19.95%	385	70	18.18%
Hopkins Elementary	357	77	21.57%	352	75	21.31%
Lenski Elementary	609	37	6.08%	574	37	6.45%
Moody Elementary	412	136	33.01%	391	125	31.97%
Peabody Elementary	425	89	20.94%	429	72	16.78%
Runyon Elementary	471	48	10.19%	460	40	8.70%
Sandburg Elementary	502	23	4.58%	489	33	6.75%
Twain Elementary	374	58	15.51%	374	70	18.72%
Wilder Elementary	690	39	5.65%	704	36	5.11%
Total Elementary Schools	5,969	1,391	23.30%	5,945	1,369	23.03%
Charter Schools						
Littleton Academy	467	28	6.00%	465	23	4.95%
Littleton Preparatory	617	108	17.50%	621	106	17.07%
Total Charter Schools	1,084	136	12.55%	1,086	129	11.88%
Middle Schools						
Euclid Middle School	700	192	27.43%	708	175	24.72%
Goddard Middle School	714	253	35.43%	742	242	32.61%
Newton Middle School	604	85	14.07%	607	83	13.67%
Powell Middle School	931	95	10.20%	964	75	7.78%
Total Middle Schools	2,949	625	21.19%	3,021	575	19.03%
High Schools						
Arapahoe High School	2,214	166	7.50%	2,258	134	5.93%
Heritage High School	1,670	221	13.23%	1,729	194	11.22%
Littleton High School	1,356	333	24.56%	1,313	326	24.83%
Total High Schools	5,240	720	13.74%	5,300	654	12.34%
Total Enrollment*	15,691	2,952	18.81%	15,780	2,791	17.69%

* Information presented includes Grades Preschool–12 and does not represent the district's actual enrollment. Source of information is Colorado Department of Education at <http://www.cde.state.co.us/cdereval/pupildistrict>.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

PARTICIPATION IN FREE AND REDUCED-PRICE MEAL PLANS
(BY LOCATION—continued)

	2016–2017			2017–2018		
	Enrolled	Free and Reduced	% Free and Reduced	Enrolled	Free and Reduced	% Free and Reduced
The Village Preschools	409	133	32.52%	449	111	24.72%
Elementary Schools						
Centennial Elementary	532	225	42.29%	539	210	38.96%
East Elementary	307	233	75.90%	311	198	63.67%
Field Elementary	328	263	80.18%	309	234	75.73%
Franklin Elementary	602	62	10.30%	611	46	7.53%
Highland Elementary	355	72	20.28%	345	52	15.07%
Hopkins Elementary	331	59	17.82%	347	58	16.71%
Lenski Elementary	573	41	7.16%	571	32	5.60%
Moody Elementary	396	131	33.08%	377	108	28.65%
Peabody Elementary	444	69	15.54%	428	54	12.62%
Runyon Elementary	469	38	8.10%	487	40	8.21%
Sandburg Elementary	511	28	5.48%	503	30	5.96%
Twain Elementary	326	60	18.40%	319	62	19.44%
Wilder Elementary	690	36	5.22%	677	39	5.76%
Total Elementary Schools	5,864	1,317	22.46%	5,824	1,163	19.97%
Charter Schools						
Littleton Academy	465	22	4.73%	466	18	3.86%
Littleton Preparatory	603	99	16.42%	612	93	15.20%
Total Charter Schools	1,068	121	11.33%	1,078	111	10.30%
Middle Schools						
Euclid Middle School	721	175	24.27%	762	169	22.18%
Goddard Middle School	744	270	36.29%	765	268	35.03%
Newton Middle School	600	86	14.33%	632	77	12.18%
Powell Middle School	977	79	8.09%	951	86	9.04%
Total Middle Schools	3,042	610	20.05%	3,110	600	19.29%
High Schools						
Arapahoe High School	2,262	172	7.60%	2,230	134	6.01%
Heritage High School	1,637	227	13.87%	1,711	206	12.04%
Littleton High School	1,235	339	27.45%	1,241	303	24.42%
Total High Schools	5,134	738	14.37%	5,182	643	12.41%
Total Enrollment*	15,517	2,919	18.81%	15,643	2,628	16.80%

* Information presented includes Grades Preschool–12 and does not represent the district's actual enrollment. Source of information is Colorado Department of Education at <http://www.cde.state.co.us/cdereval/pupilcurrentdistrict>.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ENROLLMENT FORECASTING METHODOLOGY

The forecasting methodology used to predict the number of students who will be attending Littleton Public Schools for the next five years is a combination of methods and analyses. These methods include:

- Kindergarten preregistration to actual enrollment analysis.
- October 5 enrollment count.
- Cohort progression method for Grades 1–12.
- Straight advancement method for Grades 1–12.
- Judgmental adjustments to fine-tune the forecasts.

This combination of methods is used because it provides for accurate forecasts and is relatively inexpensive to produce.

The *kindergarten preregistration to actual enrollment* analysis is a comparison of the percentage of change between last year's preregistration to actual enrollment. The percentage is then applied to the current preregistration to predict next year's kindergarten enrollment.

The *cohort progression* method is the application of an average growth rate over time to the current year's enrollment by grade progression. This growth rate can be taken from the previous year or from an average of several previous years. The resulting ratio or growth rate is then applied to the current year's enrollment to project the next year's enrollment. The ratio is inclusive of out-of-district choice enrollment.

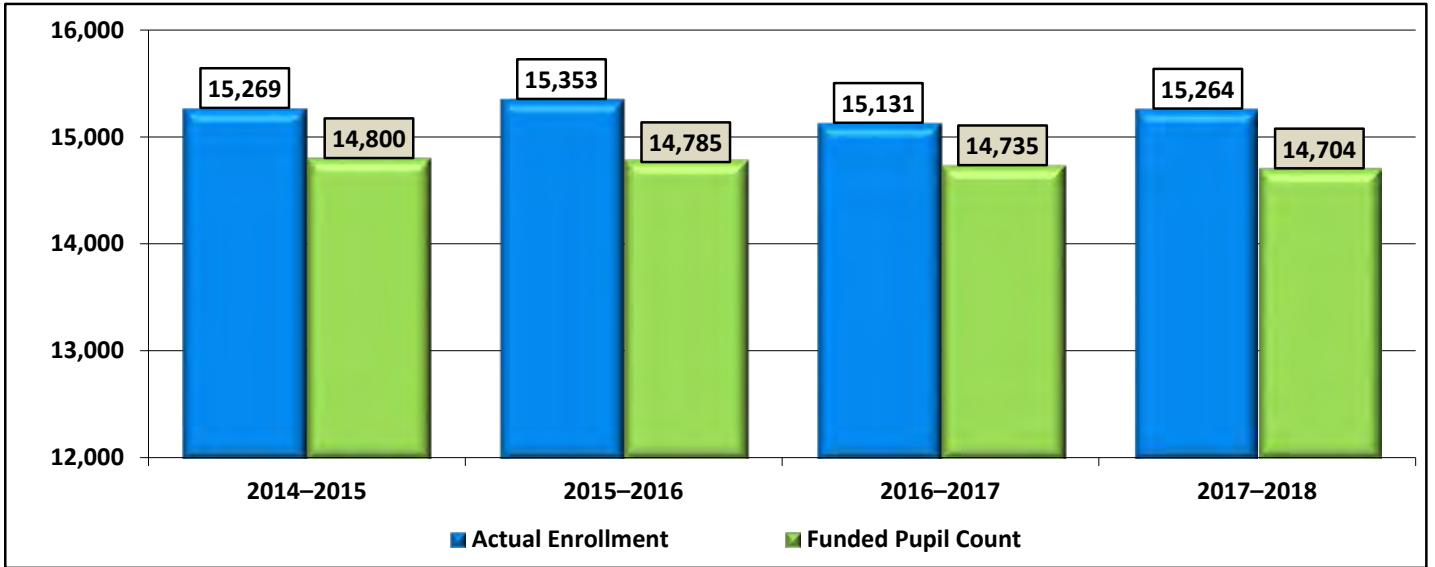
The *straight advancement* method is simply advancing the number of students to the next grade level. For example, the total number of kindergartners for the current year will become the projected first graders for next year.

The forecasting methods have resulted in accurate enrollment projections over the last five years.

Note that the charts and graphs for Student Enrollment History and Forecast include categories in various grade levels, for instance, the charter schools in Grades K–8, other alternative programs comprised of the special education transition program in Grade 12, and the Options Secondary at Whitman in Grades 7–12.

LITTLETON PUBLIC SCHOOLS Littleton, Colorado

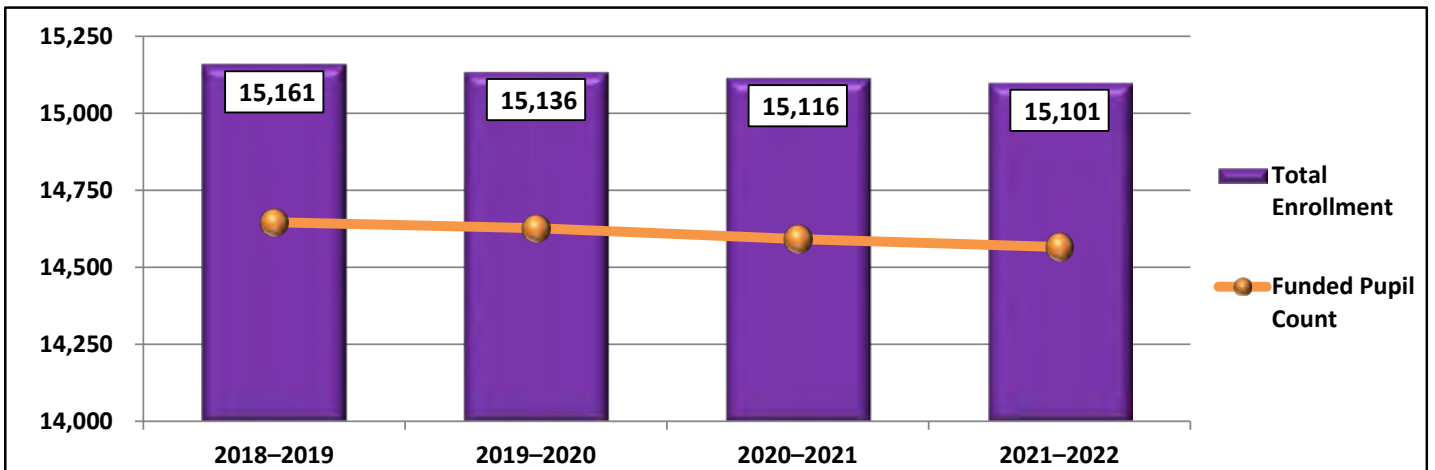
STUDENT ENROLLMENT HISTORY



STUDENT ENROLLMENT FORECAST

The primary source of district revenues is driven by enrollment. For this reason, the district projects enrollment figures. However, since projections are an estimate of anticipated districtwide revenues and expenditures, enrollment projections also focus on districtwide estimates rather than per-location estimates.

	2018-2019 <u>Projection</u>	2019-2020 <u>Projection</u>	2020-2021 <u>Projection</u>	2021-2022 <u>Projection</u>
Preschool	320	320	320	320
Grades K-5	6,193	6,184	6,178	6,173
Grades 6-8	3,476	3,468	3,461	3,456
Grades 9-12	5,172	5,164	5,157	5,152
Total Enrollment	15,161	15,136	15,116	15,101
Funded Pupil Count	14,646.1	14,627.0	14,591.8	14,565.7



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STUDENT ENROLLMENT HISTORY BY LOCATION

	<u>2014–2015</u> <u>Actual</u>	<u>2015–2016</u> <u>Actual</u>	<u>2016–2017</u> <u>Actual</u>	<u>2017–2018</u> <u>Actual</u>	<u>2018–2019</u> <u>Projected</u>
The Village Preschools	290	280	287	320	320
Elementary School Level					
Centennial Elementary	539	536	532	539	532
East Elementary	310	323	307	311	304
Field Elementary	353	339	328	306	288
Franklin Elementary	561	589	602	611	608
Highland Elementary	330	334	311	310	284
Hopkins Elementary	305	296	270	295	301
Lenski Elementary	609	574	572	571	558
Moody Elementary	385	368	363	347	331
Peabody Elementary	403	403	419	404	411
Runyon Elementary	471	460	469	487	468
Sandburg Elementary	502	489	511	502	489
Twain Elementary	373	374	325	318	286
Wilder Elementary	633	646	641	631	636
Littleton Academy	313	310	313	314	313
Littleton Preparatory	406	398	384	387	384
Other Programs	1	-	-	5	5
Total Elementary School Level	<u>6,494</u>	<u>6,439</u>	<u>6,347</u>	<u>6,338</u>	<u>6,198</u>
Middle School Level					
Euclid Middle School	686	697	713	743	742
Goddard Middle School	707	732	724	727	742
Newton Middle School	601	601	592	620	645
Powell Middle School	925	961	968	942	947
Littleton Academy	154	155	152	152	152
Littleton Preparatory	170	180	181	181	181
Phoenix Program	5	5	6	9 ❖	9
Other Programs	6	2	4	8	8
Total Middle School Level	<u>3,254</u>	<u>3,333</u>	<u>3,340</u>	<u>3,382</u>	<u>3,426</u>
High School Level & Alternative Programs					
Arapahoe High School	2,115	2,177	2,185	2,150	2,160
Heritage High School	1,600	1,657	1,566	1,642	1,650
Littleton High School	1,258	1,228	1,166	1,177	1,152
Options Secondary Program	162	144	141	151	151
Phoenix Program	11	14	11	10 ❖	10
Other Programs	85	81	88	94	94
Total High School Level & Alternative Programs	<u>5,231</u>	<u>5,301</u>	<u>5,157</u>	<u>5,224</u>	<u>5,217</u>
Total Enrollment	<u>15,269</u>	<u>15,353</u>	<u>15,131</u>	<u>15,264</u>	<u>15,161</u>
Funded Pupil Count (*Average)	<u>14,799.8 *</u>	<u>14,785.0</u>	<u>14,734.6 *</u>	<u>14,703.7 *</u>	<u>14,646.1 *</u>

NOTE: Other programs include Voyager Online Program, Nova Program, and Transition

❖ Phoenix Program previously known as Redirection Center

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GRADUATION RATES

Graduation rates are calculated by Colorado Department of Education (CDE). They are based on a four-year formula, adopted in 2009–2010, which defines “on-time” as only those students who graduate from high school four years after transitioning from eighth grade. Under this four-year, on-time formula, a student is assigned an unchanging graduating class when they enter Grade 9. This is done by adding four years to the year the student enters Grade 9. In other words, the formula anticipates that a student entering Grade 9 in fall 2017 will graduate with the Class of 2021.

The shift to the new four-year, on-time graduation rate was made in order to comply with federal regulations that required the state of Colorado to move to an accountability system which measures and reports the on-time graduation rate. The formula and methodology is based on the National Governors Association (NGA)

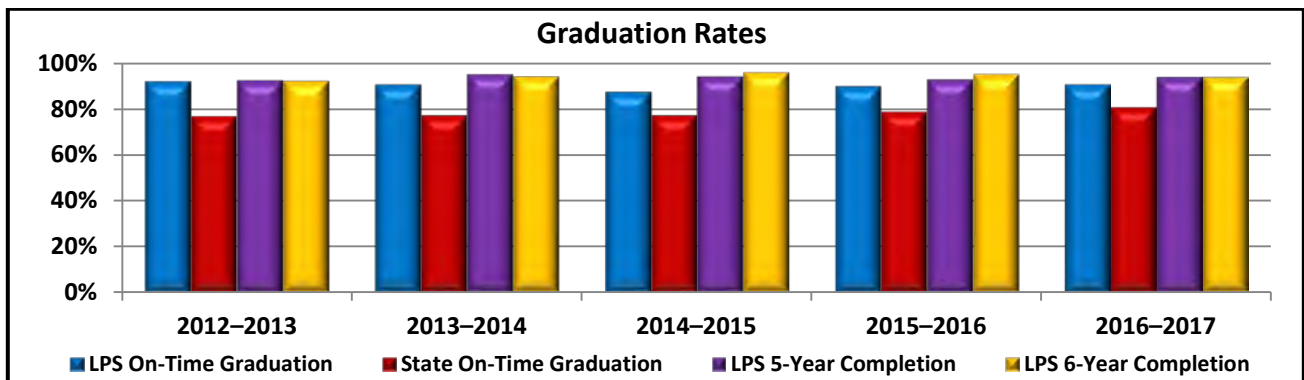
“Graduation Counts Compact.”

The completion rate includes students who have completed graduation requirements outside of the four-year graduating class assignment. Completers are all graduates plus those students who are not considered graduates but who receive a certificate, a designation of high school completion, or a GED certificate by the end of August.

The final graduation and completion rates for the 2016–2017 school year are shown in the chart to the right. The rates are calculated by CDE based on the end-of-year report as completed by the high school attendance secretaries.

Graduation and Completion Rates

	AHS	HHS	LHS		District	State
On-Time Graduation Rates						
Class of 2016–2017	94.2%	90.1%	85.7%		90.8%	80.8%
Class of 2015–2016	93.4%	90.6%	83.9%		90.0%	78.9%
Class of 2014–2015	91.1%	88.4%	81.6%		87.5%	77.3%
Class of 2013–2014	94.6%	90.9%	84.5%		90.7%	77.3%
Class of 2012–2013	96.1%	91.1%	87.9%		92.1%	76.9%
5-Year Completion Rates						
Class of 2015–2016	96.3%	94.0%	90.0%		93.9%	86.1%
Class of 2014–2015	95.8%	93.4%	88.8%		93.0%	83.3%
Class of 2013–2014	97.1%	94.6%	89.3%		94.3%	81.7%
Class of 2012–2013	97.4%	95.5%	91.5%		95.2%	84.6%
Class of 2011–2012	96.2%	93.5%	87.8%		92.5%	80.1%
6-Year Completion Rates						
Class of 2014–2015	96.4%	94.7%	89.6%		93.9%	87.5%
Class of 2013–2014	97.8%	95.5%	90.4%		95.2%	84.3%
Class of 2012–2013	98.0%	96.4%	92.4%		96.0%	82.5%
Class of 2011–2012	98.1%	95.0%	89.8%		94.3%	85.8%
Class of 2010–2011	95.7%	94.3%	85.8%		92.3%	80.1%



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

DROPOUT RATES

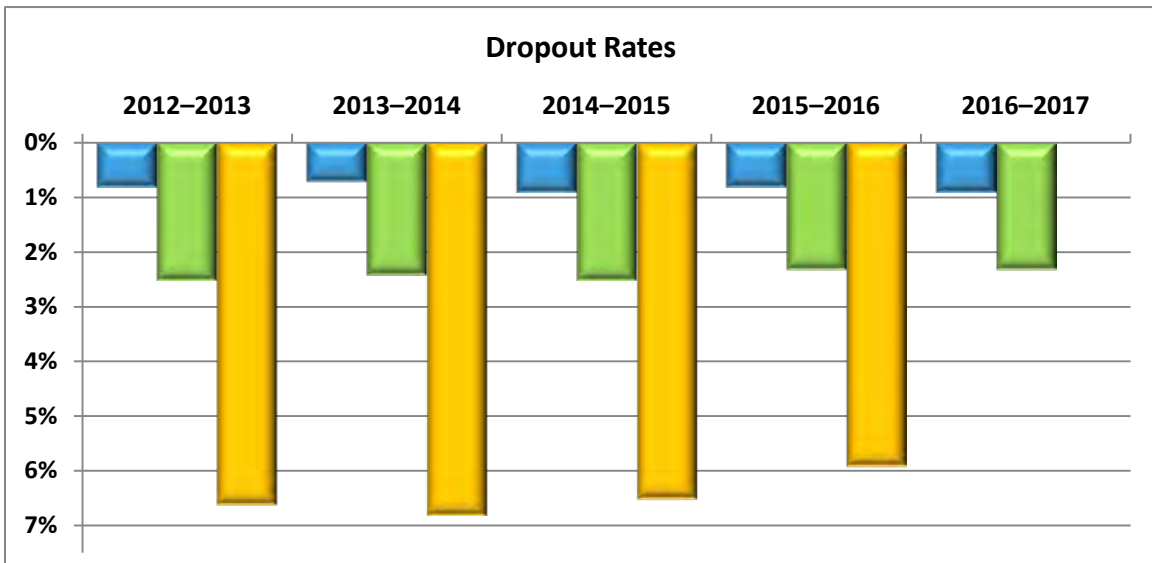
Beginning in 2005, Code of Colorado Regulations (CCR) 301-67—“Rules for the Administration of Colorado Data Reporting for School Accreditation”—required Colorado’s school districts to obtain adequate documentation of transfer for all students who transfer from the district to attend a school outside the state or country, a private school, or a home-based education program. Adequate documentation is defined as an official request for academic records from the student’s new school or, in the case of a home-based education program, a signed form from a parent or legal guardian. If the district cannot obtain this documentation, the student must be reported as a dropout. If documentation is received by an in-state public school but the student never attends, they are considered a dropout. Districts and schools serving highly mobile student populations were potentially affected by this provision to a much greater degree.

Students attending Colorado’s public schools during the 2016–2017 school year had a dropout rate of 2.3 percent. Littleton Public Schools' districtwide dropout rate remains well below both the state and national averages and is one of the lowest in the Denver metropolitan area.

	2012–2013	2013–2014	2014–2015	2015–2016	2016–2017
Arapahoe High School	0.4%	0.2%	0.6%	0.5%	0.5%
Heritage High School	0.7%	0.4%	1.0%	0.8%	1.3%
Littleton High School	2.2%	3.0%	2.6%	2.7%	2.6%

Districtwide Rate	0.8%	0.7%	0.9%	0.8%	0.9%
State Rate	2.5%	2.4%	2.5%	2.3%	2.3%
National Rate*	6.6%	6.8%	6.5%	5.9%	–

* National dropout rate information is provided by the U.S. Department of Education. The data provided is the most recent available.



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ACHIEVEMENT

District Assessment of Student Achievement Outcomes

At LPS, assessment plays a vital role in measuring student performance and is often a major factor in shaping public perception about the quality of district schools. Assessment results are used to help improve teaching and learning and to evaluate programs and schools. Assessment is also used to generate the data on which policy decisions are made. Why does LPS have tests? This is the most fundamental question in educational assessment, and it has multiple answers. Assessment is used to:

- Monitor educational systems for public accountability.
- Evaluate the effectiveness of instructional practices.
- Measure student achievement.
- Evaluate students' mastery of skills.

Student achievement in Littleton Public Schools is the cornerstone of the district's Strategic Plan, and the district is committed to improving achievement for students at all levels. The district achievement goal of 90.0 percent of Grades K–10 students being on or above grade level in reading, mathematics, and science is evaluated annually through an examination of a body of evidence for each LPS student. This body of evidence includes district and state standard assessments as well as embedded school assessments and teacher evaluation of student performance. Results from *Measures of Academic Progress* (MAP), *Colorado Measures of Academic Success* (CMAS), and *i-Ready* assessments are reported to show progress toward the goal. Additionally, results from the college readiness assessments taken by juniors and seniors are used to evaluate preparation and readiness for the post-secondary experience. These include the Colorado ACT, National ACT, and SAT results.

In 2012, Colorado became a governing member of the *Partnership for Assessment of Readiness for College and Careers* (PARCC) consortium which is currently developing new assessments in English language arts and mathematics for Grades 3–8 and high school. The PARCC assessments were started in the 2014–2015 school year as part of the new CMAS assessments implemented to evaluate students' college and career readiness.

Measures of Academic Progress and i-Ready Assessments

Measures of Academic Progress (MAP) is a computerized assessment specifically designed to measure academic growth and achievement of students and give teachers real-time instruction information on students. In Littleton, all students in Grades K–10 take reading and math assessments in the spring. In 2017, the district began transitioning to *i-Ready* assessments, so comparable information is unavailable for Grades K–5. By utilizing technology to provide not only a deep, customized evaluation of every student but also to track student growth and performance consistently and continuously throughout their time in LPS, the district is able to more accurately and more efficiently pinpoint students' needs. The adaptive nature of *i-Ready* assessments also provides large amounts of information from a limited number of test items. In the next few years, the district will phase out MAP assessments altogether, although Grades 6–10 continued with MAP assessments in 2017. Educators use the formative growth and achievement data throughout the year to make student-focused, data-informed decisions regarding targeted instructional strategies. In addition, this information is used to plan and monitor school improvement efforts.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STUDENT ACHIEVEMENT
(continued)

Grade Level Median Rasch Limits (RIT)—the test score with an equal number of scores above and below; the middle score for the grade level. The RIT score is an estimation of a student’s instructional level and also measures student academic progress, or growth in school, from year to year. The RIT scale is an equal-interval scale much like centimeters on a ruler and is used to chart student academic growth from year to year.

Percentile Rank (PR)—shows the percentage of students in the national sample with scores lower than the typical LPS student.

District results for the MAP and *i-Ready* reading assessments are show below.

District MAP Historical Reading Results

	2013		2014		2015		2016		2017	
	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR
Kindergarten	161	63%	161	63%	161	63%	161	60%	N/A	N/A
Grade 1	181	63%	182	65%	182	65%	183	65%	N/A	N/A
Grade 2	200	77%	192	58%	198	72%	197	71%	N/A	N/A
Grade 3	206	70%	206	70%	206	70%	206	69%	N/A	N/A
Grade 4	214	71%	214	71%	214	71%	215	73%	N/A	N/A
Grade 5	220	72%	220	72%	221	74%	219	69%	N/A	N/A
Grade 6	223	69%	223	69%	223	69%	223	69%	224	71%
Grade 7	228	73%	227	71%	228	73%	228	75%	228	74%
Grade 8	230	71%	232	75%	231	73%	231	76%	231	76%
Grade 9	234	77%	232	73%	233	75%	232	74%	233	75%
Grade 10	236	78%	234	74%	233	72%	234	77%	234	77%

District i-Ready Student 2017 Results—Reading

	Progress Towards Targeted Growth (Target 100%)	Average Scale Score Gain	Percent of Students Who Achieved Target	Average Scale Score	Percent of Students Reaching Proficiency (mid on-level placement or higher)
District	116%	38	56%	519	57%
Kindergarten	113%	58	57%	408	66%
Grade 1	126%	58	66%	472	61%
Grade 2	110%	43	54%	517	60%
Grade 3	99%	30	48%	548	59%
Grade 4	132%	25	57%	571	49%
Grade 5	117%	22	52%	596	46%

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STUDENT ACHIEVEMENT
(continued)

District results for the MAP and i-Ready mathematics assessments are show below.

District MAP Historical Mathematics Results

	2013		2014		2015		2016		2017	
	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR
Kindergarten	162	61%	164	66%	164	66%	165	68%	N/A	N/A
Grade 1	184	67%	186	73%	185	70%	186	65%	N/A	N/A
Grade 2	200	77%	201	79%	198	72%	197	64%	N/A	N/A
Grade 3	207	64%	206	61%	207	64%	209	66%	N/A	N/A
Grade 4	218	67%	217	64%	218	67%	222	72%	N/A	N/A
Grade 5	227	67%	228	70%	228	70%	231	72%	N/A	N/A
Grade 6	232	67%	233	69%	231	65%	232	65%	232	66%
Grade 7	240	72%	240	72%	239	70%	240	69%	238	70%
Grade 8	241	65%	245	73%	243	69%	245	77%	244	75%
Grade 9	248	75%	244	67%	247	73%	246	74%	245	72%
Grade 10	250	76%	249	75%	247	71%	249	79%	250	80%

District i-Ready Student 2017 Results—Mathematics

	Progress Towards Targeted Growth (Target 100%)	Average Scale Score Gain	Percent of Students Who Achieved Target	Average Scale Score	Percent of Students Reaching Proficiency (mid on-level placement or higher)
District	113%	30	60%	451	63%
Kindergarten	98%	31	49%	384	72%
Grade 1	112%	34	61%	418	59%
Grade 2	120%	32	64%	444	59%
Grade 3	131%	35	72%	471	63%
Grade 4	117%	26	62%	488	65%
Grade 5	102%	20	51%	500	60%

Colorado Measures of Academic Success (CMAS)

Littleton Public Schools has begun implementing new *Colorado Academic Standards (CAS)*. The *Colorado Academic Standards* are the expectations for what students need to learn and be able to demonstrate at the end of each grade. These standards were developed by Colorado educators, content specialists, and assessment experts and are designed to ensure all students are on the path to college and career

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ACHIEVEMENT (continued)

readiness. The updated standards reflect the critical content, along with the critical thinking, problem solving, and effective communication skills that students need to be truly prepared for success after high school in the 21st century. The instructional information collected during the transition years for the related assessment tests will provide a new baseline set of scores as LPS moves forward and allow district teachers to design their curriculum and lesson plans to meet the learning expectations outlined in these standards.

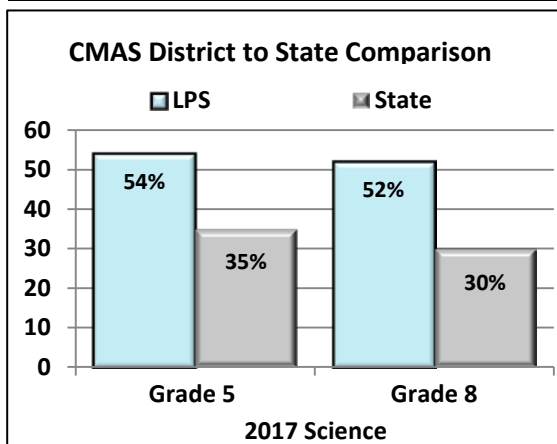
Transitioning to challenging new standards requires using quality, next-generation assessments that measure students’ knowledge of the new expectations. Students across Colorado will take these next-generation CMAS assessments in English language arts (ELA), mathematics, social studies, and science. However, because these tests are significantly different than prior assessments, growth data will not be available in the ELA and mathematics subject areas until after the 2016 tests are administered and scored. Comparative growth data in the social studies and science subject areas is limited due to the recent testing transitions. Furthermore, the scoring categories provided by the various tests also reflect a new rubric and different scoring designations depending on the subject area being assessed.

Beginning in 2014, Grades 5 and 8 began annual assessments in science. The results of those tests are shown to the right. Additionally, students in Grades 4 and 7 were assessed in social studies. This testing information is not presented, since these tests are only given every three years. Starting in 2015, students in Grades 3–9 were assessed in ELA and mathematics. That same year, the ELA and mathematics assessments were administered on computers for the first time. The online versions measure a more complex set of skills including critical thinking, persuasive writing, and problem solving using tools not available with paper and pencil tests.

In the spring of 2016, the State of Colorado changed the assessment plan to only test CMAS English Language Arts and Mathematics in Grades 3–9. Grade 10 students took the *Preliminary Scholastic Aptitude Test* (PSAT10) and Grade 11 students took the American College of Testing (ACT Assessment®).

The results of these assessments not only help the district meet the individual needs of students but also evaluate instructional programming and curriculum implementation. LPS welcomes these results as an additional piece of the body of evidence used in conjunction with national, district, building, and classroom assessments in support of the district’s work toward continuous improvement in the area of student achievement for each student. Testing results for ELA and mathematics are shown on the next page.

District CMAS Science Results				
Science		Strong and Distinguished Performance Levels		
		2015	2016	2017
Grade 5	LPS	55%	55%	54%
	State	35%	34%	35%
Grade 8	LPS	48%	53%	52%
	State	29%	30%	30%



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STUDENT ACHIEVEMENT
(continued)

District CMAS ELA and Mathematics Results

English Language Arts/Literacy (ELA)		Performance Levels			Mathematics		Performance Levels		
		Meet and Exceeded					Meet and Exceeded		
		2015	2016	2017			2015	2016	2017
Grade 3	LPS	54%	51%	59%	Grade 3	LPS	49%	57%	60%
	State	39%	37%	40%		State	37%	39%	40%
Grade 4	LPS	63%	63%	60%	Grade 4	LPS	41%	52%	50%
	State	42%	44%	44%		State	30%	33%	34%
Grade 5	LPS	61%	60%	65%	Grade 5	LPS	42%	52%	52%
	State	40%	41%	46%		State	30%	34%	34%
Grade 6	LPS	53%	57%	59%	Grade 6	LPS	47%	49%	49%
	State	39%	38%	41%		State	32%	31%	31%
Grade 7	LPS	57%	61%	68%	Grade 7	LPS	39%	45%	47%
	State	41%	41%	44%		State	27%	26%	26%
Grade 8	LPS	53%	62%	61%	Grade 8	LPS	26%	35%	34%
	State	41%	42%	43%		State	19%	20%	21%
Grade 9	LPS	50%	58%	57%	Algebra I	LPS	52%	58%	55%
	State	37%	37%	36%		State	31%	32%	33%
Grade 10	LPS	44%	N/A	N/A	Algebra II	LPS	40%	91%	78%
	State	37%	N/A	N/A		State	28%	71%	77%
Grade 11	LPS	50%	N/A	N/A	Geometry	LPS	39%	82%	82%
	State	40%	N/A	N/A		State	24%	59%	62%

College Entrance Exams

Preparation for life after Littleton Public Schools is of paramount importance and a critical component of the Strategic Plan. College entrance exams are an indicator of post-secondary/college readiness. The ACT is designed to assess high school students' general educational development and their ability to complete college-level work. The tests cover four skill areas: English, mathematics, reading, and science reasoning. The ACT includes 215 multiple-choice questions and takes approximately 3 hours and 30 minutes to complete with breaks. Actual testing time is 2 hours and 55 minutes. In the U.S., the ACT is administered on five national test dates, in October, December, February, April, and June.

Beginning in 2017, the district required all sophomores to take the PSAT rather than CMAS. Through 2016, all juniors in Littleton were required to participate in the Colorado ACT as part of the Colorado Student Assessment Program; however, that assessment has been replaced with the newly reformatted *Scholastic Aptitude Test* (SAT). Not only does the redesigned SAT test prioritize content that reflects the kind of reading and mathematics students will encounter in college and their future work lives, but it is also scored differently. Results of the assessments administered are shown on the next two pages, but due to both the revisions and district testing requirements, comparable data is unavailable for the Colorado ACT, PSAT, and the SAT for 2017.

LITTLETON PUBLIC SCHOOLS Littleton, Colorado

STUDENT ACHIEVEMENT (continued)

Grade 11 Colorado ACT Historical Results

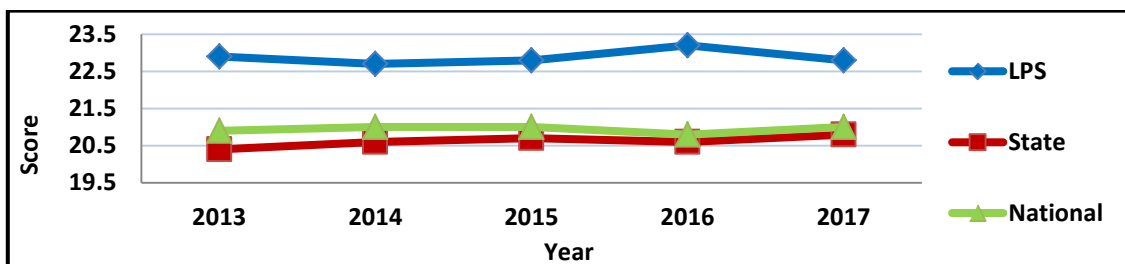
		2013	2014	2015	2016
English	LPS	21.5	21.8	22.2	21.7
	State	19.4	19.7	19.4	19.6
Mathematics	LPS	22.0	22.2	22.5	21.9
	State	20.1	20.1	20.0	20.0
Reading	LPS	22.7	22.7	22.8	22.8
	State	20.4	20.5	20.2	20.7
Science	LPS	22.2	22.3	22.9	22.3
	State	20.1	20.4	20.5	20.6
Composite	LPS	22.2	22.4	22.7	22.3
	State	20.1	20.3	20.1	20.4

LPS students may also self-select to take an additional ACT or the *Scholastic Aptitude Test* (SAT).

Graduating Class ACT Historical Results

		2013	2014	2015	2016	2017
English	LPS	22.5	22.1	22.4	22.8	22.3
	State	19.9	20.1	20.2	20.0	20.1
	Nation	20.2	20.3	20.4	20.1	20.3
Mathematics	LPS	22.6	22.4	22.4	22.8	22.3
	State	20.4	20.4	20.4	20.3	20.3
	Nation	20.9	20.9	20.8	20.6	20.7
Reading	LPS	23.0	23.1	23.3	23.4	23.2
	State	20.5	20.9	21.0	20.9	21.2
	Nation	21.1	21.3	21.4	21.3	21.4
Science	LPS	22.9	22.7	22.6	23.3	22.7
	State	20.5	20.6	20.8	20.9	20.9
	Nation	20.7	20.8	20.9	20.8	21.0
Composite	LPS	22.9	22.7	22.8	23.2	22.8
	State	20.4	20.6	20.7	20.6	20.8
	Nation	20.9	21.0	21.0	20.8	21.0

Historical Graduating Class ACT Historical Composite Results



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STUDENT ACHIEVEMENT
(continued)

Graduating Class SAT Historical Results

		2013	2014	2015	2016
Critical Reading	LPS	570	580	587	580
	State	578	582	582	587
	Nation	496	497	495	494
Mathematics	LPS	585	592	593	588
	State	581	586	587	589
	Nation	514	513	511	508
Writing	LPS	551	554	573	563
	State	562	567	567	571
	Nation	488	487	484	482
Composite	LPS	1706	1726	1753	1731
	State	1721	1735	1736	1747
	Nation	1498	1497	1490	1484

Results of the new 2017 SAT and PSAT Assessments

		SAT Grade 12	Colorado SAT Grade 11	Colorado PSAT Grade 10
Mean Evidence-Based Reading and Writing	LPS	634	560	580
	State	609	513	587
	Nation	538	–	–
Mean Mathematics	LPS	618	551	588
	State	600	501	589
	Nation	533	–	–
Mean Composite	LPS	1254	1110	1731
	State	1209	1014	1747
	Nation	1070	–	–

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

COMMUNITY REACTION

Both parent and community support are integral to the success of the district's students. Much of a student's life and education occurs outside the classroom, which is why community engagement and involvement is such an important facet in their learning. Therefore, involvement with the community is a very high priority for Littleton Public Schools.

Many parents and community stakeholders participate in school and district level committees. They also volunteer in classrooms and for other activities to help provide the foundation for a successful educational framework. Additionally, the district often partners with local businesses to provide not only innovative learning opportunities teaching the job skills the community needs, but also to provide mentorships, job shadowing, guest speakers, and sponsorships for numerous programs and activities. Local businesses and community members are continually helping LPS build upon its strong foundation of educational excellence as the district navigates into the future.

In order to better provide services for the Littleton Public Schools community, the district periodically performs surveys to determine where improvements need to be made in the services offered. The most recent survey was conducted in April 2018. During the course of this survey, questions from previous surveys were also asked in order to compare with historical community perception and aid the district in continuing efforts to provide the community with the educational services they expect.

Methodology

Approximately every two to three years, LPS surveys 350–450 citizens in the district via various interview tools. The survey sample is distributed proportionally by precinct. The margin of error for the sample surveyed recently is ± 5.24 percent.

To give the district a way to judge the community impression of LPS, some comparisons are made to past surveys completed in various years between 2000 and 2015.

- Local residents continue to give LPS very strong ratings. Of those surveyed, 72 percent grade LPS with an "A" or "B."
- 75 percent are confident in the job the district is doing spending taxpayer money wisely.
- 81 percent of taxpayers in Littleton say they get good educational value for their dollars.
- 78 percent are satisfied with the amount of communication received regarding the district.
- LPS taxpayers feel district priorities should focus on:
 - ✓ providing a safe, efficient, and accessible environment for learning.
 - ✓ improving safety and security at school buildings.
 - ✓ providing students with the education needed for success in tomorrow's jobs and careers.
 - ✓ providing every student with hands-on opportunities in STEM programs.
 - ✓ providing students with more vocational, college-level, and career-focused learning opportunities.
 - ✓ continuing the district's commitment to academic excellence and accountability.
 - ✓ providing more mental health support for students and families.

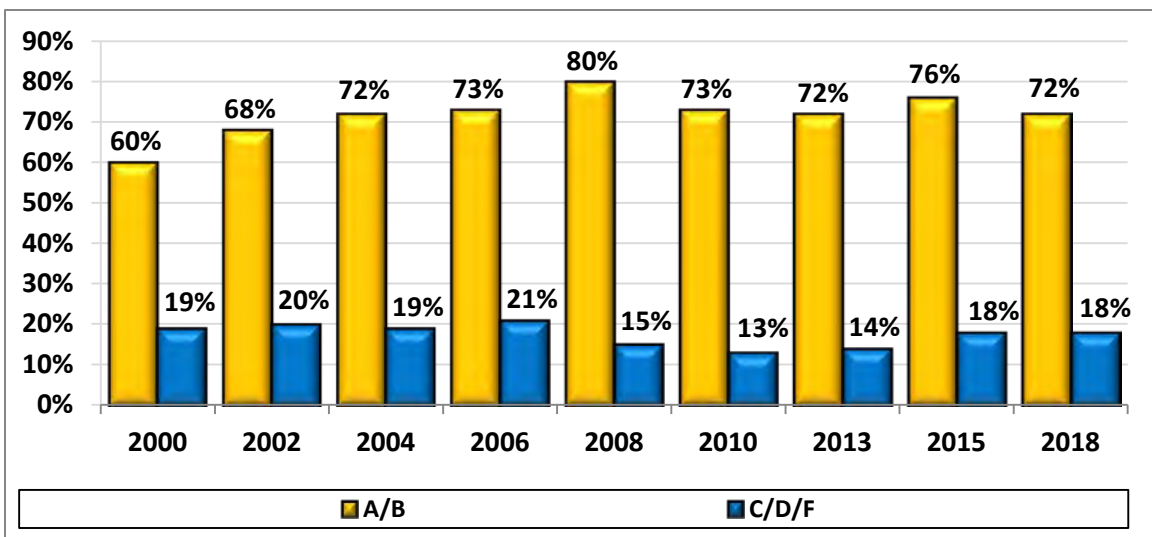
LITTLETON PUBLIC SCHOOLS Littleton, Colorado

COMMUNITY REACTION (continued)

April 2018 District Survey

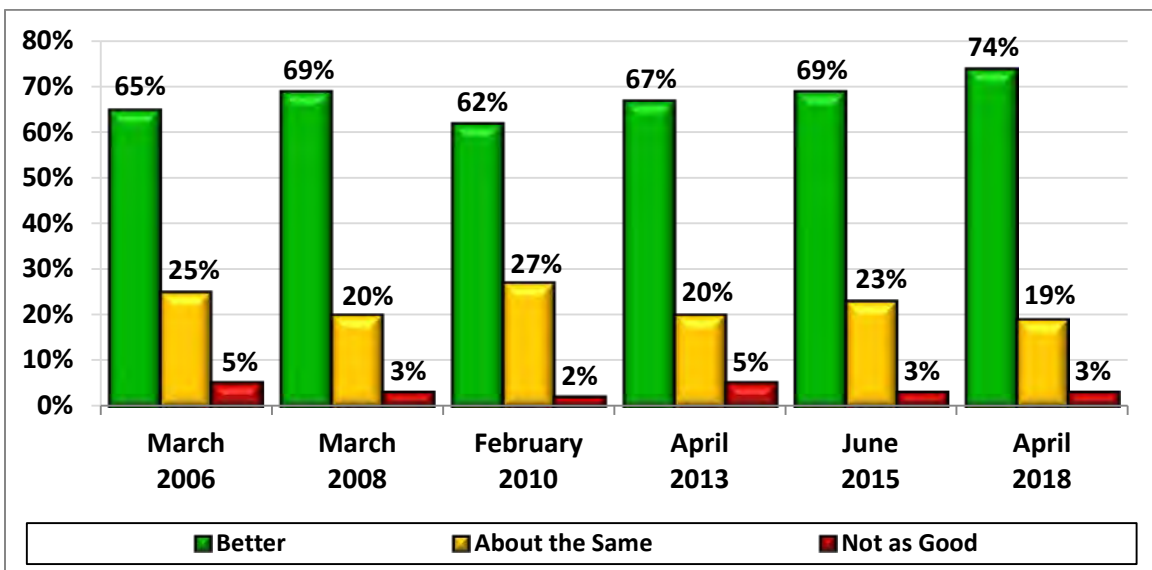
The graphs below illustrate the responses to two of the questions posed in the April 2018 as compared to previous surveys. In the first graph, citizens responded to the following question:

- Students are often given the grades A, B, C, D, and F to rate the quality of their work at school. Suppose the public schools themselves were graded in the same manner. What grade would you give the Littleton Public Schools?



The graph below reflects the responses to this question:

- Would you say that Littleton Public Schools are better, about the same, or not as good as public schools in other parts of the state?



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

EMPLOYEE BENEFIT COSTS

Introduction

This section is an overview to explain the importance and impact of the employee benefit programs on the overall budget. Employee benefits are those ongoing fixed expenses for which the district contributes a portion of the total cost for the employee or is mandated to contribute an additional amount. The following summarizes the benefit programs and shows how the district's costs are determined.

- **Colorado Public Employees' Retirement Association (PERA)**—Participation and rates are mandated by Colorado Revised Statute 24-51. The employer contribution rate is 20.15 percent of gross monthly payroll for all employees. The employee contributes 8.0 percent.
- **Health Insurance**—Rates are determined by the carrier. The amount contributed for the eligible employee and for family coverage is determined by the district through negotiated agreement. To be eligible, an employee must work 20 hours or more weekly. At present, the district offers four health plans between two insurance carriers where the employee may choose the plan that best meets their needs. For medical insurance, the district pays an average of \$8,378; the employee portion ranges from \$423 to \$13,125 annually based on the extent of dependent coverage chosen. The district also offers dental insurance. For dental insurance, the district pays an average of \$464; the employee portion ranges from \$19 to \$1,497 annually based on the extent of dependent coverage chosen.
- **Medicare (Social Security)**—Participation and rate are mandated by federal law. The rate is 1.45 percent of employee's gross pay.
- **Life Insurance**—Rates are determined by the carrier and stipulated through negotiated agreements. At present, the district pays 100 percent. The cost is \$0.09 annually for every \$1,000 of coverage. All eligible employees have coverage of two times their annual salary to a maximum of \$400,000.
- **Unemployment Compensation**—Participation is mandatory. Rates are determined by the state bureau of employment services. The district is considered a claims-paid employer. The Colorado Department of Labor and Employment charges the district for actual unemployment costs paid.
- **Workers' Compensation**—Participation is required by law. Rates are determined by the Joint School Districts' Self-Insurance Pool. The total annual salaries of all employees are categorized to determine the estimated premium. The amount is multiplied by a predetermined risk rate. The sum of calculations is adjusted by the district's experience modification factor to determine the estimated annual premium. The costs are budgeted and accounted for in the Risk Management Fund; workers' compensation coverage costs are therefore not included in the benefits costs shown below.

The next three pages illustrate the average employee salaries and benefits costs for the various classifications of employees in the district. The average ratio of employee benefit costs to annual salaries is 34.1 percent. The percentage is higher when the cost for worker's compensation insurance is included in the calculations.

**LITTLETON PUBLIC SCHOOLS
Littleton, Colorado**

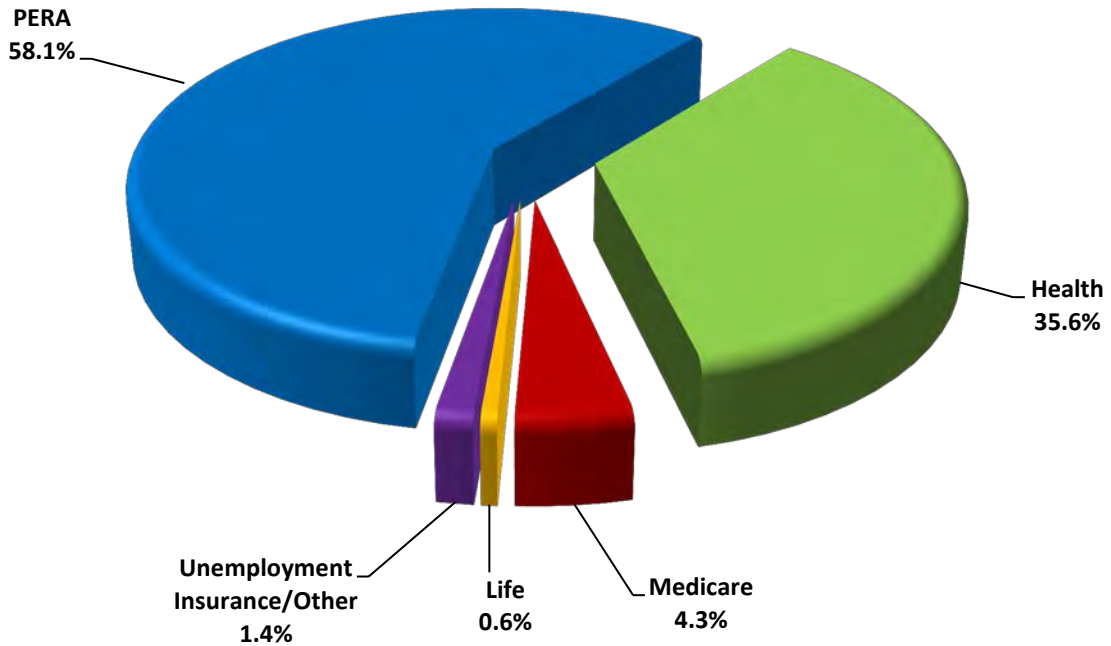
**EMPLOYEE BENEFIT COSTS
(continued)**

Budget Impact

To demonstrate the impact of the district’s employee benefit costs on the General Fund budget, comparison tables of benefit costs are presented.

<u>Description</u>	<u>2016–2017 Actual</u>	<u>2017–2018 Budget</u>	<u>2018–2019 Budget</u>
PERA	\$16,742,870	\$17,690,671	\$18,882,488
Health Insurance	9,708,405	10,268,019	11,544,248
Medicare	1,223,701	1,319,276	1,398,278
Life Insurance	197,947	221,068	194,990
Unemployment Insurance/Other	<u>399,921</u>	<u>442,583</u>	<u>468,070</u>
TOTAL	<u>\$28,272,844</u>	<u>\$29,941,617</u>	<u>\$32,488,074</u>

2018–2019 Budgeted Benefit Expenditures by Category



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

EMPLOYEE BENEFIT COSTS
(continued)

Impact on Budget on Individual Basis

The following represents the current average costs for employee benefits of the six employee groups of Littleton Public Schools. The district uses the CDE's chart of accounts in the financial processes. This chart divides the various types of positions into the classifications presented below and on the next page. Health insurance premiums represent an average for the district. It is assumed in these examples that the employees are subject to Medicare tax (i.e., were hired after March 1986).

Employee: Administrator
Annual Salary: \$118,625

Benefits	Monthly	Annually
PERA	\$1,992	\$23,903
Health Insurance	698	8,378
Dental Insurance	39	464
Medicare	143	1,720
Life Insurance	<u>20</u>	<u>237</u>
TOTAL	<u>\$2,892</u>	<u>\$34,702</u>
Ratio of Cost of Benefits to Salary		29.3%

Employee: Professional - Other
Annual Salary: \$83,468

Benefits	Monthly	Annually
PERA	\$1,402	\$16,819
Health Insurance	698	8,378
Dental Insurance	39	464
Medicare	101	1,210
Life Insurance	<u>14</u>	<u>167</u>
TOTAL	<u>\$2,254</u>	<u>\$27,038</u>
Ratio of Cost of Benefits to Salary		32.4%

Employee: Professional – Teachers
Annual Salary: \$70,936

Benefits	Monthly	Annually
PERA	\$1,191	\$14,294
Health Insurance	698	8,378
Dental Insurance	39	464
Medicare	86	1,029
Life Insurance	<u>10</u>	<u>142</u>
TOTAL	<u>\$2,024</u>	<u>\$24,307</u>
Ratio of Cost of Benefits to Salary		34.3%

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

EMPLOYEE BENEFIT COSTS
(continued)

Employee: Paraprofessional
Annual Salary: \$23,725

Benefits	Monthly	Annually
PERA	\$398	\$4,781
Health Insurance	698	8,378
Dental Insurance	39	464
Medicare	29	344
Life Insurance	<u>4</u>	<u>47</u>
TOTAL	<u>\$1,168</u>	<u>\$14,014</u>
Ratio of Cost of Benefits to Salary		59.1%

Employee: Office/Administrative Support
Annual Salary: \$40,925

Benefits	Monthly	Annually
PERA	\$687	\$8,246
Health Insurance	698	8,378
Dental Insurance	39	464
Medicare	49	593
Life Insurance	<u>7</u>	<u>82</u>
TOTAL	<u>\$1,480</u>	<u>\$17,763</u>
Ratio of Cost of Benefits to Salary		43.4%

Employee: Crafts, Trades, and Services
Annual Salary: \$39,348

Benefits	Monthly	Annually
PERA	\$661	\$7,929
Health Insurance	698	8,378
Dental Insurance	39	464
Medicare	48	571
Life Insurance	<u>7</u>	<u>79</u>
TOTAL	<u>\$1,453</u>	<u>\$17,421</u>
Ratio of Cost of Benefits to Salary		44.3%

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PRESENTATION PURPOSES

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

COLORADO SCHOOL FINANCE ACT COMPLIANCE

In May 2010, House Bill 10-1013 was passed by the Colorado State Legislature. As part of the School Finance Act (C.R.S. 22-44-105(1)(d.5)), this added a requirement that each district's adopted budget shall include a uniform summary sheet for each fund administered by the district that details the following for each fund:

- The beginning fund balance and anticipated ending fund balance for the budget year
- The anticipated fund revenues for the budget year, delineated by the program and source codes identified in the chart of accounts
- The anticipated transfer and allocations that will occur to and from the fund
- The anticipated expenditures that will be made from the fund, delineated by the program and object codes identified in the chart of accounts
- The amount of reserves in the fund

Previously, all school districts were required to submit this summary directly to the Colorado Department of Education (CDE) by January 31 of the budget year.

Revenue Categories

In the Uniform Budget Summary, revenues are distinguished by source. There are five primary sources accounted for in the summary which are classified by object codes rather than program codes.

- **Local Sources.** Revenue from local sources is the amount of money produced within the boundaries of the school district and available for district use. This includes instructional fees, gifts to schools, property taxes, and mill levy override funding.
- **Intermediate Sources.** Revenue from intermediate sources is distributed by cities, counties, and other intermediate sources. In Colorado, counties are the most common intermediate source.
- **State Sources.** Revenue from state sources is revenue from funds collected by the state government and distributed to school districts. This includes the State Share of the School Finance Act (SFA) funding and categorical revenues.
- **Federal Sources.** Revenue from federal sources is revenue from funds collected by the federal government and distributed to school districts. Grant revenues and funding provided for participation in federally assisted meal programs are the primary federal sources.
- **Other Sources.** This classification includes funding sources that constitute fund revenues in a strict fund accounting context but which are not considered revenues to the school district. They include proceeds from long-term debt and the receipt of inter-fund transfers.

Expenditures by Program

Since every district organizes and operates slightly differently from all other districts, CDE developed a standard chart of accounts to provide a basis for comparison between all of the state's school districts. Within this chart of accounts, programs were developed to categorize expenditures into similar types. A program is a plan of activities and procedures designed to achieve a planned objective or set of objectives. Programs provide school districts with a framework to classify expenditures and determine total costs of attaining those objectives in way that allows for public comparison of district budgets. The Uniform Budget Summary divides the budgeted revenues and expenditures first by fund then by program and object.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO SCHOOL FINANCE ACT COMPLIANCE
(continued)

- **Instructional.** Activities dealing directly with the interactions between staff and students. They may be provided in traditional classroom settings, in off-site locations such as a home or hospital, or may be provided through approved media like television, telephone, or on-line. This category includes expenditures for paraprofessionals who assist during the instructional process, teachers, and instructional supplies and materials used in the classroom. There are numerous sub-programs within this category including general preschool, elementary, middle school, and high school instruction, gifted and talented instruction, integrated education, and general instructional media. Depending on the level, the instruction provided can be further divided into grades or general and specific areas of study. Instructional expenditures are assigned CDE chart of account codes 0010 through 2099.
- **Support Services—Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Attendance and social work services, guidance services, health services, psychological services, audiology services, and occupational and physical therapy related services are all categorized as student support services. These types of expenditures are assigned CDE chart of account codes 2100 through 2199.
- **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interactions between students and teachers, focus on designing training methods to help the staff teach plan, develop, and teach the chosen curriculum, assess student learning and retention of subject matter, and coordinate these activities. Support services for instructional staff are assigned CDE chart of account codes 2200 through 2299.
- **Support Services—General Administration.** Activities concerned with establishing and administering policy for operating the entire school district. The Board of Education, office of the superintendent, and community relations services are included in this category and are assigned CDE chart of account codes 2300 through 2399.
- **Support Services—School Administration.** Activities concerned with the overall administrative responsibility for a school or a combination of schools. School administration expenditures are assigned CDE chart of account codes 2400 through 2499.
- **Support Services—Business.** Activities concerned with paying for, transporting, exchanging, and maintaining good and services for the school district. This includes not only business and fiscal services such as payroll, accounting, auditing, and budgeting but also purchasing services, warehousing and distribution services, and printing services. Business expenditures are assigned CDE chart of account codes 2500 through 2599.
- **Support Services—Operations and Maintenance.** Activities concerned with keeping the buildings and grounds of the district open, comfortable, and safe for use. This also includes vehicle operation and maintenance, security services, care and upkeep of grounds and equipment, and supervision of operations and maintenance activities. These expenditures are assigned CDE chart of account codes 2600 through 2699.
- **Support Services—Transportation.** Activities concerned with the transportation of students to and from their places of residence and the schools in which they are enrolled. This includes

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO SCHOOL FINANCE ACT COMPLIANCE
(continued)

operation services for vehicles used to transport students, monitoring services, and vehicle servicing and maintenance services. Transportation services expenditures are assigned CDE chart of account codes 2700 through 2799.

- **Support Services—Central.** Activities other than general administration, which support each of the other instructional and supporting services programs. They include planning, research and development, evaluation, information technology services, data processing, and risk management services. Central support services activities are assigned CDE chart of account codes 2800 through 2899.
- **Support Services—Other.** All other support services not classified elsewhere in the 2000 series of the CDE chart of account codes. This program category includes severance payments to support staff and volunteer services expenditures. They are assigned CDE chart of account codes 2900 through 2910.
- **Food Services Operations.** Activities concerned with providing food to students and staff in a school or school district. These activities include preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. Food services expenditures are assigned CDE chart of account codes 3100 through 3199.
- **Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that costs are financed or recovered primarily through user charges. Enterprise operations are assigned CDE chart of account codes 3200 through 3299.
- **Community Services.** Activities concerned with providing community services to students, staff, or other community participants, for example, a day care supplemented with district funds. Community services are assigned CDE chart of account codes 3300 through 3399.
- **Facilities Acquisition and Construction Services.** Activities concerned with acquiring land or buildings; remodeling buildings; construction of or additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites. This does not include minor remodeling that does not change the capital assets of a building. These services are assigned the 4000 series of CDE chart of account codes.
- **Other Uses.** Various outlays of governmental funds which are not accurately classified as expenditures but still require budgetary or accounting control are categorized as other uses. They include debt service payments of both principal and interest and transfers of monies from one fund to another. Other uses have been assigned CDE chart of account codes in the 5000 series.
- **Reserves.** Consist of monies set aside for specific purposes and identify those portions of the fund balance which are segregated for future purposes and/or are not available to finance expenditures in the subsequent accounting period. Some reserves are statutorily mandated while others are in compliance with district policies or generally accepted accounting principles and practices. Reserves are assigned the 9000 series of CDE chart of account codes.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO DEPARTMENT OF EDUCATION
FISCAL YEAR 2018–2019
UNIFORM BUDGET SUMMARY

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 28, 2018		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management Fund	21 Food Service Fund	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
Budgeted Pupil Count: 14,646.1								
Beginning Fund Balance (Includes All Reserves)			34,728,995	2,940,481	1,696,524	1,112,141	-	844,318
Revenues								
Local Sources	1000 - 1999		83,211,152	1,490,706	121,575	2,405,500	381,469	2,227,290
Intermediate Sources	2000 - 2999		-	-	-	-	-	-
State Sources	3000 - 3999		72,441,733	262,577	-	55,500	1,146,609	-
Federal Sources	4000 - 4999		752,912	-	-	1,625,687	4,467,074	-
Total Revenues			156,405,797	1,753,283	121,575	4,086,687	5,995,152	2,227,290
Total Beginning Fund Balance and Reserves			191,134,792	4,693,764	1,818,099	5,198,828	5,995,152	3,071,608
Total Allocations To/From Other Funds	5600, 5700, 5800		263,196	7,592,828	2,376,906	-	-	1,872,623
Transfers To/From Other Funds	5200 - 5300		-	-	-	-	-	-
Other Sources	5100, 5400, 5500, 5900, 5990, 5991		-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			191,397,988	12,286,592	4,195,005	5,198,828	5,995,152	4,944,231
Expenditures								
Instruction - Program 0010 to 2099								
Salaries	0100		62,902,048	4,115,652	-	-	2,212,690	1,758,732
Employee Benefits	0200		20,707,463	1,478,167	-	-	787,098	506,710
Purchased Services	0300, 0400, 0500		2,119,627	172,779	-	-	54,979	234,427
Supplies and Materials	0600		3,217,074	195,789	-	-	191,267	1,498,432
Property	0700		532,480	2,500	-	-	-	8,412
Other	0800, 0900		179,440	3,550	-	-	26,385	93,200
Total Instruction			89,658,132	5,968,437	-	-	3,272,419	4,099,913
Supporting Services								
Students - Program 2100								
Salaries	0100		5,896,900	39,478	-	-	369,610	-
Employee Benefits	0200		1,972,599	12,227	-	-	92,704	-
Purchased Services	0300, 0400, 0500		304,500	37,800	-	-	203,885	-
Supplies and Materials	0600		66,960	150	-	-	80,430	-
Property	0700		-	-	-	-	-	-
Other	0800, 0900		7,500	-	-	-	4,574	-
Total Students			8,248,459	89,655	-	-	751,203	-
Instructional Staff - Program 2200								
Salaries	0100		6,126,567	8,285	-	-	210,712	-
Employee Benefits	0200		1,967,208	3,100	-	-	52,317	-
Purchased Services	0300, 0400, 0500		862,670	107,300	-	-	20,268	-
Supplies and Materials	0600		1,881,010	21,075	-	-	84,844	-
Property	0700		20,300	-	-	-	-	-
Other	0800, 0900		23,587	-	-	-	2,222	-
Total Instructional Staff			10,881,342	139,760	-	-	370,363	-
General Administration - Program 2300, including Program								
Salaries	0100		757,077	-	-	-	-	-
Employee Benefits	0200		234,504	-	-	-	-	-
Purchased Services	0300, 0400, 0500		854,081	-	-	-	-	-
Supplies and Materials	0600		38,401	-	-	-	-	-
Property	0700		750	-	-	-	-	-
Other	0800, 0900		45,100	-	-	-	-	-
Total General Administration			1,929,913	-	-	-	-	-

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO DEPARTMENT OF EDUCATION
FISCAL YEAR 2018–2019
UNIFORM BUDGET SUMMARY

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 28, 2018	Object Source	26 Extended Day Care Program Fund	31 Bond Redemption Fund	41 Building Fund	43 Capital Reserve Capital Projects Fund	TOTAL
Budgeted Pupil Count: 14,646.1						
Beginning Fund Balance (Includes All Reserves)		2,109,898	14,657,492	2,587,875	3,750,497	64,428,221
Revenues						
Local Sources	1000 - 1999	6,135,755	14,563,437	10,000	509,000	111,055,884
Intermediate Sources	2000 - 2999	-	-	-	-	-
State Sources	3000 - 3999	-	-	-	-	73,906,419
Federal Sources	4000 - 4999	-	-	-	-	6,845,673
Total Revenues		6,135,755	14,563,437	10,000	509,000	191,807,976
Total Beginning Fund Balance and Reserves		8,245,653	29,220,929	2,597,875	4,259,497	256,236,197
Total Allocations To/From Other Funds	5600, 5700, 5800	-	-	-	2,785,773	14,891,326
Transfers To/From Other Funds	5200 - 5300	-	-	-	-	-
Other Sources	5100, 5400, 5500, 5900, 5990, 5991	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		8,245,653	29,220,929	2,597,875	7,045,270	271,127,523
Expenditures						
Instruction - Program 0010 to 2099						
Salaries	0100	-	-	-	-	70,989,122
Employee Benefits	0200	-	-	-	-	23,479,438
Purchased Services	0300, 0400, 0500	-	-	-	-	2,581,812
Supplies and Materials	0600	-	-	-	-	5,102,562
Property	0700	-	-	-	-	543,392
Other	0800, 0900	-	-	-	-	302,575
Total Instruction		-	-	-	-	102,998,901
Supporting Services						
Students - Program 2100						
Salaries	0100	-	-	-	-	6,305,988
Employee Benefits	0200	-	-	-	-	2,077,530
Purchased Services	0300, 0400, 0500	-	-	-	-	546,185
Supplies and Materials	0600	-	-	-	-	147,540
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	12,074
Total Students		-	-	-	-	9,089,317
Instructional Staff - Program 2200						
Salaries	0100	-	-	-	-	6,345,564
Employee Benefits	0200	-	-	-	-	2,022,625
Purchased Services	0300, 0400, 0500	-	-	-	-	990,238
Supplies and Materials	0600	-	-	-	-	1,986,929
Property	0700	-	-	-	-	20,300
Other	0800, 0900	-	-	-	-	25,809
Total Instructional Staff		-	-	-	-	11,391,465
General Administration - Program 2300, including Program						
Salaries	0100	-	-	-	-	757,077
Employee Benefits	0200	-	-	-	-	234,504
Purchased Services	0300, 0400, 0500	-	-	-	-	854,081
Supplies and Materials	0600	-	-	-	-	38,401
Property	0700	-	-	-	-	750
Other	0800, 0900	-	-	-	-	45,100
Total General Administration		-	-	-	-	1,929,913

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO DEPARTMENT OF EDUCATION
FISCAL YEAR 2018–2019
UNIFORM BUDGET SUMMARY

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 28, 2018 Budgeted Pupil Count: 14,646.1		Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management Fund	21 Food Service Fund	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
School Administration - Program 2400								
Salaries	0100	7,109,329	732,230	-	-	113,605	-	
Employee Benefits	0200	2,477,600	220,475	-	-	37,469	-	
Purchased Services	0300, 0400, 0500	183,272	528,603	-	-	3,658	-	
Supplies and Materials	0600	236,162	63,686	-	-	10,378	-	
Property	0700	5,850	6,000	-	-	-	-	
Other	0800, 0900	72,513	9,525	-	-	1,132	-	
Total School Administration		10,084,726	1,560,519	-	-	166,242	-	
Business Services - Program 2500, including Program 2501								
Salaries	0100	1,110,838	-	-	-	-	-	
Employee Benefits	0200	370,535	-	-	-	-	-	
Purchased Services	0300, 0400, 0500	381,003	-	-	-	-	-	
Supplies and Materials	0600	18,316	-	-	-	-	-	
Property	0700	2,500	-	-	-	-	-	
Other	0800, 0900	(42,000)	-	-	-	-	-	
Total Business Services		1,841,192	-	-	-	-	-	
Operations and Maintenance - Program 2600								
Salaries	0100	6,208,171	103,186	-	-	27,659	-	
Employee Benefits	0200	2,419,855	36,038	-	-	11,962	-	
Purchased Services	0300, 0400, 0500	1,294,079	1,100,768	-	-	209	-	
Supplies and Materials	0600	3,187,622	139,351	-	-	1,344	-	
Property	0700	20,820	1,738	-	-	-	-	
Other	0800, 0900	(102,592)	-	-	-	249	-	
Total Operations and Maintenance		13,027,955	1,381,081	-	-	41,423	-	
Student Transportation - Program 2700								
Salaries	0100	3,223,216	-	-	-	-	-	
Employee Benefits	0200	1,248,316	-	-	-	-	-	
Purchased Services	0300, 0400, 0500	189,098	-	-	-	-	-	
Supplies and Materials	0600	614,918	-	-	-	-	-	
Property	0700	7,000	-	-	-	-	-	
Other	0800, 0900	(248,800)	-	-	-	-	-	
Total Student Transportation		5,033,748	-	-	-	-	-	
Central Support - Program 2800, including Program 2801								
Salaries	0100	3,519,855	-	291,925	-	976,891	-	
Employee Benefits	0200	1,030,387	-	106,020	-	256,894	-	
Purchased Services	0300, 0400, 0500	1,099,230	-	2,365,395	-	30,998	-	
Supplies and Materials	0600	126,513	-	22,065	-	63,975	-	
Property	0700	1,296,791	-	9,000	-	-	-	
Other	0800, 0900	8,903	-	600	-	64,744	-	
Total Central Support		7,081,679	-	2,795,005	-	1,393,502	-	
Other Support - Program 2900								
Salaries	0100	50,412	-	-	-	-	-	
Employee Benefits	0200	18,821	-	-	-	-	-	
Purchased Services	0300, 0400, 0500	118,600	-	-	-	-	-	
Supplies and Materials	0600	3,000	-	-	-	-	-	
Property	0700	-	-	-	-	-	-	
Other	0800, 0900	800	-	-	-	-	-	
Total Other Support		191,633	-	-	-	-	-	

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO DEPARTMENT OF EDUCATION
FISCAL YEAR 2018–2019
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Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 28, 2018 Budgeted Pupil Count: 14,646.1	Object Source	26 Extended Day Care Program Fund	31 Bond Redemption Fund	41 Building Fund	43 Capital Reserve Capital Projects Fund	TOTAL
School Administration - Program 2400						
Salaries	0100	-	-	-	-	7,955,164
Employee Benefits	0200	-	-	-	-	2,735,544
Purchased Services	0300, 0400, 0500	-	-	-	-	715,533
Supplies and Materials	0600	-	-	-	-	310,226
Property	0700	-	-	-	-	11,850
Other	0800, 0900	-	-	-	-	83,170
Total School Administration						11,811,487
Business Services - Program 2500, including Program 2501						
Salaries	0100	-	-	-	-	1,110,838
Employee Benefits	0200	-	-	-	-	370,535
Purchased Services	0300, 0400, 0500	-	-	-	-	381,003
Supplies and Materials	0600	-	-	-	-	18,316
Property	0700	-	-	-	-	2,500
Other	0800, 0900	-	-	-	-	(42,000)
Total Business Services						1,841,192
Operations and Maintenance - Program 2600						
Salaries	0100	-	-	-	-	6,339,016
Employee Benefits	0200	-	-	-	-	2,467,855
Purchased Services	0300, 0400, 0500	-	-	-	-	2,395,056
Supplies and Materials	0600	-	-	-	-	3,328,317
Property	0700	-	-	-	-	22,558
Other	0800, 0900	-	-	-	-	(102,343)
Total Operations and Maintenance						14,450,459
Student Transportation - Program 2700						
Salaries	0100	-	-	-	-	3,223,216
Employee Benefits	0200	-	-	-	-	1,248,316
Purchased Services	0300, 0400, 0500	-	-	-	-	189,098
Supplies and Materials	0600	-	-	-	-	614,918
Property	0700	-	-	-	-	7,000
Other	0800, 0900	-	-	-	-	(248,800)
Total Student Transportation						5,033,748
Central Support - Program 2800, including Program 2801						
Salaries	0100	-	-	-	-	4,788,671
Employee Benefits	0200	-	-	-	-	1,393,301
Purchased Services	0300, 0400, 0500	-	-	-	-	3,495,623
Supplies and Materials	0600	-	-	-	-	212,553
Property	0700	-	-	-	-	1,305,791
Other	0800, 0900	-	-	-	-	74,247
Total Central Support						11,270,186
Other Support - Program 2900						
Salaries	0100	-	-	-	-	50,412
Employee Benefits	0200	-	-	-	-	18,821
Purchased Services	0300, 0400, 0500	-	-	-	-	118,600
Supplies and Materials	0600	-	-	-	-	3,000
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	800
Total Other Support						191,633

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Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 28, 2018 Budgeted Pupil Count: 14,646.1	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management Fund	21 Food Service Fund	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
Food Service Operations - Program 3100							
Salaries	0100	-	-	-	1,442,010	-	-
Employee Benefits	0200	-	-	-	658,975	-	-
Purchased Services	0300, 0400, 0500	-	-	-	277,137	-	-
Supplies and Materials	0600	-	-	-	1,643,725	-	-
Property	0700	-	-	-	57,440	-	-
Other	0800, 0900	-	-	-	7,400	-	-
Total Food Service Operations		-	-	-	4,086,687	-	-
Enterprise Operations - Program 3200							
Salaries	0100	-	1,342	-	-	-	-
Employee Benefits	0200	-	309	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Enterprise Operations		-	1,651	-	-	-	-
Community Services - Program 3300							
Salaries	0100	78,075	127,885	-	-	-	-
Employee Benefits	0200	40,786	72,323	-	-	-	-
Purchased Services	0300, 0400, 0500	750	2,000	-	-	-	-
Supplies and Materials	0600	1,350	2,500	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	75	300	-	-	-	-
Total Community Services		121,036	205,008	-	-	-	-
Education for Adults - Program 3400							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-
Total Supporting Services		58,441,683	3,377,674	2,795,005	4,086,687	2,722,733	-
Property - Program 4000							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Property		-	-	-	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure							
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0300, 0400, 0500	N/A	N/A	N/A	N/A	N/A	N/A
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A
Other	0800, 0900	14,628,130	-	-	-	-	-
Total Other Uses		14,628,130	-	-	-	-	-
Total Expenditures		162,727,945	9,346,111	2,795,005	4,086,687	5,995,152	4,099,913

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Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 28, 2018 Budgeted Pupil Count: 14,646.1	Object Source	26 Extended Day Care Program Fund	31 Bond Redemption Fund	41 Building Fund	43 Capital Reserve Capital Projects Fund	TOTAL
Food Service Operations - Program 3100						
Salaries	0100	-	-	-	-	1,442,010
Employee Benefits	0200	-	-	-	-	658,975
Purchased Services	0300, 0400, 0500	-	-	-	-	277,137
Supplies and Materials	0600	-	-	-	-	1,643,725
Property	0700	-	-	-	-	57,440
Other	0800, 0900	-	-	-	-	7,400
Total Food Service Operations		-	-	-	-	4,086,687
Enterprise Operations - Program 3200						
Salaries	0100	3,535,052	-	-	-	3,536,394
Employee Benefits	0200	1,604,594	-	-	-	1,604,903
Purchased Services	0300, 0400, 0500	210,502	-	-	-	210,502
Supplies and Materials	0600	427,926	-	-	-	427,926
Property	0700	7,000	-	-	-	7,000
Other	0800, 0900	87,485	-	-	-	87,485
Total Enterprise Operations		5,872,559	-	-	-	5,874,210
Community Services - Program 3300						
Salaries	0100	-	-	-	-	205,960
Employee Benefits	0200	-	-	-	-	113,109
Purchased Services	0300, 0400, 0500	-	-	-	-	2,750
Supplies and Materials	0600	-	-	-	-	3,850
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	375
Total Community Services		-	-	-	-	326,044
Education for Adults - Program 3400						
Salaries	0100	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-
Total Supporting Services		5,872,559	-	-	-	77,296,341
Property - Program 4000						
Salaries	0100	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	1,610,400	708,279	2,318,679
Supplies and Materials	0600	-	-	-	104,500	104,500
Property	0700	-	-	987,475	1,684,607	2,672,082
Other	0800, 0900	-	-	-	-	-
Total Property		-	-	2,597,875	2,497,386	5,095,261
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Salaries	0100	N/A	-	N/A	N/A	N/A
Employee Benefits	0200	N/A	-	N/A	N/A	N/A
Purchased Services	0300, 0400, 0500	N/A	2,400	N/A	N/A	2,400
Supplies and Materials	0600	N/A	-	N/A	N/A	N/A
Property	0700	N/A	-	N/A	N/A	N/A
Other	0800, 0900	263,196	11,599,450	-	-	26,490,776
Total Other Uses		263,196	11,601,850	-	-	26,493,176
Total Expenditures		6,135,755	11,601,850	2,597,875	2,497,386	211,883,679

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Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 28, 2018 Budgeted Pupil Count: 14,646.1	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management Fund	21 Food Service Fund	22 Governmental Designated Grants Fund	23 Pupil Activity Fund
APPROPRIATED RESERVES							
Other Reserved Fund Balance (9900)	0840	6,058,952	-	296,524	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-
Total Reserves		6,058,952	-	296,524	-	-	-
Total Expenditures and Reserves		168,786,897	9,346,111	3,091,529	4,086,687	5,995,152	4,099,913
BUDGETED ENDING FUND BALANCE							
Non-spendable fund balance (9900)	6710	307,512	-	-	-	-	-
Restricted fund balance (9990)	6720	-	266,000	-	1,112,141	-	-
TABOR 3% emergency reserve (9321)	6721	4,450,160	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate)	6723	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	1,400,000	-	-	844,318
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-
Assigned fund balance (9900)	6760	11,803,847	870,652	-	-	-	-
Unassigned fund balance (9900)	6770	12,108,524	1,803,829	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-
Total Ending Fund Balance		28,670,043	2,940,481	1,400,000	1,112,141	-	844,318
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(6,058,952)	-	(296,524)	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	No	Yes	No	No	No

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Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 28, 2018 Budgeted Pupil Count: 14,646.1	Object Source	26 Extended Day Care Program Fund	31 Bond Redemption Fund	41 Building Fund	43 Capital Reserve Capital Projects Fund	TOTAL
APPROPRIATED RESERVES						
Other Reserved Fund Balance (9900)	0840	-	-	2,597,875	-	8,953,351
Other Restricted Reserves (932X)	0840	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-
Total Reserves		-	-	2,597,875	-	8,953,351
Total Expenditures and Reserves		6,135,755	11,601,850	5,195,750	2,497,386	220,837,030
BUDGETED ENDING FUND BALANCE						
Non-spendable fund balance (9900)	6710	-	-	-	-	307,512
Restricted fund balance (9990)	6720	-	17,619,079	-	-	18,997,220
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	4,450,160
TABOR multi year obligations (9322)	6722	-	-	-	-	-
District emergency reserve (letter of credit or real estate)	6723	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-
Committed fund balance (9900)	6750	2,109,898	-	-	4,547,884	8,902,100
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	12,674,499
Unassigned fund balance (9900)	6770	-	-	-	-	13,912,353
Net investment in capital assets (9900)	6790	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-
Total Ending Fund Balance		2,109,898	17,619,079	-	4,547,884	59,243,844
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	(2,597,875)	-	(8,953,351)
Use of a portion of beginning fund balance resolution required?		No	No	Yes	No	Yes

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GLOSSARY OF TERMS AND ACRONYMS

Abatements

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

Amendment 23

A Colorado constitutional amendment passed in 2000 that required K–12 funding to increase by inflation plus one percent from 2001 through 2011 and by the rate of inflation beginning in 2012.

American College of Testing Assessment (ACT)

Assessment test used to measure a high school student's readiness for college, and provide colleges with one common data point that can be used to compare all applicants.

Americans with Disabilities Act (ADA)

Legislation passed in 1990 that prohibits discrimination against people with disabilities.

Appropriation

A specific amount of money authorized by the Board of Education for the purchase of goods and services. This represents the annual spending plan for the school district.

Assessed Valuation

7.2 percent of market value of residential property and 29.0 percent of market value of commercial property as determined by the Arapahoe County assessor. Property taxes are paid on the basis of a property's assessed valuation, which does not necessarily correspond to the property's market value.

Balanced Budget

A budget in which planned funds available (including beginning fund balance) equal or exceed planned expenditures.

Bond Issue

In general, bond issues are voted on to pay the cost of school construction. The items which these funds can be used for are stated on the ballot when the issue is presented to the people. Money can be spent only for these authorized purposes. Proceeds from bond issues cannot be used to pay the daily operating expenses of a school district.

Bonds

A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. This is associated only with costs for capital facilities.

Budget

An annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which can be spent. This is a preplan to the appropriation and is used by the district in establishing annual millage rates.

Capital Outlay

School district expenditures for the acquisition of fixed assets which are presumed to have benefits for more than one year and which cost at least \$500. Examples include the acquisition of land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, furniture, vehicles, and equipment.

Career and Technical Education (CTE)

Programs specializing in skilled trades, applied sciences, modern technologies, and career preparation.

LITTLETON PUBLIC SCHOOLS

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GLOSSARY OF TERMS AND ACRONYMS (continued)

Categorical Programs

Specific programs that are funded separately from a district's Total Program funding under the School Finance Act. Examples include vocational education, special education, and pupil transportation. State funds for categorical programs must be used specifically for the program and are generally distributed based on a formula prescribed by law.

Colorado Academic Standards (CAS)

The expectations of what students need to know and be able to do at the end of each grade.

Colorado Code of Regulations (CCR)

The official publication of the State Administrative Rules published by the Colorado Secretary of State.

Colorado Department of Education (CDE)

State agency overseeing Colorado preschool–12 public education, adult literacy programs, and state libraries.

Colorado Measures of Academic Success (CMAS)

The state's common measurement of students' progress at the end of the school year in English language arts, math, science, and social studies.

Colorado Preschool Program (CPP)

A state-funded early childhood education that provides the opportunity for eligible children to attend half-day or full-day preschool or full-day kindergarten.

Component Unit

A legally separate organization for which the district is financially accountable. In addition, the nature and significance of the relationship with the district is such that inclusion of the component unit's financial information with the district's is appropriate and complete.

Comprehensive Annual Financial Report (CAFR)

A set of government financial statements comprising the financial report of a state, municipal, or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

Debt Service

The payment of principal and interest on borrowed funds such as bonds.

Education Services Center (ESC)

The central administrative offices of the district.

Elementary and Secondary Education Act (ESEA)

A federal law, first enacted in 1965, which sets funding limits and establishes legal requirements for state and local education agencies, universities, Native American tribes, and other entities receiving federal assistance through programs such as Title I.

Encumbrance

An amount of money committed for the payment of goods and services not yet received.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GLOSSARY OF TERMS AND ACRONYMS (continued)

English Language Development (ELD)

The teaching of English to a student whose primary language, or languages, of the home is other than English and would require additional English language support to develop reading, writing, listening, and speaking skills.

Fiscal Year

Any period of 12 consecutive months designated as the budget year. The school district's budget year begins July 1 and ends June 30.

Fixed Assets

The recorded costs of land, buildings, improvements to grounds and buildings, equipment, furniture, and vehicles.

Full-Time Equivalent (FTE)

The hours worked per day by an employee compared standard hours per day.

Fund

A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance

The fund equity of a government fund, which is the difference between governmental fund assets and liabilities. They are classified as non-spendable, restricted, committed, assigned, and unassigned which depicts the relative strength of the spending constraints placed on the purposes for which resources can be used.

Funded Pupil Count

A district's pupil count for funding purposes under the School Finance Act. The funded pupil count is expressed in full-time equivalent (FTE) pupils. An FTE count is designed to reflect the amount of time a student spends in an instructional setting, e.g., one kindergarten student equals 0.58 funded pupil. When the pupil count of a district declines from the prior year, funding is based on the greater of the current year October count or the average of the most recent two, three, or four years' pupil counts.

Generally Accepted Accounting Principles (GAAP)

A collection of commonly followed accounting rules and standards for financial reporting.

Individual Education Plan (IEP)

A plan or program developed to ensure that a child who has a disability identified under the law and is attending an elementary or secondary educational institution receives specialized instruction and related services.

Individuals with Disabilities Education Improvement Act of 2004 (IDEA 2004)

An act to ensure all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living.

i-Ready Assessments

Adaptive assessments that utilize advanced technology to provide a deep, customized evaluation of every student and to track student growth and performance consistently and continuously over a student's entire K–12 career.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GLOSSARY OF TERMS AND ACRONYMS (continued)

Microcomputer Technician

Individuals who work throughout the district primarily focusing on staff and student computer maintenance, software uploads and upgrades, and general technology equipment repairs.

Mill

Local tax rates against property are always computed in mills. A mill is one-tenth of a penny.

Multiplication will provide the following information about a mill:

- One mill generates \$0.10 in tax income for every \$100 worth of property it is levied against.
- One mill generates \$1 in tax income for every \$1,000 of property it is levied against.
- One mill generates \$1,000 in tax income for every \$1.0 million of property it is levied against.

Mill Levy

The tax rate on real property per thousand dollars of assessed property value.

National School Breakfast Program (NSBP)

A federally assisted meal program operating in public and nonprofit private schools and residential child care institutions that provides cash assistance to operate nonprofit breakfast programs.

National School Lunch Program (NSLP)

A federal program that provides low-cost or free school lunch meals to qualified students through subsidies to schools.

Negative Factor (a.k.a. Budget Stabilization Factor)

A calculation tool adopted by the state's General Assembly in fiscal year 2010–2011 that allows the state to reduce program funding within the current laws in order to balance their budget.

Operating Budget

The General Fund budget for the district.

Partnership for Readiness for College and Careers (PARCC)

A consortium of states and the District of Columbia that is working to create and deploy a standard set of K–12 assessments in mathematics and English.

Personnel Expenses

Salaries, wages, and fringe benefits such as retirement and insurance.

Per-Pupil Revenue (PPR)

The amount of program funding of a Colorado school district for any budget year, divided by the funded pupil count of the district.

Preliminary Scholastic Aptitude Test (PSAT)

A standardized test administered by the College Board in conjunction with the National Merit Scholarship Corporation which is not only preparatory version of the SAT exam but is also used to determine eligibility and qualification for the National Merit Scholarship Program.

Professional Learning Community (PLC)

A group of educators that meets regularly, shares expertise, and works collaboratively to improve teaching skills and the academic performance of students.

Program Funding

The financial base of support for public education for school districts as calculated by the Public

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GLOSSARY OF TERMS AND ACRONYMS (continued)

School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax, and state aid.

Property Tax

The general property tax is levied on land and buildings located within the school district. It is essentially a real estate or real property tax. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

Public Employees' Retirement Association (PERA)

A 401(a) defined benefit retirement plan, sometimes called a pension plan, that provides retirement and other benefits to the employees of more than 500 government agencies and public entities in the state of Colorado.

Purchased Services

Purchased services include contracted services, utilities, staff training, maintenance and repair items, and legal services.

Response to Intervention (RTI)

A process used to identify students at risk of failing that provides targeted teaching consisting of three increasing tiers of response to help struggling students.

Salaries and Wages

Payments made to district employees for work performed.

Scholastic Aptitude Test (SAT)

A standardized test widely used for college admissions in the United States.

School Finance Act of 1994, as amended (SFA)

C.R.S. 22-53-101, et. Seq., enacted in 1994, seeks to provide for a thorough and uniform system of public schools throughout the state. It requires all school districts operate under the same finance formula and that equity considerations dictate all districts be subject to the expenditure and maximum levy provisions of this act. Colorado's 178 school districts each have a different per-pupil funding based upon four factors: size adjustment, cost of living adjustment, personnel costs factor, and at-risk factor.

School Resource Officer (SRO)

A sworn law enforcement officer assigned to a school on a long-term basis and specifically trained to function as a law enforcement officer, a law-related counselor, and a law-related educator.

Self-Insurance

The underwriting of one's own insurance rather than purchasing coverage from a private provider by identifying specific areas of risk and assessing actuarially sound charges.

Specific Ownership Tax (SOT)

An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, on which tax is computed in accordance with state schedules applicable to each sale of personal property.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

GLOSSARY OF TERMS AND ACRONYMS
(continued)

State Aid

A district's state aid is equal to its Total Program funding minus local property tax revenues and specific ownership taxes.

STEM (Science, Technology, Engineering, and Mathematics)

An interdisciplinary approach to learning combining rigorous academic concepts with real-world lessons which apply science, technology, engineering, and mathematics in a context that allows connections between school, community, work, and the global enterprise.

Summer Food Service Program (SFSP)

A federally funded, state-administered program that ensures low-income children continue to receive nutritious meals when school is not in session via reimbursements to providers.

Supplies and Materials

Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas, such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

TABOR Amendment

An amendment to the Colorado Constitution, approved by voters in November 1992, containing tax, spending, revenue, and debt limitations which apply to the State of Colorado and all local governments. It is commonly known as the Taxpayer's Bill of Rights (TABOR). In November 1998, voters in the district approved a ballot question exempting the district from revenue and spending limits under TABOR.

Tax Year

The calendar year in which tax bills are sent to property owners. The 2018 tax bills are reflected as revenue receipts to the school district in fiscal year 2017–2018.

Tier I

The first RTI level consisting of high quality, scientifically based instruction provided by qualified personnel to ensure any student difficulties are not due to inadequate instruction.

Tier II

The second RTI level, consisting of targeted interventions for students not making adequate progress in regular classroom in Tier I, which provides increasingly intensive instruction matched to their needs on the basis of levels of performance and rates of progress.

Tier III

The third RTI level consisting of intensive interventions that target the students' skill deficits, and when necessary refer them for a comprehensive evaluation to determine eligibility for special education services under the Individuals with Disabilities Education Improvement Act of 2004 (IDEA 2004).

Transfers

A transfer of dollars from one fund to another fund. The General Fund transfers dollars to partially fund the operations of the Student Athletic and Activities Fund. The General Fund also transfers funds to the Risk Management Fund for insurance coverages and to the Capital Projects Fund for capital

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

GLOSSARY OF TERMS AND ACRONYMS
(continued)

expenditures. The Extended Day Care Program Fund transfers dollars to the General Fund to reimburse for indirect costs.

Uniform Budget Summary

An alternative presentation of each fund administered by the district using a specific layout designed by the Colorado Department of Education. In accordance with the School Finance Act (C.R.S. 22-44-105), this summary must be presented in the Adopted Budget as supplemental information.

United States Department of Agriculture (USDA)

A department of the United States government that manages various programs related to food, agriculture, natural resources, rural development, and nutrition.

Wide Area Network (WAN)

A telecommunications or computer network that extends over a large geographical distance.

EXHIBIT 5

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COMPONENT UNIT—LITTLETON ACADEMY

	2014–2015 Actual	2015–2016 Actual	2016–2017 Actual	2017–2018 Budget	2018–2019 Budget
Beginning Funds Available	\$1,655,147	\$1,363,833	\$1,547,778	\$1,547,777	\$1,718,370
Revenue:					
Per-pupil funding	3,011,659	3,119,115	3,166,750	3,265,376	3,465,068
Override election funding	361,440	361,440	361,440	361,440	361,440
State capital construction grant	343,546	114,563	123,058	106,358	112,577
Child care fees	176,093	147,479	165,702	173,712	98,550
Instructional materials fees	72,614	69,732	28,467	66,742	50,554
Gifts to schools	119,412	63,258	49,794	63,585	89,990
Interest income	2,441	7,443	17,236	5,000	8,000
Other income	10,287	9,619	67,811	11,840	47,104
Total revenue	4,097,492	3,892,649	3,980,258	4,054,053	4,233,283
Total Funds Available	5,752,639	5,256,482	5,528,036	5,601,830	5,951,653
Expenditures:					
Salaries	1,806,654	1,842,295	1,899,209	2,037,948	2,243,455
Employee benefits	553,660	562,603	609,347	696,053	824,248
Purchased services	613,773	623,116	582,906	510,285	687,866
District services	489,565	510,111	534,719	379,453	238,301
Supplies and materials	174,074	145,765	166,729	409,689	223,650
Capital outlay	742,066	17,224	9,235	11,050	7,738
Other expenditures	9,014	7,590	7,521	9,575	8,025
Total expenditures	4,388,806	3,708,704	3,809,666	4,054,053	4,233,283
Fund Balance					
Restricted fund balance	111,700	114,300	117,900	114,300	117,900
Assigned fund balance	171,442	171,190	333,572	873,552	333,572
Unassigned fund balance	1,080,691	1,262,288	1,266,898	559,925	1,266,898
Ending Fund Balance	\$1,363,833	\$1,547,778	\$1,718,370	\$1,547,777	\$1,718,370
Number of Students Served	467	465	465	466	465



EXHIBIT 6

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COMPONENT UNIT—LITTLETON PREPARATORY

	2013–2014 Actual	2014–2015 Actual	2015–2016 Actual	2016–2017 Budget	2017–2018 Budget
Beginning Funds Available	\$1,054,112	\$1,026,488	\$1,122,543	\$1,023,462	\$1,259,650
Revenue:					
Per-pupil funding	3,543,256	3,708,759	3,884,888	3,982,550	3,968,171
Override election funding	376,068	376,068	376,068	376,068	376,068
State capital construction grant	52,519	92,806	142,687	140,556	150,000
Kindergarten and Preschool fees	376,376	399,734	405,125	395,000	385,000
Gifts to schools	13,738	54,540	69,975	-	-
Interest income	1,708	1,812	5,896	1,500	7,500
Book fees	32,310	31,754	29,557	30,000	30,000
Grocery certificates	6,712	8,846	15,814	-	-
Other income	69,948	83,822	107,815	30,000	30,000
Total revenue	4,472,635	4,758,141	5,037,825	4,955,674	4,946,739
Total Funds Available	5,526,747	5,784,629	6,160,368	5,979,136	6,206,389
Expenditures:					
Salaries	2,330,311	2,378,952	2,473,040	2,551,983	2,749,034
Employee benefits	684,749	728,982	765,896	879,350	933,711
Purchased services	610,951	696,254	746,173	665,459	754,552
District services	580,880	600,153	632,599	663,329	295,826
Supplies and materials	247,939	198,130	238,486	173,953	173,806
Capital outlay	38,423	53,057	36,157	17,000	5,750
Other expenditures	7,006	6,558	8,367	4,600	4,900
Total expenditures	4,500,259	4,662,086	4,900,718	4,955,674	4,917,579
Ending Fund Balance	\$1,026,488	\$1,122,543	\$1,259,650	\$1,023,462	\$1,288,810
Number of Students Served	582	576	578	565	565



EXHIBIT 7

Facility Use Guidelines

Littleton Public Schools

LPS Board of Education Policy KG

Recognizing that the community invests in school buildings and grounds, the Board encourages the use of District facilities by community groups, provided such use does not interfere with District activities. The financing of the District's instructional programs will not be placed at risk in order to finance community use of the facilities.

***Grounds for Denial of Use** (from Policy KG-R)

Authorization for use of school buildings or facilities shall be denied when use would be for:

- *The purpose of advancing any doctrine or theory subversive to the Constitution or laws of the state of Colorado or the United States.*
- *The purpose of advocating social-political change by unlawful means. Any person or organization supporting the purposes of above.*
- *When the building or facility is closed for repairs, decorating, cleaning, or renovating purposes.*
- *When the use of the building or facility would involve gambling.*

The Board reserves the right to deny the use of school facilities when deemed necessary in the public interest.

Rental Categories for Use of School District Facilities

CATEGORY A: LPS use – no rental fee assessed.

CATEGORY B: Community Rate I (composed of at least 75% LPS students).

CATEGORY C: Community Rate II (adult, non-profit, non-district youth).

CATEGORY D: Commercial Rate (outside the geographic boundaries of the district).

Facility Use Scheduling Process

1. Each building is responsible for its own Facility Use calendar and Google calendar.
 - a. Facility use requests are submitted via rSchoolToday and will be considered based on the Priority Scheduling Guidelines (see below).
 - i. Requests should detail how many hours per week are being requested and what types of facilities will be required (e.g., classroom, field, gym, etc.).
 1. **Specific time slot requests are not guaranteed**, as these will be scheduled according to availability at the school level.
 - b. Upon building-level approval the event will populate into the building's Facility Use Calendar on rSchoolToday.
 - i. Final authorization done by Operations, Maintenance, and Construction office staff at the district level, pending receipt of all facility use documents including valid insurance certificate listing LPS as "additional insured".
 - ii. Category A facility use requests, if approved by the school, will then be finalized by the Operations, Maintenance, and Construction office staff at the district level.
 - iii. Categories B, C, and D facility use requests, if approved by the school, will then be finalized by the Operations, Maintenance, and Construction office staff once all required facility use documents have been received by both the school and the district office.
 - c. A PDF calendar will be sent to users showing their time slots as soon as possible after the events have been approved.
2. Please note: We do not rent out any outdoor facilities between the hours of 10:00 p.m. and 7:00 a.m.

Priority Scheduling Guidelines

All school facilities will be scheduled according to the following priority order:

1. Home site school activities (CATEGORY A).
2. Other in-district school activities (CATEGORY A).
3. Other in-district community youth groups* (CATEGORY B).
4. Other in-district community groups** (CATEGORY C).
5. Non-in-district organizations** (CATEGORY D).

*Scheduled equitably.

**Scheduled on a first come, first served basis.

Facility Use Fee Schedule

	CATEGORY B District Youth Rate	CATEGORY C Community Rate	CATEGORY D Commercial Rate
Stadium			
Without Lights	\$ 35.00	\$ 80.00	\$ 130.00
With Lights	\$ 45.00	\$ 150.00	\$ 260.00
Concession Stands	\$ 15.00	\$ 15.00	\$ 25.00
Swimming Pools			
First Hour	\$ 20.00	\$ 36.00	\$ 72.00
Each Additional Hour	\$ 20.00	\$ 36.00	\$ 72.00
Rooms			
Classrooms	\$ 6.00	\$ 12.00	\$ 24.00
Multipurpose Room – Elementary	\$ 10.00	\$ 20.00	\$ 40.00
Commons – Elementary	\$ 10.00	\$ 20.00	\$ 40.00
Commons – Secondary	\$ 15.00	\$ 30.00	\$ 60.00
Kitchens – Elementary	\$ 15.00	\$ 15.00	\$ 30.00
Kitchens – Secondary	\$ 20.00	\$ 25.00	\$ 50.00
Auditoriums**			
Stage for Rehearsal	\$ 8.00	\$ 25.00	\$ 50.00
Meeting and Performance	\$ 16.00	\$ 50.00	\$ 100.00
Grounds			
Softball	\$ 12.00	\$ 20.00	\$ 30.00
Baseball	\$ 12.00	\$ 20.00	\$ 30.00
Grass Fields	\$ 12.00	\$ 20.00	\$ 30.00
Tracks	\$ 5.00	\$ 10.00	\$ 20.00
Wrestling Room			
First Hour	\$ 10.00	\$ 25.00	\$ 50.00
Each Additional Hour	\$ 10.00	\$ 25.00	\$ 50.00
Gymnasiums			
Elementary School	\$ 10.00	\$ 25.00	\$ 50.00
Middle School	\$ 14.00	\$ 35.00	\$ 70.00
High School	\$ 14.00	\$ 45.00	\$ 90.00
Custodial Staff*			
Outside school hours	\$ 45.00	\$ 45.00	\$ 45.00

Rates are subject to change.

All rates are hourly unless otherwise noted.

Additional fees for equipment, custodial staff, and supervision may be assessed at time of permit application.

*Custodial staff **must** be present while facility is in use.

**Sound systems and stage lighting systems in auditoriums are not available for public use.

Facility Use Reservation Request Schedule

USAGE TIME PERIODS	REQUEST DEADLINE*	APPROVAL DEADLINE
August – October	June 1	June 15
November – February 15	September 15	September 30
February 16 – May	January 15	February 1
June – July	April 1	April 15

*Insurance certificate must show coverage through the last date requested.

Required Facility Use Documents (will be uploaded to rSchoolToday)

Please note: Clients will not be able to submit a request for facility use until all documents have been received by LPS.

1. User Agreement.
2. Insurance Certificate listing LPS as “additional insured”.
3. Elementary enrichment providers must submit:
 - a. A list of instructors and/or employees participating in the program.
 - b. Proof of a criminal background check on all participating employees.
 - c. Proof of a sex offender registration screening on all participating employees.
4. Tax exempt certificate, if applicable.
5. For pool use:
 - a. Red Cross Water Safety Instructor’s Certificate.
 - b. American Red Cross Senior Life Saving Certificate (if applicable; see User Agreement).

Payments

1. **Invoice number and school name must be included with the payment.**
2. Payments should be sent to the following address immediately upon receipt of invoice:
Littleton Public Schools
ATTN: OM&C Facility Use
5776 S Crocker St
Littleton, CO 80120
3. The payments will be split at the district office between the General Fund and the individual school’s facility use account.
 - a. From there, the school may budget sub the funds to a different account.

Cancellation

1. The school should be notified as soon as possible if an event utilizing their facilities will be cancelled.
 - a. Refunds and/or credits will be issued if the cancellation occurs at least one week in advance.
 - b. If cancelled within one week of the event, the user will still be charged for the facility rental.

Insurance Certificates

1. Insurance certificates for users will be uploaded to rSchoolToday when a community member requests client status.
2. The Operations, Maintenance, and Construction office staff will ensure that the accounting department receives a copy of the certificate.

User Agreement

1. The User Agreement will be available for download from rSchoolToday when a community member or organization is requesting client status.
 - a. Clients will have to either upload the signed User Agreement to rSchoolToday or submit it to the Operations, Maintenance, and Construction office before their request for client status will be approved.
2. The User Agreement can also be downloaded from the LPS website’s Facility Use page.

EXHIBIT 8

**Littleton Public Schools
Littleton Academy Charter School
Budgeted vs Actual Cost of District Services
Fiscal Year Ended June 30, 2018**

	Projected Cost Per Pupil	Actual Cost Per Pupil
<u>Optionally Selected Service Charges</u>		
Central records services	\$6.59	\$6.53
Data Center services	91.39	89.79
Financial services	59.63	59.69
Payroll/health services	34.06	37.28
Insurance services	100.64	100.64
Purchasing/warehousing services	39.40	35.19
Security services	5.37	5.59
Subtotal, Optionally Selected Services	\$337.08	\$334.71
<u>Statutory Authorized Service Charges</u>		
Central Administration Services:		
Banking services	2.73	4.08
County treasurer fees	12.78	12.10
Superintendent's office	37.71	41.08
Subtotal Central Administration Services	\$53.22	\$57.26
Charter school liason (stipend)	3.96	3.08
Total Central Administration Services	57.18	60.34
Special Education Services	120.63	120.75
Total Cost Per Pupil	\$514.89	\$515.80
444.16 Students		
Central records services	\$2,927	\$2,900
Data Center services	40,592	39,881
PublicSchoolWORKS (\$10 per employee)	540	540
Financial services	26,485	26,512
Payroll services	15,128	16,558
Insurance services	44,700	44,700
Purchasing/warehousing services	17,500	15,630
Armored car service	1,000	1,000
Security services	2,385	2,483
Subtotal, Optionally Selected Services	151,257	150,205
Central Administration Services	23,638	25,432
Charter School Liason	1,759	1,368
Special Education Services	53,579	53,632
Grand Total	\$230,234	\$230,637
Overall savings		0.18%
Special ed savings		0.10%

*↑
Amount
charged*

**Littleton Public Schools
 Littleton Prep Charter School
 Budgeted vs Actual Cost of District Services
 Fiscal Year Ended June 30, 2018**

	Projected Cost Per Pupil	Actual Cost Per Pupil
<u>Optionally Selected Service Charges</u>		
Central records services	\$6.59	\$6.53
Data Center services	91.39	89.79
Financial services	59.63	59.69
Payroll/health services	34.06	37.28
Insurance services	100.64	100.64
Purchasing/warehousing services	39.40	35.19
Security services	0.00	0.00
Subtotal, Optionally Selected Services	\$331.71	\$329.12
<u>Statutory Authorized Service Charges</u>		
Central Administration Services:		
Banking services	2.73	4.08
County treasurer fees	12.78	12.10
Superintendent's office	37.71	41.08
Subtotal Central Administration Services	\$53.22	\$57.26
Charter school liason (stipend)	3.96	3.08
Total Central Administration Services	57.18	60.34
Special Education Services	120.63	120.75
Total Cost Per Pupil	\$509.52	\$510.21
	544.06 Students	
Central records services	\$3,585	\$3,553
Data Center services	49,722	48,851
PublicSchoolWORKS (\$10 per employee)	790	790
Financial services	32,442	32,475
Payroll services	18,531	20,283
Insurance services	54,754	54,754
Purchasing/warehousing services	21,436	19,145
Armored car service	1,000	1,000
Security services	-	-
Subtotal, Optionally Selected Services	182,260	180,851
Central Administration Services	28,955	31,152
Charter School Liason	2,154	1,676
Special Education Services	65,630	65,695
Grand Total	278,999	279,374
Overall savings		0.13%
Special ed savings		0.10%

Amount charged

Report Date: 06/30/2018
 Fiscal Year: 2018

LITTLETON PUBLIC SCHOOLS
 Account Balance Lookup

Location: 62 - Board of Education
 Fund: 10 - General Fund

Key: 231050	Board of Education	Original	Adjustment	C/O & Enc	Bud Subs	Actual Bud	YTD Actual	Encumbrance	Balance
0311000	Treasurer's Collection Fee	187,500.00	0.00	0.00	0.00	187,500.00	177,764.96	0.00	9,735.04
0313000	Banking Service Fees	40,000.00	0.00	0.00	0.00	40,000.00	59,919.44	0.00	-19,919.44
	Key: 231050	-227,500.00	0.00	0.00	0.00	-227,500.00	-237,684.40	0.00	10,184.40
	Fund: 10	-227,500.00	0.00	0.00	0.00	-227,500.00	-237,684.40	0.00	10,184.40
	Grand Total:	-227,500.00	0.00	0.00	0.00	-227,500.00	-237,684.40	0.00	10,184.40

Selection String: GLBA_BUDACT_MSTR.[glba_gr] = 'GL' AND GLBA_BUDACT_MSTR.[glba_fy] = '2018' AND GLBA_BUDACT_MSTR.[glba_level] = 'OB' AND GLBA_BUDACT_MSTR.[glba_key] = '231050' AND (GLBA_BUDACT_MSTR.[glba_obj] = '0311000' OR GLBA_BUDACT_MSTR.[glba_obj] = '0313000') AND GLK_KEY_MSTR.[glk_type] <> 'C'

14,703.7 =
 \$16.16

Report Date: 06/30/2018
 Fiscal Year: 2018

LITTLETON PUBLIC SCHOOLS
 Financial Summary By Program

Program: 2300 - Support Services Gen'l Admin

	Original	Adjustment	C/O & Enc	Bud Subs	Actual Bud	YTD Actual Encumbrance	Balance
0100 Salaries	3,000.00	0.00	0.00	0.00	3,000.00	0.00	500.00
0200 Employee Benefits	798.00	0.00	0.00	0.00	798.00	0.00	251.83
0500 Other Purchased Services	87.00	0.00	0.00	0.00	87.00	0.00	80.34
2300 - Support Services Gen'l Admin	3,885.00	0.00	0.00	0.00	3,885.00	0.00	832.17

988.17 =
 \$3.09

Report Date: 06/30/2018
 Fiscal Year: 2018

LITTLETON PUBLIC SCHOOLS
 Financial Summary By Program

Program: 2300 - Support Services Gen'l Admin

	<u>Original</u>	<u>Adjustment</u>	<u>C/O & Enc</u>	<u>Bud Subs</u>	<u>Actual Bud</u>	<u>YTD Actual Encumbrance</u>	<u>Balance</u>
0100 Salaries	382,847.00	0.00	0.00	0.00	382,847.00	391,309.96	-8,462.96
0200 Employee Benefits	112,235.00	0.00	0.00	0.00	112,235.00	119,111.63	-6,876.63
0300 Purchased Prof & Tech Svcs	26,878.00	0.00	30,867.62	16,884.21	74,629.83	47,661.40	26,968.43
0400 Purchased Property Services	0.00	0.00	0.00	557.17	557.17	557.17	0.00
0500 Other Purchased Services	7,240.00	0.00	0.00	8,974.12	16,214.12	16,214.12	0.00
0600 Supplies	18,934.00	0.00	21,316.00	-9,603.34	30,646.66	9,330.66	21,316.00
0700 Property Expenses	0.00	0.00	74,217.82	-11,683.33	62,534.49	16,630.46	45,904.03
0800 Other Expenses	5,000.00	0.00	0.00	-1,684.70	3,315.30	-3,140.35	174.95
2300 - Support Services Gen'l Admin	553,134.00	0.00	126,401.44	3,444.13	682,979.57	603,955.75	79,023.82

14,703.7 =
 H1 8

EXHIBIT 9



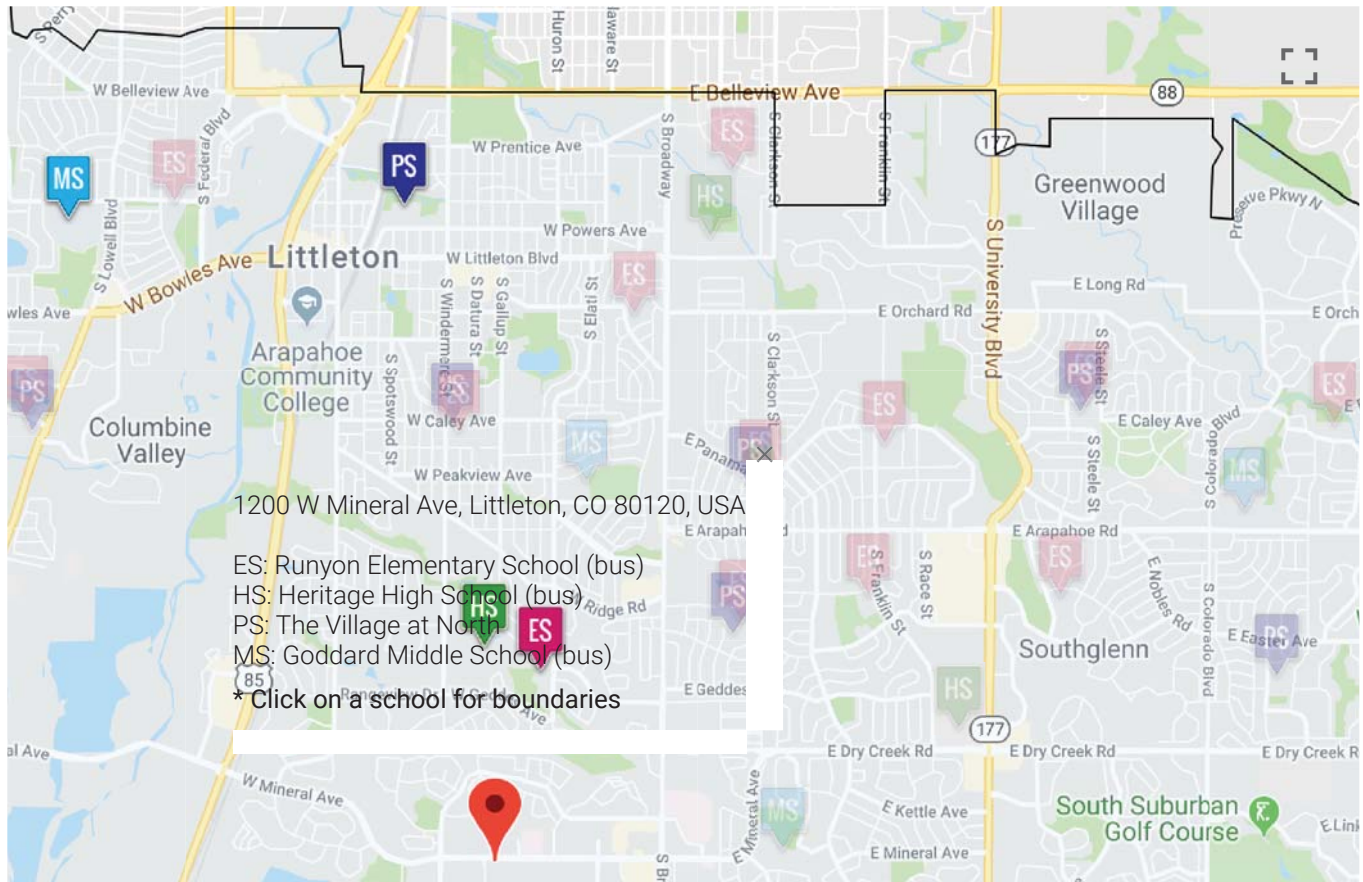
Parents and Students > Enrollment > School Locator

SCHOOL LOCATOR

1200 W. Mineral Ave., Littleton CO 80120

Search Return to Address

School Boundary Walk Boundary



(https://maps.google.com/maps?ll=39.596632,-104.986599&z=13&t=m&hl=en-US&gl=US&mapclient=api)

Map data ©2019

Runyon Elementary School Assigned - (1.42 Miles - bus)

7455 South Elati St
Littleton, CO 80120
<http://runyon.littletonpublicschools.net> (<http://runyon.littletonpublicschools.net>)
303-347-4650 (tel:303-347-4650)

☰ **lps** Heritage High School Assigned - (1.56 Miles - bus)

1400 West Geddes Ave
Littleton, CO 80120
<http://heritage.littletonpublicschools.net> (<http://heritage.littletonpublicschools.net>)
303-347-7600 (tel:303-347-7600)

The Village at North Assigned - (4.85 Miles)

1907 W Powers Ave
Littleton, CO 80120
<http://village.littletonpublicschools.net> (<http://village.littletonpublicschools.net>)
303-347-6985 (tel:303-347-6985)

Goddard Middle School Assigned - (5.64 Miles - bus)

3800 West Berry Ave
Littleton, CO 80123
<http://goddard.littletonpublicschools.net> (<http://goddard.littletonpublicschools.net>)
303-347-7850 (tel:303-347-7850)

John Wesley Powell Middle School - (2.13 Miles)

8000 South Corona Way
Littleton, CO 80122
<http://powell.littletonpublicschools.net> (<http://powell.littletonpublicschools.net>)
303-347-7950 (tel:303-347-7950)

Hopkins Preschool - (2.4 Miles)


7171 South Pennsylvania Street
Centennial, CO 80122
<http://littletonpublicschools.net/schools/hopkins/preschool>
(<http://littletonpublicschools.net/schools/hopkins/preschool>)
303-347-4553 (tel:303-347-4553)

Hopkins Elementary School - (2.5 Miles)

7171 South Pennsylvania Street
Centennial, CO 80122
<http://hopkins.littletonpublicschools.net/> (<http://hopkins.littletonpublicschools.net/>)
303-347-4550 (tel:303-347-4550)

Euclid Middle School - (2.83 Miles)

777 West Euclid Ave
Littleton, CO 80120
<http://euclid.littletonpublicschools.net> (<http://euclid.littletonpublicschools.net>)

303-347-7800 (tel:303-347-7800)
 LPS

Moody Elementary School - (3.13 Miles)

6390 South Windermere St
Littleton, CO 80120
<http://moody.littletonpublicschools.net> (<http://moody.littletonpublicschools.net>)
303-347-4600 (tel:303-347-4600)

Moody Preschool - (3.19 Miles)

6390 South Windermere St
Littleton, CO 80120
<http://littletonpublicschools.net/schools/ralph-moody/preschool>
(<http://littletonpublicschools.net/schools/ralph-moody/preschool>)
303-347-4607 (tel:303-347-4607)

Highland Preschool - (3.31 Miles)

711 East Euclid Ave
Centennial, CO 80121
<http://littletonpublicschools.net/schools/highland/preschool>
(<http://littletonpublicschools.net/schools/highland/preschool>)
303-347-4226 (tel:303-347-4226)

Twain Elementary School - (3.36 Miles)

6901 South Franklin St
Centennial, CO 80122
<http://twain.littletonpublicschools.net/> (<http://twain.littletonpublicschools.net/>)
303-347-4700 (tel:303-347-4700)

Highland Elementary School - (3.38 Miles)

711 East Euclid Ave
Centennial, CO 80121
<http://highland.littletonpublicschools.net> (<http://highland.littletonpublicschools.net>)
303-347-4525 (tel:303-347-4525)

Arapahoe High School - (3.55 Miles)

2201 East Dry Creek Rd
Centennial, CO 80122
<http://arapahoe.littletonpublicschools.net> (<http://arapahoe.littletonpublicschools.net>)
303-347-6000 (tel:303-347-6000)

East Elementary School - (4.13 Miles)



5933 South Fairfield St

Littleton, CO 80120

<http://east.littletonpublicschools.net> (<http://east.littletonpublicschools.net>)

303-347-4450 (tel:303-347-4450)

Franklin Elementary School - (4.18 Miles)

1603 East Euclid Ave

Centennial, CO 80121

<http://franklin.littletonpublicschools.net> (<http://franklin.littletonpublicschools.net>)

303-347-4500 (tel:303-347-4500)

Sandburg Elementary School - (4.59 Miles)

6900 South Elizabeth St

Centennial, CO 80122

<http://sandburg.littletonpublicschools.net> (<http://sandburg.littletonpublicschools.net>)

303-347-4675 (tel:303-347-4675)

Wilder Preschool - (4.62 Miles)

6375 South Platte Canyon Road

Littleton, CO 80123

<http://littletonpublicschools.net/schools/wilder/preschool>

(<http://littletonpublicschools.net/schools/wilder/preschool>)

303-794-8544 (tel:303-794-8544)

Wilder Elementary School - (4.72 Miles)

4300 West Ponds Circle

Littleton, CO 80123

<http://wilder.littletonpublicschools.net> (<http://wilder.littletonpublicschools.net>)

303-347-4750 (tel:303-347-4750)

Littleton High School - (4.83 Miles)

199 East Littleton Blvd

Littleton, CO 80121

<http://littleton.littletonpublicschools.net> (<http://littleton.littletonpublicschools.net>)

303-347-7700 (tel:303-347-7700)

Field Elementary School - (5.34 Miles)

5402 South Sherman Way

Littleton, CO 80121

<http://field.littletonpublicschools.net> (<http://field.littletonpublicschools.net>)

303-347-4475 (tel:303-347-4475)

 **LPS** Centennial Academy Of Fine Arts Education - (5.35 Miles)

3306 West Berry Ave
Littleton, CO 80123
<http://centennial.littletonpublicschools.net> (<http://centennial.littletonpublicschools.net>)
303-347-4425 (tel:303-347-4425)

Peabody Preschool - (5.41 Miles)

3128 East Maplewood Ave
Centennial, CO 80121
<http://littletonpublicschools.net/schools/peabody/preschool-information>
(<http://littletonpublicschools.net/schools/peabody/preschool-information>)
303-347-4635 (tel:303-347-4635)

Peabody Elementary School - (5.49 Miles)

3128 East Maplewood Ave
Centennial, CO 80121
<http://peabody.littletonpublicschools.net> (<http://peabody.littletonpublicschools.net>)
303-347-4625 (tel:303-347-4625)

The Village at Ames - (5.91 Miles)

7300 S Clermont Dr
Centennial, CO 80122
<http://village.littletonpublicschools.net> (<http://village.littletonpublicschools.net>)
303-347-4419 (tel:303-347-4419)


Newton Middle School - (6.08 Miles)

4001 East Arapahoe Rd
Centennial, CO 80122
<http://newton.littletonpublicschools.net> (<http://newton.littletonpublicschools.net>)
303-347-7900 (tel:303-347-7900)

Lois Lenski Elementary School - (6.95 Miles)

6350 South Fairfax Way
Centennial, CO 80121
<http://lenski.littletonpublicschools.net> (<http://lenski.littletonpublicschools.net>)
303-347-4575 (tel:303-347-4575)

ENROLLMENT

 /how-enroll)

 (/preschool-kindergarten-options)

Middle & High School Choices (/middle-and-high-school-choices)

School Age Child & Summer Care (/school-age-child-summer-care)

School Locator / Boundary Map (/school-locator)

Littleton Village at Broadway and Dry Creek

As this area develops, the school locator tool may or may not return a successful search. All addresses in this area have home attendance schools of:

Hopkins Elementary (<http://littletonpublicschools.net/schools/hopkins>)

Euclid Middle School (<http://littletonpublicschools.net/schools/euclid-middle-school/>)

High School Choice:

Littleton High School (<http://littletonpublicschools.net/schools/littleton-high-school/>)
or **Heritage High School** (<http://littletonpublicschools.net/schools/heritage-high-school/>)

Directions from ESC to all School Buildings

(<http://littletonpublicschools.net/sites/default/files/DirectionstoLPS%20SchoolsfromESC.pdf>)

Littleton Public Schools

District Stadium ([https://maps.google.com/maps?](https://maps.google.com/maps?q=199+E+Littleton+Blvd,+Littleton,+CO+80121&hl=en&ll=38.997934,-105.550567&sspn=4.729437,7.064209)

[q=199+E+Littleton+Blvd,+Littleton,+CO+80121&hl=en&ll=38.997934,-105.550567&sspn=4.729437,7.064209](https://maps.google.com/maps?q=199+E+Littleton+Blvd,+Littleton,+CO+80121&hl=en&ll=38.997934,-105.550567&sspn=4.729437,7.064209)
(located at Littleton High School)

Bus/Walk Zones

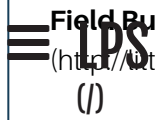
Please click on the pdf map below for the school bus/walk zone you wish to view. The **red** line indicates the school boundary. The **blue** line indicates the walk zone within that school boundary. Any area between the **red** and **blue** is eligible for bus transportation to that school. Please contact **the school** if you have further questions about provided transportation within LPS.

Centennial Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/CEN%20WALK%20ZONE%20KEY.pdf>)

East Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/EAST%20WALK%20ZONE%20KEY.pdf>)

**Field Bus/Walk Zone**

(<http://littletonpublicschools.net/sites/default/files/FIELD%20WALK%20ZONE%20KEY.pdf>)

()

Franklin Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/FRANKLIN%20WALK%20ZONE%20KEY.pdf>)

Highland Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/HIGHLAND%20WALK%20ZONE%20KEY.pdf>)

Hopkins Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/HOPKINS%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Lenski Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/LENSKI%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Peabody Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/PEABODY%20WALK%20ZONE%20KEY.pdf>)

Ralph Moody Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/MOODY%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Runyon Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/RUNYON%20WALK%20ZONE%20KEY.pdf>)

Sandburg Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/SANDBURG%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Twain Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/TWAIN%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Wilder Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/WILDER%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Euclid Bus/Walk Zone

(<http://dev.lps.neonrainhosting.com/sites/default/files/EMS%20WALK%20ZONE.pdf>)

Goddard Bus/Walk Zone

(<http://dev.lps.neonrainhosting.com/sites/default/files/GMS%20WALK%20ZONE.pdf>)

Newton Bus/Walk Zone

(<http://dev.lps.neonrainhosting.com/sites/default/files/NMS%20WALK%20ZONE.pdf>)

Powell Bus/Walk Zone

(<http://dev.lps.neonrainhosting.com/sites/default/files/PMS%20WALK%20ZONE.pdf>)

 **Arapahoe Bus/Walk Zone**
 (<http://dev.lps.neonrainhosting.com/sites/default/files/AHS%20WALK%20ZONE.pdf>)
 ()

Heritage Bus/Walk Zone
 (<http://dev.lps.neonrainhosting.com/sites/default/files/HHS%20WALK%20ZONE.pdf>)

Littleton Bus/Walk Zone
 (<http://dev.lps.neonrainhosting.com/sites/default/files/LHS%20WALK%20ZONE.pdf>)

LITTLETON PUBLIC SCHOOLS

5776 South Crocker Street

Littleton, CO 80120

(<https://www.google.com/maps/place/Littleton+Public+School+District/@39.61178,-105.008017,17z/data=!4m7!1m3!1s303-347-3300>)

303-347-3300

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(<http://www.a-2.org/>)

a- resources)

EXHIBIT 10



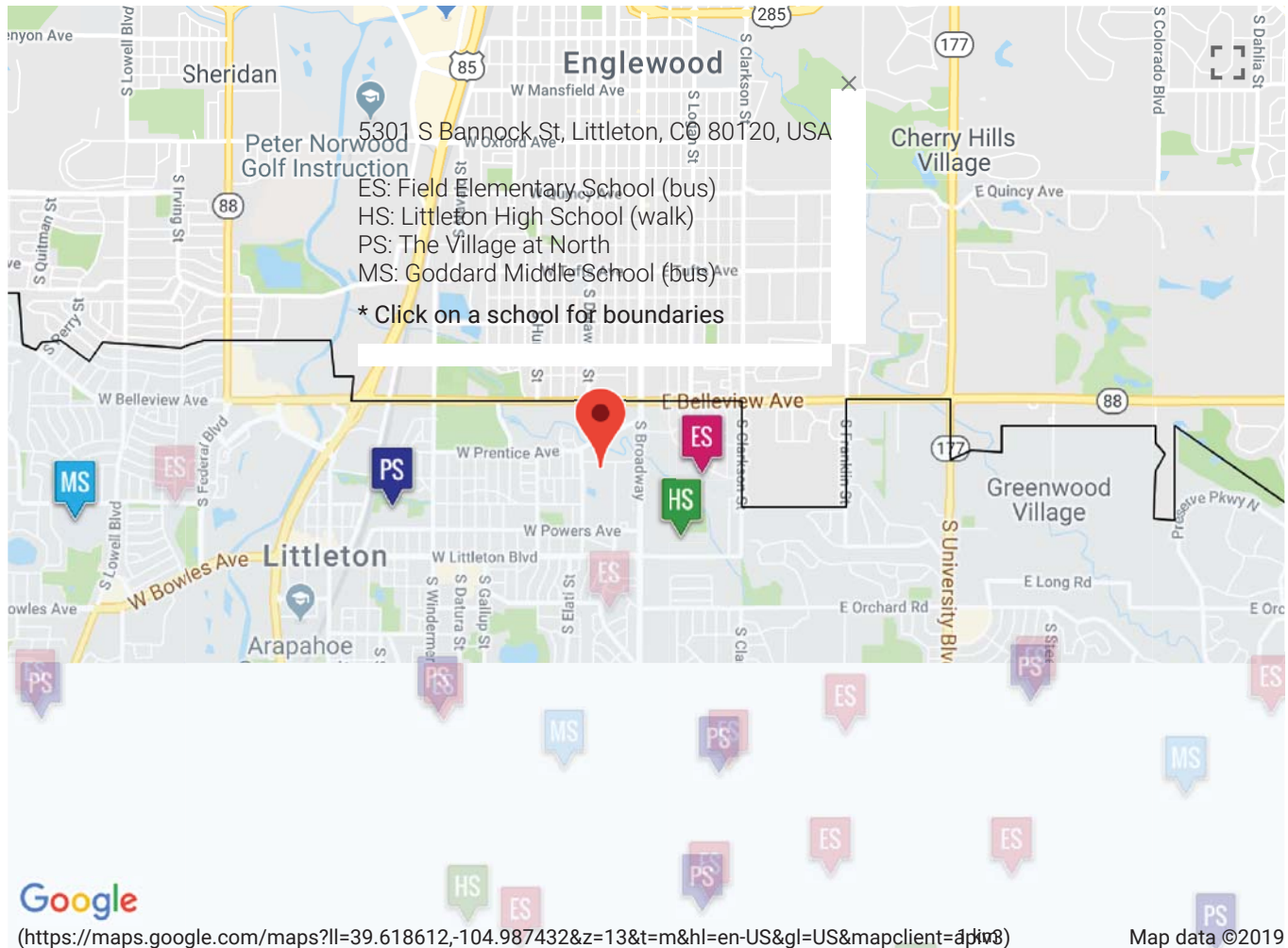
Parents and Students > Enrollment > School Locator

SCHOOL LOCATOR

5301 S. Bannock St., Littleton CO 801

Search Return to Address

School Boundary Walk Boundary



Field Elementary School Assigned - (0.81 Miles - bus)

5402 South Sherman Way
 Littleton, CO 80121
<http://field.littletonpublicschools.net> (<http://field.littletonpublicschools.net>)
 303-347-4475 (tel:303-347-4475)

 Littleton High School Assigned - (0.86 Miles - walk)

199 East Littleton Blvd

Littleton, CO 80121

<http://littleton.littletonpublicschools.net> (<http://littleton.littletonpublicschools.net>)

303-347-7700 (tel:303-347-7700)

The Village at North Assigned - (1.65 Miles)

1907 W Powers Ave

Littleton, CO 80120

<http://village.littletonpublicschools.net> (<http://village.littletonpublicschools.net>)

303-347-6985 (tel:303-347-6985)

Goddard Middle School Assigned - (4.11 Miles - bus)

3800 West Berry Ave

Littleton, CO 80123

<http://goddard.littletonpublicschools.net> (<http://goddard.littletonpublicschools.net>)

303-347-7850 (tel:303-347-7850)

East Elementary School - (1.14 Miles)

5933 South Fairfield St

Littleton, CO 80120

<http://east.littletonpublicschools.net> (<http://east.littletonpublicschools.net>)

303-347-4450 (tel:303-347-4450)

Moody Preschool - (2.33 Miles)

6390 South Windermere St

Littleton, CO 80120

<http://littletonpublicschools.net/schools/ralph-moody/preschool>

(<http://littletonpublicschools.net/schools/ralph-moody/preschool>)

303-347-4607 (tel:303-347-4607)

Moody Elementary School - (2.36 Miles)

6390 South Windermere St

Littleton, CO 80120

<http://moody.littletonpublicschools.net> (<http://moody.littletonpublicschools.net>)


303-347-4600 (tel:303-347-4600)

Euclid Middle School - (2.4 Miles)

777 West Euclid Ave

Littleton, CO 80120

<http://euclid.littletonpublicschools.net> (<http://euclid.littletonpublicschools.net>)

303-347-7800 (tel:303-347-7800)
 LPS

Highland Elementary School - (2.58 Miles)

711 East Euclid Ave
Centennial, CO 80121
<http://highland.littletonpublicschools.net> (<http://highland.littletonpublicschools.net>)
303-347-4525 (tel:303-347-4525)

Highland Preschool - (2.6 Miles)

711 East Euclid Ave
Centennial, CO 80121
<http://littletonpublicschools.net/schools/highland/preschool>
(<http://littletonpublicschools.net/schools/highland/preschool>)
303-347-4226 (tel:303-347-4226)

Franklin Elementary School - (2.84 Miles)

1603 East Euclid Ave
Centennial, CO 80121
<http://franklin.littletonpublicschools.net> (<http://franklin.littletonpublicschools.net>)
303-347-4500 (tel:303-347-4500)

Centennial Academy Of Fine Arts Education - (3.32 Miles)

3306 West Berry Ave
Littleton, CO 80123
<http://centennial.littletonpublicschools.net> (<http://centennial.littletonpublicschools.net>)
303-347-4425 (tel:303-347-4425)

Hopkins Elementary School - (3.52 Miles)

7171 South Pennsylvania Street
Centennial, CO 80122
<http://hopkins.littletonpublicschools.net/> (<http://hopkins.littletonpublicschools.net/>)
303-347-4550 (tel:303-347-4550)

Hopkins Preschool - (3.59 Miles)

7171 South Pennsylvania Street
Centennial, CO 80122
<http://littletonpublicschools.net/schools/hopkins/preschool>
(<http://littletonpublicschools.net/schools/hopkins/preschool>)
303-347-4553 (tel:303-347-4553)

Twain Elementary School - (3.69 Miles)

 6901 South Franklin St
Centennial, CO 80122

<http://twain.littletonpublicschools.net/> (<http://twain.littletonpublicschools.net/>)
303-347-4700 (tel:303-347-4700)

Heritage High School - (3.72 Miles)

1401 West Geddes Ave
Littleton, CO 80120
<http://heritage.littletonpublicschools.net> (<http://heritage.littletonpublicschools.net>)
303-347-7600 (tel:303-347-7600)

Runyon Elementary School - (3.81 Miles)

7455 South Elati St
Littleton, CO 80120
<http://runyon.littletonpublicschools.net> (<http://runyon.littletonpublicschools.net>)
303-347-4650 (tel:303-347-4650)

Peabody Preschool - (3.83 Miles)

3128 East Maplewood Ave
Centennial, CO 80121
<http://littletonpublicschools.net/schools/peabody/preschool-information>
(<http://littletonpublicschools.net/schools/peabody/preschool-information>)
303-347-4635 (tel:303-347-4635)

Peabody Elementary School - (3.85 Miles)

3128 East Maplewood Ave
Centennial, CO 80121
<http://peabody.littletonpublicschools.net> (<http://peabody.littletonpublicschools.net>)
303-347-4625 (tel:303-347-4625)

Sandburg Elementary School - (4.54 Miles)

6900 South Elizabeth St
Centennial, CO 80122
<http://sandburg.littletonpublicschools.net> (<http://sandburg.littletonpublicschools.net>)
303-347-4675 (tel:303-347-4675)

Wilder Preschool - (4.78 Miles)

6375 South Platte Canyon Road
Littleton, CO 80123
<http://littletonpublicschools.net/schools/wilder/preschool>
(<http://littletonpublicschools.net/schools/wilder/preschool>)
303-794-8544 (tel:303-794-8544)

 Wilder Elementary School - (4.8 Miles)

4300 West Ponds Circle
Littleton, CO 80123
<http://wilder.littletonpublicschools.net> (<http://wilder.littletonpublicschools.net>)
303-347-4750 (tel:303-347-4750)

Arapahoe High School - (4.85 Miles)

2201 East Dry Creek Rd
Centennial, CO 80122
<http://arapahoe.littletonpublicschools.net> (<http://arapahoe.littletonpublicschools.net>)
303-347-6000 (tel:303-347-6000)

John Wesley Powell Middle School - (5.22 Miles)

8000 South Corona Way
Littleton, CO 80122
<http://powell.littletonpublicschools.net> (<http://powell.littletonpublicschools.net>)
303-347-7950 (tel:303-347-7950)

Newton Middle School - (5.25 Miles)

4001 East Arapahoe Rd
Centennial, CO 80122
<http://newton.littletonpublicschools.net> (<http://newton.littletonpublicschools.net>)
303-347-7900 (tel:303-347-7900)

Lois Lenski Elementary School - (5.57 Miles)

6350 South Fairfax Way
Centennial, CO 80121
<http://lenski.littletonpublicschools.net> (<http://lenski.littletonpublicschools.net>)
303-347-4575 (tel:303-347-4575)

The Village at Ames - (6.12 Miles)

7300 S Clermont Dr
Centennial, CO 80122
<http://village.littletonpublicschools.net> (<http://village.littletonpublicschools.net>)
303-347-4419 (tel:303-347-4419)

ENROLLMENT

[How to Enroll \(/how-enroll\)](/how-enroll)

 Preschool & Kindergarten (/preschool-kindergarten-options)

 Middle & High School Choices (/middle-and-high-school-choices)

School Age Child & Summer Care (/school-age-child-summer-care)

School Locator / Boundary Map (/school-locator)

Littleton Village at Broadway and Dry Creek

As this area develops, the school locator tool may or may not return a successful search. All addresses in this area have home attendance schools of:

Hopkins Elementary (<http://littletonpublicschools.net/schools/hopkins>)

Euclid Middle School (<http://littletonpublicschools.net/schools/euclid-middle-school/>)

High School Choice:

Littleton High School (<http://littletonpublicschools.net/schools/littleton-high-school/>)
or **Heritage High School** (<http://littletonpublicschools.net/schools/heritage-high-school/>)

Directions from ESC to all School Buildings

(<http://littletonpublicschools.net/sites/default/files/DirectionstoLPS%20SchoolsfromESC.pdf>)

Littleton Public Schools

District Stadium ([https://maps.google.com/maps?](https://maps.google.com/maps?q=199+E+Littleton+Blvd,+Littleton,+CO+80121&hl=en&ll=38.997934,-105.550567&sspn=4.729437,7.064209&ieq)

[q=199+E+Littleton+Blvd,+Littleton,+CO+80121&hl=en&ll=38.997934,-105.550567&sspn=4.729437,7.064209&ieq](https://maps.google.com/maps?q=199+E+Littleton+Blvd,+Littleton,+CO+80121&hl=en&ll=38.997934,-105.550567&sspn=4.729437,7.064209&ieq)
(located at Littleton High School)

Bus/Walk Zones

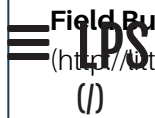
Please click on the pdf map below for the school bus/walk zone you wish to view. The **red** line indicates the school boundary. The **blue** line indicates the walk zone within that school boundary. Any area between the **red** and **blue** is eligible for bus transportation to that school. Please contact **the school** if you have further questions about provided transportation within LPS.

Centennial Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/CEN%20WALK%20ZONE%20KEY.pdf>)

East Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/EAST%20WALK%20ZONE%20KEY.pdf>)

**Field Bus/Walk Zone**

(<http://littletonpublicschools.net/sites/default/files/FIELD%20WALK%20ZONE%20KEY.pdf>)

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Franklin Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/FRANKLIN%20WALK%20ZONE%20KEY.pdf>)

Highland Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/HIGHLAND%20WALK%20ZONE%20KEY.pdf>)

Hopkins Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/HOPKINS%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Lenski Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/LENSKI%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Peabody Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/PEABODY%20WALK%20ZONE%20KEY.pdf>)

Ralph Moody Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/MOODY%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Runyon Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/RUNYON%20WALK%20ZONE%20KEY.pdf>)

Sandburg Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/SANDBURG%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Twain Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/TWAIN%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Wilder Bus/Walk Zone

(<http://littletonpublicschools.net/sites/default/files/WILDER%20WALK%20ZONE%20KEY%20PORTRAIT.pdf>)

Euclid Bus/Walk Zone

(<http://dev.lps.neonrainhosting.com/sites/default/files/EMS%20WALK%20ZONE.pdf>)

Goddard Bus/Walk Zone


(<http://dev.lps.neonrainhosting.com/sites/default/files/GMS%20WALK%20ZONE.pdf>)

Newton Bus/Walk Zone

(<http://dev.lps.neonrainhosting.com/sites/default/files/NMS%20WALK%20ZONE.pdf>)

Powell Bus/Walk Zone

(<http://dev.lps.neonrainhosting.com/sites/default/files/PMS%20WALK%20ZONE.pdf>)

 **Arapahoe Bus/Walk Zone**
 (<http://dev.lps.neonrainhosting.com/sites/default/files/AHS%20WALK%20ZONE.pdf>)
 ()

Heritage Bus/Walk Zone
 (<http://dev.lps.neonrainhosting.com/sites/default/files/HHS%20WALK%20ZONE.pdf>)

Littleton Bus/Walk Zone
 (<http://dev.lps.neonrainhosting.com/sites/default/files/LHS%20WALK%20ZONE.pdf>)

LITTLETON PUBLIC SCHOOLS

5776 South Crocker Street

Littleton, CO 80120

(<https://www.google.com/maps/place/Littleton+Public+School+District/@39.61178,-105.008017,17z/data=!4m7!1m3!1s303-347-3300>)

303-347-3300

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(<http://www.lps.net>)

a- resources)

EXHIBIT 11



HOW DO I REGISTER MY CHILD FOR KINDERGARTEN?

STEP ONE:

Students New to LPS — Visit www.littletonpublicschools.net to preregister your kindergartner online any time before January 28th.

Existing LPS Families — Contact your kindergartner's school to set up an account for your kindergartner in your existing Family Portal account in Infinite Campus any time before January 28th.

STEP TWO:

Attend an upcoming Kindergarten Information Session at your elementary school before January 28th. Check the district website or your school's website for dates and times.

STEP THREE:

Attend the Kindergarten Registration Event at your elementary school in January.

AFTER FEBRUARY 1, 2019:

After February 1st, Kindergarten Registration will take place at the Education Services Center, 5776 S. Crocker St., Littleton, CO 80120.

WHAT DO I NEED TO BRING WITH ME?

When you register your child at either your school or the Education Services Center, please bring the following items for your child:

- A printed copy of your online preregistration, which you completed and printed at home
- Birth certificate
- Immunization records
- Proof of residency (house contract, deed, utility bill or lease agreement)
- Emergency contact information
- Parent Identification, i.e. driver's license

DO I HAVE TO LIVE IN THE LITTLETON PUBLIC SCHOOLS DISTRICT OR IN THE NEIGHBORHOOD OF MY SCHOOL OF CHOICE?

No. LPS welcomes out-of-district students, and we work with families to accommodate in-district optional enrollment whenever possible. Contact the LPS elementary school of your choice and ask about open enrollment and/or in-district optional enrollment opportunities.

BIG ENOUGH TO SERVE YOU.

SMALL ENOUGH TO KNOW YOU.

WWW.LITTLETONPUBLICSCHOOLS.NET

KINDERGARTEN IS OFFERED IN ALL LPS ELEMENTARY SCHOOLS



EAST

303.347.4450
5933 S. Fairfield St.
Littleton, 80120

HOPKINS

303.347.4550
7171 S. Pennsylvania St.
Centennial, 80122

FIELD

303.347.4475
5402 S. Sherman Way
Littleton, 80121

FRANKLIN

303.347.4500
1603 E. Euclid Ave.
Centennial, 80121

HIGHLAND

303.347.4525
711 E. Euclid Ave.
Centennial, 80121

SANDBURG

303.347.4675
6900 S. Elizabeth St.
Centennial, 80122

LENSKI

303.347.4575
6350 S. Fairfax Way
Centennial, 80121

RALPH MOODY

303.347.4600
6390 S. Windermere St.
Littleton, 80120

PEABODY

303.347.4625
3128 E. Maplewood Ave.
Centennial, 80121

TWAIN

303.347.4700
6901 S. Franklin St.
Centennial, 80122

WILDER

303.347.4750
4300 W. Ponds Cir.
Littleton, 80123

CENTENNIAL

303.347.4425
3306 W. Berry Ave.
Littleton, 80123

RUNYON

303.347.4650
7455 S. Elati St.
Littleton, 80120

LET'S GET READY FOR KINDERGARTEN!



QUESTIONS?

CALL US ANYTIME!

We are happy to help you find the kindergarten program that best fits your child's needs.

LITTLETON PUBLIC SCHOOLS OFFICE OF K-12 EDUCATION
303.347.3334

Visit your school's website for more information

A GUIDE FOR PARENTS
OF INCOMING
KINDERGARTNERS IN
LITTLETON PUBLIC SCHOOLS

GETTING READY FOR KINDERGARTEN!



At Littleton Public Schools, we pride ourselves on kindergarten programs that are child-centered and meet the needs of the whole child. Children receive a balanced program to meet their individual needs for cognitive, social, emotional and physical growth. Our goal is to start our youngest learners on the road to a lifetime of success through a love of learning.

The state of Colorado funds all half-day, and a few full-day, kindergarten programs in its public schools. Because we believe strongly in the importance of early childhood education, all LPS elementary schools also offer a variety of full-day kindergarten options. Some are tuition-based, and some are free, funded through state and federal monies. In addition, all LPS elementary schools offer tuition-based before- and after-school child care. Please visit specific school websites for more information.

Students are eligible for kindergarten if they turn five years of age on or before October 1 of the year of enrollment.

FIRST STEPS...

Kindergarten today is more academic and more challenging than programs of the past. While still based on an atmosphere of inquiry and play, it is the kind of active learning that teaches children to think, solve problems, share ideas and learn language development skills. As your child's first teachers, you can help prepare your child for kindergarten.

LEARN!

PLAY!

GROW!

CREATIVE EXPRESSION

Children at the kindergarten level need to have their creative skills challenged. Exposure to many types of learning helps to develop the whole child.

- Encourage your child's natural curiosity about his or her world by asking questions and pointing out things to see, hear, touch, taste and smell.
- Encourage painting, use clay, draw with chalk, markers and crayons.
- Encourage dramatic play such as pretending, playing dress-up, setting up housekeeping, playing school and playing with small objects, such as cars, blocks, etc.
- Sing songs, dance, listen to all types of music and play rhythm instruments.
- Tell stories or have your child finish a story you start.



LANGUAGE ARTS

- Listening, speaking, reading and writing are all important to your child's development and success in school.
- Talk with your child and listen carefully to what he or she says so you can have meaningful conversations with your child.
- Read aloud with your child every day for at least 20 minutes.
- Encourage your child to predict what will happen while reading stories and to retell the story.
- Play rhyming games with words.

WRITING

- Help your child practice writing his or her name.
- Practice writing notes, letters and stories, even if your child uses pretend writing or scribble writing.
- Allow your child to dictate stories and letters or notes while you write them down.

MATHEMATICS

- Kindergarten math builds the groundwork for later mathematical understandings. Working with objects and manipulatives, grouping, sorting, problem solving, patterning and estimating are all part of the kindergarten curriculum.
- Play counting games.
- Sort and group stuffed animals, cereal pieces, candy, rocks and toys.
- Practice address and phone number.
- Practice writing numbers to ten.
- Create patterns with simple objects.

SOCIAL & EMOTIONAL

- Children's social and emotional well-being is an integral part of their academic success. It is very important for them to be excited about coming to school and to know that school will be a safe, nurturing and fun experience.
- Arrange play times with other young children to foster social skills. While the children are playing, encourage problem solving, compromising and sharing.
- Stick to a schedule at home as the school day will be full of routines. Remember that young children need 10-12 hours of sleep each night.
- Teach your child to dress him or herself, tie shoes, use the bathroom without help and put away belongings.
- Help your child learn to listen, follow directions and wait for a turn.
- Give your child simple household tasks to help teach responsibility.
- Use everyday opportunities to praise your child's efforts.
- Display your child's work to show your pride in his or her accomplishments.
- Encourage your child to learn self-control through praise and patience, knowing that self-control will develop throughout the kindergarten year.
- Talk about kindergarten in positive terms in front of your child even if you are nervous about your child starting school. Your child will sense your positive attitude and will be eager to start school.



EXHIBIT 12

HEY MIDDLE SCHOOLERS...

Think STEM is super cool but really like music and art, too?
In LPS middle schools you can do it all!

Live in another school district?

No problem! 20% of LPS students choose to come here instead of their neighborhood school!

Want to hang out with your friends every day and do really cool things like play the xylophone and learn a foreign language?

That's what you do in middle school!

STUDENT-DRIVEN BEFORE & AFTER SCHOOL ACTIVITIES

Technology Student Association
National Junior Honor Society
Destination ImagiNation

Geography Bee
Student Council
Brain Bowl
Jazz Band
Scrapbook
Cooking
Ping Pong
Art Club

INTRAMURAL & INTRASCHOLASTIC ATHLETICS

Volleyball
Basketball
Wrestling
Track & Field

Don't see the club you want?

Create it! Yep, you can do that in middle school!

What do science, language arts, awesome friendships and ping pong have in common?

They're all part of the LPS middle school experience!

Are you most excited about having your own locker, getting your own Chromebook or choosing what electives you take?

Well, you don't have to decide! All three are part of the LPS middle school experience!

Looking for Gifted/Talented Services or Special Education Services and an awesome middle school community?

Look no further!



EXPERIENCE THE EXCELLENCE.

FEEL THE PRIDE.

LITTLETON
PUBLIC
SCHOOLS



EUCLID MIDDLE SCHOOL

Cindy Corlett, Principal
777 W. Euclid Avenue
Littleton, CO 80120
303-347-7800

euclid.littletonpublicschools.net



GODDARD MIDDLE SCHOOL

Bryan Breuer, Principal
3800 W. Berry Avenue
Littleton, CO 80123
303-347-7850

goddard.littletonpublicschools.net



NEWTON MIDDLE SCHOOL

James O'Tremba, Principal
4001 E. Arapahoe Road
Centennial, CO 80122
303-347-7900

newton.littletonpublicschools.net



POWELL MIDDLE SCHOOL

Steve Wolf, Principal
8000 S. Corona Way
Littleton, CO 80122
303-347-7950

powell.littletonpublicschools.net



THE MIDDLE SCHOOL EXPERIENCE



LITTLETON PUBLIC SCHOOLS

Office of K-12 Education

5776 S. Crocker Street
Littleton, CO 80120
303-347-3334

www.littletonpublicschools.net

THE MIDDLE SCHOOL EXPERIENCE

Littleton Public Schools has four middle schools: **Euclid, Goddard, Newton** and **Powell**. While each has its own personality, all four offer the guaranteed, rigorous LPS middle school curriculum. Balanced between STEM and Liberal Arts, students are exposed to a wide variety of academic disciplines.

Middle school in LPS is unique. It is an opportunity for students to grow academically, emotionally, developmentally and socially. It is a time to try new things, explore new interests and broaden their world as 21st century learners.

Opportunities for middle school students grow as they grow. Students are placed in grade-specific CORE groups, creating smaller communities within each school. In their CORE, students learn math, science, social studies and language arts. As they progress from 6th grade to 8th grade, the number of electives students may choose to take increases.



GROWTH, OPPORTUNITY & FLEXIBILITY

Middle school is a time of great change! Students seem to grow inches overnight and they begin to develop a sense of independence. Over the course of three short years, parents watch as their children mature into teenagers. Students enter middle school with much of the same structure as elementary school and leave ready to transition into the world of high school.

No one understands these changes better than the principals, teachers and staff of our four middle schools. They are experts in providing the appropriate support for students and families throughout this transition. In middle school, students begin to shift away from the elementary school structure and adapt to a more independent routine. Opportunity and flexibility increase as each student matures.



OUR NEIGHBORHOOD SCHOOLS ARE THE BEST CHOICE.

"Accredited with Distinction" for 7 years in a row by the Colorado Department of Education, Littleton Public Schools is among the Denver metro area's highest rated districts. So whether you live in the district or are coming to LPS from another district, you can be certain that you are getting only the best.

COMMUNITY IS AS IMPORTANT AS ACADEMICS.

A top-rated education is important, but a sense of community and belonging is paramount. Students and families in LPS support one another in and out of the classroom, creating a place that everyone can call home.



KEEPING THINGS IN PERSPECTIVE

The transition to middle school is an exciting time! Our middle school principals, who have decades of experience among them, remind us of what really matters...

For Kids: Having a locker...figuring out the lunch line...finding their friends and making new ones, too...having nice teachers...feeling safe...not missing the bus...and getting to choose their elective classes.

For Parents: Making sure students feel safe...being sure that someone knows and cares about their child...making sure their child's individual needs are being met...and being sure their child is being adequately prepared for a bright future beyond middle school.

Our caring teachers, principals and staff members understand what's important and make students and parents feel at ease!

THE EXPERIENCE IS ABOUT MORE THAN JUST SCHOOL...

MIDDLE SCHOOL IS ABOUT SELF-DISCOVERY...



IN A PLACE WHERE STUDENTS FEEL SAFE AND ACCEPTED.

SOMETHING FOR EVERYONE

Challenging Curriculum: Mathematics - Science - Language Arts - Social Studies - Accelerated Math Opportunities - Gifted/Talented Services - Differentiated Learning - Special Education Services - Opportunities to Earn High School Credit

Exploratory Electives: Fine, Practical and Performing Arts - Foreign Language - Design/Build STEM Centers in areas of Aerospace, Aeronautics, Woods/Metal Technology and more - Physical Education - Band, Orchestra and Vocal Music - Commercial Art - Journalism/Yearbook - Everyday Living

LPS middle schools prepare students to attend award-winning LPS neighborhood high schools! 90% of LPS graduates indicate that they are college-bound. Each year, seniors are offered more than \$40 million in college scholarships. LPS students are regular recipients of National Merit, Presidential, Boettcher and military academy scholarships.

EXHIBIT 13



four > Prospective Students > How to Enroll

HOW TO ENROLL

- For information about registering your kindergartner, click here. (<http://littletonpublicschools.net/content/preschool-kindergarten-options>)
- To learn more about preschools and their registration process, click here. (<http://littletonpublicschools.net/content/preschool-kindergarten-options>)
- Questions about registering a sibling new to LPS, click here (<http://littletonpublicschools.net/content/if-you-live-lps#Do you have an upcoming kindergartner>).
- If you have a change of address at any time after student enrollment, please take your new proof of residency document directly to the school. A valid proof of residency document would be a current rent statement, mortgage statement or deed, water bill, Xcel bill, or internet bill.

Littleton Public Schools Registration

All students new to LPS must register by completing an online pre-registration form and meeting with the Central Registrar at the Education Services Center (ESC) located at 5776 S. Crocker St. Littleton, CO 80120. Student registration hours are from 8 A.M. to 4 P.M., Monday through Friday. (No appointment necessary.)

If you live in LPS (<http://littletonpublicschools.net/content/if-you-live-lps>)

Open Enrollment (<http://littletonpublicschools.net/content/open-enrollment>)

Returning Open Enrollees (<http://littletonpublicschools.net/content/returning-open-enrollees>)

Next Steps After Registration (<http://littletonpublicschools.net/content/next-steps-after-registration>)

Parent Checklist

- Complete the **online pre-registration form** (<https://campus.lps.k12.co.us/campus/OLRLogin/littleton>)
In the online pre-registration, the parent will be asked to attest that they are the legal parent/guardian and have educational decision-making authority for the student(s) being registered.
Print out the completed pre-registration form (pdf available to print after submittal) and bring it with you to the Central Registrar to complete the registration process.
- Meet with the Central Registrar. Student registration is available Monday - Friday between 8 a.m. and 4 p.m. No appointment is necessary.
- Additional required documents for registration (**see notes below; registration approval may be delayed until required documents are provided**):
 1. Child's birth certificate (a copy is acceptable)
 2. Child's immunization record (a copy is acceptable)
 3. Proof of residency (required for in-district enrollment)



4. Copy of Transcripts, Individual Education Program (IEP), 504 Plan, Advanced Learning Plan (ALP), if applicable
5. Open enrollment acceptance letter (if applicable)
6. Parent identification (driver's license, state ID, etc.)
7. Records Release Request Form (can be completed while meeting with the Central Registrar)

1. **Child's birth certificate (a copy is acceptable)**

If you do not have your child's birth certificate, please contact the previous school and request that it be sent to you; OR birth certificates can be obtained from the county health department or department of vital records.

The person enrolling the student must be listed on the birth certificate unless there are guardianship or notarized power of attorney papers provided that give guardianship to the person registering the student.

2. **Child's immunization record (a copy is acceptable)**

If you do not have your child's immunization record, please contact the previous school or doctor's office and request that it be sent to you.

3. **Proof of residency**

Proof of residency documents must be dated within the last 60 days. Documents must include the mailing address, service address, and name of the occupant at the address. A document showing proof of residency is required for any new student, even if other children in the household attend an LPS school.

Accepted documents for proof of residency:

1. Current utility bill (Xcel, water), cable, trash, landline phone, internet provider. ***Please note that disconnect notices are not accepted.***
2. Current rental or lease agreement that includes the name of property owner, renter, address, date/duration of the agreement, signature page
3. Deed or home purchase contract that includes buyer and seller's names, address, closing date, and signature page
4. Current mortgage statement that includes the name of the homeowner, property address, mailing address

Examples of ***unacceptable*** documents for proof of residency:

1. Cell phone bill
2. Bank statements, loan statements, credit card bills
3. Driver's license
4. Car registration
5. Pay stubs
6. Miscellaneous mail

4. **Transcripts, Individual Education Program (IEP), 504 Plan, Advanced Learning Plan (ALP), if applicable**

Please bring transcripts from the previous school with you. School staff must review



transcripts in order to place the student in the appropriate classroom.

(/)

5. Open enrollment acceptance letter (if applicable)

Please bring the open enrollment acceptance letter with you when you meet with the central registrar to register your student.

6. Parent identification (driver's license, state ID, etc.)

If person enrolling the student is not the legal guardian, appropriate guardianship or notarized power of attorney documents are required that show rights to complete student registration. If parents are legally separated or divorced, district assumes each parent has equal rights to the custody and educational decision-making authority of their children unless court orders are provided specifically showing one custodial parent.

7. Records Request Form

([https://littletonpublicschools.net/sites/default/files/Form_LPS%20Records%20Request%](https://littletonpublicschools.net/sites/default/files/Form_LPS%20Records%20Request%20Form.pdf)

Preschool Registration

We offer preschool programs (<http://littletonpublicschools.net/content/preschool-kindergarten-options>) to children who are three years old by October 1st. Once accepted, parents must register with their preschool to complete school-specific forms, along with our online pre-registration form (<https://campus.lps.k12.co.us/campus/OLRLogin/littleton>).

Kindergarten Registration

Parents are invited to attend elementary school kindergarten information nights and registrations. Kindergarten registration (<http://littletonpublicschools.net/content/preschool-kindergarten-options>) takes place the last week in January/first week in February at our elementary schools. If you missed the school registration, please complete the online pre-registration form and visit our Central Registrar.

Charter Schools

If you are interested in an LPS Charter School, please contact the specific school before completing the online pre-registration.

Littleton Academy (<http://academy.littletonpublicschools.net/>)

Littleton Preparatory (<http://littletonprep.littletonpublicschools.net/>)

≡ LPS (/) ENROLLMENT

How to Enroll (/how-enroll)

[If you live in LPS \(/if-you-live-lps\)](#)

[Open Enrollment \(/open-enrollment\)](#)

[Returning Open Enrollees \(/returning-open-enrollees\)](#)

[Next Steps After Registration \(/content/next-steps-after-registration\)](#)

[Preschool & Kindergarten \(/preschool-kindergarten-options\)](#)

[Middle & High School Choices \(/middle-and-high-school-choices\)](#)

[School Age Child & Summer Care \(/school-age-child-summer-care\)](#)

[School Locator / Boundary Map \(/school-locator\)](#)

Central Registration

Education Services Center

5776 S Crocker Street

Littleton, CO 80120

(<https://www.google.com/maps/place/5776+S+Crocker+St,+Littleton,+CO+80120/@39.6117841,-105.0102057>,

Registration Hours: 8:00 am to 4:00 pm

Monday through Friday

No appointment is necessary.

Phone: (303) 347 4360

Fax: (303) 347 4361

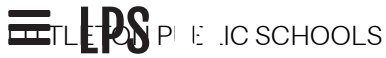
Email: districtregistrar@lps.k12.co.us (<mailto:districtregistrar@lps.k12.co.us>)

Keep one step ahead with Infinite Campus Family Portal!

Activate your Parent Login today!



Infinite Campus
Family Portal



5776 South Crocker Street
Littleton, CO 80120

(<https://www.google.com/maps/place/Littleton+Public+School+District/@39.61178,-105.008017,17z/data=!4m7!1m303-347-3300>)

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(<http://safe2tell.org/>)

a- resources)